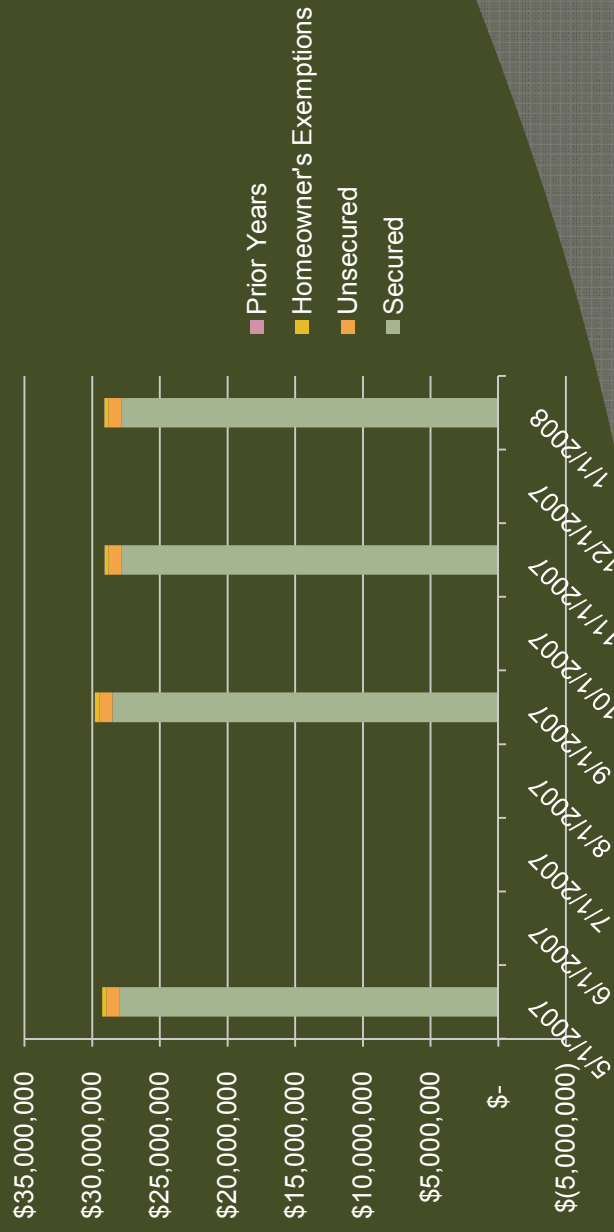


Del Mar Union School District

**2007-08 SECOND  
INTERIM**

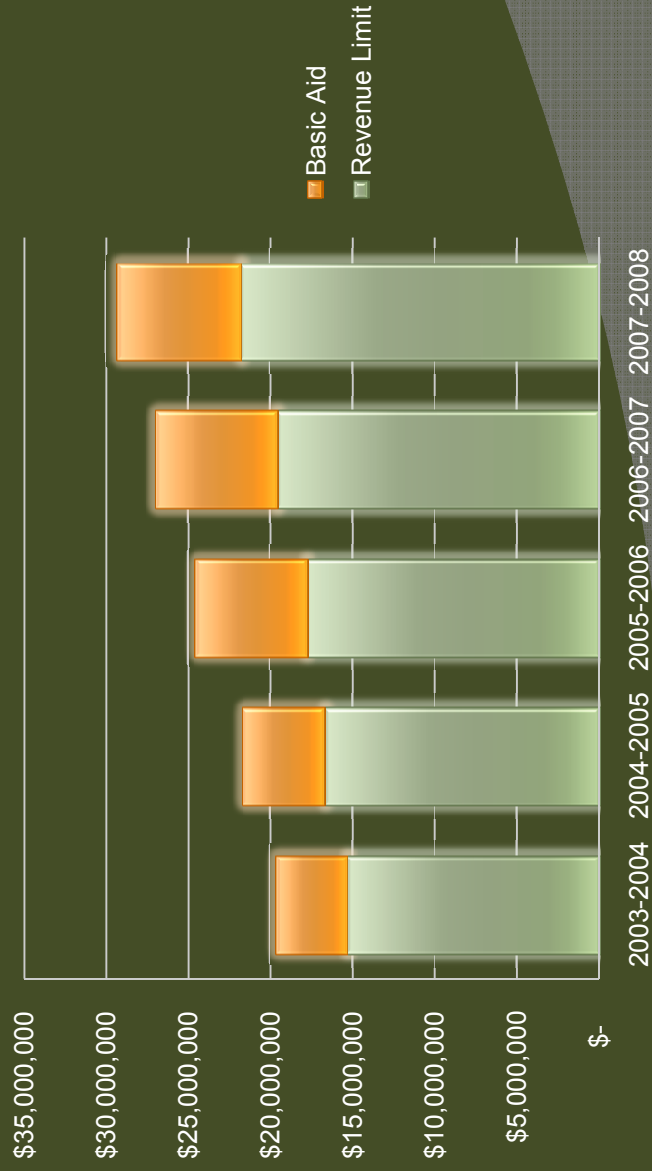
# Property Tax Estimates

- Estimates continue to fluctuate
- Current budget at 9% increase from 2006-2007



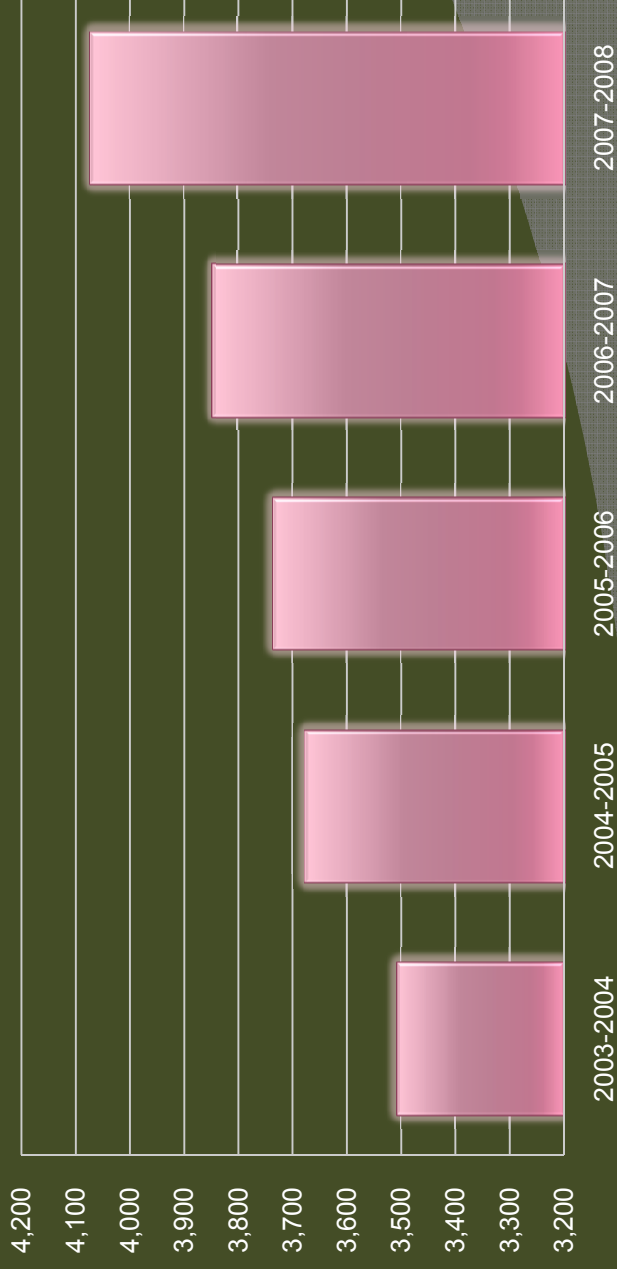
# Revenue Limit/Basic Aid

- Revenue limit increases with enrollment
- Property tax increase is not related to enrollment

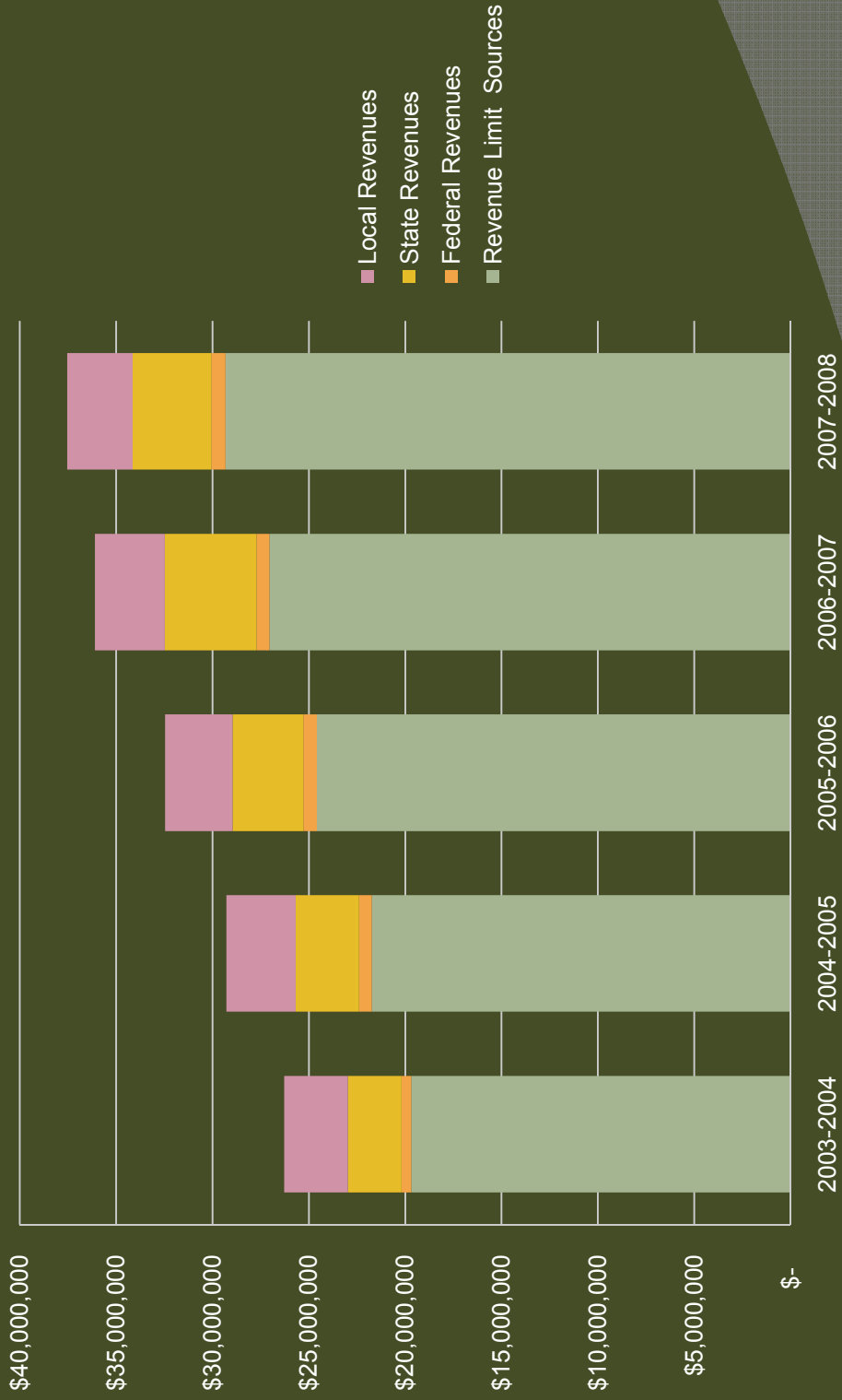


# Enrollment Growth

- Del Mar is one of very few districts in the county who continue to grow in enrollment (as of CBEDS)

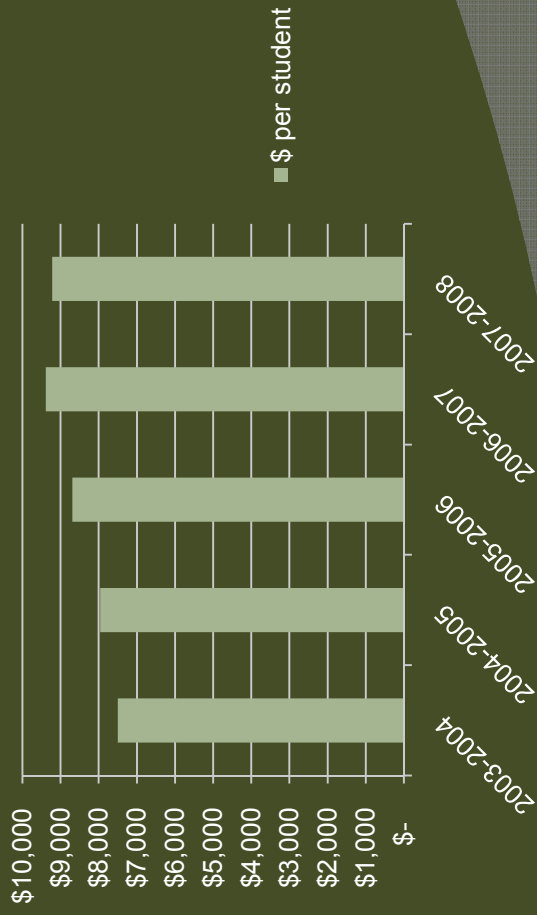


# DMUSD Revenue

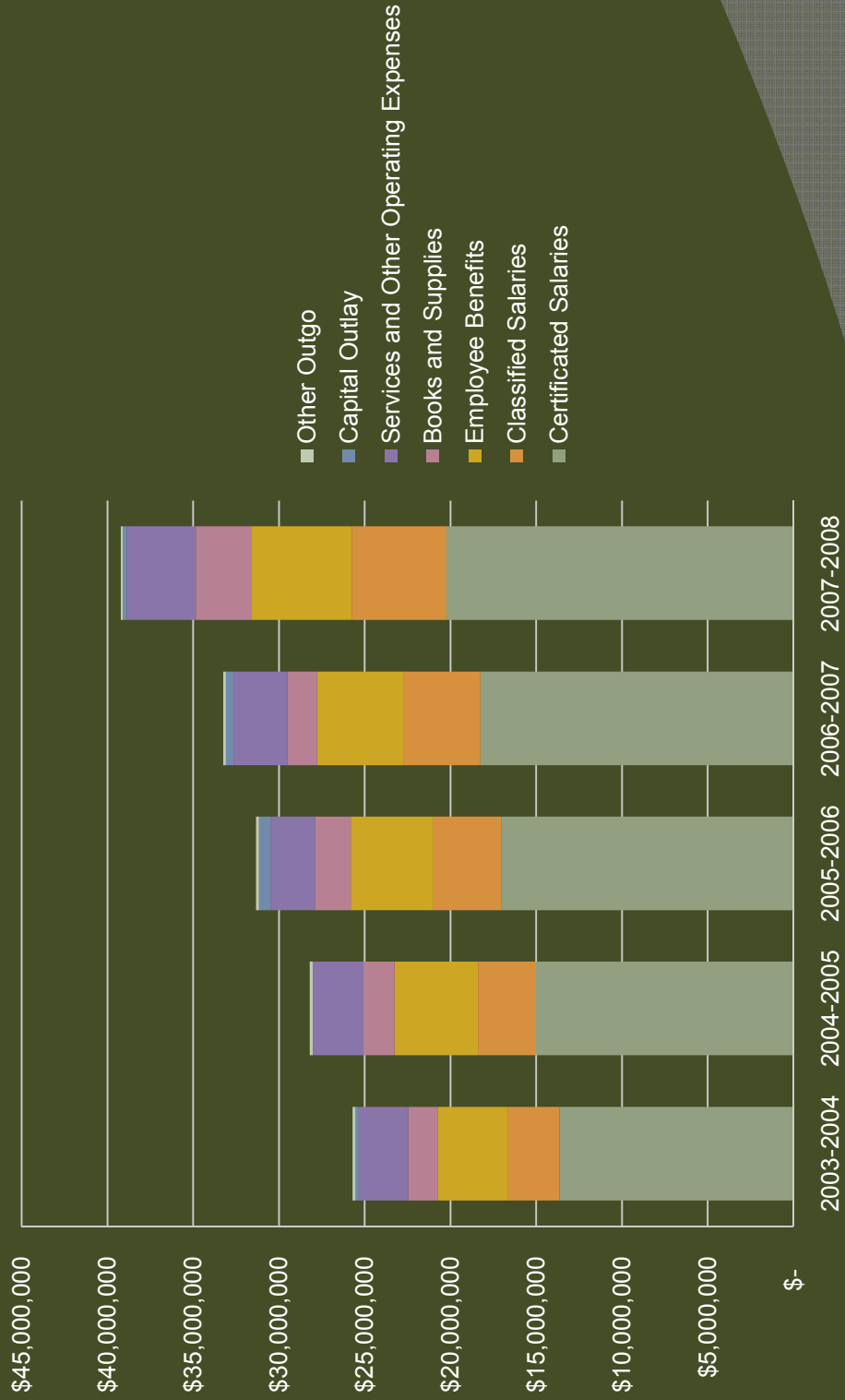


# Revenue per Student

- Increase in 06-07 due to One-time State Categorical Programs
- Decrease in 07-08 due to increase in enrollment

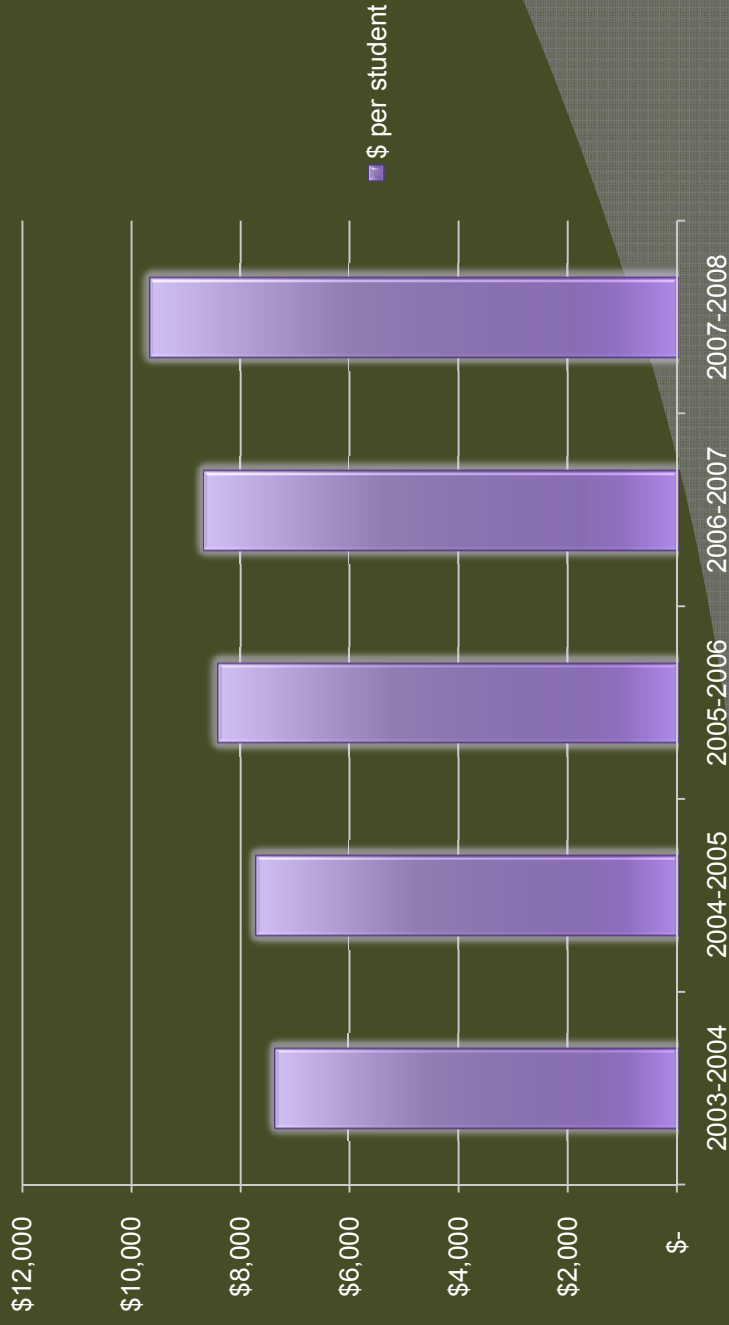


# DMUSD Expenditures



# Expenditure per Student

- Increase in 07-08 due to One-time 06-07 Categorical Programs carryover



# Reserves

- Available reserves remain healthy



# Multiyear Projection

- 07-08 Mid-year cuts to categoricals still a possibility
- 08-09 Reduction in both Federal and State Funding
- Expenditures remain constant pending board approved reductions
- Decrease in Fund Balance of \$5,138,646 over 3 years

# Multiyear Projection

	2007-08	2008-09	2009-10
<b>Revenue</b>	\$ 37,541,260	\$ 38,411,089	\$ 39,741,762
<b>Expense</b>	\$ 39,600,216	\$ 40,109,406	\$ 41,123,137
<b>Net Change</b>	\$ (2,058,956)	\$ (1,698,316)	\$ (1,381,374)
<b>Fund Balance</b>	\$ 7,440,760	\$ 5,742,444	\$ 4,361,069