

APPROVE FIRST INTERIM REPORT -
POSITIVE CERTIFICATION

**ACTION AGENDA
BOARD OF TRUSTEES
December 5, 2012**

Approve First Interim Report - Positive Certification

BACKGROUND

As required by Education Code Section 42130, districts must submit a First Interim Report to the governing board of the District stating their financial and budgetary position as of October 31, 2012.

No later than December 15, all districts' governing boards must approve the report and certify in writing whether the Districts will be able to meet their financial obligations for the remainder of the fiscal year and, based on current projections, for two subsequent fiscal years. The State of California requires that each district maintain a minimum reserve of 3% of its total operating budget.

INTRODUCTION

The First Interim Report is separated into three major sections of the District's General Fund: Unrestricted Funds, Restricted Funds and Combined Funds. Each is further separated to enable reader's access to the finer details of each of the object codes. Restricted funds are categorical funds with specific purposes and are not up to the District's discretion as far as spending. Fund administrators have to abide by State, Federal and Local laws in implementing each fund. Unrestricted funds are the District's discretionary money and can be used to pay any kind of district expenditure such as salaries, benefits, supplies, capital outlay, etc. Combined funds are simply the sum of both restricted and unrestricted funds.

Attached, please find:

- Multi-Year Projection for the Unrestricted General Fund with two columns that are projections of the next two fiscal years 2013/2014 and 2014/2015 (**Appendix A**)
- Comparison Report for the Unrestricted General Fund (**Appendix B**)
- Comparison Report for the Restricted General Fund (**Appendix B**)
- Comparison Report for the Combined General Fund (**Appendix B**)
- Supplemental – All Other Funds (**Appendix C**)
- Multi-Year Comparison – Special Education (**Appendix D**)
- Certificated Staffing Comparison 2012/2013 Adopted Budget vs. 2012/2013 Fall (**Appendix E**)
- Classified Staffing and Classified Staffing Clerical Detail – Comparison 2012/2013 Adopted Budget vs. 2012/2013 Fall (**Appendix F**)
- Fair Share Reduction (**Appendix G**)
- History of Property Tax Change (**Appendix H**)
- State Report to be submitted to MCOE (**Separate**)

UNRESTRICTED FUNDS (Appendix B)

The 2012/13 projected net decrease to the Unrestricted General Fund balance is \$670,260. This includes a decrease in fund balance of \$1,756,052 and the carryover from 2011/12 of \$1,085,792. The Basic Aid fair share reduction is \$2,690,190. (**Appendix G**)

RESTRICTED FUNDS (Appendix B)

The Restricted General Fund has been adjusted to reflect carryover from 2011/12 in the amount of \$1,317,833 of the total.

The following is a comparison of contributions in 2011/12 Actuals, 2012/13 Adopted and 2012/13 First Interim made from the Unrestricted General Fund to individual restricted programs:

Program	2011/12 Actuals	2012/13 Adopted	2012/13 1 st Interim
Special Education	\$3,131,411	\$4,296,247	\$4,134,252
Maintenance, Operations & Grounds	2,027,113	2,098,645	2,116,274
Total	\$5,158,524	\$6,394,892	\$6,250,526

MULTI -YEAR PROJECTIONS (Appendix A)

The focus of this presentation will be the projections for the next two fiscal years, 2013/14 and 2014/15. The following are the assumptions used for development of the multi-year projections:

- Enrollment increase is expected in both projection years, 110 in 13/14 and 118 in 14/15. Certificated staffing has been increased by 5.0 FTE and 5.0 FTE, respectively.
- Property Tax Revenue increase of 2.5% in 13/14 and 3.0% in 14/15. **(Appendix H)**
- State Revenue has been budgeted at \$120 per ADA for both years.
- Parcel Tax Revenue increase of 3.0% in 13/14 and 14/15.
- Facilities rental income is expected to increase 5% for each year.
- Interest Income is expected to drop from \$65,000 to \$50,000 in both years.
- The cost of step increases for staff have been assumed at 1.44% for certificated, 1.80% for classified, and 1.00% for management.
- Salaries for certificated include a 1.50% increase for 13/14, per the June 11, 2012 agreement between the District and TFT.
- Health Benefits have been increased by 9% in each year.
- The PERS rate has been maintained at 11.417%. No change in the STRS rate has been assumed.
- Books and Supplies, Operating Expenses and Capital Outlay have been increased by the CPI projected by School Services of California in the amount of 2.3% in 13/14 and 2.5% in 14/15.

- The contribution to Student Nutrition Services has been held constant with the expectation that increased sales will match the increased cost of salaries, food and supplies.
- Transfers to Special Reserve for field replacement, copiers and technology have been included in the amount of \$270,000 for each year.
- All other expenditures have been held constant.

SUPPLEMENTAL – ALL OTHER FUNDS (Appendix C)

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

Adult Education and Community Education

The Adult Education budget has remained basically unchanged since adoption.

Community Education has had an increase in revenue in the first four months of the year. The increase is a 15.2% increase over 11/12 and 24.1% increase over 10/11. Analysis is continuing in order to find the most financially beneficial combination of classes, camps, swimming and rentals.

Student Nutrition Services Fund

The Student Nutrition Services Fund budget has been adjusted for actual staffing changes. Revenue from food sales has increased and expenditures have decreased compared to last year. Sales at Redwood increased during the road repair work that closed Doherty.

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 12/13 is a \$200,000 contribution from the General Fund. The state match has been budgeted at \$157,000.

Bond

Both Bond program budgets were presented at a previous Board Meeting.

Special Reserve Fund for Capital Outlay

This fund is used by the Board to transfer funds for special projects or for replacement funds.

Currently, \$270,000 is being funded, as follows:

Field Replacement \$175,000; Technology \$50,000; Furniture \$8,000; Copiers \$37,000

Self Insurance Fund

The fund is used to pay for insurance deductibles. The District has budgeted \$25,000 in the General Fund for insurance deductibles.

Tamalpais Scholarship Fund – Phillip J. Planert Scholarship Fund

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

NEXT STEPS

In January the Governor's Budget will be proposed. Additionally, December will be the month when the CPI relating to the 2% property tax escalator will be published.

The Second Interim Report will be for the period ending January 31, 2013 with approval prior to March 15, 2013.

Recommendation

...That the Board of Trustees approves the First Interim Report for 2012/13 with the positive certification of solvency projected for 2013/14 and 2014/15.

TAMALPAIS UNION HIGH SCHOOL DISTRICT

2012-13 Multi-Year Projection

Multi-year Projection	UNRESTRICTED			RESTRICTED			COMBINED		
	Budget 2012-13	Projected 2013-14	Projected 2014-15	Budget 2012-13	Projected 2013-14	Projected 2014-15	Budget 2012-13	Projected 2013-14	Projected 2014-15
BEGINNING BALANCE	21,991,738	20,235,686	18,220,941	1,317,833	0	0	23,309,571	20,235,686	18,220,942
(+) REVENUES									
Revenue Limit Sources									
8010-8099	42,939,551	43,793,780	45,099,429	748,465	748,465	748,465	43,688,016	44,542,245	45,847,894
Federal Revenues		0	0	1,293,117	1,096,193	1,096,193	1,293,117	1,096,193	1,096,193
State Revenues	609,900	493,050	506,678	510,010	566,155	582,046	1,119,910	1,059,206	1,088,724
8600-8799	9,772,208	10,044,606	10,340,911	2,250,054	2,250,054	2,250,054	12,022,262	12,294,660	12,590,965
TOTAL REVENUES	53,321,659	54,331,437	55,947,019	4,801,646	4,660,867	4,676,758	58,123,305	58,992,304	60,623,776
(-) EXPENDITURES									
Certificated Salaries	24,280,218	25,388,071	26,122,762	2,473,122	2,390,330	2,420,744	26,753,340	27,778,401	28,543,506
Classified Salaries	6,401,106	6,510,087	6,621,014	1,830,417	1,836,410	1,866,981	8,231,523	8,346,497	8,487,995
Employee Benefits	10,549,371	11,380,598	12,181,593	1,799,532	1,890,979	1,994,385	12,348,903	13,271,577	14,175,978
Books and Supplies	2,761,851	1,714,608	1,757,474	1,603,344	292,080	299,382	4,365,195	2,006,688	2,056,855
Other Operating Expenditures	4,523,153	4,627,233	4,742,966	3,044,540	3,117,609	3,198,668	7,567,693	7,744,842	7,941,634
Capital Outlay	119,361	122,106	125,159	82,330	84,224	86,329	201,691	206,330	211,488
Other Outgo	(547,388)	(547,000)	(547,000)	1,336,720	1,364,114	1,396,892	789,332	817,114	849,892
TOTAL EXPENDITURES	48,087,672	49,195,703	51,003,967	12,170,005	10,975,745	11,263,381	60,257,677	60,171,449	62,267,348
Transfers In from Other Funds	20,400	20,400	20,400	0	0	0	20,400	20,400	20,400
Transfers Out to Other Funds	759,913	656,000	590,000	200,000	200,000	200,000	959,913	856,000	790,000
Other Sources	0	0	0	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(6,250,526)	(6,514,878)	(6,786,623)	6,250,526	6,514,878	6,786,623	0	0	0
(+/-) Net Change in Fund Balance	(1,756,052)	(2,014,745)	(2,413,172)	(1,317,833)	0	0	(3,073,885)	(2,014,745)	(2,413,171)
(=) ENDING BALANCE	20,235,686	18,220,941	15,807,770	0	0	0	20,235,686	18,220,941	15,807,770
(-) Revolving Fund Cash	12,000	12,000	12,000				12,000	12,000	12,000
(-) Unrestricted Reserve for Economic Uncertainty	1,836,528	1,830,823	1,891,720				1,836,528	1,830,823	1,891,720
(=) UNAPPROPRIATED Amount	18,387,158	16,378,118	13,904,049				18,387,158	16,378,118	13,904,050

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

General Fund

J200 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 Adopted Budget	2012-13 First Interim
A REVENUES								
Revenue Limit Sources	8010-8099		41,139,005	41,306,368	41,718,734	42,104,146	42,726,722	42,939,551
Federal Revenues	8100-8299	38,541,942	0	0	0	0	0	0
Other State Revenue	8300-8599	997,468	904,998	1,492,818	1,819,162	1,049,793	561,055	609,900
Other Local Revenue	8600-8799	9,099,686	9,427,604	9,323,091	9,722,011	9,723,006	9,608,291	9,772,208
TOTAL REVENUES		48,639,240	51,471,607	52,122,277	53,259,907	52,876,945	52,896,068	53,321,659
B EXPENDITURES								
Certificated Salaries	1000-1999	21,390,870	22,267,959	22,384,188	22,822,447	23,416,103	23,904,955	24,280,218
Classified Salaries	2000-2999	6,700,165	7,022,192	7,131,789	6,364,656	6,385,947	6,283,703	6,401,106
Employee Benefits	3000-3999	8,165,255	8,995,375	9,485,224	9,716,325	10,200,512	10,439,140	10,549,371
Books and Supplies	4000-4999	1,475,490	1,612,649	2,097,321	1,713,953	1,852,282	1,702,929	2,761,851
Services, Other Op. Exp.	5000-5999	3,735,964	4,116,754	4,134,884	4,161,573	4,435,148	4,415,966	4,523,153
Capital Outlay	6000-6999	130,261	155,492	65,384	38,040	81,772	114,200	119,361
Other Outgoing	7100-7499	0	23,968	51,083	24,587	24,587	0	0
Direct Support Costs	7300-7399	(440,154)	(458,288)	(486,986)	(597,811)	(453,750)	(528,518)	(547,388)
TOTAL EXPENDITURES		41,157,851	43,736,101	44,862,887	44,243,770	45,942,601	46,332,375	48,087,672
C Excess (Deficiency) of Revenue over Expenditure Before Other Sources/Uses		7,481,389	7,735,506	7,259,390	9,016,138	6,934,344	6,563,693	5,233,987
D Other Sources/Uses								
Interfund Transfers								
Transfers In - Comm. Ed.	8910-8929	23,310	18,400	77,323	20,400	19,500	20,400	20,400
Transfers In - ETF	8910-8929							
Transfers In - Self Insurance Fund	8910-8929							
Transfers Out - Food Service	7610-7629	(379,307)	(333,786)	(349,800)	(307,065)	(321,947)	(357,048)	(357,048)
Transfer Out - Special Reserve-Capital		(352,000)	(540,000)	-	(1,770,000)	(270,000)	(270,000)	(270,000)
Transfer Out - Special Reserve-Non Capital		(100,000)	-	-	-	-	-	-
Transfers Out - Deferred Maintenance		(18,400)	(18,400)	(86,964)	(153,436)	(79,760)	(132,865)	(132,865)
Transfer Out - Comm. Ed.			91,405	-	-	-	-	-
Sources-Capital Lease	8930-8979		(4,210,225)	(4,980,078)	(5,426,190)	(5,158,524)	(6,394,892)	(6,250,526)
Contribution to Restricted Programs	8980-8999	(4,407,536)						
TOTAL, OTHER SOURCES/USES		(5,233,933)	(4,992,606)	(5,339,519)	(7,636,291)	(5,810,731)	(7,134,405)	(6,990,039)
E Net Increase (Decrease) in FUND BALANCE		2,247,456	2,742,900	1,919,871	1,379,847	1,123,613	(570,712)	(1,756,052)
		(608,548)	(1,479,205)	(779,226)	(1,302,060)	(1,085,792)		1,085,792
		1,638,908	1,263,695	1,140,645	77,787	37,821	(570,712)	(570,260)

J200 Budget Comparison		Object	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2012-13
DESCRIPTION			Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Unaudited Actuals	Adopted Budget	First Interim
F	Fund Balance, Reserves								
	Beginning Balance								
	As of July 1-Unaudited								
	Audit Adjustments								
	NET BEGINNING BALANCE								
	Fund Increase (Decrease)								
	Program Reserves (restricted for expend.)								
	Adjustment for Restatement								
	Restricted Program Balances								
	ENDING FUND BALANCE		15,658,977	18,401,877	20,321,748	20,868,123	21,991,736	21,421,024	20,235,684
Components of Ending Balance.									
	Reserved Amounts								
	Revolving Cash								
	Cash In Bank		12,600	12,800	12,000	12,000	12,026	12,000	12,000
	Prepaid Expenditures		0	0	0	0	0	0	0
	Designated Amounts		18,984	986			17260		
	For economic Uncertainties								
	(Required by State 3%)								
	Designation - 08/09, 09/10, 10/11, 11/12 Surplus to		1,588,942	1,728,746	1,685,273	1,715,963	1,705,780	1,731,585	1,836,528
	Cover Future Deficits								
	Designation- Parcel Tax Renewal			-	-	2,482,127	2,519,948	2,519,948	2,519,948
	Designation- Economic Uncertainty- Basic Aid			-	-	8,820,573	-	-	-
	Tier III Fund Balance			-	-	6,535,400	16,650,930	17,157,490	15,867,208
	Site Carryovers, Tier III Fund Balance		608,548	606,187	779,226	1,302,060	1,085,792	0	0
	Ending Balance		13,429,903	873,018	17,845,249	(0)	(0)	0	(0)

J200 Budget Comparison		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2012-13
DESCRIPTION		Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Unaudited Actuals	Adopted Budget	First Interim
Revenue Limit Sources								
State Aid-Current Year	8011/19	(426,636)	(305,814)	(221,661)	(250,489)	(254,501)	(273,864)	(273,864)
Basic Aid Fair Share Reduction	8011	-	-	(927,879)	-	-	-	-
Homeowners Exemption	8021	295,769	296,499	298,133	295,860	297,661	293,171	297,661
Other Subventions/In-Lieu Taxes/ PG & E	8029	3,867	-	-	-	(4,544)	-	-
Secured Roll Taxes	8041	38,371,259	40,730,323	41,799,608	41,342,796	41,831,637	42,438,270	42,668,270
Unsecured Taxes	8042	836,204	864,919	926,715	927,198	940,924	947,867	940,924
Prior Year Taxes	8043	52,133	41,486	59,331	69,743	55,025	69,743	55,025
Revenue Limit Transfers - Special Ed	8091	(590,652)	(488,408)	(627,879)	(666,374)	(762,056)	(748,465)	(748,465)
TOTAL: Rev. Limit Sources		38,541,942	41,139,005	41,306,368	41,718,734	42,104,146	42,726,722	42,939,551
Percent of Total Income		79.24%	79.93%	79.25%	78.33%	79.63%	80.77%	80.53%
Federal Revenues								
Title VI - ECIA (RE 4110)	8290	0	0	0	0	0	0	0
Special Ed. PL 94-142	8181	0	0	0	0	0	0	0
Title II - Eisenhower (RE 4010)	8290	0	0	0	0	0	0	0
Drug Free (RE 3710)	8290	0	0	0	0	0	0	0
Vocational Education (RE 3550)	8290	0	0	0	0	0	0	0
Other Federal Income (DIA/T)	8290	144	0	0	0	0	0	0
TOTAL: Federal Revenue		144	0	0	0	0	0	0
Percent of Total Income		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other State Revenues								
Basic Aid Fair Share Reduction	8590					(2,410,639)	(2,620,451)	(2,690,190)
Adult Education - Flexible (RE 214)	8590				1,067,547	1,520,212	1,410,300	1,410,300
Supplemental Instruction	8311/19/8590	185,315	135,655	114,218	91,030	128,287	89,382	89,382
GATE: Gifted & Talented (RE 7140/0220)	8311/8590	-	-	28,524	24,881	24,872	24,872	24,872
EIA: Economic Impact Aid (RE 7091)	8311	-	-	-	-	-	-	-
Class Size 9 - 12 (RE 1200/0201)	8435/8590	334,905	323,596	190,768	-	309,588	309,588	309,588
Mandated Costs Reimburse.	8550	948	-	-	191,761	86,921	-	106,900
State Lottery Revenue	8560	448,777	419,851	407,035	432,731	470,990	450,524	450,524
Library Grant (RE 7395/0241)	8590	-	-	2,501	-	2,501	2,501	2,501
Supplemental School Counseling (RE7080/0218)	8590	-	-	75,435	598	221,458	221,458	221,458
Inst'l Materials (RE 7156/0221)	8590	-	-	214,720	-	214,451	214,451	214,451
Peer Assistance Review (RE7271/0225)	8590	-	-	19,097	-	19,098	19,098	19,098
Math & Reading Professional Dev (RE0228)	8590	-	-	12,739	-	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
Pupil Retention Block Grant (RE7390/0236)	8590	-	-	23,614	-	23,614	23,614	23,614
Special Ed settlement - as mandated cost	8590	14,527	14,527	14,527	-	-	-	-
Art & Music Block Grant (RE 6760/0216)	8590	-	-	54,527	-	54,485	54,485	54,485
STAR Test/HS Exit Exam (RE 7055/0000/0217)	8590	12,996	11,369	50,288	10,614	61,237	38,515	50,499
Professional Development (RE7393/0239)	8590	-	-	187,951	-	187,965	187,965	187,965
TOTAL: Other State Revenue		997,468	904,998	1,492,818	1,819,162	1,049,793	561,055	609,900
Percent of Total Income		2.05%	1.76%	2.86%	3.42%	1.99%	1.06%	1.14%

J200 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 Adopted Budget	2012-13 First Interim
Other Local Revenues								
Parcel Tax Income	8621	7,840,853	8,011,097	8,262,252	8,615,349	8,782,054	9,085,190	9,105,190
Sale of Publications/Other	8632/39	-	-	150	3,118	687	-	-
Leases and Rentals	8650	140,275	183,682	189,248	368,575	396,570	283,500	284,846
Interest Income	8660	628,141	354,404	161,182	98,273	46,155	65,000	65,000
Interagency Revenues ROP (RE 6350/0213)	8677	22,500	195,270	212,520	112,330	101,101	101,101	101,101
Home to School (DD2 053) - Golden Gate	8689	-	13,935	-	-	-	-	-
Home to School (DD2 053) - West Marin	8699	10,425	3,123	1,811	271	-	-	-
MTN / Martin Luther King/MPTA	8699	50,232	24,002	3,459	3,518	3,616	3,500	3,500
All Other Local Income	8699	338,033	421,910	343,653	383,251	293,937	70,000	202,447
Lacrosse Income	8699	-	-	24,880	12,237	9,442	-	-
E-Rate/Dental Refund/PG&E Refund	8699	69,227	220,181	123,936	125,089	89,444	-	10,124
TOTAL: Other Local Revenue		9,099,686	9,427,604	9,323,091	9,722,011	9,723,006	9,608,291	9,772,208
Percent of Total Income		18.71%	18.32%	17.89%	18.25%	18.39%	18.16%	18.33%
TOTAL REVENUES		48,639,240	51,471,607	52,122,277	53,259,907	52,876,945	52,896,068	53,321,659

J200 Budget Comparison		Object	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2012-13
DESCRIPTION			Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Unaudited Actuals	Adopted Budget	First Interim
EXPENDITURES									
Certificated Salaries		1100-1199	17,513,995	18,324,862	18,613,323	18,991,251	19,363,472	19,687,120	19,937,921
Certificated Pupil Support Salaries		1200-1299	1,406,078	1,436,817	1,291,452	1,450,380	1,603,803	1,588,773	1,628,137
Supervisors & Administrators Salaries		1300-1399	2,057,665	2,107,222	2,070,486	2,062,989	2,255,639	2,346,107	2,383,814
Other Certificated Salaries		1900-1999	413,132	399,058	408,927	317,827	193,189	282,955	330,346
TOTAL: Certificated Salaries			21,390,870	22,267,959	22,384,188	22,822,447	23,416,103	23,904,955	24,280,218
Percent of Total Expenditures			51.97%	50.91%	49.89%	51.58%	50.97%	51.59%	50.49%
CLASSIFIED SALARIES									
Instructional Aides		2100-2199	14,461	8,216	6,025	15,723	17,250	25,907	27,957
Classified Support Salaries		2200-2299	1,798,932	1,918,042	1,963,575	1,832,627	1,874,912	1,876,371	1,910,895
Classified Administrators' Salaries		2300-2399	594,223	654,178	670,777	506,399	411,624	344,932	352,336
Clerical and Office Salaries		2400-2499	3,520,276	3,608,777	3,671,029	3,065,797	3,156,091	3,141,761	3,166,552
Other Classified Salaries		2900-2999	772,273	832,979	820,383	944,110	926,070	894,732	943,366
TOTAL: Classified Salaries			6,700,165	7,022,192	7,131,789	6,364,656	6,385,947	6,283,703	6,401,106
Percent of Total Expenditures			16.28%	16.06%	15.90%	14.39%	13.90%	13.56%	13.31%
EMPLOYEE BENEFITS									
STRS - Certificated Positions		3101	1,743,229	1,829,912	1,854,814	1,876,030	1,943,337	2,000,758	2,035,524
STRS - Classified Positions		3102	17,890	17,039	15,110	215	-	-	-
PERS - Certificated Positions		3201	-	8	10	-	-	-	-
PERS - Classified Positions		3202	972,319	1,041,523	1,073,130	1,039,797	1,055,699	1,086,049	1,092,340
OASDI - Certificated		3301	8,600	11,170	7,527	5,446	5,492	27	47
OASDI - Classified		3302	395,506	412,306	417,525	388,442	391,387	386,183	395,749
Medicare - Certificated		3311	300,319	315,731	317,736	324,475	334,362	344,817	352,268
Medicare - Classified		3312	96,330	100,700	102,397	92,139	93,075	91,234	93,574
Health & Welfare - Certificated		3401	2,493,210	2,766,048	3,050,804	3,309,798	3,477,635	3,579,312	3,632,511
Health & Welfare - Classified		3402	1,120,835	1,264,546	1,408,881	1,413,049	1,425,876	1,483,578	1,465,714
SUI - Certificated		3501	10,953	66,809	67,710	166,472	377,288	263,284	267,965
SUI - Classified		3502	3,532	21,065	21,849	46,644	102,779	69,553	70,642
Workers' Comp. - Certificated		3601	484,701	448,031	381,560	304,733	258,078	361,102	367,689
Workers' Comp. - Classified		3602	151,630	141,203	121,543	85,173	70,391	94,903	96,961
Retiree Benefits - Certificated		3701/51	215,845	391,928	474,863	491,084	462,495	474,174	473,765
Retiree Benefits - Classified		3702/52	141,556	167,356	169,765	172,828	202,618	204,166	204,622
Other Benefits		3901	8,800	-	-	-	-	-	-
Car Allowance - Certificated		3921	-	-	-	-	-	-	-
Car Allowance - Classified		3922	-	-	-	-	-	-	-
TOTAL: Employee Benefits			8,165,255	8,995,375	9,485,224	9,716,325	10,200,512	10,439,140	10,549,371
Percent of Total Expenditures			19.84%	20.57%	21.14%	21.96%	22.20%	22.53%	21.94%
TOTAL: SALARIES AND BENEFITS			36,256,290	38,285,526	39,001,201	38,903,428	40,002,562	40,627,798	41,230,695
Percent of Total Expenditures			88.09%	87.54%	86.93%	87.93%	87.07%	87.69%	85.74%

J200 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 Adopted Budget	2012-13 First Interim
EXPENDITURES (Cont.)								
BOOKS AND SUPPLIES								
Textbooks	4100	26	2,589	376,303	238,101	305,119	55,849	300,116
Books & Reference Materials	4200	83,889	105,490	135,007	106,582	87,513	90,957	90,802
Materials & Supplies/ Food / Bulk Paper	4300/15/18/19/65	806,876	972,188	1,071,238	937,712	1,041,442	1,149,644	1,108,892
Gas, Oil & Diesel	4301	0	0	0	0	0	0	0
Office Supplies	4303	16,330	8,371	4,214	2,118	2,768	5,800	5,823
Periodicals & Magazines	4305	27,580	28,826	14,477	12,910	9,695	9,315	8,878
Software	4307	145,984	75,809	72,129	25,409	39,769	109,658	75,810
Classroom Supplies	4310/4306	25,864	1,664	0	38	0	2,500	19,100
Computer Supplies	4312	124,059	101,651	84,828	103,184	60,522	87,168	87,512
Transportation Tickets & Vehicle supplies	4314/4316	7,755	0	11,506	3,926	175	0	0
Carryover	4330	0	0	0	0	0	0	820,508
Non Capitalized Furniture & Equip.	4400	237,127	316,061	327,619	283,973	305,279	192,038	244,410
TOTAL: Books & Supplies		1,475,490	1,612,649	2,097,321	1,713,953	1,852,282	1,702,929	2,761,851
Percent of Total Expenditures		3.58%	3.69%	4.67%	3.87%	4.03%	3.68%	5.74%
SERVICES & OTHER OPERATING								
Travel, Conference, In-Service, Mileage	5200	164,849	182,661	106,165	134,994	184,136	221,856	269,971
Dues and Memberships	5300	107,292	106,753	66,495	46,974	51,021	91,585	89,261
Insurance	5400/40/60	398,268	402,282	370,252	372,689	363,250	407,607	408,881
Gas	5505	4,794	4,132	3,597	3,694	3,679	3,900	3,900
Electricity	5510	606,439	616,964	637,146	695,043	691,759	693,800	685,664
SPURR	5515	225,443	251,218	259,744	271,129	256,285	305,000	305,000
Water	5535	220,205	194,368	210,936	255,138	252,140	288,000	288,000
Sewer	5540	47,238	52,944	47,930	50,787	42,794	49,186	57,322
Disposal/Garbage Removal	5550	137,717	160,972	171,491	198,816	228,926	216,000	242,000
Laundry, Pest Control, Waste Disposal	5500	85,700	80,103	98,650	112,439	65,666	136,234	96,755
Rents, Leases, Repairs	5600	364,581	496,157	330,834	197,601	155,437	298,506	294,249
Direct Costs, Interfund/Program	5700	(56,814)	(51,456)	(24,513)	(11,199)	(10,239)	0	(2,075)
Architect, Inspect., Contracts, Permits, Sports	5800	418,274	422,235	505,199	618,895	707,963	426,937	482,866
Advertising	5803	21,112	6,652	5,166	7,276	1,840	7,630	7,726
Audit Fees	5809	31,095	39,418	46,799	48,119	46,849	50,000	50,000
Elections	5814	0	0	250	0	96,993	0	0
Field Trips	5819	18,010	77,323	85,303	9,796	15,605	10,204	11,110
Fingerprinting/Bank Fees	5821/11	9,451	7,378	8,300	17,960	10,897	10,300	10,300
Legal Service	5829	47,081	89,096	99,816	31,341	34,384	44,500	44,332
Outside Printing - Kinko's	5841	10,879	23,715	10,680	14,829	38,913	73,599	62,101
Personnel Agencies/Moving	5815/5845	28,250	25,691	1,111	424	9,019	10,000	10,000
Professional Consultant Contracts	5849	645,979	686,685	852,386	888,852	948,839	840,877	866,158
TB Testing/ X-rays	5847/5851	2,926	9,260	4,110	4,400	2,612	8,000	8,000
Unused School Site Payment	5853	-	-	-	-	-	-	-
Cell Phones	5920/21/22	38,207	37,723	43,089	30,092	40,895	43,600	54,200
Internet	5940	39,075	39,630	56,844	57,332	78,776	76,320	75,594
Pagers/satellite	5910/5950	88	163	22	328	263	315	315
Postage	5960	38,259	66,369	70,139	32,894	42,091	36,110	35,623
Telephone	5970	81,566	88,318	66,943	70,930	74,355	65,900	65,900
TOTAL: Services & Op. Exp.		3,735,964	4,116,754	4,134,884	4,161,573	4,435,148	4,415,966	4,523,153
Percent of Total Expenditures		9.08%	9.41%	9.22%	9.41%	9.65%	9.53%	9.41%

J200 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 Adopted Budget	2012-13 First Interim
CAPITAL OUTLAY								
Sites & Improvement of sites	6100	0	0	0	5,000	0	0	0
Buildings & Improvement of Bldgs.	6200	32,225	0	0	0	19,381	0	16,000
Furniture & Equipment	6400	92,105	50,295	57,654	33,040	23,688	75,000	70,568
Equipment Replacement	6500	5,931	105,197	7,730	0	38,703	39,200	32,793
TOTAL: Capital Outlay		130,261	155,492	65,384	38,040	81,772	114,200	119,361
Percent of Total Expenditures		0.32%	0.36%	0.15%	0.09%	0.18%	0.25%	0.25%
OTHER OUTGO								
Special Ed. Excess Costs	7142	0	0	0	0	0	0	0
State Special Schools-blind/deaf	7130	0	0	0	0	0	0	0
Transfer to MCOE - ROP	7222	0	0	26,496	0	0	0	0
Other Debt Service Payments - Capital Lease	7439/39		23,968	24,587	24,587	24,587	0	0
TOTAL: Other Outgo		0	23,968	51,083	24,587	24,587	0	0
Percent of Total Expenditures		0.00%	0.05%	0.11%	0.06%	0.05%	0.00%	0.00%
TOTAL: Direct Support Costs	7300	(440,154)	(458,288)	(486,986)	(597,811)	(453,750)	(528,518)	(547,388)
Percent of Total Expenditures		-1.07%	-1.05%	-1.09%	-1.35%	-0.99%	-1.14%	-1.14%
TOTAL EXPENDITURES		41,157,851	43,735,101	44,862,887	44,243,770	45,942,601	46,332,375	48,087,672
C Excess (Deficiency) of Revenues over Expenditures Before Other Financing Sources and Uses		7,481,389	7,735,506	7,259,390	9,016,138	6,934,344	6,563,693	5,233,987

J200 Budget Comparison		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2012-13
DESCRIPTION		Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Unaudited Actuals	Adopted Budget	First Interim
DETAIL OF CERTIFICATED SALARIES								
Teachers - T rack Adv / P/T Buy	1110	28,348	46,123	38,215	33,142	21,583	45,000	45,000
Back/Catastrophic Leave	1110	-	-	-	-	-	-	-
Teachers	1110	16,448,836	17,192,730	17,448,847	17,750,928	18,350,396	18,596,063	18,820,925
Regular Teachers								
Regular Teachers - Curriculum Develop./Stipends	1900/70/60	-	-	-	-	-	-	-
Summer School Teacher (GO 1430)	1110	154,370	162,120	157,013	143,690	-	-	-
Home Instructors (GO 1270)	1110	7,665	10,300	7,758	11,040	16,010	14,000	14,000
Teachers - extra duty/assignment, teachers lead	1120/1130	540,350	578,764	617,461	474,631	434,454	482,117	511,456
Substitute Teachers - Illness	1140	70,484	99,903	101,924	107,357	68,127	102,100	102,100
Substitute Teachers - School Business	1150	152,344	140,228	159,480	179,963	170,233	147,840	136,690
Testing & Counseling - Substitute Costs	1240/1250	1,133	3,958	220	-	1,350	500	500
5th Periods & Brown Act & Instr. Imprv. stipends	1160	90,268	94,534	82,625	290,500	302,669	300,000	307,750
Other Cert. Pay - HW Pay, Supple., Wasc.	1170	21,330	160	-	-	-	-	-
Counselor (all FN 3110)	1210	1,087,684	1,108,628	969,581	1,129,294	1,279,157	1,293,400	1,325,355
Librarians' Salary (all FN 2420)	1210	286,603	295,818	297,293	291,138	297,192	275,373	281,782
4th R. Testing extra duty	1230	30,658	28,413	24,358	22,448	18,604	12,000	12,000
Pupil Support - for Counselors	1220/1260	-	-	-	7,500	7,500	7,500	8,500
Principal	1311	680,253	693,914	701,335	611,648	651,754	649,002	662,347
Subs - Principal & AP's & Tech Support	1311/1312	2,699	40,423	16,112	36,636	26,513	31,000	31,000
Assistant Principal	1312	852,368	842,624	845,747	867,183	873,267	889,343	895,018
Superintendent	1313	210,036	189,700	185,000	185,000	197,000	205,000	209,400
Supr Salary - Expenses/Vacation	1313	7,868	28,311	18,469	19,044	13,934	4,800	4,800
Assistant Superintendent	1315	142,623	147,893	148,626	303,600	300,600	300,000	306,600
Director/Sr. Director	1317	128,756	139,735	125,253	-	130,591	215,962	219,529
Other Certified Supervisors	1322	33,062	24,622	29,944	39,878	61,980	51,000	55,120
Other Certificated - Salaries	1910	280,016	293,023	162,546	114,247	89,640	93,501	93,501
Other Cert. - misc. AP Athletics, Personnel	10/20/30/50/60/70	69,666	49,517	153,321	38,469	52,649	53,054	64,243
Professional Expert, Retiree Incentive	1970/1980	63,450	56,518	93,060	165,111	50,900	136,400	172,602
Total	Total	21,390,870	22,267,959	22,384,188	22,822,447	23,416,103	23,904,955	24,280,218

J200 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 Adopted Budget	2012-13 First Interim
DETAIL OF CLASSIFIED SALARIES								
Instructional Aide - Regular/Instr.Improv.	2110	10,359	5,676	6,025	15,723	16,515	25,907	27,957
Instructional Aide - Summer (GO 1430)	2110	3,049	1,679	0	0	0	0	0
Instructional Aide - Hourly	2120/2170	1,053	861	0	0	735	0	0
Health Technician (FN 3140)	2210	82,764	85,031	88,575	58,455	58,897	58,830	59,131
Delivery (FN 7540)	2210	50,163	54,864	55,214	54,280	55,479	55,179	55,480
Maintenance (FN 8110)	2210							
Ground (FN 8111)	2210							
Custodian (FN 8210)	2210	1,326,130	1,445,518	1,472,029	1,485,656	1,509,128	1,520,415	1,529,065
Library Aide (FN 2420)	2210	131,168	129,922	157,289	128,007	124,346	130,097	132,697
Extra Duty/OT - Custodian & Ground	2230/40/50	116,406	112,648	97,997	80,175	84,876	67,000	91,372
Substitute - Custodian, Maintenance	2260	4,987	32,981	40,832	16,718	35,875	27,050	27,050
Substitute - Custodian - Non Illness	2270	87,314	56,931	51,589	7,662	6,176	15,900	15,900
Other Pay	2210/2280/2290	0	147	50	1,674	135	1,900	200
Assistant Superintendent	2312	142,623	148,893	179,345	159,800	163,300	163,000	166,560
Supervisor (Network Manager)	2313	97,134	101,535	103,568	110,264	51,814	0	0
Chief Financial Officer	2315	142,623	147,893	148,626	0	0	0	0
Directors (Fac/Tech)	2316	170,933	190,930	181,319	145,835	137,403	121,636	124,368
Classified Mgmt/Facilities Coord.	2322	35,060	57,245	50,158	85,666	54,925	55,746	56,858
Other Class. Support - Summer, API	2322	0	1,832	1,811	1,784	1,807	1,800	1,800
Board of Trustees	2322	5,850	5,850	5,950	3,050	2,375	2,750	2,750
Computer (FN7700/2420)	2400/2490	334,535	355,093	330,219	392,179	407,650	416,298	417,257
Print Shop (FN 7550) ***	2400	140,610	148,682	148,932	148,945	148,945	148,495	149,095
Clerical - with API money	2400	0	0	0	0	0	0	0
Clerical - incl. Cross-training	2401/2402	2,286,746	2,322,783	2,382,161	1,861,038	1,892,656	1,860,469	1,873,054
DO (FN5901,3900,7200,7150,7300,7400,7600)	2401	648,578	706,815	738,893	612,067	657,971	673,562	676,225
Clerical - Extra Hire	2430/2440	27,861	24,121	11,418	11,961	14,576	11,880	15,119
Overtime - Supt. Off./Pupil Test./BO/Data Pros.	2450	59,779	25,101	22,999	23,917	28,464	20,000	24,745
Substitute for Clerical - Illness	2460	5,935	12,579	7,328	3,665	272	0	0
Substitute for Clerical - Non Illness	2470	5,232	3,103	17,429	5,525	57	57	57
Stipend - for Classified Leader	2480	11,000	10,500	11,650	6,500	5,500	11,000	11,000
Classified Support**** DISC, Summer/Drake Power Out	2910/316/2/4/37	19,851	28,797	31,608	9,934	26,380	700	2,447
Classified Literacy Coach	2910	14,125	14,113	0	0	0	0	0
Campus Supervisor (FN 8305)	2910	231,687	257,377	264,045	274,554	260,274	261,913	250,732
Staff Ass. & Healthy St.(FN 8305 DD2 040)	2910/2980	175,992	168,848	171,991	173,402	155,845	162,620	165,156
Textbook Inventory (FN 3910 DD2 097)	2912/20/40		13,565	13,658	5,233	7,050	6,000	6,000
Pool Cover Handlers (DD2 092)	2920				80,740	81,070	75,000	75,000
Athletics - Coach (GO 1130)	2910	300,091	299,007	310,620	321,016	318,370	330,999	333,451
Athletics - post season (GO 1130)	2920	0	0	0	0	0	0	0
Athletics - supervision (GO 1130)	2930	0	128	100	670	591	0	0
Athletics - O/T & substitutes (GO 1130)	2940/2960	21,077	22,704	14,443	15,816	16,074	0	13,080
Vacation pay out - for Classified	2490/2980	0	0	0	0	0	0	0
Professional Expert, Retiree Incentive	2990	9,450	28,440	13,918	62,745	60,416	57,500	97,500
Total		6,700,165	7,022,192	7,131,789	6,364,656	6,385,947	6,283,703	6,401,106

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

General Fund

J200 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 Adopted Budget	2012-13 First Interim
A REVENUES								
Revenue Limit Sources	8010-8099	590,652	488,408	627,879	666,374	762,056	748,465	748,465
Federal Revenues	8100-8299	751,371	1,371,100	1,327,004	1,426,002	1,177,976	1,015,274	1,293,117
Other State Revenue	8300-8599	1,452,436	1,067,733	128,445	94,019	183,769	438,112	510,010
Other Local Revenue	8600-8799	3,687,014	3,522,177	3,038,078	3,276,884	3,398,595	2,030,477	2,250,054
TOTAL REVENUES		6,481,473	6,449,418	5,121,406	5,463,279	5,522,396	4,232,328	4,801,646
B EXPENDITURES								
Certificated Salaries	1000-1999	2,560,378	2,749,573	2,691,046	2,475,358	2,177,041	2,334,801	2,473,122
Classified Salaries	2000-2999	1,674,162	1,731,152	1,754,947	1,678,665	1,715,913	1,766,802	1,830,417
Employee Benefits	3000-3999	1,344,830	1,520,700	1,611,596	1,600,722	1,595,184	1,775,216	1,799,532
Books and Supplies	4000-4999	1,512,592	1,082,535	1,040,382	804,610	721,023	358,098	1,603,344
Services, Other Op. Exp.	5000-5999	2,350,347	2,224,873	2,333,026	2,468,732	2,518,250	2,774,760	3,044,540
Capital Outlay	6000-6999	327,691	433,571	32,677	88,614	146,511	7,500	82,330
Other Outgoing	7000-7299	604,595	2,696,667	828,460	862,598	768,451	937,053	844,860
Direct Support Costs	7300-7399	332,582	357,512	383,966	545,197	402,647	472,990	491,860
TOTAL EXPENDITURES		10,707,177	12,796,583	10,676,100	10,524,496	10,045,020	10,427,220	12,170,005
C Excess (Deficiency) of Revenue over Expenditure Before Other Sources/Uses		(4,225,704)	(6,347,165)	(5,554,694)	(5,061,217)	(4,522,624)	(6,194,892)	(7,368,359)
D Other Sources/Uses								
Interfund Transfers								
Transfers In - From Bond (Redhill)	8910-8929	-	2,080,000	120,000	-	-	-	-
Transfers Out - Block Grant/Deferred Maintenance	7610-7629	(250,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
Contributions to Restricted Programs	8980-8999	4,407,536	4,210,225	4,980,078	5,426,190	5,158,524	6,394,892	6,250,526
Restricted Programs - District Paid								
TOTAL, OTHER SOURCES/USES		4,157,536	6,090,225	4,900,078	5,226,190	4,958,524	6,194,892	6,050,526
E Net Increase (Decrease) in FUND BALANCE		(68,168)	(256,940)	(654,616)	164,973	435,900	0	(1,317,833)

J200 Budget Comparison		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2012-13
DESCRIPTION		Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Unaudited Actuals	Adopted Budget	First Interim
F	Fund Balance, Reserves							
	Beginning Balance	1,696,682	1,628,514	1,371,574	716,958	881,931	1,317,831	1,317,831
	As of July 1-Unaudited	-	-	-	-	-	-	-
	Audit Adjustments	1,696,682	1,628,514	1,371,574	716,958	881,931	1,317,831	1,317,831
	NET BEGINNING BALANCE	(68,168)	(256,940)	(654,616)	164,973	435,900	-	(1,317,833)
	Fund Increase (Decrease)							
	Other Restatements (BASRC & SSP)							
	PTSA Ending Balance from 1997/98 ***							
	PTSA & Alumni carryover - 1998/99 ***							
	ENDING FUND BALANCE	1,628,514	1,371,574	716,958	881,931	1,317,831	1,317,831	(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		Object	2007-08 Audited Actuals	2008-09 Audited Actuals	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Unaudited Actuals	2012-13 Adopted Budget	2012-13 First Interim	
DESCRIPTION										
Revenue Limit Sources										
State Aid-Current Year		8011	0	0	0	0	0	0	0	
State Aid-Prior Year		8019	0	0	0	0	0	0	0	
Homeowners Exemption		8021	0	0	0	0	0	0	0	
Other Subventions/In-Lieu Taxes		8029	0	0	0	0	0	0	0	
Secured Roll Taxes		8041	0	0	0	0	0	0	0	
Unsecured Taxes		8042	0	0	0	0	0	0	0	
Prior Year Taxes		8043	0	0	0	0	0	0	0	
Revenue Limit Transfers - Special Ed		8091	590,652	488,408	627,879	666,374	762,056	748,465	748,465	
Property Taxes Transfers - ERAF		8097	0	0	0	0	0	0	0	
TOTAL: Rev. Limit Sources			590,652	488,408	627,879	666,374	762,056	748,465	748,465	
Percent of Total Income			9.11%	7.57%	12.26%	12.20%	13.80%	17.68%	15.59%	
Federal Revenues										
Title V - Innovative Programs (RE 4110)		8290	534	5,798	10,861	(2,044)	0	0	0	
Special Ed. PL 94-142		8181	396,538	404,596	416,389	423,284	432,105	432,105	432,105	
Title I (RE 3010)		8290	149,560	170,701	183,827	122,384	175,052	168,548	256,139	
Title II (RE 4010/4035/4045/4047)		8290	111,408	109,380	101,252	74,984	136,607	92,820	172,139	
Drug Free (RE 3710)		8290	11,791	10,437	10,270	12	0	0	0	
Vocational Education (RE 3550)		8290/8699	62,545	61,843	52,890	52,127	51,174	51,179	66,832	
CSR/Immigrant Ed/LEP(RE 4135/4201/4203)		8290/8287	18,995	32,879	44,461	35,289	17,531	5,000	8,595	
Special Education-ARRA		8181	0	0	55,044	374,708	170,519	0	0	
Fiscal Stabilization/Federal Jobs		8290	0	575,466	452,010	345,258	194,988	196,924	288,609	
Mental Health		8287	0	0	0	0	0	68,698	68,698	
Sml Learning/McAuliff/Calif Health Science Educators/Testing		8290	0	0	0	0	0	0	0	
TOTAL: Federal Revenue			751,371	1,371,100	1,327,004	1,426,002	1,177,976	1,015,274	1,293,117	
Percent of Total Income			11.59%	21.26%	25.91%	26.10%	21.33%	23.99%	26.93%	

J200 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 Adopted Budget	2012-13 First Interim
Other State Revenues								
Basic Aid Fair Share Reduction								
GATE: Gifted & Talented (RE 7140)	8311	35,036	30,868	0	0	-	(71,908)	-
EIA: Economic Impact Aid (RE 7091)	8311	76,945	70,553	62,441	25,075	71,898	71,908	71,898
Mental Health	8587					0	347,434	347,434
One-time Instr.Mat'l/Staff Dev RE 7186	8590	0	0	0	0	0	0	0
Professional Dev Block Grant (RE 7393)	8590	236,348	199,050	0	0	0	0	0
Special Education/CAHSEE	8590	16,853	0	0	0	0	0	0
Library Grant (RE 6296)(RE 6292)(RE7395)	8590	3,145	2,647	0	0	0	0	0
Safety & Violence Prev. RE 6405	8590	99,033	127,236	0	0	0	0	0
Fiscal Solvency Plan (RE 7386)	8590	15,000	0	0	0	0	0	0
Digital HS - Maintenance money - RE 7101	8590	0	0	0	0	0	0	0
Ed Tech Grant (RE 7127)	8590	0	0	0	0	0	0	0
Instructional Materials(RE 7160/85/56/57)	8590	248,711	255,342	0	0	0	0	0
Ca Instructional School Garden (CISG) (RE 7026)	8590	605	6,370	0	0	0	0	0
Instructional Mat'l Libr. & Ed Tech (RE7398)	8590	0	0	0	0	0	0	0
SB 1882: Staff Development (RE 7315) + c/o	8590	0	0	0	0	0	0	0
Tenth Grade Counseling (RE 7375/7390)	8590	29,098	26,649	0	0	0	0	0
Mentor (RE 7270) & Law Enforcement (RE 6315)	8590	0	0	0	0	0	0	0
PAR (RE 7271)	8590	23,760	20,225	0	0	0	0	0
Digital High School (RE 7100)	8590	0	0	0	0	0	0	0
School Secondary Program (RE 7370)	8590	0	0	0	0	0	0	0
CAHSEE Intensive Instr. & Serv (7055/7056)	8590	42,264	40,643	0	0	0	0	0
Readers for the Blind (RE 7810)	8590	0	0	0	0	0	0	0
California Arts Council (RE 9767)	8590	0	0	0	0	0	0	0
Supplemental School Counseling (RE 7080)	8590	285,052	166,782	0	0	0	0	0
Teacher Recruit & Student Support (RE 6275)	8590	395	2,209	0	0	0	0	0
Arts, Music, & PE Supply & Equipment(RE6761)	8590	76,151	0	0	0	0	0	0
Arts & Music Block Grant (RE 6760)	8590	52,761	68,757	0	0	0	0	0
Discretionary Block Grant-Sites (RE 7396)	8590	71,222	0	0	0	0	0	0
Discretionary Block Grant-Dist (RE 7397)	8590	23,653	0	0	0	0	0	0
Career Tech Ed Equip & Supplies (RE 6377)	8590	42,418	0	0	0	0	0	0
Lottery for Instr.Mat'l & SSP	8560/8590	73,986	50,402	66,004	68,944	111,871	90,678	90,678
TOTAL: Other State Revenue		1,452,436	1,067,733	128,445	94,019	183,769	438,112	510,010
Percent of Total Income		22.41%	16.56%	2.51%	1.72%	3.33%	10.35%	10.62%

J200 Budget Comparison		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2012-13
DESCRIPTION		Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Unaudited Actuals	Adopted Budget	First Interim
Other Local Revenues								
Site Institute @ Drake (RE 9763)	8699	0	0	0	0	0	0	0
Interest Income (categorical moneys)	8690	16,637	0	0	0	0	0	0
ROP	8677	298,371	154,322	0	0	0	0	0
PTSA (RE 9020)	8699	548,016	481,088	575,702	756,277	392,487	0	110,588
Ed Tech K-12 Voucher (Microsoft) (RE9150/55)	8699	85,419	21,726	0	0	15,214	0	0
Drake Virtual Tour (RE 9760)	8699	0	0	0	0	0	0	0
Global Studies (RE 9765)	8699	0	0	0	0	20,401	0	43,110
Alicia Lee Memorial Fund (RE 9760)	8699	0	0	11,148	7,413	100	0	0
Tam Music (RE 9769) & Nat'l Semicond (RE 9770)	8699	0	78,694	0	0	0	0	0
Student Activities (RE 9772)	8699	178,479	177,096	230,084	278,077	290,420	0	22,990
Buck Institute - Tam Academy (RE 9773)	8699	20,106	22,302	20,563	10,500	11,605	0	6,325
Marin Cty Storm Prevention Grant (RE 9768)	8699	1,691	3,449	0	0	0	0	0
Foundations (RE 9030)	8699	169,408	182,549	128,806	164,787	511,461	0	13,347
Special Ed fr. SELPA (RE 6500)	8792/8699	2,033,701	2,093,483	2,066,300	2,049,392	2,018,552	2,030,477	2,030,477
Other misc. grants/donations/modernization	8792/8699	335,186	307,468	5,475	10,438	138,355	-	23,217
TOTAL: Other Local Revenue		3,687,014	3,522,177	3,038,078	3,276,884	3,398,595	2,030,477	2,250,054
Percent of Total Income		56.89%	54.61%	59.32%	59.98%	61.54%	47.98%	46.86%
TOTAL REVENUES		6,481,473	6,449,418	5,121,406	5,463,279	5,522,396	4,232,328	4,801,646

J200 Budget Comparison		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2012-13
DESCRIPTION		Audited	Audited	Audited	Audited	Unaudited	Adopted	First
		Actuals	Actuals	Actuals	Actuals	Actuals	Budget	Interim
EXPENDITURES								
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries	1100-1199	2,026,879	2,161,294	1,969,711	1,815,353	1,688,348	1,653,974	1,688,775
Supervisors & Administrators Salaries	1200-1299	533,499	588,279	721,335	660,005	488,693	680,827	784,347
Other Certificated Salaries	1300-1399	0	0	0	0	0	0	0
	1900-1999	0	0	0	0	0	0	0
TOTAL: Certificated Salaries		2,560,378	2,749,573	2,691,046	2,475,358	2,177,041	2,334,801	2,473,122
Percent of Total Expenditures		23.91%	21.49%	25.21%	23.52%	21.67%	22.39%	20.32%
CLASSIFIED SALARIES								
Instructional Aides	2100-2199	707,540	715,918	737,215	719,071	764,733	856,111	891,711
Classified Support Salaries	2200-2299	551,643	591,284	591,175	591,787	600,701	601,777	614,624
Classified Administrators' Salaries	2300-2399	129,576	135,451	150,006	131,539	133,304	135,294	137,994
Clerical and Office Salaries	2400-2499	191,450	201,287	190,516	154,791	153,640	156,620	155,100
Other Classified Salaries	2900-2999	93,953	87,212	86,035	81,477	63,535	17,000	30,988
TOTAL: Classified Salaries		1,674,162	1,731,152	1,754,947	1,678,665	1,715,913	1,766,802	1,830,417
Percent of Total Expenditures		15.64%	13.53%	16.44%	15.95%	17.08%	16.94%	15.04%
EMPLOYEE BENEFITS								
STRS - Certificated Positions	3101	207,279	224,086	219,321	201,668	172,699	192,063	194,049
STRS - Classified Positions	3102	13,772	5,603	281	155	-	-	5,265
PERS - Certificated Positions	3201	935	11	-	-	-	-	47
PERS - Classified Positions	3202	254,963	268,405	289,379	295,586	308,033	329,114	338,716
OASDI - Certificated	3301	631	445	482	195	3,154	-	184
OASDI - Classified	3302	95,567	102,800	105,915	103,917	103,965	107,799	111,879
Medicare - Certificated	3311	36,680	39,501	38,717	35,389	31,461	33,835	35,840
Medicare - Classified	3312	24,080	25,033	25,330	24,353	24,853	25,628	26,551
Health & Welfare - Certificated	3401	254,147	291,398	323,040	294,413	298,090	357,671	345,302
Health & Welfare - Classified	3402	358,922	379,616	427,841	461,821	447,050	511,002	517,254
SUI - Certificated	3501	1,297	8,249	8,121	20,764	35,084	25,688	27,234
SUI - Classified	3502	868	5,202	5,286	12,140	27,607	19,487	20,146
Workers' Comp. - Certificated	3601	57,806	55,376	45,899	33,102	24,034	35,265	37,339
Workers' Comp. - Classified	3602	37,883	34,851	29,847	22,394	18,889	26,656	27,650
Retiree Benefits-Certificated	3701/3751	-	36,450	45,708	45,138	42,383	46,665	47,075
Retiree Benefits-Classified	3702/3752	-	43,674	46,429	49,687	57,882	64,343	65,001
Car Allowance - Certificated	3921	-	-	-	-	-	-	-
Car Allowance - Classified	3922	-	-	-	-	-	-	-
TOTAL: Employee Benefits		1,344,830	1,520,700	1,611,596	1,600,722	1,595,184	1,775,216	1,799,532
Percent of Total Expenditures		12.56%	11.88%	15.10%	15.21%	15.89%	17.02%	14.79%
TOTAL: SALARIES AND BENEFITS		5,579,370	6,001,425	6,057,589	5,754,745	5,488,138	5,876,819	6,103,071
Percent of Total Expenditures		52.11%	46.90%	56.74%	54.68%	54.64%	56.36%	50.15%

J200 Budget Comparison	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2012-13
DESCRIPTION	Audited	Audited	Audited	Audited	Unaudited	Adopted	First
Object	Actuals	Actuals	Actuals	Actuals	Actuals	Budget	Interim
EXPENDITURES (Cont.)							
BOOKS AND SUPPLIES							
Textbooks	4100	258,181	298,013	7,071	24,504	90,678	88,978
Books & Reference Materials	4200	55,224	36,192	40,824	39,732	13,408	19,090
Instructional Material & Supplies	4300	331,619	233,489	267,294	298,730	174,762	388,865
Gas, Oil & Diesel	4301	17,533	16,574	20,620	23,418	28,000	28,500
Office Supplies	4303	3,147	1,855	1,490	1,035	2,500	2,500
Periodicals & Magazine	4305	1,081	1,098	1,420	1,355	1,200	1,515
Software	4307	42,736	32,316	38,434	10,959	1,200	1,318
Classroom Supplies - In-lieu Fees	4310	0	0	139	0	0	0
Computer Supplies	4312	18,158	30,589	30,154	72,326	5,500	8,989
Transportation Tickets & Vehicle supplies	4314/4316	6,641	11,216	7,892	4,829	8,500	8,000
Carryover	4330	5,000	0	0	0	0	993,125
Non Capitalized Furniture & Equip.	4400	343,215	379,040	389,272	244,135	32,350	62,464
TOTAL: Books & Supplies		1,082,535	1,040,382	804,610	721,023	358,098	1,603,344
Percent of Total Expenditures		8.46%	9.74%	7.65%	7.18%	3.43%	13.17%
SERVICES & OTHER OPERATING							
Travel, Conference, In-Service	5200	88,349	65,200	89,831	148,049	109,185	100,759
Dues and Memberships	5300	700	603	975	1,846	950	1,081
Insurance	5400	320	0	0	0	0	0
Pest Control	5525	8,092	6,526	10,444	10,061	12,000	12,000
Rents, Leases, Repairs	5600	472,155	514,210	365,836	302,780	480,000	500,341
Direct Costs, Interfund/program	5700	47,422	19,401	6,428	7,386	0	770
Prof. Service & Outside Printing	5800	87,522	10,390	17,857	11,989	10,350	66,491
Judgements	5825	71,400	36,641	105,300	109,037	150,000	150,000
Legal Service	5829	14,385	19,203	56,026	113,630	100,000	95,300
Consultant Contracts / MPTA	5837/39/49	473,732	460,572	518,080	542,516	122,800	400,950
NPS: Tuition, 1/1 aides interpreters	833/34/35/40	955,294	1,190,722	1,284,369	1,268,702	1,787,955	1,712,693
Postage and Telephone	5960 & 5970	5,502	9,558	13,586	2,254	1,520	4,155
TOTAL: Services & Op. Exp.		2,224,873	2,333,026	2,468,732	2,518,250	2,774,760	3,044,540
Percent of Total Expenditures		17.39%	21.85%	23.46%	25.07%	26.61%	25.02%

J200 Budget Comparison		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2012-13
DESCRIPTION		Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Unaudited Actuals	Adopted Budget	First Interim
EXPENDITURES (Cont.)								
CAPITAL OUTLAY								
Sites & Improvement of sites		6100	8,000	0	0			53,071
Buildings & Improvement of Bldgs.		6200	318,055	0	0	985	0	15,434
Furniture & Equipment		6400	107,516	32,677	88,614	145,526	7,500	13,825
Equipment Replacement		6500	0	0	0	0	0	
TOTAL: Capital Outlay			433,571	32,677	88,614	146,511	7,500	82,330
Percent of Total Expenditures			3.39%	0.31%	0.84%	1.46%	0.07%	0.68%
OTHER OUTGO								
State Special Schools		7130		10,194	5,471	(2,181)	6,000	6,000
Special Ed. Excess Costs		7142	404,391	378,848	380,387	416,700	496,248	427,550
Payment to MPTA		7143	191,566	305,383	454,160	347,471	434,805	407,715
Payment to JPA (Redhill)		7299	2,080,000	120,000	0	0	0	0
Pass Thru Revenue		7211	20,710	14,035	22,580	6,461	0	3,595
TOTAL: Other Outgo			2,696,667	828,460	862,598	768,451	937,053	844,860
Percent of Total Expenditures			21.07%	7.76%	8.20%	7.65%	8.99%	6.94%
TOTAL: Direct Support Costs			357,512	383,966	545,197	402,647	472,990	491,860
Percent of Total Expenditures			2.79%	3.60%	5.18%	4.01%	4.54%	4.04%
TOTAL EXPENDITURES			12,796,583	10,676,100	10,524,496	10,045,020	10,427,220	12,170,005
C Excess (Deficiency) of Revenues over Expenditures Before Other Financing Sources and Uses			(6,347,165)	(5,554,694)	(5,061,217)	(4,522,624)	(6,194,892)	(7,368,359)

J200 Budget Comparison		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2012-13
DESCRIPTION		Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Unaudited Actuals	Adopted Budget	First Interim
DETAIL OF CERTIFICATED SALARIES								
Regular Teachers - track advancement	1100	1,783,501	1,894,518	1,703,061	1,636,417	1,488,469	1,507,216	1,495,753
Counselors	1110		0	0	0			0
Certificated - Other Pay	1210	3,045	0			14,880	0	
Director	1317	122,841	128,365	130,913	130,596	134,058	133,758	136,662
Teachers - extra duty	1130	88,354	131,037	109,862	39,081	52,247	5,000	35,220
Subs - illness & hourly	1120/1140/1950	140	1,129	875	7,148	5,974	4,000	4,900
Substitute Teachers - School Business	1150	11,998	5,165	25,000	670	12,720	4,000	6,240
Substitute Teachers - Teacher support	1250	2,885	4,762	3,645	6,525	4,120	8,000	7,000
Certificated Stipend	1160	17,000	1,080	0	1,441	0	0	10,000
ESL & Site Institute stipends	1160	0	0	0	0	0	0	0
Special Ed Home Instructors	1200	4,559	4,825	920	7,680	6,980	4,000	4,000
Psychologists/Counselors	1210	485,515	535,785	635,147	585,884	358,536	617,787	620,319
Special Ed stipend & other	1230	7,540	4,099	1,554	5,214	10,918	10,040	14,530
Pupil Support - extra service & stipend	1240/60/70	33,000	38,808	80,069	54,702	108,139	41,000	138,498
Total	Total	2,560,378	2,749,573	2,691,046	2,475,358	2,177,041	2,334,801	2,473,122

J200 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 Adopted Budget	2012-13 First Interim
DETAIL OF CLASSIFIED SALARIES									
Instructional Aide		2110	693,106	686,528	714,938	684,366	741,853	833,061	863,797
Instructional Aide-Hrly, Sub, Extra Duty		2120-2170	14,434	29,390	22,277	34,705	22,880	23,050	27,914
Classified Support		2220-2270	35,964	20,740	12,581	1,742	3,485	6,200	11,491
Maintenance (FN 8110)		2210	331,005	347,733	356,862	361,728	366,251	362,209	369,765
Ground (FN 8111)		2210	184,674	222,811	221,732	228,317	230,965	233,368	233,368
Director		2316	129,576	135,451	150,006	131,539	133,304	135,294	137,994
Clerical		2400	0	0	0	0	0	0	0
Clerical - Voc Ed (RE 3550)		2240	0	0	0	0	0	0	0
Clerical		2401	188,371	196,272	186,167	147,141	152,594	151,620	153,348
Clerical - Readers for The Blind (RE 7810)		2440	1,500	350	0	0	0	200	200
BASRC, Subs, Extra Duty, Overtime		2470/80/30/50	1,579	4,665	4,349	7,650	1,046	4,800	1,552
Classified Support - Other		2910	0	0	0	44,846	14,776	15,000	29,613
Classified Support - Title I, Small Learning, Summer School		2910	74,812	76,445	78,541	31,053	40,590	0	0
Other Classified - hourly & Extra duty		2920/2930	4,695	5,291	5,064	338	766	0	875
Other Class. - O/T & stipend		2940/2970	14,446	5,476	2,430	5,240	7,403	2,000	500
Vacation Buy out - Title I		2980	0	0	0	0	0	0	0
		Total	1,674,162	1,731,152	1,754,947	1,678,665	1,715,913	1,766,802	1,830,417

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

J200 Budget Comparison		General Fund						
Description	Object	2007-08 Audited Actuals	2008-09 Audited Actuals	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Unaudited Actuals	2012-13 Adopted Budget	2012-13 First Interim
A REVENUES								
Revenue Limit Sources	8010-8099	39,132,594	41,627,413	41,934,247	42,385,108	42,866,202	43,475,187	43,688,016
Federal Revenues	8100-8299	751,515	1,371,100	1,327,004	1,426,002	1,177,976	1,015,274	1,293,117
Other State Revenue	8300-8599	2,449,904	1,972,731	1,621,263	1,913,181	1,233,562	999,167	1,119,910
Other Local Revenue	8600-8799	12,786,700	12,949,781	12,361,169	12,998,895	13,121,601	11,638,768	12,022,262
TOTAL REVENUES		55,120,713	57,921,025	57,243,683	58,723,186	58,399,341	57,128,396	58,123,305
B EXPENDITURES								
Certificated Salaries	1000-1999	23,951,248	25,017,532	25,075,234	25,297,805	25,593,144	26,239,756	26,753,340
Classified Salaries	2000-2999	8,374,327	8,753,344	8,886,736	8,043,321	8,101,860	8,050,505	8,231,523
Employee Benefits	3000-3999	9,510,085	10,516,075	11,096,820	11,317,047	11,795,696	12,214,356	12,348,903
Books and Supplies	4000-4999	2,988,082	2,695,184	3,137,703	2,518,563	2,573,305	2,061,027	4,365,195
Services, Other Op. Exp.	5000-5999	6,086,311	6,341,627	6,467,910	6,630,305	6,953,398	7,190,726	7,567,693
Capital Outlay	6000-6999	457,952	589,063	98,061	126,654	228,283	121,700	201,691
Other Outgoing	7000-7299	604,595	2,720,635	879,543	887,185	793,038	937,053	844,860
Direct Support Costs	7300-7399	(107,572)	(100,776)	(103,020)	(52,614)	(51,103)	(55,528)	(55,528)
TOTAL EXPENDITURES		51,865,028	56,532,684	55,538,987	54,768,266	55,987,621	56,759,595	60,257,677
C Excess (Deficiency) of Revenue over Expenditure Before Other Sources/Uses		3,255,685	1,388,341	1,704,696	3,954,921	2,411,720	368,801	(2,134,372)
D Other Sources/Uses								
Interfund Transfers								
Transfers In - Comm.Ed.	8910-8929	23,310	18,400	77,323	20,400	19,500	20,400	20,400
Transfers In - ETF	8910-8929	0	0	0	0	0	0	0
Transfers In - Bond (Redhill)	8910-8929	0	2,080,000	120,000	0	0	0	0
Transfers In - Self Insurance Fund	8910-8929	0	0	0	0	0	0	0
Sources-Capital Lease	8930-8979		91,405	0	0	0	0	0
Transfers Out - Food Svs/Def Maint/Comm Ed	7610-7629	(1,099,707)	(1,092,186)	(636,764)	(2,430,501)	(871,707)	(959,913)	(959,913)
Contribution to Restricted Programs	8980-8999	0	0	0	0	0	0	0
Restricted Programs - District Paid		0	0	0	0	0	0	0
TOTAL, OTHER SOURCES/USES		(1,076,397)	1,097,619	(439,441)	(2,410,101)	(852,207)	(939,513)	(939,513)
E Net Increase (Decrease) in FUND BALANCE		2,179,288	2,485,960	1,265,255	1,544,820	1,559,513	(570,712)	(3,073,885)
		1,544,820 1,559,513						

J200 Budget Comparison		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2012-13
DESCRIPTION		Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Unaudited Actuals	Adopted Budget	First Interim
F	Fund Balance, Reserves							
	Beginning Balance	15,108,203	17,287,491	19,773,451	21,038,706	21,750,053	23,309,566	23,309,566
	As of July 1-Unaudited	-	-	-	-	-	-	-
	Audit Adjustments	-	-	-	-	-	-	-
	NET BEGINNING BALANCE	15,108,203	17,287,491	19,773,451	21,038,706	21,750,053	23,309,566	23,309,566
	Fund Increase (Decrease)	2,179,288	2,485,960	1,265,255	1,544,820	1,559,513	(570,712)	(3,073,885)
	Program Reserves (restricted for expend.)	-	-	-	-	-	-	-
	Adjustment for Restatement	-	-	-	(833,472)	-	-	-
	Restricted Program Balances	0	0	0	0	0	0	0
	PTSA Ending Balance from 1997/98	0	0	0	0	0	0	0
	PTSA and Alumni carryover - 1998/99	0	0	0	0	0	0	0
	ENDING FUND BALANCE	17,287,491	19,773,451	21,038,706	21,750,053	23,309,566	22,738,854	20,235,681
	Components of Ending Balance							
	Reserved Amounts							
	Revolving Cash	12,600	12,800	12,000	12,000	12,000	12,000	12,000
	Cash In Bank	0	0	0	0	0	0	0
	Prepaid Expenditures	0	0	0	0	0	0	0
	Designated Amounts							
	For economic uncertainties	1,588,942	1,728,746	1,685,273	1,715,963	1,705,780	1,731,585	1,836,528
	(Required by State 3%)							
	Designation - 08/09, 09/10, 10/11 Surplus to				2,482,127	2,519,948	2,519,948	2,519,948
	Cover Future Deficits							
	Designation- Parcel Tax Renewal				8,820,573			
	Designation- Economic Uncertainty- Basic Aid				6,535,399			
	Summer School 2011/12 and 2012/13							
	(Ending Balance recommended by							
	FCMAT is 8 to 10% of total expenditures)							
	Site Carryovers, Tier III Fund Balance	0	0	0	0	0	0	0
	Ending Balance	15,685,949	18,031,905	17,845,249	21,183,991	24,03,623	1,021,816	0

J200 Budget Comparison		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2012-13
DESCRIPTION		Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Unaudited Actuals	Adopted Budget	First Interim
Revenue Limit Sources								
State Aid-Current Year	8011	(426,638)	(305,814)	(221,661)	(250,489)	(254,501)	(273,854)	(273,854)
Supplemental Instruction	8311							
Rev Limit Deficit		295,769	296,499	(927,879)	295,860	297,661	293,171	297,661
Homeowners Exemption	8021	3,867	0	0	0	-4,544	0	0
Other Subventions/In-Lieu Taxes	8029							
Secured Roll Taxes	8041	38,371,259	40,730,323	41,799,608	41,342,796	41,831,637	42,438,270	42,668,270
Unsecured Taxes	8042	836,204	864,919	926,715	927,198	940,924	947,867	940,924
Prior Year Taxes	8043	52,133	41,486	59,331	69,743	55,025	69,743	55,025
Revenue Limit Transfers - Special Ed	8091	0	0	0	0	0	0	0
Property Taxes Transfers - ERAF	8097	0	0	0	0	0	0	0
TOTAL: Rev. Limit Sources		39,132,594	41,627,413	41,934,247	42,385,108	42,866,202	43,475,187	43,688,016
Percent of Total Income		70.99%	72.40%	73.26%	73.51%	73.40%	76.10%	75.16%
Federal Revenues								
Title V Innovative Education (RE 4110)	8290	534	5,798	10,861	(2,044)	0	0	0
Special Ed. PL 94-142	8181	396,538	404,596	416,389	423,284	432,105	432,105	432,105
Title I (RE 3010)	8290	149,560	170,701	183,827	122,384	175,052	168,548	256,139
Title II - Improving Teacher Quality/EETT (RE 4035)	8290	111,408	109,380	101,252	74,984	136,607	92,820	172,139
Drug Free (RE 3710)	8290	11,791	10,437	10,270	12	0	0	0
Vocational Education (RE 3550)	8290	62,545	61,843	52,890	52,127	51,174	51,179	66,832
CSR/Immig Ed/LEP (RE4135/4201/4203)	8290/8287	18,995	32,879	44,461	35,289	17,531	5,000	8,595
Federal (RE 4140) SFSF (3200) Jobs (3205)	8290	0	575,466	452,010	345,258	194,988	196,924	288,609
Mental Health	8287						68,698	68,698
Small Learning Comm. Grant/Ca Health Sciences (RE 50)	8290	0	0	0	0	0	0	0
Other Federal Revenue	8290	144	0	55,044	374,708	170,519	0	0
TOTAL: Federal Revenue		751,515	1,371,100	1,327,004	1,426,002	1,177,976	1,015,274	1,293,117
Percent of Total Income		1.36%	2.38%	2.32%	2.47%	2.02%	1.78%	2.22%

J200 Budget Comparison		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2012-13
DESCRIPTION		Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Unaudited Actuals	Adopted Budget	First Interim
Other State Revenues								
Basic Aid Fair Share Reduction							(2,692,359)	(2,690,190)
Adult Education Flex (RE 0214)							1,410,300	1,410,300
Supplemental Instruction							89,382	89,382
GATE: Gifted & Talented (RE 7140)		185,315	135,655	114,218	91,030	128,287	24,872	24,872
EIA: Economic Impact Aid (RE 7091)		35,036	30,868	28,524	24,881	71,898	71,908	71,898
Mental Health		76,945	70,553	62,441	25,075	309,588	347,434	347,434
Class Size 9 - 12		334,905	323,596	190,768	0	86,921	309,588	309,588
Mandated Costs Reimburse.		948	0	0	191,761	470,990	0	106,900
State Lottery Revenue		448,777	419,851	407,035	432,731	2,501	450,524	450,524
Library Grant (RE 6296/7395)		3,145	2,647	2,501	0	0	2,501	2,501
Special Education/CAHSEE		16,853	0	0	0	0	0	0
Safety & Violence Prev. (RE 6405)		99,033	127,236	93,849	0	123,730	123,730	123,730
Fiscal Solvency Plan (RE 7386)		15,000	0	0	0	0	0	0
One-time Instr.Mat'l/Staff Dev (RE 7186)		0	0	0	0	0	0	0
One-time Site Block Grant (RE 0041)		0	0	1	0	0	0	0
Professional Dev Block Grant (RE 7393)		236,348	0	187,951	0	187,965	187,965	187,965
Digital HS - Maintenance - RE 7101		0	0	0	0	0	0	0
Ed Tech Grant (RE 7127)		0	0	0	0	0	0	0
Instructional Materials (RE 7160/85/56/57)		248,711	255,342	214,720	0	214,451	214,451	214,151
Inst'l Mat'l , Core/ One Time (RE7180/7398)		0	0	0	0	0	0	0
Ca Instructional School Garden (CISG) (RE 7026)		605	6,370	3,025	0	0	0	0
Math & Reading Professional Dev (RE 0229)		29,098	26,649	12,739	0	11,023	11,023	11,023
Tenth Grade Counseling (RE 7375/7390)		14,527	14,527	23,614	0	23,614	23,614	23,614
Mentor Teacher Program (RE 7270)		23,760	0	19,097	0	19,098	19,098	19,098
PAR (RE 7271)		0	0	0	0	0	0	0
MTN / Martin Luther King/MPTA		12,996	11,369	50,288	10,614	61,237	38,515	50,499
STAR Test/HS Exit Exam (RE 7055/0000/0217)		0	0	0	0	0	0	0
School Secondary Program (RE 7370)		42,264	0	0	0	0	0	0
CAHSEE Intensive Instr. & Serv (7055/7056)		0	0	0	0	0	0	0
Readers for the Blind (RE 7810)		0	0	0	0	0	0	0
California Arts Council (RE 9767)		0	0	1	0	0	0	0
Staff Development Buy Back (03-0015)		285,052	0	75,435	598	221,458	221,458	221,458
Supplemental School Counseling (RE7088)		395	2,209	0	0	0	0	0
Teacher Recruit & Student Support		76,151	0	0	0	0	0	0
Arts,Music, & PE Supply & Equipment		52,761	68,757	54,527	0	54,485	54,485	54,485
Arts & Music Block Grant (RE 6760)		71,222	0	0	0	0	0	0
Discretionary Block Grant-Sites (RE 7396)		23,653	0	0	0	0	0	0
Discretionary Block Grant-Dist (RE 7397)		42,418	0	0	0	0	0	0
Career Tech Ed Equip & Supplies (RE 6377)		73,986	50,402	66,004	68,944	111,871	90,678	90,678
Lottery for Instr.Mat'l & SSP (RE 6300)		2,449,904	1,546,031	1,621,265	845,634	1,233,562	999,167	1,119,910
TOTAL: Other State Revenue								
Percent of Total Income		4.44%	2.69%	2.83%	1.47%	2.11%	1.75%	1.93%

J200 Budget Comparison		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2012-13
DESCRIPTION		Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Unaudited Actuals	Adopted Budget	First Interim
Other Local Revenues								
Site Institute	8699	0	0	0	0	0	0	0
Parcel Tax Income	8622	7,840,853	8,011,097	8,262,252	8,615,349	8,782,054	9,085,190	9,105,190
Other Sales	8639	0	0	150	3,118	587	0	0
Leases and Rentals	8650	140,275	183,682	189,248	368,575	396,570	283,500	284,846
Interest Income (incl. categorical moneys)	8660	644,778	354,404	161,182	98,273	46,155	65,000	65,000
Interagency Revenues ROP (RE 6350)	8677	320,871	349,592	212,520	112,330	101,101	101,101	101,101
Home to School (DD2 053) - Golden Gate	8689	0	13,935	0	0	0	0	0
Home to School (DD2 053) - West Marin	8699	10,425	3,123	1,811	271	0	0	0
PTSA - (RE 9020)	8699	548,016	481,088	575,702	756,277	392,487	0	110,588
Ed Tech K-12 Voucher (Microsoft) (RE 9150/55)	8699	85,419	21,726	0	0	15,214	0	0
Drake Virtual Grant (RE 9760)	8699	0	0	0	0	0	0	0
Parent Service Project (RE 9762)	8699	0	0	0	0	20,401	0	43,110
BASRC, ETF/MTN & Martin Luther King	8699	50,232	24,002	14,607	10,931	3,716	3,500	3,500
Student Activities (RE 9772)	8699	178,479	177,096	230,084	278,077	290,420	0	22,990
Buck Institute - Tam Academy (RE 9773)	8699	20,106	22,302	20,563	10,500	11,605	0	6,325
Tam Music Donation (RE 9769)	8699	0	78,694	0	0	0	0	0
Marin Cty Storm Prevention Gt. (RE 9768)	8699	1,691	3,449	0	0	0	0	0
Foundations (RE 9030)	8699	169,408	182,549	128,806	164,787	511,461	0	13,347
Other Local Income - Athletic, Drama receipts	8699	338,033	421,910	343,653	383,251	293,937	70,000	202,447
Special Ed fr. SELPA	8792/8699	2,033,701	2,093,483	2,091,180	2,061,629	2,027,994	2,030,477	2,030,477
Other Grants/Donations/Modernization/E-Rate	8699	404,413	527,649	129,411	135,527	227,799	0	33,341
TOTAL: Other Local Revenue		12,786,700	12,949,781	12,361,169	12,998,895	13,121,601	11,638,768	12,022,262
Percent of Total Income		23.20%	22.52%	21.59%	22.55%	22.47%	20.37%	20.68%
TOTAL REVENUES		55,120,713	57,494,325	57,243,685	57,655,639	58,399,341	57,128,396	58,123,305

J200 Budget Comparison		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2012-13
DESCRIPTION		Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Unaudited Actuals	Adopted Budget	First Interim
EXPENDITURES								
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries	1100-1199	19,540,874	20,486,156	20,583,034	20,806,604	21,051,820	21,341,094	21,626,696
Supervisors & Administrators Salaries	1200-1299	1,939,577	2,025,096	2,012,787	2,110,385	2,092,496	2,269,600	2,412,484
Other Certificated Salaries	1300-1399	2,057,665	2,107,222	2,070,486	2,082,989	2,255,639	2,346,107	2,383,814
	1900-1999	413,132	399,058	408,927	317,827	193,189	282,955	330,346
TOTAL: Certificated Salaries		23,951,248	25,017,532	25,075,234	25,297,805	25,593,144	26,239,756	26,753,340
Percent of Total Expenditures		46.18%	44.27%	45.15%	46.19%	45.71%	46.23%	44.40%
CLASSIFIED SALARIES								
Instructional Aides	2100-2199	722,001	724,134	743,240	734,794	781,983	882,018	919,668
Classified Support Salaries	2200-2299	2,350,575	2,509,326	2,554,750	2,424,414	2,475,613	2,478,148	2,525,519
Classified Administrators' Salaries	2300-2399	723,799	789,629	820,783	637,938	544,928	480,226	490,330
Clerical and Office Salaries	2400-2499	3,711,726	3,810,064	3,861,545	3,220,588	3,309,731	3,298,381	3,321,552
Other Classified Salaries	2900-2999	866,226	920,191	906,418	1,025,587	989,605	911,732	974,354
TOTAL: Classified Salaries		8,374,327	8,753,344	8,886,736	8,043,321	8,101,860	8,050,505	8,231,523
Percent of Total Expenditures		16.15%	15.49%	16.00%	14.69%	14.47%	14.18%	13.66%
EMPLOYEE BENEFITS								
STRS - Certificated Positions	3101	1,950,508	2,053,998	2,074,135	2,077,698	2,116,036	2,192,821	2,229,573
STRS - Classified Positions	3102	31,662	22,642	15,391	370	0	0	5,265
PERS - Certificated Positions	3201	935	19	10	0	0	0	47
PERS - Classified Positions	3202	1,227,282	1,309,928	1,362,509	1,335,383	1,363,732	1,415,163	1,431,056
OASDI - Certificated	3301	9,231	11,615	8,009	5,641	8,646	27	231
OASDI - Classified	3302	491,073	515,106	523,440	492,359	495,352	493,982	507,628
Medicare - Certificated	3311	336,999	355,232	356,453	359,864	365,823	378,652	388,108
Medicare - Classified	3312	120,410	125,733	127,727	116,492	117,928	116,862	120,125
Health & Welfare - Certificated	3401	2,747,357	3,057,446	3,373,844	3,604,211	3,775,725	3,936,983	3,977,813
Health & Welfare - Classified	3402	1,479,757	1,644,162	1,836,722	1,874,870	1,872,926	1,994,580	1,982,968
SUI - Certificated	3501	12,250	75,058	75,831	187,236	412,372	288,972	295,199
SUI - Classified	3502	4,400	26,267	27,135	58,784	130,386	89,040	90,788
Workers' Comp. - Certificated	3601	542,507	503,407	427,459	337,835	282,112	396,367	405,028
Workers' Comp. - Classified	3602	189,513	176,054	151,390	107,567	89,280	121,559	124,611
Retiree Benefits - Certificated	3701/51	215,845	428,378	520,571	536,222	504,878	520,839	520,840
Retiree Benefits - Classified	3702/52	141,556	211,030	216,194	222,515	260,500	268,509	269,623
	3901	8,800	0	0	0	0	0	0
Car Allowance - Certificated	3921	0	0	0	0	0	0	0
Car Allowance - Classified	3922	0	0	0	0	0	0	0
TOTAL: Employee Benefits		9,510,085	10,516,075	11,096,820	11,317,047	11,795,696	12,214,356	12,348,903
Percent of Total Expenditures		18.34%	18.61%	19.98%	20.66%	21.07%	21.52%	20.49%
TOTAL: SALARIES AND BENEFITS		41,835,660	44,286,951	45,058,790	44,658,173	45,490,700	46,504,617	47,333,766
Percent of Total Expenditures		80.66%	78.37%	81.13%	81.54%	81.25%	81.93%	78.55%

J200 Budget Comparison		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2012-13
DESCRIPTION		Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Unaudited Actuals	Adopted Budget	First Interim
EXPENDITURES (Cont.)								
BOOKS AND SUPPLIES								
Textbooks	4100	463,322	260,770	674,316	245,172	329,623	146,527	389,094
Books & Reference Materials	4200	138,403	160,714	171,199	147,406	127,245	104,365	109,892
Instructional Material & Supplies	4300	1,152,932	1,303,807	1,304,727	1,205,006	1,340,172	1,324,406	1,497,757
Gas, Oil & Diesel	4301	20,616	17,533	16,574	20,620	23,418	28,000	28,500
Office Supplies	4303	21,494	11,518	6,069	3,608	3,803	8,300	8,323
Periodicals & Magazine	4305	28,935	29,907	15,575	14,330	11,050	10,515	10,393
Software	4307	242,258	118,545	104,445	63,843	50,728	110,858	77,128
Classroom Supplies - In-lieu Fees	4310	25,922	1,664	0	177	0	2,500	19,100
Computer Supplies	4312	180,782	119,809	115,417	133,338	132,848	92,668	96,501
Transportation Tickets & Vehicle supplies	4314/4316	10,094	6,641	22,722	11,818	5,004	8,500	8,000
Carryover	4330	431	5,000	0	0	0	0	1,813,633
Non Capitalized Furniture & Equip.	4400	702,893	659,276	706,659	673,245	549,414	224,388	306,874
TOTAL: Books & Supplies		2,988,082	2,695,184	3,137,703	2,518,563	2,573,305	2,061,027	4,365,195
Percent of Total Expenditures		5.76%	4.77%	5.65%	4.60%	4.60%	3.63%	7.24%

J200 Budget Comparison	DESCRIPTION						2012-13	
	Object	2007-08 Audited Actuals	2008-09 Audited Actuals	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Unaudited Actuals	2012-13 Adopted Budget	2012-13 First Interim
EXPENDITURES (Cont.)								
SERVICES & OTHER OPERATING								
Travel, Conference, In-Service	5200	300,368	271,010	171,355	224,825	332,185	331,041	370,730
Dues and Memberships	5300	109,042	107,453	67,098	47,949	52,867	92,535	90,342
Insurance	5400	399,601	402,602	370,252	372,689	363,250	407,607	408,881
Gas	5505	4,794	4,132	3,597	3,694	3,679	3,900	3,900
Electricity	5510	606,439	616,964	637,146	695,043	691,759	693,800	685,664
SPURR	5515	225,443	251,218	259,744	271,129	256,285	305,000	305,000
Water	5535	220,205	194,368	210,936	255,138	252,140	288,000	288,000
Sewer	5540	47,238	52,944	47,930	50,787	42,794	49,186	57,322
Disposal/Garbage removal	5550	137,717	160,972	171,491	198,816	228,926	216,000	242,000
Laundry, Pest Control, Waste Disposal	5500	95,936	88,195	105,176	122,883	75,727	148,234	108,755
Rents, Leases, Repairs	5600	824,504	964,278	839,932	558,666	455,364	778,506	793,285
Architectural, Inspection, Contracts, permits	5800	444,511	509,757	515,589	636,752	719,952	437,287	549,357
Advertising	5803	21,112	6,652	5,166	7,276	1,840	7,630	7,726
Audit Fees	5809	31,095	39,418	46,799	48,119	46,849	50,000	50,000
Elections	5814	0	0	250	0	96,993	0	0
Field Trips	5819	18,010	77,323	85,303	9,796	15,605	10,204	11,110
Fingerprinting	5821	9,451	7,378	8,300	17,960	10,897	10,300	10,300
Judgements - Special Ed	5825	55,572	71,400	36,641	105,300	109,037	150,000	150,000
Legal Service	5829	64,911	103,481	119,019	87,367	148,014	144,500	139,632
Outside Printing - Kinko's	5841	10,879	23,715	10,680	14,829	38,913	73,599	62,101
Personnel Agencies	5845	28,250	25,691	1,111	424	9,019	10,000	10,000
Professional Consultant Contracts	5849	1,163,598	1,160,417	1,312,958	1,406,932	1,491,355	963,677	1,267,108
TB Testing/ X-rays	5851	2,926	9,260	4,110	4,400	2,612	8,000	8,000
Unused School Site Payment	5853	-	-	-	-	-	-	-
NPS/NPA - Tuition, 1/1 aides, interpreters	5833/5835	1,055,917	955,294	1,190,722	1,284,369	1,268,702	1,787,955	1,712,693
Cell Phones	5920	38,207	37,723	43,089	30,092	40,895	43,600	54,200
Internet	5940	39,075	39,630	56,844	57,332	78,776	76,320	75,594
Pagers	5950	88	163	22	328	263	315	315
Postage	5960	49,856	71,871	79,697	46,480	44,345	37,630	39,778
Telephone	5970	81,566	88,318	66,943	70,930	74,355	65,900	65,900
TOTAL: Services & Op. Exp.		6,086,311	6,341,627	6,467,910	6,630,305	6,953,398	7,190,726	7,567,693
Percent of Total Expenditures		11.73%	11.22%	11.65%	12.11%	12.42%	12.67%	12.56%

J200 Budget Comparison		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2012-13
DESCRIPTION		Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Unaudited Actuals	Adopted Budget	First Interim
EXPENDITURES (Cont.)								
CAPITAL OUTLAY								
Sites & Improvement of sites	6100	0	8,000	0	5,000	0	0	0
Buildings & Improvement of Bldgs.	6200	308,264	318,055	0	0	20,366	0	69,071
Furniture & Equipment	6400	143,757	157,811	90,331	121,654	169,214	82,500	86,002
Equipment Replacement	6500	5,931	105,197	7,730	0	38,703	39,200	46,618
TOTAL: Capital Outlay		457,952	589,063	98,061	126,654	228,283	121,700	201,691
Percent of Total Expenditures		0.88%	1.04%	0.18%	0.23%	0.41%	0.21%	0.33%
OTHER OUTGO								
Special Ed. Excess Costs	7142	437,300	404,391	378,848	380,387	416,700	496,248	427,550
State Special Schools-blind/deaf	7130	0	0	10,194	5,471	(2,181)	6,000	6,000
Payment to MPTA	7143	160,089	191,566	305,383	454,160	347,471	434,805	407,715
Pass Thru Revenue	7222	7,206	2,080,000	160,531	22,580	6,461	0	3,595
Other Debt Service Payment	7439		23,968	24,587	24,587	24,587	0	0
TOTAL: Other Outgo		604,595	2,699,925	879,543	887,185	793,038	937,053	844,860
Percent of Total Expenditures		1.17%	4.78%	1.58%	1.62%	1.42%	1.65%	1.40%
TOTAL: Direct Support Costs	7300	(107,573)	(100,776)	(103,020)	(52,614)	(51,103)	(55,528)	(55,528)
Percent of Total Expenditures		-0.21%	-0.18%	-0.19%	-0.10%	-0.09%	-0.10%	-0.09%
TOTAL EXPENDITURES		51,865,027	56,511,974	55,538,987	54,768,266	55,987,621	56,759,595	60,257,677
C Excess (Deficiency) of Revenues over Expenditures Before Other Financing Sources and Uses		3,255,686	982,351	1,704,698	2,887,374	2,411,720	368,801	(2,134,372)

J200 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 Adopted Budget	2012-13 First Interim
DETAIL OF CERTIFICATED SALARIES								
Regular Teachers - track advancement	1110	28,348	46,123	38,215	33,142	21,583	45,000	45,000
Teachers - set aside FTEs for growth	1110	0	0	0	0	0	0	0
Regular Teachers	1110	18,232,337	19,087,248	19,151,908	19,387,345	19,818,865	20,103,279	20,316,678
Regular Teachers - Curriculum Dev. & VEA	1900	0	0	0	0	0	0	0
Summer School Teacher (GO 1430)	1110	157,415	162,120	157,013	143,690	14,880	0	0
Home Instructors (FN 1270)	1110	130,506	138,665	138,671	141,636	150,068	147,758	150,662
Teachers - Extra Duty	1130	628,704	709,801	727,323	513,712	486,701	487,117	546,676
Substitute Teachers - illness	1140	70,624	101,032	102,799	114,505	74,101	106,100	107,000
Substitute Teachers - School Business	1150	164,342	145,393	184,480	180,633	182,953	151,840	142,930
Substitute Teachers - Teacher support	1250	4,018	8,720	3,865	6,525	5,470	8,500	7,500
5th Periods, Brown Act Instr. Improv. Stipends	1160	107,268	95,614	82,625	291,941	302,669	300,000	317,750
Other Stipend (See details in Unrest.&Rest)	1160/1170	21,330	160	0	0	0	0	0
Special Ed Home Instructors	1200	4,559	4,825	920	7,680	6,980	4,000	4,000
Counselor (all FN 3110)	1210	1,087,684	1,108,628	969,581	1,129,294	1,279,157	1,293,400	1,325,355
Librarians' Salary (all FN 2420)	1210	286,603	295,818	297,293	291,138	297,192	275,373	281,782
Psychologists/Counselors	1210	485,515	535,785	635,147	585,884	358,536	617,787	620,319
Special Ed stipend & other	1230	38,198	32,512	25,912	27,662	29,522	22,040	26,530
Pupil Support - extra days for Counselors	1260	33,000	38,808	80,069	62,202	115,639	48,500	146,998
Principal	1311	680,253	693,914	701,335	611,648	651,754	649,002	662,347
Acting Principal	1311/1322	2,699	40,423	16,112	36,636	26,513	31,000	31,000
Assistant Principal	1312	852,368	842,624	845,747	867,183	873,267	889,343	895,018
Superintendent	1313	210,036	189,700	185,000	185,000	197,000	205,000	209,400
Supr Salary - Expenses/Vacation	1313	7,868	28,311	18,469	19,044	13,934	4,800	4,800
Assistant Superintendent	1315	142,623	147,893	148,626	303,600	300,600	300,000	306,600
Director - Std. Svcs. & Spec.Ed	1317/1318	128,756	139,735	125,253	0	130,591	215,962	219,529
Other Certificated Supervisors	1322	33,062	24,622	29,944	39,878	61,980	51,000	55,120
Other Certificate Salaries	1910	280,016	293,023	162,546	114,247	89,640	93,501	93,501
Other Certificate Subs/Placeholders	1930/1950	69,666	49,517	153,321	38,469	52,649	53,054	64,243
Retiree Incentive & Miscellaneous	1970	63,450	56,518	93,060	165,111	50,900	136,400	172,602
Total		23,951,248	25,017,532	25,075,234	25,297,805	25,593,144	26,239,756	26,753,340

J200 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 Adopted Budget	2012-13 First Interim
DETAIL OF CLASSIFIED SALARIES								
Instructional Aide - Regular	2110	703,465	692,204	720,963	700,089	758,368	858,968	891,754
Instructional sub - non illness	2170	14,434	29,390	22,277	34,705	22,880	23,050	27,914
Instructional Aide - Summer (GO 1430)	2110	3,049	1,679	0	0	0	0	0
Instructional Aide - Hourly	2120	1,053	861	0	0	735	0	0
Health Technician (FN 3140)	2210	82,764	85,031	88,575	58,455	58,897	58,830	59,131
Delivery (FN 7540)	2210	50,163	54,864	55,214	54,280	55,479	55,179	55,480
Maintenance (FN 8110)	2210	331,005	347,733	356,862	361,728	366,251	362,209	369,765
Ground (FN 8111)	2210	184,674	222,811	221,732	228,317	230,965	233,368	233,368
Custodian (FN 8210)	2210	1,326,130	1,445,518	1,472,029	1,485,656	1,509,128	1,520,415	1,529,065
Library Aide (FN 2420)	2210	131,168	129,922	157,289	128,007	124,346	130,097	132,697
Other Class. Support - Summer	2210	0	1,832	1,811	1,784	1,807	1,800	1,800
Overtime - Custodian & Ground	2250	116,406	112,648	97,997	80,175	84,876	67,000	91,372
Substitute - Custodian	2260	4,987	32,981	40,832	16,718	35,875	27,050	27,050
Substitute - Custodian - Non Illness	2270	87,314	56,931	51,589	7,662	6,176	15,900	15,900
Other Pay - Grounds & Custodian	2290	0	147	50	1,674	135	1,900	200
Assistant Superintendent-Human Resources	2312	142,623	148,893	179,345	159,800	163,300	163,000	166,560
Supervisor (Network Manager)	2313	97,134	101,535	103,568	110,264	51,814	0	0
Chief Financial Officer	2315	142,623	147,893	148,626	0	0	0	0
Directors/Maint. & Oper. & Fiscal Services)	2316	300,509	326,381	331,325	277,374	270,707	256,930	262,362
Classified Management (incl property acct)	2322	35,060	57,245	50,158	85,666	54,925	55,746	56,858
Board of Trustees	2322	5,850	5,850	5,950	3,050	2,375	2,750	2,750
Computer (FN7700)	2400/2490	370,499	375,833	342,800	393,921	411,135	422,498	428,748
Print Shop (FN 7550) ***	2210/2401	140,610	148,682	148,932	148,945	148,945	148,495	149,095
Clerical - with API money	2400	0	0	0	0	0	0	0
Clerical	2401	2,475,117	2,519,055	2,568,328	2,008,179	2,045,250	2,012,089	2,026,402
DO Personnel (FN3900,7150,7300,7400)	2401	648,578	706,815	738,893	612,067	657,971	673,562	676,225
Clerical - Extra Hire	2440	29,361	24,471	11,418	11,961	14,576	12,080	15,319
Overtime - Supt. Office & Pupil Testing	2450	59,779	25,101	22,999	23,917	28,464	20,000	24,745
Substitute for Clerical - illness	2460	5,935	12,579	7,328	3,665	272	0	0
Substitute for Clerical - non illness	2470	5,232	3,103	17,429	5,525	57	57	57
Stipend - for Classified Leader & BASRC	2480	12,579	15,165	15,999	14,150	6,546	15,800	12,552
Classified Support **** (DISC/Lit Coach)	2910	108,788	119,355	110,149	85,833	81,746	15,700	32,060
Campus Supervisor (FN 8305)	2910	231,687	257,377	264,045	274,554	260,274	261,913	250,732
Staff Ass. & Healthy St.(FN 8305 DD2 040)	2910	180,687	174,139	177,055	173,740	156,611	162,620	166,031
Textbook Inventory (FN 3910 DD2 097)	2910		13,565	13,658	5,233	7,050	6,000	6,000
Coach (GO 1130)	2910	300,091	299,007	310,620	321,016	318,370	330,999	333,451
Pool Cover Handlers	2920		0	0	80,740	81,070	75,000	75,000
Athletics - post season (GO 1130)	2920	0	0	0	0	0	0	0
Athletics - supervision (GO 1130)	2930	0	128	100	670	591	0	0
Other Class. - OT & stipend	2940	14,446	5,476	2,430	5,240	7,403	2,000	500
Athletics - substitutes (GO 1130)	2960	21,077	22,704	14,443	15,816	16,074	0	13,080
Vacation payout	2980	0	0	0	0	0	0	0
Professional Expert	2990	9,450	28,440	13,918	62,745	60,416	57,500	97,500
Total		8,374,327	8,753,344	8,886,736	8,043,321	8,101,860	8,050,505	8,231,523

TAMALPAIS UNION HIGH SCHOOL DISTRICT
 ADULT ED/COMMUNITY ED MULTI YEAR COMPARISON
 2007/08 TO 2010/11 ACTUALS
 2011/12 UNAUDITED ACTUALS, 2012/13 ADOPTED, FIRST INTERIM

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 Unaudited Actuals	2012/13 Adopted Budget	2012/13 First Interim
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	61,169	90,300
Other State Revenue	8300-8599	88,546	88,826	1,640,144	86,946	122,492	95,540	95,540
Other Local Revenue	8600-8799	852,289	857,739	898,385	741,594	754,333	739,652	739,652
TOTAL REVENUES		2,875,400	2,629,955	2,622,884	897,477	937,173	896,361	925,492
B EXPENDITURES								
Certificated Salaries	1000-1999	440,086	511,729	506,441	286,296	253,874	259,334	281,759
Classified Salaries	2000-2999	690,264	693,117	808,227	667,169	635,994	633,877	629,277
Employee Benefits	3000-3999	272,183	277,106	296,776	259,909	251,443	269,055	270,040
Books and Supplies	4000-4999	74,074	66,347	88,537	28,177	35,788	38,273	44,693
Services, Other Op. Exp.	5000-5999	934,599	800,589	761,309	143,417	162,712	174,934	178,835
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	55,528
TOTAL EXPENDITURES		2,518,778	2,449,664	2,575,651	1,437,581	1,390,915	1,431,001	1,460,132
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		356,622	180,291	47,233	(540,105)	(453,742)	(534,640)	(534,640)
D Other Sources/Uses								
Interfund Transfers								
Transfers In	8910-8929	18,400	18,525	110,471	153,436	79,760	132,865	132,865
Transfer Out	7610-7629	23,310	18,525	97,723	20,400	19,500	20,400	20,400
District Loan								
TOTAL, OTHER SOURCES		(4,910)	0	12,748	133,036	60,260	112,465	112,465
E Net Increase (Decrease) in FUND BALANCE		351,712	180,291	59,981	(407,069)	(393,483)	(422,175)	(422,175)

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 Adopted Budget	2012/13 First Interim
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	1,149,922
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	1,149,922
Fund Increase (Decrease)		351,712	180,291	59,981	(407,069)	(393,483)	(422,175)	(422,175)
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	727,747	727,747

TAMALPAIS UNION HIGH SCHOOL DISTRICT
ADULT ED MULTI YEAR COMPARISON
2007/08 TO 2010/11 ACTUALS
2011/12 UNAUDITED ACTUALS, 2012/13 ADOPTED, FIRST INTERIM

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 Unaudited Actuals	2012/13 Adopted Budget	2012/13 First Interim
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	61,169	90,300
Other State Revenue	8300-8599	88,546	88,826	1,640,144	86,946	122,492	95,540	95,540
Other Local Revenue	8600-8799	98,783	85,182	93,454	88,298	62,002	64,652	64,652
TOTAL REVENUES		2,121,894	1,857,398	1,817,953	244,181	244,842	221,361	250,492
B EXPENDITURES								
Certificated Salaries	1000-1999	440,086	511,085	506,441	286,296	253,874	259,334	281,759
Classified Salaries	2000-2999	210,309	196,957	192,491	180,739	159,384	164,341	162,138
Employee Benefits	3000-3999	165,661	165,089	170,778	146,806	152,811	160,809	162,793
Books and Supplies	4000-4999	60,287	48,107	74,712	11,626	15,296	16,623	20,148
Services, Other Op. Exp.	5000-5999	818,709	696,599	657,064	23,028	15,187	17,169	20,569
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	75,130	68,604	67,821	23,155	21,373	25,260	25,260
TOTAL EXPENDITURES		1,770,182	1,686,439	1,680,649	671,650	617,924	643,536	672,667
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		351,712	170,958	137,304	(427,469)	(373,083)	(422,175)	(422,175)
D Other Sources/Uses								
Interfund Transfers								
Transfers In	8910-8929	0	0	(67,990)				
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)	(422,175)

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 Adopted Budget	2012/13 First Interim
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	1,149,923
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	1,149,923
Fund Increase (Decrease)		351,712	170,958	69,314	(427,469)	(373,083)	(422,175)	(422,175)
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	727,748

TAMALPAIS UNION HIGH SCHOOL DISTRICT
COMMUNITY ED MULTI YEAR COMPARISON
2007/08 TO 2010/11 ACTUALS
2011/12 UNAUDITED ACTUALS, 2012/13 ADOPTED, FIRST INTERIM

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 Unaudited Actuals	2012/13 Adopted Budget	2012/13 First Interim
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	675,000
TOTAL REVENUES		753,506	772,557	804,932	653,295	692,331	675,000	675,000
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	469,536	467,139
Employee Benefits	3000-3999	106,522	112,018	125,998	113,103	98,632	108,246	107,247
Books and Supplies	4000-4999	13,787	18,240	13,824	16,551	20,492	21,650	24,545
Services, Other Op. Exp.	5000-5999	115,890	103,990	104,245	120,389	147,525	157,765	158,266
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	30,268
TOTAL EXPENDITURES		748,596	763,224	895,002	765,931	772,991	787,465	787,465
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		4,910	9,333	(90,071)	(112,636)	(80,660)	(112,465)	(112,465)
D Other Sources/Uses								
Interfund Transfers								
Transfers In	8910-8929	18,400	18,525	178,461	153,436	79,760	132,865	132,865
Transfer Out	7610-7629	23,310	18,525	97,723	20,400	19,500	20,400	20,400
District Loan								
TOTAL, OTHER SOURCES		(4,910)	0	80,738	133,036	60,260	112,465	112,465
E Net Increase (Decrease) in FUND BALANCE		0	9,333	(9,333)	20,400	(20,400)	0	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 Adopted Budget	2012/13 First Interim
F Fund Balance, Reserves								
Beginning Balance								
As of July 1 - Unaudited		0	0	9,333	(0)	20,400	(0)	(0)
Audit Adjustments								
NET BEGINNING BALANCE		0	0	9,333	(0)	20,400	(0)	(0)
Fund Increase (Decrease)		0	9,333	(9,333)	20,400	(20,400)	0	0
Program Reserves (restrict for possible expenditures)								
Restricted Program Balance								
ENDING BALANCE		0	9,333	(0)	20,400	(0)	(0)	(0)

TAMALPAIS UNION HIGH SCHOOL DISTRICT
 STUDENT NUTRITION SERVICES FUND MULTI YEAR COMPARISON
 2007/08 TO 2010/11 AUDITED ACTUALS
 2011/12 UNAUDITED ACTUALS, 2012/13 ADOPTED, FIRST INTERIM

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 Unaudited Actuals	2012/13 Adopted Budget	2012/13 First Interim
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	142,000
Other State Revenue	8300-8599	4,186	7,818	12,448	13,578	12,853	13,000	13,000
Other Local Revenue	8600-8799	519,208	508,690	502,717	539,395	527,482	520,250	520,250
TOTAL REVENUES		580,438	615,539	655,568	700,445	677,753	675,250	675,250
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	497,754	493,049
Employee Benefits	3000-3999	173,526	197,309	212,511	229,002	242,360	249,035	247,787
Books and Supplies	4000-4999	318,127	255,329	288,422	283,771	267,265	278,020	284,236
Services, Other Op. Exp.	5000-5999	7,048	7,149	7,097	6,274	7,701	7,489	7,226
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	1,032,298	1,032,298
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		(387,079)	(316,177)	(329,692)	(307,065)	(335,170)	(357,048)	(357,048)
D Other Sources/Uses								
Interfund Transfers								
Transfers In	8910-8929	379,307	333,786	344,692	307,065	321,947	357,048	357,048
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	357,048	357,048
E Net Increase (Decrease) in FUND BALANCE		(7,772)	17,609	15,000	0	(13,223)	0	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 Adopted Budget	2012/13 First Interim
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	0
Program Reserves (restrict for possible expenditures)								
Restricted Program Balance								
ENDING BALANCE		6,667	24,276	39,276	39,276	26,053	26,053	26,053

TAMALPAIS UNION HIGH SCHOOL DISTRICT
 DEFERRED MAINTENANCE FUND MULTI YEAR COMPARISON
 2007/08 TO 2010/11 ACTUALS
 2011/12 UNAUDITED ACTUALS, 2012/13 ADOPTED, FIRST INTERIM

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 Unaudited Actuals	2012/13 Adopted Budget	2012/13 First Interim
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	1,000
TOTAL REVENUES		205,219	167,846	166,468	163,622	160,012	158,000	158,000
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	0	11,000
Capital Outlay	6000-6999	18,230	534,528	141,151	27,283	331,316	320,000	309,000
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	320,000	320,000
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		179,138	(369,455)	25,317	124,783	(179,954)	(162,000)	(162,000)
D Other Sources/Uses								
Interfund Transfers								
Transfers 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	38,000	38,000
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	1,583,491
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	1,583,491
Fund Increase (Decrease)		429,138	(169,455)	225,317	324,783	20,046	38,000	38,000
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	1,621,491	1,621,491

TAMALPAIS UNION HIGH SCHOOL DISTRICT
BOND FUND MULTI YEAR COMPARISON
2007/08 TO 2009/10 ACTUALS, 2010/11 UNAUDITED ACTUALS
2011/12 Unaudited Actuals, 2012/13 First Interim

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 First Interim
A REVENUES							
Revenue Limit Sources	8010-8099	0	0	0	0	0	0
Federal Revenue	8100-8299	0	0	0	0	0	0
Other State Revenue	8300-8599	0	0	0	0	0	0
Other Local Revenue	8600-8799	464,519	184,175	62,596	27,339	12,515	462,046
TOTAL REVENUES		464,519	184,175	62,596	27,339	12,515	462,046
B EXPENDITURES							
Certificated Salaries	1000-1999	0	0	0	0	0	0
Classified Salaries	2000-2999	33,509	76,367	344,582	0	0	0
Employee Benefits	3000-3999	16,053	19,803	7,616	0	0	0
Books and Supplies	4000-4999	2,296	0	0	9,761	159,885	0
Services, Other Op. Exp.	5000-5999	429,155	183,264	284,874	187,876	0	113,072
Capital Outlay	6000-6999	2,241,671	2,659,044	245,673	358,052	(1,576,839)	6,443,531
Other Outgoing	7000-7299	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)	6,556,603
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		(2,258,165)	(2,754,303)	(820,148)	(528,350)	1,429,469	(6,094,557)
D Other Sources/Uses							
Interfund Transfers							
Bonds Proceeds	8951	0	0	54,521,969	0	42,006,391	0
Transfer Out	7610-7629	0	0	54,383,086	0	42,006,391	0
Teeter Fund							
TOTAL, OTHER SOURCES		0	0	138,884	0	0	0
E Net Increase (Decrease) in FUND BALANCE		(2,258,165)	(2,754,303)	(681,264)	(528,350)	1,429,469	(6,094,557)

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 First Interim
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
Audit Adjustments/Restatements		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
Fund Increase (Decrease)		(2,258,165)	(2,754,303)	(681,264)	(528,350)	1,429,469	(6,094,557)
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	337,988

TAMALPAIS UNION HIGH SCHOOL DISTRICT
BOND FUND MULTI YEAR COMPARISON
2007/08 THROUGH 2009/10 ACTUALS, 2010/11 UNAUDITED ACTUALS
2011/12 Unaudited Actuals, 2012/13 First Interim

2006 BOND FUND

J202 Budget Comparison		2007/08	2008/09	2009/10	2010/11	2011/12	2012/13
Description	Object	Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Unaudited Actuals	First Interim
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
TOTAL REVENUES		3,924,298	888,959	177,235	50,411	16,126	0
B EXPENDITURES							
Certificated Salaries	1000-1999			0			
Classified Salaries	2000-2999	444,485	344,435	(93,275)	2,264	2,617	3,383
Employee Benefits	3000-3999	129,816	107,311	73,815	3,475	582	1,006
Books and Supplies	4000-4999	35,154	15,829	10,154	(18)	0	350,697
Services, Other Op. Exp.	5000-5999	(525,892)	74,285	(27,771)	26,513	52,006	46,176
Capital Outlay	6000-6999	26,431,114	31,025,098	9,680,838	2,323,985	2,695,063	4,914,028
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
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)
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
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)

J202 Budget Comparison		2007/08	2008/09	2009/10	2010/11	2011/12	2012/13
Description	Object	Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Unaudited Actuals	First Interim
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
Audit Adjustments/Restatements		414,272	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
Fund Increase (Decrease)		(22,590,379)	(32,757,999)	(9,586,526)	(2,305,808)	(2,734,142)	(5,315,290)
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

TAMALPAIS UNION HIGH SCHOOL DISTRICT
SPECIAL RESERVE FUND MULTI YEAR COMPARISON
2007/08 TO 2010/11 ACTUALS
2011/12 UNAUDITED ACTUALS, 2012/13 ADOPTED, FIRST INTERIM

SPECIAL RESERVE CAPITAL OUTLAY - FUND 40

J202 Budget Comparison		2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2012/13
Description	Object	Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Unaudited Actuals	Adopted Budget	First Interim
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	58,000	49,389
Services, Other Op. Exp.	5000-5999	47,203	45,250	24,334	0	21,512	0	8,611
Capital Outlay	6000-6999	72,305	11,439	62,410	60,491	98,264	37,000	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		2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2012/13
Description	Object	Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Unaudited Actuals	Adopted Budget	First Interim
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	1,844,416
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	1,844,416
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	2,019,416

TAMALPAIS UNION HIGH SCHOOL DISTRICT
SELF INSURANCE FUND MULTI YEAR COMPARISON
2007/08 TO 2010/11 ACTUALS
2011/12 UNAUDITED ACTUALS, 2012/13 ADOPTED, FIRST INTERIM

SELF INSURANCE FUND - FUND 67

J202 Budget Comparison		2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2012/13
Description	Object	Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Unaudited Actuals	Adopted Budget	First Interim
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	25,000
TOTAL REVENUES		36,536	28,038	3,642	50,141	6,077	25,000	25,000
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	0	1,312
Services, Other Op. Exp.	5000-5999	43,340	7,515	1,000	23,367	1,000	25,000	23,688
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	25,000
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		(23,594)	14,568	(174)	26,774	5,077	0	0
D Other Sources/Uses								
Interfund Transfers								
Transfers 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	0

J202 Budget Comparison		2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2012/13
Description	Object	Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Unaudited Actuals	Adopted Budget	First Interim
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	0
Program Reserves (restrict for possible expenditures)								
Restricted Program Balance								
ENDING BALANCE		6,561	21,129	20,955	47,729	52,805	52,805	52,805

TAMALPAIS UNION HIGH SCHOOL DISTRICT
TAM SCHOLARSHIP FUND MULTI YEAR COMPARISON
2007/08 TO 2010/11 ACTUALS
2011/12 UNAUDITED ACTUALS, 2012/13 ADOPTED, FIRST INTERIM

TAM SCHOLARSHIP FUND - FUND 19

J202 Budget Comparison		2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2012/13
Description	Object	Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Unaudited Actuals	Adopted Budget	First Interim
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	100
TOTAL REVENUES		2,295	1,172	506	254	114	100	100
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	100
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	100

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

TAMALPAIS UNION HIGH SCHOOL DISTRICT
MULTI YEAR COMPARISON - SPECIAL EDUCATION

APPENDIX D

	Objects	2004-2005 Audited Actuals	2006-2007 Audited Actuals	2007-2008 Audited Actuals	2008-2009 Audited Actuals	2009-2010 Audited Actuals	2010-2011 Audited Actuals	2011-2012 Unaudited Actuals	2012-2013 Adopted Budget	2012-2013 First Interim
Revenue:										
Special Ed Rev. Limit ADA transfer from Unrestricted	8091	407,533	581,774	590,652	525,215	627,579	666,374	762,056	748,465	748,465
Special Ed Rev. Limit ADA transfer to MCOE	8699	0	0	0	0	0	0	0	0	0
Reimbursement from Bolinas Stronson and Lagunitas	8181	0	0	0	0	20,891	42,646	40,666	41,224	41,224
PL 94-142 Allowance - Federal money	8181	378,711	367,385	396,538	403,079	416,389	423,284	432,105	432,105	432,105
ARRA/Special Ed	8287	0	0	0	0	55,043	231,602	170,519	0	0
Mental Health - State	8687	0	0	0	0	0	0	0	68,698	68,698
Mental Health - Federal	8690	0	0	16,953	0	0	0	0	347,434	347,434
Special Education California High School Exit Exam	8899	0	0	8,225	0	8,225	0	8,225	8,225	8,225
Extended School Year	8792	8,225	8,225	8,231	17,459	19,118	19,098	2,243	0	0
Pre-Assessment Mental Health	8792	18,842	18,712	17,459	43,560	25,512	40,468	27,601	21,245	21,245
Special Ed - NPSELCI Set Aside	8329	0	0	0	0	0	0	0	0	0
Special Ed - NPANIPS Prior Yr	0	0	0	0	0	0	0	0	0	0
Low Incidence Reimbursement/Other Reimbursements	0	35,725	14,992	9,473	15,000	28,348	(1,413)	2,288	14,200	14,500
Donation	0	0	130	0	0	2,427	611	2,000	0	0
Special Ed - Prior Year	0	0	0	303	0	(6,721)	7,142	12,441	0	0
SELPA-ED Program	8792	50,000	(13,584)	0	0	0	0	0	0	0
Special Ed - Facilities Use	8792	0	0	0	0	0	0	11,360	0	0
Special Ed Fr. City - AB602 block grant	8722/8792	1,868,201	1,905,659	1,949,278	1,960,807	1,967,801	1,932,615	1,924,166	1,945,283	1,945,283
Special Ed One-time Settlement	8792	14,495	0	14,527	14,527	14,527	14,527	0	0	0
Total Revenue		2,781,732	2,976,007	3,052,272	2,987,872	3,180,139	3,385,179	3,395,873	3,627,179	3,703,747
Expenditures:										
Teachers	1110	1,044,536	1,200,561	1,248,347	1,299,240	1,371,781	1,355,648	1,308,302	1,374,216	1,345,228
Teachers/Substitutes	1140	0	240	4,580	11,250	10,454	0	9,294	8,000	8,000
Pupil Support-Psychologists	1200	216,786	256,594	302,558	312,513	312,419	426,520	365,516	621,787	624,319
Substitutes/Stepdown/Extra Duty	1250/230/60	11,093	39,802	39,225	45,220	84,778	66,441	118,957	52,000	57,500
Director of Special Education	1317	105,004	116,716	122,841	128,065	130,513	130,996	134,068	133,758	136,662
Staff Development	1000	0	0	0	0	0	0	0	0	0
Special Ed Pupil Services	2000	0	0	0	0	0	0	0	0	0
Special Ed Instr. Aides/sign interpreter	2110	378,310	560,128	644,181	657,908	650,877	662,733	671,195	767,296	801,445
Instructional Aide - Regular	2160	2,412	2,961	3,775	8,100	7,760	19,730	8,040	7,050	7,050
Instructional Aide Sub - Illness	2170	5,724	11,114	5,420	7,200	9,010	9,010	6,920	8,300	8,700
Clerical Typewell/Aide	2401	52,211	101,668	104,075	110,861	119,954	74,327	74,156	75,670	75,971
Salary Related Benefits	3000	565,776	732,584	822,835	930,016	1,008,457	1,093,692	1,090,360	1,288,567	1,286,725
Salaries & Benefits		2,381,852	3,022,378	3,297,837	3,510,373	3,702,713	3,838,698	3,784,788	4,335,444	4,331,600
Special Ed Supplies	4000	24,274	44,643	33,832	30,150	56,334	190,333	21,963	39,870	116,363
Legal Services	5829	17,082	25,746	17,830	115,000	56,026	56,026	109,037	100,000	95,300
Legal Judgements	5825	93,880	95,607	55,572	185,000	36,641	105,300	109,037	160,000	150,000
Special Ed Consultants	5837	0	2,363	778	2,000	2,923	4,862	14,795	15,000	14,500
MCOE Contract Services	5800/30	12,859	13,669	0	0	0	0	0	0	0
1.1 Aides	5840	221,459	327,962	335,044	285,000	463,716	363,072	207,207	448,500	298,640
On- Operating Svcs - mileage, conference, printing	5000	13,866	23,303	77,346	90,820	56,769	145,931	84,889	88,970	89,045
Instructional Equipment	6000	0	0	0	0	0	0	0	0	0
Non Public School (NPS) tuition	5833	580,948	499,193	456,509	540,000	516,827	658,504	824,440	1,085,105	785,105
Mental Health Residential	5834	0	0	0	0	0	0	0	0	0
Non Public Agency (NPA) & 1.1 aides	5835	460,507	176,326	205,586	259,000	197,650	168,229	197,601	235,000	223,000
Transportation - taxi cabs etc	5230	12,261	48,911	34,018	35,500	28,158	29,321	35,574	39,330	42,329
Transportation - In-lieu	5200/05	0	0	0	0	0	0	0	0	0
Transportation - contract w/MPTA	7143	186,460	92,941	160,089	230,110	305,383	454,160	347,471	434,605	407,715
Special Ed Excess Credit - Bill Back	7142	292,398	409,709	437,300	501,483	378,845	380,387	416,700	496,248	427,550
State Special Schools	7130	0	0	0	0	10,194	5,471	(2,181)	6,000	6,000
Indirect Cost	7310	213,646	354,856	262,188	318,842	356,391	524,079	376,158	452,154	452,154
Non Personnel Expenditures		2,129,640	2,115,249	2,076,392	2,583,905	2,429,037	3,156,010	2,742,284	3,586,982	3,486,399
Total Special Education Budget		4,511,492	5,137,627	5,374,229	6,094,278	6,132,750	6,994,708	6,527,082	7,923,426	7,837,999
Contribution from the General Fund	8880	\$ (1,729,780)	\$ (2,161,620)	\$ (2,321,957)	\$ (3,108,408)	\$ (2,852,811)	\$ (3,609,529)	\$ (3,131,409)	\$ (4,296,247)	\$ (4,134,252)

Certificated Staffing Comparison
2012/13 Adopted Budget vs. 2012/13 Fall

CERTIFICATED	2012/2013		
	FTE		
	Adopted	Fall 2012	Increase /
SITE	A	B	(Decrease)
Drake	60.9000	60.3000	(0.6000)
Redwood	88.7000	88.4000	(0.3000)
Tamalpais	76.2000	76.3000	0.1000
San Andreas	7.0200	7.5750	0.5550
Tamiscal	8.0000	8.0000	0.0000
DISTRICTWIDE			
Global Studies	0.2000	0.2000	0.0000
ESL Teacher	0.2000	0.2000	0.0000
TFT	0.0000	0.2000	0.2000
Sub Total Unrestricted	241.2200	241.1750	(0.0450)
Title I (06-3010)	0.0000	0.0000	0.0000
EIA (06-7091)	0.0000	0.2250	0.2250
Sub Total Restricted	0.0000	0.2250	0.2250
TOTAL	241.2200	241.4000	0.1800
Fund 11	0.6000	0.6000	0.0000
TOTAL POSITION CONTROL	241.8200	242.0000	0.1800

Classified Staffing Comparison
2012/2013 Adopted Budget vs. 2012/2013 Fall

POSITION	2012/13 FTE Adopted	2012/13 FTE Fall
Para educator	0.450	0.525
Health Technician	1.000	1.000
Delivery	1.000	1.000
Custodian	28.500	28.500
Library Aide	3.000	3.000
Computer	5.500	5.500
Print Shop	2.000	2.000
Clerical	41.875	41.875
Campus Supervisor	6.000	6.000
Staff Assistant	4.000	4.000
Sub Total Unrestricted	93.325	93.400
Maintenance	5.000	5.000
Grounds	4.000	4.000
Clerical – M&O	1.000	1.000
Spec. Ed.-Instr. Aide	16.750	17.625
Spec. Ed. -Secretary	1.000	1.000
Title I	1.450	1.450
EIA-LEP	0.000	0.000
Parent Funds	0.000	1.925
Sub Total Restricted	29.200	32.000
TOTAL	122.525	125.400

Classified Staffing Comparison - Clerical Detail
2012/2013 Adopted Budget vs. 2012/2013 Fall

	2012/13 FTE Fall	2012/13 FTE Adopted
Clerk I	-	-
College & Career Specialist	3.750	3.750
Clerk II (Receptionist)	-	-
Service Center Specialist	-	-
Clerk III (Attendance)	3.750	3.750
Clerk IV	2.125	2.125
Senior Account Clerk	2.875	2.875
Secretary	13.375	13.375
Administrative Secretary	4.000	4.000
Payroll Coordinator	1.000	1.000
Accounting Coordinator	1.000	1.000
Budget Coordinator	1.000	1.000
Executive Assistant to Superintendent/BO	1.000	1.000
Principals Secretary	3.000	3.000
Alternative School Secretary	2.000	2.000
Information Technology Data Specialist	3.000	3.000
Sr. Admin. Technology Data Specialist	1.000	1.000
Total	42.8750	42.8750

TAMALPAIS UNION HIGH SCHOOL DISTRICT
FAIR SHARE REDUCTION

	09/10	10/11	11/12	12/13
Fair Share Reduction	\$ 927,375			
Fair Share Reduction				
9/10 Revenue Limit Subject to Deficit Multiplier	\$ 27,356,056 5.81%	\$ 1,589,387		
Fair Share Reduction				
10/11 Revenue Limit Subject to Deficit Multiplier	\$ 27,025,104 8.92%		2,410,639	
Fair Share Reduction				
11/12 Revenue Limit Subject to Deficit Multiplier	28,110,658 9.57%			2,690,190
Estimated Reduction	\$ 927,375	\$ 1,589,387	\$ 2,410,639	\$ 2,690,190

Available State Categoricals	Available	Reduction	Balance
Supplemental Instruction	\$ 89,382	\$ (89,382)	\$ -
Gate	24,872	(24,872)	-
EIA	71,908	-	71,908
Class Size Reduction	309,588	(309,588)	-
School & Library Improv Block Grant	2,501	(2,501)	-
School Safety	123,731	(123,731)	-
Professional Development Block Grant	187,965	(187,965)	-
Instructional Materials	214,161	(214,161)	-
Math & Reading Professional Dev	11,023	(11,023)	-
Pupil Retention Block Grant	23,614	(23,614)	-
PAR	19,098	(19,098)	-
CAHSEE	38,515	-	38,515
Supplemental Counseling	221,458	(221,458)	-
Arts & Music Block Grant	54,485	(52,496)	1,989
Deferred Maintenance	157,000	-	157,000
Adult Education	1,410,301	(1,410,301)	-
Adult Education-CBETS	1,422	-	1,422
Special Education - AB602	187,001	-	187,001
Special Education - Mental Health	257,622	-	257,622
	\$ 3,405,647	\$ (2,690,190)	\$ 715,457
Less:			
Constitutional Guarantee of \$120 per ADA	\$ (445,252)		
Available for Fair Share Reduction	\$ 2,960,395		

History of Property Tax Change

<u>Fiscal Year</u>	<u>Actual Taxes</u>	<u>Increase Over Prior Year</u>	
		\$	%
87-88	9,610,865		
88-89	10,596,636	985,771	10.3%
89-90	11,840,674	1,244,038	11.7%
90-91	12,666,884	826,210	7.0%
91-92	13,446,019	779,135	6.2%
92-93	14,619,350	1,173,331	8.7%
93-94	15,273,187	653,837	4.5%
94-95	15,822,799	549,612	3.6%
95-96	16,253,696	430,897	2.7%
96-97	16,994,860	741,164	4.6%
97-98	17,960,502	965,642	5.7%
98-99	19,152,625	1,192,123	6.6%
99-00	20,968,661	1,816,036	9.5%
00-01	23,042,765	2,074,104	9.9%
01-02	25,283,084	2,240,319	9.7%
02-03	27,310,472	2,027,388	8.0%
03-04	29,285,599	1,975,127	7.2%
04-05	31,470,427	2,184,828	7.5%
05-06	34,102,150	2,631,723	8.4%
06-07	37,045,816	2,943,666	8.6%
07-08	39,559,232	2,513,416	6.8%
08-09	41,933,227	2,373,995	6.0%
09-10	43,083,787	1,150,560	2.7%
10-11	42,635,597	(448,190)	-1.0%
11-12	43,125,248	489,651	1.1%
12-13	43,749,051	623,803	1.4%
12-13	44,087,452	962,204	2.2%

12-13 Adoption

12-13 First Interim

