



# CHICO UNIFIED SCHOOL DISTRICT 2008-2009 ANNUAL BUDGET



**Chico Unified School District  
2008-2009 Annual Budget  
June 18, 2008**

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**District Administration**

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## **Chico Unified School District**

### **Mission Statement**

The mission of the Chico Unified School District, a partnership of students, staff, families and community, is to ensure all students achieve high levels of academic and personal success, contribute to their community and confidently compete in a changing global society by engaging in quality educational programs that address diverse student needs and promote learning throughout life.

## **BUDGET RECOMMENDATION LETTER**



**CHICO UNIFIED SCHOOL DISTRICT**  
**2008-09 BUDGET RECOMMENDATION**  
**June 18, 2008**

**Background**

The Chico Unified School District Budget for 2008-09 has been a subject of discussion for many months.

DECEMBER 2007: Chico Unified School District recognized that its budget was severely out of balance for the coming years and self-declared a negative budget certification. Reserves were expected to be totally depleted by the end of June, 2009 because of a projected \$3 million deficit in the 2008-09 budget.

JANUARY 2008: Governor Schwarzenegger announced that the state had a \$14 billion dollar shortfall and called for a 2.4% reduction in school funding for the coming year. Additionally, many state grant funded programs were proposed for reduction of 6 ½ - 10%. The January proposal put Chico USD into budget crisis. An immediate spending freeze was initiated. The Governor's proposal was estimated to cost the district \$5.5 million lost revenue, pushing the projected deficit to \$8.5 million.

FEBRUARY/MARCH 2008: The School Board took action to align the number of students and faculty. It was determined that up to 40 fewer classroom teachers will be needed next year to align staffing appropriately to the number of students in the district. Due to credentialing issues and the variety of electives provided to secondary sites, it is virtually impossible to accurately determine the type and number of teachers who need to be released. The number of teachers working outside the classroom in grant funded programs further complicated the layoff process. A preliminary "broad sweep" identified that 240 teachers would receive potential layoff notices prior to March 15, with the intent that the majority of the 240 would not receive final notices. The 2008-09 budget reflected savings of \$1.5 million for the reduction of 30 classroom teachers, reducing the shortfall to \$7 million.

APRIL: Several budget subcommittees provided their reports to Superintendent Kelly Staley. The Superintendent took her recommendation to the Board, who approved \$2.8 million in cuts. The list includes closing two small schools, eliminating about half of the funding for high school athletics, slashing funding for extra and co-curricular activities, including the pull-out music program at the elementary schools, and other drastic realignment of services and programs. Once approved, the layoff process for classified support staff began. These changes reduced the shortfall to \$4.2 million.

MAY: Administrative reductions were announced. Senior Cabinet was reduced from four positions to three positions. In addition, all three offered to reduce their compensation packages by 3%. The rest of management (Chico Unified Management Association or CUMA) met and agreed to reduce the district's contribution to their health

plans from \$807 to \$745 per month next year. The decision was also made not to replace one retirement, a Director position, in the district office. The combined savings of these reductions reduced the budget shortfall to \$4 million.

JUNE: The district revised its budget projections to match the May Revise announced by Governor Schwarzenegger. Despite further decline of the state's economy, the suspension of Proposition 98 was no longer being recommended. Politics have trumped the economics, at least for now. The Governor proposes funding the average daily attendance of students at the same dollar amount per pupil as provided for in 2007-08. It is also proposed that the state shift the funding normally provided for on-going deferred maintenance to help restore special education funding. These changes allow the district to revise its projections, providing \$2.5 million in improved income – reducing the shortfall to \$1.5 million.

## **Introduction**

This book will take the average reader through the various components of a school district budget. Included in this document are:

- ✓ assumptions for enrollment and staffing for each school site for general fund (classroom) teachers
- ✓ information on our school sites and the programs they offer
- ✓ anticipated income and expense for a variety of categorical or grant funded programs
- ✓ the food service budget
- ✓ budgets for maintenance and growth of district facilities

## **California's Economy**

The health of the state's economy drives funding for public education.

State revenues have been volatile and tax proceeds in April fell below earlier expectations. Personal income taxes are down 4.8%, sales tax fell 6.3% and corporation taxes dropped 7.5%.

School Districts would normally receive a cost of living increase (COLA) based on the change in the Consumer Price Index (CPI). Due to increasing costs of doing business, the CPI reflects that the COLA should be 5.66%. Whether or not that COLA is funded depends on Proposition 98, the funding guarantee. In years that the economy does poorly, like this year, the state revenues have decreased so dramatically that despite the change in the CPI, the state owes a zero dollar increase to education.

When the state economy improves the COLA will eventually be funded, providing \$329 more per pupil to unified school districts. This represents a loss of \$4 million for Chico Unified School District.

The state budget will not be final until later this summer or early in the fall. School districts across California must develop and take their budgets for adoption to the Board in June, despite the unknowns of the state budget.

### **An Overview, the Budget Defined**

The budget for a unified school district the size of Chico USD is very complex.

In its simplest terms, the anticipated income and transfers in to the operating budget are \$100.6 million. Proposed expenditures and transfers out are \$102.1 million. Overall, expenses exceed income by \$1.5 million.

Within these parameters however are over a hundred different funding sources. The primary source of revenue of funding is determined by the average daily attendance (ADA) multiplied times an established amount per pupil of \$5,800.

In addition to the funding per student there is a large variety of federal, state and local income used to support education. Some of these programs are spotlighted on the next few pages.

### **Program Priorities Spotlighted**

Small Elementary Class Sizes: The district participates in the state Class Size Reduction Program (CSR). This program is not fully funded by the state. Maintaining class sizes in kindergarten through third grade at an average not to exceed 20.44 students per teacher continues to be a priority of the district. The district maximizes the use of flexibility dollars, transferring \$519,000 of Title II (federal funds) to offset the cost of encroachment in this program.

Adequacy of Textbooks: The district continues to purchase sufficient state adopted textbooks. The district expects to receive \$736,500 of funding for new textbooks next year. These dollars are expected to be carried over at the end of 2008-09 and used towards the purchase of math textbooks for 2009-10.

Quality Teacher Training and Recruitment: This budget includes funding for in-service training opportunities for teachers and principals from a variety of sources. The state program that provided three days of in-service training several years ago ended in 2005-06. The state diverted the funds into the Staff Development Block Grant providing funding of \$709,000. In 2007-08 the district reduced the number of teacher staff development days from three days to one day. In addition to providing for one day of district wide staff development these dollars are use to support on-site collaboration time before and after the normal school day.

Special Education: This budget includes the increasing cost of meeting the needs of special education students of preschool age through age twenty two. The District

currently provides special education services to approximately 11% of the students enrolled in the District:

- ✓ 779 of our students are served by 34.6 resource teachers; these students receive supplementary educational services
- ✓ 262 of our students are served by 16 mild/moderate special day class teachers; these students spend more than half of their school day in classrooms designed for their unique needs; all of our special day class students are mainstreamed for some part of their day into regular school activities
- ✓ 338 of our students are served by 33 moderate/severe special day class teachers; these students spend more than half of their school day in classrooms designed for their unique needs; many of these students are mainstreamed for some part of their day into regular school activities
- ✓ 730 of our students receive services such as adaptive physical education (55), speech therapy (649), specialized counseling (26), etc. provided by 17 specialists
- ✓ 343 of our special education students are transported to programs within our district as a result of their Individual Education Plan (IEP)

The cost of providing these services is \$9 million dollars more than what is provided to the district for special education costs, and remains a program supported by the unrestricted side of the general fund.

#### Opportunities for Alternative Education:

Included in this budget are four programs that provide alternative placement for students:

- ✓ Fairview Continuation School
- ✓ Oakdale Independent Study Center
- ✓ Academy For Change Community Day School
- ✓ Hooker Oak K-8 Alternative School

#### Categorical (Grant) Funded Programs:

In the Categorical Fund section of this book are the detailed descriptions of a multitude of programs and services supported by federal, state and local grant funds.

Please take time to read through the various opportunities provided to our students from these special purpose programs.

## Enrollment and Staffing Projections

Regular Education Student Enrollment			
	2007-08	2008-09	CHANGE
Elementary Schools	6,121	6,146	+ 25
Middle Schools	2,094	1,884	-210
High Schools	3,893	3,779	-114
Alternative Sites	458	485	+ 27
TOTAL CHANGE ACROSS DISTRICT-----			-272

Regular Education Classroom Teachers			
	2007-08	2008-09	CHANGE
Elementary Schools	279.00	263.00	-16.00
Middle Schools	77.10	64.40	-12.50
High Schools	141.24	129.60	-11.64
Alternative Sites	24.00	20.88	- 3.12
TOTAL CHANGE ACROSS DISTRICT-----			-43.26

The teaching staff assigned above are for loading purposes only. Classes will be balanced to contractual limits. There are 13.26 additional teacher FTE's built into the budget as a staffing reserve. The budget reflects a net decline of 30 teachers. This means that if the staffing reserve is not needed there will be additional budget savings next year.

Five of the overflow teachers are identified for Chapman, Citrus, McManus, Parkview and Rosedale and 9.26 (5 more for elementary sites and 4.26 for secondary sites) are not assigned. The positions will depend on student enrollment as of August, 2008.

Enrollment does not include Special Day Class (SDC) students. Staffing needs for Special Day Classes are determined by the number of students and their unique needs, based on their Individual Education Program (IEP).

Detail regarding individual school site projections for enrollment and staffing, as compared with the 2007-08 school year, are found in the Staffing, ADA and Revenue Limit section of this book.

## **Attendance Projections**

School districts are funded based on the average number of students who attend school for a full 180 days (Average Daily Attendance, or ADA). Each day a student does not attend is a loss of over \$32 in funding. Schools may be funded on the current year's ADA or that of the prior year, whichever is higher.

This provides the declining enrollment district one year to adjust its funding in order to deal with the loss of revenue. Chico USD is a declining enrollment district and therefore projects its budget using prior year average daily attendance. Before any potential audit adjustments and assuming that fifty students leave Chico USD to attend charter schools, the revenue limit ADA is expected to be 12,214. This is 168 ADA less than in 2007-08. At a funding basis of \$5,800 per ADA, the lost revenue due to enrollment decline is about \$1 million dollars.

One of the critical elements to establishing and maintaining a balanced school budget is the alignment of students with the number of classroom teachers needed to serve those students.

It is estimated that 105 students will leave the district between October 2007 and October 2008 and another 50 will attend local charter schools. While the district is anticipating fewer students next year, most of the -30 reduction in classroom teachers is the result of adhering more closely to the maximum loading standards identified in the union agreement with CUTA (Chico Unified Teachers Association).

The district has been somewhat overstaffed at some schools and grade levels. In the 2008-09 school year the classes across the district will be fuller.

## GENERAL FUND INCOME ASSUMPTIONS OUTLINED

### Revenue Limit Assumptions

Revenue Limit estimates were developed using the state's "May Revise" version of the Governor's proposed budget. This may change after the Legislature adopts the budget.

The district anticipates a 5.66% increase in the base revenue limit funding per ADA and a deficit factor of 5.357% result in no increase in per pupil funding. The revenue limit funding per ADA is anticipated to be \$5,800.

Revenue Limit Sources, 2007-08 3 <sup>rd</sup> Interim	=	\$72,360,563	(12,382 ADA)
Revenue Limit Sources, 2008-09 July 1 Budget	=	<u>\$71,671,057</u>	<u>(12,214 ADA)</u>
Decrease in Revenue Limit Sources	=	\$ 689,506	

### Class Size Reduction Revenues:

The state budget anticipates a reduction in funding for the K-3 Class Size Reduction (CSR) program of 6.3%. This reimbursement per pupil of \$1,070 is expected to drop to \$1,002 per student.

$$\boxed{\text{Projected Enrollment of } 3,539 \times \$1,002 \text{ per student} = \$3,546,031}$$

The funding provided by the state for this program is not enough to pay for the increase in staff needed to load classrooms at 20:1. About sixty eight additional classes are needed to maintain this standard. Cost of operating sixty eight additional classrooms is about \$1.8 million more than the state revenue. It is critical to monitor class size closely as this is a very expensive program to operate.

Continuing to provide instruction in classes of between 20 and 22 students per teacher for Kindergarten, First, Second and Third grades is a priority for the Chico Unified School District. The district budget uses \$519,000 of Title II Teacher Quality Funds to offset the cost of CSR encroachment. Chico USD is fortunate to have a highly qualified teaching staff, a requirement of No Child Left Behind (NCLB). As long as the district maintains a highly qualified staff, the federal funds provided for improving teacher quality are allowed to be used towards offsetting the cost of the lower class size.

### Lottery Funds:

Unrestricted Lottery funds are budgeted at \$121 per ADA and restricted Lottery funds are budgeted at \$22.50 per ADA.

Lottery income accounts for less than 2% of the budget. The unrestricted dollars are used for general operating costs of the district. The restricted lottery funds are being used to

help provide instructional supplies to classrooms and special education, and are a part of site discretionary budgets in 2008-09. By shifting this cost from the unrestricted side of the budget to the restricted side, the district is able to increase unrestricted reserves by \$286,000 a year.

**Other Local Revenue:**

Other local revenues are primarily earnings on investments. The district is assuming that interest earnings are 80% less than 2007-08. The state has a cash crisis and is proposing to delay many apportionments of revenue limit and categorical funds. This will have a dramatic impact on cash in the bank and will seriously affect the investment earnings.

Mandated cost claim revenues are budgeted at zero dollars. These funds are being delayed at the state level and it remains unclear as to when the district will be reimbursed for the costs of collective bargaining and other state mandated programs.



## **GENERAL FUND EXPENSES OUTLINED**

### Certificated Salaries:

The budget was built using position control data in place on May, 2008.

The position control data assumes the following:

- certificated salary costs include step advancement as of July 1
- attrition savings expected from 13.9 FTE retirees
- eliminate 1.45 FTE secondary counselors by staffing to contract
- eliminate pull-out band and choir at grades 4-6 for a savings of 2.4 FTE
- eliminate extra assignment pay for teachers at secondary schools, including intramurals, drama, cheerleading, academic decathlon, newspapers, etc
- an assumption of 30 fewer teachers next year (determined by eliminating the cost of 13.9 FTE outgoing retirees and 16.1 temporary teachers)
- the district will be starting with 40 fewer classroom teachers next year but will maintain a staffing reserve of 13.26 teachers (9 elementary and 4.26 secondary) in anticipation that teachers will be needed for "overflow". Some of the overflow sites at the elementary level have been identified (Citrus, Emma Wilson, McManus, Little Chico Creek, and Sierra View). Overflow classes will be filled first, and additional teachers added if more students enroll in August than have been planned for.

Classified Salaries:

The budget was built using position control data in place on May, 2008.

Included in the projections are:

- a 5% step advancement at anniversary dates for eligible employees
- a reduction of 5.25 FTE custodial positions (team cleaning concept)
- a reduction of one HVAC maintenance and operations positions
- elimination of one senior grounds worker – position is currently vacant
- closing the print shop results in a reduction of 2.0 FTE
- reduction of 2.5 FTE clerical staff at the District Office
- eliminate 1.0 FTE senior office assistant at Pleasant Valley High School

Employee Benefit Costs:

In addition to the cost of salaries the district must budget the required contributions to statutory benefits and taxes. The rates for 2008-09 are outlined below. Teachers and certificated administrators have different rates than non-teaching (classified) staff:

<b>CERTIFICATED EMPLOYEES</b>	
STRS	8.250%
Medicare	1.450%
Unemployment	0.3%
Workers' Compensation	2.661%
<hr/>	
TOTAL-----	12.661%
<b>CLASSIFIED EMPLOYEES</b>	
PERS	9.428%
PERS Reduction	3.592%
Medicare	1.450%
Social Security	6.200%
Unemployment	0.3%
Workers' Compensation	2.661%
<hr/>	
TOTAL-----	23.631%

### Retiree Benefits:

GASB 45 requires the Board of Education to disclose and identify the cost of retiree benefits beginning July 1, 2008.

In July 2006 the district contracted for an actuarial study through Dempsey Filliger and Associates.

Results of this study identified that the district is not fully funding this contracted liability.

Over the next 30 years the actuarial value of retiree health benefits is anticipated to be \$31,725,896. To fund this benefit the district is anticipated to need an annual contribution of \$2,952,579 for thirty years to fully fund retiree health benefits.

However, the district is paying for this benefit on what is termed a "pay as you go" basis. The district is covering the current cost but not the actuarialized cost of the benefit.

The cost for current retirees is \$1.79 million. It would take \$1.16 more annually to begin to pay for the eventual "real" cost of retiree health benefits. By choosing not to pre-fund this benefit, the "pay as you go" cost will continue to grow larger every year.

Other costs of post employment benefits include

- the STRS Golden Handshake provided to 42 teachers who retired at the end of 2006-07. The district is budgeting to pay this expense for the next 8 years in the amount of \$282,605 per year.
- the PERS Golden Handshake provided to 13 retiring classified service members who retired in 2006-07 for an anticipated cost of \$360,908 financed over a two year period beginning in 08/09.

## **Supplies, Services and Capital Outlay**

The most significant changes in the budget for the non-employee portion of the general fund are outlined below:

- Site discretionary budgets are at the same amounts per pupil for next year. Elementary school sites receive \$31.66 per anticipated enrollment for students in grades K-6. Middle school sites receive \$37.33 per anticipated enrollment for students in grades 7-8. High School sites receive \$46.94 per anticipated enrollment for students in grades 9-12. These amounts will be adjusted to actual enrollment in the fall.
- Liability insurance is expected to increase 5%; rates are not yet identified.
- The cost of the Board member election in November, 2008 has been estimated to be \$85,000.
- In the fund balance a set aside of \$35,000 per year for the replacement of vans is recommended. These funds will be used to purchase vans for transporting students; as our vans reach 100,000 miles they will be fully depreciated and replaced. The older vans will then be used in the maintenance and operations department as utility vehicles.

## **Facilities Maintenance and Operations**

In normal budget years the district is required to identify that 3% of the budget is being committed to the Routine Restricted Maintenance Account (RRMA). For the 2008-09 school year the state proposes that this percentage may be reduced to as low as 2%.

The purpose of the RRMA is so that districts which have recently participated in state funded building programs continue to set aside resources for the on-going maintenance of those facilities.

The "May Revise" speculates that the state budget will not include funding for the Deferred Maintenance Program. Deferred Maintenance is a separate fund (Fund 14) and stands apart from general operating dollars.

In the years that the state fully funds the Deferred Maintenance Program the state provides ½ of 1% of the district's budget. These dollars are restricted for use on long term major maintenance needs such as roofing, paving, electrical and plumbing repairs. The district is required to "match" the state's contribution and transfer an equal amount to the Deferred Maintenance Fund.

The district has removed the contribution to the Deferred Maintenance Fund, reducing the 3% requirement down to 2.5% because there is speculation that the state will not require the match.

The district also maintains several Building Funds. The primary source of funding new building projects are mitigation fees (developer fees) which are accounted for in Fund 25. Proceeds from the sale of local facilities bonds are accounted for in Fund 21.

- ✓ Developer fee fund currently has a balance of \$8 million. These funds are being aggregated in anticipation of the district needing a new elementary school within the next five years at the north end of Chico. The site has already been purchased (Henshaw-Guynn).
- ✓ Bond dollars are being used to build a Performing Arts Center on the Pleasant Valley High School campus in 2008-09, and plans are underway to replace portable buildings at Chico High School in 2009-10.

## Summary and Conclusions

The July 1 Final Budget proposed for adoption continues to reflect a negative certification for 2008-09.

It is still a much improved picture. Reserves for 2008-09, previously projected to be \$6.2 million below our required 3%, are fully restored. This is the result of a combination of the budget cuts made on April 16, 2008 (see Superintendent's Budget Recommendation) and by the assumptions of the state's "May Revise".

Much is unknown until the state budget passes. Proposals to bring the state's budget crisis into balance include borrowing against future Lottery income or establishing an increase in the statewide sales tax. Much depends on legislative action this summer. It is quite possible that the long-term solution will require voter input in the November election. We continue to hope for the best, but remain conservative and prepared to make changes as needed.

The Multi Year Projections section of this book identifies that, based on current assumptions, the district will deficit spend 3.4 million dollars over the next three years. If this projection holds true, reserves will be depleted to 1.5% by June of 2011. In order to achieve positive certification the district must balance the \$1.5 million and show that reserves will be intact at the full 3% through the end of the 2010-11 school year.

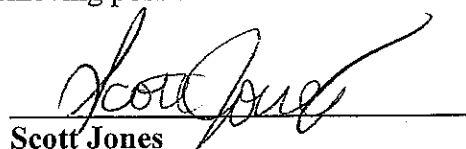
By September or October the district will know more about several issues:

- Categorical flexibility – what it does it mean for Chico USD?
- Staffing: will we be able to pull the "overflow" teachers from the budget to achieve greater savings?
- Financial impact of Forest Ranch Charter School proposal approved on June 9, 2008
- Potential financial returns on the leasing of vacant school properties based on the recommendations of the Asset Management Committee, which is still meeting
- "Fall out" of additional savings from the 2007-08 budget: when we carryover savings from this year's budget freeze, any additional unrestricted dollars will increase reserves
- Investment earnings will be affected by cash flow and the district's ability to put into place a Tax Revenue Anticipation Note (TRAN)
- Additional savings may be able to be recognized for food services as a result of the Quality Circle recommendations

We ask that you keep in mind that the budget is an ever-changing "living" document. It is our hope that by the end of 2008 we are able to achieving positive certification.



**Jan Combes**  
Assistant Superintendent



**Scott Jones**  
Fiscal Director

## **SUPERINTENDENT'S BUDGET RECOMMENDATION**



**Chico Unified School District  
2008-09 Superintendent's Budget Reduction Recommendation**

	Program	Reduction	Savings Estimated
1	Admin.	Eliminate Administrative Intern Program	\$ 23,000
2	Admin.	Eliminate .5 FTE District Office Receptionist/Sub Caller	\$ 22,500
3	Admin.	Eliminate Fiscal Services Manager; replace as Coordinator (25% was General Fund)	\$ 15,250
4	Admin.	Eliminate 1.0 FTE Account Clerk (District Business Office)	\$ 44,000
5	Admin.	Eliminate Senior Office Assistant at District Office	\$ 55,382
6	Admin.	Reduce Substitute time needed for Teachers In Charge by holding Principal meetings after school hours	\$ 10,000
7	Admin.	Eliminate 2.0 FTE District Print Shop	\$ 120,000
8	MOT	Eliminate 1.0 FTE Senior HVAC Maintenance	\$ 55,000
9	MOT	Eliminate 5.25 FTE Custodial with implementation of elementary team cleaning (Eliminate six Senior Custodian positions and hire .75 FTE Regular Custodian for the net reduction of 5.25 FTE in custodial services overall)	\$ 283,000
10	MOT	Centralize Grandskeepers and Maintenance out of Corp Yard: eliminates 1 FTE (position is vacant). One high school groundskeeper will be split between Chico High and Pleasant Valley High. All other maintenance and grounds would be centralized.	\$ 47,500
11	Counseling	Eliminate 1.45 FTE General Fund Secondary Counselors by staffing to contract	\$ 91,337
12	Counseling	Eliminate Extra Duty Pay for Counselors (10 days/ year/position)	\$ 38,250
13	All Sites	For One Time Only: Recapture school site 2007-08 carryover (dollars saved due to budget freeze). These one time dollars do not include categorical or donated funds.	\$ 100,000
14	All Sites	Textbook purchases not to exceed state textbook allocation	\$ 100,000
15	Elementary	Close Cohasset Elementary School. Relocate 39 students to Neal Dow Elementary School	\$ 300,000
16	Elementary	Close Forest Ranch Elementary School. Relocate 46 students to Parkview Elementary School	\$ 300,000
17	Elementary	Eliminate Pull Out Band and Choir at Grades 4-6	\$ 151,200
18	Jr. High	Eliminate Sixth Grade Program at Jr. High; estimate 2.0 FTE savings	\$ 126,000
19	Jr. High	Eliminate JHS extra pay assignments/positions identified as: Department Chairs, Intramural Directors/Assistant Director, Yearbook, Newspaper, Broadcast, and Activities	\$ 87,419
20	High School	Reduce General Fund Contribution to High School Athletics from \$390,000 to \$202,157 by eliminating funding for All Golf, All Wrestling, All Tennis, All Cross Country, All Field Hockey, JV Baseball and Softball, JV Track, and all Freshman Sports including Football, Volleyball, and Basketball	\$ 187,843
21	High School	Reduce .60 FTE: Eliminate funding for General Fund release period for Ag Teachers	\$ 33,800
22	High School	Reduce 1.2 FTE through elimination of Work Experience Program	\$ 75,600
23	High School	Eliminate High School extra pay assignments/positions identified as: Drama, Newspaper, Literary Magazine, Intramurals, Cheerleading, and Academic Decathlon	\$ 20,785
24	High School	Discontinue the practice of mailing home progress reports	\$ 5,600
25	High School	Fund High School Math Intervention courses at each high school from the CAHSEE Hourly Program "push-in" dollars	\$ 28,000
26	High School	Eliminate 1.0 FTE Senior Office Assistant at Pleasant Valley High School	\$ 45,000
27	Spec Ed	Eliminate 1.0 FTE teachers for Special Day Class (SDC) Pre-K to 6th grade Moderate/Severe Programs	\$ 63,000
28	Spec Ed	Staff Special Ed. Pre-K Instructional Paraprofessional Specialized (IPS) at 12 hours/day per Pre-K classroom	\$ 10,620
29	Spec Ed	Staff K-12 SDC Moderate/Severe programs at 18 hrs/day per class	\$ 193,000
30	Spec Ed	Eliminate 1.0 FTE Itinerant IPS for fully included students	\$ 30,000
31	Spec Ed	Eliminate .5 FTE Resource Specialist Program (RSP) teacher assigned to Chico Country Day School	\$ 22,614
32	Spec Ed	Eliminate 1.0 to 2.0 FTE Jr. High RSP (requires elimination of rotating schedule)	\$ 63,000
33	Spec Ed	Eliminate four 4-hour IPS positions	\$ 83,718
		<b>TOTAL SAVINGS</b>	<b>\$ 2,832,418</b>

## **MULTI YEAR PROJECTION**

**Chico Unified School District**  
**General Fund Multiyear Projections - UNRESTRICTED**  
**UNRESTRICTED**  
**2008-09 Budget As of June 18, 2008**

	Year End Projected	Proposed Budget	Projected 2009-10	Projected 2010-2011
<b>REVENUES:</b>				
Revenue Limit COLA (per School Services of California Inc Dartboard)	4.53%	5.66%	4.83%	2.70%
Base Revenue Limit per ADA (Before Any Deficit)	\$5,799.62	\$6,128.62	\$6,424.63	\$6,598.10
Anticipated Deficit Factor (reduction to Base Revenue Limit per ADA)	0%	5.357%	5.357%	5.357%
Funded Base Revenue Limit per ADA (estimated for Chico USD)	\$5,799.62	\$5,800.31	\$6,080.46	\$6,244.64
Funded Revenue Limit ADA (Prior Year P-2 adjusted for NPS and Charter)	12,382.23	12,214.12	12,114.37	12,014.62
Enrollment Decline Based on Enrollment Projection Cohort	-113	-105	-128	-69
Staffing Reduction (Teacher FTE)	-5	-40	-5	-2
Charter School ADA Adjustment (net outgo K-8, incoming 9th) incl Forest Ranch	0	-50	0	0
Class Size Reduction Revenue per Student (est 10% reduction 08-09, 09-10)	\$ 1,070	\$ 1,002	\$ 1,041	\$ 1,068
CSR Participation (Average Daily Enrollment Grade K-3)	3554	3539	3537	3502
Class Size Reduction Income, including COLA	\$ 3,794,973	\$ 3,546,031	\$ 3,682,958	\$ 3,741,050
Equalization Aid, applied to Revenue Limit	None	None	None	None
Mandated Cost Income: one time money, excluded	\$ -	\$ -	\$ -	\$ -
MAA Income - portion used to support operating expenses	\$ 250,000	eliminated	eliminated	eliminated
Redevelopment funds committed to support maintenance costs	\$ 1,780,392	\$ 1,871,090	\$ 1,908,512	\$ 1,946,682
Increase in Redevelopment dollars needed to support General Fund		2%	3%	3%
Lottery - Unrestricted Dollars per ADA	\$121	\$121	\$121	\$121
<b>EXPENSES:</b>				
<b>CUTA SALARIES</b>				
Increase in employee compensation (COLA)	mid yr 3.00%	0%	0%	0%
Staffing Reserve 13.26 FTE (based on average cost of temporary teacher)	\$ -	\$ 861,900	\$ 861,900	\$ 861,900
Anticipated Savings from Teacher Reductions (avg cost of temporary teacher)	included	included	\$ (320,000)	\$ (128,000)
Anticipated Cost of Step Net of Attrition (1.5%)	included	included	\$ 1,025,000	\$ 1,040,375
<b>CSEA SALARIES</b>				
Increase in employee compensation (COLA)	mid yr 3.00%	0%	0%	0%
Anticipated Cost of Step Net of Attrition (2%)	included	included	\$ 147,092	\$ 150,034
<b>CUMA SALARIES</b>				
Increase in employee compensation (COLA)	mid yr 3.00%	0%	0%	0%
Anticipated Cost of Step Net of Attrition (2%)	included	included	\$ 81,769	\$ 83,404
<b>HEALTH AND WELFARE BENEFITS</b>				
CUTA to cap in 2008-09 and then expect to negotiate hard cap		\$ -	\$ 79,200	\$ -
CUMA and CSEA, no increase above current "cap" (hard cap)	\$ -	\$ -	\$ -	\$ -
Cost to district of increase in rate for retirees (across all groups)		included	\$ 240,000	\$ 120,000
Cost of Golden Handshake, STRS (8 yrs x \$283,000/year beginning 08-09)		included	included	included
Anticipated Cost of Election Year (Board Members) estimated to be	\$ -	\$ 85,000	\$ -	\$ -
Anticipated increase in Property and Liability Insurance		included	\$ 50,000	\$ 50,000
Anticipated increase in Special Education encroachment		included	\$ 400,000	\$ 400,000
Anticipated increase in utility costs		included	\$ 50,000	\$ 50,000
Eliminate Deferred Maintenance Match per May Revise (2008-09 only)	\$ 519,000	\$ 519,000	\$ 519,000	\$ 519,000
Classroom teachers charged to Title II (CSR Grade 3)	\$ 3,422,316	\$ 3,070,561	\$ 3,135,602	\$ 3,188,577
Estimated Required Reserve (3%)				

Chico Unified School District General Fund Multiyear Projections UNRESTRICTED									
2008-09 Budget As of June 18, 2008									
Description	2007-08		2008-09		2009-10		2010-11		Projected
	Yr End Revised	%	Proposed	%	Projected	%	Projected	%	
<b>Enrollment Decline</b>	-113		-105		-128		-69		
<b>ADA Decline (Prior Year)</b>			-168		-100		-122		
Revenue And Other Financing Sources									
Base Revenue Limit (Before Deficit)	\$ 5,799.62	5.66%	\$ 6,128.62	4.83%	\$ 6,424.63	2.70%	\$ 6,598.10		
Revenue Limit ADA	12,382.23		12,214.12		12,114.37		12,014.62		
Revenue Limit Sources, Unrestricted	\$ 71,656,242		\$ 70,786,162		\$ 73,829,421		\$ 75,011,393		
Federal Revenues (MAA)	\$ 318,881		\$ -		\$ -		\$ -		
Other State Revenues	\$ 6,124,284		\$ 5,828,368		\$ 5,965,295		\$ 6,023,387		
Other Local Revenue/Donations	\$ 2,167,246		\$ 559,621		\$ 559,621		\$ 559,621		
Other Sources and Transfers In (Redevelopment Funds)	\$ 1,900,170		\$ 1,907,090		\$ 1,944,512		\$ 1,982,682		
<b>TOTAL REVENUES AND TRANSFERS IN</b>	\$ 82,166,823	-3.76%	\$ 79,081,241	3.82%	\$ 82,098,849	1.80%	\$ 83,577,083		
<b>Expenditures And Other Financing Uses</b>									
Certificated Salaries (1100, 1200, 1900)	\$ 36,668,017		\$ 35,997,507		\$ 36,702,507		\$ 37,614,882		
Classified Salaries (2100, 2200, 2400, 2900)	\$ 7,236,296		\$ 6,954,362		\$ 7,101,454		\$ 7,251,488		
Management Salaries (1300, 2300)	\$ 4,008,307		\$ 3,775,692		\$ 3,857,461		\$ 3,940,865		
Health and Welfare Benefits	\$ 17,816,820		\$ 17,405,812		\$ 17,725,012		\$ 17,845,012		
Books and Supplies	\$ 1,497,961		\$ 633,339		\$ 633,339		\$ 633,339		
Services, Other Operating Expenses	\$ 4,739,723		\$ 4,548,571		\$ 4,563,571		\$ 4,663,571		
Capital Outlay	\$ 113,747		\$ 5,116		\$ 5,116		\$ 5,116		
Other Outgo	\$ 322,071		\$ 666,832		\$ 666,832		\$ 666,832		
Direct Support/Indirect Costs	\$ (1,777,316)		\$ (1,283,025)		\$ (1,283,025)		\$ (1,283,025)		
Transfer Out	\$ 365,260		\$ 327,760		\$ 327,760		\$ 327,760		
<b>TOTAL EXPENSES AND TRANSFERS OUT</b>	\$ 70,990,886	-2.76%	\$ 69,031,966	1.84%	\$ 70,300,027	1.94%	\$ 71,665,840		
Contribution to Special Ed	\$ (6,269,520)		\$ (8,402,032)		\$ (8,802,032)		\$ (9,202,032)		
Contribution to Transportation	\$ (675,020)		\$ (747,513)		\$ (747,513)		\$ (747,513)		
Contribution to RRMA	\$ (3,165,946)		\$ (2,556,906)		\$ (3,135,602)		\$ (3,188,577)		
Contribution to GATE Program	\$ (9,878)		\$ (15,958)		\$ (15,958)		\$ (15,958)		
Contribution to Community Day School	\$ -		\$ (93,384)		\$ (93,384)		\$ (93,384)		
Other Adjustments	\$ 32,826		\$ -		\$ -		\$ -		
<b>Total</b>	\$ (12,087,538)		\$ (11,815,793)		\$ (12,794,489)		\$ (13,247,484)		
<b>Net Increase (Decrease) In Fund Balance</b>	\$ (911,601)		\$ (1,766,518)		\$ (995,668)		\$ (1,336,221)		
<b>Fund Balance</b>									
Beginning Fund Balance	\$ 6,103,630		\$ 5,192,029		\$ 3,425,511		\$ 2,429,844		
Audit Adjustments									
Ending Fund Balance	\$ 5,192,029		\$ 3,425,511		\$ 2,429,844		\$ 1,093,623		
<b>Available Reserves</b>									
General Fund									
Stores and Revolving Cash	\$ 305,834		\$ 305,834		\$ 305,834		\$ 305,834		
3% Required Reserve	\$ 3,422,316		\$ 3,070,561		\$ 3,135,602		\$ 3,188,577		
Van Replacement Program	\$ 35,000		\$ 70,000		\$ 105,000		\$ 140,000		
<b>Amount Above or (Below) Reserves</b>	\$ 1,428,879		\$ (20,883)		\$ (1,116,593)		\$ (2,540,788)		
Report on March 26, 2008	\$ 689,234		\$ (6,201,127)		\$ (13,528,075)		\$ -		N/A
Improvement since last report	\$ 739,644		\$ 6,180,244		\$ 12,411,482		\$ -		

**Chico Unified School District  
General Fund Multiyear Projections  
RESTRICTED**

2008-09 Budget As of June 18, 2008

Description	2007-08		2008-09		2009-10		2010-11	
	Yr End Revised	%	Proposed	%	Projected	%	Projected	
<b>Revenue And Other Financing Sources</b>								
<b>Revenue Limit Sources</b>								
Revenue Limit Sources	\$ 704,321		\$ 784,895		\$ 784,895		\$ 784,895	
Federal Revenues	\$ 10,182,940		\$ 5,177,310		\$ 5,177,310		\$ 5,177,310	
Other State Revenues	\$ 15,756,181		\$ 11,953,638		\$ 11,953,638		\$ 11,953,638	
Other Local Revenues	\$ 3,900,003		\$ 3,588,418		\$ 3,588,418		\$ 3,588,418	
Other Sources and Transfers In (Redevelopment Funds)	\$ -		\$ -		\$ -		\$ -	
<b>TOTAL REVENUES AND TRANSFERS IN</b>	\$ 30,543,445	-29.59%	\$ 21,504,261	0.00%	\$ 21,504,261	0.00%	\$ 21,504,261	
<b>Expenditures And Other Financing Uses</b>								
Certificated Salaries (1100, 1200, 1900)	\$ 13,262,793		\$ 10,175,856		\$ 10,575,856		\$ 10,975,856	
Classified Salaries (2100, 2200, 2400, 2900)	\$ 8,409,686		\$ 8,022,672		\$ 8,022,672		\$ 8,022,672	
Management Salaries (1300, 2300)	\$ 1,064,707		\$ 902,886		\$ 902,886		\$ 902,886	
Health and Welfare Benefits	\$ 7,619,405		\$ 7,355,431		\$ 7,355,431		\$ 7,355,431	
Books and Supplies	\$ 8,786,050		\$ 2,879,968		\$ 2,879,968		\$ 2,879,968	
Services, Other Operating Expenses	\$ 515,801		\$ 1,690,887		\$ 1,690,887		\$ 1,690,887	
Capital Outlay	\$ 143,795		\$ 2,903		\$ 2,903		\$ 2,903	
Other Outgo	\$ 860,715		\$ 847,442		\$ 847,442		\$ 847,442	
Direct Support/Indirect Costs	\$ 1,630,156		\$ 1,138,787		\$ 1,138,787		\$ 1,138,787	
Transfer Out	\$ 793,222		\$ 303,222		\$ 803,222		\$ 803,222	
<b>TOTAL EXPENSES AND TRANSFERS OUT</b>	\$ 43,086,330	-22.67%	\$ 33,320,054	2.70%	\$ 34,220,054	1.17%	\$ 34,620,054	
Contribution to Special Ed	\$ 8,269,520		\$ 8,402,032		\$ 8,802,032		\$ 9,202,032	
Contribution to Transportation	\$ 675,020		\$ 747,513		\$ 747,513		\$ 747,513	
Contribution to RRMA	\$ 3,165,946		\$ 2,556,906		\$ 3,135,602		\$ 3,188,577	
Contribution to GATE	\$ 9,878		\$ 15,958		\$ 15,958		\$ 15,958	
Contribution to Community Day School	\$ -		\$ 93,384		\$ 93,384		\$ 93,384	
Other Adjustments	\$ (32,826)		\$ -		\$ -		\$ -	
<b>Total</b>	\$ 12,087,538		\$ 11,815,793		\$ 12,794,489		\$ 13,247,464	
<b>Net Increase (Decrease) In Fund Balance</b>	\$ (455,347)		\$ -		\$ 78,696		\$ 131,671	
<b>Fund Balance</b>								
Beginning Fund Balance	\$ 4,676,634		\$ 4,221,287		\$ 4,221,287		\$ 4,155,620	
RRMA Set Aside							\$ 131,671	
Restricted Carryover (budget freeze)	\$ 4,221,287		\$ 4,221,287		\$ 4,155,620		\$ 4,023,949	

Chico Unified School District General Fund Multiyear Projections COMBINED						
2008-09 Budget As of June 18, 2008						
Description	2007-08	2008-09		2009-10		2010-11
	Yr End Revised	%	Proposed	%	Projected	Projected
<b>Revenue And Other Financing Sources</b>						
<b>Revenue Limit Sources</b>						
Revenue Limit Sources	\$ 72,360,563		\$ 71,571,057		\$ 74,414,316	\$ 75,796,288
Federal Revenues	\$ 10,501,821		\$ 5,177,310		\$ 5,177,310	\$ 5,177,310
Other State Revenues	\$ 21,880,465		\$ 17,782,006		\$ 17,918,933	\$ 17,977,025
Other Local Revenues	\$ 6,067,249		\$ 4,148,039		\$ 4,148,039	\$ 4,148,039
Other Sources and Transfers In (Redevelopment Funds)	\$ 1,900,170		\$ 1,907,090		\$ 1,944,512	\$ 1,982,682
<b>TOTAL REVENUES AND TRANSFERS IN</b>	<b>\$ 112,710,268</b>	<b>-10.76%</b>	<b>\$ 100,585,502</b>	<b>3.00%</b>	<b>\$ 103,603,110</b>	<b>\$ 105,081,344</b>
<b>Expenditures And Other Financing Uses</b>						
Certificated Salaries (1100, 1200, 1900)	\$ 49,930,810		\$ 46,173,363		\$ 47,278,363	\$ 48,590,738
Classified Salaries (2100, 2200, 2400, 2900)	\$ 15,645,982		\$ 14,977,034		\$ 15,124,126	\$ 15,274,160
Management Salaries (1300, 2300)	\$ 5,073,014		\$ 4,678,578		\$ 4,760,347	\$ 4,843,751
Health and Welfare Benefits	\$ 25,436,225		\$ 24,761,243		\$ 25,080,443	\$ 25,200,443
Books and Supplies	\$ 10,284,011		\$ 3,513,307		\$ 3,513,307	\$ 3,513,307
Services, Other Operating Expenses	\$ 5,255,524		\$ 6,239,458		\$ 6,254,458	\$ 6,354,458
Capital Outlay	\$ 257,542		\$ 8,019		\$ 8,019	\$ 8,019
Other Outgo	\$ 1,182,786		\$ 1,514,274		\$ 1,514,274	\$ 1,514,274
Direct Support/Indirect Costs	\$ (147,160)		\$ (144,238)		\$ (144,238)	\$ (144,238)
Transfer Out	\$ 1,158,482		\$ 630,982		\$ 1,130,982	\$ 1,130,982
<b>TOTAL EXPENSES AND TRANSFERS OUT</b>	<b>\$ 114,077,216</b>	<b>-10.28%</b>	<b>\$ 102,352,020</b>	<b>2.12%</b>	<b>\$ 104,520,081</b>	<b>\$ 106,285,894</b>
<b>Net Increase (Decrease) In Fund Balance</b>	<b>\$ (1,366,948)</b>		<b>\$ (1,766,518)</b>		<b>\$ (916,971)</b>	<b>\$ (1,204,550)</b>
<b>Fund Balance</b>						
Beginning Fund Balance	\$ 10,780,264		\$ 9,413,316		\$ 7,646,798	\$ 6,598,156
RRMA Set Aside					\$ 65,667	\$ 131,671
Ending Fund Balance	<b>\$ 9,413,316</b>		<b>\$ 7,646,798</b>		<b>\$ 6,598,156</b>	<b>\$ 5,261,936</b>

## **STAFFING, ADA & REVENUE LIMIT**

Regular Education  
Enrollment and Staffing  
2008-09 July 1 Budget

School Site	October 2007 Regular Education Enrollment	2007-08 Current Staffing	Projected October 2008 Regular Education Enrollment	2008-09 Projected Staffing
Chapman	316	17.00	304	15.00
Citrus	435	20.00	410	18.00
Cohasset	45	3.00	0	0.00
Forest Ranch	36	3.00	0	0.00
Emma Wilson	665	29.00	660	29.00
Hooker Oak K-8	440	20.00	438	18.00
John McManus	613	28.00	647	27.00
Little Chico Creek	563	24.00	592	25.00
Marigold	517	23.00	543	23.00
Neal Dow	445	20.00	469	19.00
Parkview	452	21.00	453	20.00
Rosedale	418	20.00	410	19.00
Shasta	600	26.00	632	26.00
Sierra View	576	25.00	588	24.00
"Overflow Teachers"				9.00
<b>ELEMENTARY SCHOOLS</b>	<b>6121</b>	<b>279.00</b>	<b>6146</b>	<b>272.00</b>
Chico Junior	668	24.40	602	20.60
Bidwell Junior	764	27.90	674	23.00
Marsh Junior	662	24.80	608	21.00
<b>JUNIOR HIGH SCHOOLS</b>	<b>2094</b>	<b>77.10</b>	<b>1884</b>	<b>64.60</b>
Chico Senior	1960	70.40	1860	63.80
Pleasant Valley	1933	70.84	1919	65.80
<b>COMPREHENSIVE REGULAR HIGH SCHOOLS</b>	<b>3893</b>	<b>141.24</b>	<b>3779</b>	<b>129.60</b>
<b>ALTERNATIVE SITES</b>				
Fairview Continuation School	252	14.60	260	12.48
Oakdale (Independent Study)	125	3.40	125	2.40
Academy for Change (Community Day School)	81	6.00	100	6.00
"Extra Section" Teachers (if needed, for secondary)				4.26
<b>TOTAL (NOT INCLUDING SPEC ED SDC)-----</b>	<b>12566</b>	<b>521.34</b>	<b>12294</b>	<b>491.34</b>
<b>REDUCTION IN STUDENTS AND TEACHERS-----</b>			<b>-272</b>	<b>-30</b>

- ⇒ Five Elementary Schools are in Program Improvement status (Chapman, Citrus, McManus, Parkview, Rosedale)
- ⇒ Chico Junior High School and Fairview Continuation School are also in Program Improvement status
- ⇒ For elementary sites, five of nine potential overflow teachers are already assigned to Citrus, Emma Wilson, Little Chico Creek, McManus and Sierra View. In addition, 4.26 FTE are built in as a staffing reserve for secondary school sites. If there is sufficient enrollment in August, these classrooms may be filled. The district is staffing tightly but is prepared to add if needed.
- ⇒ Junior High Schools in 2007-08 housed 160 6th grade students; in 2008-09 only Bidwell Junior is projected to have the program, with one class of 33
- ⇒ At Fairview the 9th grade students are served by 1.8 FTE of Pupil Retention Block Grant funds (Opportunity Funds), included
- ⇒ At Chapman Elementary School two extra teachers are funded by the Quality Education Investment Act (QEIA), included



Description	2007-08 Estimated Actuals			2008-09 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>ELEMENTARY</b>						
1. General Education			8,236.82	8,041.00	8,041.00	8,042.65
a. Kindergarten	816.64	816.64				
b. Grades One through Three	2,584.16	2,584.16				
c. Grades Four through Six	2,556.74	2,556.74				
d. Grades Seven and Eight	1,866.78	1,866.78				
e. Opportunity Schools and Full-day Opportunity Classes						
f. Home and Hospital	5.20	5.20				
g. Community Day School	12.57	12.57				
2. Special Education						
a. Special Day Class	245.67	245.67				
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	2.61	2.61				
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution						
3. TOTAL, ELEMENTARY	8,090.37	8,090.37	8,236.82	8,041.00	8,041.00	8,042.65
<b>HIGH SCHOOL</b>						
4. General Education			4,143.87	4,103.47	4,103.47	4,167.35
a. Grades Nine through Twelve	3,701.47	3,701.47				
b. Continuation Education	194.66	194.66				
c. Opportunity Schools and Full-day Opportunity Classes	14.59	14.59				
d. Home and Hospital	18.31	18.31				
e. Community Day School	53.55	67.43				
5. Special Education						
a. Special Day Class	165.80	165.80				
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	5.09	5.09				
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution						
6. TOTAL, HIGH SCHOOL	4,153.47	4,167.35	4,143.87	4,103.47	4,103.47	4,167.35
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools (E.C.1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary	4.12	4.12	1.54	4.12	4.12	4.12
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	4.12	4.12	1.54	4.12	4.12	4.12
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	12,247.96	12,261.84	12,382.23	12,148.59	12,148.59	12,214.12
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS						

Description	2007-08 Estimated Actuals			2008-09 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>CLASSES FOR ADULTS</b>						
13. Concurrently Enrolled Secondary Students						
14. Adults Enrolled, State Apportioned						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)	0.00	0.00	0.00	0.00	0.00	0.00
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	12,247.96	12,261.84	12,382.23	12,148.59	12,148.59	12,214.12
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY	66,750.00	66,750.00	66,750.00	66,750.00	66,750.00	
20. HIGH SCHOOL	54,934.00	54,934.00	54,934.00	54,934.00	54,934.00	
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	121,684.00	121,684.00	121,684.00	121,684.00	121,684.00	0.00
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
22. ELEMENTARY						
a. ADA for 5th & 6th Hours	24.64	24.64	24.64	24.64	24.64	24.64
b. Pupils Hours for 7th & 8th Hours	1,993.00	1,993.00	1,993.00	1,993.00	1,993.00	1,993.00
23. HIGH SCHOOL						
a. ADA for 5th & 6th Hours	103.05	103.05	103.05	103.05	103.05	103.05
b. Pupils Hours for 7th & 8th Hours	5,809.00	5,809.00	5,809.00	5,809.00	5,809.00	5,809.00
<b>CHARTER SCHOOLS</b>						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (E.C. 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters	476.00	476.00	476.00	526.00	526.00	526.00
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b and 25)	476.00	476.00	476.00	526.00	526.00	526.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS						

Description	Principal Appt. Software Data ID	2007-08 Estimated Actuals	2008-09 Budget
<b>BASE REVENUE LIMIT PER ADA</b>			
1. Base Revenue Limit per ADA (prior year)	0025	5,547.62	5,799.62
2. Inflation Increase	0041	252.00	329.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	5,799.62	6,128.62
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	5,799.62	6,128.62
b. Revenue Limit ADA	0033	12,382.23	12,214.12
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	71,812,228.75	74,855,700.11
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090	327,760.00	346,375.00
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0138	240,406.00	251,925.00
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	72,380,394.75	75,454,000.11
<b>DEFICIT CALCULATION</b>			
16. Deficit Factor	0281	1.00000	0.94643
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	72,380,394.75	71,411,929.32
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060	20,178.00	183,881.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	428,407.00	501,060.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(408,229.00)	(317,179.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	71,972,165.75	71,094,750.32

Description	Principal Appt. Software Data ID	2007-08 Estimated Actuals	2008-09 Budget
<b>REVENUE LIMIT PORTION OF LOCAL SOURCES</b>			
25. Property Taxes	0117	21,577,704.00	10,354,627.00
26. Miscellaneous Funds	0078		
27. Community Redevelopment Funds	0079		
28. Less: Charter Schools In-lieu Taxes	0124	947,724.00	700,848.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	20,629,980.00	9,653,779.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	51,342,185.75	61,440,971.32
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	0458	17,849.00	24,753.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention and Low STAR Score Programs	9003		
36. Apprenticeship Funding	9006		
37. Community Day School Additional Funding	9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0266/0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	0493		
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(17,849.00)	(24,753.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	51,324,336.75	61,416,218.32
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	51,324,336.75	

<b>OTHER NON REVENUE LIMIT ITEMS</b> (Should be recorded in Object 8311 beginning in 2007-08)			
45. Core Academic Program	9001		327,897.00
46. California High School Exit Exam	9002		268,338.00
47. Pupil Promotion and Retention and Low STAR Score Programs	9003		83,087.00
48. Apprenticeship Funding	9006		
49. Community Day School Additional Funding	9007		328,272.00

## **OUR SCHOOL SITES**

## **Chapman Elementary**

### Location:

1071 East 16<sup>th</sup> Street, Chico, CA 95928

### School Description:

Chapman is located on the southwest side of Chico in an older section of town and is adjacent to the 20<sup>th</sup> Street Community Park.

### School Facilities:

The original school was built in 1953. In 1989, the original section of the school was remodeled and as enrollment increased classrooms increase from 10 to 26, along with portables to accommodate Healthy Start, Even Start and Head Start programs.

### School Staff:

The projected enrollment for regular education, not including special day classes, next year is 304. The school anticipates having 15 fully credentialed, full-time equivalent (FTE) teachers, based on current loading standards for elementary schools.

In addition support staff include special education teachers, instructional aides, clerical, custodial and food services. Many of the support staff positions are categorically funded.

### Special Programs & Support Services:

Chapman provides a very extensive before and after school program. It conducts a 21<sup>st</sup> Century Learning/ASES Grant program for one and one-half hours each morning and three hours each day after school. Chapman also provides eight tutorial groups for reading before school and six for math after school. Chapman has a dual language Spanish Immersion Program for grades K-6. There are two special day classes and a resource specialist program. Chapman employs a licensed therapist one day a week through Northern Valley Catholic Social Services to provide student and family therapy on site. Also employed is a 30-hour a week counseling intern/parent liaison through the Parent Education Network. There is a child guidance associate working in the Primary Intervention Program 10 hours a week to provide one-on-one time to selected student K-3 with the goal of encouraging students to form strong school bonds.

### Computer Lab & Technology Resources:

Chapman has 172 instructional computers and 38 instructional laptops. 128 computers are located in classrooms, 8 in the library and 36 on rolling carts. Chapman has a part-time Library Media Specialist and a computer lab in the Library.

### Parent Involvement & Support:

Chapman School invites parents to join the Parent Teacher Association, and participate on the School Site council and/or the Language Advisory Committee. Parental involvement in classrooms, Awards assemblies, Art Week, and other school related activities is encouraged.

## **Citrus Elementary**

### Location:

1350 Citrus Avenue, Chico, CA 95926

### School Description:

Citrus is located in an older part of Chico, serving grades K-6. It is an ethnically and socio-economically diverse neighborhood.

### School Facilities:

Citrus, the oldest school in operation in the CUSD system, was built in 1936. Citrus was renovated during 1989, with central air conditioning and heating added. There is a library media center, counseling rooms, work room, a staff lunch room and 22 classrooms.

### School Staff:

The projected enrollment for regular education, not including special day classes, next year is 410. The school anticipates having 18 fully credentialed, full-time equivalent (FTE) teachers, based on current loading standards for elementary schools.

In addition support staff include special education teachers, instructional aides, clerical, custodial and food services. Many of the support staff positions are categorically funded.

### Special Programs & Support Services:

Citrus is a Title I school and receives federal funding which includes Title I, Title II, Title V, and breakfast and lunch programs. Parenting skills classes are offered throughout the year. The 21<sup>st</sup> Century Learning Community Grant provides before and after school programs for over 100 students. Citrus also offers tutoring programs, counseling services, English classes for adults, social work support, and summer remedial as well as enrichment programs, after school child care and extended music programs.

### Computer Lab & Technology Resources:

Citrus has two wireless computer labs. Each lab has 20 laptops. In addition, most classrooms have mini labs with 4-6 computers. In the library-media center there are an additional twelve computers.

### Parent Involvement & Support:

The Citrus PTA is comprised of parents and teachers working for student enrichment. The PTA sponsors Book Fairs, Family Reading Month, and monthly student recognitions. A major fundraiser is held annually to fund classroom field trips and school wide assemblies. The School Site Council is responsible for the direction and budgeting of special programs with funds received from federal and state.

## **Emma Wilson Elementary**

### Location:

1530 West 8<sup>th</sup> Avenue, Chico, CA 95926

### School Description:

Emma Wilson is located on the west side of Chico, serving children in grades K-6 from Chico's northwest quadrant as well as the surrounding neighborhood.

### School Facilities:

Emma Wilson was constructed in 1992-93. The facility houses 32 classes in 30 classrooms. During the late 90's a total of three portables were added. There is a library media center and a computer lab.

### School Staff:

The projected enrollment for regular education, not including special day classes, next year is 660. The school anticipates having 29 fully credentialed, full-time equivalent (FTE) teachers, based on current loading standards for elementary schools.

In addition support staff include special education teachers, instructional aides, clerical, custodial and food services. Many of the support staff positions are categorically funded.

### Special Programs & Support Services:

The school provides before and after school programs. Emma Wilson receives supplemental funding for the School Based Coordinated Program. In 2007-08 these supplemental funds supported extended library hours, instructional aides, grade level collaboration time, technology support, materials and supplies, and a parent liaison and support for English Learners. Federal income from Title II and Title V provided on-going funds for staff development and learning and innovative strategies. The school is in the process of creating a Fine Arts focus for the school which would integrate art instruction into the regular standards based curriculum. The school successfully piloted this program over the past year in the intermediate grades.

### Computer Lab & Technology Resources:

Within the Library Media Center is a computer lab supervised by two part-time computer techs. One works directly with the students and the other works to maintain the computers in the lab and in classrooms. There are 203 instructional computers and 22 instructional laptops – 132 are in classrooms, 30 in lab locations, 21 in the library and 20 on rolling carts.

### Parent Involvement & Support:

Parent involvement can occur through the School Site Council to develop the school plan, School Based Coordinated Program budget and other school activities. The Parent Teachers Association (PTA) is a strong and active organization, which sponsors a family reading program, the annual jog-a-thon fundraiser and many educational activities for students and families. The school promotes several family-oriented activities throughout the year.



## **Hooker Oak Elementary**

### Location:

1238 Arbutus Avenue, Chico, CA 95926

### School Description:

Hooker Oak is located in mid Chico. It has an Open Structured Classroom Program (OSC) – a district alternative program which serves pupils in grades K-8 from all over Chico. The twenty classes are self-contained and multi-aged. Instruction is delivered in an integrated, thematic strategy. Parent involvement is a key element.

### School Facilities:

Hooker Oak School was constructed in 1948; the third wing was added in 1958. In 1989 the main building received extensive reconstruction. The site includes six portables.

### School Staff:

The projected enrollment for regular education, not including special day classes, next year is 438. The school anticipates having 18 fully credentialed, full-time equivalent (FTE) teachers, based on current loading standards for K-8 schools.

In addition support staff include special education teachers, instructional aides, clerical, custodial and food services. Many of the support staff positions are categorically funded.

### Special Programs & Support Services:

Hooker Oak Open Structured Classroom is a distinguished program that meets Chico Unified School District's high academic standards and offers development of the whole child through a multi-aged, thematic-based learning environment specific to each student.

Hooker Oak receives supplemental funding for specific purposes: A School Based Coordinated Program budget (state funds) supports our school improvement effort. These monies pay for classroom aides, counseling, instructional materials, and staff development. The school receives Title I monies (federal funds). These funds are budgeted and monitored by the elected School Site Council. Active parent and student organizations also provide funds for Hooker Oak students.

### Computer Lab & Technology Resources:

Hooker Oak has 137 instructional computers and one instructional laptop – 105 are located in the classrooms, 21 in lab locations and 6 in the library. Students/computer ratios – 3.22:1.

### Parent Involvement & Support:

Parents are an integral component of Hooker Oak's educational program. Parents are encouraged to invest time in their child's classroom. This investment is written into the commitment agreement when students are enrolled in the Open Structured program. Hooker Oak has an OSC Parent Advisory Board and Parent Volunteer Coordinators. Representative parents are elected to serve on the School Site Council.

## **John McManus Elementary**

### Location:

988 East Avenue, Chico, CA 95926

### School Description:

McManus, providing for grades K-6, is located on the corner of East and North Avenues in the north part of Chico near business complexes and high-density housing, many of which are subsidized. About a third of the student population speaks English as their second language and over half qualifies for Free or Reduced Lunch.

### School Facilities:

McManus was built in 1955 with two classrooms, an office complex and a multipurpose room and has expanded to include 33 regular education classrooms, three special education classrooms, an ESL room and a computer lab, as well as a library and administration office wing. There are 14 portable classrooms.

### School Staff:

The projected enrollment for regular education, not including special day classes, next year is 647. The school anticipates having 27 fully credentialed, full-time equivalent (FTE) teachers, based on current loading standards for elementary schools.

In addition support staff include special education teachers, instructional aides, clerical, custodial and food services. Many of the support staff positions are categorically funded.

### Special Programs & Support Services:

McManus has a wide range of support services for students and families. Funds are received through the Title I Program, which provide support personnel, as well as instructional materials to support student learning. The School Based Coordinated Program provides funds, which are spent on classroom aides, computer techs and a library aide. McManus offers an extensive before/after school tutoring program, counseling services, parenting programs, summer school, after school child care, extended music program, computer lab program and Student Leadership programs.

### Computer Lab & Technology Resources:

McManus has 308 instructional computers and 31 instructional laptops – 227 are in the classrooms, 37 in lab locations, 7 in the library and 20 on rolling carts, as well as in the office and workroom.

### Parent Involvement & Support:

Parents are encouraged to become involved in their child's education by participating in a variety of activities at school, ranging from classroom volunteer, PTA, or becoming a School Site Council Parent Rep. Parents are strongly encouraged to attend Back to School Night, Parent Teacher Conferences, Open House and various Award Assemblies. Parents are kept informed through the weekly school bulletin, translated into three languages, and through the school website. Parents are asked to monitor and accept an active role in their child's homework.

## **Little Chico Creek Elementary**

### Location:

2090 Amanda Way, Chico, CA 95928

### School Description:

Little Chico Creek (LCC) is located on the east side of Chico. Little Chico Creek has 583 students in a traditional school program serving grades K-6.

### School Facilities:

Little Chico Creek School was completed in 1991. It was the first new school built in Chico since 1965. The facility contains twenty-four K-6 classrooms, a Resource Specialist classroom, a Title I Resource classroom, a Special Day Class classroom, a library, a multipurpose room, a computer lab and an administration building. All rooms are heated and air-conditioned. The campus is 10.5 acres with a large playground area and is enclosed with a perimeter fence.

### School Staff:

The projected enrollment for regular education, not including special day classes, next year is 592. The school anticipates having 25 fully credentialed, full-time equivalent (FTE) teachers, based on current loading standards for elementary schools.

In addition support staff include special education teachers, instructional aides, clerical, custodial and food services. Many of the support staff positions are categorically funded.

### Special Programs & Support Services:

Little Chico Creek Elementary School receives supplemental funding from several sources. A School Based Coordinated Program budget supports school improvement efforts and is overseen by an LCC parent elected School Site Council. The Title I budget provides extra services and materials for students who are identified by test scores as needing extra help in language arts and math. Approximately 80% of the School Based Program funds and the Title I funds are being used to fund a reading specialist teacher and two instructional aides who provide extra academic support for students. The Title V budget is used to purchase library books and media materials. Title II funds are used to provide additional professional training for teachers in the areas of curriculum and instructional strategies.

### Computer Lab & Technology Resources:

LCC has a student-per-computer ratio of 3.69 in each classroom. The computer lab houses 35 computers and our GenYes Program maintains a roving cart with 20 laptops, as well as technological assistance.

### Parent Involvement & Support:

Little Chico Creek school parents have a multitude of opportunities to become involved in our school. Parents may serve on our School Site Council, School Safety Team, School Advisory Committee, or participate in the many PTA sponsored activities throughout the year. Parents are also able to participate in Back to School Night, Open House, Carnival Night, volunteer to assist in the classroom or drive on a field trip, Second Step parent training, parenting class, Family Math Night, Book and Blanket Night and a myriad of classroom and school-wide student performances. Little Chico Creek teachers communicate regularly with parents in an effort to keep parents informed and involved. Please contact the main office for more information.

## **Marigold Elementary**

### Location:

2446 Marigold Avenue, Chico, CA 95926

### School Description:

Marigold serves families in the northeast area of Chico. The school is in close proximity to businesses and commercial centers as well as many apartment complexes and single-family homes. Marigold is next to Pleasant Valley High School and Loma Vista School (a special education facility).

### School Facilities:

Marigold was built in 1960 to house approximately 200 students. Since then, twelve relocatable classrooms have been added. Although there have been several improvements to the facility over the years (roofing, HVAC, parking and playground), Marigold has not participated in the school modernization program.

### School Staff:

The projected enrollment for regular education, not including special day classes, next year is 543. The school anticipates having 23 fully credentialed, full-time equivalent (FTE) teachers, based on current loading standards for elementary schools.

In addition support staff include special education teachers, instructional aides, clerical, custodial and food services. Many of the support staff positions are categorically funded.

### Special Programs & Support Services:

Marigold houses, in addition to the regular program, the CUSD Gifted and Talented Education program which consists of self-contained third, fourth, fifth and sixth grade classes and a pull-out GATE classroom. Marigold has a strong mainstreaming and integration program with Loma Vista and an effective student aide program with Pleasant Valley High School. A resource specialist program and a special day class serve the learning handicapped students. The Chico Area Recreation District operates an after-school program in the multi-purpose room.

### Computer Lab & Technology Resources:

The school has a large local area computer network and several programs such as Accelerated Reader and Star Math. Internet access is obtained through a T-1 line to the District Office. There is no dedicated computer lab, but there are over 150 networked computers in classrooms and the library.

### Parent Involvement & Support:

Parent involvement and support at Marigold are high, with many parents serving as parent volunteers in classrooms and on field trips. An active PTA provides support in many ways, with effort directed toward raising money for school improvements and getting the school community together for social activities. The Marigold PTA sponsors periodic parenting skills classes in the evenings.

## **Neal Dow Elementary**

### Location:

1420 Neal Dow Avenue, Chico, CA 95926

### School Description:

Neal Dow School is located on the east side of Chico, serving children from Chico's northwest quadrant.

### School Facilities:

Neal Dow was built in 1964. The school has 20 regular K-6 classrooms, a portable which houses the Special Day class and Speech, a multipurpose room, and a resource room. The office and staff workspaces were remodeled in 1990.

### School Staff:

The projected enrollment for regular education, not including special day classes, next year is 469. The school anticipates having 19 fully credentialed, full-time equivalent (FTE) teachers, based on current loading standards for elementary schools.

In addition support staff include special education teachers, instructional aides, clerical, custodial and food services. Many of the support staff positions are categorically funded.

### Special Programs & Support Services:

Neal Dow received supplemental funding for specific programs. A school based coordinate program budget supports the school improvement effort, and is budgeted by the School Site Council. The major portion pays for classroom instructional aides. Title VI has been used to purchase media materials.

### Computer Lab & Technology Resources:

Through fundraising, the school has a servicer and computers, TV's, VCR's, overheads, phones and internet access in every classroom. A school broadcast, KNDN, is aired each 5-day week of the school year. Ever 6<sup>th</sup> grader is a crew member at least three times during the year.

### Parent Involvement & Support:

Parent and community involvement is a hallmark of Neal Dow. A parent-friendly environment enables the school to gather great enrichment resources

## **Parkview Elementary**

### Location:

1770 East 8<sup>th</sup> Street, Chico, CA 95928

### School Description:

Parkview is a multi-ethnic school located on the east side of Chico. It has a K-6 program and houses 480 students.

### School Facilities:

Parkview was built in 1953. It currently has nineteen classrooms and eight relocatable classrooms, a Library, Multipurpose Room/Cafeteria, and a Healthy Start building.

### School Staff:

The projected enrollment for regular education, not including special day classes, next year is 453. The school anticipates having 20 fully credentialed, full-time equivalent (FTE) teachers, based on current loading standards for elementary schools.

In addition support staff include special education teachers, instructional aides, clerical, custodial and food services. Many of the support staff positions are categorically funded.

### Special Programs & Support Services:

Parkview houses two educational programs designed to meet the diversified needs of its student population. These programs are a Two-Way Spanish Immersion and a Neighborhood program. The school is part of the State School Based Coordinated Program. Parkview received state and federal funding, including Title I, Title II, Title VI, EIA/Limited English, and Nutrition Services. Parkview's school site council budgeted funds to provide social skills discussion groups for students in need and they have been awarded an Early Mental Health Initiative grant to support healthy play training for staff.

### Computer Lab & Technology Resources:

Through the Federal ERate program, an on-site technology wiring upgrade will be put in place. All students at Parkview have access to computers in their classrooms and a thirty-seven station networked PC computer lab. A computer technician maintains the computer hardware and software throughout the school. All classrooms are networked to the internet and have curriculum based programs for student use.

### Parent Involvement & Support:

Parents at Parkview are encouraged to participate in many activities including: Parent Teacher Organization, volunteering in classes the English Learner Advisory Committee or our School Site Council. A bi-cultural bi-literate liaison, the principal and teachers coordinate these activities as well as linking families to community services and resources. Ideas and suggestions are solicited yearly through a parent survey.

## **Rosedale Elementary**

### Location:

100 Oak Street, Chico, CA 95928

### School Description:

Rosedale is located on the west side of Chico. The school is in close proximity to many businesses, commercial centers, and CSU, Chico. Rosedale serves students K-6.

### School Facilities:

Rosedale was built in 1953 with its original courtyard classrooms. Current renovations to the school include new tile and carpet in the library and new tile in the office and one classroom. The campus has 27 classrooms. There is a library and athletic facilities, including a multipurpose room, four outside basketball courts, two softball fields and play apparatus.

### School Staff:

The projected enrollment for regular education, not including special day classes, next year is 410. The school anticipates having 19 fully credentialed, full-time equivalent (FTE) teachers, based on current loading standards for elementary schools.

In addition support staff include special education teachers, instructional aides, clerical, custodial and food services. Many of the support staff positions are categorically funded.

### Special Programs & Support Services:

Rosedale has Two Way Spanish Language Immersion, Title I Resource, Fine Arts, Intervention programs, and Enrichment programs. The district Day Treatment class the CUSD Home Independent K-6 program are housed on the Rosedale campus. The campus has a before and after school program in collaboration with Chico Area Recreational District (CARD).

### Computer Lab & Technology Resources:

The school library is fully computerized. There are 1.98 students per computer.

### Parent Involvement & Support:

Parents have many opportunities for involvement in school programs. There are parent volunteers who assist teachers in the classroom, as well as those who assist in outside projects, such as field trip supervision. Parent input is sought through School Site Council/Bilingual Advisory Committee, and PTA. Staff on committees oversees parent invitations to school activities such as family Literacy Nights, and monthly Award Assemblies. Parents are also invited monthly to a before-school reading program. Title I Program informational meetings are held annually. Parent conferences are also a key to excellent communication and contact. Bi-monthly school newsletters are sent home in English and Spanish.

## **Shasta Elementary**

### Location:

169 Leora Court, Chico, CA 95928

### School Description:

Shasta is located at the north end of Chico, serving the rural/residential community between Commercial Avenue and the Butte County line. Shasta serves grades K-6.

### School Facilities:

There has been a school on the current Shasta School site since 1870. Shasta Union School was opened in 1924. The current design of Shasta School was stated in 1963. A number of other classrooms and relocatables have been added over the years. Currently, there are 625 students housed in 24 regular classrooms, along with a Learning Center, Communication Handicapped Special Day classroom, and a school library.

### School Staff:

The projected enrollment for regular education, not including special day classes, next year is 632. The school anticipates having 26 fully credentialed, full-time equivalent (FTE) teachers, based on current loading standards for elementary schools.

In addition support staff include special education teachers, instructional aides, clerical, custodial and food services. Many of the support staff positions are categorically funded.

### Special Programs & Support Services:

The Learning Center and Communication Handicapped Special Day provides services to students needing extra help.

### Computer Lab & Technology Resources:

Shasta has 193 instructional computers and 24 instructional laptops. 158 of these computers are located in classrooms, 3 in the library and 30 on rolling carts.

### Parent Involvement & Support:

Parent involvement and support at Shasta are high, with many parents serving as parent volunteers in classrooms and on field trips. An active PTO provides support in many ways, with effort directed toward getting the school community together for social activities. Grandparents Day and the Farmers Dinner are annual events which draw parents and community members.



## **Sierra View Elementary**

### Location:

1598 Hooker Oak Avenue, Chico, CA 95926

### School Description:

Sierra View is on a nine-acre campus located on tree-lined streets at the corner of Madrone and Hooker Oak Avenues in a quiet residential area on the east side of Chico.

### School Facilities:

Sierra View was built in 1953, expanded in 1956 and again in 1989. There are 27 classrooms, 8 of which are portable. A special education classroom is located on campus. Extensive renovations occurred in 1992.

### School Staff:

The projected enrollment for regular education, not including special day classes, next year is 588. The school anticipates having 24 fully credentialed, full-time equivalent (FTE) teachers, based on current loading standards for elementary schools.

In addition support staff include special education teachers, instructional aides, clerical, custodial and food services. Many of the support staff positions are categorically funded.

### Special Programs & Support Services:

Volunteers and paid Parent Aides provide one-on-one and small group intervention programs (Book Buddies and Read Naturally). The PIP and Second Step personnel provide on-going support for students in social skills development.

### Computer Lab & Technology Resources:

There is a computer lab on campus with 30 new personal computers.

### Parent Involvement & Support:

The parent community at Sierra View School is a key factor to student success. Support for programs is given by the PTA, Academics Plus Parent Advisory Board and the School Site Council. Parent volunteers make up an important part of the daily population.

## **Bidwell Junior High School**

### Location:

2376 North Avenue, Chico, CA 95926

### School Description:

Bidwell Junior High School is a comprehensive middle school serving students in grades 6-8. Bidwell is located on the east side of Chico and serves students from Cohasset, Shasta, John McManus, Marigold and Neal Dow elementary schools.

### School Facilities:

BJHS was constructed in 1958. Additional classrooms and a gymnasium were added in 1966-67. The exterior of the school was painted in 1996. The interior of the gym was last painted in 2006. The school has 40 classrooms, a multipurpose room, a cafeteria, a library, a greenhouse, along with a gym with locker rooms and an administration building. The campus sits on 19.2 acres, which includes grass playing fields and blacktopped/surfaced basketball and activity courts.

### School Staff:

The projected enrollment for regular education, not including special day classes, next year is 674. The school anticipates having 23 fully credentialed, full-time equivalent (FTE) teachers, based on current loading standards for junior high schools.

In addition support staff include special education teachers, instructional aides, clerical, custodial and food services. Many of the support staff positions are categorically funded.

### Special Programs & Support Services:

The community and business/school partnerships are active and support at Bidwell. Local merchants support activities throughout the year.

### Computer Lab & Technology Resources:

Bidwell has 202 computers; 115 in the classrooms. 39 in lab locations and 48 in the library.

### Parent Involvement & Support:

Bidwell is very fortunate to have an active and supportive Parent Teacher Association. In addition to providing support at evening activities, the PTA provides volunteers for the classroom and the various offices. Parents are invited to attend a class with their child(ren) throughout the year. Parents volunteer as chaperones for dances, events, and classroom activities.

## **Chico Junior High School**

### Location:

280 Memorial Way, Chico, CA 95926

### School Description:

CJHS is located close to downtown Chico, serving grades 7-8. It serves students who reside in the southwest Chico area. The following elementary schools are feeder schools for CJHS: Emma Wilson, Neal Dow, Parkview and Rosedale.

### School Facilities:

Chico Jr. was built in 1953. The school received major remodeling in 2000, including asbestos eradication, flooring replacement, phones, air conditioning, cabinets and internal/external painting. Additionally, roofs were repaired, a new public address system and bathroom updates were done in 2001. A gym remodel project, along with new bathrooms outside of the gym in 2007. There are 36 classrooms.

### School Staff:

The projected enrollment for regular education, not including special day classes, next year is 602. The school anticipates having 20.6 fully credentialed, full-time equivalent (FTE) teachers, based on current loading standards for junior high schools.

In addition support staff include special education teachers, instructional aides, clerical, custodial and food services. Many of the support staff positions are categorically funded.

### Special Programs & Support Services:

A semester class is available for activities in Outdoor Adventures. A year-long class provides activities and instruction in ITECH. Student Government and Publications engage students in leadership and writing. Visual and performing arts programs include drama, beginning and advanced art, and award winning vocal and instrumental groups. CJHS received supplemental funding for school improvement. Title I funds were used to hire instructional aides, buy instructional materials and establish staff development activities. Title VI money was used to purchase library books and other instructional materials for students.

### Computer Lab & Technology Resources:

The school has 343 instructional computers and 101 instructional laptops – 152 in classrooms, 64 in computer labs, 78 on four computer carts and 17 in the library, as well as administration, MPR and PE. The school has its own student-run television station, its own movie theatre, and technology in every classroom.

### Parent Involvement & Support:

CJHS has an active Parent Teacher Student Association (PTSA), School Site Council/Safety Committee, English Language Advisory Council, and parent volunteer participation.

## **Marsh Junior High School**

### Location:

2253 Humboldt Road, Chico, CA 95928

### School Description:

MJHS is located in the southeast section of Chico. It serves students who reside in areas that serve Little Chico Creek, Parkview, Sierra View and Chapman elementary schools. Marsh enrolls students in graded 7-8.

### School Facilities:

Marsh is the newest school, opening its doors in 1999. While all the buildings in the original design have yet to be completed, most the campus is new and fully functional. Currently, there are 30 classrooms, library, administration building, and a portable cafeteria/multi-purpose room. A gymnasium was completed in 2003.

### School Staff:

The projected enrollment for regular education, not including special day classes, next year is 608. The school anticipates having 21 fully credentialed, full-time equivalent (FTE) teachers, based on current loading standards for junior high schools.

In addition support staff include special education teachers, instructional aides, clerical, custodial and food services. Many of the support staff positions are categorically funded.

### Special Programs & Support Services:

Some of the programs at Marsh are: Peer-Tutoring, Peer-Helpers (counseling), Conflict Resolution, After School Intramural, Response to Harassment, Crisis Counselor, participation in the Serious Habitual Offenders program, Youth Offender Diversion program, group counseling, Student Outreach Services and Saturday School. All of these programs are aimed at intervention and redirection.

### Computer Lab & Technology Resources:

The campus is superior for technology; the equipment is state of the art; the computer labs are exceptional, boasting both PCs and Macintosh computers, a video editing lab, Smart Board technology, and a television station. There are 210 computers – 75 in the classrooms, 47 in labs, 31 in the library and 34 laptop computers on rolling carts.

### Parent Involvement & Support:

Marsh's parent involvement is extensive. The emphasis is on getting parents to assist with the academic and social programs that exist in a child's typical school day. Parents fill out a survey at the beginning of the year that shares their interests, talents, and willingness to assist at school. Parents help with field trips, clubs, dances, athletics, and school productions. Marsh Jr. has an active Parent Teacher Student Organization, School Site Council, a parent run sports program, as well as high levels of parent volunteer participation.

## **Chico High School**

### Location:

901 Esplanade, Chico, CA 95926

### School Description:

Chico High School is located close to downtown Chico. Established in 1902, it is a four-year comprehensive high school serving grades 9-12.

### School Facilities:

CHS houses approximately 2,000 students in 60 permanent classrooms and 17 portables. The portables will be replaced by permanent classrooms by 2010. The gym, locker rooms, and PE Department were modernized in 2002. In 2003, the performing arts and music rooms, as well as B, C, and H classrooms, were remodeled. The art, agriculture, science and I-Tech wings were remodeled in 2004.

### School Staff:

The projected enrollment for regular education, not including special day classes, next year is 1,860. The school anticipates having 63.8 fully credentialed, full-time equivalent (FTE) teachers, based on current loading standards for high schools.

In addition support staff include special education teachers, instructional aides, clerical, custodial and food services. Many of the support staff positions are categorically funded.

### Special Programs & Support Services:

CHS has four Smaller Learning Communities (SLCs) which offer students a chance to explore specific interests outside of a traditional program or address specific needs in greater depth, with a smaller group of students and teachers. CHS has a variety of programs and supplemental services that are provided through categorical funds: Career Center, school aides, Read 180, MESA, High Point, Peer Medication and safe schools.

### Computer Lab & Technology Resources:

CHS maintains thirteen computer labs (of five or more computers), and has approximately 480 computers school wide. All computers are connected by a fiber optic local area network with the World Wide Web. The school library has won numerous awards from the California School Library Association, and was commended in the school's WASC report for providing "exemplary curricular support using technology for research, access and instruction."

### Parent Involvement & Support:

Parents actively participate in the decision-making process through committees, including School Site Council, Parent Teacher Student Association (PTSA), Administrative Council, Ag Advisory Council, Chico High West Advisory Board and the ACT Parent Advisory Board. Parents also support the school by participating in athletic and music booster groups, and by working as instructional aides.

## **Pleasant Valley High School**

### Location:

1475 East Avenue, Chico, CA 95926

### School Description:

Pleasant Valley High School is a four-year comprehensive high school located in the northeast area of Chico. It is close to business and commercial centers surrounded by apartments and single family homes. PVHS is located next to an elementary school, Marigold, and a special education facility, Loma Vista.

### School Facilities:

PVHS houses approximately 2,000 students in 55 permanent classrooms and 28 interim relocatables. It was built in 1966 with additions in 1972, 1975, 1980, 1994 and 1999. The campus includes a modern library, and science and English buildings that were constructed in the last 10 years. Construction will commence this summer on a Performing Arts Center.

### School Staff:

The projected enrollment for regular education, not including special day classes, next year is 1,919. The school anticipates having 65.8 fully credentialed, full-time equivalent (FTE) teachers, based on current loading standards for high schools.

In addition support staff include special education teachers, instructional aides, clerical, custodial and food services. Many of the support staff positions are categorically funded.

### Special Programs & Support Services:

Pleasant Valley High School provides special education, English Language Learner, and Below Basic Reader support services. Severely Handicapped support, as well as transitional program support, is provided for students that have IEP's for that support. Ninth grade students reading below basic on STAR testing are provided additional instruction in a READ 180 curriculum.

### Computer Lab & Technology Resources:

PVHS has 500 computers – 145 in the classroom, 235 in lab locations and 120 in the library.

### Parent Involvement & Support:

Parents are encouraged to participate in school life. There are four parent representatives on the School Site Council. There is also a Parent Teacher Student Association. Parents are invited to attend both meetings. For parents of English learners, there is an EL Advisory Committee. Parents also comprise various booster organizations on campus. A sports booster and music booster group meet regularly.

## **Loma Vista School**

### Location:

2404 Marigold Avenue, Chico, CA 95926

### School Description:

Loma Vista is provides for students with a variety of disabilities. It primarily houses pre-school programs for children with identified disabilities ages 3-5 years, but also serves up to age 21.

### School Facilities:

There are six preschool classrooms and two classrooms for students with moderate to severe disabilities. In addition to the classrooms, there are speech rooms, therapy rooms, a multipurpose room and recreational areas.

### School Staff:

The number of teachers assigned to the school with a full credential is eight. Aiding in the support of all students are a 1.0 FTE library media teacher, a 1.0 FTE psychologist, a fulltime nurse and three speech/language/hearing specialist. Other support services include instructional aides, resource specialist, speech therapist and various university and community organization representatives.

### Special Programs & Support Services:

Students identified for needing supplemental services are provided such services in accordance with Special Education policies and procedures. The district, as outlined in each student's IEP, provides Designed Instructional Support services. These services can include physical therapy, occupational therapy, speech and language, and adapted physical education. Other support services provided from the local BCOE SELPA are: program specialist in the area of behavior management, autism, and assistive technology.

### Computer Lab & Technology Resources:

Loma Vista has 10 instructional computers and one instructional laptop – all in classroom locations.

### Parent Involvement & Support:

Loma Vista School encourages parents to volunteer in our classrooms to assist our staff with the education of their children. All classrooms have parent volunteers that assist at centers times and/or with the making of educational materials and monitoring of students on field trips. Parents are active in supporting fundraiser, school ceremonies, and school projects. In addition to regular school events such as music, back to school night, open house, parent conferences, holiday programs, etc., parents are encouraged to participate in the Community Advisory Committee, parent training programs and various support groups. Parents are elected to the School Site Council which guides the school, determining budget expenditures, school safety committee and reviewing the school site plan. Due to the nature of the IEP process or students identified as needing special education services, parents are actively involved in the development and oversight of their child's educational program.

## **Fair View Continuation High School**

### Location:

290 East Avenue, Chico, CA 95926

### School Description:

Fair View High School is the only continuation school within Chico Unified School District. It is located in the north section of the district. It serves students 15-18 years of age.

### School Facilities:

FVHS was established in 1968 and was housed at the Silver Dollar Fair Grounds. The school was moved to 102 West 11<sup>th</sup> Street in the fall of 1975 where it remained until 2005 when it moved to its present site. It houses approximately 260 students and is one of about only 500 continuation high schools in the state. The school contains 13 permanent classrooms, four portables and the Child Care Center.

### School Staff:

The projected enrollment for regular education, not including special day classes, next year is 260. The school anticipates having 12.48 fully credentialed, full-time equivalent (FTE) teachers, based on current loading standards for high schools.

In addition support staff include special education teachers, instructional aides, clerical, custodial and food services. Many of the support staff positions are categorically funded.

### Special Programs & Support Services:

The campus is open from 7:30 am to 5:00 pm with supervision. In 2007-08 an after school program was added to this site funded from a 21<sup>st</sup> Century Grant.

### Computer Lab & Technology Resources:

FVHS has approximately 125 instructional computers – 93 in the classrooms, and 30 in lab locations.

### Parent Involvement & Support:

Students work closely with many organizations, such as Soroptimist and Rotary, to enhance Fair View's positive reputation within the community. Parents are involved in the School Site Council and assist with school activities.



## **Academy for Change**

### Location:

2412 Cohasset Road, Chico, CA 95926

### School Description:

Academy for Change is the community day school serving grades 7-12 at Chico Unified School District. It is located on the North side of Chico, near Highway 99. Students are referred to AFC because of an expulsion at another school, by a probation officer or judge, or by the Student Attendance Review Board for habitual truancy.

### School Facilities:

AFC moved to its present site May 22, 2006. Extensive remodeling and renovations were done to the entire school prior to the move. The facility currently houses 100+ students in seven classrooms.

### School Staff:

The projected enrollment for regular education, not including special day classes, next year is 100. The school anticipates having six full-time equivalent (FTE) fully credentialed teachers based on current loading standards for grades 7-12. There will be five teachers working at \$120% with no prep time.

In addition support staff include special education teachers, instructional aides, clerical, custodial and food services. Many of the support staff positions are categorically funded.

### Special Programs & Support Services:

School psychologist and speech therapist; community based organizations such as the Boys & Girls Club and other community service organizations; classes to assist specific groups of students, such as the Young Women's Group, anger management counseling and the substance awareness class; CSU, Chico physical education mentors/teachers program; and an after-school program.

### Computer Lab & Technology Resources:

AFC has 57 instructional computers and one instructional laptop – all located in classrooms.

## **Oakdale School**

### Location:

2376 North Avenue, Room 101, Chico, CA 9592

### School Description:

Oakdale is an Independent Study School serving K-12 students. It was created in 2001 and is accredited through 2008 with the next review pending. The school services a diverse student population.

### School Facilities:

Oakdale is located on two sites. Grades K-6 are operated out of a classroom at Rosedale Elementary School and grades 7-12 are located on the Bidwell Junior High School campus with three classrooms and an office.

### School Staff:

The number of students participating in Independent Study determines the number of teachers needed to provide support. The district is required by Education Code to maintain a ratio of students to fully credentialed teaching staff that is similar to the ratio of students to teachers across the district.

For 2008-09 the district is anticipating that 125 students will be enrolled in the program.

The determination of the number of teachers needed is based on average daily attendance (ADA) being earned in the program in the current year rather than on pure enrollment.

In general the program is staffed using 35 students enrolled per teacher.

The program is expected to have 4 teachers, some of whom are part time, next year. A total of 2.4 full time equivalent (FTE) teachers and one teaching administrator are proposed in the initial budget. If enrollment goes up (or down) the staffing will be adjusted accordingly.

### Technology Resources:

Both sites have internet access and the program has 26 computers available for student use.

### Parent Involvement and Support:

Parents are encouraged to become involved with different school activities, including the School Site Council, field trips, get-togethers, career and post secondary school planning, and promotion and graduation exercises. Due to the nature of independent study all parents are expected to support the students with supplemental academic assistance. Parent support is an integral part of very independent study student contract.

## **SPECIAL EDUCATION PROGRAM**

**Special Education**  
**Resource Codes: 6500-6505, 7240**

The District's special education staff is dedicated to providing specially designed instruction to meet the unique needs of each student with a disability in the least restrictive environment. The Individual Education Program for each qualified student with a disability is specifically designed for the student and is reasonably calculated to enable the child to receive educational benefits (e.g. achieving passing marks and grade advancement). As required by federal and state laws, the District provides special education services to approximately 1,500 students from ages 3 to 22 years.

The District currently provides special education services to approximately 11% of the students enrolled in the District.

The budget for Special Education includes the increasing cost of meeting the needs of special education students of preschool age through age twenty two. Chico Unified School District has an identified population of special needs students. As of June 3, 2008:

- ✓ 779 of our students are served by 34.6 resource teachers; these students receive supplementary educational services
- ✓ 262 of our students are served by 16 mild/moderate special day class teachers; these students spend more than half of their school day in classrooms designed for their unique needs; all of our special day class students are mainstreamed for some part of their day into regular school activities
- ✓ 338 of our students are served by 33 moderate/severe special day class teachers; these students spend more than half of their school day in classrooms designed for their unique needs; many of these students are mainstreamed for some part of their day into regular school activities
- ✓ 730 of our students receive services such as adaptive physical education (55), speech therapy (649), specialized counseling (26), etc. provided by 17 specialists
- ✓ 343 of our special education students are transported to programs within our district as a result of their Individual Education Plan (IEP)

The cost of providing these services is \$9 million dollars more than what is provided to the district for special education costs, and remains a program supported by the unrestricted side of the general fund.

### Staffing

Director	1.00
Principal	1.00
Assistant Principal	.50
Teachers	93.87
Instructional Aides and Clerical Support	152.30
Transportation Coordinators	1.50
Driver Trainer/Instructor	1.00
Transportation-Clerical Support	.50
Transportation-Special Education Aides	3.00
Mechanics	1.75
Drivers	14.22
Total Full Time Equivalents (FTE)	270.64

### Special Education incl SPED Transportation (Resources 6600 – 6505, 7240)

Certificated Salaries	\$ 5,414,778
Classified Salaries	\$ 5,066,399
Employee Benefits	\$ 4,232,420
Books and Supplies	\$ 199,778
Services	\$ 510,764
Tuition/Indirect Costs	\$ 1,348,063
<b>TOTAL</b>	<b>\$ 16,772,202</b>

## **CATEGORICAL FUNDING**

**Community Day School – Academy for Change**  
**Resource Code: 2430**

Community day schools are operated by school districts and county offices of education. Community day schools serve mandatorily and other expelled students, students referred by a School Attendance Review Board, and other high-risk youths. The 360-minute minimum instructional day includes academic programs that provide challenging curriculum and individual attention to student learning modalities and abilities. Community day school programs also focus on the development of pro-social skills and student self-esteem and resiliency. Community day schools are intended to have low student-teacher ratios. Students benefit from learning support services that include school counselors and psychologists, academic and vocational counselors, and pupil discipline personnel. Students also receive collaborative services from county offices of education, law enforcement, probation, and human services agency personnel who work with at-risk youth. Community day schools are supported by supplemental apportionment for community day school attendance, in addition to base revenue funding.

<b>BEGINNING BALANCE</b>		
<b>INCOME</b>		
Revenue Limit	\$	486,548
Federal Revenues		
State Revenues	\$	328,272
Local Revenues		
<b>TOTAL</b> -----	\$	814,820
<b>EXPENSES</b>		
Certificated Salaries	\$	380,000
Classified Salaries	\$	145,000
Employee Benefits	\$	219,707
Books & Supplies	\$	3,897
Services	\$	159,600
Capital Outlay		
Direct and Indirect Support		
Costs		
Other Uses		
<b>TOTAL</b> -----	\$	908,204
<b>Encroachment to</b>		
<b>Unrestricted</b>	\$	93,384
<b>PROJECTED ENDING</b>		
<b>BALANCE</b>	\$	-

CUSD's community day school, Academy for Change (AFC), was established to provide a more suitable educational setting for students having difficulty meeting the academic, social and behavioral standards necessary to be successful in a traditional school setting. The focus for Academy for Change is to identify, evaluate and build upon student strengths and assets. Staff will work with each student to develop an individual plan to build on areas of strength and to remediate areas of need with staff support. Transition plans will be developed to allow the students to return to the traditional educational program and/or remain in an alternative educational setting. The staff and students will develop a transition plan and timeline for a phase-in schedule back to a traditional program setting. The transition plan will be monitored and evaluated on a regular basis to check progress on the transition. Modifications and adjustments to the plan will be made as needed.

The students being served in Academy for Change (grades 7-12) are those who are on mandatory expulsion or non-mandatory expulsion from Chico Unified School District. Students may also be placed in AFC by Probation referral, SARF referral or by the District Student Assistance Team. Academy for Change provides an additional educational option for students who have been unsuccessful in the regular school environment and who may be at risk of dropping out and/or expulsion. AFC will provide smaller, less distracting learning environments with more individual attention and greater supervision.

Chico Unified has established a good working relationship with the Probation Department and SARF. These two agencies, along with the District Student Assistance Team, meet as needed to discuss student placement and student need before AFC placement is considered.

**Title I, Part A—Improving the Academic Achievement of the Disadvantaged**  
**Resource Code: 3010**

Title I is a federal categorical program contained in the Consolidated Application. Title I ensures that all children have a fair, equal, and significant opportunity to obtain a high-quality education and reach, at a minimum, proficiency on State Academic Achievement Standards and State Academic Assessments. Title I is to be used to support supplemental programs and activities that are a part of the *Single Plan for Student Achievement* (SPSA) for academic support in the areas of English/language arts and mathematics. Title I is part of the No Child Left Behind Act (NCLB). NCLB requires that a portion of the Title I allocation is set aside for the following purposes:

No Child Left Behind Act  
     School Choice Transportation  
     Supplemental Education Services  
     Program Improvement  
     Professional Development  
     Homeless  
     Parental Involvement

<b>BEGINNING BALANCE</b>	\$ 160,000
<b>INCOME</b>	
Revenue Limit	
Federal Revenues	\$ 1,879,784
State Revenues	
Local Revenues	
<b>TOTAL -----</b>	<b>\$ 1,879,784</b>
<b>EXPENSES</b>	
Certificated Salaries	\$ 653,600
Classified Salaries	\$ 333,500
Employee Benefits	\$ 417,061
Books & Supplies	\$ 184,526
Services	\$ 216,013
Capital Outlay	
Direct and Indirect Support	
Costs	\$ 75,084
Other Uses	
<b>TOTAL -----</b>	<b>\$ 1,879,784</b>
<b>PROJECTED ENDING BALANCE</b>	<b>\$ 160,000</b>

Title I funds are distributed to qualifying schools based on the number of students who qualify for the Free and/or Reduced Lunch program. These sites utilize the funds to support many of the following activities based on student need:

- Professional Development that is part of a long-range integrated plan to improve teaching and student learning
- Extended learning opportunities for students
- Parent Involvement
- Supplemental instructional materials and equipment
- Release time for teachers for collaboration and planning
- Extra hourly pay for teaching intervention programs
- Consultants
- Certificated and Classified support staff salaries and benefits
- Supplemental intervention programs and/or materials

CUSD allocates Title I funding to the following 10 school sites: Chapman Elementary, Citrus Elementary, McManus Elementary, Neal Dow Elementary, Little Chico Creek Elementary, Parkview Elementary, Rosedale Elementary, Bidwell Junior High, Chico Junior High and Fair View Alternative High School.

CUSD is also required to support private schools that have requested to partner with the district and are eligible to receive services based on federal funding. CUSD currently provides support to Notre Dame students who qualify for Title I services.



**Perkins Vocational and Technical Education**  
**Resource Code: 3550**

Carl Perkins Vocational and Technical Education grant provides local education agencies with funding for the improvement of secondary vocational and technical education programs. The program requires an integration of academics with career technical education programs through a coherent sequence of courses to ensure learning in core academic and career technical subjects. The funds provide services, activities, and modernization of CTE programs.

CUSD utilized Perkins funding at both comprehensive high schools. The funds are used for the following programs.

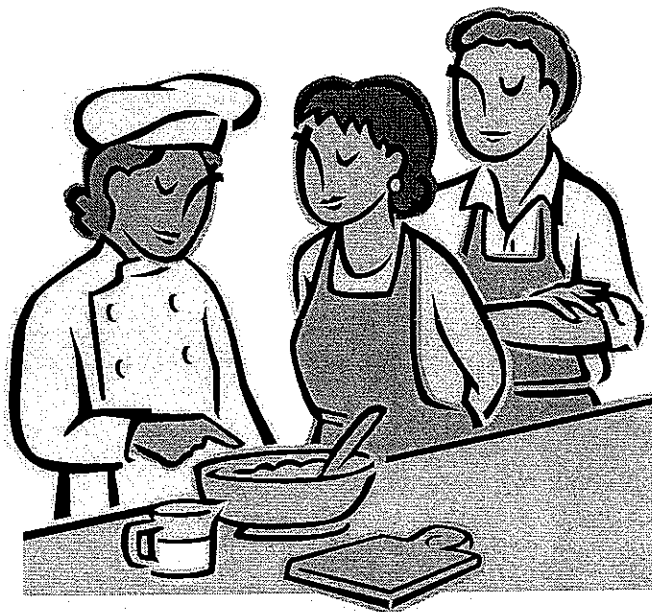
**Chico High School:**

- Engineering and manufacturing CAD designs
- Building trades and construction
- Academy of Communications and Technology (ACT)

**Pleasant Valley High School:**

- Architectural design and CAD
- Welding technology
- Hospitality/Food services
- Fashion/Interior design
- Education/ Child Development/Human Services

<b>BEGINNING BALANCE</b>	\$	26,723
<b>INCOME</b>		
Revenue Limit		
Federal Revenues	\$	81,400
State Revenues		
Local Revenues		
<b>TOTAL</b> -----	\$	81,400
<b>EXPENSES</b>		
Certificated Salaries	\$	18,500
Classified Salaries		
Employee Benefits	\$	2,344
Books & Supplies	\$	27,208
Services	\$	30,000
Capital Outlay		
Direct and Indirect Support Costs	\$	3,348
Other Uses		
<b>TOTAL</b> -----	\$	81,400
<b>PROJECTED ENDING BALANCE</b>	\$	26,723



**Title IV – Safe and Drug Free Schools and Communities**  
**Resource Code: 3710**

The purpose of the SDFSC is to support programs that prevent violence in and around schools; that prevent the illegal use of alcohol, tobacco, and drugs; that involve parents and communities; and that are coordinated with related federal, state, school, and community efforts and resources to foster a safe and drug-free learning environment that supports student academic achievement.

Research-validated effective drug and violence prevention programs will both prevent risk behaviors and create safe, disciplined, and drug-free schools conducive to setting high academic standards for all students. Youth development is essential to ensure that all students achieve academically. Schools receiving SDFSC funds are required to develop, implement, and evaluate a comprehensive drug and violence prevention program, with age-appropriate and developmentally based activities, that is coordinated with other school and community-based services. The SDFSC allows local schools to use funds to support the following authorized activities:

**BEGINNING BALANCE**

**INCOME**

Revenue Limit	
Federal Revenues	\$ 50,451
State Revenues	
Local Revenues	
<b>TOTAL -----</b>	<b>\$ 50,451</b>

**EXPENSES**

Certificated Salaries	\$ 25,000
Classified Salaries	
Employee Benefits	\$ 4,055
Books & Supplies	\$ 10,000
Services	\$ 9,321
Capital Outlay	
Direct and Indirect Support Costs	\$ 2,075
Other Uses	
<b>TOTAL -----</b>	<b>\$ 50,451</b>
<b>PROJECTED ENDING BALANCE</b>	<b>\$ -</b>

- Addressing the consequences of violence and the illegal use of drugs, as appropriate
- Promoting a sense of individual responsibility
- Teaching students that most people do not illegally use drugs
- Teaching students to recognize social and peer pressure to use drugs illegally and the skills for resisting illegal drug use
- Teaching students about the dangers of emerging drugs
- Engaging students in the learning process
- Incorporating activities in secondary schools that reinforce prevention activities implemented in elementary schools

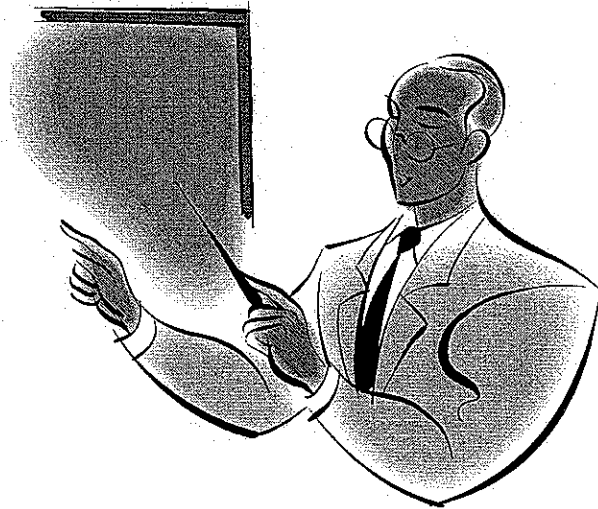


**Title II, Part A—Teacher and Principal Training and Recruiting**  
**Resource Code: 4035**

Title II, Part A—Teacher and Principal Training and Recruiting is a federal categorical program contained in the Consolidated Application. It combines the former Title II Eisenhower Professional Development and Title VI Federal Class-Size Reduction into one program. The purpose of Title II is to increase the academic achievement of all students by helping schools and districts improve teacher and principal quality through professional development and other activities, and ensure that all teachers are highly qualified.

CUSD utilized Title II funds to support 3<sup>rd</sup> grade class-size reduction. Additionally, Title II supports district and school site efforts in long-range, integrated staff development to support Professional Learning Communities, standards based assessment development and collaboration.

<b>BEGINNING BALANCE</b>	\$ 260,000
<b>INCOME</b>	
Revenue Limit	
Federal Revenues	\$ 624,750
State Revenues	
Local Revenues	
<b>TOTAL</b> -----	\$ 624,750
<b>EXPENSES</b>	
Certificated Salaries	\$ 569,000
Classified Salaries	
Employee Benefits	\$ 6,331
Books & Supplies	\$ 25,069
Services	\$ 20,000
Capital Outlay	
Direct and Indirect Support Costs	\$ 4,350
Other Uses	
<b>TOTAL</b> -----	\$ 624,750
<b>PROJECTED ENDING BALANCE</b>	\$ 260,000



**California Math & Science Project Grant (CaMSP-Math)**  
**Resource Code: 4050**

The **Mathematics Professional Learning Community (MPLC)** is a collaboration among Chico Unified School District (CUSD), Butte County Office of Education (BCOE), Chico Math Project (CMP), and California State University, Chico (CSUC) to provide quality mathematics professional development for teachers in grades 3 – 7.

Based on assessment of student performance, input from teachers, administrators, and teacher leaders, and research on student readiness for higher mathematics, the MPLC focuses on developing

- (a) algebraic thinking in the K-7 curriculum, and
- (b) proportional reasoning across the content areas, while addressing teachers' understanding of the mathematics behind standards identified as critical to developing competence in Algebra (Appendix E, Framework, 2006).

**BEGINNING BALANCE**

**INCOME**

Revenue Limit	
Federal Revenues	\$ 561,862
State Revenues	
Local Revenues	
<b>TOTAL</b> -----	<b>\$ 561,862</b>

**EXPENSES**

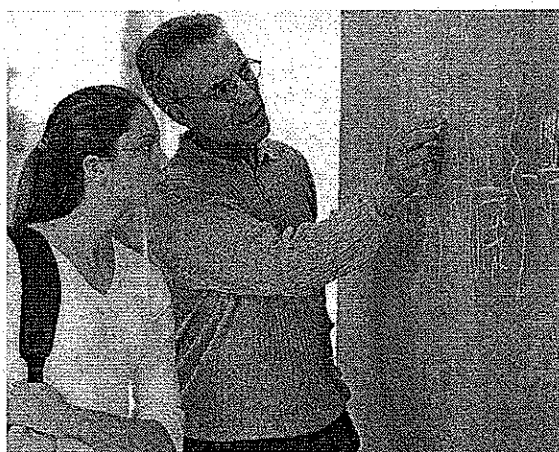
Certificated Salaries	\$ 154,750
Classified Salaries	
Employee Benefits	\$ 38,100
Books & Supplies	\$ 2,500
Services	\$ 355,391
Capital Outlay	
Direct and Indirect Support Costs	\$ 11,121
Other Uses	

**TOTAL** ----- **\$ 561,862**

**PROJECTED ENDING**

**BALANCE** \$ -

The primary goal of the MPLC is to improve students' mathematical achievement by increasing teachers' understanding of pedagogical content knowledge (PCK). A secondary goal is to establish a culture of professional mathematics learning that brings together prospective and practicing K-12 teachers, administrators, and university faculty.



**Title III (Immigration Education)**  
**Resource Code: 4201**

Title III - Immigrant Education Program funds are to be specifically targeted to eligible immigrant students and their families through the provision of supplementary programs and services for the underlying purpose of assuring that these students meet the same challenging grade level and graduation standards as mainstream students.

The purpose of the Title III - Immigrant Education Program subgrants is to pay for enhanced instructional opportunities to immigrant students and their families. LEAs may choose from activities authorized by Title III.

- Family literacy, parent training, and community outreach
- Educational personnel, including teacher aides
- Tutorials, mentoring, and counseling
- Identification and acquisition of educational materials and technology
- Basic instructional services
- Other instructional services designed to assist immigrant students to achieve in elementary and secondary schools in the United States
- Activities coordinated with community-based organizations (CBOs), institutions of higher education (IHEs), or private sector entities that have expertise in working with immigrant students and their families

<b>BEGINNING BALANCE</b>		
<b>INCOME</b>		
Revenue Limit		
Federal Revenues	\$	23,256
State Revenues		
Local Revenues		
<b>TOTAL</b> -----	\$	23,256
<b>EXPENSES</b>		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Books & Supplies	\$	22,299
Services		
Capital Outlay		
Direct and Indirect Support		
Costs	\$	957
Other Uses		
<b>TOTAL</b> -----	\$	23,256
<b>PROJECTED ENDING</b>		
<b>BALANCE</b>	\$	-

CUSD utilized these funds for the following activities:

- Educational materials and technology
- Certificated and Classified salaries and benefits for support personnel



**Title III (LEP—Limited English Proficient)**  
**Resource Code: 4203**

This program is for Limited English Proficient (LEP) students and is designed to improve their education by providing enhanced instruction opportunities. The district has reported 1,552 (includes 40 from Nord and 2 from CCDS) English Language Learners K-12. These funds provide supplemental programs and services for LEP students and their families. CUSD uses Title III – LEP funds for the following activities:

- Certificated and Classified salaries and benefits for support personnel
- Educational materials and technology
- Stipends for English Language Development Task Force participants
- Release time
- Assessments

**BEGINNING BALANCE**

**INCOME**

Revenue Limit	
Federal Revenues	\$ 130,815
State Revenues	
Local Revenues	
<b>TOTAL</b> -----	<b>\$ 130,815</b>

**EXPENSES**

Certificated Salaries	\$ 65,000
Classified Salaries	
Employee Benefits	\$ 41,020
Books & Supplies	\$ 19,414
Services	
Capital Outlay	
Direct and Indirect Support	
Costs	\$ 5,381
Other Uses	

**TOTAL** ----- **\$ 130,815**

**PROJECTED ENDING**

**BALANCE** \$ -



**Smaller Learning Communities**  
**Resource Code: 5819**

Smaller Learning Communities (SLCs) is not a single "program" or approach: instead, it's a way of coordinating many different existing programs that help support student achievement and connect students to school, and of adding new programs that will complement the existing ones. It's an effort to connect every student to school so that every student is able to achieve to the best of his or her ability.

We are in the third year of a five-year Cohort 5 Smaller Learning Communities (SLC) Federal Grant. While the 2005-2006 year of the grant was devoted, in large part to planning, the 2006-2007 school year involved the pilot and implementation of several programs, all with a focus on student learning and connectedness to the campuses of Chico and Pleasant Valley High Schools. The four overriding goals of the grant are as follows:

<b>BEGINNING BALANCE</b>		
<b>INCOME</b>		
Revenue Limit		
Federal Revenues	\$	210,071
State Revenues		
Local Revenues		
<b>TOTAL</b> -----	\$	210,071
<b>EXPENSES</b>		
Certificated Salaries	\$	105,340
Classified Salaries		
Employee Benefits	\$	28,293
Books & Supplies	\$	4,267
Services	\$	63,530
Capital Outlay		
Direct and Indirect Support		
Costs	\$	8,641
Other Uses		
<b>TOTAL</b> -----	\$	210,071
<b>PROJECTED ENDING</b>		
<b>BALANCE</b>	\$	-

- Goal 1: Rigor:** To provide high quality curriculum and instruction that will increase the success of all students in rigorous standards-based courses, and will continue to narrow the gap between all students and student subgroups.
- Goal 2: Relevance:** To increase relevance by offering options and choices that help each student to engage with school and to connect high school learning with their postsecondary plans and goals.
- Goal 3: Reorganization:** To continue to support and expand SLC structures and strategies, so that the learning and teaching environment becomes more personalized in our large high school.
- Goal 4: Capacity Building:** To develop staff capacity to continue to provide rigorous instruction and personalized support to all students in accessing the curriculum and increasing their postsecondary readiness.

The third year is primarily focused on implementation. The vision continues to develop higher levels of student learning and enhanced student connection to the schools. While both schools share this vision, solutions remain sensitive to the unique environment of each school. Some of the efforts reach across both campuses, while some are unique to each.

**Before and After School Programs**  
**Resource Codes: 6010 and 4124**

2008-2009 Before and After School Programs	After School Learning Grant (ASES)	21st Century CLC Grant
<b>INCOME</b>		
Carry-over (TBD)		
Revenue Limit	\$ 0.00	\$ 0.00
Federal Revenues	\$ 0.00	\$ 1,368,360.00
State Revenues	\$ 1,202,709.00	\$ 0.00
Local Revenue	\$ 0.00	\$ 0.00
<b>TOTAL -----</b>	<b>\$ 1,202,709.00</b>	<b>\$ 1,368,360.00</b>
<b>EXPENSES</b>		
Certificated Salaries	\$ 820,000.00	\$ 475,000.00
Classified Salaries	\$ 100,000.00	\$ 183,000.00
Employee Benefits	\$ 154,264.00	\$ 119,575.00
Books & Supplies	\$ 50,000.00	\$ 119,548.00
Services	\$ 30,000.00	\$ 432,750.00
Capital Outlay	\$ 0.00	\$ 0.00
Indirect Support Costs	\$ 48,445.00	\$ 38,487.00
Other Uses	\$ 0.00	\$ 0.00
<b>TOTAL -----</b>	<b>\$ 1,202,709.00</b>	<b>\$ 1,368,360.00</b>

School Sites Operating After School Programs:

Term of Grant	ASES (State)	Term of Grant	21st CCLC (Federal)
2006 and on	Chapman Elem.	2005-2009	Parkview Elementary
2006 and on	Citrus Avenue Elem.	2005-2009	Neal Dow Elementary
2006 and on	McManus (John A.) Elem.	2007-12	Bidwell Jr. High
2006 and on	Rosedale Elem.	2007-12	Chico Jr. High
2006 and on	Parkview Elementary	2007-12	Fair View High
2006 and on	Neal Dow Elementary	2007-12	Chico High School
2006 and on	Academy for Change		

These programs:

- ✓ provide academic enrichment opportunities during non-school hours for children, particularly students who attend high-poverty and low-performing schools
- ✓ help students meet state and local student standards in core academic subjects, such as reading and math
- ✓ provide students with a broad array of enrichment activities that can complement their regular academic programs
- ✓ offers literacy and other educational services to the families of participating children



**California School Age Families Education Program – Cal-SAFE**  
**Resource Codes: 6091-6092**

The California School Age Families Education (Cal-SAFE) Program is a comprehensive and community-linked, school-based program designed to increase the availability of support services for enrolled expectant or parenting pupils to improve academic achievement and parenting skills and to provide quality child care and development programs for their children. The Cal-SAFE Program focuses on youth development and dropout prevention for these expectant and parenting pupils and on child care and development services for their children. The Cal-SAFE Program is the successor to three programs targeting pregnant and parenting teens and their children: the Pregnant Minors Program, the School Age Parenting and Infant Development Program, and the Pregnant and Lactating Students Program.

**BEGINNING BALANCE  
INCOME**

Revenue Limit		
Federal Revenues		
State Revenues	\$	129,185
Local Revenues		
<b>TOTAL</b> -----	\$	129,185

**EXPENSES**

Certificated Salaries		
Classified Salaries		
Employee Benefits	\$	1,423
Books & Supplies	\$	93,985
Services	\$	28,463
Capital Outlay		
Direct and Indirect Support		
Costs	\$	5,314
Other Uses		
<b>TOTAL</b> -----	\$	129,185
<b>PROJECTED ENDING BALANCE</b>	\$	-

CUSD houses the Cal-SAFE program at Fair View High School. The program has been an integral part of the school for over 25 years. Young and expectant parents are afforded the opportunity to remain in school and complete their required coursework. In addition, they receive valuable training on parenting and child care. CUSD currently contracts with ECenter to provide childcare and support to infants and toddlers while parents are attending school. A CUSD teacher provides instruction to young parents in the areas of life skills, parenting, health related issues and child care.



## English Language Acquisition Program (ELAP)

Resource Code: 6286

English Language Acquisition Program or ELAP, is a State categorical program. Funds are supplemental and are used K-12 to support additional programs and services for English Learners in grades 4-8. Funds are to be used to supplement regular school programs in support of English language acquisition.

Requirements include:

- conduct academic initial assessments of English Learners to ensure placement and ongoing assessment at least annually to ensure their progress
- provide English development instruction
- provide supplemental instructional support for English Learners

This funding is used to offer intervention program for these students, focusing on particular areas of deficiency. The goal of the program is to help students succeed in learning English. Regular assessments identify which students have mastered the language, at which point they graduate out of the program. Itinerant ELD staff is assigned to various school site to provide supplemental support for English Learners.

### BEGINNING BALANCE INCOME

Revenue Limit		
Federal Revenues		
State Revenues	\$	48,960
Local Revenues		
<b>TOTAL</b> -----	\$	48,960

### EXPENSES

Certificated Salaries	\$	34,000
Classified Salaries		
Employee Benefits	\$	12,946
Books & Supplies		
Services		
Capital Outlay		
Direct and Indirect Support		
Costs	\$	2,014
Other Uses		
<b>TOTAL</b> -----	\$	48,960

### PROJECTED ENDING BALANCE

	\$	-
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**Lottery: Instructional Materials**  
**Resource Code: 6300**

Beginning in 1997 part of the Lottery funds that flow to schools are considered restricted.

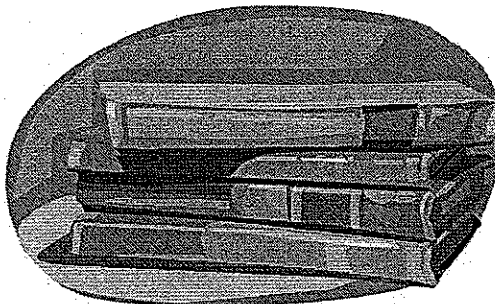
Half of all growth in Lottery funding is required to be spent on "Instructional materials" as defined in Education Code Section 60010 (h).

Eligible expenses include:

- ✓ all materials that are designed for use by pupils and their teachers as a learning resource and help pupils to acquire facts, skills, or opinions or to develop cognitive processes
- ✓ instructional materials may be printed or nonprinted, and may include textbooks, technology-based materials, other educational materials, and tests
- ✓ technology- based materials: basic or supplemental instructional materials that are designed for use by pupils and teachers as learning resources and that require the availability of electronic equipment in order to be used as a learning resource
- ✓ technology-based materials include, but are not limited to, software programs, video disks, compact disks, optical disks, video and audio tapes, lesson plans, and data bases
- ✓ technology-based materials do not include the equipment required to make use of those materials

<b>BEGINNING BALANCE</b>		
<b>INCOME</b>		
Revenue Limit		
Federal Revenues		
State Revenues	\$	285,394
Local Revenues		
<b>TOTAL -----</b>	<b>\$</b>	<b>285,394</b>
<b>EXPENSES</b>		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Books & Supplies	\$	285,394
Services		
Capital Outlay		
Direct and Indirect Support		
Costs		
Other Uses		
<b>TOTAL -----</b>	<b>\$</b>	<b>285,394</b>
<b>PROJECTED ENDING</b>		
<b>BALANCE</b>	<b>\$</b>	<b>-</b>

In Chico Unified School District the restricted lottery funds are provided as part of school site budgets and represent the funds used to purchase regular instructional supplies for students.



**Safe Schools**  
**Resource Code: 6405**

Safe Schools Grant provides training, resources and technical assistance to establish a school/community environment which is physically and emotionally safe, well disciplined, and conducive to learning.

Chico Unified School District is committed to providing a safe environment for students and employees. Through planning, training and practice, a school's students and staff will be prepared to respond appropriately to any emergency. The plans are designed to help sites prepare for emergencies, manage the response to an emergency and maintain a safe environment.

CUSD has resources available to sites

- ✓ District Incident Response Team (DIRT)
- ✓ school psychologists
- ✓ clerical staff

<b>BEGINNING BALANCE</b>	\$ 340,000
<b>INCOME</b>	
Revenue Limit	
Federal Revenues	
State Revenues	\$ 214,960
Local Revenues	
<b>TOTAL</b> -----	\$ 214,960
<b>EXPENSES</b>	
Certificated Salaries	
Classified Salaries	
Employee Benefits	
Books & Supplies	\$ 206,114
Services	
Capital Outlay	
Direct and Indirect Support	
Costs	\$ 8,846
Other Uses	
<b>TOTAL</b> -----	\$ 214,960
<b>PROJECTED ENDING BALANCE</b>	\$ 340,000

Planning ahead makes all the difference when an emergency strikes. The Safe School/Emergency Plan is a living document that guides the district.



**Arts and Music Block Grant  
Resource Code: 6760**

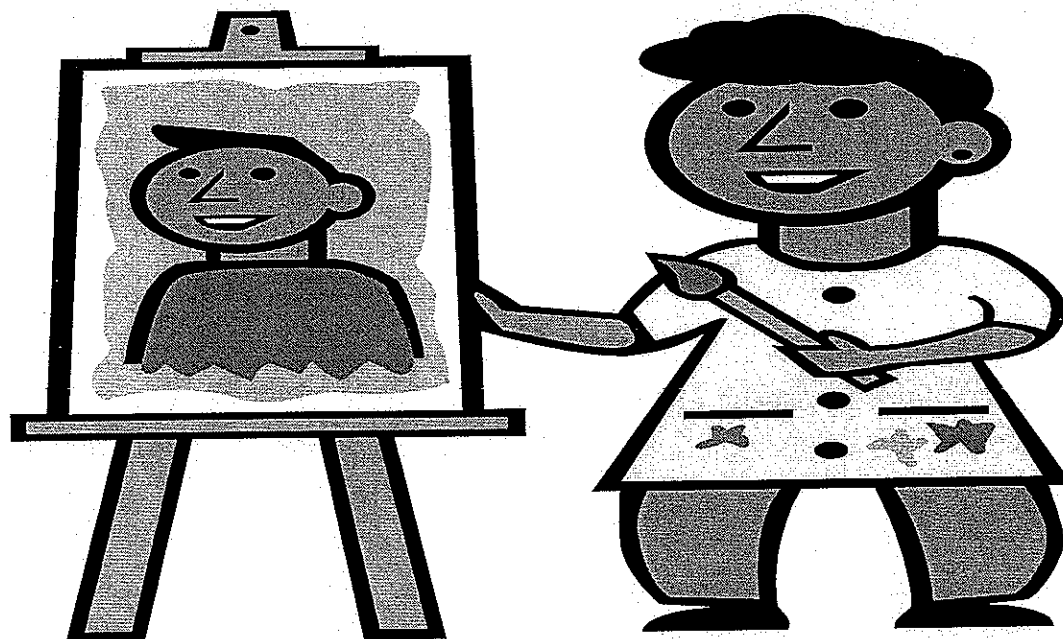
Funds are allocated to LEAs to be used as provided in budget act language to support standards aligned instruction in arts and music (i.e. visual and performing arts); and specifically for: (1) hiring additional staff; (2) purchasing new materials, books, supplies, and equipment; and (3) implementing or increasing staff development opportunities. These funds are ongoing and are to supplement, not supplant, existing resources for visual and performing arts.

Each school site has developed and submitted a plan for expending these funds.

These funds were frozen as part of the 2007-08 budget crisis.

It has not yet been determined when schools be authorized to spend these funds.

<b>BEGINNING BALANCE</b>	\$	200,000
<b>INCOME</b>		
Revenue Limit		
Federal Revenues		
State Revenues	\$	200,381
Local Revenues		
<b>TOTAL</b> -----	\$	200,381
<b>EXPENSES</b>		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Books & Supplies	\$	192,138
Services		
Capital Outlay		
Direct and Indirect Support		
Costs	\$	8,243
Other Uses		
<b>TOTAL</b> -----	\$	200,381
<b>PROJECTED ENDING BALANCE</b>	\$	200,000



**Art, Music, PE Block Grant**  
**Resource Code: 6761**

Music, and Physical Education grants provide funding for professional development, equipment, and supplies to improve instruction in physical education and the visual and performing arts.

High-quality arts education and improved physical fitness can support academic achievement in all areas of a student's education. These grants will help provide our schools with resources to implement standards-based instruction in physical education and visual and performing arts. With these funds, teachers can expand their content knowledge and teaching skills in physical education and visual and performing arts through professional development, and students can benefit from enhanced equipment and supplies that increase the quality of learning experiences.

Each school site has developed and submitted a plan for expending these funds.

These funds were frozen as part of the 2007-08 budget crisis.

It has not yet been determined when schools be authorized to spend these funds.

<b>BEGINNING BALANCE</b>	\$	900,000
<b>INCOME</b>		
Revenue Limit		
Federal Revenues		
State Revenues		
Local Revenues		
<b>TOTAL -----</b>	<b>\$</b>	<b>-</b>
<b>EXPENSES</b>		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Books & Supplies		
Services		
Capital Outlay		
Direct and Indirect Support		
Costs		
Other Uses		
<b>TOTAL -----</b>	<b>\$</b>	
<b>PROJECTED ENDING BALANCE</b>	<b>\$</b>	<b>900,000</b>



**Agricultural Vocational Incentive Grants**  
**Resource Code: 7010**

The purpose of the Ag Vocational Education Incentive Grant Program is to provide LEAs with funds to improve the quality of the agriculture vocational education programs and to insure a constant source of employable trained and skilled individuals.

- ✓ This State money is allocated in grants to LEAs for the purchase or lease of equipment used in agricultural career technical education programs.
- ✓ The Chico High Agriculture program uses this funding to support the purchase of materials and equipment that support the implementation of the program.

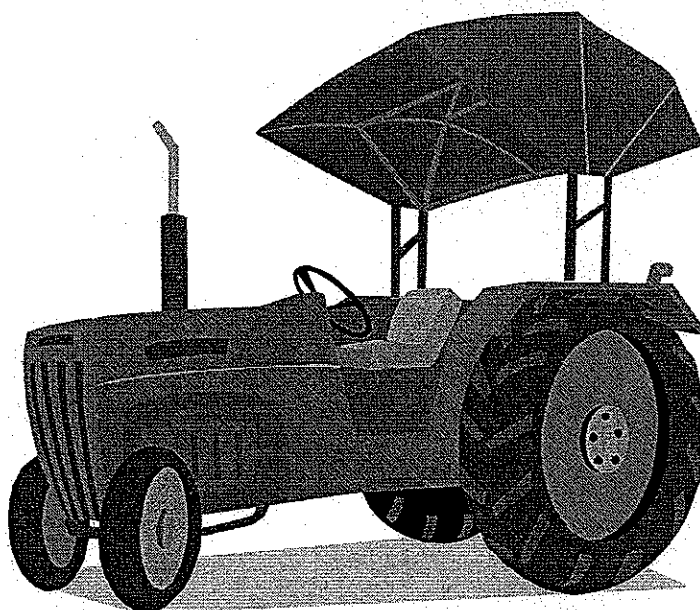
**BEGINNING BALANCE**

**INCOME**

Revenue Limit	
Federal Revenues	
State Revenues	\$ 13,000
Local Revenues	
<b>TOTAL -----</b>	<b>\$ 13,000</b>

**EXPENSES**

Certificated Salaries	
Classified Salaries	
Employee Benefits	
Books & Supplies	\$ 9,000
Services	\$ 4,000
Capital Outlay	
Direct and Indirect Support Costs	
Other Uses	
<b>TOTAL -----</b>	<b>\$ 13,000</b>
<b>PROJECTED ENDING BALANCE</b>	<b>\$ -</b>



**Counseling AB 1802**  
**Resource Code: 7080**

The funds are to be used to provide additional counseling services to pupils in grades seven through twelve.

The law requires participating school districts and charter schools to provide supplemental counseling services, as specified, through personnel who hold a valid pupil personnel services credential and report annually to the California Department of Education (CDE) on the participation and success of the program.

This is one of the most recent categorical programs provided to schools from state funds.

The continuance of this program will depend on funding made available in the 2008-09 Budget Act.

The Chico Unified School District has hired additional counselors with these dollars. Unfortunately at this time those counselors have been notified that they may not be re-employed next year due to lack of funds.

It is unclear if this program will continue and we will be watching the state closely along with the many other "unknowns".

It is our hope that the funding will continue and the counselors can be re-hired. The dollars provide extra support for assessment of 7-12 grade students in order that they stay "on track" with graduation requirements.

**BEGINNING BALANCE  
INCOME**

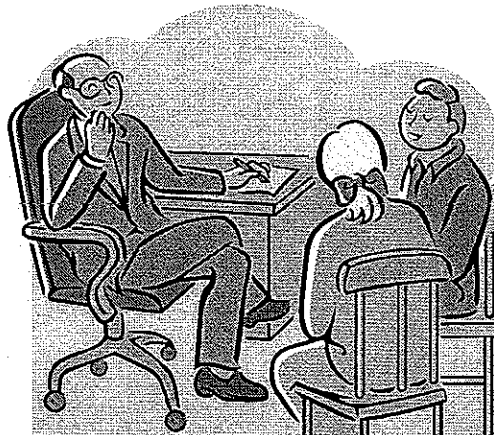
Revenue Limit	
Federal Revenues	
State Revenues	\$ 441,984
Local Revenues	
<b>TOTAL</b> -----	<b>\$ 441,984</b>

**EXPENSES**

Certificated Salaries	\$ 307,500
Classified Salaries	
Employee Benefits	\$ 116,303
Books & Supplies	
Services	
Capital Outlay	
Direct and Indirect Support	
Costs	\$ 18,181
Other Uses	
<b>TOTAL</b> -----	<b>\$ 441,984</b>

**PROJECTED ENDING  
BALANCE**

\$ -





**Gifted and Talented (GATE)**  
**Resource Code: 7140**

The Gifted and Talented Education Program provides funding to develop unique educational opportunities for both high achieving and under achieving students, who are identified as gifted.

It is the aim and purpose of this program to develop skills, concepts and attitudes that will enable students to work at their maximum potential.

In Chico Unified School District these funds are used to support a pull out program at grades two through sixth. Eligible students from all elementary schools are provided the opportunity to attend the GATE program offered at Chapman Elementary School.

In addition, some of the funding is used to support a self-contained classroom at Marigold Elementary School for grades three, four, five and six.

<b>BEGINNING BALANCE</b>		
<b>INCOME</b>		
Revenue Limit		
Federal Revenues		
State Revenues	\$	107,997
Local Revenues		
<b>TOTAL</b> -----	\$	107,997
<b>EXPENSES</b>		
Certificated Salaries	\$	65,755
Classified Salaries	\$	16,900
Employee Benefits	\$	28,819
Books & Supplies	\$	9,089
Services		
Capital Outlay		
Direct and Indirect Support		
Costs	\$	3,392
Other Uses		
<b>TOTAL</b> -----	\$	123,955
<b>Encroachment to</b>		
<b>Unrestricted</b>	\$	15,958
<b>PROJECTED ENDING</b>		
<b>BALANCE</b>	\$	-

Secondary schools receive a budget to help supplement their instructional program for GATE eligible students.

A small portion of the funds are used to support assessment and provide clerical support for the program.



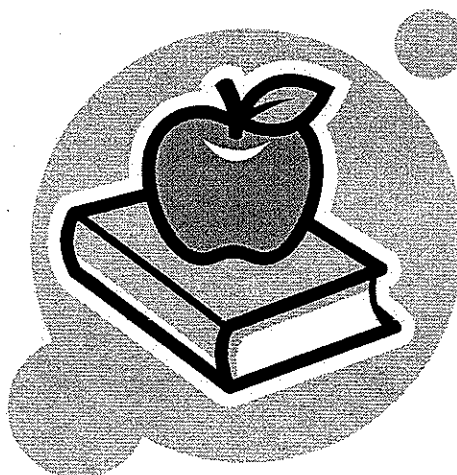
**Instructional Materials Realignment, IMFRP (AB 1781)**  
**Resource Code: 7156**

The IMFRP program is funding allocated for schools to purchase textbooks aligned with state standards for history, math, reading and science.

School Districts are given two years to purchase standards based materials after the California State School Board adopts new textbooks.

The next adoption of textbooks scheduled for CUSD is mathematics. The District has until 2009-10 to have the new math books in place. 2008-09 will be a planning year for the District, with the new books scheduled for purchase in March of 2009.

<b>BEGINNING BALANCE</b>	\$	140,000
<b>INCOME</b>		
Revenue Limit		
Federal Revenues		
State Revenues	\$	736,950
Local Revenues		
<b>TOTAL -----</b>	\$	736,950
<b>EXPENSES</b>		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Books & Supplies	\$	736,950
Services		
Capital Outlay		
Direct and Indirect Support		
Costs		
Other Uses		
<b>TOTAL -----</b>	\$	736,950
<b>PROJECTED ENDING</b>		
<b>BALANCE</b>	\$	140,000



**School Based Coordinated Program (SBCP)**  
**Resource Code: 7250**

The Chico Unified School District has opted to combine its resources for Economic Impact Aid (EIA) and School and Library Improvement Block Grant (SIP) into the School Based Coordinated Program (SBCP).

By combining these resources the schools are able to have more flexibility in how the funding is used.

SBCP funds are a part of the School Plan which is developed with parents and staff members who participate on a School Site Council.

The main focus of the School Site Council is to develop a School Plan and determine how categorical funds can be spent best to meet student needs.

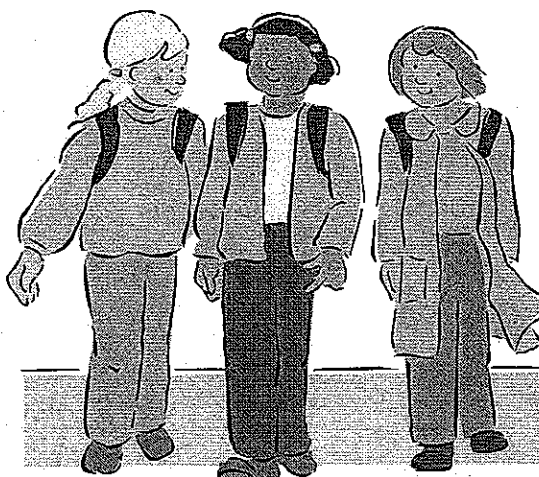
EIA funds are earned and provided in support of English Language Learners (ELLs)

School and Library Improvement funds are based on a per student allocation and may be used to provide school improvement opportunities school wide for a variety of students.

All requirements for both funding sources must be met. However, by uniting the dollars more flexibility is provided. Sites are able to use these funds to provide staffing and resource materials the support language and supplemental service needs.

Most elementary schools use the funding to provide instructional aides in the classroom and computer technicians. Most secondary sites used the funding for computer technicians and to provide release time to teachers for developing student intervention programs.

<b>BEGINNING BALANCE</b>		
<b>INCOME</b>		
Revenue Limit		
Federal Revenues		
State Revenues	\$	1,300,000
Local Revenues		
<b>TOTAL -----</b>	<b>\$</b>	<b>1,300,000</b>
<b>EXPENSES</b>		
Certificated Salaries	\$	475,000
Classified Salaries	\$	699,000
Employee Benefits	\$	596,537
Books & Supplies	\$	187,743
Services	\$	150,000
Capital Outlay		
Direct and Indirect		
Support Costs	\$	62,248
Other Uses		
<b>TOTAL -----</b>	<b>\$</b>	<b>-</b>
<b>Transfers Between</b>		
<b>Programs</b>	<b>\$</b>	
<b>PROJECTED ENDING</b>	<b>\$</b>	<b>1,300,000</b>
<b>BALANCE</b>	<b>-</b>	



**California Peer Review and Assistance Program for Teachers (PAR)  
And Beginning Teacher Assessment Program (BTSA)  
Resource Code: 7271**

The Beginning Teacher Support and Assessment Program (BTSA) and the Peer Assistance and Review Program (PAR) are both programs that support teacher growth and development.

BTSA funds are not yet included in the budget and will come from any carryover of dollars leftover from 2007-08 in the program. The BTSA program is coordinated by the Butte County Office of Education. Each new teacher is paired with an experienced teacher. This helps the new teacher in many areas such as classroom management, curriculum and instruction, assessment, and team building.

PAR funds are dollars that are used in connection with providing the BTSA program. Some of the funds are used to provide release time for the experience teacher. In accord with Article 22 of the Chico Unified Teachers agreement, the allocation of PAR dollars is determined by a Joint Panel of seven members, the majority of which are teachers. This program is an opportunity for teachers to participate in staff development and improvement of instructional practices.

<b>BEGINNING BALANCE</b>		
<b>INCOME</b>		
Revenue Limit		
Federal Revenues		
State Revenues	\$	62,370
Local Revenues		
<b>TOTAL</b> -----	\$	62,370
<b>EXPENSES</b>		
Certificated Salaries	\$	27,000
Classified Salaries		
Employee Benefits	\$	4,093
Books & Supplies	\$	27,944
Services	\$	767
Capital Outlay		
Direct and Indirect		
Support Costs	\$	2,566
Other Uses		
<b>TOTAL</b> -----	\$	62,370
<b>PROJECTED ENDING</b>		
<b>BALANCE</b>	\$	-



**Pupil Retention Block Grant—Tenth Grade Counseling**  
**Resource Code: 7390**

The Pupil Retention Block Grant has supported the belief that students in the 10<sup>th</sup> grade need to prepare for high school graduation and post-secondary choices. Counselors of 10<sup>th</sup> grade students not only meet and work with students, but also schedule student/parent appointments so that the families know and are involved with the decisions of the high school students.

Counselors work with all 10<sup>th</sup> grade students to review all requirements including courses needed, credits earned, required tests, and any other requirements to earn a high school diploma. During this conference, the counselor and student also plan the schedule of classes to complete these requirements and reach graduation.

Additionally, information concerning post-secondary education and training is given. This includes college admissions, career planning, and financial assistance of grants, loans, and scholarships. The 10<sup>th</sup> Grade Counseling session serves as an encompassing conference to review completed work, talents, skills, and to begin concrete preparation for a future life.

**BEGINNING BALANCE**

**INCOME**

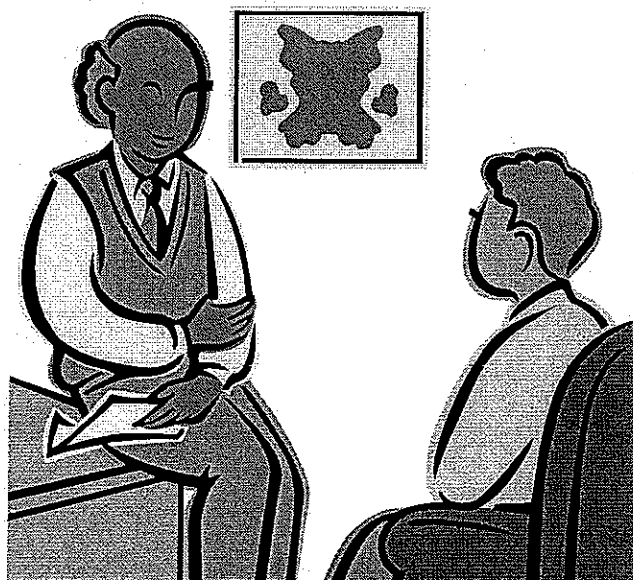
Revenue Limit		
Federal Revenues		
State Revenues	\$	603,768
Local Revenues		
<b>TOTAL</b> -----	\$	603,768

**EXPENSES**

Certificated Salaries	\$	317,100
Classified Salaries	\$	69,000
Employee Benefits	\$	138,694
Books & Supplies	\$	18,023
Services	\$	36,116
Capital Outlay		
Direct and Indirect		
Support Costs	\$	24,835
Other Uses		
<b>TOTAL</b> -----	\$	603,768

**PROJECTED ENDING  
BALANCE**

\$ -



**Professional Development Block Grant  
Resource Code: 7393**

Professional Development Block Grant funds were originally used to provide teachers with three paid days of district sponsored staff development.

In 2006-07 the district negotiated a change in the teacher's contract that provides for only one day of staff development. Teachers are working two fewer days in 2007-08.

These funds are now used to provide for one common staff development day in the district which is scheduled to be held before the students return in August, 2008.

The funds also provide for before and after school collaboration time at the secondary schools and the elementary school sites. This is an opportunity for sites to work collegially on a variety of issues.

**BEGINNING BALANCE**

**INCOME**

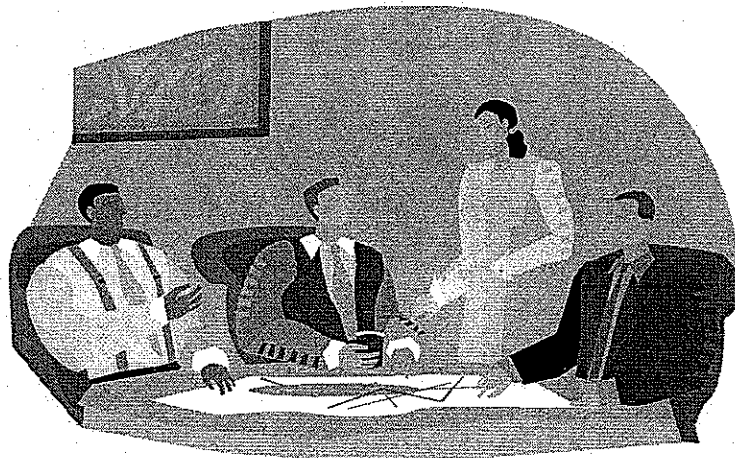
Revenue Limit		
Federal Revenues		
State Revenues	\$	709,076
Local Revenues		
<b>TOTAL</b> -----	\$	709,076

**EXPENSES**

Certificated Salaries	\$	497,626
Classified Salaries		
Employee Benefits	\$	90,485
Books & Supplies		
Services	\$	91,797
Capital Outlay		
Direct and Indirect		
Support Costs	\$	29,168
Other Uses		
<b>TOTAL</b> -----	\$	709,076

**PROJECTED ENDING**

**BALANCE** \$ -



## Quality Education Investment Act (QEIA)

Resource Code: 7400

The Quality Education Investment Act (QEIA) is the result of negotiations between the Governor, CTA, and Superintendent O'Connell to pay back prior-year Proposition 98 losses. Funding is provided for seven years.

The Quality Education Investment Act of 2006 authorized school districts to apply for funding for elementary and secondary schools and charter schools. Funds are available for use in performing various specified measures to improve academic instruction and pupil academic achievement. Schools ranked in decile 1 or 2 on the 2005 Base Academic Performance Index (API) are eligible for QEIA funding.

Funding was available for approximately 1400 schools that qualified. Chapman and Rosedale were eligible to apply but only Chapman was funded. Chapman is in its first year of QEIA funding. Funding is \$500 per pupil (K-3) and \$900 per pupil (4-8) per year over the seven-year cycle.

At this time QEIA funding has not been built into the Chico Unified School District budget for next year.

It is expected that funding will be authorized by the state and be sufficient to fund two teachers at Chapman Elementary School. According to Principal Ted Sullivan, QEIA funds are being used to provide:

- ✓ Hired two additional 4th-6th grade teachers to lower our intermediate student to teacher ratio down to 22:1
- ✓ Funded part of our before/ after school tutorial program. The before/ after school tutorial program served approximately 120 students per day by providing an additional hour per day of instruction provided by a highly trained teacher in Math and or Reading
- ✓ Funded a portion of our PLC (Professional Learning Community) teacher collaboration time. During this PLC time teachers plan common lessons, develop common assessments, create pacing guides, review student assessment scores and discuss teaching strategies linked to assessment results
- ✓ Helped fund additional staff which were used to allow each grade level to have an "extra support time" in which the grade level team, based on the common assessments given, could determine a specific need area for students and provide one on one re-teaching in that area
- ✓ Hired PAT (Parents as Teachers) staff to work with our parents on skills linked to student success at school.

**Early Mental Health Initiative (EMHI)**  
**Resource Code: 7826-7829**

Chico Unified School District's **Elementary Student Support Services** provide a coordinated continuum of low-cost prevention and early intervention services to all of our elementary schools. Services are designed to address emotional/behavioral barriers to learning, prevent the development of long-term difficulties, and enhance developmental assets. Early intervention services focus primarily on kindergarten through third grade students, while the prevention services support school-wide efforts. Additional services based on site needs are offered at some schools. All of these services are provided by our staff of elementary guidance aides, with training, support and supervision from our school psychologists.

**EARLY INTERVENTION SERVICES:**

**Primary Intervention Program (PIP):** Provided to individual students, PIP is based on the use of non-directive play as the developmentally appropriate for working with younger children, through which deep, supportive relationships are built.

**Friendship Groups:** Groups of 3-4 students utilizing the *Second Step* curriculum to develop empathy, problem solving, impulse control, anger management, and violence prevention. The group format helps students support one another in using the skills.

**PREVENTION ACTIVITIES:**

All Chico USD K-3 classes, and most intermediate classes receive a combination of the following, facilitated by elementary guidance aides:

**Second Step:** 30-40 minute lessons, 15-20 weeks per year, focusing on developing skills in empathy, problem-solving, impulse control and anger management.

**Healthy Play:** Incorporates cooperative play activities with problem-solving strategies and empathy on a school-wide basis. Key philosophies include respect for all players, and empathy/caretaking toward all players.

**Steps to Respect:** This bully prevention curriculum is woven into weekly classroom lessons with Second Step and Healthy Play; focusing on 2<sup>nd</sup> grade and above.

<b>BEGINNING BALANCE</b>		
<b>INCOME</b>		
Revenue Limit		
Federal Revenues		
State Revenues	\$	470,401
Local Revenues		
<b>TOTAL</b> -----	\$	470,401
<b>EXPENSES</b>		
Certificated Salaries	\$	131,000
Classified Salaries	\$	156,000
Employee Benefits	\$	109,924
Books & Supplies	\$	12,127
Services	\$	42,000
Capital Outlay		
Direct and Indirect Support		
Costs	\$	19,350
Other Uses		
<b>TOTAL</b> -----	\$	470,401
<b>PROJECTED ENDING BALANCE</b>		
	\$	-



Chico Unified School District  
2008-09 July 1 Budget  
Restricted Programs

CDE SACS Resource Code:	AFC	Title I	TI Delinquent	Special Education	Perkins	Title IV SDFSC (Drug- Free)/ Tobacco Prevention	Title II Teacher Quality
	2430	3010	3025	33xx/6500	3550	3710	4035
BEGINNING BALANCE		\$ 160,000			\$ 26,723		\$ 260,000
INCOME							
Revenue Limit	\$ 486,548			\$ 298,347			
Federal Revenues		\$ 1,879,784	\$ 2,107	\$ 1,612,814	\$ 81,400	\$ 50,451	\$ 624,750
State Revenues	\$ 328,272			\$ 3,429,982			
Local Revenues				\$ 3,191,040			
<b>TOTAL</b>	<b>\$ 814,820</b>	<b>\$ 1,879,784</b>	<b>\$ 2,107</b>	<b>\$ 8,532,183</b>	<b>\$ 81,400</b>	<b>\$ 50,451</b>	<b>\$ 624,750</b>
EXPENSES							
Certificated Salaries	\$ 380,000	\$ 653,600		\$ 6,733,816	\$ 18,500	\$ 25,000	\$ 569,000
Classified Salaries	\$ 145,000	\$ 333,500	\$ 1,685	\$ 4,507,818			
Employee Benefits	\$ 219,707	\$ 417,061	\$ 335	\$ 4,227,099	\$ 2,344	\$ 4,055	\$ 6,331
Books & Supplies	\$ 3,897	\$ 184,526		\$ 94,539	\$ 27,208	\$ 10,000	\$ 25,069
Services	\$ 159,600	\$ 216,013		\$ 480,152	\$ 30,000	\$ 9,321	\$ 20,000
Capital Outlay							
Direct and Indirect Support Costs		\$ 75,084	\$ 87	\$ 1,348,063	\$ 3,348	\$ 2,075	\$ 4,350
Other Uses							
<b>TOTAL</b>	<b>\$ 908,204</b>	<b>\$ 1,879,784</b>	<b>\$ 2,107</b>	<b>\$ 17,391,487</b>	<b>\$ 81,400</b>	<b>\$ 50,451</b>	<b>\$ 624,750</b>
Transfers In							
INTERFUND TRANSFERS							
Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Between Programs							
Encroachment to Unrestricted	\$ 93,384			\$ 8,859,304			
PROJECTED ENDING BALANCE	\$ -	\$ 160,000	\$ -	\$ -	\$ 26,723	\$ -	\$ 260,000

Chico Unified School District  
2008-09 July 1 Budget  
Restricted Programs

	NCLB CAMSP MATH	21st Century Afterschool Programs	Title III, Immigrant Education	Title III, LEP	Nutrition	Small Learning Community	Cal-Safe
CDE SACS Resource Code:	4050	4124	4201	4203	5310	5819	6091/6092
BEGINNING BALANCE		\$ 300,000					
INCOME							
Revenue Limit							
Federal Revenues	\$ 561,862		\$ 23,256	\$ 130,815		\$ 210,071	
State Revenues							\$ 129,185
Local Revenues							
<b>TOTAL</b>	<b>\$ 561,862</b>	<b>\$ -</b>	<b>\$ 23,256</b>	<b>\$ 130,815</b>	<b>\$ -</b>	<b>\$ 210,071</b>	<b>\$ 129,185</b>
EXPENSES							
Certificated Salaries	\$ 154,750			\$ 65,000		\$ 105,340	
Classified Salaries							
Employee Benefits	\$ 38,100			\$ 41,020		\$ 28,293	\$ 1,423
Books & Supplies	\$ 2,500		\$ 22,299	\$ 19,414		\$ 4,267	\$ 93,985
Services	\$ 355,391					\$ 63,530	\$ 28,463
Capital Outlay							
Direct and Indirect Support Costs	\$ 11,121		\$ 957	\$ 5,381	\$ 303,222	\$ 8,641	\$ 5,314
Other Uses							
<b>TOTAL</b>	<b>\$ 561,862</b>	<b>\$ -</b>	<b>\$ 23,256</b>	<b>\$ 130,815</b>	<b>\$ 303,222</b>	<b>\$ 210,071</b>	<b>\$ 129,185</b>
Transfers In							
INTERFUND TRANSFERS							
Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Between Programs					\$ 303,222		
Encroachment to Unrestricted							
PROJECTED ENDING BALANCE	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -

Chico Unified School District  
2008-09 July 1 Budget  
Restricted Programs

	Healthy Start	PIP TAC	English Language Acquisition Program	Lottery Instructional Materials	School Safety and Violence Prevention	Arts & Music Block	Arts, Music, PE Block 1x
CDE SACS Resource Code:	6240	6252	6286	6300	6405	6760	6761
<b>BEGINNING BALANCE</b>					\$ 340,000	\$ 200,000	\$ 900,000
<b>INCOME</b>							
Revenue Limit							
Federal Revenues							
State Revenues	\$ 50,000	\$ 50,725	\$ 48,960	\$ 285,394	\$ 214,960	\$ 200,381	
Local Revenues							
<b>TOTAL</b>	\$ 50,000	\$ 50,725	\$ 48,960	\$ 285,394	\$ 214,960	\$ 200,381	\$ -
<b>EXPENSES</b>							
Certificated Salaries	\$ 23,775	\$ 32,000	\$ 34,000				
Classified Salaries	\$ 1,440						
Employee Benefits	\$ 5,000	\$ 10,662	\$ 12,946				
Books & Supplies	\$ 7,728	\$ 1,068		\$ 285,394	\$ 206,114	\$ 192,138	
Services	\$ 10,000	\$ 4,908					
Capital Outlay							
Direct and Indirect Support Costs	\$ 2,057	\$ 2,087	\$ 2,014		\$ 8,846	\$ 8,243	
Other Uses							
<b>TOTAL</b>	\$ 50,000	\$ 50,725	\$ 48,960	\$ 285,394	\$ 214,960	\$ 200,381	\$ -
Transfers In							
<b>INTERFUND TRANSFERS</b>							
Total Transfers	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Between Programs							
Encroachment to Unrestricted							
<b>PROJECTED ENDING BALANCE</b>	\$ -	\$ -	\$ -	\$ -	\$ 340,000	\$ 200,000	\$ 900,000

Chico Unified School District  
2008-09 July 1 Budget  
Restricted Programs

CDE SACS Resource Code:	Ag Vocation Education	CAHSEE Intensive Instruction & Services	Supplemental School Counselors	EIA	GATE	Instructional Materials	Partnership Academies
	7010	7055	7080	7091	714x	7156	7220
<b>BEGINNING BALANCE</b>		\$ 160,000				\$ 140,000	
<b>INCOME</b>							
Revenue Limit							
Federal Revenues							
State Revenues	\$ 13,000		\$ 441,984	\$ 1,300,000	\$ 107,997	\$ 736,950	\$ 145,800
Local Revenues							
<b>TOTAL</b>	\$ 13,000	\$ -	\$ 441,984	\$ 1,300,000	\$ 107,997	\$ 736,950	\$ 145,800
<b>EXPENSES</b>							
Certificated Salaries			\$ 307,500		\$ 65,755		\$ 39,000
Classified Salaries					\$ 16,900		
Employee Benefits			\$ 116,303		\$ 28,819		\$ 12,159
Books & Supplies	\$ 9,000				\$ 9,089	\$ 736,950	\$ 91,643
Services	\$ 4,000						
Capital Outlay							
Direct and Indirect Support Costs			\$ 18,181		\$ 3,392		\$ 2,998
Other Uses							
<b>TOTAL</b>	\$ 13,000	\$ -	\$ 441,984	\$ -	\$ 123,955	\$ 736,950	\$ 145,800
Transfers In							
<b>INTERFUND TRANSFERS</b>							
<b>Total Transfers</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Between Programs				\$ (1,300,000)			
Encroachment to Unrestricted					\$ 15,958		
<b>PROJECTED ENDING BALANCE</b>	\$ -	\$ 160,000	\$ -	\$ -	\$ -	\$ 140,000	\$ -

Chico Unified School District  
2008-09 July 1 Budget  
Restricted Programs

	Regular Home to School Transportation	Special Ed Transportation	School Based Coordinate Plan	PAR	Intl Baccalaurea	Pupil Retention Block Grant	Professional Development Block Grant
CDE SACS Resource Code:	7230	7240	7250	7271	7286	7390	7393
BEGINNING BALANCE			\$ 1,300,000				
INCOME							
Revenue Limit							
Federal Revenues							
State Revenues	\$ 554,201	\$ 161,132		\$ 62,370	\$ 22,780	\$ 603,768	\$ 709,076
Local Revenues	\$ 62,000						
<b>TOTAL</b>	<b>\$ 616,201</b>	<b>\$ 161,132</b>	<b>\$ -</b>	<b>\$ 62,370</b>	<b>\$ 22,780</b>	<b>\$ 603,768</b>	<b>\$ 709,076</b>
EXPENSES							
Certificated Salaries			\$ 475,000	\$ 27,000	\$ 5,000	\$ 317,100	\$ 497,626
Classified Salaries	\$ 483,862	\$ 558,581	\$ 699,000		\$ 6,000	\$ 69,000	
Employee Benefits	\$ 295,592	\$ 299,097	\$ 596,537	\$ 4,093	\$ 1,247	\$ 138,694	\$ 90,485
Books & Supplies	\$ 268,342	\$ 102,336	\$ 187,743	\$ 27,944		\$ 18,023	
Services	\$ (108,342)	\$ 30,612	\$ 150,000	\$ 767	\$ 9,596	\$ 36,116	\$ 91,797
Capital Outlay		\$ 2,903					
Direct and Indirect Support Costs	\$ 39,457		\$ 63,248	\$ 2,566	\$ 937	\$ 24,835	\$ 29,168
Other Uses							
<b>TOTAL</b>	<b>\$ 978,911</b>	<b>\$ 993,529</b>	<b>\$ 2,171,528</b>	<b>\$ 62,370</b>	<b>\$ 22,780</b>	<b>\$ 603,768</b>	<b>\$ 709,076</b>
Transfers In							
INTERFUND TRANSFERS							
Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Between Programs	\$ 289,207	\$ 158,387	\$ 2,171,528				
Encroachment to Unrestricted	\$ 73,503	\$ 674,010					
PROJECTED ENDING BALANCE	\$ -	\$ -	\$ 1,300,000	\$ -	\$ -	\$ -	\$ -

Chico Unified School District  
2008-09 July 1 Budget  
Restricted Programs

	Targeted Instructional Improvement Block Grant	School/Library Improvement	Discretionary Block (Sites)	Instr. Mtls. Library Mtls. & Ed Tech	Early Mental Health Child Guidance #11	Early Mental Health Child Guidance #12
CDE SACS Resource Code:	7394	7395	7395	7398	7826	7827
<b>BEGINNING BALANCE</b>		\$ (45,431)	\$ 380,000	\$ 100,000		
<b>INCOME</b>						
Revenue Limit						
Federal Revenues						
State Revenues	\$ 592,429	\$ 1,055,915			\$ 120,000	\$ 147,127
Local Revenues						
<b>TOTAL -----</b>	<b>\$ 592,429</b>	<b>\$ 1,055,915</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 120,000</b>	<b>\$ 147,127</b>
<b>EXPENSES</b>						
Certificated Salaries					\$ 34,000	\$ 41,000
Classified Salaries					\$ 40,000	\$ 49,000
Employee Benefits					\$ 29,446	\$ 36,139
Books & Supplies		\$ 24,930			\$ 1,618	\$ 2,936
Services					\$ 10,000	\$ 12,000
Capital Outlay						
Direct and Indirect Support Costs		\$ 1,070			\$ 4,936	\$ 6,052
Other Uses						
<b>TOTAL -----</b>	<b>\$ -</b>	<b>\$ 26,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 120,000</b>	<b>\$ 147,127</b>
Transfers In						
<b>INTERFUND TRANSFERS -----</b>						
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Transfers Between Programs</b>	<b>\$ (592,429)</b>	<b>\$ (1,029,915)</b>				
<b>Encroachment to Unrestricted</b>						
<b>PROJECTED ENDING BALANCE</b>	<b>\$ -</b>	<b>\$ (45,431)</b>	<b>\$ 380,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>

Chico Unified School District  
2008-09 July 1 Budget  
Restricted Programs

	Early Mental Health Child Guidance #13	Early Mental Health Child Guidance #14	Routine Restricted Maintenance Account	Other Categoricals	Total Restricted Funds
CDE SACS Resource Code:	7828	7829	8150	9xxx	Total
BEGINNING BALANCE				\$ (6)	\$ 4,221,286
INCOME					\$ -
Revenue Limit				\$ -	\$ 784,895
Federal Revenues				\$ -	\$ 5,177,310
State Revenues	\$ 39,017	\$ 164,257		\$ -	\$ 11,715,662
Local Revenues				\$ 116,082	\$ 3,369,122
<b>TOTAL</b>	<b>\$ 39,017</b>	<b>\$ 164,257</b>	<b>\$ -</b>	<b>\$ 116,082</b>	<b>\$ 21,046,989</b>
EXPENSES					\$ -
Certificated Salaries	\$ 10,000	\$ 46,000		\$ 16,403	\$ 10,676,165
Classified Salaries	\$ 13,000	\$ 54,000	\$ 1,393,463	\$ 53,000	\$ 8,425,249
Employee Benefits	\$ 8,339	\$ 36,000	\$ 611,105	\$ 37,000	\$ 7,355,431
Books & Supplies	\$ 1,073	\$ 6,500	\$ 208,695	\$ 3,000	\$ 2,879,968
Services	\$ 5,000	\$ 15,000	\$ 54,963	\$ 2,000	\$ 1,690,887
Capital Outlay					\$ 2,903
Direct and Indirect Support Costs	\$ 1,605	\$ 6,757	\$ 788,680	\$ 4,679	\$ 2,789,451
Other Uses					\$ -
<b>TOTAL</b>	<b>\$ 39,017</b>	<b>\$ 164,257</b>	<b>\$ 3,056,906</b>	<b>\$ 116,082</b>	<b>\$ 33,820,054</b>
Transfers In					\$ -
INTERFUND TRANSFERS					\$ -
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Transfers Between Programs					\$ -
Encroachment to Unrestricted			\$ 3,056,906	\$ -	\$ 12,773,065
<b>PROJECTED ENDING BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (6)</b>	<b>\$ 4,221,286</b>

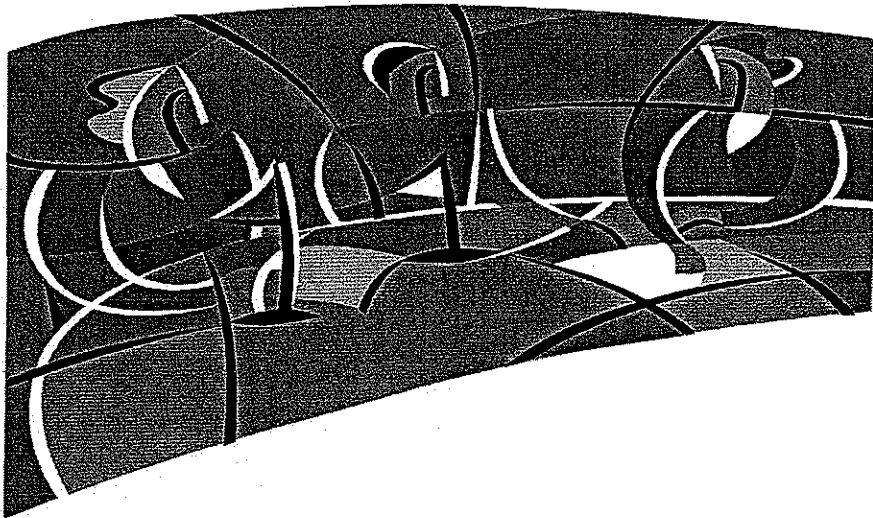
## **DISTRICT OFFICE BUDGET**



## Board of Education

A five member Board governs Chico Unified School District. Their responsibility is to represent the voters of the District in policy making and budgetary decisions as provided by the laws of the State of California. Each of the members lives in the district, elected at large by the voters of the District. Board members serve four-year terms and can be re-elected. This budget provides for the cost of health benefits, meeting supplies, travel, and conference and other operating expenses, such as the district audit. Board members are not remunerated for their services.

<b>Board of Trustees (Site 700)</b>	
Certificated Salaries	\$ -
Classified Salaries	\$ -
Employee Benefits	\$ 44,940
Books and Supplies	\$ 82
Services	\$ 28,169
Equipment	\$ -
Elections	\$ 85,000
<b>TOTAL</b>	<b>\$ 158,191</b>



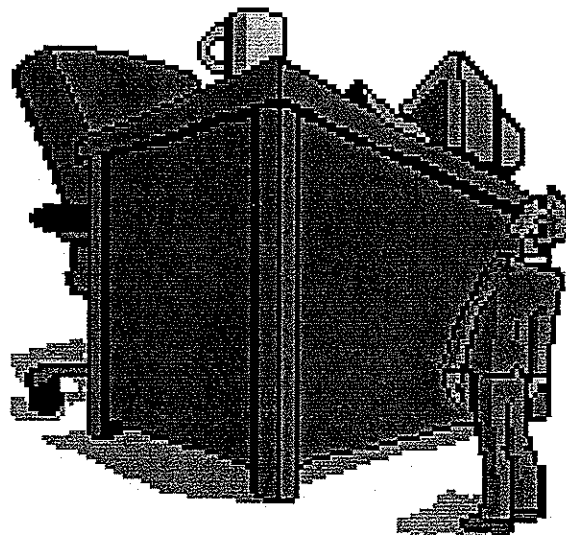
## Superintendent's Office

The Superintendent's Office has the responsibility of overseeing the educational program and the operations of the District and making sure the policies and budget decisions of the Governing Board are carried out. The Superintendent's Office budget provides for salaries, employee benefits, books and supplies, travel and conferences, public information and other operating expenses.

### Staffing

Superintendent .....	1.00
Clerical Support .....	2.00
Total Full Time Equivalents (FTE) .....	3.00

SUPERINTENDENT OFFICE (Site Code 500)	
Certificated Salaries	\$ 170,000
Classified Salaries	\$ 116,309
Employee Benefits	\$ 80,527
Books and Supplies	\$ 7,819
Services	\$ 4,398
<b>TOTAL</b>	<b>\$ 379,053</b>



## Business Services

The Division of Business Services includes the office of the Assistant Superintendent of Business Services who oversees the Budget, Fiscal Services, Risk Management, Data Processing, Nutrition Services, Maintenance, Operations & Transportation and Facilities Planning and Construction.

Fiscal Services: Chico Unified School District's Budget & Fiscal Services Department is divided into four major areas: Accounting, Payroll, Accounts Payable, and Accounts Receivable.

The department is responsible for: Payment of salaries and benefits for district employees; payment of invoices and claims for the operation costs of the district monitoring expenses to assure state and district regulations are met; collecting revenue due to the district; providing financial information to the Board of Education and district administrators; preparation of state, federal and local reports; accounting for all financial transactions of the district according to general accepted accounting principles (maintaining the general ledger).

### Staffing

Assistant Superintendent .....	1.00
Director, Fiscal Services .....	1.00
Fiscal Services Manager .....	1.00
Accounting Support .....	9.50
Total Full Time Equivalents (FTE) .....	12.50

<b>Fiscal Services (520, 521, 522)</b>	
Certificated Salaries .....	\$ -
Classified Salaries .....	\$ 583,932
Employee Benefits .....	\$ 270,757
Books and Supplies .....	\$ 7,019
Services .....	\$ 46,838
Equipment .....	\$ 343
<b>TOTAL</b> .....	<b>\$ 908,889</b>



## Human Resources

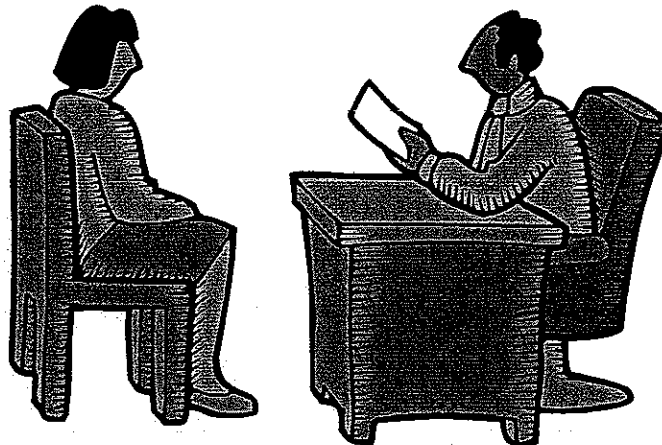
The Division of Human Resources is responsible for attracting, hiring, retaining, and supporting a qualified and talented workforce that reflects the values and beliefs of the district. The division is headed up by the Assistant Superintendent – Human Resources. It consists of Certificated Personnel, Classified Personnel and labor relations. Under the direction of the personnel director, Classified Personnel is under the auspices of the Personnel Commission and has a separate budget.

### Staffing

Assistant Superintendent	1.00
Certificated HR Assistant	1.00
HR Coordinator	1.00
Clerical Support	2.00
Total Full Time Equivalents (FTE)	5.00

### Human Resources (site 560, 630)

Certificated Salaries	\$ 128,214
Classified Salaries	\$ 186,515
Employee Benefits	\$ 114,279
Books and Supplies	\$ 1,515
Services	\$ 361,537
Equipment	\$ 274
<b>TOTAL</b>	<b>\$ 792,334</b>



## Personnel Commission

The Personnel Commission consists of three, nonemployee members. They are appointed to this position and cannot be a currently employee. The Commission oversees classified personnel activities and is responsible for the maintenance of the merit system for classified employees.

### Staffing

Director	1.00
Classified HR Assistant	1.00
Clerical Support	1.00
Total Full Time Equivalents (FTE)	3.00

### Personnel Commission (site 620)

Certificated Salaries	\$ -
Classified Salaries	\$ 200,790
Employee Benefits	\$ 81,019
Books and Supplies	\$ 1,250
Services	\$ 27,158
Equipment	\$ -
<b>TOTAL</b>	<b>\$ 310,217</b>



## Education Technology & Computers For Classrooms

The Ed Tech budget covers the equipment, software, tech staff development, extra assignment tech support, webpage license fees, and other expenses tied to technology for the district-wide technology program.

The Computers For Classrooms (CFC) budget pays for consulting fees, part of the CFC warehouse rent, cellular service and fuel for the CFC truck to pick up & deliver donated and refurbished computers. CUSD has partnered with CFC for about 18 years, and CUSD receives the computer equipment free of charge. CFC also repairs and upgrades CUSD computers and handles the recycling of computer-related E-waste.

### Pupil Services (Functions 3110-3140)

Certificated Salaries	\$ -
Classified Salaries	\$ 4,653
Employee Benefits	\$ -
Books and Supplies	\$ 144,908
Services	\$ 141,336
Equipment	\$ 855
<b>TOTAL</b>	<b>\$ 291,752</b>



## Information Technology

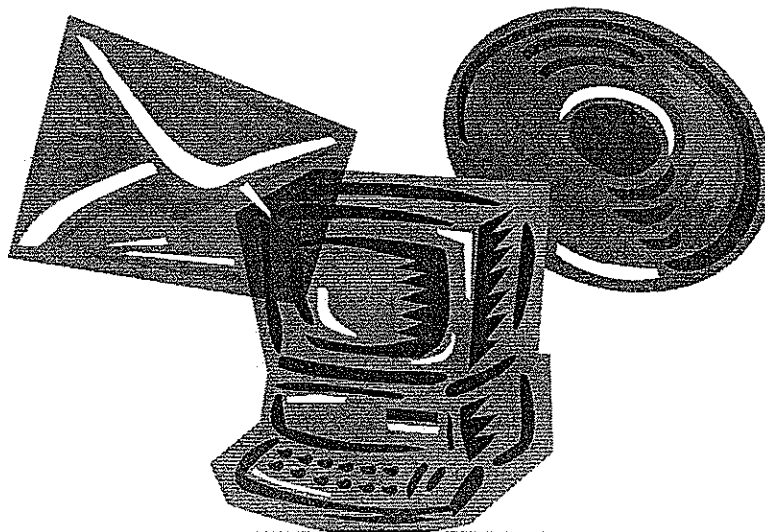
This budget covers the cost of operational information services, such as general ledger, payroll, and salaries of support staff including the student information services. It also pays for check stock, special forms, and maintenance of servers and network equipment.

### Staffing

Information Services Supervisor	1.00
Information System Analyst	2.00
Network Analyst	4.00
Total Full Time Equivalents (FTE)	7.00

### Information Technology (Site 540)

Certificated Salaries	\$ -
Classified Salaries	\$ 390,689
Employee Benefits	\$ 170,330
Books and Supplies	\$ 9,282
Services	\$ 66,718
Equipment	\$ -
<b>TOTAL</b>	<b>\$ 637,019</b>



## Warehouse

The warehouse serves as the centralized shipping and receiving station for the entire school district. All goods generated by purchase orders are received at the warehouse, checked in for accuracy, bar coded if capital outlay, and reconciled with vendors should an order be deemed inaccurate. The warehouse in conjunction with purchasing keeps track of all surplus property generated by sites and stored for sale or disposal. The warehouse stores frequently used school and custodial supplies with a value of over \$200,000. Prior year school and department records are stored at the warehouse to be retained as long as required by state guidelines.

### Staffing

Storekeeper	1.00
Stock Clerk/Delivery Person	2.00
Total Full Time Equivalents (FTE)	3.00

### Warehouse (Site 680)

Certificated Salaries	\$ -
Classified Salaries	\$ 119,184
Employee Benefits	\$ 61,914
Books and Supplies	\$ 6,133
Services	\$ 753
Indirect Costs	\$ 114
<b>TOTAL</b>	<b>\$ 188,098</b>





## **MAINTENANCE, OPERATIONS & TRANSPORTATION**

## Maintenance & Operations

The mission of Maintenance and Operations is to provide a safe environment for students and a safe workplace for school employees. The department ensures attaining its mission through inspection, maintenance and repair of district buildings and grounds. Maintenance and Operations is a service oriented organization that is committed to meeting the needs and requirements of our students and staff. While working constantly to meet the needs of our customers, the department must continually meet local, state, and federal mandates. Our high-performing workforce maintains a year-round work schedule.

Maintenance and Operations serves 23 sites that include 21 school sites, the district Office and the Corporation Yard in a 322 square mile area. Our school district is largely urban, but also has characteristics of suburban and rural areas. Two of our schools are located in mountain communities. The district contains 1,409,537.80 square feet of building space, which includes two charter schools. School buildings in operation range from buildings constructed in 1937 to those constructed in 2003.

This budget includes the Routine Restricted Maintenance Account (RRMA). The district anticipates spending 2.5% of its budget in 2008-09 to provide for normal routine maintenance needs of the district. The district is usually required to allocate at least 3% of the general operating budget towards this program in order to remain eligible for future state funding from voter approved bonds to modernize or construct new facilities.

The district generally makes its Deferred Maintenance match from the RRMA budget. The district may not be required to match the Deferred Maintenance apportionment in 2008-09 and therefore has not been budgeted to do so. Deferred Maintenance is accounted for separately in Fund 14.

This section of the budget includes funding for custodians, grounds workers, and facilities maintenance staff.

### Staffing (includes restricted and unrestricted positions)

Director, M/O/T	1.0
Maintenance/Operations Manager	1.0
Maintenance/Operations Coordinator	1.0
Classified Support Staff	1.0
Maintenance Personnel	21.50
Operations Personnel	65.25
Total Full Time Equivalents (FTE)	90.75

### MAINTENANCE & OPERATIONS BUDGET

Classified Salaries	\$ -
Classified Salaries	\$ 3,518,916
Employee Benefits	1,933,132
Supplies & Supplies	368,712
Services	98,163
Equipment	-
<b>TOTAL</b>	<b>\$ 5,918,923</b>

## Transportation Department

The Transportation Department provides fee-based home-to-school transportation services for eligible students residing within Chico Unified School District boundaries. Transportation services may be provided via school district vehicles, contracted services, and/or volunteer services.

The safety of students and staff is a primary goal of the district, therefore, all school buses will comply with applicable laws, regulations and inspection requirements. All school bus drivers will meet both state and school district standards to qualify as bus drivers. Those students transported in a school bus will be under the authority of and responsible to the driver of the bus. All students will conduct themselves in a cooperative manner. Any student who does not conduct herself/himself appropriately will be subject to disciplinary action.

The district operates transportation services as safely, efficiently and economically as possible. There are currently 11 large bus routes and 13 special needs routes. The Transportation Coordinators develop all routes. Four mechanics maintain district buses, maintenance vehicles and grounds equipment.

The district charges a fee to help offset the excess cost of transportation. For the 2007-08 fiscal year, the fees were \$630.00 for a full year. The quarterly fees varied from \$147.00 to \$168.00 based on the number of days in each quarter. Free and reduced fees are also available for those who qualify. The annual income provides approximately \$51,000 towards the cost of operations.

Included in this budget are services provided for field trips and other agencies such as CARD, 21<sup>st</sup> Century Grant, etc. These services are billed back to user programs.

### HOME TO SCHOOL REGULAR ED

#### Revenue

State Revenue	\$ 843,408
Local Revenue	62,000
<u>Contribution from unrestricted</u>	<u>73,503</u>
<b>TOTAL</b>	<b>\$ 978,911</b>

#### Expenses

Classified Salaries	\$ 483,862
Employee Benefits	295,592
Supplies	268,342
Services and Operating Expenses	(108,342)
<u>Indirect Costs</u>	<u>39,457</u>
<b>TOTAL</b>	<b>\$ 978,911</b>

### SPECIAL EDUCATION TRANSPORTATION

#### Revenue

State Revenue	\$ 319,519
Local Revenue	-0-
<u>Contribution from unrestricted</u>	<u>674,010</u>
<b>TOTAL</b>	<b>\$ 993,529</b>

#### Expenses

Classified Salaries	\$ 558,581
Employee Benefits	299,097
Supplies	102,336
Services and Operating Expenses	33,515
<u>Indirect Costs</u>	<u>-0-</u>
<b>TOTAL</b>	<b>\$ 993,529</b>

## **GENERAL FUND – BY OBJECT**

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	71,656,242.00	704,321.00	72,360,563.00	70,786,162.00	784,895.00	71,571,057.00	-1.1%
2) Federal Revenue		8100-8299	318,881.00	10,182,940.00	10,501,821.00	0.00	5,177,310.00	5,177,310.00	-50.7%
3) Other State Revenue		8300-8599	6,124,284.00	15,756,181.00	21,880,465.00	5,828,368.00	11,953,638.00	17,782,006.00	-18.7%
4) Other Local Revenue		8600-8799	2,167,246.00	3,900,003.00	6,067,249.00	559,621.00	3,588,418.00	4,148,039.00	-31.6%
5) TOTAL REVENUES			80,266,653.00	30,543,445.00	110,810,098.00	77,174,151.00	21,504,261.00	98,678,412.00	-10.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	40,144,008.00	13,938,527.00	54,082,535.00	39,135,188.00	10,676,165.00	49,811,353.00	-7.9%
2) Classified Salaries		2000-2999	7,768,612.00	8,798,659.00	16,567,271.00	7,348,796.00	8,425,249.00	15,774,045.00	-4.8%
3) Employee Benefits		3000-3999	17,816,820.00	7,619,405.00	25,436,225.00	17,405,812.00	7,355,431.00	24,761,243.00	-2.7%
4) Books and Supplies		4000-4999	1,497,961.00	8,786,050.00	10,284,011.00	633,339.00	2,879,968.00	3,513,307.00	-65.8%
5) Services and Other Operating Expenditures		5000-5999	4,739,723.00	515,801.00	5,255,524.00	4,548,571.00	1,690,887.00	6,239,458.00	18.7%
6) Capital Outlay		6000-6999	113,747.00	143,795.00	257,542.00	5,116.00	2,903.00	8,019.00	-96.9%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)		7100-7299 7400-7499	322,071.00	860,715.00	1,182,786.00	666,832.00	847,442.00	1,514,274.00	28.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	(1,777,316.00)	1,630,156.00	(147,160.00)	(1,283,025.00)	1,138,787.00	(144,238.00)	-2.0%
9) TOTAL EXPENDITURES			70,625,626.00	42,293,108.00	112,918,734.00	68,460,629.00	33,016,832.00	101,477,461.00	-10.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			9,641,027.00	(11,749,663.00)	(2,108,636.00)	8,713,522.00	(11,512,571.00)	(2,799,049.00)	32.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,900,170.00	0.00	1,900,170.00	1,907,090.00	0.00	1,907,090.00	0.4%
b) Transfers Out		7600-7629	365,260.00	793,222.00	1,158,482.00	327,760.00	303,222.00	630,982.00	-45.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(12,087,538.00)	12,087,538.00	0.00	(11,815,793.00)	11,815,793.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(10,552,628.00)	11,294,316.00	741,688.00	(10,236,463.00)	11,512,571.00	1,276,108.00	72.1%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(911,601.00)	(455,347.00)	(1,366,948.00)	(1,522,941.00)	0.00	(1,522,941.00)	11.4%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791	6,103,630.30	4,676,633.91	10,780,264.21	5,192,029.30	4,221,286.91	9,413,316.21	-12.7%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			6,103,630.30	4,676,633.91	10,780,264.21	5,192,029.30	4,221,286.91	9,413,316.21	-12.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,103,630.30	4,676,633.91	10,780,264.21	5,192,029.30	4,221,286.91	9,413,316.21	-12.7%
2) Ending Balance, June 30 (E + F1e)			5,192,029.30	4,221,286.91	9,413,316.21	3,669,088.30	4,221,286.91	7,890,375.21	-16.2%
Components of Ending Fund Balance									
a) Reserve for Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	280,833.97	0.00	280,833.97	280,833.97	0.00	280,833.97	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	3,422,316.00	0.00	3,422,316.00	3,063,253.00	0.00	3,063,253.00	-10.5%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations		9780	35,000.00	0.00	35,000.00	70,000.00	0.00	70,000.00	100.0%
Van Replacement Program \$35000 per 0000		9780	35,000.00	0.00	35,000.00	70,000.00	0.00	70,000.00	100.0%
Van Replacement Program \$35000 per 0000		9780	35,000.00	0.00	35,000.00	70,000.00	0.00	70,000.00	100.0%
c) Undesignated Amount		9790	1,428,879.33	4,221,286.91	5,650,166.24				
d) Unappropriated Amount		9790				230,001.33	4,221,286.91	4,451,288.24	

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	51,324,337.00	0.00	51,324,337.00	61,416,218.00	0.00	61,416,218.00	19.7%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	294,204.00	0.00	294,204.00	294,204.00	0.00	294,204.00	0.0%
Timber Yield Tax		8022	9,322.00	0.00	9,322.00	9,322.00	0.00	9,322.00	0.0%
Other Subventions/In-Lieu Taxes		8029	15,136.00	0.00	15,136.00	15,136.00	0.00	15,136.00	0.0%
County & District Taxes Secured Roll Taxes		8041	18,859,333.00	0.00	18,859,333.00	18,859,333.00	0.00	18,859,333.00	0.0%
Unsecured Roll Taxes		8042	1,219,281.00	0.00	1,219,281.00	1,219,281.00	0.00	1,219,281.00	0.0%
Prior Years' Taxes		8043	87,356.00	0.00	87,356.00	87,356.00	0.00	87,356.00	0.0%
Supplemental Taxes		8044	1,093,072.00	0.00	1,093,072.00	1,093,072.00	0.00	1,093,072.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	(11,223,077.00)	0.00	(11,223,077.00)	New
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Revenue Limit Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			72,902,041.00	0.00	72,902,041.00	71,770,845.00	0.00	71,770,845.00	-1.6%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(704,321.00)	0.00	(704,321.00)	(784,895.00)	0.00	(784,895.00)	11.4%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		405,974.00	405,974.00		486,548.00	486,548.00	19.8%
Special Education ADA Transfer	6500	8091		298,347.00	298,347.00		298,347.00	298,347.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
PERS Reduction Transfer		8092	428,506.00	0.00	428,506.00	501,060.00	0.00	501,060.00	16.9%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(969,984.00)	0.00	(969,984.00)	(700,848.00)	0.00	(700,848.00)	-27.7%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			71,656,242.00	704,321.00	72,360,563.00	70,786,162.00	784,895.00	71,571,057.00	-1.1%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,532,034.00	1,532,034.00	0.00	1,325,416.00	1,325,416.00	-13.5%
Special Education Discretionary Grants		8182	0.00	297,094.00	297,094.00	0.00	287,398.00	287,398.00	-3.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	68,881.00	0.00	68,881.00	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
	3000-3299, 4000-4139, 4201-4215, 4610, 5510			7,457,025.00	7,457,025.00		3,222,574.00	3,222,574.00	-56.8%
NCLB/IASA		8290							
Vocational and Applied Technology Education		8290		93,280.00	93,280.00		81,400.00	81,400.00	-12.7%
Safe and Drug Free Schools		8290		56,057.00	56,057.00		50,451.00	50,451.00	-10.0%
JTPA / WIA		8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue		8290	250,000.00	747,450.00	997,450.00	0.00	210,071.00	210,071.00	-78.9%
<b>TOTAL, FEDERAL REVENUE</b>			318,881.00	10,182,940.00	10,501,821.00	0.00	5,177,310.00	5,177,310.00	-50.7%



Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER STATE REVENUE									
Other State Apportionments									
Supplemental Instruction Programs									
Current Year	0000	8311	654,291.00		654,291.00	628,483.00		628,483.00	-3.9%
Prior Years	0000	8319	0.00		0.00	0.00		0.00	0.0%
Community Day School Additional Funding									
Current Year	2430	8311		406,622.00	406,622.00		328,272.00	328,272.00	-19.3%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement									
Current Year	6350-6360	8311		0.00	0.00				0.0%
Prior Years	6350-6360	8319		0.00	0.00				0.0%
Special Education Master Plan									
Current Year	6500	8311		3,467,848.00	3,467,848.00		3,551,158.00	3,551,158.00	2.4%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Gifted and Talented Pupils	7140	8311		115,505.00	115,505.00				-6.5%
Home-to-School Transportation	7230	8311		631,750.00	631,750.00		554,201.00	554,201.00	-12.3%
School Improvement Program	7260-7265	8311		0.00	0.00				0.0%
Economic Impact Aid	7090-7091	8311		1,314,179.00	1,314,179.00		1,300,000.00	1,300,000.00	-1.1%
Spec. Ed. Transportation	7240	8311		183,679.00	183,679.00		161,132.00	161,132.00	-12.3%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00		0.00	0.00	0.0%
Class Size Reduction, K-3		8434	3,794,973.00	0.00	3,794,973.00	3,546,031.00	0.00	3,546,031.00	-6.6%
Class Size Reduction, Grade Nine		8435	42,600.00	0.00	42,600.00	47,036.00	0.00	47,036.00	10.4%
Charter Schools Categorical Block Grant		8480	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,560,104.00	310,938.00	1,871,042.00	1,534,502.00	285,394.00	1,819,896.00	-2.7%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music Block Grant	6760	8590		222,646.00	222,646.00		200,381.00	200,381.00	-10.0%
Miller Unruh Reading Program	7200	8590		0.00	0.00		0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590		491,093.00	491,093.00		441,984.00	441,984.00	-10.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170, 7292, 7294, 7295, 7296	8590		909,815.00	909,815.00		736,950.00	736,950.00	-19.0%
Staff Development		8590		0.00	0.00		0.00	0.00	0.0%
Tenth Grade Counseling	7375	8590		0.00	0.00		0.00	0.00	0.0%
Educational Technology Assistance Grants	7100-7125	8590		0.00	0.00		0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6605-6680	8590		107,144.00	107,144.00		0.00	0.00	-100.0%
Healthy Start	6240-6245	8590		50,000.00	50,000.00		50,000.00	50,000.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
Pupil Retention Block Grant	7390	8590		670,853.00	670,853.00		603,768.00	603,768.00	-10.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590		0.00	0.00		0.00	0.00	0.0%
Professional Development Block Grant	7393	8590		787,862.00	787,862.00		709,076.00	709,076.00	-10.0%
Targeted Instructional Improvement Block Grant	7394	8590		658,284.00	658,284.00		592,429.00	592,429.00	-10.0%
School and Library Improvement Block Grant	7395	8590		1,173,239.00	1,173,239.00		1,055,915.00	1,055,915.00	-10.0%
Quality Education Investment Act	7400	8590		142,637.00	142,637.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	72,316.00	4,112,087.00	4,184,403.00	72,316.00	1,274,981.00	1,347,297.00	-67.8%
TOTAL OTHER STATE REVENUE			6,124,284.00	15,756,181.00	21,880,465.00	5,828,368.00	11,953,638.00	17,782,006.00	-18.7%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue									
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	16,904.00	16,904.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	195,324.00	0.00	195,324.00	162,388.00	0.00	162,388.00	-16.9%
Interest		8660	536,448.00	0.00	536,448.00	119,544.00	0.00	119,544.00	-77.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	17,094.00	0.00	17,094.00	13,627.00	0.00	13,627.00	-20.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	19,791.00	168,975.00	188,766.00	19,563.00	36,551.00	56,114.00	-70.3%
Other Local Revenue									
Plus: Misc Funds Non-Revenue									

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,398,589.00	236,000.00	1,634,589.00	244,499.00	128,082.00	372,581.00	-77.2%
Tuition		8710	0.00	87,294.00	87,294.00	0.00	0.00	0.00	-100.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		3,340,830.00	3,340,830.00		3,373,785.00	3,373,785.00	1.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers From Districts or Charter Schools	6350, 6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6350, 6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6350, 6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,167,246.00	3,900,003.00	6,067,249.00	559,821.00	3,588,418.00	4,148,039.00	-31.6%
TOTAL, REVENUES			80,266,653.00	30,543,445.00	110,810,098.00	77,174,151.00	21,504,261.00	98,678,412.00	-10.9%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	34,329,429.00	12,215,455.00	46,544,884.00	33,391,174.00	9,651,926.00	43,043,100.00	-7.5%
Certificated Pupil Support Salaries		1200	2,296,215.00	890,040.00	3,186,255.00	2,338,129.00	504,400.00	2,842,529.00	-10.8%
Certificated Supervisors' and Administrators' Salaries		1300	3,475,991.00	675,734.00	4,151,725.00	3,381,258.00	500,309.00	3,881,567.00	-6.5%
Other Certificated Salaries		1900	42,373.00	157,298.00	199,671.00	24,627.00	19,530.00	44,157.00	-77.9%
TOTAL, CERTIFICATED SALARIES			40,144,008.00	13,938,527.00	54,082,535.00	39,135,188.00	10,676,165.00	49,811,353.00	-7.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	176,954.00	5,563,029.00	5,739,983.00	164,589.00	5,338,270.00	5,502,859.00	-4.1%
Classified Support Salaries		2200	2,665,426.00	1,892,647.00	4,558,073.00	2,588,279.00	1,856,077.00	4,444,356.00	-2.5%
Classified Supervisors' and Administrators' Salaries		2300	532,316.00	388,973.00	921,289.00	394,434.00	402,577.00	797,011.00	-13.5%
Clerical, Technical and Office Salaries		2400	3,441,900.00	526,687.00	3,968,587.00	3,299,075.00	581,678.00	3,880,753.00	-2.2%
Other Classified Salaries		2900	952,016.00	427,323.00	1,379,339.00	902,419.00	246,647.00	1,149,066.00	-16.7%
TOTAL, CLASSIFIED SALARIES			7,768,612.00	8,798,659.00	16,567,271.00	7,348,796.00	8,425,249.00	15,774,045.00	-4.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,343,221.00	1,170,951.00	4,514,172.00	3,200,237.00	854,026.00	4,054,263.00	-10.2%
PERS		3201-3202	727,345.00	802,791.00	1,530,136.00	708,135.00	791,185.00	1,499,320.00	-2.0%
OASDI/Medicare/Alternative		3301-3302	1,169,071.00	888,175.00	2,057,246.00	1,165,704.00	798,783.00	1,964,487.00	-4.5%
Health and Welfare Benefits		3401-3402	9,029,152.00	3,458,200.00	12,487,352.00	8,628,972.00	3,672,595.00	12,301,567.00	-1.5%
Unemployment Insurance		3501-3502	22,870.00	12,472.00	35,342.00	138,492.00	55,908.00	194,400.00	450.1%
Workers' Compensation		3601-3602	1,302,431.00	601,834.00	1,904,265.00	1,257,681.00	504,260.00	1,761,941.00	-7.5%
OPEB, Allocated		3701-3702	2,067,129.00	395,019.00	2,462,148.00	2,118,030.00	372,322.00	2,490,352.00	1.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	155,601.00	266,135.00	421,736.00	188,561.00	306,352.00	494,913.00	17.4%
Other Employee Benefits		3901-3902	0.00	23,828.00	23,828.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			17,816,820.00	7,619,405.00	25,436,225.00	17,405,812.00	7,355,431.00	24,761,243.00	-2.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	17,011.00	729,368.00	746,379.00	10,758.00	759,749.00	770,507.00	3.2%
Books and Other Reference Materials		4200	23,999.00	441,626.00	465,625.00	11,955.00	2,300.00	14,255.00	-96.9%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	1,335,784.00	6,998,639.00	8,334,423.00	543,820.00	2,087,668.00	2,611,488.00	-68.7%
Noncapitalized Equipment		4400	121,187.00	616,417.00	737,584.00	66,806.00	50,251.00	117,057.00	-84.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL BOOKS AND SUPPLIES</b>			1,497,961.00	8,786,050.00	10,284,011.00	633,339.00	2,879,968.00	3,513,307.00	-65.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	78,038.00	371,749.00	449,787.00	58,427.00	126,646.00	185,073.00	-58.9%
Dues and Memberships		5300	35,727.00	210.00	35,937.00	35,727.00	210.00	35,937.00	0.0%
Insurance		5400 - 5450	729,584.00	13,537.00	743,121.00	764,240.00	13,537.00	777,777.00	4.7%
Operations and Housekeeping Services		5500	2,003,085.00	0.00	2,003,085.00	2,096,811.00	0.00	2,096,811.00	4.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	256,700.00	206,401.00	463,101.00	236,763.00	368,840.00	605,603.00	30.8%
Transfers of Direct Costs		5710	171,155.00	(171,155.00)	0.00	178,850.00	(178,850.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,124,032.00	25,510.00	1,149,542.00	844,329.00	1,314,093.00	2,158,422.00	87.8%
Communications		5900	341,402.00	69,549.00	410,951.00	333,424.00	46,411.00	379,835.00	-7.6%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			4,739,723.00	515,801.00	5,255,524.00	4,548,571.00	1,690,887.00	6,239,458.00	18.7%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	85,349.00	0.00	85,349.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	4,724.00	140,892.00	145,616.00	1,951.00	0.00	1,951.00	-98.7%
Equipment Replacement		6500	23,674.00	2,903.00	26,577.00	3,165.00	2,903.00	6,068.00	-77.2%
TOTAL CAPITAL OUTLAY			113,747.00	143,795.00	257,542.00	5,116.00	2,903.00	8,019.00	-96.9%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	0.00	0.00	0.00	21,000.00	0.00	21,000.00	New
State Special Schools		7141	0.00	9,083.00	9,083.00	0.00	9,083.00	9,083.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7142	0.00	588,678.00	588,678.00	0.00	549,679.00	549,679.00	-6.6%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6350, 6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6350, 6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6350, 6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Debt Service									
Debt Service - Interest		7438	27,938.00	77,950.00	105,888.00	225,673.00	73,680.00	299,353.00	182.7%
Other Debt Service - Principal		7439	294,133.00	185,004.00	479,137.00	420,159.00	215,000.00	635,159.00	32.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			322,071.00	860,715.00	1,182,786.00	666,832.00	847,442.00	1,514,274.00	28.0%
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>									
Transfers of Indirect Costs		7310	(1,630,156.00)	1,630,156.00	0.00	(1,138,787.00)	1,138,787.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(147,160.00)	0.00	(147,160.00)	(144,238.00)	0.00	(144,238.00)	-2.0%
Transfers of Direct Support Costs		7370	0.00	0.00	0.00				
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	0.00				
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			(1,777,316.00)	1,630,156.00	(147,160.00)	(1,283,025.00)	1,138,787.00	(144,238.00)	-2.0%
TOTAL EXPENDITURES			70,625,626.00	42,293,108.00	112,918,734.00	68,460,629.00	33,016,832.00	101,477,461.00	-10.1%



Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	1,754,170.00	0.00	1,754,170.00	1,871,090.00	0.00	1,871,090.00	6.7%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	146,000.00	0.00	146,000.00	36,000.00	0.00	36,000.00	-75.3%
(a) TOTAL, INTERFUND TRANSFERS IN			1,900,170.00	0.00	1,900,170.00	1,907,090.00	0.00	1,907,090.00	0.4%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	37,500.00	490,000.00	527,500.00	0.00	0.00	0.00	-100.0%
To: Cafeteria Fund		7616	327,760.00	0.00	327,760.00	327,760.00	0.00	327,760.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	303,222.00	303,222.00	0.00	303,222.00	303,222.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			365,260.00	793,222.00	1,158,482.00	327,760.00	303,222.00	630,982.00	-45.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources									

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(12,087,538.00)	12,087,538.00	0.00	(11,815,793.00)	11,815,793.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(12,087,538.00)	12,087,538.00	0.00	(11,815,793.00)	11,815,793.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(10,552,628.00)	11,294,316.00	741,688.00	(10,236,463.00)	11,512,571.00	1,276,108.00	72.1%

## **GENERAL FUND – BY FUNCTION**

Description	Function Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	71,656,242.00	704,321.00	72,360,563.00	70,786,162.00	784,895.00	71,571,057.00	-1.4%
2) Federal Revenue		8100-8299	318,881.00	10,182,940.00	10,501,821.00	0.00	5,177,310.00	5,177,310.00	-50.7%
3) Other State Revenue		8300-8599	6,124,284.00	15,756,181.00	21,880,465.00	5,828,368.00	11,953,638.00	17,782,006.00	-18.7%
4) Other Local Revenue		8600-8799	2,167,246.00	3,900,003.00	6,067,249.00	559,621.00	3,588,418.00	4,148,039.00	-31.6%
5) TOTAL REVENUES			80,266,653.00	30,543,445.00	110,810,098.00	77,174,151.00	21,504,261.00	98,678,412.00	-11.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		47,292,709.00	30,794,266.00	78,086,975.00	46,499,711.00	24,515,578.00	71,015,289.00	-9.1%
2) Instruction - Related Services	2000-2999		7,486,845.00	1,923,721.00	9,410,566.00	7,379,598.00	1,162,027.00	8,541,625.00	-9.2%
3) Pupil Services	3000-3999		4,551,102.00	4,186,478.00	8,737,580.00	4,405,551.00	2,874,381.00	7,279,932.00	-16.7%
4) Ancillary Services	4000-4999		1,027,785.00	6,804.00	1,034,589.00	0.00	0.00	0.00	-100.0%
5) Community Services	5000-5999		24,900.00	0.00	24,900.00	24,900.00	0.00	24,900.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,682,013.00	1,630,156.00	5,312,169.00	3,518,011.00	1,138,787.00	4,656,798.00	-12.3%
8) Plant Services	8000-8999		6,238,201.00	2,890,968.00	9,129,169.00	5,966,026.00	2,478,617.00	8,444,643.00	-7.5%
9) Other Outgo	9000-9999	Except 7600-7699	322,071.00	860,715.00	1,182,786.00	666,832.00	847,442.00	1,514,274.00	28.0%
10) TOTAL EXPENDITURES			70,625,626.00	42,293,108.00	112,918,734.00	68,460,629.00	33,016,832.00	101,477,461.00	-10.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			9,641,027.00	(11,749,663.00)	(2,108,636.00)	8,713,522.00	(11,512,571.00)	(2,799,049.00)	32.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,900,170.00	0.00	1,900,170.00	1,907,090.00	0.00	1,907,090.00	0.4%
b) Transfers Out		7600-7629	365,260.00	793,222.00	1,158,482.00	327,760.00	303,222.00	630,982.00	-45.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(12,087,538.00)	12,087,538.00	0.00	(11,815,793.00)	11,815,793.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(10,552,628.00)	11,294,316.00	741,688.00	(10,236,463.00)	11,512,571.00	1,276,108.00	72.1%

Description	Function Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(911,601.00)	(455,347.00)	(1,366,948.00)	(1,522,941.00)	0.00	(1,522,941.00)	11.4%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791							
a) As of July 1 - Unaudited		9793	6,103,630.30	4,676,633.91	10,780,264.21	5,192,029.30	4,221,286.91	9,413,316.21	-12.7%
b) Audit Adjustments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,103,630.30	4,676,633.91	10,780,264.21	5,192,029.30	4,221,286.91	9,413,316.21	-12.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,103,630.30	4,676,633.91	10,780,264.21	5,192,029.30	4,221,286.91	9,413,316.21	-12.7%
2) Ending Balance, June 30 (E + F1e)			5,192,029.30	4,221,286.91	9,413,316.21	3,669,088.30	4,221,286.91	7,890,375.21	-16.2%
Components of Ending Fund Balance									
a) Reserve for Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	280,833.97	0.00	280,833.97	280,833.97	0.00	280,833.97	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	3,422,316.00	0.00	3,422,316.00	3,063,253.00	0.00	3,063,253.00	-10.5%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	35,000.00	0.00	35,000.00	70,000.00	0.00	70,000.00	100.0%
Van Replacement Program \$35000 per	0000	9780				70,000.00			
Van Replacement Program \$35000 per	0000	9780	35,000.00		35,000.00				
c) Undesignated Amount		9790	1,428,879.33	4,221,286.91	5,650,166.24				
d) Unappropriated Amount		9790				230,001.33	4,221,286.91	4,451,288.24	

## **CHILD DEVELOPMENT FUND**

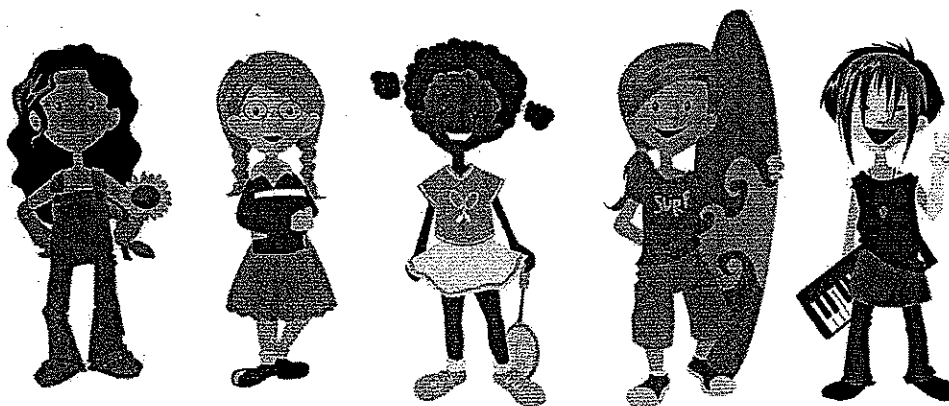
**Chico Unified School District  
Budget Narrative  
June 18, 2008**

**Child Development Fund  
Fund #12**

The Child Development Fund consists of various state and federal child nutrition and development special grants. For several years CUSD has obtained an Infant Toddler Grant.

The funds are used for the benefit of children from birth to three years of age.

The funds are used to purchase equipment and materials, expand recruitment and outreach efforts, train staff working with the infants/toddlers, and make minor renovations and repair to the infant/toddler service area.



Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,423.00	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			2,423.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,423.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,423.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17.35	17.35	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17.35	17.35	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17.35	17.35	0.0%
2) Ending Balance, June 30 (E + F1e)			17.35	17.35	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	17.35		
d) Unappropriated Amount		9790		17.35	

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue		8290	2,423.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>2,423.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055-6056	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>2,423.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,423.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			2,423.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of indirect/Direct Support Costs)</b>			0.00	0.00	0.0%
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
Transfers of Direct Support Costs		7370	0.00		
Transfers of Direct Support Costs - Interfund		7380	0.00		
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			2,423.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			0.00	0.00	0.0%

## **CAFETERIA FUND**

**Chico Unified School District**  
**Budget Narrative**  
**June 18, 2008**

**Nutrition Services**  
**Fund #13**

The Cafeteria Fund is the operating fund of the district that accumulates costs related to providing nutrition services for Chico's students.

Nutrition Services provides lunch, breakfast and snacks, as well as other food services, to students and staff of the Chico Unified School District. A large portion of revenue received is from meal reimbursements by the Federal and State Governments which subsidize meals served to students. A small portion of program dollars come primarily from meal and food sales to students and staff who are not eligible for subsidized meals. All money received from meal service and sales is deposited into the Cafeteria Fund.

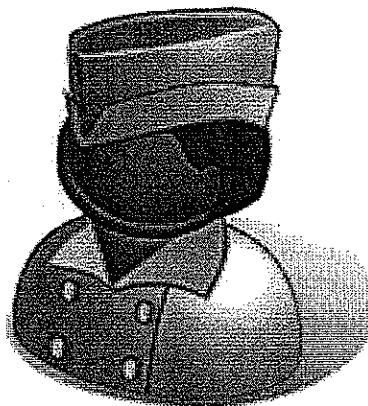
The primary program expenditures are for labor, benefits and supplies. The Cafeteria Fund is a categorical fund expected to operate solely on program revenues received. The budget proposed for adoption is a balanced budget with moving in the direction of non deficit spending.

The Quality Circle was formed in April 2007 in an effort to build a partnership between workers and management in addressing issues affecting the department and for making decisions. Nutrition Services employees choose leaders from across the department to form this leadership partnership with Nutrition Service Management. The Quality Circle of leaders and managers have worked together to implement cost savings and revenue enhancing measures over the past year. The hard work of the Quality Circle has resulted in an increase in participation/revenue in the breakfast, lunch and snack programs and a decrease in expenses. With the reorganization of the department since 2005-2006 school year a reduction of 96 hours and 26 positions throughout the department including management. Through the chosen leaders the department is part of the processes of decision making, problem solving, accountability, and responsibility.

**Staffing**

Director	1.00
Nutrition Services Coordinator	1.00
Senior Account Clerks	2.00
Delivery Personnel	2.82
Bakery Manager	1.00
Bakery Assistant	2.00
<u>Nutrition Services Site Personnel</u>	<u>33.81</u>
Total Full Time Equivalents (FTE)	43.63

Nutrition Services (Site 580)	
Certificated Salaries	\$ ..... -
Classified Salaries	\$ 1,375,938
Employee Benefits	\$ ... 686,469
Books and Supplies	\$ 1,325,774
Services	\$ ..... 46,047
Direct Support/Indirect Costs	\$ ... 144,238
<b>TOTAL</b>	<b>\$ 3,578,466</b>





Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,051,636.00	2,042,636.00	-0.4%
3) Other State Revenue		8300-8599	268,543.00	175,000.00	-34.8%
4) Other Local Revenue		8600-8799	719,848.00	729,848.00	1.4%
5) TOTAL, REVENUES			3,040,027.00	2,947,484.00	-3.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,375,938.00	1,375,938.00	0.0%
3) Employee Benefits		3000-3999	672,890.00	686,469.00	2.0%
4) Books and Supplies		4000-4999	1,428,974.00	1,325,774.00	-7.2%
5) Services and Other Operating Expenditures		5000-5999	46,047.00	46,047.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	147,160.00	144,238.00	-2.0%
9) TOTAL, EXPENDITURES			3,671,009.00	3,578,466.00	-2.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(630,982.00)	(630,982.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	630,982.00	630,982.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			630,982.00	630,982.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	77,142.32	77,142.32	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			77,142.32	77,142.32	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			77,142.32	77,142.32	0.0%
2) Ending Balance, June 30 (E + F1e)			77,142.32	77,142.32	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	278,000.04	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	(200,857.72)		
d) Unappropriated Amount		9790		77,142.32	

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	2,051,636.00	2,042,636.00	-0.4%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			2,051,636.00	2,042,636.00	-0.4%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	268,543.00	175,000.00	-34.8%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			268,543.00	175,000.00	-34.8%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(25,000.00)	(15,000.00)	-40.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	744,848.00	744,848.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			719,848.00	729,848.00	1.4%
<b>TOTAL, REVENUES</b>			3,040,027.00	2,947,484.00	-3.0%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,230,112.00	1,230,112.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	75,411.00	75,411.00	0.0%
Clerical, Technical and Office Salaries		2400	70,415.00	70,415.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			1,375,938.00	1,375,938.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	93,095.00	93,095.00	0.0%
OASDI/Medicare/Alternative		3301-3302	94,339.00	105,259.00	11.6%
Health and Welfare Benefits		3401-3402	379,571.00	379,571.00	0.0%
Unemployment Insurance		3501-3502	521.00	4,128.00	692.3%
Workers' Compensation		3601-3602	37,562.00	36,614.00	-2.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	67,802.00	67,802.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			672,890.00	686,469.00	2.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	222,665.00	131,717.00	-40.8%
Noncapitalized Equipment		4400	15,700.00	15,700.00	0.0%
Food		4700	1,190,609.00	1,178,357.00	-1.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			1,428,974.00	1,325,774.00	-7.2%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,077.00	5,077.00	0.0%
Dues and Memberships		5300	397.00	397.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,136.00	13,136.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	19,833.00	19,833.00	0.0%
Communications		5900	7,604.00	7,604.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>46,047.00</b>	<b>46,047.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of indirect/Direct Support Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	147,160.00	144,238.00	-2.0%
Transfers of Direct Support Costs		7370	0.00		
Transfers of Direct Support Costs - Interfund		7380	0.00		
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>147,160.00</b>	<b>144,238.00</b>	<b>-2.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,671,009.00</b>	<b>3,578,466.00</b>	<b>-2.5%</b>

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	327,760.00	327,760.00	0.0%
Other Authorized Interfund Transfers In		8919	303,222.00	303,222.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			630,982.00	630,982.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>					
			630,982.00	630,982.00	0.0%

## **DEFERRED MAINTENANCE FUND**

**Chico Unified School District**  
**Budget Narrative**  
**June 18, 2008**

**Deferred Maintenance Fund**  
**Fund #14**

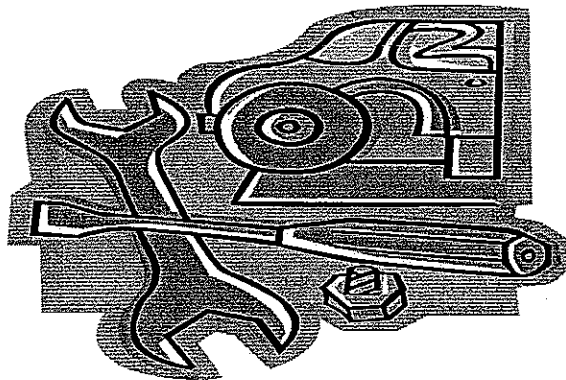
The Deferred Maintenance Program provides state matching funds to assist school districts with expenditures for the repair or replacement of qualifying building components. These building components are:

- Floor Covering
- Painting
- Electrical
- Classroom Lighting
- Roofing
- Plumbing
- Heating/Ventilation/Air-Conditioning
- Wall Systems
- Paving
- Underground Toxic Tank
- Asbestos
- Lead

The funding is provided to do work listed on the district's Five Year Plan. The two projects planned for the 2008-09 school year are:

- 1) Chapman Elementary School – re-roof units E and H.
- 2) Bidwell Junior High School – replace the heaters in the gym.

For 2008-09 these projects are planned with carryover funds. As of the "May Revise" we do not anticipate having state funding, normally ½ of 1% of our budget, provided for this program. In the absence of any state funding the district is not required to make its annual match.





Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	510,000.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	55,000.00	60,000.00	9.1%
5) TOTAL, REVENUES			565,000.00	60,000.00	-89.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	17,025.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	83,607.00	30,000.00	-64.1%
6) Capital Outlay		6000-6999	655,870.00	359,836.00	-45.1%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			756,502.00	389,836.00	-48.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(191,502.00)	(329,836.00)	72.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	527,500.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			527,500.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			335,998.00	(329,836.00)	-198.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,725,537.60	2,061,535.60	19.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,725,537.60	2,061,535.60	19.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,725,537.60	2,061,535.60	19.5%
2) Ending Balance, June 30 (E + F1e)			2,061,535.60	1,731,699.60	-16.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	2,061,535.60		
d) Unappropriated Amount		9790		1,731,699.60	

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Deferred Maintenance Allowance		8540	510,000.00	0.00	-100.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>510,000.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	55,000.00	60,000.00	9.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>55,000.00</b>	<b>60,000.00</b>	<b>9.1%</b>
<b>TOTAL, REVENUES</b>			<b>565,000.00</b>	<b>60,000.00</b>	<b>-89.4%</b>

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	17,025.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			17,025.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	77,950.00	30,000.00	-61.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,657.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>83,607.00</b>	<b>30,000.00</b>	<b>-64.1%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	25,605.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	630,265.00	359,836.00	-42.9%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>655,870.00</b>	<b>359,836.00</b>	<b>-45.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of indirect/Direct Support Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Direct Support Costs		7370	0.00		
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>756,502.00</b>	<b>389,836.00</b>	<b>-48.5%</b>

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General, Special Reserve, & Building Funds		8915	527,500.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			527,500.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			527,500.00	0.00	-100.0%

## **SPECIAL RESERVE FUND**

**Chico Unified School District  
Budget Narrative  
June 18, 2008**

**Special Reserve Fund  
Fund #17**

This fund is used primarily to provide the accumulation of general fund moneys for general operating expenses other than for capital outlay per education code 42840.

The state of California converted to a Standardized Account Code Structure (SACS) in 1999/2000. Measure A bond funds prior to the SACS conversion were located in Fund 17. Upon conversion most of the funds were transferred to Fund 21. The small remaining dollars in Fund 17 will be transferred to Fund 21 by year end.





Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

July 1 Budget (Single Adoption)  
Special Reserve Fund for Other Than Capital Outlay Projects  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,545.17	11,545.17	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,545.17	11,545.17	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,545.17	11,545.17	0.0%
2) Ending Balance, June 30 (E + F1e)			11,545.17	11,545.17	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	11,545.17		
d) Unappropriated Amount		9790		11,545.17	

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

July 1 Budget (Single Adoption)  
Special Reserve Fund for Other Than Capital Outlay Projects  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)</b>					
			0.00	0.00	0.0%

## **BUILDING FUND**

**CHICO UNIFIED SCHOOL DISTRICT**  
**BUDGET NARRATIVE**  
**BUILDING FUND**  
**June 18, 2008**

The Building Fund (Fund 21) is where the district accounts for projects funded by local facilities bonds.

Measure A was approved on April 14, 1998 by a 78.4% affirmative vote of the eligible voters within the district. The voters authorized \$48,725,000 million of general obligations bonds. These bonds have been issued in two installments. Series A was in the amount of \$18 million and Series B is the represents the remaining \$30,725,000.

Projects completed with the proceeds of Series A include:

- ✓ New classrooms at Pleasant Valley High School
- ✓ Renovations at twenty one school sites
- ✓ Traffic safety improvements at nine elementary schools
- ✓ Restroom improvements at thirteen schools
- ✓ Pavement restoration at sixteen schools
- ✓ Playfield/playground renovations at eight schools
- ✓ Replacement of heating and air conditioning at three schools

Additional projects to be funded from the proceeds of Series A and included in the 2008-09 budget on the following pages:

- ✓ Performing Arts Center at Pleasant Valley High School
- ✓ Renovations at Pleasant Valley High School for Career-Technical programs (Construction and Welding classes)

The fund shows an anticipated carryover at the end of 2008-09 of \$31,180,629. This includes the proceeds of Series B issued in April, 2008.

Plans for spending the Series B funds are in process. Currently the intended use for these dollars are:

- ✓ Classrooms at Chico High School to replace portable buildings
- ✓ Renovations at Chico High School for Career-Technical programs (Arts, Media, Entertainment classes and Agriculture/Natural Resource classes)
- ✓ Renovations at Pleasant Valley High School for Career-Technical (Culinary Arts classes)
- ✓ Other High School projects to be determined

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	553,660.00	1,230,000.00	122.2%
5) TOTAL, REVENUES			553,660.00	1,230,000.00	122.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,166.00	3,666.00	214.4%
6) Capital Outlay		6000-6999	1,075,524.00	10,717,600.00	896.5%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,076,690.00	10,721,266.00	895.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(523,030.00)	(9,491,266.00)	1714.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	110,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	30,725,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			30,615,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			30,091,970.00	(9,491,266.00)	-131.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,579,925.80	40,671,895.80	284.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,579,925.80	40,671,895.80	284.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,579,925.80	40,671,895.80	284.4%
2) Ending Balance, June 30 (E + F1e)			40,671,895.80	31,180,629.80	-23.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	40,671,895.80		
d) Unappropriated Amount		9790		31,180,629.80	



Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	551,000.00	1,230,000.00	123.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,660.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			553,660.00	1,230,000.00	122.2%
<b>TOTAL, REVENUES</b>			553,660.00	1,230,000.00	122.2%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	1,166.00	3,666.00	214.4%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,166.00</b>	<b>3,666.00</b>	<b>214.4%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	500,000.00	0.00	-100.0%
Land Improvements		6170	0.00	550,000.00	New
Buildings and Improvements of Buildings		6200	575,524.00	10,167,600.00	1666.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,075,524.00</b>	<b>10,717,600.00</b>	<b>896.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,076,690.00</b>	<b>10,721,266.00</b>	<b>895.8%</b>

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	110,000.00	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			110,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	30,725,000.00	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			30,725,000.00	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			30,615,000.00	0.00	-100.0%

## **CAPITAL FACILITIES FUND**

**Chico Unified School District  
Budget Narrative  
June 18, 2008**

**Capital Facilities Fund  
Fund #25**

This fund is used to account separately for moneys received from fees levied on developers, contractors and homeowners as a condition of approving a development and/or obtaining building permits.

The decline in construction activity related to the current housing market has resulted in a major decrease in the amount of fees collected.

Students generated by the projected development in North Chico will require an additional elementary school in the not too distant future.



Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,460,000.00	1,550,000.00	6.2%
5) TOTAL, REVENUES			1,460,000.00	1,550,000.00	6.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	173,280.00	165,515.00	-4.5%
3) Employee Benefits		3000-3999	75,185.00	73,183.00	-2.7%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,145,535.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,394,000.00	238,698.00	-82.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			66,000.00	1,311,302.00	1886.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	36,000.00	36,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(36,000.00)	(36,000.00)	0.0%



Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			30,000.00	1,275,302.00	4151.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,576,478.78	7,606,478.78	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,576,478.78	7,606,478.78	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,576,478.78	7,606,478.78	0.4%
2) Ending Balance, June 30 (E + F1e)			7,606,478.78	8,881,780.78	16.8%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	7,606,478.78		
d) Unappropriated Amount		9790		8,881,780.78	

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	260,000.00	350,000.00	34.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,200,000.00	1,200,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,460,000.00	1,550,000.00	6.2%
<b>TOTAL, REVENUES</b>			1,460,000.00	1,550,000.00	6.2%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	173,280.00	165,515.00	-4.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			173,280.00	165,515.00	-4.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	15,856.00	15,403.00	-2.9%
OASDI/Medicare/Alternative		3301-3302	13,294.00	12,662.00	-4.8%
Health and Welfare Benefits		3401-3402	34,175.00	34,070.00	-0.3%
Unemployment Insurance		3501-3502	87.00	497.00	471.3%
Workers' Compensation		3601-3602	5,003.00	4,404.00	-12.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	6,770.00	6,147.00	-9.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			75,185.00	73,183.00	-2.7%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,145,535.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			1,145,535.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			0.00	0.00	0.0%
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Direct Support Costs - Interfund		7380	0.00		
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			1,394,000.00	238,698.00	-82.9%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	36,000.00	36,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			36,000.00	36,000.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>					
(a - b + c - d + e)			(36,000.00)	(36,000.00)	0.0%

## **MODERNIZATION FUND**

**Chico Unified School District  
Budget Narrative  
June 18, 2008**

**Modernization  
Fund #35**

This fund receives apportionments from the State School Facility Program for the purpose of modernization of school facilities.

The current balance is an accumulation of funds remaining from the Chico High and Bidwell Junior High modernization projects.

Both of these projects have additional phases yet to be completed. These projects include Lincoln Hall and the administration building at Chico High and the administration building at Bidwell Junior High.

Completion of these projects will require additional funding from the Office of Public School Construction.

In addition this funding category will also be used for Career Technical Education Facilities Program.



Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,500.00	9,000.00	-5.3%
5) TOTAL, REVENUES			9,500.00	9,000.00	-5.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	282,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			282,000.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(272,500.00)	9,000.00	-103.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(272,500.00)	9,000.00	-103.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	302,899.17	30,399.17	-90.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			302,899.17	30,399.17	-90.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			302,899.17	30,399.17	-90.0%
2) Ending Balance, June 30 (E + F1e)			30,399.17	39,399.17	29.6%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	30,399.17		
d) Unappropriated Amount		9790		39,399.17	

July 1 Budget (Single Adoption)  
County School Facilities Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	9,500.00	9,000.00	-5.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			9,500.00	9,000.00	-5.3%
<b>TOTAL, REVENUES</b>			9,500.00	9,000.00	-5.3%

July 1 Budget (Single Adoption)  
County School Facilities Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	282,000.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			282,000.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			282,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>					
			0.00	0.00	0.0%

## **CAPITAL PROJECTS FUND**

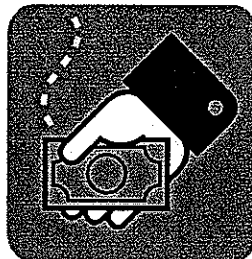
**Chico Unified School District  
Budget Narrative  
June 18, 2008**

**Special Reserve Fund  
Fund #40**

This fund receives lease payments from Chico State University for the lease of the parking lot on the northwest corner of the Chico High School campus.

This fund also receives redevelopment dollars. Redevelopment funds are from pass-through agreements with the Chico Merged Redevelopment project and the Greater Chico Urban Area Redevelopment project.

These dollars are used to fund infrastructure improvements, capital improvements and the maintenance of these improvements within the redevelopment project areas.





Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,131,960.00	2,428,260.00	13.9%
5) TOTAL, REVENUES			2,131,960.00	2,428,260.00	13.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,715.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	154,020.00	154,020.00	0.0%
6) Capital Outlay		6000-6999	375,000.00	287,168.00	-23.4%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			530,735.00	441,188.00	-16.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,601,225.00	1,987,072.00	24.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	26,222.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,780,392.00	1,871,090.00	5.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,754,170.00)	(1,871,090.00)	6.7%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(152,945.00)	115,982.00	-175.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	806,233.47	653,288.47	-19.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			806,233.47	653,288.47	-19.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			806,233.47	653,288.47	-19.0%
2) Ending Balance, June 30 (E + F1e)			653,288.47	769,270.47	17.8%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	653,288.47		
d) Unappropriated Amount		9790		769,270.47	

July 1 Budget (Single Adoption)  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	2,106,910.00	2,365,650.00	12.3%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	27,410.00	New
Interest		8660	25,050.00	35,200.00	40.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,131,960.00</b>	<b>2,428,260.00</b>	<b>13.9%</b>
<b>TOTAL, REVENUES</b>			<b>2,131,960.00</b>	<b>2,428,260.00</b>	<b>13.9%</b>

July 1 Budget (Single Adoption)  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,715.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			1,715.00	0.00	-100.0%

July 1 Budget (Single Adoption)  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	154,020.00	154,020.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			154,020.00	154,020.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	375,000.00	287,168.00	-23.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			375,000.00	287,168.00	-23.4%
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			530,735.00	441,188.00	-16.9%

July 1 Budget (Single Adoption)  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Object

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Form 40

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	26,222.00	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			26,222.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	1,754,170.00	1,871,090.00	6.7%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	26,222.00	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			1,780,392.00	1,871,090.00	5.1%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(1,754,170.00)	(1,871,090.00)	6.7%

## **BOND INTEREST & REDEMPTION FUND**



**Chico Unified School District  
Budget Narrative  
June 18, 2008**

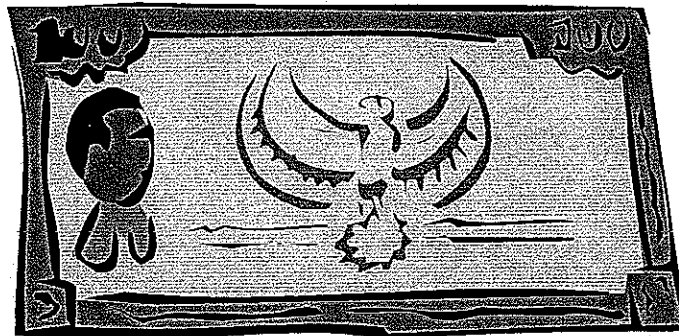
**Bond Interest and Redemption Fund  
Fund #51**

This fund is used for the repayment of bonds issued for school districts pursuant to education code 15125-15262.

The proceeds of bond sales are deposited into Fund 21...

Any premiums or accrued interest received from the sale of the bonds must be deposited in the Bond Interest and Redemption Fund...

CUSD has issued bonds in 1988 and the county treasurer is responsible insuring the revenue associated with the sale from taxes of this sale are deposited into this fund and expenditures resulting from bond interest, redemption, and related costs are paid out of this fund...



Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	24,845.00	23,603.00	-5.0%
4) Other Local Revenue		8600-8799	2,839,043.00	2,697,090.00	-5.0%
5) TOTAL, REVENUES			2,863,888.00	2,720,693.00	-5.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	2,790,463.00	2,697,327.00	-3.3%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,790,463.00	2,697,327.00	-3.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			73,425.00	23,366.00	-68.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

July 1 Budget (Single Adoption)  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			73,425.00	23,366.00	-68.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,198,916.52	3,272,341.52	2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,198,916.52	3,272,341.52	2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,198,916.52	3,272,341.52	2.3%
2) Ending Balance, June 30 (E + F1e)			3,272,341.52	3,295,707.52	0.7%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	3,272,341.52		
d) Unappropriated Amount		9790		3,295,707.52	

July 1 Budget (Single Adoption)  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	23,077.00	21,923.00	-5.0%
Other Subventions/In-Lieu Taxes		8572	1,768.00	1,680.00	-5.0%
<b>TOTAL, OTHER STATE REVENUE</b>			24,845.00	23,603.00	-5.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	2,509,550.00	2,384,072.00	-5.0%
Unsecured Roll		8612	110,396.00	104,876.00	-5.0%
Prior Years' Taxes		8613	2,243.00	2,131.00	-5.0%
Supplemental Taxes		8614	150,783.00	143,244.00	-5.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	66,071.00	62,767.00	-5.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,839,043.00	2,697,090.00	-5.0%
<b>TOTAL, REVENUES</b>			2,863,888.00	2,720,693.00	-5.0%

July 1 Budget (Single Adoption)  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Debt Service					
Bond Redemptions		7433	1,225,000.00	1,460,000.00	19.2%
Bond Interest and Other Service Charges		7434	1,565,463.00	1,237,327.00	-21.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			2,790,463.00	2,697,327.00	-3.3%
TOTAL, EXPENDITURES			2,790,463.00	2,697,327.00	-3.3%

July 1 Budget (Single Adoption)  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.0%

## **DEBT SERVICE FUND**

**Chico Unified School District  
Budget Narrative  
June 18, 2008**

**Debt Service Fund  
Fund #56**

The Debt Service Fund is used for the accumulation of resources for and the retirement of principal and interest on long term debt.

In 1996 the District issued a Certificate of Participation (COP) for the financing of heating and air conditioning and lighting retro fit project.

In 2004/2005 to take advantage of favorable interest rates the COP was refinanced. The principal and interest on the COP long term debt is run through the debt service fund.





Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,764.00	7,248.00	-25.8%
5) TOTAL, REVENUES			9,764.00	7,248.00	-25.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			9,764.00	7,248.00	-25.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			9,764.00	7,248.00	-25.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	209,981.37	219,745.37	4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			209,981.37	219,745.37	4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			209,981.37	219,745.37	4.6%
2) Ending Balance, June 30 (E + F1e)			219,745.37	226,993.37	3.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	219,745.37		
d) Unappropriated Amount		9790		226,993.37	

July 1 Budget (Single Adoption)  
Debt Service Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	9,764.00	7,248.00	-25.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			9,764.00	7,248.00	-25.8%
<b>TOTAL, REVENUES</b>			9,764.00	7,248.00	-25.8%
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.0%

## **RETIREE BENEFITS FUND**

**Chico Unified School District  
Budget Narrative  
June 18, 2008**

**Self-Insurance Fund  
Fund #67**

CUTA unit members who retired after 7/1/1996 and before 7/1/2000 with at least ten full-time equivalent years in the District immediately prior to retirement, are eligible for the reimbursement of Medicare Supplement Senior Classic F health insurance premiums.

This fund was established through negotiations with a two year District paid fixed dollar implementation period.

The fund balance is expected to be depleted over the next few years.



July 1 Budget (Single Adoption)  
Self-Insurance Fund  
Expenses by Object

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,742.00	5,594.00	-42.6%
5) TOTAL, REVENUES			9,742.00	5,594.00	-42.6%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	55,623.00	69,287.00	24.6%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			55,623.00	69,287.00	24.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(45,881.00)	(63,693.00)	38.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			(45,881.00)	(63,693.00)	38.8%
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	249,674.60	203,793.60	-18.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			249,674.60	203,793.60	-18.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			249,674.60	203,793.60	-18.4%
2) Ending Net Assets, June 30 (E + F1e)			203,793.60	140,100.60	-31.3%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	203,793.60		
d) Unappropriated Amount		9790		140,100.60	



Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>I. NET ASSETS</b>					
Net Assets, June 30 (G10 - H7)			212,547.14		

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	9,742.00	5,594.00	-42.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>9,742.00</b>	<b>5,594.00</b>	<b>-42.6%</b>
<b>TOTAL, REVENUES</b>			<b>9,742.00</b>	<b>5,594.00</b>	<b>-42.6%</b>

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	55,623.00	69,287.00	24.6%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			55,623.00	69,287.00	24.6%
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			55,623.00	69,287.00	24.6%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.0%

## **CONTRIBUTIONS & TRANSFERS**

Chico Unified School District

Summary of General Fund Contribution Account Activity  
2008 - 2009 Annual Budget

Contributions Out To Other Programs and Flexibility Transfers

	Unrestricted General Fund (RS 0000)	Economic Impact Aid (RS 7091)	FLEXIBILITY TRANSFERS	
			Targeted Instructional Improvement Block Grant (RS 7394)	School and Library Improvement Block Grant (RS 7395)
Unrestricted General Fund (RS 0000)				
Community Day School-AFC (RS 2430)	\$ 93,384			
Nutrition Services (RS 5310)			\$ 303,222	
Special Education (RS 6500-6505)	8,402,032			
Gifted and Talented Ed. (RS 7140)	15,958			
Regular Ed. Transportation (RS 7230)	73,503		289,207	
Special Ed. Transportation (RS 7240)	674,010			\$ 158,387
School Based Coordination Program (RS 7250)		\$ 1,300,000		871,528
Routine Maintenance and Repair (RS 8150)	2,556,906			
<b>Totals</b>	<b>\$ 11,815,793</b>	<b>\$ 1,300,000</b>	<b>\$ 592,429</b>	<b>\$ 1,029,915</b>

Contributions In From Other Programs

Flexibility Transfers in Accord with Education Code Section 41500

General Fund Contribution Account Activity All Years.xls

**Chico Unified School District**  
**Summary of Interfund Activities for All Funds**  
**2008 - 2009 Annual Budget**

**Interfund Transfers Out**

	General Fund Unrestricted	General Fund Restricted	Special Reserve Fund for RDA	Special Reserve Fund for Capital Outlay Projects	Capital Facilities Fund	Totals
General Fund - Unrestricted			\$ 1,843,680	\$ 27,410	\$ 36,000	\$ 1,907,090
General Fund - Restricted						
Nutrition Services Fund - Meals for Needy	\$ 327,760					\$ 327,760
Nutrition Services Fund - AB 825 Transfer		\$ 303,222				\$ 303,222
<b>Totals</b>	<b>\$ 327,760</b>	<b>\$ 303,222</b>	<b>\$ 1,843,680</b>	<b>\$ 27,410</b>	<b>\$ 36,000</b>	<b>\$ 2,538,072</b>

Interfund Transfers In

Summary of Interfund Activities for all Funds all years.xls



## **GLOSSARY**

## **GLOSSARY OF COMMON SCHOOL FINANCE TERMS**

<b>Abatement</b>	The return of all or some part of an item of income or expenditure to its source during the current fiscal year.
<b>Accounts Payable</b>	Amounts due and owed to private persons, business firms, Governmental units, or others for goods received and services rendered prior to the end of the fiscal year. Includes amounts billed but not paid.
<b>Activity Code</b>	The lowest level of detail within the account structure; the last four digits of the account structure (cost center) represents activity code. Categorical and other specially recognized programs are identified at this level.
<b>ADA</b>	See Average Daily Attendance
<b>Apportionment</b>	Allocation of state or federal aid, district taxes, or other monies to school districts or other governmental units.
<b>Appropriation</b>	An allocation of budgetary funds made by the governing board for specific purposes and limited as to the time when it may be expended.
<b>Appropriate for Contingencies</b>	That portion of the current year's budget that is not appropriated for any specific purpose but is held subject to intrabudget transfer; i.e., transfer to other specific appropriations as needed during the fiscal year. (See Designated for Economic Uncertainties)
<b>ASB Funds</b>	See Student Body Fund
<b>Assessed Value</b>	The value of land, homes, or businesses set by the county assessor for property tax purposed. Assessed value is either the appraised value of any newly built or purchased property or the value on March 1, 1975, of continuously owned property, plus an annual increase. This increase is tied to the California consumer Price Index (CPI) but may not exceed two (2) percent (see Proposition 13).
<b>Attendance Reports</b>	Each school district reports its attendance three times during the school year:
<b>P-1 ADA</b>	The first principal apportionment ADA is counted from July 1 through the last school month ending on or before December 31 of a school year.
<b>P-2 ADA</b>	The second principal apportionment ADA is counted from July 1 through the last school month ending on or before April 15 of a school year.
<b>Fiscal or Actual ADA</b>	Based on the count from July 1 through June 30. The final recalculation of the apportionment is based on the P-2 ADA, except lottery funds, adult education programs, regional occupational centers and programs, and non-public school funding, all of which use the Annual Count of ADA.
<b>Average Daily Attendance</b>	The total approved days of attendance in the school district divided by the number of days the schools in the district are in session for at least the required minimum day.
<b>Basic Aid</b>	The minimum grant of \$120 per K-12 pupil guaranteed by the State Constitution. This amount is part of a school district's revenue limit.
<b>Block Grant</b>	A lump sum allocation of special purpose funds. The same term is sometimes used to describe a district's total revenue limit.
<b>Bonded Indebtedness</b>	An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Districts may levy a local property tax to repay debts

which were approved prior to June 1978; Proposition 13 prevents them incurring new indebtedness.

<b>Budget</b>	An estimate of the total anticipated income and expense for the year for a specific fund/program. Cash is not necessarily all received or expended within the calendar year of the budget.
<b>Budget Act</b>	The legislative vehicle for the state's budget appropriations. It must be passed by a two-thirds vote of each house and sent to the Governor by June 15 of each year. The Governor may reduce or delete individual items, but may not make increases.
<b>Budgeting</b>	The process of allocating the available resources of an organization among potential activities to achieve the objectives of the organization; planning for the use of resources.
<b>California Basic Education Data System</b>	The statewide system of collecting enrollment, staffing, and salary data from districts on an "Information Date" each October.
<b>Capital Outlay</b>	Amounts paid for the acquisition of fixed assets or additions to fixed assets, including land, buildings, building fixtures, service systems, and equipment, or the improvement to or replacement of any of these assets.
<b>Capital Projects Funds</b>	Funds established to account for financial resources that are to be used for the acquisition or construction of major capital facilities.
<b>Cash Flow</b>	An analysis of expected cash receipts and cash disbursements by the month. This analysis provides an anticipated cash balance for the month. Differs from projected income and expenses in a budget.
<b>Categorical Aid</b>	Funds from the state or federal government granted to qualifying school districts for: children with special needs, such as special education; special programs, such as the School Improvement Program; special purposes, such as transportation. Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their revenue limits.
<b>CBEDS</b>	See California Basic Education Data System.
<b>Certificated Personnel</b>	School employees who hold positions for which a credential is required by the state – teachers, librarians, counselors and most administrators.
<b>Certificates of Participation</b>	Interest bearing certificates, similar to bonds, sold by the district to raise money for capital outlay. COP's are secured by the General Fund.
<b>Chart of Accounts</b>	A list of accounts, systematically arranged, applicable to the District. The chart of accounts lists authorized account components (i.e., fund, location, object, program activity).
<b>Chico Unified Management Assn</b>	An association formed for certificated administrators, classified administrators and confidential employees. This is not a union.
<b>Classified Personnel</b>	School employees who hold positions that do not require credentials – account technicians, maintenance workers, secretaries, clerks, aides, bus drivers, custodians, etc.
<b>Clearing Account</b>	Account used to accumulate total receipts or expenditures for later distribution among the accounts to which such receipts or expenditures are properly allocable or for recording the net differences under the proper account. (See Revolving Cash Account and Petty Cash)

<b>COLA</b>	See Cost of Living Adjustment
<b>Collective Bargaining</b>	A law passed by the California Legislature which sets out the manner and scope of negotiating between school districts and employee organizations. The law also mandates a regulations board.
<b>Consumer Price Index</b>	A measure of the cost-of-living compiled by the United States Bureau of Labor Statistics. Consumer Price Indices SB 160 (1975) are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of economic change.
<b>COP's</b>	See Certificates of Participation
<b>Cost of Living Adjustment</b>	An increase in funding for government programs including revenue limits or categorical programs. Current law ties COLA for most educational programs to the annual percentage change in the "implicit price deflator" for state and local government — a government price index.
<b>CPI</b>	See Consumer Price Index
<b>CUMA</b>	See Chico Unified Management Association
<b>Deferred Maintenance</b>	Major repairs of buildings and equipment which have been postponed by the school district. Some state funds are available to assist districts with deferred maintenance projects.
<b>Deficit Factor</b>	When an appropriation to the state school fund for revenue limits, or for any specific categorical program, is insufficient to pay all claims for state aid, a deficit factor is applied to reduce the allocation of state aid to the amount appropriated.
<b>Deficit Spending</b>	The excess of actual expenditures over actual revenues (also referred to as an operating deficit).
<b>Direct Costs</b>	Expenses that are charged directly as a part of the cost of a product or service to all instructional programs, special projects, services to school district's programs, support service programs, auxiliary programs. Teacher and teacher aide salaries and instructional supplies are examples.
<b>Designated for Economic Uncertainties</b>	That portion of the fund balance which has been designated (set aside) by the Governing Board to provide for emergencies or economic events, such as revenue shortfalls, which could not be anticipated.
<b>Direct Support Charges</b>	Charges for a support program and services that directly benefit other programs.
<b>ECIA</b>	See Educational Consolidation and Improvement Act
<b>Economic Impact Aid</b>	State Categorical aid for districts with concentrations of children who are bilingual, transient or from low income families.
<b>Education Code</b>	California Law consists of 29 codes, covering various subject areas, Education being one of them. Additional regulations can be found in the California Administrative Code, Title 5 and 8, the Government Code and general statutes.
<b>Educational Consolidation and</b>	A federal program adopted in 1981. Chapter 1 of the Act is the former Title I program for educationally disadvantaged children. Chapter 2 consists of multiple

<b>Improvement Act</b>	programs consolidated into block grants to states and local districts.
<b>EIA</b>	See Economic Impact Aid
<b>Employee Benefits</b>	Amounts paid by the district over employees gross salaries. Although not paid directly to employees, employee benefits are a significant component cost of total compensation (salary and benefits). Examples of employee benefits are: group health and life insurance, contributions to employee retirement systems including FICA/OASDI (Social Security), workers' compensation and unemployment insurance.
<b>Encroachment</b>	The use of general purpose funds (unrestricted) for special purpose (restricted) program expenditures, such as special education or transportation. Encroachment occurs in most districts that provide services for handicapped students. Other encroachment can be caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.
<b>Encumbrances</b>	Expenditure obligations in the form of purchase orders contracts, salaries, and other commitments for which a part of an appropriation is reserved.
<b>Enrollment</b>	The number of students enrolled at a school site or in an alternative program, such as independent study programs, alternative study programs, or general education diploma programs.
<b>Entitlement</b>	An appropriation based on specific qualifications. Funds for entitlements are earned when the funds are apportioned to the district. Funds not expended at year end must be reported as Reserved Fund Balance on the financial statements.
<b>Equalization Aid</b>	The extra state aid provided in some years to a low revenue district to increase its base revenue limit toward the statewide average.
<b>Excess Tax Revenues</b>	Tax revenues which are greater than a governmental entity's allowable Gann appropriations limitation. The Gann Amendment requires that these funds be returned to taxpayers by revised tax rates or altered fee schedule.
<b>Fiscal Year</b>	A period of one year, the beginning and the ending dates of which are fixed by statute; in California, the period beginning July 1 and ending June 30.
<b>FTE</b>	See Full Time Equivalent
<b>Full Time Equivalent</b>	The ratio of time worked in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of employed time required in the part-time position by the amount of employed time required in a corresponding full-time position.
<b>Fund</b>	A sum of money or other resources set aside for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. A fund is a distinct financial or fiscal entity with a self-balancing set of accounts.
<b>Fund Balance</b>	Funds that exceed the total of the current year's income, plus the prior year's unspent funds, minus the current year's expenditures.
<b>Gann Limits</b>	The initiative establishing a ceiling, or limit, on each year's appropriation of tax dollars by the state, cities, counties, school districts, and special districts. Using 1978/79 as the base year, subsequent year limits are adjusted for the change in the California Consumer Price Index (CPI) or per capital personal income, whichever is smaller, and for any change in population. In June 1990, Proposition

111 revised this limit, expanding the statutory spending authority.

**General Education Apportionments**

The majority of state fund allocated to K-12 education are provided to school districts as general education apportionments. These funds are allocated based upon a district's classification (elementary, high school, or unified) and size, as measured by Average Daily Attendance.

**General Fund**

The General Fund is the primary operating fund of the District used to finance the ordinary operations of the district. It is available for any legally authorized purpose. (See Other Funds)

**Grant**

A contribution, either in money or material goods, made by one entity to another. Grants may be for specific or general purposes. Funds for grants are earned when the district makes qualifying expenditures under the particular grant. Funds not expended at year end must be reported as Deferred Revenue on the financial statements.

**IEP**

See Individual Education Program

**Incentives**

Financial rewards for implementing a new program, such as longer school day/year. Many of the "reforms" in SB 813 contain incentives.

**Income**

Revenue and nonrevenue receipts. Revenue receipts are additions for which no obligations are incurred. Nonrevenue receipts are receipts of money in exchange for property of the school district or for which the district incurs an obligation.

**Indirect Cost Rate**

A rate reflective of all indirect support charges to be applied to accounting units. The Indirect Cost Rate is usually applied as a percentage of total expenditures within a given accounting unit.

**Individual Education Program**

A written agreement between a school district and parents or guardians of a special education child, specifying an educational program tailored to the needs of the child.

**Inflation Factor**

See Cost of Living Adjustment

**Interfund Transfer**

Money that is taken from one fund under the control of the governing board and added to another fund under the board's control. Interfund transfers are not considered revenues or expenditures of the school system.

**Leveling Down**

Decreasing the level of per pupil limits statewide toward those districts with lower revenue limits.

**Leveling Up**

Increasing the level of per pupil revenue limits statewide toward that of higher revenue limit districts.

**Mandated Costs**

Costs which are reimbursable to the school district because federal or state laws, court decisions, administrative regulations or initiative measures require additional hours spent to comply with the law, court decision, regulation or measure.

**Master Plan for Education**

California categorical program for the education of all handicapped children, as enacted in SB 1870 (1980) and amended by SB769 (1981).

**Other Funds**

Other funds which are received for a specific purpose and must be kept separate from the General Fund by law under Education Code. Examples are: cafeteria funds, infant center funds, builders fees, deferred maintenance, self-insurance covering workers' compensation and dental. (See General Fund)

**PERB**

See Public Employment Relations Board

<b>PERS</b>	See Public Employee's Retirement System
<b>PL94-142</b>	Federal law which mandates a "free and appropriate" education for all handicapped students.
<b>Pre-Encumbrance</b>	Initial reservation or restriction on an appropriation in anticipation of issuing an obligation in the form of purchase orders, contracts, salaries, or other commitments. Pre-encumbrances are removed and replaced by encumbrances once a purchase order is issued.
<b>Prior-Year's Taxes</b>	Tax revenues that had been delinquent in a prior year and that are received in the current fiscal year. These revenues offset state aid in the current year in the revenue limit formula.
<b>Prop 4</b>	See Gann Limits
<b>Prop 13</b>	An initiative amendment passed in June 1978 adding Article XIIA to the California Constitution. Tax rates on secured property are restricted to no more than one (1) per cent of full cash value. Prop 13 also defined assessed value and required a two-thirds vote to change existing taxes or levy other new taxes.
<b>Prop 98</b>	The Classroom Instructional Improvement and Accountability Act. This prop amended Article XIIIB of the Government Spending Limitation. Approved by the voters in November 1988, Prop 98 requires that a minimum amount of state's General Fund revenues be allocated to K-14 education, based on either a percentage share of state's General Fund revenues or the prior year K-14 funding based adjusted for workload and inflation.
<b>Prop 111</b>	Passed In June 1990, this proposition consists of three parts: 1) Revised the CA constitution to expand the statutory spending authority (Gann Limit); 2) Rewrote portions of proposition 98 which cap the potential additional funds directed to the potential additional funds directed to K-14 education; and 3) Increase gasoline tax and truck weight fees to improve the state transportation infrastructure.
<b>Public Employees Retirement System</b>	The retirement system in place for classified employees. State law requires that employees, school districts and the state pay into this system.
<b>Public Employment Relations Board</b>	The Public Employment Relations Board (PERB) is a quasi-judicial agency which oversees public sector collective bargaining in California. The major functions performed by PERB staff involve the evaluation and adjudication of the unfair practice charges filed with PERB, and the administration of the process through which employees select organizations to represent them in their labor relations with their employer.
<b>Purchase Order</b>	A document which, when issued to a vendor, authorizes the delivery of specified merchandise or the performance of certain services, and encumbers the obligation by restricting all or part of the related appropriation.
<b>Regional Occupational Program/Center</b>	Established by a school district, group of districts, or county offices of education, the centers provide training for entry level jobs, counseling, and upgrading of skills for youths ages 16-18.
<b>Restricted Funds</b>	These funds are received for a specific purpose and can only be spent for that purpose. Funds received in excess of expenditures may be carried over to the following year. Examples are: Federal programs, special education, State categorical programs and home-to-school transportation.

<b>Reserve</b>	An amount set aside to provide for estimated future expenditures for losses, working capital or other specified purposes.
<b>Revenue Limit</b>	The maximum amount of revenue that a district can collect annually for general purposes from local property taxes and state aid. The revenue limit is composed of a base revenue limit – a basic education amount per unit of ADA computed by formula each year from the previous year's base revenue limit – and any number of revenue limit adjustments that are computed anew each year. The total revenue limit of a school district is determined by multiplying the district's P-2 ADA times the base revenue limit and then adding the applicable revenue limit adjustments.
<b>Restricted Funds</b>	Monies the use of which is restricted by legal requirements.
<b>Revolving Cash Fund</b>	A stated amount of money used primarily for emergency, small, or sundry disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to proper accounting classifications.
<b>ROP/C</b>	See Regional Occupation Program/Centers
<b>School Improvement Program</b>	Money granted by the state to selected schools to carry out a Plan developed by the school site council for the improvement of a school's program.
<b>School Site Council</b>	Parents, students, teachers, and other staff selected by their peers to prepare a school improvement plan and assist in seeing that the planned activities are carried out (see SIP).
<b>Scope of Bargaining</b>	The range of subjects which are negotiated between school districts and employee organizations during the collective bargaining process. Scope includes matters relating to wages, hours, and working conditions; PERB is responsible for interpreting disputes about scope.
<b>Seniority</b>	A statutory system for protecting the job security of employees who have the longest periods of service in a district. With certain exceptions, the seniority list is used to determine which employees will be the first to be laid off or rehired.
<b>SIP</b>	See School Improvement Program
<b>Slippage</b>	Savings in state school fund appropriations because of an unexpected revenues raise when the assessed value of property grows at a faster rate than anticipated, allowing larger than projected amounts of local property taxes to be collected.
<b>STRS</b>	See State Teachers' Retirement System
<b>State Teachers' Retirement System</b>	The retirement system in place for certificated personnel. State law provides that employees, school districts and the state pay into this system.
<b>Tax &amp; Revenue Anticipation Notes</b>	Temporary borrowings to improve cash flow and are repaid from property tax revenues collected during the same year. These notes can be issued as taxable or nontaxable to the buyer.
<b>TRAN's</b>	See Tax & Revenue Anticipation Notes
<b>Unencumbered Balance</b>	That portion of an appropriation or allotment not yet expended or obligated (available balance).
<b>Unrestricted Funds</b>	Funds received for the general education of students. These funds are also used for support costs necessary to operate a school district. The majority of



unrestricted revenues comes from the revenue limit calculation which is based on the district's ADA. Lottery funds are considered unrestricted.

**WASC**

See Western Association of Schools & Colleges

**Western Association of  
Schools & Colleges**

Reviewing agency which provides accreditation to schools and colleges.

**YRE**

*Year Round Education* – offering classes year round.