

ACTION ITEM
Board of Trustees
June 26, 2012

2012/13 BUDGET ADOPTION

INTRODUCTION

Pursuant to California Education Code 42127, governing board of each school district is required to adopt its budget on or before July 1 of each year. The Board is being asked to review and discuss a preliminary draft of the 2012/13 General Fund Budget. A decrease in fund balance in the amount of \$570,712 is being projected for Fiscal Year 2012/13. The budget presented includes the most current information available.

This budget includes a basic aid "fair share reduction" based upon the trigger reductions implemented in December 2011. (**Appendix H**)

"Fair Share" Reduction

Total Revenue Limit Subject to Deficit	\$ 28,133,325	
Multiplier	<u>9.57%</u>	
		<u>\$2,692,359</u>
Available State Categoricals	\$ 3,346,319	
Less:		
Constitutional Guarantee of \$120 per ADA	<u>\$ 445,531</u>	
Available for Fair Share Reduction		<u>\$2,900,788</u>

Based on the assumption that the District will lose categorical revenue as determined by the fair share reduction there will be a balance of \$653,960 left to be spent, as follows. Tier III funds will be used to fund instructional materials and deferred maintenance with the balance going to the fund balance. The Special Education funding is not Tier III.

The balance will be used as follows:

Instructional Materials	\$100,000
Deferred Maintenance	\$156,980
Special Education – AB 602	\$128,827
Special Education – Mental Health	\$257,622
Tier III to Fund Balance	\$ 10,531
Total	\$653,960

The Governor's Budget provides for a Weighted Student Funding formula that would reduce categorical funding by \$901 per student. If this funding formula were to be implemented the District would lose all but \$445,531, the constitutional guarantee. Additionally, transportation funding in the amount of \$195,950 would be threatened.

ASSUMPTIONS AND ANALYSES

ITEMS IN THE GENERAL FUND BUDGET (Appendix A)

A. Enrollment

- On January 10, 2012 the Assistant Superintendent presented to the Board enrollment data for 2011/12 reflecting an increase of 53 students from 2010/11. The following is a chart indicating the projected enrollment by site used for the allocation of site discretionary funds. Enrollment for staffing purposes varies from these numbers because budgeted staffing is based upon registered students.

CBEDS						PROJECT	INCREASE/ (DECREASE)
	07/08	08/09	09/10	10/11	11/12	12/13	12/13 from 11/12
Tamalpais	1,068	1,118	1,110	1,153	1,231	1,211	(20)
Drake	1,069	1,039	1,049	1,000	980	979	(1)
Redwood	1,489	1,435	1,443	1,440	1,458	1,535	77
San Andreas	128	118	98	83	71	98	27
Tamiscal	113	109	98	98	87	98	11
TOTAL	3,867	3,819	3,798	3,774	3,827	3,921	94

B. Revenue

- Property Tax Revenue (Appendix B) has been budgeted with a 2.0% (\$832,123) increase for Secured. Each 1% increase in property tax revenue equals approximately \$416,062.
- Federal Revenue has been budgeted with the assumption that there will be no new funds:

Title I-Improving the Academic Achievement of the Disadvantaged	\$168,548
Education Jobs Fund	\$196,924
Special Education IDEA Basic Grant	\$432,105
Special Education IDEA Mental Health	\$ 68,698
Vocational Education	\$ 51,179
Title II-Preparing, Training and Recruiting High Quality Teachers and Principals	\$ 92,820
Title III-English Language Acquisition, Language Enhancement and Academic Achievement for Immigrant Students	\$ 5,000
TOTAL FEDERAL REVENUE	\$1,015,274

3. State Revenue will be budgeted, as follows:

Instructional Materials	\$100,000
Special Education Mental Health	\$347,434
Lottery \$141.75 per student	\$541,202
Tier III Flex to Fund Balance	\$ 10,531
TOTAL STATE REVENUE	\$999,167

4. Local Revenue:

- A. Parcel Tax Income will increase by 3% over 2011/12. The budget reflects approximately 36,940 parcels @ \$245.96 per parcel. Total increased revenue is \$264,617.
- B. Interest Income is budgeted at \$65,000 which is an aggressive estimate.
- C. Rental Income will be received from Marin Pupil Transportation Agency (\$7,600), MCAL (\$900), and facilities usage fees (\$275,000).
- D. Other Local Income includes the following:

SOURCE	2012/13
Printing Fees – Outside Customers	\$ 25,000
Gate Receipts for Athletic Events	\$ 45,000
MPTA	\$ 3,500
TOTAL	\$ 73,500

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

C. Expenditures

Certificated – 1000:

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

SITE	2012/13 FTE Adopted	2011/12 FTE Fall	Increase/ (Decrease)
Drake	60.90	61.10	(0.20)
Redwood	88.70	86.50	2.20
Tamalpais	76.40	76.50	(0.10)
San Andreas	7.02	8.975	(1.955)
Tamiscal	8.00	7.50	.50
Global Studies	.20		.20
Sub Total Unrestricted	241.22	240.575	.645
EIA	0	0.225	(0.225)
Sub Total Restricted	0	0.225	(0.225)
TOTAL	241.22	240.80	.42

- a. Staffing has been budgeted as per the Board Approved 2012-2013 Comprehensive Staffing Plan.
 - b. 13.8 FTE Counselors have been funded 100% from the Unrestricted General Fund.
 - c. No negotiated salary increase has been included.
 - d. The cost of step, including salary driven benefits, is as follows:

Certificated	\$345,449 (1.44%)
Classified	\$153,836 (1.80%)
Administration	\$ 26,830 (.99%)
Total	\$526,115
2. Part time teacher working full time on Staff Development Days has been budgeted \$30,000 and catastrophic leave at \$15,000. Currently there is \$9,865 in the catastrophic leave account and it is anticipated that there will be an assessment in October and February of next year. The District matches a one-tenth of one percent (.0005) of annual salary contribution by the certificated bargaining unit employees.
3. Extra Service Assignments are budgeted, as follows:

ASSIGNMENT	2012/13
Teacher Leaders	\$ 202,750
Athletic Directors	\$ 174,533
Extra Services Includes Web Page Coordinator, Newspaper, Drama, and Yearbook. Etc.	\$ 150,000
Independent Study	\$ 41,496
TOTAL	\$ 564,416

4. The athletic budget has been increased to cover the cost of JV Lacrosse \$34,669.
(Appendix C)
5. Certificated Management Positions are, as follows:

POSITION	2012/13 FTE	
Principals	3.00	Redwood, Tamalpais and Drake
	1.00	San Andreas
	0.50	Tamiscal
Assistant Principals	7.00	Redwood, Tamalpais and Drake
District Administration	5.60	Superintendent, Assistant Superintendent of Educational Services, Director of Special Education, Assistant Superintendent of Human Resources, Senior Director Of Instructional Technology and Staff, Director of Special Projects
Psychologists	5.75	

6. Incentive for certificated retirees has been budgeted for a total cost of \$114,500. This amount includes 11 retirees in 12/13. Per our auditors we are only budgeting for those employees that will receive their incentive after 60 days. The others will be accrued in 11/12.

D. Classified – 2000:

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

POSITION	2012/13 FTE Adopted	2011/12 FTE Fall
Paraeducator	0.45	0.40
Health Technician	1.00	1.00
Delivery	1.00	1.00
Custodian	28.50	28.50
Library Aide	3.00	3.00
Computer	5.50	5.50
Print Shop	2.00	2.00
Clerical	41.875	42.875
Campus Supervisor	6.00	6.00
Staff Assistant	4.00	4.00
Sub Total Unrestricted	93.325	94.275
Maintenance	5.00	5.00
Grounds	4.00	4.00
Clerical – M&O	1.00	1.00
Spec. Ed.-Instr. Aide	16.75	15.00
Spec. Ed. -Secretary	1.00	1.00
Title I	1.45	1.45
EIA-LEP	0.00	.00
Parent Funds	0	1.80
Sub Total Restricted	29.20	29.25
TOTAL	122.525	123.525

2. Classified Management Positions are, as follows:

POSITION	2012/13 FTE
Community Programs Director	.50
IT Operations Director	1.00
Assistant Superintendent of Finance and Facilities	1.00
Maintenance and Operations Director	1.00

3. Clerical Training, Extra Hire, and Substitutes remain the same as 2011/12.
4. Classified Leadership Stipends in the amount of \$11,000 plus salary driven benefits has been maintained.
5. Incentive for six classified retirees has been budgeted for a cost of \$57,500 plus salary driven benefits.

Employee Benefits – 3000:

1. The Worker's Compensation Rate, per MSIA, is budgeted to increase from 1.101% to 1.510%. The PERS rate has increased from 10.923% to 11.417%. State Unemployment Insurance is decreasing from 1.61% to 1.10%.

	Certificated & Certificated Management	Classified	Classified Management
STRS	8.250%	0.000%	0.000%
PERS	0.000%	19.7062%	11.417%
OASDI	0.000%	6.200%	6.200%
MEDICA	1.450%	1.450%	1.450%
RE			
SUI	1.100%	1.100%	1.100%
W/C	1.510%	1.510%	1.510%
TOTAL	12.310%	29.9662	21.677%

2. The budget includes a Kaiser increase of 3.97%; decrease of 1.38% for dental and an increase of 17.88% for vision; as of October 1, 2012. SISC has contracted with Anthem Blue Cross to provide an Employee Assistance Plan at no extra cost. This will save approximately \$10,000 per year.
- Certificated and Management employees receive 100% health benefits coverage if they work .6 FTE or greater. Health benefits are provided by the District, proportional to FTE for those working less than .6 FTE.
 - Classified employees receive 100% health benefits if they work 30 hours or more per week; 75% coverage if they work between 25 and 29 hours per week; and 50% coverage if they work between 20 and 24 hours per week.
 - Effective July 1, 2012, Certificated retirees who have 10 years of service in the District and are at least 60 years of age receive health benefits until the age of sixty-five.

- Classified retirees who have 10 years of service in the District and are at least fifty-five years of age receive health benefits until the age of sixty-five.
- Coverage for all employees and retirees is capped at the Kaiser rate.

Components of the Projected Health & Welfare cost for 2012/13 are, as follows:

PLAN	Rate for 7/1/12-9/30/12	Rate for 10/1/12-6/30/13
Kaiser or Health Net Cap	\$1,082.00	\$1,125.00
Delta Dental	144.44	142.46
VSP (Vision)	24.83	29.27
MHN (Mental Health)	2.18	0.00
CPIC (Life)	7.50	7.50
TOTAL	\$1,260.95	\$1,304.23
BLEND RATE FOR 12/13 BUDGET	\$15,521	

Historical Information

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

3. The Annual Required Contribution (ARC) will change as a result of the most recent actuarial study that was performed with a valuation as of June 30, 2011. The ARC will increase \$26,000 or 3.3% over 11/12. An ARC of \$824,000 has been budgeted. Allocation of the ARC is based upon FTE's. There are two components of the cost that must be allocated:
 - a. Normal Cost or the cost for Other Postemployment Benefits (OPEB) being earned by employees in exchange for services now or \$475,000.
 - b. Unfunded Actuarial Accrued Liability (UAAL) is the amount due for the past service of both active employees and retirees or \$349,000.

All Other Expenditures – 4000-7000

1. Per Pupil M&E Allocations (**Appendix D**) are based upon enrollment projection. The assumption is that there will be an additional 56 students at the comprehensive sites. Both alternative sites are assuming no change in enrollment. Sites receive 95% of their M&E Allocation at budget adoption. Adjustments will be made in the fall after the enrollment count is taken. In-lieu enrollment is based on course enrollment data for Fall 2011 and Spring 2012.
2. Utilities have been adjusted based upon cost in the current year. In total they have been projected to increase 3% over 2011/12. Trending of the past few years has resulted in the assumption that we can lower our expected increase..
3. Property & Liability insurance has increased 9.5% or \$35,000 per Marin School Insurance Authority renewal rates.

Other Outgo/Transfers – 7000 & 89XX:

1. Indirect charge has been calculated based upon an estimate of restricted expenses. These amounts will be adjusted when budgets for the restricted programs and other funds have been developed. The indirect rate will decrease to 7.42% from 7.75%.
2. Student Nutrition Services is projecting an encroachment of \$357,048. This is a increase of \$47,691 when compared to the budgeted amount for 2011/12. Revenues are expected to remain constant but expenses are expected to increase as a result of increased benefits, and step and column.
3. Transfers to the Special Reserve for Capital Outlay in the 2012/13 are as follows:

	2012/13 Transfer
Field Replacement	\$175,000
Copier Replacement	37,000
Furniture Replacement	8,000
Technology District-Wide (Appendix E)	50,000
TOTAL	\$270,000

4. Community Education is budgeted to receive a net transfer of \$132,865, an increase of \$51,358. It should be noted that some of the exciting changes to the programs including extended swimming hours, weekend swimming, movies in the pool, guest speaker series will not be coming on line until this summer and fall. It also should be noted that prior to 2010/11 Community Education and Facilities Usage were combined. The following is a chart of all sources relating to community use of our sites. This is for 2011/12.

	Facilities Use-District	Facilities Use – Sites (Carryover Allowed)	Community Education	Total
Revenue	\$270,000	\$69,921	\$624,995	\$964,916
Expenditures	\$236,346	\$69,921	\$689,102	\$995,369
Surplus/(Deficit)	\$ 33,654	-0-	\$ (64,107)	\$ (30,453)

Note: In addition Community Education “gifts” back to the sites \$20,400. This amount is funded by the General Fund. Also, Community Education has budgeted indirect charges to the General fund in amount of \$30,268.

5. Contributions to Restricted Programs are budgeted as follows:

RESTRICTED PROGRAM	2012/13 Budget
Special Education (Appendix F)	\$4,296,247
Maintenance, Operations & Grounds * (Appendix G)	1,898,645
Deferred Maintenance	200,000
TOTAL	\$6,394,892

6. Contributions for the ROP Program are \$45,275. Marin County Office of Education provides \$101,101 to fund 1.4 FTE.

F. MULTI YEAR PROJECTIONS (Appendix I)

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

- Increase in enrollment of 110 in 13/14 and an increase in enrollment of 118 in 14/15 are indicated by enrollment projections.
- Secured property tax revenue is assumed to increase 2% in each of the subsequent years.
- State revenue has been projected at zero for the Unrestricted General Fund. Special Education, Mental Health and Deferred Revenue have been assumed to continue as payment for the constitutionally guaranteed \$120 per ADA.
- Lottery is budgeted per the School Services of California at \$141.25 per student.
- Parcel tax revenue is projected to increase 3% each of the following projected years.
- Interest income has been conservatively projected at \$50,000 per year.
- Teaching staff and been increased 5.0 FTE for 13/14 and 5.0 FTE for 14/15 to accommodate the increased projected enrollment.
- Step increase has been projected at 1.44% for certificated, 1.80% for classified, and .99% for management.
- The PERS rate has been maintained at 11.417%. No change in the STRS rate has been assumed.
- Health and Welfare is assumed to increase 9% for each of the subsequent years.
- Books and Supplies and Operating Expenses have been adjusted projected upon the Consumer Price Index (CPI) of 2.4% in 13/14 and 2.6% in 14/15.
- The contribution to the restricted programs has been increased \$451,769 in 13/14 and \$279,771 in 14/15.

- Student Nutrition Services contribution has been projected to decline by \$37,000; Community Educations contribution has been projected to decline by 50% at the end of 13/14 and drop to \$0 by the end of 14/15. Special reserve fund contributions have remained unchanged for the subsequent years.

SUPPLEMENTAL – ALL OTHE FUNDS (Appendix J)

Adult & Community Education

This is the second year that Adult Education was required to fund their programs with their fund balance. Through the Tier III flexibility transfer and the Basic Aid fair share reduction new revenue from the State has been removed. Outside revenue consists of federal grant funds; Lottery; and local grants. The 11/12 projected ending fund balance is \$1,094,414 which would allow for two more years of funding for the program.

Community Education has worked through a year of reassessment. Four catalogs were issued. Revenues have been estimated conservatively. The Director and Secretary are being funded 50% Community Education and 50% Facilities Use. The District is projecting a transfer to this program in the amount of \$132,865. Detailed analysis will take place this summer to determine why costs aren't being covered. The program will be closely monitored over the next two years in order to determine its viability.

Student Nutrition Services Fund

Student Nutrition Services is projecting an encroachment of \$357,048. The Director will be changing the look and feel of the menu in an attempt to draw in more students. Additionally, two new entrees will be piloted at two of the sites.

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 2012/13 is a \$200,000 contribution from the General Fund. The state match has been budgeted at \$157,000.

2001 and 2006 Bond Funds

The projects budgeted and approved prior to June 30, 2012 will roll over to 12/13. No budget is presented since there has been no change since the last revision approved by the Board.

Special Reserve for Capital Outlay

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

Special Reserve for Non Capital Outlay

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

Self Insurance Fund

The projected ending fund balance for this fund is \$47,729 at the end of 2011/12. There is a \$25,000 contribution from the General Fund annually that provides for insurance deductibles on claims approved by the District.

Tamalpais Scholarship Fund – Phillip J. Planert Scholarship Fund

Mr. Planert was a photographer in Mill Valley for many years. A donation of \$50,000 was received by the District in his name, with the specifications that the interest received is granted to a Photography student. \$2,000 was paid in 2007/08, 2008/09, 2009/10 and \$581 paid in 2010/11. There has been no budget provided for 2011/12 or 2012/13 since interest earnings have deteriorated over the past couple of years.

FISCAL IMPACT OF THIS PRESENTATION

As reported above.

RECOMMENDATION

... That the Board approve the 2012-13 Adopted Budget and provide positive certification for the 2013/14 and 2014/15 Multi Year Projections.

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

General Fund

J200 Budget Comparison Description	Object	2010-11 Audited Actuals	2011-12 Adopted Budget	2011-12 First Interim Budget	2011-12 Second Interim Budget	2011-12 Estimated Actuals Budget	2012-13 Adopted Budget
A REVENUES							
Revenue Limit Sources	8010-8099	41,718,734	42,035,474	42,276,765	42,283,574	41,955,978	42,726,722
Federal Revenues	8100-8299	0	0	0	0	0	0
Other State Revenue	8300-8599	1,819,162	867,780	831,403	999,625	851,542	561,055
Other Local Revenue	8600-8799	9,722,011	9,453,352	9,568,821	9,627,107	9,767,330	9,608,291
TOTAL REVENUES		53,259,907	52,356,606	52,676,989	52,910,306	52,574,850	52,896,068
B EXPENDITURES							
Certificated Salaries	1000-1999	22,822,447	23,235,817	23,219,067	23,539,440	23,589,868	23,904,955
Classified Salaries	2000-2999	6,364,656	6,504,505	6,524,489	6,532,622	6,440,040	6,283,703
Employee Benefits	3000-3999	9,716,325	10,085,158	10,298,310	10,316,659	10,291,428	10,439,140
Books and Supplies	4000-4999	1,713,953	1,757,807	2,332,287	2,346,316	2,515,722	1,702,929
Services, Other Op. Exp.	5000-5999	4,161,573	4,913,212	4,875,784	4,788,050	4,658,469	4,415,966
Capital Outlay	6000-6999	38,040	68,000	110,040	111,943	102,186	114,200
Other Outgoing	7100-7499	24,587	24,588	24,588	24,588	24,588	0
Direct Support Costs	7300-7399	(597,811)	(507,575)	(526,645)	(540,140)	(540,140)	(528,518)
TOTAL EXPENDITURES		44,243,770	46,061,512	46,857,920	47,119,478	47,082,161	46,332,375
C Excess (Deficiency) of Revenue over Expenditure Before Other Sources/Uses		9,016,138	6,295,094	5,819,069	5,790,828	5,492,689	6,563,693
D Other Sources/Uses							
Interfund Transfers							
Transfers In - Comm. Ed.							
Transfers In - ETF	8910-8929	20,400	20,400	20,400	20,400	20,400	20,400
Transfers In - Self Insurance Fund	8910-8929						
Transfers Out - Food Service	8910-8929	(307,065)	(302,390)	(302,390)	(309,357)	(309,357)	(357,048)
Transfer Out - Special Reserve-Capital	7610-7629	(1,770,000)	(270,000)	(270,000)	(270,000)	(270,000)	(270,000)
Transfer Out - Special Reserve-Non Capital		-	-	-	-	-	-
Transfers Out - Deferred Maintenance		-	-	-	-	-	-
Transfer Out - Comm. Ed.		(153,436)	(81,507)	(81,507)	(81,507)	(81,507)	(132,865)
Sources-Capital Lease	8930-8979	-	-	-	-	-	-
Contribution to Restricted Programs	8980-8999	(5,426,190)	(6,488,103)	(6,265,569)	(6,150,728)	(6,119,887)	(6,394,892)
TOTAL, OTHER SOURCES/USES		(7,636,291)	(7,121,600)	(6,899,066)	(6,791,192)	(6,760,351)	(7,134,405)
E Net Increase (Decrease) in FUND BALANCE		1,379,847	(826,506)	(1,079,997)	(1,000,364)	(1,267,662)	(570,712)
		(1,302,060)	-	1,302,060	1,302,060	1,302,060	-
		77,787	(826,506)	222,063	301,696	34,398	(570,712)

J200 Budget Comparison		Object	2010-11 Audited Actuals	2011-12 Adopted Budget	2011-12 First Interim Budget	2011-12 Second Interim Budget	2011-12 Estimated Actuals Budget	2012-13 Adopted Budget
DESCRIPTION								
F Fund Balance, Reserves								
Beginning Balance			20,321,748	20,868,123	20,868,123	20,868,123	20,868,123	19,600,461
As of July 1-Unaudited								
Audit Adjustments			20,321,748	20,868,123	20,868,123	20,868,123	20,868,123	19,600,461
NET BEGINNING BALANCE			20,321,748	20,868,123	20,868,123	20,868,123	20,868,123	19,600,461
Fund Increase (Decrease)			1,379,847	(826,506)	(1,079,997)	(1,000,364)	(1,267,662)	(570,712)
Program Reserves (restricted for expend.)								
Adjustment for Restatement			(833,472)					
Restricted Program Balances								
ENDING FUND BALANCE			20,868,123	20,041,617	19,788,126	19,867,759	19,600,461	19,029,749
Components of Ending Balance								
Reserved Amounts								
Revolving Cash			12,000	12,000	12,000	12,000	12,000	12,000
Cash In Bank			0	0	0	0	0	0
Prepaid Expenditures								
Designated Amounts								
For economic Uncertainties			1,715,963	1,708,835	1,779,700	1,806,481	1,804,443	1,731,585
(Required by State 3%)								
Designation - 08/09, 09/10, 10/11 Surplus to			2,482,127	2,482,127	2,482,127	2,482,127	2,482,127	2,482,127
Cover Future Deficits			-	-	-	-	-	-
Designation- Parcel Tax Renewal			8,820,573					
Designation- Economic Uncertainty- Basic Aid			6,535,400					
Tier III Fund Balance				15,514,299	15,567,150	15,301,890	14,804,036	
Site Carryovers, Tier, III, Fund, Balance			1,302,060	1,302,060	0	0	0	0
Ending Balance			(0)	17,018,721	(0)	0	0	0

J200 Budget Comparison		Object	2010-11 Audited Actuals	2011-12 Adopted Budget	2011-12 First Interim Budget	2011-12 Second Interim Budget	2011-12 Estimated Actuals Budget	2012-13 Adopted Budget
DESCRIPTION								
Revenue Limit Sources								
State Aid-Current Year		8011/19	(250,489)	(259,384)	(256,308)	(249,499)	(273,019)	(273,864)
Basic Aid Fair Share Reduction		8011	-	-	-	-	-	-
Homeowners Exemption		8021	295,860	295,860	293,171	293,171	293,171	293,171
Other Subventions/In-Lieu Taxes/ PG & E		8029	-	-	-	-	-	-
Secured Roll Taxes		8041	41,342,796	41,677,057	41,897,292	41,897,292	41,606,147	42,438,270
Unsecured Taxes		8042	927,198	927,198	947,867	947,867	947,867	947,867
Prior Year Taxes		8043	69,743	69,743	69,743	69,743	69,743	69,743
Revenue Limit Transfers - Special Ed		8091	(666,374)	(675,000)	(675,000)	(675,000)	(687,931)	(748,465)
TOTAL: Rev. Limit Sources			41,718,734	42,035,474	42,276,765	42,283,574	41,955,978	42,726,722
Percent of Total Income			78.33%	80.29%	80.26%	79.92%	79.80%	80.77%
Federal Revenues								
Title VI - ECIA (RE 4110)		8290	0	0	0	0	0	0
Special Ed. PL 94-142		8181	0	0	0	0	0	0
Title II - Eisenhower (RE 4010)		8290	0	0	0	0	0	0
Drug Free (RE 3710)		8290	0	0	0	0	0	0
Vocational Education (RE 3550)		8290	0	0	0	0	0	0
Other Federal Income (D/A/T)		8290	0	0	0	0	0	0
TOTAL: Federal Revenue			0	0	0	0	0	0
Percent of Total Income			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)
Adult Education - Flexible (RE 214)		8590	1,067,547	-	-	-	1,410,300	1,410,300
Supplemental Instruction		8311/19/8590	91,030	89,420	-	17,928	89,382	89,382
GATE: Gifted & Talented (RE 7140/0220)		8311/8590	24,881	8,556	-	2,674	24,872	24,872
EIA: Economic Impact Aid (RE 7091)		8311	-	-	-	-	-	-
Class Size 9 - 12 (RE 1200/0201)		8435/8590	-	-	-	-	309,588	309,588
Mandated Costs Reimburse.								
State Lottery Revenue		8550	191,761	-	86,915	86,921	86,921	-
Library Grant (RE 7395/0241)		8560	432,731	424,020	424,020	439,491	439,491	450,524
Supplemental School Counseling (RE7080/0218)		8590	-	-	-	-	2,501	2,501
Inst'l Materials (RE 7156/0221)		8590	598	-	-	-	221,458	221,458
Peer Assistance Review (RE7271/0225)		8590	-	214,516	176,127	314,516	214,451	214,451
Math & Reading Professional Dev (RE0229)		8590	-	-	-	-	19,098	19,098
Instructional School Garden (RE0253)		8590	-	-	-	-	11,023	11,023
School Safety & Violence (RE 6405/0215)		8590	-	-	-	-	-	-
Pupil Retention Block Grant (RE7390/0236)		8590	-	123,768	136,841	136,841	123,730	123,730
Special Ed settlement - as mandated cost		8590	-	-	-	-	23,614	23,614
Art & Music Block Grant (RE 6760/0216)		8590	-	-	-	-	-	-
STAR Test/HS Exit Exam (RE 7055/0000/0217)		8590	10,614	7,500	7,500	1,254	54,485	54,485
Professional Development (RE7393/0239)		8590	-	-	-	-	43,302	38,515
TOTAL: Other State Revenue			1,819,162	867,780	831,403	999,625	851,542	561,055
Percent of Total Income			3.42%	1.66%	1.58%	1.89%	1.62%	1.06%

J200 Budget Comparison		Object	2010-11 Audited Actuals	2011-12 Adopted Budget	2011-12 First Interim Budget	2011-12 Second Interim Budget	2011-12 Estimated Actuals Budget	2012-13 Adopted Budget
DESCRIPTION								
Other Local Revenues								
Parcel Tax Income		8621	8,615,349	8,820,573	8,820,573	8,820,573	8,820,573	9,085,190
Sale of Publications/Other		8632/39	3,118	-	-	-	687	-
Leases and Rentals		8650	368,575	273,500	279,033	283,979	294,013	283,500
Interest Income		8660	98,273	100,000	100,000	85,000	65,000	65,000
Interagency Revenues ROP (RE 6350/0213)		8677	112,330	104,779	101,101	101,101	101,101	101,101
Home to School (DD2 053) - Golden Gate		8689	-	-	-	-	-	-
Home to School (DD2 053) - West Marin		8699	271	-	-	-	-	-
MTN / Martin Luther King/MPTA		8699	3,518	3,500	3,500	3,500	3,500	3,500
All Other Local Income		8699	383,251	71,000	173,786	242,126	392,848	70,000
Lacrosse Income		8699	12,237	-	10,828	10,828	10,608	-
E-Rate/Dental Refund/PG&E Refund		8699	125,089	80,000	80,000	80,000	79,000	-
TOTAL: Other Local Revenue			9,722,011	9,453,352	9,568,821	9,627,107	9,767,330	9,608,291
Percent of Total Income			18.25%	18.06%	18.17%	18.20%	18.58%	18.16%
TOTAL REVENUES			53,259,907	52,356,606	52,676,989	52,910,306	52,574,850	52,896,068

J200 Budget Comparison		2010-11	2011-12	2011-12	2011-12	2011-12	2011-12	2012-13
DESCRIPTION		Audited Actuals	Adopted Budget	First Interim Budget	Second Interim Budget	Estimated Actuals Budget	Adopted Budget	
EXPENDITURES								
Certificated Salaries	1100-1199	18,991,251	19,315,910	19,231,799	19,524,170	19,506,283	19,687,120	
Certificated Pupil Support Salaries	1200-1299	1,450,380	1,575,143	1,593,867	1,600,682	1,600,682	1,588,773	
Supervisors & Administrators Salaries	1300-1399	2,062,989	2,144,363	2,173,583	2,189,451	2,257,701	2,346,107	
Other Certificated Salaries	1900-1999	317,827	200,401	219,818	225,137	225,202	282,955	
TOTAL: Certificated Salaries		22,822,447	23,235,817	23,219,067	23,539,440	23,589,868	23,904,955	
Percent of Total Expenditures		51.58%	50.45%	49.55%	49.96%	50.10%	51.59%	
CLASSIFIED SALARIES								
Instructional Aides	2100-2199	15,723	16,635	16,752	16,752	16,912	25,907	
Classified Support Salaries	2200-2299	1,832,627	1,884,528	1,889,568	1,889,568	1,889,767	1,876,371	
Classified Administrators' Salaries	2300-2399	506,399	474,107	476,964	484,198	412,001	344,932	
Clerical and Office Salaries	2400-2499	3,085,797	3,215,473	3,210,110	3,203,000	3,188,269	3,141,761	
Other Classified Salaries	2900-2999	944,110	913,762	931,095	939,104	933,091	894,732	
TOTAL: Classified Salaries		6,364,656	6,504,505	6,524,489	6,532,622	6,440,040	6,283,703	
Percent of Total Expenditures		14.39%	14.12%	13.92%	13.86%	13.68%	13.56%	
EMPLOYEE BENEFITS								
STRS - Certificated Positions	3101	1,876,030	1,948,658	1,957,381	1,975,363	1,973,726	2,000,758	
STRS - Classified Positions	3102	215	-	-	-	-	-	
PERS - Certificated Positions	3201	-	-	-	-	-	-	
PERS - Classified Positions	3202	1,039,797	1,064,270	1,088,288	1,087,363	1,076,782	1,086,049	
OASDI - Certificated	3301	5,446	16	16	21	140	27	
OASDI - Classified	3302	388,442	392,504	395,852	399,798	395,093	386,183	
Medicare - Certificated	3311	324,475	331,992	336,997	337,505	338,634	344,817	
Medicare - Classified	3312	92,139	93,254	94,037	94,964	94,066	91,234	
Health & Welfare - Certificated	3401	3,309,798	3,251,153	3,508,010	3,496,898	3,496,006	3,579,312	
Health & Welfare - Classified	3402	1,413,049	1,515,527	1,446,238	1,446,238	1,438,670	1,483,578	
SUI - Certificated	3501	166,472	372,276	373,974	378,027	379,390	263,284	
SUI - Classified	3502	46,644	103,630	104,538	104,775	103,409	69,553	
Workers' Comp. - Certificated	3601	304,733	255,100	255,933	258,655	259,671	361,102	
Workers' Comp. - Classified	3602	85,173	71,188	71,456	71,589	70,728	94,903	
Retiree Benefits - Certificated	3701/51	491,084	491,449	491,449	462,475	48,336	474,174	
Retiree Benefits - Classified	3702/52	172,828	174,141	174,141	202,988	22,440	204,166	
Other Benefits	3901	-	-	-	-	414,159	-	
Car Allowance - Certificated	3921	-	-	-	-	180,178	-	
Car Allowance - Classified	3922	-	-	-	-	-	-	
TOTAL: Employee Benefits		9,716,325	10,065,158	10,298,310	10,316,659	10,291,428	10,439,140	
Percent of Total Expenditures		21.96%	21.85%	21.98%	21.89%	21.86%	22.53%	
TOTAL: SALARIES AND BENEFITS		38,903,428	39,805,480	40,041,866	40,388,721	40,321,336	40,627,798	
Percent of Total Expenditures		87.93%	86.42%	85.45%	85.72%	85.64%	87.69%	

J200 Budget Comparison		2010-11	2011-12	2011-12	2011-12	2011-12	2011-12	2012-13
DESCRIPTION		Audited Actuals	Adopted Budget	First Interim Budget	Second Interim Budget	Estimated Actuals Budget	Adopted Budget	
EXPENDITURES (Cont.)								
BOOKS AND SUPPLIES								
Textbooks	4100	238,101	314,916	299,123	305,130	508,362	55,849	
Books & Reference Materials	4200	106,582	92,471	101,153	108,564	99,807	90,957	
Materials & Supplies/ Food / Bulk Paper	4300/15/18/19/65	937,712	905,778	981,649	1,050,395	1,219,938	1,149,644	
Gas, Oil & Diesel	4301	0	0	0	0	0	0	
Office Supplies	4303	2,118	8,700	5,700	4,600	3,493	5,800	
Periodicals & Magazines	4305	12,910	9,857	10,982	9,684	10,070	9,315	
Software	4307	25,409	96,005	92,532	67,603	50,723	109,658	
Classroom Supplies	4310/4306	38	41,800	5,672	5,672	0	2,500	
Computer Supplies	4312	103,184	135,887	116,176	102,381	62,085	87,168	
Transportation Tickets & Vehicle supplies	4314/4316	3,926	0	0	0	175	0	
Carryover	4330	0	0	493,536	446,227	214,549	0	
Non Capitalized Furniture & Equip.	4400	283,973	152,393	225,764	246,060	346,520	192,038	
TOTAL: Books & Supplies		1,713,953	1,757,807	2,332,287	2,346,316	2,515,722	1,702,929	
Percent of Total Expenditures		3.87%	3.82%	4.98%	4.98%	5.34%	3.68%	
SERVICES & OTHER OPERATING								
Travel, Conference, In-Service, Mileage	5200	134,994	207,913	135,335	172,085	166,793	221,856	
Dues and Memberships	5300	46,974	72,014	73,145	78,790	66,433	91,585	
Insurance	5400/40/60	372,689	372,000	372,160	372,307	371,790	407,607	
Gas	5505	3,694	5,700	3,900	3,900	3,900	3,900	
Electricity	5510	695,043	880,800	782,800	782,800	691,800	693,800	
SPURR	5515	271,129	335,000	305,000	305,000	305,000	305,000	
Water	5535	255,138	343,800	291,000	291,000	303,000	288,000	
Sewer	5540	50,787	75,600	76,000	76,000	49,186	49,186	
Disposal/Garbage Removal	5550	198,816	218,900	222,500	222,500	230,000	216,000	
Laundry, Pest Control, Waste Disposal	5500	112,439	77,279	89,179	89,179	73,179	136,234	
Rents, Leases, Repairs	5600	197,601	281,704	267,343	203,060	186,730	298,506	
Direct Costs, Interfund/Program	5700	(11,199)	0	(2,214)	(3,395)	(8,206)	0	
Architect, Inspect., Contracts, Permits, Sports	5800	618,895	544,359	541,966	654,831	708,262	426,937	
Advertising	5803	7,276	5,630	3,115	1,913	2,041	7,630	
Audit Fees	5809	48,119	47,000	47,000	47,000	47,631	50,000	
Elections	5814	0	250,000	250,000	96,994	96,994	0	
Field Trips	5819	9,796	13,669	13,935	17,398	13,552	10,204	
Fingerprinting/Bank Fees	5821/11	17,960	10,300	10,300	10,053	8,826	10,300	
Legal Service	5829	31,341	74,500	73,158	71,689	49,232	44,500	
Outside Printing - Kinko's	5841	14,829	78,118	67,163	51,285	43,336	73,599	
Personnel Agencies/Moving	5815/5845	424	0	3,500	8,000	8,000	10,000	
Professional Consultant Contracts	5849	888,852	795,158	1,023,143	1,015,682	1,006,048	840,877	
TB Testing/ X-rays	5847/5851	4,400	5,000	3,900	3,900	3,659	8,000	
Unused School Site Payment	5853	-	-	-	-	-	-	
Cell Phones	5920/21/22	30,092	35,000	34,260	34,310	43,310	43,600	
Internet	5940	57,332	75,314	77,134	71,486	76,926	76,320	
Pagers/satellite	5910/5950	328	467	462	505	440	315	
Postage	5960	32,894	42,087	44,700	43,878	44,707	36,110	
Telephone	5970	70,930	65,900	65,900	65,900	65,900	65,900	
TOTAL: Services & Op. Exp.		4,161,573	4,913,212	4,875,784	4,788,050	4,658,469	4,415,966	
Percent of Total Expenditures		9.41%	10.67%	10.41%	10.16%	9.89%	9.53%	

J200 Budget Comparison		Object	2010-11 Audited Actuals	2011-12 Adopted Budget	2011-12 First Interim Budget	2011-12 Second Interim Budget	2011-12 Estimated Actuals Budget	2012-13 Adopted Budget
DESCRIPTION								
CAPITAL OUTLAY								
Sites & Improvement of sites		6100	5,000	0	0	0	0	0
Buildings & Improvement of Bldgs.		6200	0	0	19,367	19,367	19,382	0
Furniture & Equipment		6400	33,040	38,000	36,027	29,930	27,313	75,000
Equipment Replacement		6500	0	30,000	54,646	62,646	55,491	39,200
TOTAL: Capital Outlay			38,040	68,000	110,040	111,943	102,186	114,200
Percent of Total Expenditures			0.09%	0.15%	0.23%	0.24%	0.22%	0.25%
OTHER OUTGO								
Special Ed. Excess Costs		7142	0	0	0	0	0	0
State Special Schools-blind/deaf		7130	0	0	0	0	0	0
Transfer to MCOE - ROP		7222	0	0	0	0	0	0
Other Debt Service Payments - Capital Lease		7439/39	24,587	24,588	24,588	24,588	24,588	0
TOTAL: Other Outgo			24,587	24,588	24,588	24,588	24,588	0
Percent of Total Expenditures			0.06%	0.05%	0.05%	0.05%	0.05%	0.00%
TOTAL: Direct Support Costs		7300	(597,811)	(507,575)	(526,645)	(540,140)	(540,140)	(528,518)
Percent of Total Expenditures			-1.35%	-1.10%	-1.12%	-1.15%	-1.15%	-1.14%
TOTAL EXPENDITURES			44,243,770	46,061,512	46,857,920	47,119,478	47,082,161	46,332,375
C Excess (Deficiency) of Revenues over Expenditures Before Other Financing Sources and Uses			9,016,138	6,295,094	5,819,069	5,790,828	5,492,689	6,563,693

J200 Budget Comparison DESCRIPTION	Object	2010-11 Audited Actuals	2011-12 Adopted Budget	2011-12 First Interim Budget	2011-12 Second Interim Budget	2011-12 Estimated Actuals Budget	2012-13 Adopted Budget
DETAIL OF CERTIFICATED SALARIES							
Teachers - T rack Adv / P/T Buy	1110	33,142	60,000			42,976	45,000
Back/Catastrophic Leave	1110	-	-	30,000		-	-
Teachers	1110	17,750.928	18,178.099	18,068.637	18,336.569	18,356.321	18,596.063
Regular Teachers							
Regular Teachers - Curriculum							
Develop./Stipends	1900/70/60						
Summer School Teacher (GO 1430)	1110	143,690	-	-	-	-	-
Home Instructors (GO 1270)	1110	11,040	14,000	14,000	14,000	14,000	14,000
Teachers - extra duty/assignment, teachers lead	1120/1130	474,631	557,441	555,469	563,118	521,671	482,117
Substitute Teachers - illness	1140	107,357	102,100	102,100	102,100	102,100	102,100
Substitute Teachers - School Business	1150	179,963	139,010	155,583	156,407	160,487	147,840
Testing & Counseling - Substitute Costs	1240/1250	-	-	1,500	1,500	1,500	500
5th Periods & Brown Act & Instr. Imprv. stipends	1160	290,500	265,260	306,010	309,000	308,728	300,000
Other Cert. Pay - HW Pay, Supple., Wasc.	1170	-	-	-	-	-	-
Counselor (all FN 3110)	1210	1,129,294	1,260,405	1,274,609	1,279,386	1,279,386	1,293,400
Librarians' Salary (all FN 2420)	1210	291,138	290,238	294,258	297,192	297,192	275,373
4th R, Testing extra duty	1230	22,448	17,000	16,000	15,104	15,104	12,000
Pupil Support - for Counselors	1220/1260	7,500	7,500	7,500	7,500	7,500	7,500
Principal	1311	611,648	634,358	645,640	651,755	651,755	649,002
Subs - Principal & AP's & Tech Support	1311/1312	36,636	31,000	31,000	31,000	31,000	31,000
Assistant Principal	1312	867,183	850,059	855,894	864,604	879,674	889,343
Superintendent	1313	185,000	197,000	197,000	197,000	197,000	205,000
Supr Salary - Expenses/Vacation	1313	19,044	4,800	5,100	5,100	5,100	4,800
Assistant Superintendent	1315	303,600	300,000	300,600	300,600	300,600	300,000
Director/Sr. Director	1317	-	76,146	77,469	78,232	130,592	215,962
Other Certified Supervisors	1322	39,878	51,000	60,880	61,160	61,980	51,000
Other Certificated - Salaries	1910	114,247	74,451	79,701	80,701	83,402	93,501
Other Cert. - misc. AP Athletics, Personnel	10/20/30/50/60/70	38,469	32,050	46,217	51,904	50,900	53,054
Professional Expert, Retiree Incentive	1970/1980	165,111	93,900	93,900	92,532	90,900	136,400
Total		22,822,447	23,235,817	23,219,067	23,539,440	23,589,868	23,904,955

J200 Budget Comparison DESCRIPTION	Object	2010-11 Audited Actuals	2011-12 Adopted Budget	2011-12 First Interim Budget	2011-12 Second Interim Budget	2011-12 Estimated Actuals Budget	2012-13 Adopted Budget
DETAIL OF CLASSIFIED SALARIES							
Instructional Aide - Regular/Instr.Improv.	2110	15,723	16,635	16,752	16,752	16,752	25,907
Instructional Aide - Summer (GO 1430)	2110	0	0	0	0	0	0
Instructional Aide - Hourly	2120/2170	0	0	0	0	160	0
Health Technician (FN 3140)	2210	58,455	58,597	58,897	58,897	58,897	58,830
Delivery (FN 7540)	2210	54,280	55,179	55,480	55,480	55,480	55,179
Maintenance (FN 8110)	2210						
Ground (FN 8111)	2210						
Custodian (FN 8210)	2210	1,485,656	1,519,584	1,529,813	1,529,813	1,529,813	1,520,415
Library Aide (FN 2420)	2210	128,007	132,918	125,293	125,293	125,293	130,097
Extra Duty/OT - Custodian & Ground	2230/40/50	80,175	82,250	83,950	83,950	84,149	67,000
Substitute - Custodian, Maintenance	2260	16,718	17,500	17,500	17,500	17,500	27,050
Substitute - Custodian - Non Illness	2270	7,662	18,500	18,500	18,500	18,500	15,900
Other Pay	2210/2280/2290	1,674	0	135	135	135	1,900
Assistant Superintendent	2312	159,800	163,000	163,300	163,300	163,300	163,000
Supervisor (Network Manager)	2313	110,264	110,090	110,390	51,815	51,815	0
Chief Financial Officer	2315	0	0	0	0	0	0
Directors (Fac/Tech)	2316	145,835	144,035	144,335	209,601	137,404	121,636
Classified Mgmt/Facilities Coord.	2322	85,666	54,232	54,382	54,925	54,925	55,746
Other Class. Support - Summer, API	2322	1,784	0	1,807	1,807	1,807	1,800
Board of Trustees	2322	3,050	2,750	2,750	2,750	2,750	2,750
Computer (FN7700/2420)	2400/2490	392,179	405,473	406,349	406,349	407,651	416,298
Print Shop (FN 7550) ***	2400	148,945	148,345	148,945	148,945	148,945	148,495
Clerical - with API money	2400	0	0	0	0	0	0
Clerical - incl. Cross-training	2401/2402	1,861,038	1,961,287	1,945,195	1,939,131	1,921,815	1,860,469
DO (FN5901,3900,7200,7150,7300,7400,7500)	2401	612,067	655,158	657,971	657,971	657,971	673,562
Clerical - Extra Hire	2430/2440	11,961	17,010	21,450	20,180	20,173	11,880
Overtime - Supt. Off./Pupil Test./BO Data Pros.	2450	23,917	16,200	16,700	16,924	18,214	20,000
Substitute for Clerical - Illness	2460	3,665	0	1,000	1,000	1,000	0
Substitute for Clerical - Non Illness	2470	5,525	0	500	500	500	57
Stipend - for Classified Leader	2480	6,500	12,000	12,000	12,000	12,000	11,000
Classified Support**** DISC, Summer, Drake Power Out	2910/3/6/2/4/3/7	9,934	1,820	8,948	8,870	7,095	700
Classified Literacy Coach	2910	0	0	0	0	0	0
Campus Supervisor (FN 8305)	2910	274,554	260,893	262,695	262,695	262,695	261,913
Staff Ass. & Healthy St.(FN 8305 DD2 040)	2910/2960	173,402	175,440	162,781	162,781	162,781	162,620
Textbook Inventory (FN 3910 DD2 097)	2912/20/40	5,233	21,610	21,610	21,610	9,610	6,000
Pool Cover Handlers (DD2 092)	2920	80,740	75,000	75,000	75,000	75,000	75,000
Athletics - Coach (GO 1130)	2910	321,016	330,999	340,061	347,648	349,189	330,999
Athletics - post season (GO 1130)	2920	0	0	0	0	0	0
Athletics - supervision (GO 1130)	2930	670	0	0	500	500	0
Athletics - O/T & substitutes (GO 1130)	2940/2960	15,816	0	12,000	12,000	15,221	0
Vacation pay out - for Classified	2490/2980	0	0	0	0	0	0
Professional Expert, Retiree Incentive	2990	62,745	48,000	48,000	48,000	51,000	57,500
Total		6,364,656	6,504,505	6,524,489	6,532,622	6,440,040	6,283,703

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

General Fund

J200 Budget Comparison	2009-10	2010-11	2011-12	2011-12	2011-12	2011-12	2011-12	2012-13
Description	Audited Actuals	Audited Actuals	Adopted Budget	First Interim Budget	Second Interim Budget	Estimated Actuals Budget	Adopted Budget	
A REVENUES								
Revenue Limit Sources	627,879	666,374	675,000	675,000	675,000	687,931	748,465	
Federal Revenues	1,327,004	1,426,002	729,503	1,618,974	1,619,941	1,633,451	1,015,274	
Other State Revenue	128,445	94,019	90,081	90,081	136,814	136,814	438,112	
Other Local Revenue	3,038,078	3,276,884	2,029,949	2,280,047	2,971,288	2,945,065	2,030,477	
TOTAL REVENUES	5,121,406	5,463,279	3,524,533	4,664,102	5,403,043	5,403,261	4,232,328	
B EXPENDITURES								
Certificated Salaries	2,691,046	2,475,358	2,155,948	2,148,746	2,196,959	2,199,900	2,334,801	
Classified Salaries	1,754,947	1,678,665	1,674,979	1,744,798	1,753,326	1,758,236	1,766,802	
Employee Benefits	1,611,596	1,600,722	1,625,560	1,620,831	1,630,163	1,622,553	1,775,216	
Books and Supplies	1,040,382	804,610	304,144	1,534,369	1,682,973	1,803,144	358,098	
Services, Other Op. Exp.	2,333,026	2,468,732	2,785,860	2,934,533	3,439,625	3,307,506	2,774,760	
Capital Outlay	32,677	88,614	0	106,725	134,076	157,953	7,500	
Other Outgoing	828,460	862,598	1,042,965	1,046,124	909,704	866,911	937,053	
Direct Support Costs	383,966	545,197	456,311	475,381	488,876	488,876	472,990	
TOTAL EXPENDITURES	10,676,100	10,524,496	10,045,767	11,611,507	12,235,702	12,205,079	10,427,220	
C Excess (Deficiency) of Revenue over Expenditure Before Other Sources/Uses	(5,554,694)	(5,061,217)	(6,521,234)	(6,947,405)	(6,832,659)	(6,801,818)	(6,194,892)	
D Other Sources/Uses								
Interfund Transfers								
Transfers In - From Bond (Redhill)	120,000	-	-	-	-	-	-	
Transfers Out - Block Grant/Deferred Maintenance	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	
Contributions to Restricted Programs	4,980,078	5,426,190	6,488,103	6,265,569	6,150,728	6,119,887	6,394,892	
Restricted Programs - District Paid								
TOTAL, OTHER SOURCES/USES	4,900,078	5,226,190	6,288,103	6,065,569	5,950,728	5,919,887	6,194,892	
E Net Increase (Decrease) in FUND BALANCE	(654,616)	164,973	(233,131)	(881,836)	(881,931)	(881,931)	0	

Adopted Budget 2012/13 - Restricted

J200 Budget Comparison		2009-10	2010-11	2011-12	2011-12	2011-12	2011-12	2011-12	2012-13
DESCRIPTION		Audited Actuals	Audited Actuals	Adopted Budget	First Interim Budget	Second Interim Budget	Estimated Actuals Budget	Adopted Budget	
Revenue Limit Sources									
State Aid-Current Year	8011	0	0	0	0	0	0	0	0
State Aid-Prior Year	8019	0	0	0	0	0	0	0	0
Homeowners Exemption	8021	0	0	0	0	0	0	0	0
Other Subventions/in-Lieu Taxes	8029	0	0	0	0	0	0	0	0
Secured Roll Taxes	8041	0	0	0	0	0	0	0	0
Unsecured Taxes	8042	0	0	0	0	0	0	0	0
Prior Year Taxes	8043	0	0	0	0	0	0	0	0
Revenue Limit Transfers - Special Ed	8091	627,879	666,374	675,000	675,000	675,000	687,931	748,465	0
Property Taxes Transfers - ERAF	8097	0	0	0	0	0	0	0	0
TOTAL: Rev. Limit Sources									
Percent of Total Income		12.26%	12.20%	19.15%	14.47%	12.49%	12.73%	17.68%	
Federal Revenues									
Title V - Innovative Programs (RE 4110)	8290	10,861	(2,044)	0	0	0	0	0	0
Special Ed. PL 94-142	8181	416,389	423,284	451,802	451,802	451,802	451,802	432,105	0
Title I (RE 3010)	8290	183,827	122,384	116,000	235,705	237,886	237,886	168,548	0
Title II (RE 4010/4035/4045/4047)	8290	101,252	74,984	100,831	223,936	215,925	229,435	92,820	0
Drug Free (RE 3710)	8290	10,270	12	0	0	0	0	0	0
Vocational Education (RE 3550)	8290/8699	52,890	52,127	50,944	50,944	51,179	51,179	51,179	0
CSR/Immigrant Ed/LEP(RE 4135/4201/4203)	8290/8287	44,461	35,289	9,926	14,584	21,146	11,091	5,000	0
Special Education-ARRA	8181	55,044	374,708	0	170,519	170,519	170,519	196,924	0
Fiscal Stabilization/Federal Jobs	8290	452,010	345,258	0	471,484	471,484	471,484	196,924	0
Mental Health	8287	0	0	0	0	0	10,055	68,698	0
Sml Learning/McAuliff/Calif Health Science Educators	8290	1,327,004	1,426,002	729,503	1,618,974	1,619,941	1,633,451	1,015,274	0
TOTAL: Federal Revenue									
Percent of Total Income		25.91%	26.10%	20.70%	34.71%	29.98%	30.23%	23.99%	

J200 Budget Comparison		2009-10	2010-11	2011-12	2011-12	2011-12	2011-12	2012-13
DESCRIPTION		Audited Actuals	Audited Actuals	Adopted Budget	First Interim Budget	Second Interim Budget	Estimated Actuals Budget	Adopted Budget
Object								
Other State Revenues								
Basic Aid Fair Share Reduction		0	0	0	0	0	0	(71,908)
GATE: Gifted & Talented (RE 7140)		62,441	25,075	23,231	23,231	71,908	71,908	71,908
EIA: Economic Impact Aid (RE 7091)								347,434
Mental Health								
One-time Instr. Mat'l/Staff Dev RE 7186		0	0	0	0	0	0	0
Professional Dev Block Grant (RE 7393)		0	0	0	0	0	0	0
Special Education/CAHSEE		0	0	0	0	0	0	0
Library Grant (RE 6296)(RE 6292)(RE 7395)		0	0	0	0	0	0	0
Safety & Violence Prev. RE 6405		0	0	0	0	0	0	0
Fiscal Solvency Plan (RE 7386)		0	0	0	0	0	0	0
Digital HS - Maintenance money - 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)		0	0	0	0	0	0	0
Ca Instructional School Garden (CISG) (RE 7026)		0	0	0	0	0	0	0
Instructional Mat'l, Libr. & Ed Tech (RE 7398)		0	0	0	0	0	0	0
SB 1882: Staff Development (RE 7315) + c/o		0	0	0	0	0	0	0
Tenth Grade Counseling (RE 7375/7390)		0	0	0	0	0	0	0
Mentor (RE 7270) & Law Enforcement (RE 6315)		0	0	0	0	0	0	0
PAR (RE 7271)		0	0	0	0	0	0	0
Digital High School (RE 7100)		0	0	0	0	0	0	0
School Secondary Program (RE 7370)		0	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	0	0	0	0	0
Supplemental School Counseling (RE 7080)		0	0	0	0	0	0	0
Teacher Recruit & Student Support (RE 6275)		0	0	0	0	0	0	0
Arts, Music, & PE Supply & Equipment(RE 6761)		0	0	0	0	0	0	0
Arts & Music Block Grant (RE 6760)		0	0	0	0	0	0	0
Discretionary Block Grant-Sites (RE 7396)		0	0	0	0	0	0	0
Discretionary Block Grant-Dist (RE 7397)		0	0	0	0	0	0	0
Career Tech Ed Equip & Supplies (RE 6377)		0	0	0	0	0	0	0
Lottery for Instr. Mat'l & SSP		0	0	0	0	0	0	0
TOTAL: Other State Revenue		66,004	68,944	66,850	66,850	64,906	64,906	90,678
Percent of Total Income		128,445	94,019	90,081	90,081	136,814	136,814	438,112
		2.51%	1.72%	2.56%	1.93%	2.53%	2.53%	10.35%

J200 Budget Comparison		2009-10	2010-11	2011-12	2011-12	2011-12	2011-12	2011-12	2012-13
DESCRIPTION		Audited Actuals	Audited Actuals	Adopted Budget	First Interim Budget	Second Interim Budget	Estimated Actuals Budget	Adopted Budget	
Other Local Revenues									
Site Institute @ Drake (RE 9763)		0	0	0	0	0	0	0	0
Interest Income (categorical moneys)		0	0	0	0	0	0	0	0
ROP		0	0	0	0	0	0	0	0
PTSA (RE 9020)		575,702	756,277	0	136,789	265,616	368,498	0	0
Ed Tech K-12 Voucher (Microsoft) (RE9150/55)		0	0	0	15,214	15,214	15,214	0	0
Drake Virtual Tour (RE 9760)		0	0	0	0	0	0	0	0
Parent Service Project (RE 9762)		0	0	0	0	0	0	0	0
Alicia Lee Memorial Fund (RE 9760)		0	0	0	0	0	0	0	0
Tam Music (RE 9769) & Nat'l Semicond (RE 9770)		11,148	7,413	0	0	0	0	0	0
Student Activities (RE 9772)		0	0	0	0	0	0	0	0
Buck Institute - Tam Academy (RE 9773)		230,084	278,077	0	14,156	102,823	279,139	0	0
Marin City Storm Prevention Grant (RE 9768)		20,563	10,500	0	8,385	8,885	11,570	0	0
Foundations (RE 9030)		0	0	0	0	0	0	0	0
Special Ed fr. SELPA (RE 6500)		128,806	164,787	0	82,156	150,162	238,497	0	0
Other misc. grants/donations/modernization		2,066,300	2,049,392	2,029,949	2,023,347	2,420,788	2,024,347	2,030,477	2,030,477
TOTAL: Other Local Revenue		5,475	10,438	-	-	7,800	7,800	-	-
Percent of Total Income		3,038,078	3,276,884	2,029,949	2,280,047	2,971,288	2,945,065	2,030,477	2,030,477
TOTAL REVENUES		59.32%	59.98%	57.59%	48.89%	54.99%	54.51%	47.98%	47.98%
		5,121,406	5,463,279	3,524,533	4,664,102	5,403,043	5,403,261	4,232,328	4,232,328

J200 Budget Comparison		2009-10	2010-11	2011-12	2011-12	2011-12	2011-12	2011-12	2012-13
DESCRIPTION		Audited Actuals	Audited Actuals	Adopted Budget	First Interim Budget	Second Interim Budget	Estimated Actuals Budget	Adopted Budget	
EXPENDITURES									
CERTIFICATED SALARIES									
Certificated Pupil Support Salaries	1100-1199	1,969,711	1,815,353	1,667,436	1,693,173	1,728,640	1,713,207	1,653,974	
Supervisors & Administrators Salaries	1200-1299	721,335	660,005	488,512	455,573	468,319	486,693	680,827	
Other Certificated Salaries	1300-1399	0	0	0	0	0	0	0	
	1900-1999	0	0	0	0	0	0	0	
TOTAL: Certificated Salaries		2,691,046	2,475,358	2,155,948	2,148,746	2,196,959	2,199,900	2,334,801	
Percent of Total Expenditures		25.21%	23.52%	21.46%	18.51%	17.96%	18.02%	22.39%	
CLASSIFIED SALARIES									
Instructional Aides	2100-2199	737,215	719,071	704,043	772,608	771,118	775,426	856,111	
Classified Support Salaries	2200-2299	591,175	591,787	617,933	617,633	618,133	618,133	601,777	
Classified Administrators' Salaries	2300-2399	150,006	131,539	131,986	131,986	133,304	133,304	135,294	
Clerical and Office Salaries	2400-2499	190,516	154,791	158,620	159,221	159,221	159,221	156,620	
Other Classified Salaries	2900-2999	86,035	81,477	62,397	63,350	71,550	72,152	17,000	
TOTAL: Classified Salaries		1,754,947	1,678,665	1,674,979	1,744,798	1,753,326	1,758,236	1,766,802	
Percent of Total Expenditures		16.44%	15.95%	16.67%	15.03%	14.33%	14.41%	16.94%	
EMPLOYEE BENEFITS									
STRS - Certificated Positions	3101	219,321	201,668	177,356	176,764	181,068	178,200	192,063	
STRS - Classified Positions	3102	281	155	-	-	-	-	-	
PERS - Certificated Positions	3201	-	-	-	-	-	-	-	
PERS - Classified Positions	3202	289,379	295,586	310,193	315,943	314,900	315,775	329,114	
OASDI - Certificated	3301	482	195	-	-	-	2,031	-	
OASDI - Classified	3302	105,915	103,917	102,315	106,629	107,160	107,446	107,799	
Medicare - Certificated	3311	38,717	35,389	31,274	31,168	31,977	32,016	33,835	
Medicare - Classified	3312	25,330	24,353	24,270	25,312	25,439	25,506	25,628	
Health & Welfare - Certificated	3401	323,040	294,413	320,656	307,971	308,012	299,909	357,671	
Health & Welfare - Classified	3402	427,841	461,821	461,252	457,178	453,396	453,396	511,002	
SUI - Certificated	3501	8,121	20,764	34,725	34,606	35,501	35,539	25,688	
SUI - Classified	3502	5,286	12,140	26,977	28,108	28,251	28,325	19,487	
Workers' Comp. - Certificated	3601	45,899	33,102	24,197	24,060	24,675	24,707	35,265	
Workers' Comp. - Classified	3602	29,847	22,394	18,540	19,287	19,387	19,438	26,656	
Retiree Benefits-Certificated	3701/3751	45,708	45,138	44,806	44,806	42,402	42,383	46,665	
Retiree Benefits-Classified	3702/3752	46,429	49,687	48,999	48,999	57,995	57,882	64,343	
Car Allowance - Certificated	3921	-	-	-	-	-	-	-	
Car Allowance - Classified	3922	-	-	-	-	-	-	-	
TOTAL: Employee Benefits		1,611,596	1,600,722	1,625,560	1,620,831	1,630,163	1,622,553	1,775,216	
Percent of Total Expenditures		15.10%	15.21%	16.18%	13.96%	13.32%	13.29%	17.02%	
TOTAL: SALARIES AND BENEFITS		6,057,589	5,754,745	5,456,487	5,514,375	5,580,448	5,580,689	5,876,819	
Percent of Total Expenditures		56.74%	54.68%	54.32%	47.49%	45.61%	45.72%	56.36%	

J200 Budget Comparison		2009-10	2010-11	2011-12	2011-12	2011-12	2011-12	2011-12	2012-13
DESCRIPTION		Audited Actuals	Audited Actuals	Adopted Budget	First Interim Budget	Second Interim Budget	Estimated Actuals Budget	Adopted Budget	
EXPENDITURES (Cont.)									
BOOKS AND SUPPLIES									
Textbooks	4100	298,013	7,071	66,850	69,155	68,761	71,411	90,678	
Books & Reference Materials	4200	36,192	40,824	9,418	27,377	44,572	53,798	13,408	
Instructional Material & Supplies	4300	233,489	267,294	141,348	274,338	695,396	720,731	174,762	
Gas, Oil & Diesel	4301	16,574	20,620	25,000	25,000	25,000	25,000	28,000	
Office Supplies	4303	1,855	1,490	3,100	4,350	4,350	4,430	2,500	
Periodicals & Magazine	4305	1,098	1,420	1,200	1,522	1,522	1,722	1,200	
Software	4307	32,316	38,434	6,000	7,188	11,396	11,467	1,200	
Classroom Supplies - In-lieu Fees	4310	0	139	0	0	0	0	0	
Computer Supplies	4312	30,589	30,154	800	5,304	25,080	75,415	5,500	
Transportation Tickets & Vehicle supplies	4314/4316	11,216	7,892	15,000	14,800	14,800	14,800	8,500	
Carryover	4330	0	0	0	976,314	575,321	550,781	0	
Non Capitalized Furniture & Equip.	4400	379,040	389,272	35,428	129,021	216,775	273,589	32,350	
TOTAL: Books & Supplies		1,040,382	804,610	304,144	1,534,369	1,682,973	1,803,144	358,098	
Percent of Total Expenditures		9.74%	7.65%	3.03%	13.21%	13.75%	14.77%	3.43%	
SERVICES & OTHER OPERATING									
Travel, Conference, In-Service	5200	65,200	89,831	50,511	81,609	148,487	173,484	109,185	
Dues and Memberships	5300	603	975	2,600	2,640	3,332	1,917	950	
Insurance	5400	0	0	0	0	0	0	0	
Pest Control	5525	6,526	10,444	9,000	11,000	11,000	11,000	12,000	
Rents, Leases, Repairs	5600	514,210	365,836	448,500	380,401	380,704	374,232	480,000	
Direct Costs, Interfund/program	5700	19,401	6,428	0	583	1,224	7,386	0	
Prof. Service & Outside Printing	5800	10,390	17,857	7,675	18,338	17,916	21,470	10,350	
Judgements	5825	36,641	105,300	100,000	105,000	105,000	142,000	150,000	
Legal Service	5829	19,203	56,026	65,000	60,000	60,000	102,793	100,000	
Consultant Contracts / MPTA	5837/39/49	460,572	518,080	140,300	415,839	446,251	644,592	122,800	
NPS: Tuition, 1/1 aides, interpreters	5833/34/35/40	1,190,722	1,284,369	1,959,974	1,853,823	2,260,529	1,823,455	1,787,955	
Postage and Telephone	5960 & 5970	9,558	13,586	2,300	5,300	5,182	5,177	1,520	
TOTAL: Services & Op. Exp.		2,333,026	2,468,732	2,785,860	2,934,533	3,439,625	3,307,506	2,774,760	
Percent of Total Expenditures		21.85%	23.46%	27.73%	25.27%	28.11%	27.10%	26.61%	

J200 Budget Comparison		2009-10	2010-11	2011-12	2011-12	2011-12	2011-12	2012-13
DESCRIPTION		Audited Actuals	Audited Actuals	Adopted Budget	First Interim Budget	Second Interim Budget	Estimated Actuals Budget	Adopted Budget
EXPENDITURES (Cont.)								
CAPITAL OUTLAY								
Sites & Improvement of sites		0	0	0				0
Buildings & Improvement of Bldgs.		0	0	0	1,819	1,819	9,619	7,500
Furniture & Equipment		32,677	88,614	0	104,906	132,257	148,334	0
Equipment Replacement		0	0	0	0	0	0	0
TOTAL: Capital Outlay		32,677	88,614	0	106,725	134,076	157,953	7,500
Percent of Total Expenditures		0.31%	0.84%	0.00%	0.92%	1.10%	1.29%	0.07%
OTHER OUTGO								
State Special Schools		10,194	5,471	6,000	6,000	6,000	6,000	6,000
Special Ed. Excess Costs		378,848	380,387	523,506	523,506	523,506	480,713	496,248
Payment to MPTA		305,383	454,160	513,459	513,459	370,143	370,143	434,805
Payment to JPA (Redhill)		120,000	0	0	0	0	0	0
Pass Thru Revenue		14,035	22,580	0	3,159	10,055	10,055	0
TOTAL: Other Outgo		828,460	862,598	1,042,965	1,046,124	909,704	866,911	937,053
Percent of Total Expenditures		7.76%	8.20%	10.38%	9.01%	7.43%	7.10%	8.99%
TOTAL: Direct Support Costs		383,966	545,197	456,311	475,381	488,876	488,876	472,990
Percent of Total Expenditures		3.60%	5.18%	4.54%	4.09%	4.00%	4.01%	4.54%
TOTAL EXPENDITURES		10,676,100	10,524,496	10,045,767	11,611,507	12,235,702	12,205,079	10,427,220
C Excess (Deficiency) of Revenues over Expenditures Before Other Financing Sources and Uses		(5,554,694)	(5,061,217)	(6,521,234)	(6,947,405)	(6,832,659)	(6,801,818)	(6,194,892)

J200 Budget Comparison		2009-10	2010-11	2011-12	2011-12	2011-12	2011-12	2011-12	2012-13
DESCRIPTION		Audited Actuals	Audited Actuals	Adopted Budget	First Interim Budget	Second Interim Budget	Estimated Actuals Budget	Adopted Budget	
DETAIL OF CERTIFICATED SALARIES									
Regular Teachers - track advancement	1100								
Regular Teachers	1110	1,703,061	1,636,417	1,512,740	1,520,433	1,532,037	1,506,701	1,507,216	
Counselors	1210								
Certificated - Other Pay	170/1322/1930/196	0	0	0	0	14,600	15,100	0	
Director	1317	130,913	130,596	128,796	132,768	134,058	134,058	133,758	
Teachers - extra duty	1130	109,862	39,081	17,900	30,520	38,493	47,598	5,000	
Subs - illness & hourly	1120/1140/1950	875	7,148	4,000	4,000	4,000	4,000	4,000	
Substitute Teachers - School Business	1150	25,000	670	4,000	5,452	5,452	5,750	4,000	
Substitute Teachers - Teacher support	1250	3,645	6,525	8,000	8,000	8,000	6,500	8,000	
Certificated Stipend	1160	0	1,441	0	0	0	0	0	
ESL & Site Institute stipends	1160	0	0	0	0	0	0	0	
Special Ed Home Instructors	1200	920	7,680	4,000	4,000	4,000	5,500	4,000	
Psychologists/Counselors	1210	635,147	585,884	426,472	393,533	398,977	363,255	617,787	
Special Ed stipend & other	1230	1,554	5,214	10,040	10,040	12,454	12,454	10,040	
Pupil Support - extra service & stipend	1240/60/70	80,069	54,702	40,000	40,000	44,888	98,984	41,000	
Total	Total	2,691,046	2,475,358	2,155,948	2,148,746	2,196,959	2,199,900	2,334,801	

J200 Budget Comparison		2009-10	2010-11	2011-12	2011-12	2011-12	2011-12	2011-12	2012-13
DESCRIPTION		Audited Actuals	Audited Actuals	Adopted Budget	First Interim Budget	Second Interim Budget	Estimated Actuals Budget	Adopted Budget	
DETAIL OF CLASSIFIED SALARIES									
Instructional Aide	2110	714,938	684,366	684,193	750,590	748,716	753,024	833,061	
Instructional Aide-Hrly, Sub, Extra Duty	2120-2170	22,277	34,705	19,850	22,018	22,402	22,402	23,050	
Classified Support	2220-2270	12,581	1,742	12,250	12,250	12,750	12,750	6,200	
Maintenance (FN 8110)	2210	356,862	361,728	374,719	374,419	374,419	374,419	362,209	
Ground (FN 8111)	2210	221,732	228,317	230,964	230,964	230,964	230,964	233,368	
Director	2316	150,006	131,539	131,986	131,986	133,304	133,304	135,294	
Clerical	2400	0	0	0	0	0	0	0	
Clerical - Voc Ed (RE 3550)	2240	0	0	0	0	0	0	0	
Clerical	2401	186,167	147,141	151,620	152,221	152,221	152,221	151,620	
Clerical - Readers for The Blind (RE 7810)	2440	0	0	200	200	200	200	200	
BASRC, Subs, Extra Duty, Overtime	2470/80/30/50	4,349	7,650	6,800	6,800	6,800	6,800	4,800	
Classified Support -Other	2910	0	44,846	16,604	16,604	16,604	16,604	15,000	
Classified Support - Title I & Small Learning	2910	78,541	31,053	45,223	46,176	46,176	46,176	0	
Other Classified - hourly & Extra duty	2920/2930	5,064	338	270	270	570	862	0	
Other Class. - O/T & stipend	2940/2970	2,430	5,240	300	300	8,200	8,510	2,000	
Vacation Buy out - Title I	2980	0	0	0	0	0	0	0	
Total	Total	1,754,947	1,678,665	1,674,979	1,744,798	1,753,326	1,758,236	1,766,802	

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

General Fund

J200 Budget Comparison Description	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Adopted Budget	2011-12 First Interim Budget	2011-12 Second Interim Budget	2011-12 Estimated Actuals Budget	2012-13 Adopted Budget
A REVENUES								
Revenue Limit Sources	8010-8099	41,934,247	42,385,108	42,710,474	42,951,765	42,958,574	42,643,909	43,475,187
Federal Revenues	8100-8299	1,327,004	1,426,002	729,503	1,618,974	1,619,941	1,633,451	1,015,274
Other State Revenue	8300-8599	1,621,263	1,913,181	957,861	921,484	1,136,439	988,356	999,167
Other Local Revenue	8600-8799	12,361,169	12,998,895	11,483,301	11,848,868	12,598,395	12,712,395	11,638,768
TOTAL REVENUES		57,243,683	58,723,186	55,881,139	57,341,091	58,313,349	57,978,111	57,128,396
B EXPENDITURES								
Certificated Salaries	1000-1999	25,075,234	25,297,805	25,391,765	25,367,813	25,736,399	25,789,768	26,239,756
Classified Salaries	2000-2999	8,886,736	8,043,321	8,179,484	8,269,287	8,285,948	8,198,276	8,050,505
Employee Benefits	3000-3999	11,096,820	11,317,047	11,690,718	11,919,141	11,946,822	11,913,981	12,214,356
Books and Supplies	4000-4999	3,137,703	2,518,563	2,061,951	3,866,656	4,029,289	4,318,866	2,061,027
Services, Other Op. Exp.	5000-5999	6,467,910	6,630,305	7,699,072	7,810,317	8,227,675	7,965,975	7,190,726
Capital Outlay	6000-6999	98,061	126,654	68,000	216,765	246,019	260,139	121,700
Other Outgoing	7000-7299	879,543	887,185	1,087,553	1,070,712	934,292	891,499	937,053
Direct Support Costs	7300-7399	(103,020)	(52,614)	(51,264)	(51,264)	(51,264)	(51,264)	(55,528)
TOTAL EXPENDITURES		55,538,987	54,768,266	56,107,279	58,469,427	59,355,180	59,287,240	56,759,595
C Excess (Deficiency) of Revenue over Expenditure Before Other Sources/Uses		1,704,696	3,954,921	(226,140)	(1,128,336)	(1,041,831)	(1,309,129)	368,801
D Other Sources/Uses								
Interfund Transfers								
Transfers In - Comm. Ed.	8910-8929	77,323	20,400	20,400	20,400	20,400	20,400	20,400
Transfers In - ETF	8910-8929	0	0	0	0	0	0	0
Transfers In - Bond (Redhill)	8910-8929	120,000	0	0	0	0	0	0
Transfers In - Self Insurance Fund	8910-8929	0	0	0	0	0	0	0
Sources-Capital Lease	8930-8979	0	0	0	0	0	0	0
Transfers Out - Food Svs/Def Maint/Comm Ed	7610-7629	(636,764)	(2,430,501)	(853,897)	(853,897)	(860,864)	(860,864)	(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		(439,441)	(2,410,101)	(833,497)	(833,497)	(840,464)	(840,464)	(939,513)
E Net Increase (Decrease) in FUND BALANCE		1,265,255	1,544,820	(1,059,637)	(1,961,833)	(1,882,295)	(2,149,593)	(570,712)
			1,544,820	(1,059,637)	2,183,991	2,183,991	2,183,991	
				222,158	301,696	34,398		

J200 Budget Comparison		Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Adopted Budget	2011-12 First Interim Budget	2011-12 Second Interim Budget	2011-12 Estimated Actuals Budget	2012-13 Adopted Budget
DESCRIPTION									
F	Fund Balance, Reserves								
	Beginning Balance								
	As of July 1-Unaudited		19,773,451	21,038,706	21,750,053	21,750,053	21,750,053	21,750,053	19,600,460
	Audit Adjustments			-	-	-	-	-	-
	NET BEGINNING BALANCE		19,773,451	21,038,706	21,750,053	21,750,053	21,750,053	21,750,053	19,600,460
	Fund Increase (Decrease)		1,265,255	1,544,820	(1,059,637)	(1,961,833)	(1,882,295)	(2,149,593)	(570,712)
	Program Reserves (restricted for expend.)			-	-	-	-	-	-
	Adjustment for Restatement			(833,472)					
	Restricted Program Balances			0	233,131	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		21,038,706	21,750,053	20,690,416	19,788,220	19,867,758	19,600,460	19,029,748
Components of Ending Balance									
	Reserved Amounts								
	Revolving Cash		12,000	12,000	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 (Required by State 3%)		1,685,273	1,715,963	1,708,835	1,779,700	1,806,481	1,804,443	1,731,585
	Designation - 08/09, 09/10, 10/11 Surplus to Cover Future Deficits			2,482,127	2,482,127	2,482,127	2,482,127	2,482,127	2,482,127
	Designation- Parcel Tax Renewal			8,820,573	8,820,573				
	Designation- Economic Uncertainty- Basic Aid			6,535,399	5,716,021	15,514,393	15,567,150	15,301,890	14,804,036
	Summer School 2011/12 and 2012/13								
	(Ending Balance recommended by FCMAT is 8 to 10% of total expenditures)		0	0	0	0	0	0	0
	Site Carryovers, Tier III Fund Balance		1,496,184	2,183,991	2,183,991	0	0	0	0
	Ending Balance		17,845,249	0	(0)	0	(0)	0	(0)

J200 Budget Comparison		2009-10	2010-11	2011-12	2011-12	2011-12	2011-12	2012-13
DESCRIPTION		Audited Actuals	Audited Actuals	Adopted Budget	First Interim Budget	Second Interim Budget	Estimated Actuals Budget	Adopted Budget
Revenue Limit Sources								
State Aid-Current Year	8011	(221,661)	(250,489)	(259,384)	(256,308)	(249,499)	(273,019)	(273,864)
Supplemental Instruction	8311							
Rev Limit Deficit	8021	(927,879)	295,860	295,860	293,171	293,171	293,171	293,171
Homeowners Exemption	8029	298,133	0	0	0	0	0	0
Other Subventions/In-Lieu Taxes	8041	41,799,608	41,342,796	41,677,057	41,897,292	41,897,292	41,606,147	42,438,270
Secured Roll Taxes	8042	926,715	927,198	927,198	947,867	947,867	947,867	947,867
Unsecured Taxes	8043	59,331	69,743	69,743	69,743	69,743	69,743	69,743
Prior Year Taxes	8091	0	0	0	0	0	0	0
Revenue Limit Transfers - Special Ed	8097	0	0	0	0	0	0	0
Property Taxes Transfers - ERAF								
TOTAL: Rev. Limit Sources		41,934,247	42,385,108	42,710,474	42,951,765	42,958,574	42,643,909	43,475,187
Percent of Total Income		73.26%	73.51%	76.43%	74.91%	73.67%	73.56%	76.10%
Federal Revenues								
Title V Innovative Education (RE 4110)	8290	10,861	(2,044)	0	0	0	0	0
Special Ed. PL 94-142	8181	416,389	423,284	451,802	451,802	451,802	451,802	432,105
Title I (RE 3010)	8290	183,827	122,384	116,000	235,705	237,886	237,886	168,548
Title II - Improving Teacher Quality/EETT (RE 403)	8290	101,252	74,984	100,831	223,936	215,925	229,435	92,820
Drug Free (RE 3710)	8290	10,270	12	0	0	0	0	0
Vocational Education (RE 3550)	8290	52,890	52,127	50,944	50,944	51,179	51,179	51,179
CSR/Immig Ed/LEP (RE4135/4201/4203)	8290/8287	44,461	35,289	9,926	14,584	21,146	11,091	5,000
Federal (RE 4140) SFSF (3200) Jobs (3205)	8290	452,010	345,258	0	471,484	471,484	471,484	196,924
Mental Health	8287							68,698
Small Learning Comm. Grant/Ca Health Sciences (RE 5)	8290	0	0	0	0	0	0	0
Other Federal Revenue	8290	55,044	374,708	0	170,519	170,519	170,519	0
TOTAL: Federal Revenue		1,327,004	1,426,002	729,503	1,618,974	1,619,941	1,623,396	1,015,274
Percent of Total Income		2.32%	2.47%	1.31%	2.82%	2.78%	2.80%	1.78%

J200 Budget Comparison		2009-10	2010-11	2011-12	2011-12	2011-12	2011-12	2011-12	2012-13
DESCRIPTION		Audited Actuals	Audited Actuals	Adopted Budget	First Interim Budget	Second Interim Budget	Estimated Actuals Budget	Adopted Budget	
Other State Revenues									
Basic Aid Fair Share Reduction									
Adult Education Flex (RE 0214)	8590		0	0			(2,410,639)	(2,692,359)	
Supplemental Instruction	8311	114,218	91,030	89,420	0	0	1,410,300	1,410,300	
GATE: Gifted & Talented (RE 7140)	8311	28,524	24,881	8,556	0	17,928	89,382	89,382	
EIA: Economic Impact Aid (RE 7091)	8311	62,441	25,075	23,231	23,231	2,674	24,872	24,872	
Mental Health	8537					71,908	71,908	71,908	
Class Size 9 - 12	8435	190,768	0	0	0	0	309,588	347,434	
Mandated Costs Reimburse.	8550	0	191,761	0	86,915	86,921	86,921	309,588	
State Lottery Revenue	8560	407,035	432,731	424,020	424,020	439,491	439,491	450,524	
Library Grant (RE 6296/7395)	8590	2,501	0	0	0	0	2,501	2,501	
Special Education/CAHSEE	8590	0	0	0	0	0	0	0	
Safety & Violence Prev. (RE 6405)	8590	93,849	0	123,768	136,841	136,841	123,730	123,730	
Fiscal Solvency Plan (RE 7386)	8590	0	0	0	0	0	0	0	
One-time Instr.Mat'l/Staff Dev (RE 7186)	8590	0	0	0	0	0	0	0	
One-time Site Block Grant (RE 0041)	8590	1	0	0	0	0	0	0	
Professional Dev Block Grant (RE 7393)	8590	187,951	0	0	0	0	187,965	187,965	
Digital HS - Maintenance - 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	214,720	0	214,516	176,127	314,516	214,451	214,451	
Inst'l Mat'l, Core/ One Time (RE 7180/7398)	8590	0	0	0	0	0	0	0	
Ca Instructional School Garden (CISG) (RE 7026)	8590	3,025	0	0	0	0	0	0	
Math & Reading Professional Dev (RE 0229)	8590	12,739	0	0	0	0	11,023	11,023	
Tenth Grade Counseling (RE 7375/7390)	8590	23,614	0	0	0	0	23,614	23,614	
Mentor Teacher Program (RE 7270)	8590	14,527	0	0	0	0	0	0	
PAR (RE 7271)	8590	19,097	0	0	0	0	19,098	19,098	
MTN / Martin Luther King/MPTA	8590	0	0	0	0	0	0	0	
STAR Test/HS Exit Exam (RE 7055/0000/0217)	8590	50,288	10,614	7,500	7,500	1,254	43,302	38,515	
School Secondary Program (RE 7370)	8590	0	0	0	0	0	0	0	
CAHSEE Intensive Instr. & Serv (7055/7056)	8590	0	0	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	
Staff Development Buy Back (03-0015)	8590	1	0	0	0	0	0	0	
Supplemental School Counseling (RE 7088)	8590	75,435	598	0	0	0	221,458	221,458	
Teacher Recruit & Student Support	8590	0	0	0	0	0	0	0	
Arts, Music, & PE Supply & Equipment	8590	0	0	0	0	0	0	0	
Arts & Music Block Grant (RE 6760)	8590	54,527	0	0	0	0	54,485	54,485	
Discretionary Block Grant-Sites (RE 7396)	8590	0	0	0	0	0	0	0	
Discretionary Block Grant-Dist (RE 7397)	8590	0	0	0	0	0	0	0	
Career Tech Ed Equip & Supplies (RE 6377)	8590	0	0	0	0	0	0	0	
Lottery for Instr.Mat'l & SSP (RE 6300)	8560/8590	66,004	68,944	66,850	66,850	64,906	64,906	90,678	
TOTAL: Other State Revenue		1,621,265	845,634	957,861	921,484	1,136,439	988,356	999,167	
Percent of Total Income		2.83%	1.47%	1.71%	1.61%	1.95%	1.71%	1.75%	

J200 Budget Comparison		2009-10	2010-11	2011-12	2011-12	2011-12	2011-12	2011-12	2012-13
DESCRIPTION		Audited Actuals	Audited Actuals	Adopted Budget	First Interim Budget	Second Interim Budget	Estimated Actuals Budget	Adopted Budget	
Other Local Revenues									
Site Institute	8699	0	0	8,820,573	8,820,573	8,820,573	8,820,573	9,085,190	0
Parcel Tax Income	8622	8,262,252	8,615,349	8,820,573	8,820,573	8,820,573	8,820,573	9,085,190	0
Other Sales	8639	150	3,118	0	0	0	687	283,500	0
Leases and Rentals	8650	189,248	368,575	273,500	279,033	283,979	294,013	283,500	0
Interest Income (incl. categorical moneys)	8660	161,182	98,273	100,000	100,000	85,000	65,000	65,000	0
Interagency Revenues ROP (RE 6350)	8660	212,520	112,330	104,779	101,101	101,101	101,101	101,101	0
Home to School (DD2 053) - Golden Gate	8677	0	0	0	0	0	0	0	0
Home to School (DD2 053) - West Marin	8699	1,811	271	0	0	0	0	0	0
PTSA - (RE 9020)	8699	575,702	756,277	0	136,789	265,616	368,498	0	0
Ed Tech K-12 Voucher (Microsoft) (RE 9150/55)	8699	0	0	0	15,214	15,214	15,214	0	0
Drake Virtual Grant (RE 9760)	8699	0	0	0	0	0	0	0	0
Parent Service Project (RE 9762)	8699	0	0	0	0	0	0	0	0
BASRC, ETF/MTN & Martin Luther King	8699	14,607	10,931	3,500	3,500	3,500	3,500	3,500	0
Student Activities (RE 9772)	8699	230,084	278,077	0	14,156	102,823	279,139	0	0
Buck Institute - Tam Academy (RE 9773)	8699	20,563	10,500	0	8,385	8,885	11,570	0	0
Tam Music Donation (RE 9769)	8699	0	0	0	0	0	0	0	0
Marin City Storm Prevention Gt. (RE 9768)	8699	0	0	0	0	0	0	0	0
Foundations (RE 9030)	8699	128,806	164,787	0	82,156	150,162	238,497	0	0
Other Local Income - Athletic, Drama receipts	8699	343,653	383,251	71,000	173,786	242,126	392,848	70,000	0
Special Ed fr. SELPA	8792/8699	2,091,180	2,061,529	2,029,949	2,034,175	2,431,616	2,034,955	2,030,477	0
Other Grants/Donations/Modernization/E-Rate	8699	129,411	135,527	80,000	80,000	87,800	86,800	0	0
TOTAL: Other Local Revenue		12,361,169	12,998,895	11,483,301	11,848,868	12,598,395	12,712,395	11,638,768	0
Percent of Total Income		21.59%	22.55%	20.55%	20.66%	21.60%	21.93%	20.37%	0
TOTAL REVENUES		57,243,685	57,655,639	55,881,139	57,341,091	58,313,349	57,968,056	57,128,396	

J200 Budget Comparison		2009-10	2010-11	2011-12	2011-12	2011-12	2011-12	2011-12	2012-13
DESCRIPTION		Audited Actuals	Audited Actuals	Adopted Budget	First Interim Budget	Second Interim Budget	Estimated Actuals Budget	Adopted Budget	
EXPENDITURES									
CERTIFICATED SALARIES									
Certificated Pupil Support Salaries	1100-1199	20,583,034	20,806,604	20,983,346	20,924,972	21,252,810	21,219,490	21,341,094	
Supervisors & Administrators Salaries	1200-1299	2,012,787	2,110,385	2,063,655	2,049,440	2,069,001	2,087,375	2,269,600	
Other Certificated Salaries	1300-1399	2,070,486	2,062,989	2,144,363	2,173,583	2,189,451	2,257,701	2,346,107	
	1900-1999	408,927	317,827	200,401	219,818	225,137	225,202	282,955	
TOTAL: Certificated Salaries		25,075,234	25,297,805	25,391,765	25,367,813	25,736,399	25,789,768	26,239,756	
Percent of Total Expenditures		45.15%	46.19%	45.26%	43.39%	43.36%	43.50%	46.23%	
CLASSIFIED SALARIES									
Instructional Aides	2100-2199	743,240	734,794	720,678	789,360	787,870	792,338	882,018	
Classified Support Salaries	2200-2299	2,554,750	2,424,414	2,502,461	2,507,201	2,507,701	2,507,900	2,478,148	
Classified Administrators' Salaries	2300-2399	820,783	637,938	606,093	608,950	617,502	545,305	480,226	
Clerical and Office Salaries	2400-2499	3,861,545	3,220,588	3,374,093	3,369,331	3,362,221	3,347,490	3,298,381	
Other Classified Salaries	2900-2999	906,418	1,025,587	976,159	994,445	1,010,654	1,005,243	911,732	
TOTAL: Classified Salaries		8,886,736	8,043,321	8,179,484	8,269,287	8,285,948	8,198,276	8,050,505	
Percent of Total Expenditures		16.00%	14.69%	14.58%	14.14%	13.96%	13.83%	14.18%	
EMPLOYEE BENEFITS									
STRS - Certificated Positions	3101	2,074,135	2,077,698	2,126,014	2,134,145	2,156,431	2,151,926	2,192,821	
STRS - Classified Positions	3102	15,391	370	0	0	0	0	0	
PERS - Certificated Positions	3201	10	0	0	0	0	0	0	
PERS - Classified Positions	3202	1,362,509	1,335,383	1,374,463	1,404,231	1,402,263	1,392,557	1,415,163	
OASDI - Certificated	3301	8,009	5,641	16	16	21	2,171	27	
OASDI - Classified	3302	523,440	492,359	494,819	502,481	506,958	502,539	493,982	
Medicare - Certificated	3311	356,453	359,864	363,266	368,165	369,482	370,650	378,652	
Medicare - Classified	3312	127,727	116,492	117,524	119,349	120,403	119,572	116,862	
Health & Welfare - Certificated	3401	3,373,844	3,604,211	3,571,809	3,815,981	3,804,910	3,795,915	3,936,983	
Health & Welfare - Classified	3402	1,836,722	1,874,870	1,976,779	1,903,416	1,899,634	1,892,066	1,994,580	
SUI - Certificated	3501	75,831	187,236	407,001	408,580	413,528	414,929	288,972	
SUI - Classified	3502	27,135	58,784	130,607	132,646	133,026	131,734	89,040	
Workers' Comp. - Certificated	3601	427,459	337,835	279,297	279,993	283,330	284,378	396,367	
Workers' Comp. - Classified	3602	151,390	107,567	89,728	90,743	90,976	90,166	121,559	
Retiree Benefits - Certificated	3701/51	520,571	536,222	536,255	536,255	504,877	90,719	520,839	
Retiree Benefits - Classified	3702/52	216,194	222,515	223,140	223,140	260,983	80,322	268,509	
Car Allowance - Certificated	3901	0	0	0	0	0	414,159	0	
Car Allowance - Classified	3921	0	0	0	0	0	180,178	0	
TOTAL: Employee Benefits		11,096,820	11,317,047	11,690,718	11,919,141	11,946,822	11,913,981	12,214,356	
Percent of Total Expenditures		19.98%	20.66%	20.84%	20.39%	20.13%	20.10%	21.52%	
TOTAL: SALARIES AND BENEFITS		45,058,790	44,658,173	45,261,967	45,556,241	45,969,169	45,902,025	46,504,617	
Percent of Total Expenditures		81.13%	81.54%	80.67%	77.91%	77.45%	77.42%	81.93%	

J200 Budget Comparison		Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Adopted Budget	2011-12 First Interim Budget	2011-12 Second Interim Budget	2011-12 Estimated Actuals Budget	2012-13 Adopted Budget
DESCRIPTION									
EXPENDITURES (Cont.)									
BOOKS AND SUPPLIES									
Textbooks		4100	674,316	245,172	381,766	368,278	373,891	579,773	146,527
Books & Reference Materials		4200	171,199	147,406	101,889	128,530	153,136	153,605	104,365
Instructional Material & Supplies		4300	1,304,727	1,205,006	1,047,126	1,255,987	1,745,791	1,940,669	1,324,406
Gas, Oil & Diesel		4301	16,574	20,620	25,000	25,000	25,000	25,000	28,000
Office Supplies		4303	6,069	3,608	11,800	10,050	8,950	7,923	8,300
Periodicals & Magazine		4305	15,575	14,330	11,057	12,504	11,206	11,792	10,515
Software		4307	104,445	63,843	102,005	99,720	78,999	62,190	110,858
Classroom Supplies - In-lieu Fees		4310	0	177	41,800	5,672	5,672	0	2,500
Computer Supplies		4312	115,417	133,338	136,687	121,480	127,461	137,500	92,668
Transportation Tickets & Vehicle supplies		4314/4316	22,722	11,818	15,000	14,800	14,800	14,975	8,500
Carryover		4330	0	0	0	1,469,850	1,021,548	765,330	0
Non Capitalized Furniture & Equip.		4400	706,659	673,245	187,821	354,785	462,835	620,109	224,388
TOTAL: Books & Supplies			3,137,703	2,518,563	2,061,951	3,866,656	4,029,289	4,318,866	2,061,027
Percent of Total Expenditures			5.65%	4.60%	3.68%	6.61%	6.79%	7.28%	3.63%

J200 Budget Comparison		2009-10	2010-11	2011-12	2011-12	2011-12	2011-12	2012-13
DESCRIPTION		Audited	Audited	Adopted	First Interim	Second Interim	Estimated Actuals	Adopted
		Actuals	Actuals	Budget	Budget	Budget	Budget	Budget
EXPENDITURES (Cont.)								
SERVICES & OTHER OPERATING								
Travel, Conference, In-Service		171,365	224,825	258,424	216,944	320,572	340,277	331,041
Dues and Memberships		67,098	47,949	74,614	75,785	82,122	68,350	92,535
Insurance		370,252	372,689	372,000	372,160	372,307	371,790	407,607
Gas		3,597	3,694	5,700	3,900	3,900	3,900	3,900
Electricity		637,146	695,043	880,800	782,800	782,800	691,800	693,800
SPURR		259,744	271,129	335,000	305,000	305,000	305,000	305,000
Water		210,936	255,138	343,800	291,000	291,000	303,000	288,000
Sewer		47,930	50,787	75,600	76,000	76,000	49,186	49,186
Disposal/Garbage removal		171,491	198,816	218,900	222,500	222,500	230,000	216,000
Laundry, Pest Control, Waste Disposal		105,176	122,883	86,279	100,179	100,179	84,179	148,234
Rents, Leases, Repairs		839,932	558,666	730,204	646,113	581,593	560,142	778,506
Architectural, Inspection, Contracts, permits		515,589	636,752	552,034	560,304	672,747	729,732	437,287
Advertising		5,166	7,276	5,630	3,115	1,913	2,041	7,630
Audit Fees		46,799	48,119	47,000	47,000	47,000	47,631	50,000
Elections		250	0	250,000	250,000	96,994	96,994	0
Field Trips		85,303	9,796	13,669	13,935	17,398	13,552	10,204
Fingerprinting		8,300	17,960	10,300	10,300	10,053	8,826	10,300
Judgements - Special Ed		36,641	105,300	100,000	105,000	105,000	142,000	150,000
Legal Service		119,019	87,367	139,500	133,158	131,689	152,025	144,500
Outside Printing - Kinko's		10,680	14,829	78,118	67,163	51,285	43,336	73,599
Personnel Agencies		1,111	424	0	3,500	8,000	8,000	10,000
Professional Consultant Contracts		1,312,958	1,406,932	935,458	1,438,982	1,461,933	1,650,640	963,677
TB Testing/ X-rays		4,110	4,400	5,000	3,900	3,900	3,659	8,000
Unused School Site Payment		-	-	-	-	-	-	-
NPS/NPA - Tuition, 1/1 aides, interpreters		1,190,722	1,284,369	1,959,974	1,853,823	2,260,529	1,823,455	1,787,955
Cell Phones		43,089	30,092	35,000	34,260	34,310	43,310	43,600
Internet		56,844	57,332	75,314	77,134	71,486	76,926	76,320
Pagars		22	328	467	462	505	440	315
Postage		79,697	46,480	44,387	50,000	49,060	49,884	37,630
Telephone		66,943	70,930	65,900	65,900	65,900	65,900	65,900
TOTAL: Services & Op. Exp.		6,467,910	6,630,305	7,699,072	7,810,317	8,227,675	7,965,975	7,190,726
Percent of Total Expenditures		11.65%	12.11%	13.72%	13.36%	13.86%	13.44%	12.67%

J200 Budget Comparison		2009-10	2010-11	2011-12	2011-12	2011-12	2011-12	2011-12	2012-13
DESCRIPTION		Audited Actuals	Audited Actuals	Adopted Budget	First Interim Budget	Second Interim Budget	Estimated Actuals	Adopted Budget	
EXPENDITURES (Cont.)									
CAPITAL OUTLAY									
Sites & Improvement of sites		0	5,000	0	0	0	0	0	0
Buildings & Improvement of Bldgs.		0	0	0	21,186	21,186	29,001	0	0
Furniture & Equipment		90,331	121,654	38,000	140,933	162,187	175,647	82,500	82,500
Equipment Replacement		7,730	0	30,000	54,646	62,646	55,491	39,200	39,200
TOTAL: Capital Outlay		98,061	126,654	68,000	216,765	246,019	260,139	121,700	121,700
Percent of Total Expenditures		0.18%	0.23%	0.12%	0.37%	0.41%	0.44%	0.21%	0.21%
OTHER OUTGO									
Special Ed. Excess Costs		378,848	380,387	523,506	523,506	523,506	480,713	496,248	496,248
State Special Schools-blind/deaf		10,194	5,471	6,000	6,000	6,000	6,000	6,000	6,000
Payment to MPTA		305,383	454,160	513,459	513,459	370,143	370,143	434,805	434,805
Pass Thru Revenue		160,531	22,580	0	3,159	10,055	10,055	0	0
Other Debt Service Payment		24,587	24,587	24,588	24,588	24,588	24,588	0	0
TOTAL: Other Outgo		879,543	887,185	1,067,553	1,070,712	934,292	891,499	937,053	937,053
Percent of Total Expenditures		1.58%	1.62%	1.90%	1.83%	1.57%	1.50%	1.65%	1.65%
TOTAL: Direct Support Costs		(103,020)	(52,614)	(51,264)	(51,264)	(51,264)	(51,264)	(55,528)	(55,528)
Percent of Total Expenditures		-0.19%	-0.10%	-0.09%	-0.09%	-0.09%	-0.09%	-0.10%	-0.10%
TOTAL EXPENDITURES		55,538,987	54,768,266	56,107,279	58,469,427	59,355,180	59,287,240	56,759,595	56,759,595
C Excess (Deficiency) of Revenues over Expenditures Before Other Financing Sources and Uses		1,704,698	2,887,374	(226,140)	(1,128,336)	(1,041,831)	(1,319,184)	368,801	368,801

J200 Budget Comparison		2009-10	2010-11	2011-12	2011-12	2011-12	2011-12	2011-12	2012-13
DESCRIPTION		Audited Actuals	Audited Actuals	Adopted Budget	First Interim Budget	Second Interim Budget	Estimated Actuals Budget	Adopted Budget	
DETAIL OF CERTIFICATED SALARIES									
Regular Teachers - track advancement	1110	38,215	33,142	60,000	30,000	42,976	42,976	45,000	
Teachers - set aside FTEs for growth	1110	0	0	0	0	0	0	0	
Regular Teachers	1110	19,151,908	19,387,345	19,690,839	19,589,070	19,868,606	19,863,022	20,103,279	
Regular Teachers - Curriculum Dev. & VEA	1900	0	0	0	0	0	0	0	
Summer School Teacher (GO 1430)	1110	157,013	143,690	0	0	14,600	15,100	0	
Home Instructors (FN 1270)	1110	138,671	141,636	142,796	146,768	148,058	148,058	147,758	
Teachers - Extra Duty	1130	727,323	513,712	575,341	585,989	601,611	569,269	487,117	
Substitute Teachers - illness	1140	102,799	114,505	106,100	106,100	106,100	106,100	106,100	
Substitute Teachers - School Business	1150	184,480	180,633	143,010	161,035	161,859	166,237	151,840	
Substitute Teachers - Teacher support	1250	3,865	6,525	8,000	9,500	9,500	8,000	8,500	
5th Periods, Brown Act, Instr. Improv. Stipends	1160	82,625	291,941	265,260	306,010	309,000	308,728	300,000	
Other Stipend (See details in Unrest & Rest)	1160/1170	0	0	0	0	0	0	0	
Special Ed Home Instructors	1200	920	7,680	4,000	4,000	4,000	5,500	4,000	
Counselor (all FN 3110)	1210	969,581	1,129,294	1,260,405	1,274,609	1,279,386	1,279,386	1,293,400	
Librarians' Salary (all FN 2420)	1210	297,293	291,138	290,238	294,258	297,192	297,192	275,373	
Psychologists/Counselors	1210	635,147	585,884	426,472	393,533	398,977	363,255	617,787	
Special Ed stipend & other	1230	25,912	27,662	27,040	26,040	27,558	27,558	22,040	
Pupil Support - extra days for Counselors	1260	80,069	62,202	47,500	47,500	52,388	106,484	48,500	
Principal	1311	701,335	611,648	634,358	645,840	651,755	651,755	649,002	
Acting Principal	1311/1322	16,112	36,636	31,000	31,000	31,000	31,000	31,000	
Assistant Principal	1312	845,747	867,183	850,059	855,894	864,604	879,674	889,343	
Superintendent	1313	185,000	185,000	197,000	197,000	197,000	197,000	205,000	
Supr Salary - Expenses/Vacation	1313	18,469	19,044	4,800	5,100	5,100	5,100	4,800	
Assistant Superintendent	1315	148,626	303,600	300,000	300,600	300,600	300,600	300,000	
Director - Std. Scvs. & Spec. Ed	1317/1318	125,253	0	76,146	77,469	78,232	130,592	215,962	
Other Certificated Supervisors	1322	29,944	39,878	51,000	60,880	61,160	61,980	51,000	
Other Certificate Salaries	1910	162,546	114,247	74,451	79,701	80,701	83,402	93,501	
Other Certificate Subs/Placeholders	1930/1950	153,321	38,469	32,050	46,217	51,904	50,900	53,054	
Retiree Incentive & Miscellaneous	1970	93,060	165,111	93,900	93,900	92,532	90,900	136,400	
Total		25,075,234	25,297,805	25,391,765	25,367,813	25,736,399	25,789,768	26,239,756	

J200 Budget Comparison		2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Adopted Budget	2011-12 First Interim Budget	2011-12 Second Interim Budget	2011-12 Estimated Actual Budget	2012-13 Adopted Budget
DESCRIPTION		Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Adopted Budget	2011-12 First Interim Budget	2011-12 Second Interim Budget	2012-13 Adopted Budget
DETAIL OF CLASSIFIED SALARIES								
Instructional Aide - Regular		2110	720,963	700,089	700,828	767,342	765,468	858,968
Instructional sub - non illness		2170	22,277	34,705	19,850	22,018	22,402	23,050
Instructional Aide - Summer (GO 1430)		2110	0	0	0	0	0	0
Instructional Aide - Hourly		2120	0	0	0	0	0	0
Health Technician (FN 3140)		2210	88,575	58,455	58,597	58,897	58,897	58,830
Delivery (FN 7540)		2210	55,214	54,280	55,179	55,480	55,480	55,179
Maintenance (FN 8110)		2210	356,862	361,728	374,719	374,419	374,419	362,209
Ground (FN 8111)		2210	221,732	228,317	230,964	230,964	230,964	233,368
Custodian (FN 8210)		2210	1,472,029	1,485,656	1,519,584	1,529,813	1,529,813	1,520,415
Library Aide (FN 2420)		2210	157,289	128,007	132,918	125,293	125,293	130,097
Other Class. Support - Summer		2210	1,811	1,784	0	1,807	1,807	1,800
Overtime - Custodian & Ground		2250	97,997	80,175	82,250	83,950	83,950	67,000
Substitute - Custodian		2260	40,832	16,718	17,500	17,500	17,500	27,050
Substitute - Custodian - Non Illness		2270	51,589	7,662	18,500	18,500	18,500	15,900
Other Pay - Grounds & Custodian		2290	50	1,674	0	135	135	1,900
Assistant Superintendent-Human Resources		2312	179,345	159,800	163,000	163,300	163,300	163,000
Supervisor (Network Manager)		2313	103,568	110,264	110,090	110,390	51,815	0
Chief Financial Officer		2315	148,626	0	0	0	0	0
Directors/ Maint. & Oper. & Fiscal Services)		2316	331,325	277,374	276,021	276,321	342,905	256,930
Classified Management (incl. property acct)		2322	50,158	85,666	54,232	54,382	54,925	55,746
Board of Trustees		2322	5,950	3,050	2,750	2,750	2,750	2,750
Computer (FN7700)		2400/2490	342,800	393,921	417,723	418,599	419,099	422,498
Print Shop (FN 7550) ***		2210/2401	148,932	148,945	148,345	148,945	148,945	148,495
Clerical - with API money		2400	0	0	0	0	0	0
Clerical		2401	2,568,328	2,008,179	2,112,907	2,097,416	2,091,352	2,012,089
DO Personnel (FN3900,7150,7300,7400)		2401	738,893	612,067	655,158	657,971	657,971	673,562
Clerical - Extra Hire		2440	11,418	11,961	17,210	21,650	20,380	12,080
Overtime - Supt. Office & Pupil Testing		2450	22,999	23,917	16,200	16,700	16,924	20,000
Substitute for Clerical - illness		2460	7,328	3,665	0	1,000	1,000	0
Substitute for Clerical - non illness		2470	17,429	5,525	0	500	500	57
Stipend - for Classified Leader & BASRC		2480	15,999	14,150	18,800	18,800	18,800	15,800
Classified Support **** (DISC/Lit Coach)		2910	110,149	85,833	63,647	71,728	71,650	15,700
Campus Supervisor (FN 8305)		2910	264,045	274,554	260,893	262,695	262,695	261,913
Staff Ass. & Healthy St.(FN 8305 DD2 040)		2910	177,055	173,740	175,710	163,051	163,351	162,620
Textbook Inventory (FN 3910 DD2 097)		2910	13,658	5,233	21,610	21,610	21,610	6,000
Coach (GO 1130)		2910	310,620	321,016	330,999	340,061	347,648	330,999
Pool Cover Handlers		2920		80,740	75,000	75,000	75,000	75,000
Athletics - post season (GO 1130)		2920	0	0	0	0	0	0
Athletics - supervision (GO 1130)		2930	100	670	0	0	500	0
Other Class. - O/T & stipend		2940	2,430	5,240	300	300	8,200	2,000
Athletics - substitutes (GO 1130)		2960	14,443	15,816	0	12,000	12,000	0
Vacation payout		2980	0	0	0	0	0	0
Professional Expert		2990	13,918	62,745	48,000	48,000	51,000	57,500
Total			8,886,736	8,043,321	8,179,484	8,269,287	8,285,948	8,050,505

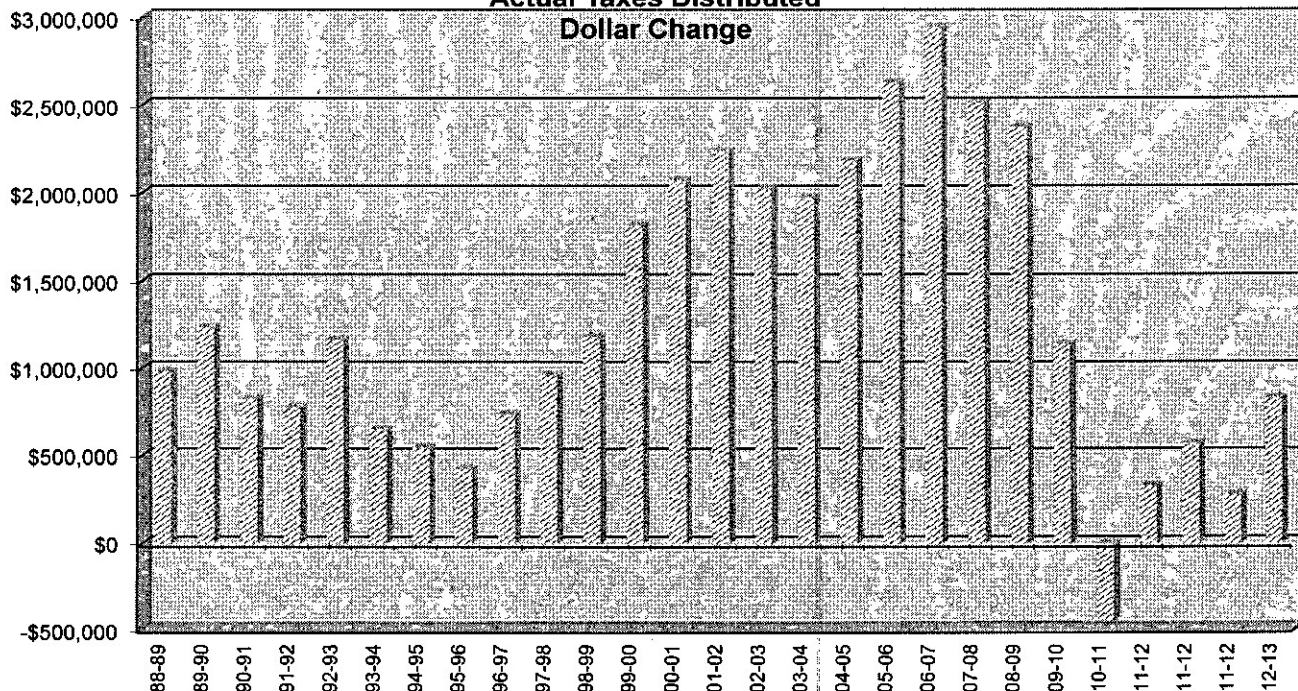
History of Property Tax Change

<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	42,969,858	334,261	0.8%
11-12	43,208,073	572,476	1.3%
11-12	42,916,928	281,331	0.7%
12-13	43,749,051	832,123	1.9%

11-12 Adoption
2nd Interim
Estimated Actuals
12-13 Adoption

Actual Taxes Distributed
Dollar Change



TAMALPAIS UNION HIGH SCHOOL DISTRICT
MULTI YEAR COMPARISON - ATHLETICS

	Object	2005-2006 Actuals	2006-2007 Actuals	2007-2008 Actuals	2008-2009 Actuals	2009-2010 Actuals	2010-2011 Actuals	2011-2012 Estimated Actuals	2012-2013 FTE	2012-2013 Adopted Budget
Revenues:		\$ 60,903	\$ 68,727	\$ 66,364	\$ 73,212	\$ 80,174	\$ 86,384	\$ 167,419		\$ 45,000
Expenditures:										
Teachers-Extra Duty/Subs	1130/50/60	\$ 56,906	\$ 84,393	\$ 100,355	\$ 115,628	\$ 147,067	\$ 148,600	\$ 154,583	1,200	\$ 155,633
Other Certificated-Regular/Extra Duty/Subs	1810/30/50	36,248	59,840	101,306	106,388	98,850	81,239	92,012		110,301
Clerical Support	2401		12,042	35,902	42,206	43,472	40,199	43,907	1,125	45,800
	2250									
Classified-Regular/Hourly/Extra Duty/Overtime/Subs	2430/40/50	310,428	276,467	325,025	324,250	325,595	338,611	361,804		330,999
Professional Expert	2910/20/30/40/60	18,900	19,200	18,900	18,900	18,900	18,900	18,900		18,900
Employee Benefits	2990/1980	43,112	49,644	72,256	84,045	92,799	94,016	113,475		106,350
Salaries & Benefits	3000	465,594	511,586	653,744	691,417	726,683	721,565	784,681	2,325	767,983
Materials & Supplies	4200									
Office/Software/Computer Supplies	4300/10/15/19/30	209,921	179,604	140,606	185,235	202,009	169,497	268,502		159,830
Non Capitalized Equipment	4303/4307/4312	418	521	2,164	607	76	3,077	600		2,700
Conferences/Mileage	4400	8,845	30,163	1,942	16,717	3,680	6,773	28,554		12,000
Dues & Memberships	5200	5,133	3,328	869	1,309	2,995	2,838	3,300		6,000
Insurance	5300	6,292	6,827	6,551	5,457	14,690	5,761	10,738		21,200
Equipment & Other Rental/Lease/Repair	5400	134	128							
Printing/Copier/Advertising/Postage	5600	10,904	20,452	30,246	18,838	14,261	10,664	15,729		36,000
Field Trips	5700/5803/5960	3,266	3,251	4,266	3,466	1,838	1,273	1,723		40
Other Fees (Transportation)	5819	73,335	135,589	159,941	176,891	181,533	150,615	167,065		1,633
Professional Consulting Services	5839	93,966	72,983	85,634	65,925	73,855	67,924	66,011		135,000
Cell Phones/Communications	5920/5930	779	538	3,675	1,080	19	9	93		101,040
Equipment	6400/6500	6,706	4,118	6,883	6,982			10,288		18,000
Non Personnel Expenditures		419,699	457,502	442,777	484,139	495,436	419,872	572,603		493,443
Total Athletic Budget		\$ 885,293	\$ 969,088	\$ 1,096,521	\$ 1,175,556	\$ 1,222,119	\$ 1,141,437	\$ 1,357,284	2,325	\$ 1,261,426

**Carryover from 06/07 to 07/08 is <\$8,438>

**Lacrosse included in 05/06, the first year of full district funding.

Tamalpais Union High School District
Per Pupil Budget Allocations
2012-2013 Budget

APPENDIX D

Change from CalPads 2012 Enrollment Projections		(20)		(1)		77		27		35		118	
		1,211		979		1,535		98		74		3,921	
	Sem	Tamalpais High		Drake High		Redwood High		San Andreas		Tamiscan		District	
		In Lieu Pupils	Enrollment 1211	In Lieu Pupils	Enrollment 979	In Lieu Pupils	Enrollment 1535	In Lieu Pupils	Enrollment 98	Ind Study 74	Team 24	Enrollment 3,921	
Instructional Area													
Repair/Replace - Instr. Tech			\$49,360		\$39,904		\$62,567		\$4,594	\$3,616	\$1,278	\$161,320	
Repair/Replace - Admin			\$16,457		\$13,305		\$20,861		\$1,832	\$1,506	\$826	\$54,786	
Site Totals			\$65,818		\$53,209		\$83,427		\$6,426	\$5,122	\$2,104	\$216,106	

Tamapais Union High School District

Per Pupil Budget Allocations

2012-2013 Budget

APPENDIX D

Assumptions:

1. Tam Drake Redwood enrollment decreased 56 students;
2. Both San Andreas and Tamiscial's enrollment is capped at 98;
3. M&E Budget allocation is at 95%, adjustment to be made after CalPads
4. Cola is 0%
5. In-lieu enrollment is based on course enrollment data Fall 2011 and Spring 2012

Change from CalPads 11-12 Enrollment Projections		(20)		(1)		77		27		35		118	
		1,211		979		1,535		98		74		3,921	
Instructional Area	Sem	Tamapais High		Drake High		Redwood High		San Andreas		Tamiscial		District	
		In Lieu Pupils	Enrollment	In Lieu Pupils	Enrollment	In Lieu Pupils	Enrollment	In Lieu Pupils	Enrollment	In Lieu Pupils	Enrollment	In Lieu Pupils	Enrollment
M & E Budget			\$45,000		\$112,850		\$152,661		\$15,955		\$14,142		\$394,973
San Andreas&Tamiscial			\$9,000										\$31,911
Instructional Improvement					\$14,460		\$22,672		\$9,359		\$6,809		\$55,018
Instruct Impr - Instr. Tech					To District		To District		To District		To District		\$18,946
Repair/Replace - Admin					To District		To District		To District		To District		\$154,921
Repair/Replace - Admin					To District		To District		To District		To District		\$62,653
Repair of Musical/Visual Equipment					\$5,356		\$5,356		\$276		\$0		\$16,344
Microscope Replacement					\$3,505		\$5,495		\$351		\$265		\$14,037
Chemical Safety Maintenance Program					\$1,165		\$1,827		\$117		\$88		\$4,666
Library Materials					\$21,039		\$32,987		\$2,106		\$1,590		\$84,262
Microscope Cleaning & Rep.					\$1,165		\$1,827		\$117		\$88		\$4,666
Science Perishables:	1	1,340	\$10,988	949	\$7,782	1,588	\$13,022	18	\$148		\$230		\$32,365
	2	1,340	\$10,988	942	\$7,724	1,596	\$13,087	19	\$156		\$287		\$32,439
In Lieu Fees													
Ceramics	1	26	\$603	78	\$1,810	78	\$1,810	0	\$0		\$0		\$4,224
	2	103	\$2,391	127	\$2,948	95	\$2,205	8	\$186		\$232		\$7,961
Sculpture	1	0	\$0	0	\$0	0	\$0	4	\$93		\$0		\$93
	2	0	\$0	0	\$0	0	\$0	0	\$0		\$0		\$0
Drawing, Painting, Art exploration, graphics, etc.	1	280	\$6,499	311	\$7,218	249	\$5,779	4	\$93		\$0		\$19,589
	2	161	\$3,737	147	\$3,412	268	\$6,220	25	\$560		\$46		\$13,996
Photography	1	93	\$2,913	87	\$2,725	122	\$3,621	0	\$0		\$188		\$9,647
	2	142	\$4,447	105	\$3,289	96	\$3,007	0	\$0		\$0		\$10,743
Journalism	1	1211	\$2,131	979	\$1,723	1535	\$2,702	98	\$172		\$0		\$5,728
	2	1211	\$2,131	979	\$1,723	1535	\$2,702	98	\$172		\$0		\$5,728
Stagecraft	1	78	\$1,356	0	\$0	65	\$1,130	6	\$104		\$0		\$2,591
	2	78	\$1,356	0	\$0	63	\$1,096	5	\$87		\$0		\$2,539
Artist's Voice (Per Class)	1	0	\$0	0	\$0	2	\$2,800	0	\$0		\$0		\$2,800
	2	0	\$0	0	\$0	3	\$4,200	0	\$0		\$0		\$4,200
Independent Living	1	21	\$268	0	\$0	0	\$0	8	\$102		\$77		\$370
	2	19	\$242	0	\$0	24	\$306	11	\$140		\$140		\$588
Wood Shop/Construction Tech	1	0	\$0	0	\$0	0	\$0	8	\$139		\$0		\$139
	2	0	\$0	0	\$0	0	\$0	0	\$0		\$0		\$0
In Lieu Fees Semester 1					\$13,477		\$15,243		\$704		\$264		\$43,382
In Lieu Fees Semester 2					\$11,371		\$15,535		\$1,166		\$419		\$42,656
Total In Lieu Fees		3423	\$28,076	2813	\$24,848	4135	\$37,778	275	\$1,869		\$683		\$93,037
Site Totals			\$235,998		\$199,893		\$286,712		\$30,953		\$23,982		\$1,013,120
AP's			1,700		1,700		2,550				\$5,344		5,950
Adtl. Allocation			36,000		36,000		13,500		13,500		47,000		96,500
Adopted Budget 2012/13			237,698		237,593		289,262		44,453		70,982		1,115,570

**TAMALPAIS UNION HIGH SCHOOL DISTRICT
DISTRICT WIDE TECHNOLOGY
INSTRUCTIONAL AND ADMINISTRATIVE**

	Object	2007-2008 Actuals	2008-2009 Actuals	2009-2010 Actuals	2010-2011 Actuals	2011-2012 Estimated Actuals	2012-2013 FTE	2012-2013 Adopted Budget
Expenditures:								
Senior Director & Director	1317/2316	\$ 134,787	\$ 154,847	\$ 145,055	\$ 145,835	\$ 189,764	2.00	\$ 258,393
Supervisor	2313	\$ 97,134	\$ 101,535	\$ 103,568	\$ 110,264	\$ 51,815		\$ -
Educational Technicians/Administrative Techs/Clerical	2400/2401	566,331	602,921	590,089	632,999	657,324	9.25	664,833
Extra Duty/Overtime	2430/40/50	25,133	14,095	3,737	5,790	10,145		8,980
Clerical: Extra Duty/OT/Sub (E-School)	2240/2940							
Certificated Extra Duty/Stipends	2430/50/70	33,062	24,622	29,944	39,878	61,980		51,000
Other Certificated (E-School)	1900	95,640	69,392	41,193	36,992	-		-
Employee Benefits	3000	327,464	363,750	364,699	420,330	430,651		415,025
Salaries & Benefits		1,279,551	1,331,162	1,278,285	1,392,088	1,401,679	11.25	1,398,231
Computer Software/Supplies	4300	172,819	121,621	127,088	121,357	87,504		148,405
Non Capitalized Equipment	4400	121,616	219,308	197,783	168,371	170,651		128,988
Staff Development/Mileage/Conferences	5210/30/40	24,482	21,567	21,114	16,514	32,013		30,100
Dues & Memberships	5300	1,524	254	117	1,239	1,339		1,339
Equipment Repair	5610	1,640	2,716	3,550	884	90		-
Maintenance Contracts	5620	113,859	266,584	136,256	36,268	2,965		62,347
Copier Charges	5700	45	-	-	-	340		-
Fees	5829/5839	7,800	2,250	250	1,675	-		-
Other Contract Services/Outside Printing	5840/5841	66,504	66,425	129,248	293,442	336,894		184,753
Professional Consulting Services	5849	62,747	36,115	74,995	29,848	27,223		73,933
Cell Phone	5920	5,510	1,557	-	-	-		-
Internet	5940	39,075	39,594	31,781	33,421	44,081		48,000
Postage	5960	70	54	47	55	422		-
Computer/Printers/Other Equipment	6400/10/50/62	77,405	43,313	6,106	14,972	-		20,000
Computer/Printer Replacement	6510	5,931	-	1,202	18,067	27,825		39,200
Non Personnel Expenditures		701,027	821,358	729,537	736,113	731,367		737,065
Student Information System (E-School)		53,673	-	-	-	-		-
Technology Districtwide		47,987	50,000	50,000	50,000	50,000		50,000
Fund 40		101,660	50,000	50,000	50,000	50,000		50,000
Total Technology Budget (Fund 03 and Fund 40)		\$ 2,082,238	\$ 2,202,520	\$ 2,057,822	\$ 2,178,201	\$ 2,183,046	11.25	\$ 2,185,296

Adopted Budget 2012/13 - Multi-Year Comparison Special Education

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

	Object	2007-2008 Actuals	2008-2009 Actuals	2009-2010 Actuals	2010-2011 Actuals	2011-2012 Estimated Actuals	2012-2013 FTE	2012-2013 Adopted Budget
Revenues:								
Rental Income (Fields)		\$ 141	\$ 938	\$ 5,372	\$ 5,064			\$ -
Reimbursements from Modernization		0	44,580					
Expenditures:								
Classified Support	2210	\$ 649,805	\$ 734,860	\$ 743,844	\$ 709,964	\$ 735,675	11.50	\$ 732,291
	2230/2240							
	2250/2260							
Extra Duty/Overtime/Subs	2270/1920	79,050	62,999	58,454	39,075	45,500		20,000
Director	2316	129,576	135,451	150,006	131,539	133,304	1.00	135,294
Facilities Coordinator	2322	0	0	0	0	0		0
Clerical Salaries	2401	70,452	73,368	73,368	73,770	73,970	1.00	73,670
Clerical Overtime/Extra Duty	2450/2440	13,611	0	0	5,823	2,000		
Employee Benefits	3000	382,521	434,596	459,493	477,237	493,781		496,539
Salaries & Benefits		1,325,015	1,441,274	1,485,165	1,437,408	1,484,230	13.50	1,457,794
Materials & Supplies/Carryover	4300/4330	282,913	328,989	328,206	358,784	415,771		425,000
Gas, Oil & Diesel	4301	20,616	17,533	16,574	20,620	25,000		28,000
Office Supplies/Computer Supplies/Magazines	4303/05/12/19	45,108	32,310	923	957	2,780		3,000
Registration & Vehicle Supplies	4316	2,339	6,641	10,931	7,892	14,800		8,500
Non Capitalized Furniture & Equipment	4400	49,089	56,038	18,170	5,565	18,020		27,000
Conferences/Mileage/Staff Dev	5200	8,761	3,870	2,345	2,350	1,870		2,100
Dues & Memberships	5300	0	0	0	532	600		750
Gas	5505	4,794	4,132	3,597	3,694	3,900		3,900
Electricity	5510	20,796	21,751	19,409	18,731	29,800		19,800
Laundry/Cleaning	5520	67,987	71,325	83,645	96,214	60,900		130,000
Pest Control	5525	10,236	8,092	6,526	10,444	11,000		12,000
Waste Disposal	5530	16,438	8,778	15,005	16,225	12,000		6,000
Water	5535	1,117	1,187	1,385	1,944	5,500		2,500
Disposal/Garbage Removal	5550	0	0	0	0	26,500		12,500
Rentals, Leases & Repairs	5600/05/10	80,647	83,936	106,740	101,410	134,860		126,500
Maintenance Contracts-Buildings & Grounds	5615	360,972	355,829	358,301	231,726	207,081		323,000
Maintenance Contracts-Equipment/Other Leases	5620/5625	122,900	109,062	121,356	116,391	123,400		168,000
Printing/Copier Charges	5723/66/5841	628	921	0	39	32		0
Advertising/Employment Costs	5803/5815	0	0	0	0	0		0
Architectural Fees/Inspections	5807/5823	0	0	2,205	2,075	6,300		5,000
Other Fees	5839	41,039	10,356	6,930	6,966	7,900		7,500
Other Contract Services	5840	0	0	5,793	30,716	52,230		20,000
Permits	5842	674	0	0	1,623	3,000		3,000
Personnel Agencies	5845	0	0	0	0	0		0
Professional Consulting	5849	3,083	5,484	17,373	21,094	16,500		21,000
Division of State Architect	5855	0	0	0	0	0		0
Scanning Services	5861	129	0	0	0	0		0
Cell Phones/Pagers/Postage	5920/50/60	22,192	34,428	43,089	30,114	43,260		43,600
Telephone	5970	482	276	187	376	500		500
Improvement to Site	6120/6171	0	3,000	0	0	0		0
Buildings & Improvement to Buildings/Perm Construct	6200/6240	70,780	13,000	0	0	1,819		0
Technology Improvement	6250	0	0	0	0	0		0
Equipments/Computers/Printers	6400/10	0	0	0	0	26,278		7,000
Furniture	6430	0	0	0	0	0		0
Vehicles	6440	0	0	0	0	0		0
Other Equipment	6450	7,817	0	15,819	19,815	12,000		37,500
Equipment/Computer/Other Replacement	6510/6550	0	13,792	6,528	0	0		0
Vehicle Replacement	6540	0	0	0	0	0		0
Non Personnel Expenditures		1,241,537	1,190,730	1,191,037	1,106,297	1,263,601	-	1,443,650
Interfund Transfer	7615		200,000	262,645	200,000	200,000		200,000
Interfund Transfer			200,000	262,645	200,000	200,000		200,000
Total Maintenance & Operations		\$ 2,566,552	\$ 2,832,004	\$ 2,938,847	\$ 2,743,705	\$ 2,947,831	13.50	\$ 3,101,444

TAMALPAIS UNION HIGH SCHOOL DISTRICT
MULTI YEAR COMPARISON - DISTRICT FACILITIES

	Object	2008-2009 Actuals	2009-2010 Actuals	2010-2011 Actuals	2011-2012 Estimated Actuals	2012-2013 FTE	2012-2013 Adopted Budget
Revenues:							
Rental Income (Fields)		\$ 97,152	\$ 97,016	\$ 264,985	\$ 270,000		\$ 275,000
Total Revenue		\$ 97,152	\$ 97,016	\$ 264,985	\$ 270,000		\$ 275,000
Expenditures:							
Classified Support	2200	\$ 17,502	\$ 14,298	\$ 9,566	\$ 10,000		\$ 10,000
Director	2322	57,245	50,158	85,666	54,925	0.50	55,746
Clerical Salaries	2401	0	0	5,536	30,419	0.50	31,404
Other Classified	2900	0	0	80,740	75,000		75,000
Employee Benefits	3000	15,487	12,245	45,048	49,902		51,129
Salaries & Benefits		90,234	76,701	226,556	220,246	1.00	223,279
Materials & Supplies/Carryover	4300/4330	1,339	453	88	1,900		5,000
Computer Supplies	4312	267	0	0	0		0
Non Capitalized Equipment	4400	4,000	0	3,543	0		0
Conferences/Mileage	5200	1,519	0	8,141	11,772		11,500
Rentals, Leases & Repairs	5600/05/10	0	525	0	600		0
Advertising/Employment Costs	5803/5815	0	1,111	0	1,828		500
Non Personnel Expenditures		7,125	2,089	11,772	16,100		17,000
Total Expenditures		\$ 97,359	\$ 78,790	\$ 238,328	\$ 236,346		\$ 240,279
Net Income		\$ (207)	\$ 18,226	\$ 26,657	\$ 33,654	1.00	\$ 34,721

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	\$ 27,356,056			
Multiplier	5.81%			
		\$ 1,589,387		
Fair Share Reduction				
10/11 Revenue Limit Subject to Deficit	\$ 27,025,104			
Multiplier	8.92%			
			2,410,639	
Fair Share Reduction				
11/12 Revenue Limit Subject to Deficit	28,133,325			
Multiplier	9.57%			
				2,692,359
Estimated Reduction	\$ 927,375	\$ 1,589,387	\$ 2,410,639	\$ 2,692,359

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	123,730	(123,730)	-
Professional Development Block Grant	187,965	(187,965)	-
Instructional Materials	214,451	(214,451)	-
Math & Reading Professional Dev	11,023	(11,023)	-
Pupil Retention Block Grant	23,614	(23,614)	-
PAR	19,098	(19,098)	-
CAHSEE	38,515	(21,847)	16,668
Supplemental Counseling	221,458	(127,595)	93,863
Arts & Music Block Grant	54,485	(54,485)	-
Deferred Maintenance	156,980	-	156,980
Adult Education	1,410,300	(1,410,300)	-
Special Education - AB602	128,827	-	128,827
Special Education - Mental Health	257,622	-	257,622
	\$ 3,346,319	\$ (2,692,359)	\$ 653,960
Less:			
Constitutional Guarantee of \$120 per ADA	\$ (445,531)		
Available for Fair Share Reduction	\$ 2,900,788		

* The District has used the flexibility option to fund Instructional Materials and School Safety Grant with these funds.

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	20,868,123	20,297,411	18,784,411	0	0	0	20,868,123	20,297,411	18,784,412
(+) REVENUES									
Revenue Limit Sources									
Federal Revenues	42,726,722	43,576,351	44,442,092	748,465	748,465	748,465	43,475,187	44,324,816	45,190,557
State Revenues	0	0	0	1,015,274	838,047	838,047	1,015,274	838,047	838,047
Local Revenues	561,055	468,626	481,569	438,112	438,291	440,842	999,167	906,918	922,410
TOTAL REVENUES	52,896,068	53,924,999	55,099,299	4,232,328	4,055,280	4,057,831	57,128,396	57,980,280	59,157,129
(-) EXPENDITURES									
Certificated Salaries	23,904,955	24,492,854	25,206,566	2,334,801	2,216,817	2,244,228	26,239,756	26,709,671	27,450,793
Classified Salaries	6,283,703	6,388,265	6,498,466	1,766,802	1,770,565	1,801,342	8,050,505	8,158,830	8,299,808
Employee Benefits	10,439,140	11,164,930	11,913,999	1,775,216	1,849,997	1,947,698	12,214,356	13,014,927	13,861,696
Books and Supplies	1,702,929	1,743,799	1,789,138	358,098	366,692	376,226	2,061,027	2,110,492	2,165,364
Other Operating Expenditures	4,415,966	4,521,949	4,639,520	2,774,759	2,841,354	2,915,230	7,190,725	7,363,303	7,554,750
Capital Outlay	114,200	116,941	119,981	7,500	7,680	7,880	121,700	124,621	127,861
Other Outgo	(528,518)	(473,000)	(473,000)	1,410,044	1,648,835	1,691,658	881,526	1,175,835	1,218,659
TOTAL EXPENDITURES	46,332,375	47,955,738	49,694,669	10,427,220	10,701,941	10,984,263	56,759,595	58,657,679	60,678,933
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	(6,394,892)	(6,846,661)	(7,126,432)	6,394,892	6,846,661	7,126,432	0	0	0
(+/-) Net Change in Fund Balance	(570,712)	(1,513,000)	(2,291,403)	0	0	(0)	(570,712)	(1,513,000)	(2,291,404)
(=) ENDING BALANCE	20,297,411	18,784,411	16,493,009	0	0	0	20,297,411	18,784,411	16,493,008
(-) Revolving Fund Cash	12,000	12,000	12,000				12,000	12,000	12,000
(-) Unrestricted Reserve for Economic Uncertainty	1,731,585	1,785,410	1,844,068				1,731,585	1,785,410	1,844,068
(=) UNAPPROPRIATED Amount	18,553,826	16,987,001	14,636,941				18,553,825	16,987,001	14,636,940

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

ADULT ED & COMMUNITY EDUCATION COMBINED - FUND 1

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	Estimated Actuals	Adopted Budget
A REVENUES							
Revenue Limit Sources	8010-8099	1,882,197	1,611,961	0	0	0	0
Federal Revenue	8100-8299	52,368	71,429	84,355	68,937	61,169	61,169
Other State Revenue	8300-8599	88,546	88,826	1,640,144	86,946	86,609	95,540
Other Local Revenue	8600-8799	852,289	857,739	898,385	741,594	681,095	739,652
TOTAL REVENUES		2,875,400	2,629,955	2,622,884	897,477	828,873	896,361
B EXPENDITURES							
Certificated Salaries	1000-1999	440,086	511,729	506,441	286,296	254,307	259,334
Classified Salaries	2000-2999	690,264	693,117	808,227	667,169	549,080	633,877
Employee Benefits	3000-3999	272,183	277,106	296,776	259,909	247,657	269,055
Books and Supplies	4000-4999	74,074	66,347	88,537	28,177	37,305	38,273
Services, Other Op. Exp.	5000-5999	934,599	800,589	761,309	143,417	178,958	174,934
Capital Outlay	6000-6999	0	0	11,341	0	0	0
Other Outgoing	7000-7299	0	0	0	0	0	0
Direct Support Costs	7300-7399	107,572	100,776	103,020	52,614	51,264	55,528
TOTAL EXPENDITURES		2,518,778	2,449,664	2,575,651	1,437,581	1,318,571	1,431,001
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		356,622	180,291	47,233	(540,105)	(489,698)	(534,640)
D Other Sources/Uses							
Interfund Transfers							
Transfers In	8910-8929	18,400	18,525	110,471	153,436	81,507	132,865
Transfer Out	7610-7629	23,310	18,525	97,723	20,400	20,400	20,400
District Loan							
TOTAL, OTHER SOURCES		(4,910)	0	12,748	133,036	61,107	112,465
E Net Increase (Decrease) in FUND BALANCE		351,712	180,291	59,981	(407,069)	(428,591)	(422,175)

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	Estimated Actuals	Adopted Budget
F Fund Balance, Reserves							
Beginning Balance							
As of July 1 - Unaudited		1,358,490	1,710,202	1,890,492	1,950,474	1,543,405	1,114,814
Audit Adjustments		0	0	0	0	0	0
NET BEGINNING BALANCE		1,358,490	1,710,202	1,890,492	1,950,474	1,543,405	1,114,814
Fund Increase (Decrease)		351,712	180,291	59,981	(407,069)	(428,591)	(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	1,114,814	692,639

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

ADULT ED PROGRAM ONLY - FUND 11

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	Estimated Actuals	Adopted Budget
A REVENUES							
Revenue Limit Sources	8010-8099	1,882,197	1,611,961	0	0	0	0
Federal Revenue	8100-8299	52,368	71,429	84,355	68,937	61,169	61,169
Other State Revenue	8300-8599	88,546	88,826	1,640,144	86,946	86,609	95,540
Other Local Revenue	8600-8799	98,783	85,182	93,454	88,298	56,100	64,652
TOTAL REVENUES		2,121,894	1,857,398	1,817,953	244,181	203,878	221,361
B EXPENDITURES							
Certificated Salaries	1000-1999	440,086	511,085	506,441	286,296	254,307	259,334
Classified Salaries	2000-2999	210,309	196,957	192,491	180,739	159,641	164,341
Employee Benefits	3000-3999	165,661	165,089	170,778	146,806	154,166	160,809
Books and Supplies	4000-4999	60,287	48,107	74,712	11,626	15,447	16,623
Services, Other Op. Exp.	5000-5999	818,709	696,599	657,064	23,028	23,648	17,169
Capital Outlay	6000-6999	0	0	11,341	0	0	0
Other Outgoing	7000-7299	0	0	0	0	0	0
Direct Support Costs	7300-7399	75,130	68,604	67,821	23,155	25,260	25,260
TOTAL EXPENDITURES		1,770,182	1,686,439	1,680,649	671,650	632,469	643,536
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		351,712	170,958	137,304	(427,469)	(428,591)	(422,175)
D Other Sources/Uses							
Interfund Transfers							
Tranfers In	8910-8929	0	0	(67,990)			
Transfer Out	7610-7629	0	0	0	0	0	0
Teeter Fund							
TOTAL, OTHER SOURCES		0	0	(67,990)	0	0	0
E Net Increase (Decrease) in FUND BALANCE		351,712	170,958	69,314	(427,469)	(428,591)	(422,175)

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	Estimated Actuals	Adopted Budget
F Fund Balance, Reserves							
Beginning Balance							
As of July 1 - Unaudited		1,306,633	1,710,202	1,881,160	1,950,474	1,523,005	1,094,414
Audit Adjustments		51,857					
NET BEGINNING BALANCE		1,358,490	1,710,202	1,881,160	1,950,474	1,523,005	1,094,414
Fund Increase (Decrease)		351,712	170,958	69,314	(427,469)	(428,591)	(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	1,094,414	672,239

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

COMMUNITY ED PROGRAM ONLY - FUND 11 (RESOURCE 9019)

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	Estimated Actuals	Adopted Budget
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	753,506	772,557	804,932	653,295	624,995	675,000
TOTAL REVENUES		753,506	772,557	804,932	653,295	624,995	675,000
B EXPENDITURES							
Certificated Salaries	1000-1999	0	645	0	0	0	0
Classified Salaries	2000-2999	479,955	496,161	615,736	486,429	389,439	469,536
Employee Benefits	3000-3999	106,522	112,018	125,998	113,103	93,491	108,246
Books and Supplies	4000-4999	13,787	18,240	13,824	16,551	21,858	21,650
Services, Other Op. Exp.	5000-5999	115,890	103,990	104,245	120,389	155,310	157,765
Capital Outlay	6000-6999	0	0	0	0	0	0
Other Outgoing	7000-7299	0	0	0	0	0	0
Direct Support Costs	7300-7399	32,442	32,172	35,199	29,459	26,004	30,268
TOTAL EXPENDITURES		748,596	763,224	895,002	765,931	686,102	787,465
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		4,910	9,333	(90,071)	(112,636)	(61,107)	(112,465)
D Other Sources/Uses							
Interfund Transfers							
Tranfers In	8910-8929	18,400	18,525	178,461	153,436	81,507	132,865
Transfer Out	7610-7629	23,310	18,525	97,723	20,400	20,400	20,400
District Loan							
TOTAL, OTHER SOURCES		(4,910)	0	80,738	133,036	61,107	112,465
E Net Increase (Decrease) in FUND BALANCE		0	9,333	(9,333)	20,400	0	0

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	Estimated Actuals	Adopted Budget
F Fund Balance, Reserves							
Beginning Balance							
As of July 1 - Unaudited		0	0	9,333	(0)	20,400	20,400
Audit Adjustments							
NET BEGINNING BALANCE		0	0	9,333	(0)	20,400	20,400
Fund Increase (Decrease)		0	9,333	(9,333)	20,400	0	0
Program Reserves (restrict for possible expenditures)							
Restricted Program Balance							
ENDING BALANCE		0	9,333	(0)	20,400	20,400	20,400

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

STUDENT NUTRITION SERVICES FUND - FUND 13

J202 Budget Comparison Description	Object	2007/08 Audited Actuals	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Estimated Actuals	2012/13 Adopted Budget
A REVENUES							
Revenue Limit Sources	8010-8099	0	0	0	0	0	0
Federal Revenue	8100-8299	57,044	99,031	140,403	147,472	148,000	142,000
Other State Revenue	8300-8599	4,186	7,818	12,448	13,578	13,000	13,000
Other Local Revenue	8600-8799	519,208	508,690	502,717	539,395	555,828	520,250
TOTAL REVENUES		580,438	615,539	655,568	700,445	716,828	675,250
B EXPENDITURES							
Certificated Salaries	1000-1999	0	0	0	0	0	0
Classified Salaries	2000-2999	468,816	471,929	477,231	488,464	496,602	497,754
Employee Benefits	3000-3999	173,526	197,309	212,511	229,002	241,602	249,035
Books and Supplies	4000-4999	318,127	255,329	288,422	283,771	295,505	278,020
Services, Other Op. Exp.	5000-5999	7,048	7,149	7,097	6,274	8,215	7,489
Capital Outlay	6000-6999	0	0	0	0	0	0
Other Outgoing	7000-7299	0	0	0	0	0	0
Direct Support Costs	7300-7399	0	0	0	0	0	0
TOTAL EXPENDITURES		967,517	931,716	985,261	1,007,510	1,041,924	1,032,298
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		(387,079)	(316,177)	(329,692)	(307,065)	(325,096)	(357,048)
D Other Sources/Uses							
Interfund Transfers							
Transfers In	8910-8929	379,307	333,786	344,692	307,065	309,357	357,048
Transfer Out	7610-7629	0	0	0	0	0	0
Teeter Fund							
TOTAL, OTHER SOURCES		379,307	333,786	344,692	307,065	309,357	357,048
E Net Increase (Decrease) in FUND BALANCE		(7,772)	17,609	15,000	0	(15,739)	0

J202 Budget Comparison Description	Object	2007/08 Audited Actuals	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Estimated Actuals	2012/13 Adopted Budget
F Fund Balance, Reserves							
Beginning Balance							
As of July 1 - Unaudited		14,439	6,667	24,276	39,276	39,276	23,537
Audit Adjustments		0	0	0	0	0	0
NET BEGINNING BALANCE		14,439	6,667	24,276	39,276	39,276	23,537
Fund Increase (Decrease)		(7,772)	17,609	15,000	0	(15,739)	0
Program Reserves (restrict for possible expenditures)							
Restricted Program Balance							
ENDING BALANCE		6,667	24,276	39,276	39,276	23,537	23,537

GENERAL FUND ENCROACHMENT	379,307	333,786	344,692	307,065	309,357	357,048
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**TAMALPAIS UNION HIGH SCHOOL DISTRICT
DEFERRED MAINTENANCE FUND MULTI YEAR COMPARISON
2007/08 TO 2010/11 ACTUALS
2011/12 ESTIMATED ACTUALS, 2012/13 ADOPTED**

DEFERRED MAINTENANCE FUND - FUND 14

J202 Budget Comparison Description	Object	2007/08 Audited Actuals	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Estimated Actuals	2012/13 Adopted Budget
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	170,152	148,067	157,157	157,529	158,000	157,000
Other Local Revenue	8600-8799	35,067	19,779	9,311	6,093	6,500	1,000
TOTAL REVENUES		205,219	167,846	166,468	163,622	164,500	158,000
B EXPENDITURES							
Certificated Salaries	1000-1999	0	0	0	0	0	0
Classified Salaries	2000-2999	0	0	0	0	0	0
Employee Benefits	3000-3999	0	0	0	0	0	0
Books and Supplies	4000-4999	0	0	0	0	0	0
Services, Other Op. Exp.	5000-5999	7,851	2,773	0	11,556	201,000	
Capital Outlay	6000-6999	18,230	534,528	141,151	27,283	979,823	320,000
Other Outgoing	7000-7299	0	0	0	0	0	0
Direct Support Costs	7300-7399						
TOTAL EXPENDITURES		26,081	537,301	141,151	38,839	1,180,823	320,000
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		179,138	(369,455)	25,317	124,783	(1,016,323)	(162,000)
D Other Sources/Uses							
Interfund Transfers							
Transfers In	8910-8929	250,000	200,000	200,000	200,000	200,000	200,000
Transfer Out	7610-7629	0	0	0	0	0	0
Teeter Fund							
TOTAL, OTHER SOURCES		250,000	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	(816,323)	38,000

J202 Budget Comparison Description	Object	2007/08 Audited Actuals	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Estimated Actuals	2012/13 Adopted Budget
F Fund Balance, Reserves							
Beginning Balance							
As of July 1 - Unaudited		753,662	1,182,800	1,013,345	1,238,661	1,563,445	747,122
Audit Adjustments/Restatements		0	0	0	0	0	0
NET BEGINNING BALANCE		753,662	1,182,800	1,013,345	1,238,661	1,563,445	747,122
Fund Increase (Decrease)		429,138	(169,455)	225,317	324,783	(816,323)	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	747,122	785,122

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

SPECIAL RESERVE CAPITAL OUTLAY - FUND 40

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	Estimated Actuals	Adopted Budget
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	0	0	0	0	0	0
TOTAL REVENUES		0	0	0	0	0	0
B EXPENDITURES							
Certificated Salaries	1000-1999	0	0	0	0	0	0
Classified Salaries	2000-2999	0	0	0	0	0	0
Employee Benefits	3000-3999	0	0	0	0	0	0
Books and Supplies	4000-4999	213,288	11,116	20,287	5,928	27,386	58,000
Services, Other Op. Exp.	5000-5999	47,203	45,250	24,334	0	21,513	0
Capital Outlay	6000-6999	72,305	11,439	62,410	60,491	128,369	37,000
Other Outgoing	7000-7299	0	0	0	0	0	0
Direct Support Costs	7300-7399						
TOTAL EXPENDITURES		332,796	67,805	107,030	66,419	177,268	95,000
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		(332,796)	(67,805)	(107,030)	(66,419)	(177,268)	(95,000)
D Other Sources/Uses							
Interfund Transfers							
Tranfers In	8910-8929	352,000	540,000	0	770,000	270,000	270,000
Transfer Out	7610-7629	0	0	0	0	0	0
Teeter Fund							
TOTAL, OTHER SOURCES		352,000	540,000	0	770,000	270,000	270,000
E Net Increase (Decrease) in FUND BALANCE		19,204	472,195	(107,030)	703,581	92,732	175,000

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	Estimated Actuals	Adopted Budget
F Fund Balance, Reserves							
Beginning Balance							
As of July 1 - Unaudited		633,291	652,495	1,124,690	1,017,660	1,721,240	1,813,972
Audit Adjustments		0	0	0	0	0	0
NET BEGINNING BALANCE		633,291	652,495	1,124,690	1,017,660	1,721,240	1,813,972
Fund Increase (Decrease)		19,204	472,195	(107,030)	703,581	92,732	175,000
Prepaid Expenditures							
Restricted Program Balance					1,719,437	1,894,437	1,894,437
ENDING BALANCE		652,495	1,124,690	1,017,660	1,721,240	1,813,972	1,988,972

TAMALPAIS UNION HIGH SCHOOL DISTRICT
SPECIAL RESERVES - NON CAPITAL OUTLAY MULTI YEAR COMPARISON
2007/08 TO 2010/11 ACTUALS
2011/12 ESTIMATED ACTUALS, 2012/13 ADOPTED

SPECIAL RESERVES - NON CAPITAL OUTLAY - FUND 17

J202 Budget Comparison Description	Object	2007/08 Audited Actuals	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Estimated Actuals	2012/13 Adopted Budget
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	5,539	4,554	2,067	1,072	1,200	1,000
TOTAL REVENUES		5,539	4,554	2,067	1,072	1,200	1,000
B EXPENDITURES							
Certificated Salaries	1000-1999	0	0	0	0	0	0
Classified Salaries	2000-2999	0	0	0	0	0	0
Employee Benefits	3000-3999	0	0	0	0	0	0
Books and Supplies	4000-4999	0	0	0	0	0	0
Services, Other Op. Exp.	5000-5999	0	0	0	0	0	0
Capital Outlay	6000-6999	0	0	0	0	0	0
Other Outgoing	7000-7299	0	0	0	0	0	0
Direct Support Costs	7300-7399	0	0	0	0	0	0
TOTAL EXPENDITURES		0	0	0	0	0	0
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		5,539	4,554	2,067	1,072	1,200	1,000
D Other Sources/Uses							
Interfund Transfers							
Tranfers In	8910-8929	100,000	0	0	1,000,000	0	0
Transfer Out	7610-7629	0	0	0	0	0	0
Teeter Fund							
TOTAL, OTHER SOURCES		100,000	0	0	1,000,000	0	0
E Net Increase (Decrease) in FUND BALANCE		105,539	4,554	2,067	1,001,072	1,200	1,000

J202 Budget Comparison Description	Object	2007/08 Audited Actuals	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Estimated Actuals	2012/13 Adopted Budget
F Fund Balance, Reserves							
Beginning Balance							
As of July 1 - Unaudited		100,000	205,539	210,093	212,160	1,213,231	1,214,431
Audit Adjustments							
NET BEGINNING BALANCE		100,000	205,539	210,093	212,160	1,213,231	1,214,431
Fund Increase (Decrease)		105,539	4,554	2,067	1,001,072	1,200	1,000
Prepaid Expenditures							
Restricted Program Balance					1,213,231	1,214,431	1,214,431
ENDING BALANCE		205,539	210,093	212,160	1,213,231	1,214,431	1,215,431

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

SELF INSURANCE FUND - FUND 67

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	Estimated Actuals	Adopted Budget
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	36,536	28,038	3,642	50,141	25,160	25,000
TOTAL REVENUES		36,536	28,038	3,642	50,141	25,160	25,000
B EXPENDITURES							
Certificated Salaries	1000-1999	0	0	0	0	0	0
Classified Salaries	2000-2999	0	0	0	0	0	0
Employee Benefits	3000-3999	0	0	0	0	0	0
Books and Supplies	4000-4999	16,790	5,955	2,816	0	0	0
Services, Other Op. Exp.	5000-5999	43,340	7,515	1,000	23,367	25,160	25,000
Capital Outlay	6000-6999	0	0	0	0	0	0
Other Outgoing	7000-7299	0	0	0	0	0	0
Direct Support Costs	7300-7399						
TOTAL EXPENDITURES		60,130	13,470	3,816	23,367	25,160	25,000
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		(23,594)	14,568	(174)	26,774	0	0
D Other Sources/Uses							
Interfund Transfers							
Transfers In	8910-8929	0	0	0	0	0	0
Transfer Out	7610-7629	0	0	0	0	0	0
Teeter Fund							
TOTAL, OTHER SOURCES		0	0	0	0	0	0
E Net Increase (Decrease) in FUND BALANCE		(23,594)	14,568	(174)	26,774	0	0

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	Estimated Actuals	Adopted Budget
F Fund Balance, Reserves							
Beginning Balance							
As of July 1 - Unaudited		30,155	6,561	21,129	20,955	47,729	47,729
Audit Adjustments		0	0	0	0	0	0
NET BEGINNING BALANCE		30,155	6,561	21,129	20,955	47,729	47,729
Fund Increase (Decrease)		(23,594)	14,568	(174)	26,774	0	0
Program Reserves (restrict for possible expenditures)							
Restricted Program Balance							
ENDING BALANCE		6,561	21,129	20,955	47,729	47,729	47,729

Adopted Budget 2012/13 - Other Funds

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

TAM SCHOLARSHIP FUND - FUND 19

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	Estimated Actuals	Adopted Budget
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	2,295	1,172	506	254	200	100
TOTAL REVENUES		2,295	1,172	506	254	200	100
B EXPENDITURES							
Certificated Salaries	1000-1999	0	0	0	0	0	0
Classified Salaries	2000-2999	0	0	0	0	0	0
Employee Benefits	3000-3999	0	0	0	0	0	0
Books and Supplies	4000-4999	0	0	0	0	0	0
Services, Other Op. Exp.	5000-5999	2,000	2,000	2,000	581	0	0
Capital Outlay	6000-6999	0	0	0	0	0	0
Other Outgoing	7000-7299	0	0	0	0	0	0
Direct Support Costs	7300-7399	0	0	0	0	0	0
TOTAL EXPENDITURES		2,000	2,000	2,000	581	0	0
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		295	(828)	(1,494)	(327)	200	100
D Other Sources/Uses							
Interfund Transfers							
Transfers In	8910-8929	0	0	0	0	0	0
Transfer Out	7610-7629	0	0	0	0	0	0
Teeter Fund							
TOTAL, OTHER SOURCES		0	0	0	0	0	0
E Net Increase (Decrease) in FUND BALANCE		295	(828)	(1,494)	(327)	200	100

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	Estimated Actuals	Adopted Budget
F Fund Balance, Reserves							
Beginning Balance							
As of July 1 - Unaudited		52,609	52,904	52,076	50,582	50,255	50,455
Audit Adjustments							
NET BEGINNING BALANCE		52,609	52,904	52,076	50,582	50,255	50,455
Fund Increase (Decrease)		295	(828)	(1,494)	(327)	200	100
Program Reserves (restrict for possible expenditures)							
Restricted Program Balance							
ENDING BALANCE		52,904	52,076	50,582	50,255	50,455	50,555