



Date: October 16, 2009
To: Dr. J. Brian Sarvis, Superintendent
From: Meg Jetté, Director, Fiscal Services
Subject: Difference between the Classified Instructional Salaries for the 2008-09 Unaudited Actuals and 2009-10 Adopted Budget

Board Brief

On September 10, 2009 the board approved the 2008-09 Unaudited Actuals. There was a question regarding the increase of 42 percent between 2008-09 Unaudited Actuals and the 2009-10 Adopted in the Classified Instructional Salaries (see attached).

The district will received Special Education IDEA American Recovery Reinvestment Act (ARRA) funds of approximately 3.3 million dollars for 2008-09 and 2009-10. When developing the 2009-10 Adopted Budget the restricted classified instructional salaries were used as a placeholder in the amount of 2.2 million. Due to the uncertainty of how these funds were to be budgeted a placeholder was needed so that the restricted ending fund balance would not be overstated. The remaining 1.1 million of ARRA funds were placed in supplies.

Adams Elementary School	Harding Elementary School	Peabody Charter School	Goleta Valley Junior High School	Dos Pueblos High School
Cesar Chavez Charter School	McKinley Elementary School	Roosevelt Elementary School	La Colina Junior High School	La Cuesta Continuation High School
Cleveland Elementary School	Monroe Elementary School	Santa Barbara Charter School	La Cumbre Junior High School	San Marcos High School
Franklin Elementary School	Open Alternative School	Santa Barbara Community Academy	Santa Barbara Junior High School	Santa Barbara High School
		Washington Elementary School		

UNRESTRICTED AND RESTRICTED
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 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)	
UNCLASSIFIED SALARIES									
Classified Teachers' Salaries		1100	41,413,607.78	11,677,677.66	53,091,385.44	39,674,614.00	8,820,667.00	48,495,281.00	-6.7%
Classified Pupil Support Salaries		1200	2,740,768.36	1,869,533.20	4,610,301.56	3,008,061.00	1,356,373.00	4,364,434.00	-5.7%
Classified Supervisors' and Administrators' Salaries		1300	4,006,025.49	842,666.68	4,848,692.17	4,047,793.00	719,699.00	4,767,492.00	-1.7%
Unclassified Salaries		1800	135,087.22	997,578.68	1,132,665.90	209,849.00	815,755.00	825,604.00	-27.1%
TOTAL UNCLASSIFIED SALARIES			46,295,398.85	15,407,856.22	61,703,255.07	46,841,237.00	11,811,514.00	58,652,751.00	-8.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	99,664.80	4,726,929.49	4,826,594.29	323,133.00	6,517,768.00	6,840,901.00	41.7%
Classified Support Salaries		2200	4,522,554.43	1,664,110.73	6,186,665.16	4,667,816.00	1,415,032.00	6,082,848.00	-0.4%
Classified Supervisors' and Administrators' Salaries		2300	861,487.21	212,654.67	1,074,141.88	889,893.00	217,162.00	1,107,055.00	-0.6%
Classified Clerical, Technical and Office Salaries		2400	4,884,804.70	817,667.12	5,702,471.82	4,737,693.00	632,641.00	5,370,334.00	-2.4%
Unclassified Salaries		2900	628,251.09	861,683.94	1,489,935.03	457,372.00	443,175.00	900,547.00	-38.9%
TOTAL CLASSIFIED SALARIES			10,917,182.23	8,203,066.95	19,120,249.18	11,186,107.00	9,225,778.00	20,391,885.00	6.7%
EMPLOYEE BENEFITS									
RS		3101-3102	3,873,114.78	1,118,008.32	4,991,123.10	3,847,586.00	1,002,791.00	4,850,377.00	-0.8%
RS		3201-3202	982,364.37	682,500.73	1,664,865.10	1,071,008.00	704,628.18	1,775,636.18	6.7%
SDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	1,494,466.56	887,844.61	2,382,311.17	1,539,430.00	755,496.00	2,294,926.00	-3.7%
Employment Insurance		3401-3402	5,518,888.46	2,607,257.49	8,126,145.95	6,207,683.00	2,801,244.00	9,008,927.00	13.5%
Workers' Compensation		3501-3502	170,491.61	68,270.67	238,762.28	171,847.00	57,022.00	228,869.00	-4.1%
TEB, Allocated		3601-3602	365,397.48	167,539.82	532,937.30	449,356.00	147,678.00	597,034.00	8.0%
TEB, Active Employees		3701-3702	850,549.03	284,861.60	1,135,410.63	547,889.00	178,728.00	726,617.00	-36.0%
ERS Reduction		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3801-3802	260,152.92	166,642.14	426,795.06	338,037.00	10,546.00	348,583.00	22.6%
		3901-3902	58,339.09	17,678.76	76,017.85	83,725.00	5,330.00	89,055.00	-9.0%
TOTAL EMPLOYEE BENEFITS			13,621,865.28	5,690,404.24	19,312,269.52	14,536,743.00	5,763,601.18	20,300,344.18	4.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	112,035.58	1,114,587.86	1,226,623.44	44,401.00	215,894.00	260,295.00	-78.6%
Books and Other Reference Materials		4200	67,478.86	96,296.93	163,775.79	147,691.00	66,573.00	214,264.00	30.8%
Materials and Supplies		4300	1,183,602.41	2,303,620.23	3,487,222.64	2,956,036.00	3,348,482.00	6,304,518.00	80.7%
Noncapitalized Equipment		4400	156,294.34	327,180.21	483,474.55	99,783.00	139,457.00	239,240.00	-50.5%
Food		4700	167.25	835.80	1,003.05	167.00	0.00	167.00	-83.4%
TOTAL BOOKS AND SUPPLIES			1,519,478.44	3,842,531.13	5,362,009.57	3,248,088.00	3,768,496.00	7,016,584.00	30.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Agreements for Services		5100	0.00	0.00	0.00	0.00	205,000.00	205,000.00	New
Travel and Conferences		5200	83,831.44	418,506.57	502,338.01	125,103.00	635,620.00	760,723.00	49.1%
Fees and Memberships		5300	25,080.54	2,358.03	27,438.57	35,079.00	0.00	35,079.00	27.8%
Insurance		5400 - 5450	896,244.37	10,320.00	906,564.37	649,103.00	10,320.00	659,423.00	-6.7%
Operations and Housekeeping Services		5600	2,406,368.91	1,628.23	2,407,997.14	2,477,490.00	284.00	2,477,774.00	2.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5800	710,609.88	287,087.37	997,697.25	788,560.00	256,672.00	1,045,232.00	2.6%
Transfers of Direct Costs		5710	(35,354.85)	35,354.85	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	(110,711.00)	0.00	(110,711.00)	New
Professional/Consulting Services and Operating Expenditures		5800	2,981,311.71	4,658,734.62	7,640,046.33	2,323,597.00	3,607,349.00	5,930,946.00	-24.4%
Communications		5900	675,429.22	53,598.53	729,027.75	627,425.00	34,898.00	662,323.00	-9.2%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			7,553,311.22	5,665,569.20	13,218,880.42	6,895,666.00	4,749,933.00	11,645,599.00	-11.9%