

**San Rafael HSD**  
**First Interim 10/31/2016**  
**General Fund**

Description	General Fund		
	Unrestricted	Restricted	Total
<b>REVENUES</b>			
General Purpose (LCFF) Revenues:			
State Aid & EPA	57,794,982	-	57,794,982
Property Taxes & Misc. Local	(32,748,085)	-	(32,748,085)
Total General Purpose	25,046,897	-	25,046,897
Federal Revenues	-	1,205,596	1,205,596
Other State Revenues	969,879	1,302,376	2,272,255
Other Local Revenues	492,010	4,525,834	5,017,844
<b>TOTAL - REVENUES</b>	<b>26,508,786</b>	<b>7,033,806</b>	<b>33,542,592</b>
<b>EXPENDITURES</b>			
Certificated Salaries	11,507,081	3,798,327	15,305,408
Classified Salaries	3,090,833	1,710,852	4,801,685
Employee Benefits (All)	4,769,352	2,674,346	7,443,698
Books & Supplies	1,190,466	1,556,931	2,747,397
Other Operating Expenses (Services)	2,517,777	3,387,175	5,904,952
Capital Outlay	75,000	97,723	172,723
Other Outgo	33,082	768,992	802,074
Direct Support/Indirect Costs	(144,418)	113,893	(30,525)
<b>TOTAL - EXPENDITURES</b>	<b>23,039,173</b>	<b>14,108,239</b>	<b>37,147,412</b>
<b>EXCESS (DEFICIENCY)</b>	<b>3,469,613</b>	<b>(7,074,433)</b>	<b>(3,604,820)</b>
<b>OTHER SOURCES/USES</b>			
Transfers In	-	-	-
Transfers (Out)	-	-	-
Net Other Sources (Uses)	70,000	-	70,000
Contributions (to Restricted Programs)	(5,868,267)	5,868,267	-
<b>TOTAL - OTHER SOURCES/USES</b>	<b>(5,798,267)</b>	<b>5,868,267</b>	<b>70,000</b>
<b>FUND BALANCE INCREASE (DECREASE)</b>	<b>(2,328,654)</b>	<b>(1,206,166)</b>	<b>(3,534,820)</b>
<b>FUND BALANCE</b>			
Beginning Fund Balance	6,962,227	1,350,614	8,312,841
<b>Ending Balance, June 30</b>	<b>4,633,573</b>	<b>144,448</b>	<b>4,778,021</b>

### **Unrestricted Changes Since Adopted Budget**

		<b>2016-17</b>
<b>Excess of Expenditures over Revenues at Adopted Budget</b>		<b>(1,795,618)</b>
<b>Revenue Changes</b>		
LCFF Funding - Property Tax Change	52,537	
Other State and Local Revenue	40,827	
Contributions to Restricted Programs/Transfers	(55,659)	
<b>Total Revenue Changes</b>		<b>37,705</b>
<b>Expenditure Changes</b>		
Certificated Salaries - filled positions	287,387	
Classified Salaries	54,533	
Benefits - to reflect above salary changes	(16,865)	
Books and Supplies - carryover	175,909	
Professional Services, Operations	74,704	
Other	(4,927)	
<b>Total Expenditure Changes</b>		<b>570,741</b>
<b>Revised Excess of Expenditures over Revenues First Interim</b>		<b>(2,328,654)</b>

# Changes Since Adopted Budget

	Adopted Budget 2016-17			First Interim 2016-17			Change Since Adopted Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>Revenue</b>									
General Purpose	24,994,360		24,994,360	25,046,897	0	25,046,897	52,537	0	52,537
Federal Revenue		875,620	875,620	0	1,205,596	1,205,596	0	329,976	329,976
State Revenue	969,344	235,635	1,204,979	969,879	1,302,376	2,272,255	535	1,066,741	1,067,276
Local Revenue	451,718	4,473,757	4,925,475	492,010	4,525,834	5,017,844	40,292	52,077	92,369
<b>Total Revenue</b>	<b>26,415,422</b>	<b>5,585,012</b>	<b>32,000,434</b>	<b>26,508,786</b>	<b>7,033,806</b>	<b>33,542,592</b>	<b>93,364</b>	<b>1,448,794</b>	<b>1,542,158</b>
<b>Expenditures</b>									
Certificated Salaries	11,219,694	3,853,933	15,073,627	11,507,081	3,798,327	15,305,408	287,387	(55,606)	231,781
Classified Salaries	3,036,300	1,648,611	4,684,911	3,090,833	1,710,852	4,801,685	54,533	62,241	116,774
Benefits	4,786,217	1,737,028	6,523,245	4,769,352	2,674,346	7,443,698	(16,865)	937,318	920,453
Books and Supplies	1,014,557	629,769	1,644,326	1,190,466	1,556,931	2,747,397	175,909	927,162	1,103,071
Other Services & Oper. Expenses	2,443,073	3,161,897	5,604,970	2,517,777	3,387,175	5,904,952	74,704	225,278	299,982
Capital Outlay	75,000		75,000	75,000	97,723	172,723	0	97,723	97,723
Other Outgo 7xxx	33,082	768,992	802,074	33,082	768,992	802,074	0	0	0
Transfer of Indirect 73xx	(139,491)	108,966	(30,525)	(144,418)	113,893	(30,525)	(4,927)	4,927	0
<b>Total Expenditures</b>	<b>22,468,432</b>	<b>11,909,196</b>	<b>34,377,628</b>	<b>23,039,173</b>	<b>14,108,239</b>	<b>37,147,412</b>	<b>570,741</b>	<b>2,199,043</b>	<b>2,769,784</b>
Deficit/Surplus	3,946,990	(6,324,184)	(2,377,194)	3,469,613	(7,074,433)	(3,604,820)	(477,377)	(750,249)	(1,227,626)
Other Sources/(uses)			0	0	0	0	0	0	0
Transfers In/(out)	70,000		70,000	70,000	0	70,000	0	0	0
Contributions to Restricted	(5,812,608)	5,812,608	0	(5,868,267)	5,868,267	0	(55,659)	55,659	0
<b>Net Increase (decrease) in Fund Balance</b>	<b>(1,795,618)</b>	<b>(511,576)</b>	<b>(2,307,194)</b>	<b>(2,328,654)</b>	<b>(1,206,166)</b>	<b>(3,534,820)</b>	<b>(533,036)</b>	<b>(694,590)</b>	<b>(1,227,626)</b>
Beginning Balance	5,704,802	511,577	6,216,379	6,962,227	1,350,614	8,312,841	1,257,425	839,037	2,096,462
Ending Balance	3,909,184	1	3,909,185	4,633,573	144,448	4,778,021	724,389	144,447	868,836
Revolving/Stores/Prepays	126,412		126,412	5,500		5,500	(120,912)	0	(120,912)
Reserve for Econ Uncertainty	5,318,800		5,318,800	3,714,742		3,714,742	(1,604,058)	0	(1,604,058)
Assigned for Supp/Conc	454,134		454,134	0		0	(454,134)	0	(454,134)
Assigned for Other Programs/Cover Deficit,									
Cash Flow	2,295,977		2,295,977	375,000		375,000	(1,920,977)	0	(1,920,977)
Restricted Programs		1	1		144,448	144,448	0	144,447	144,447
Unappropriated Fund Balance	(4,286,139)	0	(4,286,139)	538,331	0	538,331	4,824,470	0	4,824,470
Unappropriated Percent			1.9%			1.4%			

Notes:

- 1 LCFF funding adjusted for slight decrease in property taxes from adopted budget.
- 2 Net change due to adjusting for late hires and filling positions greater than amount budgeted
- 3 Carryover balances posted
- 4 Local revenues increased as revenues are budgeted when received.
- 5 Added substitutes, adjusted salaries for filled/unfilled vacancies and reduced budgets for anticipated budget savings
- 6 New accounting requirements for STRS on Behalf (\$800K) - recognized under benefits & offset state revenue

### All Funds of the District

Fund Number and Description		Fund Balance July 1, 2016	Current Year Activity	Fund Balance June 30, 2017
01	General Fund	\$8,312,841	(\$3,603,164)	\$4,709,677
11	Adult Ed	\$11,102	\$0	\$11,102
13	Cafeteria	\$71,410	(\$13,422)	\$57,988
14	Deferred Maintenance Fund *	\$265,312	\$126,247	\$391,559
20	Special Reserve for Post Employment Benefits	\$2,003,522	\$2,500	\$2,006,022
21	Bond	\$34,917,311	(\$16,079,922)	\$18,837,389
25	Capital Facilities	\$120,346	(\$24,800)	\$95,546
40	Special Reserve for Capital Outlay	\$1,485,048	\$108,647	\$1,593,695
51	Bond Interest Redemption	\$6,434,551	\$0	\$6,434,551

\* District is assumed to continue funding Deferred Maintenance at the current level.

**SAN RAFAEL HIGH SCHOOL DISTRICT  
ENROLLMENT AND ADA PROJECTIONS  
FIRST INTERIM 2016-17**

2292

Grade Level	CBEDS																								Enroll Month 3	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	Enroll Proj.	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# San Rafael High School District Multi-Year Projections

2017-2018 and 2018-2019

*Multi-Year Projection line item budget details can  
be found in the Supplemental Forms tab under  
"FORM MYPI"*

# First Interim 1 /2016 and MYP

	Unaudited Actuals			First Interim			Projection			Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenue												
General Purpose	23,651,121	0	23,651,121	25,046,897	0	25,046,897	26,808,897	0	26,808,897	27,211,897	0	27,211,897
Federal Revenue	8,077	745,437	753,514	0	1,205,596	1,205,596	0	1,205,596	1,205,596	0	1,205,596	1,205,596
State Revenue	1,683,650	1,216,291	2,899,941	969,879	1,302,376	2,272,255	679,140	1,302,376	1,981,516	679,140	1,302,376	1,981,516
Local Revenue	523,880	4,608,358	5,132,238	492,010	4,525,834	5,017,844	491,674	4,525,554	5,017,228	491,674	4,525,554	5,017,228
Total Revenue	25,866,728	6,570,086	32,436,814	26,508,786	7,033,806	33,542,592	27,979,711	7,033,526	35,013,237	28,382,711	7,033,526	35,416,237
Expenditures												
Certificated Salaries	10,985,054	3,695,420	14,680,474	11,507,081	3,798,327	15,305,408	11,679,681	3,789,579	15,469,260	11,854,881	3,781,579	15,636,460
Classified Salaries	2,819,791	1,433,262	4,253,053	3,090,833	1,710,852	4,801,685	3,137,233	1,736,552	4,873,785	3,184,333	1,762,252	4,946,585
Benefits	4,069,449	2,338,980	6,408,429	4,769,352	2,674,346	7,443,698	5,133,952	2,768,573	7,902,525	5,443,252	2,868,121	8,311,373
Books and Supplies	915,409	612,757	1,528,166	1,190,466	1,556,931	2,747,397	1,188,658	1,557,522	2,746,180	1,188,658	1,557,522	2,746,180
Other Services & Oper. Expenses	2,299,002	2,591,445	4,890,447	2,517,777	3,387,175	5,904,952	2,417,593	3,325,457	4,743,050	2,317,593	3,181,005	4,498,598
Capital Outlay	86,145	0	86,145	75,000	97,723	172,723	75,000	97,723	172,723	75,000	97,723	172,723
Other Outgo 7xxx	7,543	686,262	693,805	33,082	768,992	802,074	33,082	768,992	802,074	33,082	768,992	802,074
Other Adjustments												
Transfer of Indirect 73xx												
Total Expenditures	(159,531)	128,514	(31,017)	(144,418)	113,893	(30,525)	(710,000)	80,000	(630,000)	(144,418)	113,893	(30,525)
Deficit/Surplus	21,022,862	11,486,640	32,509,502	23,039,173	14,108,239	37,147,412	22,810,781	13,238,291	36,049,072	23,077,381	13,211,087	36,288,468
Other Sources/(uses)	4,843,866	(4,916,554)	(72,688)	3,469,613	(7,074,433)	(3,604,820)	5,168,930	(6,204,765)	(1,035,835)	5,305,330	(6,177,561)	(872,231)
Transfers in/(out)	195,750	0	195,750	70,000	0	70,000	70,000	0	70,000	70,000	0	70,000
Contributions to Restricted	(4,902,741)	4,902,741	0	(5,868,267)	5,868,267	0	(6,060,315)	6,060,315	0	(6,177,563)	6,177,563	0
Net Increase (decrease) in Fund Balance	136,875	(13,813)	123,062	(2,328,654)	(1,206,166)	(3,534,820)	(821,385)	(144,450)	(965,835)	(802,233)	2	(802,231)
Beginning Balance	6,825,352	1,364,427	8,189,779	6,962,227	1,350,614	8,312,841	4,633,573	144,448	4,778,021	3,812,188	(2)	3,812,186
Ending Balance	6,962,227	1,350,614	8,312,841	4,633,573	144,448	4,778,021	3,812,188	(2)	3,812,186	3,009,956	0	3,009,956
Revolving/Stores/Prepays	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500
Reserve for Econ Uncertainty	1,615,700	1,615,700	1,615,700	3,714,742	3,714,742	3,714,742	3,714,742	3,714,742	3,714,742	3,714,742	3,714,742	3,714,742
Assigned for Supp/Conc	0	0	0	0	0	0	0	0	0	0	0	0
Assigned for Cash Flow	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000
Restricted Programs	1,350,614	1,350,614	1,350,614	0	144,452	144,452	0	(2)	(2)	375,000	0	375,000
Unappropriated Fund Balance	4,966,027	0	4,966,027	538,331	(4)	538,328	201,706	0	201,706	2	0	2
Unappropriated Percent			1.9%			1.4%			0.6%			0.0%

Notes:

- LCFF funding continues to increase, but at a slower pace as district approaches Target funding level. Since the HSD is locally funded, the projections of property taxes are paramount.
- Reduced One-Time Mandated revenues from \$528/ADA in 15-16 to \$215/ADA in 16-17 Budget. Eliminated One-Time Mandated revenues of \$215/ADA in 17-18.
- Projections include step and column movement of 1.5% certificated and 1.5% classified.
- Projection includes estimated increases in state pension percentages for both STRS & PERS, as well as increased statutory benefits for increased salary costs.
- Removed anticipated budget savings of \$100,000 each year
- Additional contributions primarily relate to the increase of the following: step & column costs, and pension (STRS & PERS)
- This amount represents level of fund balance above or (below) the required level. The Budget will need to be balanced so that this amount is a positive number.
- One time adjustments for vacant positions unfilled from 7-1-16 - 12/31/16 (\$130K), salary and benefit increase for possible 1% salary increase for all employees (\$200K Unrest. \$80K Rest).
- Staffing Reductions of 5 FTE Certificated, 1 FTE Admin &/or Central Services, 1 FTE Classified in 17-18 and 1 FTE Cert. + .25 FTE Admin./Central Services + .25 FTE Class.

**LCFF Calculator Universal Assumptions**

**San Rafael City High (65466) - 2015-16 YE Close prepared by Marin COE**

Summary of Funding										
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21		
Target										
Floor	\$ 19,759,548	\$ 20,965,519	\$ 21,621,460	\$ 23,303,923	\$ 24,399,730	\$ 24,964,930	\$ 25,853,695	\$ 26,147,654		
Applied Formula: Target or Floor	12,733,897	14,314,975	16,641,117	20,773,977	22,944,561	24,033,402	24,653,516	25,831,813		
Remaining Need after Gap (informational only)	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR		
Current Year Gap Funding	6,182,454	4,644,729	2,362,793	1,159,221	393,041	555,563	312,287	315,841		
Economic Recovery Target	843,197	2,005,815	2,617,550	1,370,725	1,062,128	375,965	887,892	-		
Additional State Aid	-	-	-	-	-	-	-	-		
Total Phase-In Entitlement	\$ 13,577,094	\$ 16,320,790	\$ 19,258,667	\$ 22,144,702	\$ 24,006,689	\$ 24,409,367	\$ 25,541,408	\$ 25,831,813		
			118.0%	115.0%	108.4%	101.7%	104.6%			
Components of LCFF By Object Code										
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	
8011 - State Aid	\$ -	\$ 1,242,741	\$ 1,242,741	\$ 1,242,741	\$ 1,242,741	\$ 1,242,741	\$ 1,242,741	\$ 1,242,741	\$ 1,242,741	
8011 - Fair Share	(1,372,585)	(1,242,741)	(1,242,741)	(1,242,741)	(1,242,741)	(1,242,741)	(1,242,741)	(1,242,741)	(1,242,741)	
8311 & 8590 - Categoricals	1,242,741	-	-	-	-	-	-	-	-	
EPA (for LCFF Calculation purposes)	404,678	434,116	458,720	466,526	484,054	501,538	502,096	-	-	
Local Revenue Sources:										
8021 to 8089 - Property Taxes										
8096 - In-Lieu of Property Taxes		20,308,553	21,733,617	23,011,054	24,355,033	25,500,000	26,900,000	28,400,000	29,900,000	
Property Taxes net of In-Lieu										
TOTAL FUNDING	\$ 19,668,582	\$ 20,308,553	\$ 21,733,617	\$ 23,011,054	\$ 24,355,033	\$ 25,500,000	\$ 26,900,000	\$ 28,400,000	\$ 29,900,000	
Less: Excess Taxes	\$ 19,943,416	\$ 20,742,669	\$ 22,192,337	\$ 23,477,580	\$ 24,839,087	\$ 26,001,538	\$ 27,402,096	\$ 28,400,000	\$ 29,900,000	
Less: EPA In Excess to LCFF Funding	\$ 7,856,529	\$ 6,731,459	\$ 5,412,827	\$ 3,752,388	\$ 2,210,331	\$ 1,493,311	\$ 2,490,633	\$ 2,858,592	\$ 4,068,187	
Total Phase-In Entitlement	\$ 404,678	\$ 434,116	\$ 458,720	\$ 466,526	\$ 484,054	\$ 501,538	\$ 502,096	\$ -	\$ -	
8012 - EPA Receipts (for budget & cashflow)	\$ -	\$ 13,577,094	\$ 16,320,790	\$ 19,258,666	\$ 22,144,702	\$ 24,006,689	\$ 24,409,367	\$ 25,541,408	\$ 25,831,813	
Change in Property Taxes	\$ 404,808	\$ 432,602	\$ 460,076	\$ 466,554	\$ 484,054	\$ 501,538	\$ 502,096	\$ -	\$ -	
		103%	107%	106%	106%	105%	105%	106%	105%	

