

# EL DORADO UNION HSD

PROPOSED BUDGET FY 11/12

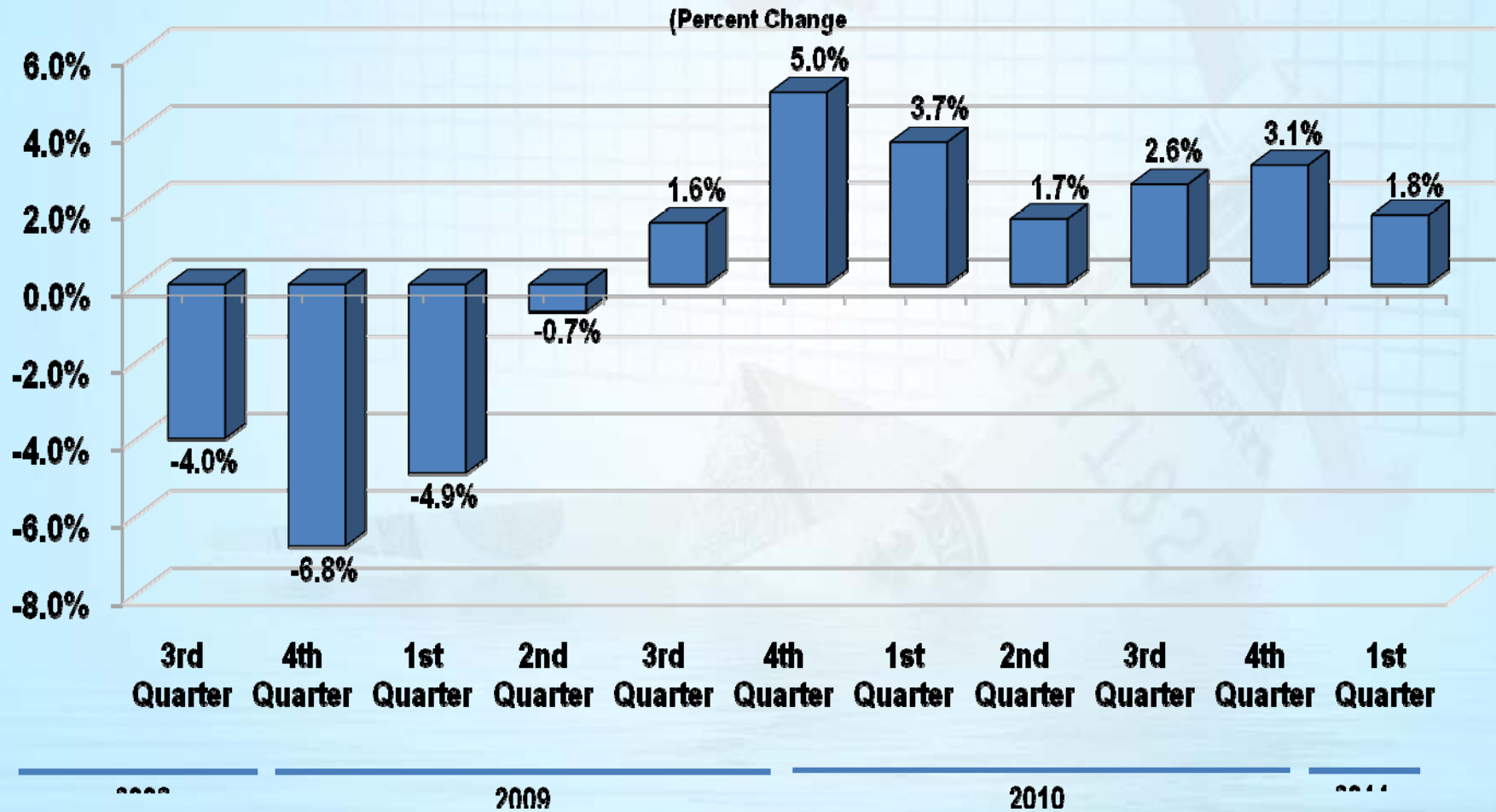


# *Financial Reporting*

- \*July 1<sup>st</sup> – Proposed Budget
- \*September 15<sup>th</sup> – Unaudited Actuals
- \*December 15<sup>th</sup> – First Interim Report
- \*January – Audited Financial Statements
- \*March 15<sup>th</sup> – Second Interim Report



## U.S. Gross Domestic Product



Source: U.S. Bureau of Economic Analysis, April 2011

# A tepid recovery

Actual and projected unemployment rates for California and the U.S.:



Source: UCLA Anderson Forecast

Los Angeles Times

# Revenue Limit Sources

	2010/11	2011/12	
	Est. Actuals	Projected	Change
Base Revenue Limit (BRL) per ADA **	\$ 7,356	\$ 7,520	
Deficit Factor	17.96%	19.75%	
Funded BRL	\$ 6,035	\$ 6,035	
ADA	6,620	6,567	(53)
Sub-total	\$ 39,952,000	\$ 39,632,000	
<b>Adjs:</b>			
Unemployment Insurance	258,000	453,000	
County Office funds transfer	(321,000.00)	(328,000.00)	
Prior year BRL/rounding	44,000	(4,000)	
<b>Total Base Revenue Limit</b>	<b>\$ 39,933,000</b>	<b>\$ 39,753,000</b>	<b>\$ (180,000)</b>
** Includes adjs. for Beg Teacher Salary & Meals for Needy Students			

## El Dorado Union High School District 2010-11 Demographic Study

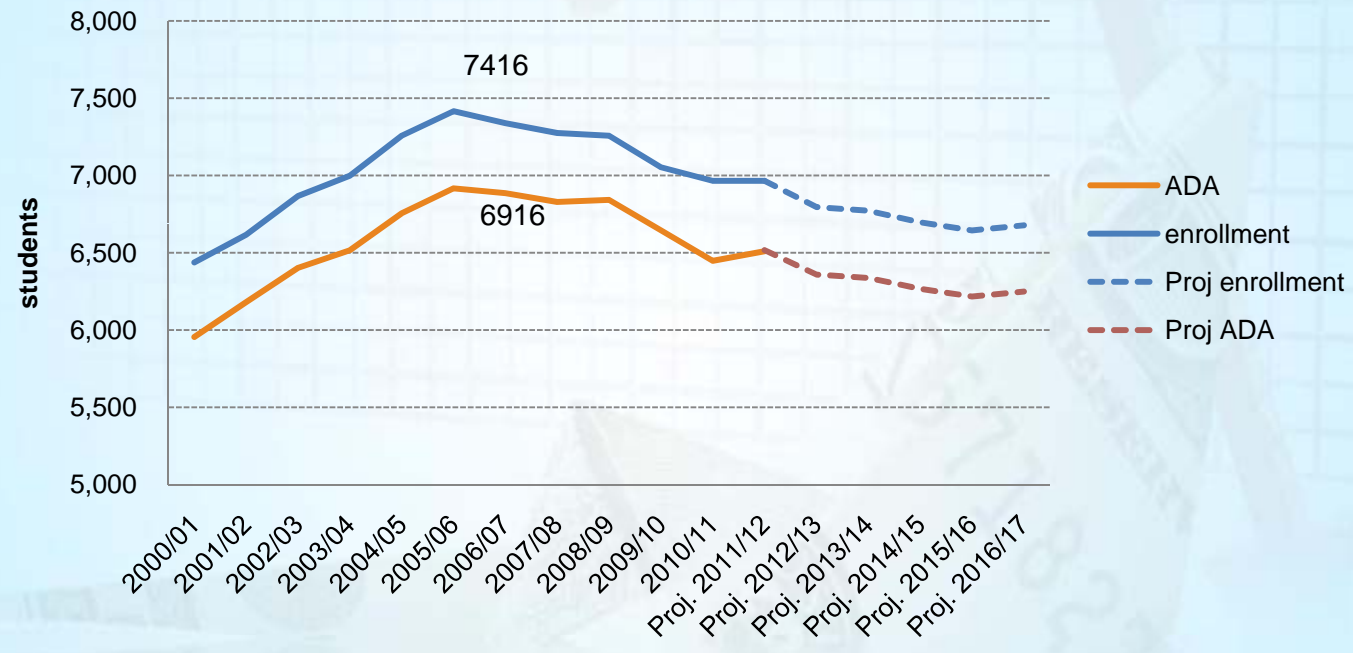
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### EL DORADO UNION HIGH SCHOOL DISTRICT ENROLLMENT PROJECTIONS

<u>School</u>	Current Enrollment						
	<u>10/11</u>	<u>11/12</u>	<u>12/13</u>	<u>13/14</u>	<u>14/15</u>	<u>15/16</u>	<u>16/17</u>
El Dorado High	1422	1463	1432	1383	1378	1320	1301
Oak Ridge High	2241	2266	2255	2273	2286	2277	2319
Ponderosa High	1894	1915	1851	1855	1839	1835	1854
Union Mine High	1073	999	947	948	881	900	893
<b>HIGH SCHOOL TOTALS</b>	<b>6630</b>	<b>6643</b>	<b>6485</b>	<b>6459</b>	<b>6384</b>	<b>6332</b>	<b>6367</b>
Independence High	145	147	141	142	143	142	142
Shenandoah High	53	53	52	52	52	51	51
ILC	111	105	101	102	101	102	101
Community Day	17	17	17	17	17	17	17
<b>OTHER TOTALS</b>	<b>326</b>	<b>322</b>	<b>311</b>	<b>313</b>	<b>313</b>	<b>312</b>	<b>311</b>
<b>DISTRICT TOTALS</b>	<b>6956</b>	<b>6965</b>	<b>6796</b>	<b>6772</b>	<b>6697</b>	<b>6644</b>	<b>6678</b>
Annual Change		9	-169	-24	-75	-53	34

# El Dorado Union HSD

Ten year historical with five year projection



# Federal Revenue



	FY 11/12
Special Education	\$ 782,525
Forest Reserve Funds	253,285
Interagency contracts	11,521
NCLB/Federal Jobs Act	1,989,421
Vocational Ed.	96,260
Other Federal Revenue	1,073
<b>Total Federal Revenue</b>	<b>\$ 3,134,085</b>



# Categorical Programs Subject to Flexibility FY 11-12



Categorical Program	FY 2011-12		Program Uses	
	Projected Funding		Categorical Program	Instructional Salaries/Benefits
Adult Education	\$ 217,846	\$	153,519	\$ 64,327
Supplemental Hourly Funding	\$ 307,104	\$	-	\$ 307,104
Class Size Reduction 9th Grade	\$ 563,424	\$	-	\$ 563,424
Community Day Schools	\$ 38,163	\$	38,163	\$ -
Deferred Maintenance	\$ 267,943	\$	267,943	\$ -
Community Based English Tutoring (CBET)	\$ 1,547	\$	-	\$ 1,547
Regional Occupational Program (ROP)	\$ 1,450,233	\$	938,397	\$ 511,836
School Safety & Violence Prevention	\$ 123,449	\$	46,000	\$ 77,449
Arts and Music Block Grant	\$ 108,356	\$	-	\$ 108,356
CAHSEE Individual Instruction	\$ 79,562	\$	-	\$ 79,562
Supplemental School Counseling	\$ 432,009	\$	-	\$ 432,009
Gifted and Talented Education (GATE)	\$ 45,595	\$	-	\$ 45,595
Instructional Materials Realignment Prog.	\$ 395,952	\$	254,500	\$ 141,452
Peer Assistance and Review	\$ 26,857	\$	4,185	\$ 22,672
AB 466 Mathematics & Reading	\$ 16,039	\$	-	\$ 16,039
Specialized Secondary Programs	\$ 80,218	\$	-	\$ 80,218
Pupil Retention Block Grant	\$ 367,200	\$	367,200	\$ -
Professional Development Block Grant	\$ 231,267	\$	25,000	\$ 206,267
Targeted Instr. Improvement Block Grant	\$ 20,234	\$	-	\$ 20,234
School & Library Improvement Block Grant	\$ 136,000	\$	9,675	\$ 126,325
	<b>\$ 4,908,998</b>	<b>\$</b>	<b>2,104,582</b>	<b>\$ 2,804,416</b>

# Categorical Programs Subject to Flexibility FY 10-11

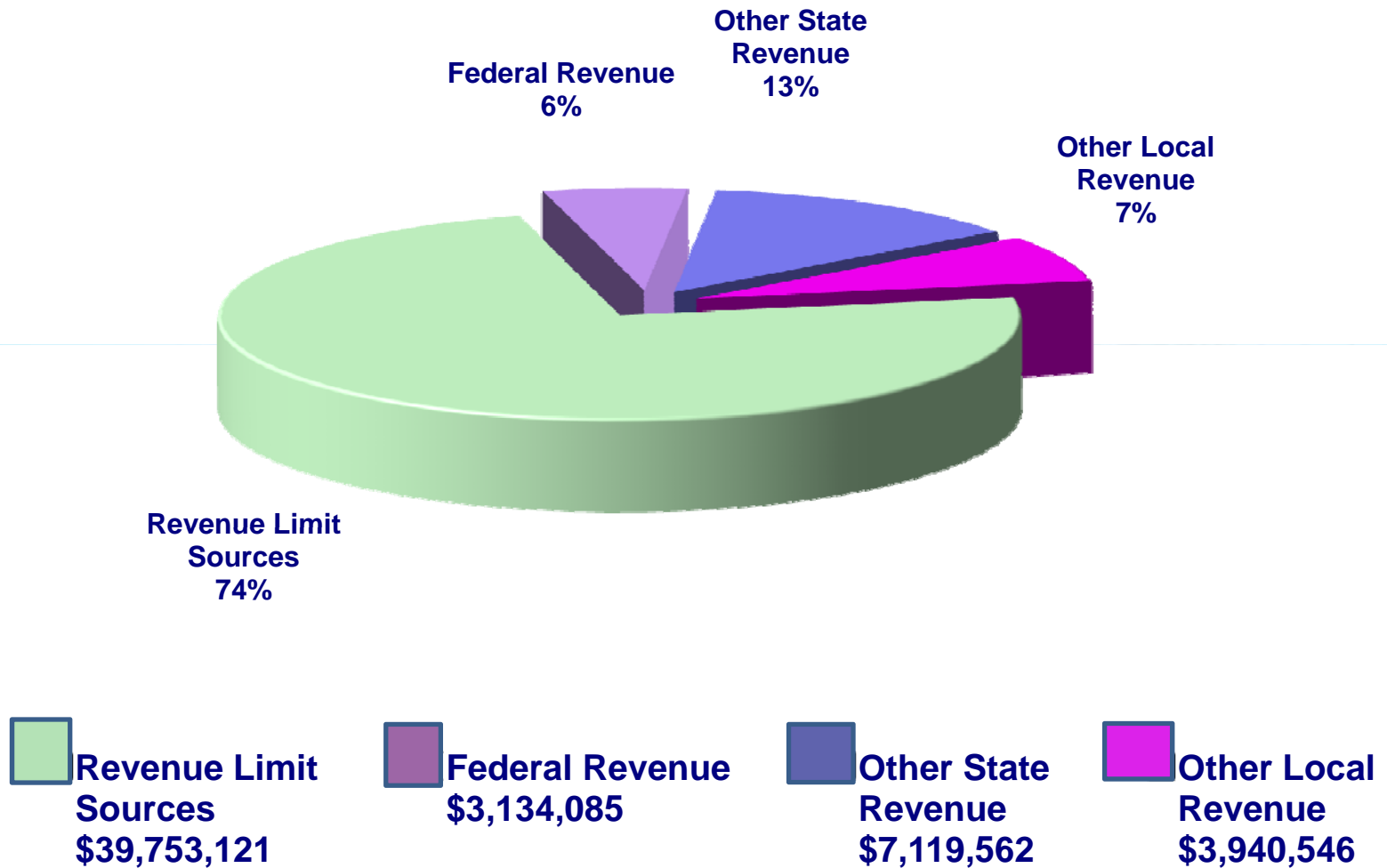
Categorical Program	Projected Funding	Program Uses	
		Categorical Program	Instructional Salaries/Benefits
Adult Education	\$ 217,846	\$ 159,570	\$ 58,276
Supplemental Hourly Funding	\$ 307,104	\$ -	\$ 307,104
Class Size Reduction 9th Grade	\$ 563,424	\$ -	\$ 563,424
Community Day Schools	\$ 38,163	\$ 38,163	\$ -
Deferred Maintenance	\$ 267,943	\$ 267,943	\$ -
Community Based English Tutoring (CBET)	\$ 1,547	\$ 34	\$ 1,513
Regional Occupational Program (ROP)	\$ 1,470,777	\$ 1,192,659	\$ 278,118
School Safety & Violence Prevention	\$ 236,966	\$ 6,092	\$ 230,874
Arts and Music Block Grant	\$ 108,356	\$ -	\$ 108,356
CAHSEE Individual Instruction	\$ 79,562	\$ -	\$ 79,562
Supplemental School Counseling	\$ 432,009	\$ -	\$ 432,009
Gifted and Talented Education (GATE)	\$ 45,595	\$ -	\$ 45,595
Instructional Materials Realignment Prog.	\$ 395,952	\$ 264,439	\$ 131,513
Peer Assistance and Review	\$ 26,857	\$ 19,712	\$ 7,145
AB 466 Mathematics & Reading	\$ 16,039	\$ -	\$ 16,039
Specialized Secondary Programs	\$ 80,218	\$ 35,702	\$ 44,516
Pupil Retention Block Grant	\$ 367,200	\$ 367,200	\$ -
Professional Development Block Grant	\$ 231,267	\$ 30,392	\$ 200,875
Targeted Instr. Improvement Block Grant	\$ 20,234	\$ -	\$ 20,234
School & Library Improvement Block Grant	\$ 136,902	\$ 9,675	\$ 127,227
	<b>\$ 5,043,961</b>	<b>\$ 2,391,581</b>	<b>\$ 2,652,380</b>

# Local Revenue Sources

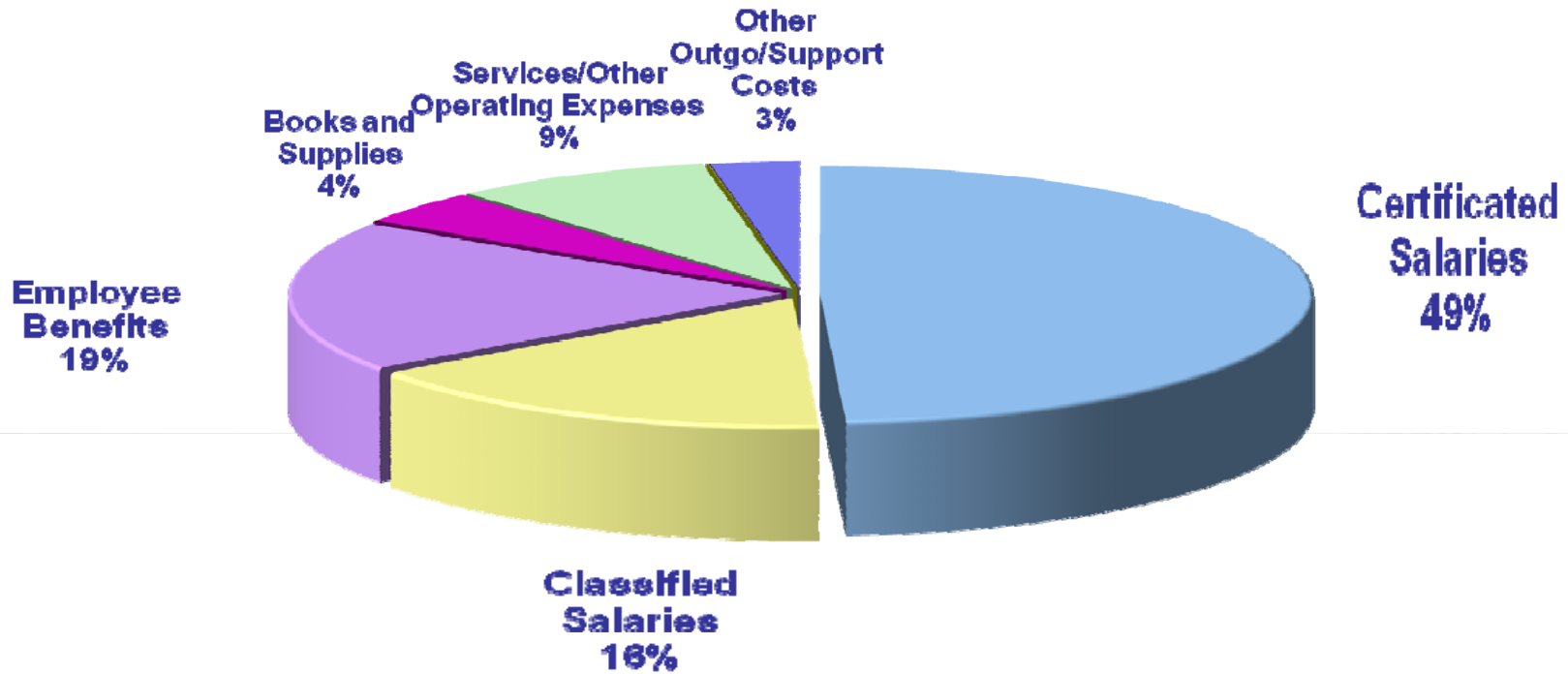









	FY 11/12
Sales (ROP food & misc )	\$ 35,000
Leases & Rentals	105,000
Interest	20,000
Transportation Fees	215,000
Other Fees & contracts	20,000
Other Local Revenue	674,218
Transfers In ROP	1,021,133
County Office (SELPA)	1,850,195
<b>Total</b>	<b>\$ 3,940,546</b>

**EL Dorado Union High School District  
2011-2012 Proposed Budget  
General Fund Revenue/Other Financing Sources**



**EL DORADO UNION HIGH SCHOOL DISTRICT  
2011-2012 Proposed Budget  
General Fund  
Expenditures/Other Financing Uses**



 <b>Certificated Salaries</b> \$26,406,239	 <b>Classified Salaries</b> \$8,546,206	 <b>Employee Benefits</b> \$10,250,072	 <b>Books And Supplies</b> \$2,286,009
 <b>Services/Other Operating Expenses</b> \$4,605,332	 <b>Capital Outlay</b> \$12,500	 <b>Other Outgo/Support Costs</b> \$1,584,602	

# Bottom Line...

		<b>FY 06/30/12</b>
Beginning Fund Balance (7/1/11)		\$ 14,567,000
Total Revenue/Transfers In	\$ 53,947,000	
Total Expenditures/Transfers Out	<u>54,128,000</u>	
Net Decrease in Fund Balance		<u>(181,000)</u>
<b>Ending Fund Balance</b>		<b><u>\$ 14,386,000</u></b>
		.
<b>Components of Ending Fund Balance:</b>		
Fund Balance Unspendable		513,000
Restricted Reserves		370,000
Reserve for Economic Uncertainty		1,624,000
Unassigned/Unappropriated Fund Balance		11,879,000

# GENERAL FUND multi-year projections...

Description	Object codes	2010/11 Projected Actual	2011/12 Budget	2012/13 Projection	2013/14 Projection	2014/15 Projection
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
6	Total Revenue (sum lines A1:A6)	\$ 55,328,647	\$ 53,947,314	\$ 53,204,740	\$ 53,210,562	\$ 53,111,665
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
11	Total Expenditures (sum lines B1 through B10)	\$ 55,604,021	\$ 54,128,231	\$ 54,523,447	\$ 55,438,913	\$ 56,253,432
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		\$ (275,374)	\$ (180,917)	\$ (1,318,707)	\$ (2,228,351)	\$ (3,141,767)
<b>F. FUND BALANCE</b>						
1	Net Beginning Fund Balance	\$ 14,843,029	\$ 14,567,655	\$ 14,386,738	\$ 13,068,031	\$ 10,839,680
2	Ending Fund Balance (sum lines C and D1)	\$ 14,567,655	\$ 14,386,738	\$ 13,068,031	\$ 10,839,680	\$ 7,697,913
Components of Ending Fund Balance						
	Fund Balance Reserves/Unspendable	\$ 513,091	\$ 513,091	\$ 513,091	\$ 513,091	\$ 513,091
	Restricted	\$ 370,460	\$ 370,460	\$ 163,946	\$ 163,946	\$ 163,946
	Designated/Reserved for Economic Uncertainties	\$ 1,668,500	\$ 1,624,000	\$ 1,636,000	\$ 1,663,500	\$ 1,688,000
	Reserve for Budget Uncertainties	\$ 2,167,163				
	Committed		\$ -	\$ -	\$ -	\$ -
	Assigned		\$ -	\$ -	\$ -	\$ -
	Unassigned/Unappropriated Balance	\$ 9,848,441	\$ 11,879,187	\$ 10,754,993	\$ 8,499,142	\$ 5,332,875

and still more to consider...

- Economic Recovery
- Final State Budget ???
- Declining Enrollment
- FY 13/14...\$660,000 hit on GF (Debt Svc>Fees)



# EL DORADO UNION HIGH SCHOOL DISTRICT



Previous Title	Previous Object Code	New Title	New Object Code
<b>Reserved</b>		<b>Nonspendable</b>	
Revolving Cash	9711	Revolving Cash	9711
Stores	9712	Stores	9712
Prepaid Expenditures	9713	Prepaid Expenditures	9713
		All Others Nonspendable	
All Others	9719	Assets	9719
		<b>Restricted</b>	9740
Legally Restricted Balance	9740	Restricted Balance	9740
		<b>Committed</b>	
		Stabilization Arrangements	9750
		Other Commitments	9760
<b>Unreserved/Designated</b>		<b>Assigned</b>	9780
Other Designations	9780	Other Assignments	9780
<b>Unreserved/Designated</b>		<b>Unassigned</b>	
Designated for Economic		Reserve for Economic	
Uncertainties	9770	Uncertainties	9789
Undesignated/Unappropriated	9790	Unassignend/Unappropriated	9790
*Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775		
*General Reserve	9730		

\*This will be eliminated and the amounts will be reported in the same fund balance classification as the underlying investment