

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. B-C/C) (D)	2012-13 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	85,272,157.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		7,404.55	1.66%	7,527.55	1.90%	7,670.57
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		14,960.43	-1.23%	14,776.37	-0.21%	14,745.76
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		110,775,251.96	0.41%	111,229,863.99	1.69%	113,108,384.28
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		1.04	-100.00%		0.00%	
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		110,775,253.00	0.41%	111,229,863.99	1.69%	113,108,384.28
f. Deficit Factor (Form RLI, line 16)		0.82037	-2.01%	0.80392	0.00%	0.80392
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		90,876,694.30	-1.60%	89,419,912.26	1.69%	90,930,092.29
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%		0.00%	
i. Revenue Limit Transfers (Objects 8091 and 8097)		(6,072,309.00)	0.16%	(6,082,106.86)	1.90%	(6,197,666.89)
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		467,771.55	0.10%	468,228.48	1.96%	477,420.46
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		85,272,156.85	-1.72%	83,806,033.88	1.68%	85,209,845.86
2. Federal Revenues	8100-8299	470,185.00	1.67%	478,037.00	1.80%	486,642.00
3. Other State Revenues	8300-8599	11,278,800.00	1.67%	11,467,156.00	1.80%	11,673,565.00
4. Other Local Revenues	8600-8799	2,535,776.00	1.67%	2,578,123.00	1.80%	2,624,530.00
5. Other Financing Sources	8900-8999	(11,977,200.00)	15.76%	(13,864,926.00)	-4.80%	(13,199,401.00)
6. Total (Sum lines A1k thru A5)		87,579,717.85	-3.56%	84,464,423.88	2.76%	86,795,181.86
B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				51,097,532.00		48,066,941.00
b. Step & Column Adjustment				150,000.00		150,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,180,591.00)		788,496.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	51,097,532.00	-5.93%	48,066,941.00	1.95%	49,005,437.00
2. Classified Salaries						
a. Base Salaries				11,425,209.00		11,475,209.00
b. Step & Column Adjustment				50,000.00		50,000.00
c. Cost-of-Living Adjustment						(237,510.00)
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,425,209.00	0.44%	11,475,209.00	-1.63%	11,287,699.00
3. Employee Benefits	3000-3999	23,609,967.00	1.67%	24,005,043.00	8.21%	25,976,152.00
4. Books and Supplies	4000-4999	1,817,490.00	0.00%	1,817,490.00	0.00%	1,817,490.00
5. Services and Other Operating Expenditures	5000-5999	6,477,160.00	-27.23%	4,713,567.00	0.00%	4,713,567.00
6. Capital Outlay	6000-6999	363,122.00	0.01%	363,160.00	0.00%	363,160.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	411,207.00	0.00%	411,207.00	0.00%	411,207.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,878,773.00)	6.87%	(2,007,877.00)	1.88%	(2,045,720.00)
9. Other Financing Uses	7600-7699	1,443,172.00	39.94%	2,019,572.00	-28.54%	1,443,172.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		94,766,086.00	-4.12%	90,864,312.00	2.32%	92,972,164.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(7,186,368.15)		(6,399,888.12)		(6,176,982.14)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		24,671,256.00		17,484,887.85		11,084,999.73
2. Ending Fund Balance (Sum lines C and D1)		17,484,887.85		11,084,999.73		4,908,017.59
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	266,384.00		266,384.00		266,384.00
b. Designated for Economic Uncertainties	9770	4,143,703.02		3,992,707.00		3,975,220.00
c. Fund Balance Designations	9775, 9780	10,395,796.61		0.00		
d. Undesignated/Unappropriated Balance	9790	2,679,004.37		6,825,908.73		666,413.59
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		17,484,888.00		11,084,999.73		4,908,017.59

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770	4,143,703.02		3,992,707.00		3,975,220.00
b. Undesignated/Unappropriated Amount	9790	2,679,004.37		6,825,908.73		666,413.59
If GL data does not exist, key enter lines E2a and E2b.						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790	659,972.00				
3. Total Available Reserves (Sum lines E1 thru E2b)		7,482,679.39		10,818,615.73		4,641,633.59

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

2011-12 B1d: \$(3,180,591) reduction is due to \$(2,522,591) unrestricted certificated salaries being transferred to RSC 3205 Education Jobs Fund and \$(658,000) in reduction due to declining enrollment which is approximately 9 FTE.

2012-13 B1d: \$788,496 is due to the salaries totaling \$2,522,591 being transferred back from restricted one time funding, \$(658,000) reduction due to declining enrollment of approximately 9 FTE and a potential 2.2% pay reduction which equates to \$(1,076,095).

2012-13 B2d: \$(237,510) reduction to classified salaries is due to a potential 2.2% pay reduction.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	6,072,309.00	-2.85%	5,899,012.00	2.03%	6,018,957.00
2. Federal Revenues	8100-8299	11,715,926.00	0.52%	11,776,482.00	-28.84%	8,380,302.00
3. Other State Revenues	8300-8599	3,723,298.00	-5.79%	3,507,591.00	0.00%	3,507,591.00
4. Other Local Revenues	8600-8799	7,266,596.00	-0.87%	7,203,380.00	-0.49%	7,168,380.00
5. Other Financing Sources	8900-8999	12,002,664.00	15.30%	13,839,462.00	4.48%	14,459,937.00
6. Total (Sum lines A1 thru A5)		40,780,793.00	3.54%	42,225,927.00	-6.37%	39,535,167.00
B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				12,628,621.00		14,210,133.00
b. Step & Column Adjustment				296,715.00		153,439.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,284,797.00		(2,543,621.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,628,621.00	12.52%	14,210,133.00	-16.82%	11,819,951.00
2. Classified Salaries						
a. Base Salaries				6,609,169.00		6,696,505.00
b. Step & Column Adjustment				110,496.00		50,120.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(23,160.00)		(3,395.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,609,169.00	1.32%	6,696,505.00	0.70%	6,743,230.00
3. Employee Benefits	3000-3999	7,136,350.00	18.46%	8,453,738.00	-3.26%	8,177,882.00
4. Books and Supplies	4000-4999	4,058,013.00	-38.15%	2,509,739.00	-1.79%	2,464,868.00
5. Services and Other Operating Expenditures	5000-5999	10,205,397.00	-25.29%	7,624,345.00	-0.84%	7,559,926.00
6. Capital Outlay	6000-6999	328,891.00	-86.32%	45,000.00	0.00%	45,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	644,038.00	0.00%	644,038.00	0.00%	644,038.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,712,317.00	17.26%	2,007,877.00	1.88%	2,045,720.00
9. Other Financing Uses	7600-7699	34,552.00	0.00%	34,552.00	0.00%	34,552.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		43,357,348.00	-2.61%	42,225,927.00	-6.37%	39,535,167.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,576,555.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,576,555.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	0.00				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

2011-12 B1d: Certificated salaries are increased by \$1,284,797 due to the transfer of unrestricted salaries being transferred to the Education Jobs Fund \$2,522,591 and the elimination of ARRA funds (\$665,092) and reduction of salaries charged to various categorical programs (\$572,702). Classified salaries are reduced by (\$23,160) due to retirements and elimination of programs (\$40,725) and new hires \$17,565.

2012-13 B2b: Certificated salaries are reduced by (\$2,543,621) due to the one time funding used from the Education Jobs Fund (\$2,522,591) and elimination of one time grants (\$21,030). Classified salaries are reduced by (\$3,395) due to the elimination of a one time grant.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	91,344,466.00	-1.79%	89,705,045.88	1.70%	91,228,802.86
2. Federal Revenues	8100-8299	12,186,111.00	0.56%	12,254,519.00	-27.64%	8,866,944.00
3. Other State Revenues	8300-8599	15,002,098.00	-0.18%	14,974,747.00	1.38%	15,181,156.00
4. Other Local Revenues	8600-8799	9,802,372.00	-0.21%	9,781,503.00	0.12%	9,792,910.00
5. Other Financing Sources	8900-8999	25,464.00	-200.00%	(25,464.00)	-5050.27%	1,260,536.00
6. Total (Sum lines A1 thru A5)		128,360,510.85	-1.30%	126,690,350.88	-0.28%	126,330,348.86
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				63,726,153.00		62,277,074.00
b. Step & Column Adjustment				446,715.00		303,439.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,895,794.00)		(1,755,125.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	63,726,153.00	-2.27%	62,277,074.00	-2.33%	60,825,388.00
2. Classified Salaries						
a. Base Salaries				18,034,378.00		18,171,714.00
b. Step & Column Adjustment				160,496.00		100,120.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(23,160.00)		(240,905.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	18,034,378.00	0.76%	18,171,714.00	-0.77%	18,030,929.00
3. Employee Benefits	3000-3999	30,746,317.00	5.57%	32,458,781.00	5.22%	34,154,034.00
4. Books and Supplies	4000-4999	5,875,503.00	-26.35%	4,327,229.00	-1.04%	4,282,358.00
5. Services and Other Operating Expenditures	5000-5999	16,682,557.00	-26.04%	12,337,912.00	-0.52%	12,273,493.00
6. Capital Outlay	6000-6999	692,013.00	-41.02%	408,160.00	0.00%	408,160.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,055,245.00	0.00%	1,055,245.00	0.00%	1,055,245.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(166,456.00)	-100.00%	0.00	0.00%	0.00
9. Other Financing Uses	7600-7699	1,477,724.00	39.01%	2,054,124.00	-28.06%	1,477,724.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		138,123,434.00	-3.64%	133,090,239.00	-0.44%	132,507,331.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(9,762,923.15)		(6,399,888.12)		(6,176,982.14)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		27,247,811.00		17,484,887.85		11,084,999.73
2. Ending Fund Balance (Sum lines C and D1)		17,484,887.85		11,084,999.73		4,908,017.59
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	266,384.00		266,384.00		266,384.00
b. Designated for Economic Uncertainties	9770	4,143,703.02		3,992,707.00		3,975,220.00
c. Fund Balance Designations	9775, 9780	10,395,796.61		0.00		0.00
d. Undesignated/Unappropriated Balance	9790	2,679,004.37		6,825,908.73		666,413.59
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		17,484,888.00		11,084,999.73		4,908,017.59

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Designated for Economic Uncertainties	9770	4,143,703.02		3,992,707.00		3,975,220.00
b. Undesignated/Unappropriated Amount	9790	2,679,004.37		6,825,908.73		666,413.59
c. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	659,972.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		7,482,679.39		10,818,615.73		4,641,633.59
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.42%		8.13%		3.50%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)						
		14,939.46		14,776.37		14,745.76
3. Calculating the Reserves						
a. Total Expenditures and Other Financing Uses (Line B11)		138,123,434.00		133,090,239.00		132,507,331.00
b. Less: Special Education Pass-through Funds (Line F1b2)		0.00		0.00		0.00
c. Net Expenditures and Other Financing Uses (Line F3a, minus line F3b if line F1a is Yes)		138,123,434.00		133,090,239.00		132,507,331.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		4,143,703.02		3,992,707.17		3,975,219.93
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		4,143,703.02		3,992,707.17		3,975,219.93
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES