



# Rescue Union School District 2022-23 Budget Adoption

Hearing: June 14, 2022

Board Approval: June 28, 2022



## Board of Trustees

Michael Gordon, President   Nancy Brownell, Vice-President  
Tagg Neal, Member   Suzanna George, Clerk   Kim White, Member



The promise of public education is for every child to succeed in school and life. To realize this promise, every child must be given resources, support, and interventions based on his or her needs. Our school district is uniquely positioned to fulfill this promise to all of our students.

The concept of educational equity can mean different things to different people so the Rescue Union School District Board of Trustees and Superintendent want to be very clear with our intention:

- ✦ We affirm in our actions that each student can, will, and shall learn.
- ✦ We believe educational equity is the intentional allocation of resources, instruction, and opportunities according to need.
- ✦ We affirm that factors including but not limited to disability, race, ethnicity, and socio-economic status, should not affect our students rights to quality educational opportunities.



# Timeline and Certifications

- Education Code requires school districts to adopt a budget before July 1, 2022
- This presentation is a user-friendly summary of the budget proposed for adoption.
- Financial Cycle for 2022-23
  - ⊕ **June 14, 2022** – Public Hearing
  - ⊕ **June 28, 2022** – Board Approval/Budget Adoption
  - ⊕ **August/September 2022** - If there are material changes in the District budget due to state budget adoption or revision, budget revisions are due 45 days afterwards.
  - ⊕ **December 2022** - First Interim Budget
  - ⊕ **March 2023** - Second Interim Budget
  - ⊕ **June 2023** - June Budget Update (with 2023-24 budget adoption)
  - ⊕ **September 2023** - Unaudited Actual Financials
  - ⊕ **December 2023** - Audit Report



# Topics of the Day



- This report includes:
  - 2021-22 June Update
  - Budget assumptions 2022-23
    - Multi-year budget assumptions 2023-24 / 2024-25
    - Including assumptions from the state May Budget Revision
  - Revenue and Expenditure comparisons
  - Multi-Year Budget
  - A look into the future
  - Updated cash-flow (separate report)
  - Detail Multi-year projections (separate report)
  - All fund summary report (separate report)
- Budget and LCAP Hearing June 14, 2022
- Budget Adoption with LCAP Approval June 28, 2022



# 2021-22 Update

	Rescue Union District Financial Status Comparison 2021-22									
	b	f	g	h	f	g	h	i	j	k
		<u>2nd Interim Budget</u> <u>2021-22</u>			<u>June Update</u> <u>2021-22</u>			<u>2nd Interim to June Update</u>		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted Variance	Restricted Variance	TOTAL Variance
4										
5										
6	Revenue Detail									
7	LCFF Sources (8010-8099)	31,895,852	-	31,895,852	31,886,624	-	31,886,624	(9,228)	-	(9,228)
8	Federal Revenue (8100-8299)	-	2,999,304	2,999,304	80,768	2,913,495	2,994,263	80,768	(85,809)	(5,040)
9	Other State Revenue (8300-8599)	669,589	3,649,958	4,319,547	669,589	3,733,596	4,403,185	-	83,638	83,638
10	Other Local Revenue (8600-8799)	1,713,555	2,865,411	4,578,967	1,811,164	3,051,240	4,862,404	97,609	185,829	283,437
11	Total Revenue	34,278,996	9,514,673	43,793,670	34,448,145	9,698,331	44,146,476	169,149	183,658	352,806
12										
13	Expenditure Detail									
14	Certificated	15,249,156	3,344,669	18,593,825	15,188,414	3,378,053	18,566,467	(60,742)	33,384	(27,358)
15	Classified	4,661,941	2,444,289	7,106,230	4,679,744	2,476,829	7,156,573	17,802	32,541	50,343
16	Employee benefits	6,234,804	3,970,037	10,204,841	6,743,860	3,967,584	10,711,444	509,055	(2,453)	506,602
17	Books & Supplies	495,461	1,798,114	2,293,575	570,597	1,472,768	2,043,365	75,136	(325,346)	(250,210)
18	Service, Other Operating	1,927,720	1,696,877	3,624,597	2,000,903	1,543,583	3,544,486	73,183	(153,295)	(80,112)
19	Capital Outlay	1,359,241	677,110	2,036,351	1,359,241	677,110	2,036,351	-	-	-
20	Other Outgo	230,398	901,972	1,132,370	230,398	990,221	1,220,619	-	88,249	88,249
21	Indirect Costs	(268,961)	236,343	(32,618)	(155,160)	122,542	(32,618)	113,801	(113,801)	-
22	Total Expenditures	29,889,760	15,069,412	44,959,172	30,617,997	14,628,690	45,246,687	728,237	(440,721)	287,515
23										
24	Excess/(Deficiency)	4,389,236	(5,554,738)	(1,165,502)	3,830,149	(4,930,359)	(1,100,211)	(559,088)	624,379	65,291
25										
26	Other Financing Sources/uses									
27	Transfers In			-			-	-	-	-
28	Transfers Out			-	-	-	-	-	-	-
29	Other Sources			-			-	-	-	-
30	Other Uses			-			-	-	-	-
31	Contributions (8800-8999)	(4,826,424)	4,826,424	-	(4,655,775)	4,655,775	-	170,650	(170,650)	-
32	Total Other Sources/Uses	(4,826,424)	4,826,424	-	(4,655,775)	4,655,775	-	170,650	(170,650)	-
33										
34	Net Inc/Dcr to Fund Balance	(437,188)	(728,314)	(1,165,502)	(825,626)	(274,584)	(1,100,211)	(388,438)	453,729	65,291
35										
36	Beginning Balance	7,284,311	2,121,476	9,405,788	7,284,311	2,121,476	9,405,788	-	-	-
37	Ending Balance	6,847,123	1,393,162	8,240,286	6,458,685	1,846,892	8,305,577	(388,438)	453,729	65,291
38							TRUE			





# 2021-22 Update

## ■ Changes include:

- \$85k - KIT Grant – Nutrition grant for Infrastructure and Training
  - Income and expenditures
- \$85k – Forest Reserves – income
- <\$86k> - CARES funds reduced and carried over to 2022-23
- \$200 – Donations
- Retirement Incentives
  - Certificated: \$348k
  - Classified: \$148k
- Close open Purchase Orders for estimated close





# Budget Assumptions

2022-23	2023-24	2024-25
COLA 6.56% Plus "raise the base"	COLA 5.38%	COLA 4.02%
Enrolled 3,569	Enrolled 3,569	Enrolled 3,569
ADA 94.5%	ADA 95.5%	ADA 96.1%
Funded ADA 3,401	Funded ADA 3,437	Funded ADA 3,456
UPP 19.52%	UPP 20.11%	UPP 20.09%
PERS: 25.37% STRS: 19.1%	PERS: 25.2% STRS: 19.1%	PERS: 24.6% STRS: 19.1%



# General Fund 2022-23

Rescue Union District Financial Status Comparison 2022-23										
	b	c	d	e	f	g	h	i	j	k
		June Update 2021-22			Budget Adoption 2022-23			Compare 2021-22 to 2022-23		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted Variance	Restricted Variance	Total Variance
4										
5										
6	Revenue Detail									
7	LCFF Sources (8010-8099)	31,886,624	-	31,886,624	34,233,418	-	34,233,418	2,346,794	-	2,346,794
8	Federal Revenue (8100-8299)	80,768	2,913,495	2,994,263	-	2,012,111	2,012,111	(80,768)	(901,384)	(982,152)
9	Other State Revenue (8300-8599)	669,589	3,733,596	4,403,185	676,839	3,685,546	4,362,385	7,250	(48,050)	(40,800)
10	Other Local Revenue (8600-8799)	1,811,164	3,051,240	4,862,404	528,012	2,130,407	2,658,419	(1,283,152)	(920,833)	(2,203,985)
11	Total Revenue	34,448,145	9,698,331	44,146,476	35,438,269	7,828,064	43,266,333	990,124	(1,870,267)	(880,143)
12										
13	Expenditure Detail									
14	Certificated	15,188,414	3,378,053	18,566,467	15,754,430	2,363,732	18,118,162	566,016	(1,014,321)	(448,305)
15	Classified	4,679,744	2,476,829	7,156,573	5,006,536	2,604,105	7,610,641	326,793	127,275	454,068
16	Employee benefits	6,743,860	3,967,584	10,711,444	6,843,111	3,817,429	10,660,539	99,251	(150,155)	(50,904)
17	Books & Supplies	570,597	1,472,768	2,043,365	680,939	1,443,824	2,124,764	110,342	(28,943)	81,399
18	Service, Other Operating	2,000,903	1,543,583	3,544,486	2,133,999	2,587,798	4,721,796	133,095	1,044,215	1,177,310
19	Capital Outlay	1,359,241	677,110	2,036,351	6,400	100,000	106,400	(1,352,841)	(577,110)	(1,929,951)
20	Other Outgo	230,398	990,221	1,220,619	253,533	1,073,938	1,327,471	23,135	83,717	106,852
21	Indirect Costs	(155,160)	122,542	(32,618)	(166,711)	134,093	(32,618)	(11,551)	11,551	-
22	Total Expenditures	30,617,997	14,628,690	45,246,687	30,512,237	14,124,919	44,637,155	(105,760)	(503,771)	(609,531)
23										
24	Excess/(Deficiency)	3,830,149	(4,930,359)	(1,100,211)	4,926,032	(6,296,855)	(1,370,823)	1,095,883	(1,366,495)	(270,612)
25										
26	Other Financing Sources/uses									
27	Transfers In			-			-	-	-	-
28	Transfers Out	-	-	-			-	-	-	-
29	Other Sources	-	-	-			-	-	-	-
30	Other Uses	-	-	-			-	-	-	-
31	Contributions (8800-8999)	(4,655,775)	4,655,775	-	(5,291,686)	5,291,686	-	(635,912)	635,912	-
32	Total Other Sources/Uses	(4,655,775)	4,655,775	-	(5,291,686)	5,291,686	-	(635,912)	635,912	-
33										
34	Net Inc/Dcr to Fund Balance	(825,626)	(274,584)	(1,100,211)	(365,655)	(1,005,168)	(1,370,823)	459,972	(730,584)	(270,612)
35										
36	Beginning Balance	7,284,311	2,121,476	9,405,788	6,458,685	1,846,892	8,305,577	(825,626)	(274,584)	
37	Ending Balance	6,458,685	1,846,892	8,305,577	6,093,031	841,723	6,934,754	(365,655)	(1,005,168)	(1,370,823)





# 2022-23 Budget Adoption

## ■ Revenues:

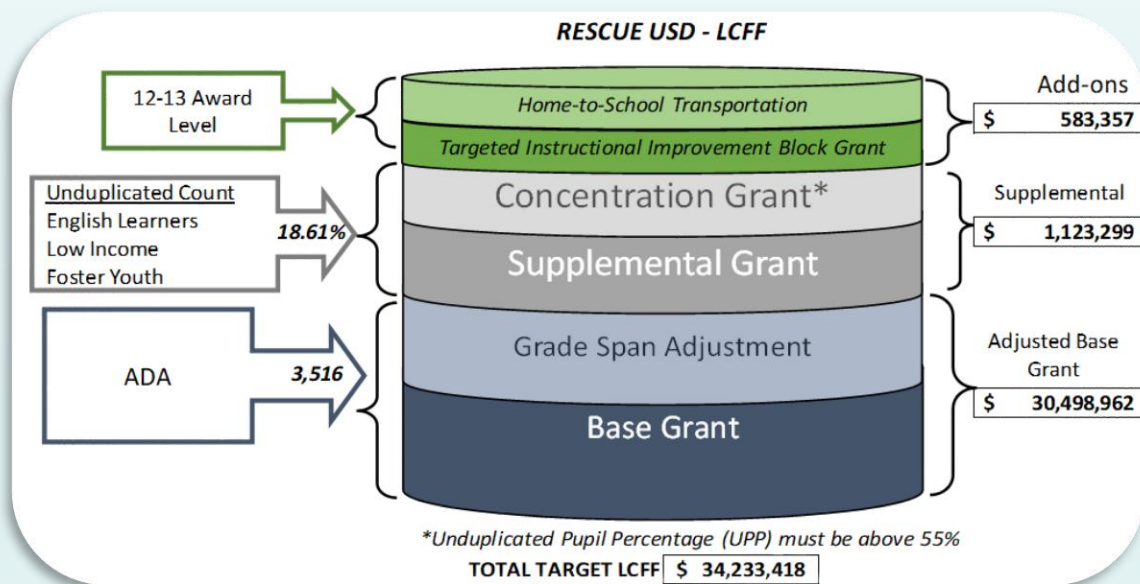
- ✦ LCFF is our main source of revenue.
  - 6.56% COLA plus an increase to the base funding. The way this is to be calculated is still to be clarified
  - TK funding add-on
- ✦ Expanded Learning Opportunities Program
  - \$900k
  - This includes requirements that we have 2022-23 to plan for full compliance.
  - Summer School Funding
- ✦ One-Time Discretionary funding
  - **Not included** in RUSD budget until budget language is defined and allocation is determined
  - Estimated to be \$4.1 million
- ✦ One-Time Deferred Maintenance
  - **Not included** in RUSD budget until budget language is defined and allocation is determined
  - Estimated to be \$350k





# LCFF-Local Control Funding Formula

- Base grant and Grade Span Adjustment is based on greater of current or prior year ADA
- Supplemental and concentration funding is added based on the “unduplicated count” percentage
  - ⊕ Supplemental funding is 20% of our funding by grade x our Unduplicated rate
  - ⊕ Concentration funding is available to Districts with at least 55% UPP.
- Home to school transportation and TIIG are both funded at 2012-13 funding level



LCFF Base Rates:		
*TK-3	\$	9,815
4-6	\$	9,024
7-8	\$	9,291
*includes grade span adjustment		



# 2022-23 Budget Adoption



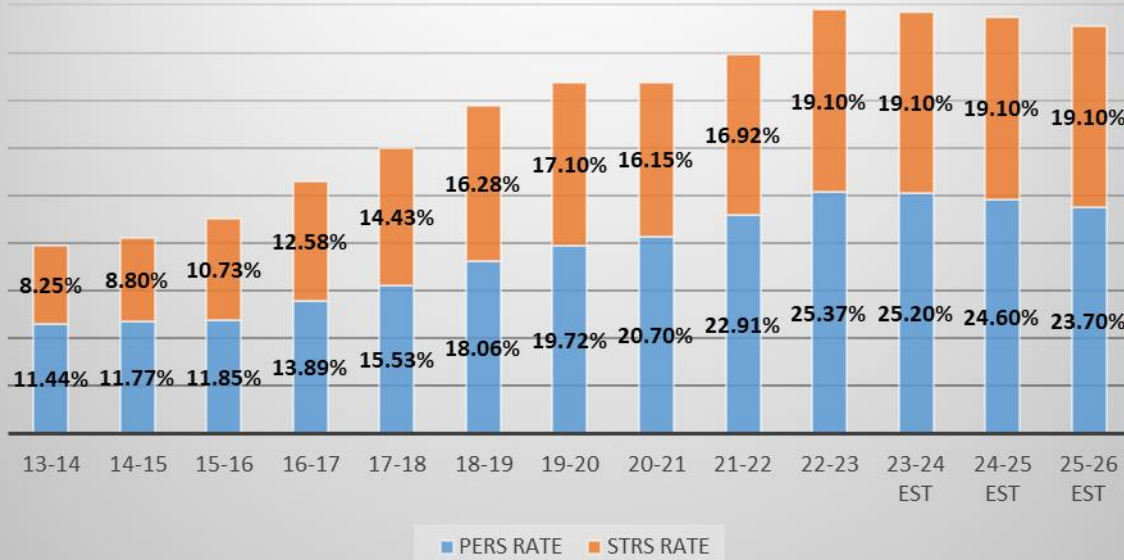
- Expenditures:
  - ✦ Prep provide to grades 1-3 at all elementary schools **\$162,700**
  - ✦ Counselors increased to 1.0 at all elementary schools **\$110k**
  - ✦ Psychologist for Lake Forest **\$117k**
  - ✦ Add Behaviorist **\$123k**
  - ✦ Increase District Office support 4 hours **\$31k**
    - 4 hour clerk to 8 hour support secretary
  - ✦ Maintain all Health Office Nurses/Aides at 6 hours for one more year **\$65k**
  - ✦ Tech Support re-org **\$72k**
  - ✦ TK Aides increased to 3.5 hrs **\$62k**
  - ✦ Facility budget increased **\$100k**
  - ✦ Computer replacement **\$75k**



# STRS/PERS

## Historical rates and costs

STRS / PERS Historical Rates



Historical rates		
YEAR	PERS RATE	STRS RATE
13-14	11.44%	8.25%
14-15	11.77%	8.80%
15-16	11.85%	10.73%
16-17	13.89%	12.58%
17-18	15.53%	14.43%
18-19	18.06%	16.28%
19-20	19.72%	17.10%
20-21	20.70%	16.15%
21-22	22.91%	16.92%
22-23	25.37%	19.10%
23-24	25.20%	19.10%
24-25	24.60%	19.10%
25-26 est	23.70%	19.10%



# True Operating Deficit

- What is this?
  - ⊕ This is the amount that we are spending beyond our revenues, not including “one-time” items
  - ⊕ This is also known as a “structural deficit”
- How do we calculate this?
  - ⊕ Identify one-time revenues
  - ⊕ Identify one-time expenditures
  - ⊕ Remove these items from the current budget
- Why do we care about this number?
  - ⊕ This tells us whether our budget is balanced or if we are spending more than our revenues







# True Operating Deficit

When one-time expenditures are adjusted from the budget, Rescue has a net increase to our Fund Balance.

	2022-23	2022-23	2022-23
	Unrestricted	ONE-TIME ADJUSTMENTS	ONE-TIME ADJUSTMENTS
<b>Revenue Detail</b>			
LCFF Sources (8010-8099)	34,233,418		34,233,418
Federal Revenue (8100-8299)	-		-
Other State Revenue (8300-8599)	676,839		676,839
Other Local Revenue (8600-8799)	528,012		528,012
<b>Total Revenue</b>	<b>35,438,269</b>		<b>35,438,269</b>
<b>Expenditure Detail</b>			
Certificated	15,754,430	(214,386)	15,540,044
Classified	5,006,536	(148,470)	4,858,067
Employee benefits	6,843,111	(136,643)	6,706,467
Books & Supplies	680,939		680,939
Service, Other Operating	2,133,999		2,133,999
Capital Outlay	6,400		6,400
Other Outgo	253,533		253,533
Indirect Costs	(166,711)		(166,711)
<b>Total Expenditures</b>	<b>30,512,237</b>	<b>(499,499)</b>	<b>30,012,738</b>
<b>Excess/(Deficiency)</b>	<b>4,926,032</b>	<b>499,499</b>	<b>5,425,531</b>
<b>Other Financing Sources/uses</b>			
Transfers In			
Transfers Out			
Other Sources			
Other Uses			
Contributions (8800-8999)	(5,291,686)		(5,291,686)
<b>Total Other Sources/Uses</b>	<b>(5,291,686)</b>	<b>-</b>	<b>(5,291,686)</b>
<b>Net Inc/Dcr to Fund Balance</b>	<b>(365,655)</b>	<b>499,499</b>	<b>133,844</b>

ONE-TIME ADJUSTMENTS	
<b>CERT SALARIES</b>	
89,210.00	LF PSYCHOLOGIST (YR 1 OF 3)
125,176.00	ELEMENTARY PREP (1 YEAR MOU)
<b>214,386.00</b>	
<b>CLASS SALARIES</b>	
85,962.00	BEHAVIORIST (YR 1 OF 3)
20,388.60	DO SECRETARY (YR 1 OF 3)
42,119.05	HON MAINTAIN 6 HOURS (1 YR)
<b>148,469.65</b>	
<b>BENEFITS</b>	
27,544.61	LF PSYCHOLOGIST (YR 1 OF 3)
37,534.04	BEHAVIORIST (YR 1 OF 3)
10,730.30	DO SECRETARY (YR 1 OF 3)
23,298.01	HON MAINTAIN 6 HOURS (1 YR)
37,536.40	ELEMENTARY PREP (1 YEAR MOU)
<b>136,643.36</b>	





# Multi-Year Projections (MYP)

## Assumptions - Revenues

### ■ LCFF

- ⊕ Improved COLA projections
- ⊕ Conservative assumptions for attendance to increase over the next 3 years

### ■ 2022-23 CARES balance available \$1.33 mil

- ⊕ Total CARES funding since 2019-20  
**\$8,168,382**

### ■ Educator Effectiveness

- ⊕ Total **\$815,622**
  - 2021-22 \$50k
  - 2022-23 to 2026-27 \$188k annually

### ■ Improved CalPERS employer rates

### ■ Universal Pre-Kindergarten (UPK) Funding

- ⊕ Addition to the LCFF funding

### ■ Expanded Learning Opportunities Program (ELOP)

- ⊕ 2021-22 **\$314,513**
- ⊕ 2022-23 **\$900,000 est**
- ⊕ 2023-24 **\$900,000 est**
- ⊕ 2024-25 **\$900,000 est**

#### ⊕ Requirements include

- Offer after school programs up to a 9 hour day
- Offer 30 additional 9 hour days (i.e. summer school)
- Required to offer the ELOP to all TK/K-6 classroom based unduplicated pupils and provide program access to 50% of enrolled TK/K-6 classroom-based unduplicated pupils.
- Plan to be approved by the board prior to use of funds.
- Allocations are reduced beginning in 2024-25 if not compliant by 2023-24



# Multi-Year Projections (MYP) Assumptions

## Expenditures

- Ongoing - Student and staff computer replacement beginning 2023-24
  - ⊕ Grades K-2 \$75k, grades 3-8 \$170k, staff \$50k
- Ongoing - Prep provided to grades 1-3 at all elementary schools
  - ⊕ One year pilot in 2022-23, however budget is continued in 2023-24 and 2024-25
- Ongoing - Counselors increased to 1.0 at all elementary schools
- Ongoing - TK Aides increased to 3.5 hrs
- 3 year - Psychologist for Lake Forest
- 3 year - Add Behaviorist
- 3 year - Increase District Office support 4 hours
  - ⊕ 4 hour clerk to 8 hour support secretary



**Rescue Union School District  
Multi-Year Projected Budget**

2022-23 BUDGET ADOPTION MYP		G 2021-22 JUNE UPDATE Total	K 2022-23 BUDGET ADOPTION Total	O 2023-24 BUDGET ADOPTION Total	S 2024-25 BUDGET ADOPTION Total
COLA		5.07%	6.56%	5.38%	4.02%
LCFF Enrollment		3,569	3,569	3,569	3,569
LCFF ADA:		3,517.34	3,401.38	3,437.07	3,456.00
UPC %		18.61%	19.52%	20.11%	20.09%
<b>A. REVENUE:</b>					
LCFF Sources	8010-8099	31,886,624	34,233,418	36,454,007	38,099,411
Federal Revenue	8100-8299	2,994,263	2,012,111	648,492	648,492
Other State Revenue	8300-8599	4,403,185	4,362,385	4,083,237	4,083,237
Local Revenue	8600-8799	4,862,404	2,658,419	2,515,920	2,512,029
<b>TOTAL REVENUE</b>		<b>44,146,476</b>	<b>43,266,333</b>	<b>43,701,655</b>	<b>45,343,168</b>
<b>B. EXPENDITURES:</b>					
Certificated Salaries	1000-1999	18,566,467	18,118,162	18,310,075	18,537,836
Classified Salaries	2000-2999	7,156,573	7,610,641	7,776,513	7,969,298
Benefits	3000-3999	10,711,444	10,660,539	10,744,029	10,819,303
Books & Supplies	4000-4999	2,043,365	2,124,764	1,483,542	1,669,110
Services	5000-5999	3,544,486	4,721,796	4,335,455	4,347,013
Capital Outlay	6000-6599	2,036,351	106,400	106,400	106,400
Other Outgo	7100-7299	1,220,619	1,327,471	1,341,399	1,352,142
Direct Support/Indirect Costs	7300-7399	(32,618)	(32,618)	(32,618)	(32,618)
<b>TOTAL EXPENDITURES</b>		<b>45,246,687</b>	<b>44,637,155</b>	<b>44,064,796</b>	<b>44,768,485</b>
<b>C. EXCESS ( DEFICIENCY)</b>		<b>(1,100,211)</b>	<b>(1,370,823)</b>	<b>(363,141)</b>	<b>574,684</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
Interfund Transfers In	8910-8929	-	-	-	-
Interfund Transfers Out	7610-7629	-	-	-	-
Other Sources	8930-8979	-	-	-	-
Other Uses	7630-7699	-	-	-	-
Contributions	8980-8999	-	-	-	-
<b>TOTAL SOURCES/USES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>E. NET INCREASE (DECREASE)</b>		<b>(1,100,211)</b>	<b>(1,370,823)</b>	<b>(363,141)</b>	<b>574,684</b>
<b>BEGINNING BALANCE</b>		<b>9,405,788</b>	<b>8,305,577</b>	<b>6,934,754</b>	<b>6,571,613</b>
Audit adj		-	-	-	-
<b>F. RESTATED BEGINNING BALANCE</b>		<b>9,405,788</b>	<b>8,305,577</b>	<b>6,934,754</b>	<b>6,571,613</b>
<b>PROJECTED ENDING BALANCE</b>		<b>8,305,577</b>	<b>6,934,754</b>	<b>6,571,613</b>	<b>7,146,297</b>



Rescue Union School District  
Multi-Year Projected Budget

2022-23 BUDGET ADOPTION MYP

G. COMPONENTS OF THE ENDING BALANCE:

a) Nonspendable

Revolving Cash	6,500	6,500	6,500	1,000
Stores	-	-	-	-
Prepaid expenses	45,543	-	-	-
All Others	-	-	-	-

b) Restricted

<i>Educator Effectiveness</i>	1,846,892	841,723	579,703	152,514
<i>Lottery Instructional Materials RS 6300</i>	800,622	613,422	426,222	31,022
<i>Medi-Cal RS 9008</i>	447,673	101,233	54,792	-
<i>CTEIG RS 9054</i>	39,522	36,632	31,626	-
<i>ELOP</i>	113,812	90,437	67,062	-
<i>Donations</i>	436,391	-	-	-
<i>Student Body</i>	-	-	-	-
<i>ESSER II RS 7425</i>	-	-	-	-

c) Committed

Stabilization Arrangements	1,881,973	1,622,815	1,578,930	2,776,183
Other Commitments	-	-	-	-
<i>Liability - Compensated Absences</i>	58,375	58,375	58,375	58,375
<i>Liability - H/W Prior Year adjust</i>	174,887	174,887	174,887	174,887
<i>U/R Lottery - Instr Supplies / Textbook Adopt</i>	1,101,965	1,133,812	1,165,658	1,197,505
<i>MAA - Health services</i>	108,012	86,768	65,524	44,280
<i>Emergency Facility Needs</i>	447,328	168,973	114,486	500,000
<i>Misc Reserves</i>	(8,594)	0	0	801,136

d) Assigned

Assigned Descriptions:

<i>Liability - Compensated Absences</i>	-	-	-	-
<i>Liability - H/W Prior Year adjust</i>	-	-	-	-
<i>U/R Lottery - Instr Supplies / Textbook Adopt</i>	-	-	-	-
<i>Emergency Facility Needs</i>	-	-	-	-
<i>Misc Reserves</i>	-	-	-	-

e) Unassigned

Reserve for Economic Uncertainties 10%	4,524,669	4,463,716	4,406,480	4,216,600
Unassigned/Unappropriated	-	-	-	-

Ending Fund Balance	8,305,577	6,934,754	6,571,613	7,146,297
---------------------	-----------	-----------	-----------	-----------







# Future Budget Impacts

- Enrollment updates and impacts to LCFF
- Final State Budget Adoption
- Unknown how attendance rates will increase
- Negotiations





# Questions?







# Appendix (more details)

NOTES		increase	decrease	Change 2021-22 to 2022-23
<b>CLASS SALARIES</b>				
	CLASS STEP	175,806.51		
	CLASS 1%	81,663.62		
	BSBA	85,962.00		
	DO SECTY	20,388.60		
	HON	42,119.05		
	GARDEN COORDIN	24,074.82		
	RETIREMENT SAVINGS		159,033.00	
	PRESONNEL	165,108.00	144,937.96	
	TECHNOLOGY	290,065.00	248,247.00	
	IA HEALTH	25,302.00		
	TK IA INCREASE	67,442.00	18,895.00	
	2021-22 UNFILLED POSITIONS	47,249.36		
		1,025,180.96	571,112.96	454,068.00
<b>CERT SALARIES</b>				
	RETIREMENT SAVINGS		207,000.00	
	REDUCED ONE-TIME CERT STAFF		1,098,552.03	
	CERT STEP	550,000.00		
	COUNSELORS	81,339.75		
	PREP	125,176.00		
	PSYCH	89,210.00		
	ASST SUPT	11,816.00		
		857,541.75	1,305,552.03	(448,010.28)
<b>BENEFITS</b>				
				(50,904.17)