

SRHSD 2016-17 Estimated Budget, 2017-18 Adopted Budget and Multi-Year Projections

	Estimated Actuals 2016-17			Changes from 16-17			Adopted Budget 2017-18			Projection 2018-19			Projection 2019-20		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>Revenue</b>															
General Purpose	24,929,127	0	24,929,127	1,150,534	0	26,079,661	0	862,361	26,079,661	27,546,612	0	27,546,612	28,886,000	0	28,886,000
Federal Revenue	1,252,062	1,252,062	2,504,124	0	(389,701)	0	0	862,361	862,361	0	862,361	862,361	0	862,361	862,361
State Revenue	983,159	1,818,403	2,801,562	(472,092)	(233,704)	2,095,766	511,067	1,584,699	2,095,766	132,500	1,584,699	1,717,199	132,500	1,584,699	1,717,199
Local Revenue	1,293,801	4,555,195	5,848,996	(936,893)	(307,322)	4,604,781	356,908	4,247,873	4,604,781	356,908	4,333,000	4,689,908	356,908	4,421,000	4,777,908
<b>Total Revenue</b>	<b>27,206,087</b>	<b>7,625,660</b>	<b>34,831,747</b>	<b>(258,451)</b>	<b>(930,727)</b>	<b>33,642,569</b>	<b>26,947,636</b>	<b>6,694,933</b>	<b>33,642,569</b>	<b>28,036,020</b>	<b>6,780,060</b>	<b>34,816,080</b>	<b>29,375,408</b>	<b>6,868,060</b>	<b>36,243,468</b>
<b>Expenditures</b>															
Certificated Salaries	11,148,812	4,136,160	15,284,972	297,525	(191,508)	15,396,989	11,446,337	3,944,652	15,396,989	12,018,658	4,141,715	16,160,373	12,494,759	4,348,175	16,842,934
Classified Salaries	3,016,695	1,655,821	4,672,516	238,031	(88,151)	4,822,396	3,254,726	1,567,670	4,822,396	3,417,473	1,646,046	5,063,519	3,551,841	1,728,166	5,280,007
Benefits	4,765,975	3,137,682	7,903,657	361,815	(100,212)	8,165,260	5,127,790	3,037,470	8,165,260	5,423,000	3,150,700	8,573,700	5,433,000	3,154,300	8,587,300
Books and Supplies	1,277,792	1,169,731	2,447,523	(403,049)	(607,734)	1,436,740	874,743	561,997	1,436,740	880,000	561,997	1,441,997	880,000	561,997	1,441,997
Other Services & Oper. Expenses	2,666,461	3,522,398	6,188,859	(604,999)	(429,323)	5,154,537	2,061,462	3,093,075	5,154,537	1,900,000	3,093,075	4,993,075	1,900,000	3,117,329	5,017,329
Capital Outlay	587,100	97,653	684,753	(587,100)	(89,724)	7,929	0	7,929	7,929	0	7,929	7,929	0	7,929	7,929
Other Outgo 7xxx	33,082	688,933	722,015	0	151,404	873,419	33,082	840,337	873,419	33,082	840,337	873,419	33,082	840,337	873,419
Transfer of Indirect 73xx	(165,358)	134,833	(30,525)	(166,568)	163,237	(3,856)	(331,926)	298,070	(33,856)	(332,000)	298,070	(33,930)	(332,000)	298,070	(33,930)
<b>Other Adjustments</b>	<b>0</b>	<b>0</b>	<b>(30,525)</b>	<b>(166,568)</b>	<b>163,237</b>	<b>(3,856)</b>	<b>(331,926)</b>	<b>298,070</b>	<b>(33,856)</b>	<b>(332,000)</b>	<b>298,070</b>	<b>(33,930)</b>	<b>(332,000)</b>	<b>298,070</b>	<b>(33,930)</b>
<b>Total Expenditures</b>	<b>23,330,559</b>	<b>14,543,211</b>	<b>37,873,770</b>	<b>(864,345)</b>	<b>(1,192,011)</b>	<b>35,817,414</b>	<b>22,466,214</b>	<b>13,351,200</b>	<b>35,817,414</b>	<b>22,490,213</b>	<b>13,739,869</b>	<b>36,230,082</b>	<b>23,020,682</b>	<b>14,056,303</b>	<b>37,076,985</b>
Deficit/Surplus	3,875,528	(6,917,551)	(3,042,023)	605,894	261,284	(2,174,845)	4,481,422	(6,656,267)	(2,174,845)	5,545,807	(6,959,809)	(1,414,002)	6,354,726	(7,188,243)	(833,517)
Other Sources/(uses)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers In/(out)	70,000	0	70,000	0	0	70,000	70,000	0	70,000	70,000	0	70,000	70,000	0	70,000
Contributions to Restricted	(5,941,178)	5,941,178	0	(788,898)	788,898	0	(6,730,076)	6,730,076	0	(6,800,000)	6,800,000	0	(6,900,000)	6,900,000	0
<b>Net increase (decrease) in Fund Balance</b>	<b>(1,995,650)</b>	<b>(976,373)</b>	<b>(2,972,023)</b>	<b>(183,004)</b>	<b>1,050,182</b>	<b>73,809</b>	<b>(2,178,654)</b>	<b>73,809</b>	<b>(2,104,845)</b>	<b>(1,184,193)</b>	<b>(159,809)</b>	<b>(1,344,002)</b>	<b>(475,274)</b>	<b>(288,243)</b>	<b>(763,517)</b>
Beginning Balance	6,962,226	1,350,617	8,312,843				4,966,576	374,244	5,340,820	2,787,922	448,053	3,235,975	1,603,729	288,244	1,891,973
<b>Ending Balance</b>	<b>4,966,576</b>	<b>374,244</b>	<b>5,340,820</b>				<b>2,787,922</b>	<b>448,053</b>	<b>3,235,975</b>	<b>1,603,729</b>	<b>288,244</b>	<b>1,891,973</b>	<b>1,128,455</b>	<b>1</b>	<b>1,128,456</b>
Revolving/Stores/Prepays	5,600	5,600	11,200												
Reserve for Econ Uncertainty (3%)	1,134,113	1,134,113	2,268,226				1,072,422	1,072,422	2,144,844	1,086,902	1,086,902	2,173,804	1,112,310	1,112,310	2,226,614
3 Year Fiscal Solvency Reserve	3,257,470	3,257,470	6,514,940				1,146,107	1,146,107	2,293,214	0	0	2,293,214	0	0	2,293,214
Other Reserves (Cash Flow)	0	0	0												
Restricted Programs	374,244	374,244	748,488				448,053	448,053	896,106	288,244	288,244	576,488	16,145	16,145	32,290
<b>Unappropriated Fund Balance</b>	<b>569,393</b>	<b>0</b>	<b>569,393</b>	<b>569,393</b>	<b>0</b>	<b>569,393</b>	<b>569,393</b>	<b>0</b>	<b>569,393</b>	<b>516,827</b>	<b>0</b>	<b>516,827</b>	<b>16,145</b>	<b>0</b>	<b>16,145</b>
<b>Unappropriated Percent</b>			<b>1.9%</b>			<b>1.6%</b>			<b>1.6%</b>			<b>1.4%</b>			<b>0.0%</b>

**Notes:**

- Assessed values estimated to increase by 5% per year. LCFF funding to increase at a slower pace as district approaches Targeted level. District of Choice funding reduced from 70% to 25% per ADA with projected revenues being reduced for currently enrolled students through 19-20. Enrollment projected to increase in next year and then stabilize.
- Reduce Title 1 by 22% and eliminate Title II. Reduced One-Time Mandated revenues from \$215/ADA in 16-17 to \$145/ADA in 17-18 Budget. Eliminated One-Time Mandated rev. in
- Local Revenue: Parcel Tax projected to increase by 3% per year. Decrease revenue due to not budgeting local grants and donations until received.
- Projections include step & column of 1.5% for cert. and class., increases to STRS & PERS, budget savings from staffing adjustments, 1% off salary increase not included in 2016-17 salaries, 2.5% projected increase for 2017-18 with ongoing costs for 2018-2020. No additional salary increases budgeted for 2018-19 or 2019-20.
- Reduced books, supplies, services and operating expenditures in 17-18 based historical actuals, projected increases for special education NPS/NPA.
- Variance from 16-17 to 17-18 due to SRHS water damage based on insurance funded set aside of \$500,000 and offsetting services and operational expenditures.
- Use one-time Mandated Cost/Common Core Funding from 2017-18 at \$145/ADA to pay for existing staffing. For 2018-19 reduce total 5.5 FTE - 2 FTE for less DOC students, 1 FTE reduction at SRHS and TLHS, 1 FTE Classified, .5 FTE CSO . For 2019-20 reduce an additional 4 FTE to retain fiscal solvency.



Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	26,079,661.00	5.62%	27,546,612.00	4.86%	28,886,001.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	511,067.00	-74.07%	132,500.00	0.00%	132,500.00
4. Other Local Revenues	8600-8799	356,908.00	0.00%	356,908.00	0.00%	356,908.00
5. Other Financing Sources						
a. Transfers In	8900-8929	70,000.00	0.00%	70,000.00	0.00%	70,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(6,730,076.00)	1.04%	(6,800,000.00)	1.47%	(6,900,000.00)
6. Total (Sum lines A1 thru A5c)		20,287,560.00	5.02%	21,306,020.00	5.82%	22,545,409.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				11,446,337.00		12,018,658.00
b. Step & Column Adjustment				171,700.00		178,500.00
c. Cost-of-Living Adjustment				286,158.00		297,601.00
d. Other Adjustments				114,463.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,446,337.00	5.00%	12,018,658.00	3.96%	12,494,759.00
2. Classified Salaries						
a. Base Salaries				3,254,726.00		3,417,473.00
b. Step & Column Adjustment				48,800.00		49,500.00
c. Cost-of-Living Adjustment				81,400.00		84,868.00
d. Other Adjustments				32,547.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,254,726.00	5.00%	3,417,473.00	3.93%	3,551,841.00
3. Employee Benefits	3000-3999	5,127,790.00	5.76%	5,423,000.00	0.18%	5,433,000.00
4. Books and Supplies	4000-4999	874,743.00	0.60%	880,000.00	0.00%	880,000.00
5. Services and Other Operating Expenditures	5000-5999	2,061,462.00	-7.83%	1,900,000.00	0.00%	1,900,000.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	33,082.00	0.00%	33,082.00	0.00%	33,082.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(331,926.00)	0.02%	(332,000.00)	0.00%	(332,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				(850,000.00)		(940,000.00)
11. Total (Sum lines B1 thru B10)		22,466,214.00	0.11%	22,490,213.00	2.36%	23,020,682.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(2,178,654.00)		(1,184,193.00)		(475,273.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,966,576.19		2,787,922.19		1,603,729.19
2. Ending Fund Balance (Sum lines C and D1)		2,787,922.19		1,603,729.19		1,128,456.19
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	1,146,107.32				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,072,422.00				
2. Unassigned/Unappropriated	9790	569,392.87		1,603,729.19		1,128,456.19
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)						
		2,787,922.19		1,603,729.19		1,128,456.19

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,072,422.00		0.00		0.00
c. Unassigned/Unappropriated	9790	569,392.87		1,603,729.19		1,128,456.19
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		<b>1,641,814.87</b>		<b>1,603,729.19</b>		<b>1,128,456.19</b>
<b>F. ASSUMPTIONS</b>						
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.						

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
<p>A.1. Property Taxes projected to increase annually by 5%. District of Choice funding reduced from 70% to 25% per ADA with projected revenue being reduced by \$183,000</p> <p>A.5.c - Contributions remain relatively flat due to anticipate potential savings from reduced NPA services due to filling vacant positions.</p> <p>B1.b and B.2.b - Step and Column increase at 1.5% per year</p> <p>B.1.c. and B.2.c. 2.5% projected increase for 2017-18 plus 2 additional years that is not included in B.1.a or B.2.a. The COLA included in B.1.c. and B.2.c for 19-20 was added to compensate for the ongoing 2.5% increase for 2017-18 and not an additional COLA increase for 2018-19 or 2019-20.</p> <p>B.2.e One time 1% off salary increase for all employees</p> <p>B.3. Increases for mandatory STRS/PERS employer contributions.</p> <p>B.5 Reduce Services and supplies approximately 5%</p> <p>B.10 Other Adjustments: One-time mandated claim funding not reflected in the 17-18 budget due to last minute authorization. This funding will be included in the next 17-18 budget report. Input into 18-19 to recognize estimated revenue at \$145/ADA or \$348,145 to pay for staffing.</p> <p>B.10: Reduce 2 FTE for District of Choice reduced students plus 1 FTE for SRHS and TLHS (4 FTE ongoing). Reduce 1 FTE Classified Position and .5 FTE from CSO.</p> <p>B.10 Reduce an additional 4 FTE in 2019-20 to retain fiscal solvency</p>						



Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	862,361.00	0.00%	862,361.00	0.00%	862,361.00
3. Other State Revenues	8300-8599	1,584,699.00	0.00%	1,584,699.00	0.00%	1,584,699.00
4. Other Local Revenues	8600-8799	4,247,873.00	2.00%	4,333,000.00	2.03%	4,421,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	6,730,076.00	1.04%	6,800,000.00	1.47%	6,900,000.00
6. Total (Sum lines A1 thru A5c)		13,425,009.00	1.15%	13,580,060.00	1.38%	13,768,060.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				3,944,652.00		4,141,715.00
b. Step & Column Adjustment				59,000.00		61,500.00
c. Cost-of-Living Adjustment				98,616.00		103,543.00
d. Other Adjustments				39,447.00		41,417.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,944,652.00	5.00%	4,141,715.00	4.98%	4,348,175.00
2. Classified Salaries						
a. Base Salaries				1,567,670.00		1,646,046.00
b. Step & Column Adjustment				23,500.00		23,900.00
c. Cost-of-Living Adjustment				39,200.00		41,760.00
d. Other Adjustments				15,676.00		16,460.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,567,670.00	5.00%	1,646,046.00	4.99%	1,728,166.00
3. Employee Benefits	3000-3999	3,037,470.00	3.73%	3,150,700.00	0.11%	3,154,300.00
4. Books and Supplies	4000-4999	561,997.00	0.00%	561,997.00	0.00%	561,997.00
5. Services and Other Operating Expenditures	5000-5999	3,093,075.00	0.00%	3,093,075.00	0.78%	3,117,329.37
6. Capital Outlay	6000-6999	7,929.00	0.00%	7,929.00	0.00%	7,929.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	840,337.00	0.00%	840,337.00	0.00%	840,337.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	298,070.00	0.00%	298,070.00	0.00%	298,070.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		13,351,200.00	2.91%	13,739,869.00	2.30%	14,056,303.37
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		73,809.00		(159,809.00)		(288,243.37)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		374,243.37		448,052.37		288,243.37
2. Ending Fund Balance (Sum lines C and D1)		448,052.37		288,243.37		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	448,052.97		288,243.37		
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.60)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		448,052.37		288,243.37		0.00

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
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.						

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
A.2. Title II projected in 2017-18 to be eliminated						
A.4. Other Local Revenue: Parcel Tax Projected to Increase by 3% per year						
A.5.c - Contributions remain relatively flat due to anticipate potential savings from reduced NPA services due to filling vacant positions.						
B1.b and B.2.b - Step and Column increase at 1.5% per year						
B.1.c. and B.2.c. 2.5% projected increase for 2017-18 that is not included in B.1.a or B.2.a. This is not an increase in base salary for 2018-19.						
B.1.d Anticipated increase in staff due with reduction to NPA contracts						
B.2.e One time 1% off salary increase for all employees						
B.3. Employee Benefits increased for STRS and PERS increase.						
B.5. Adjust services and operating expenses to match revenues						



Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	26,079,661.00	5.62%	27,546,612.00	4.86%	28,886,001.00
2. Federal Revenues	8100-8299	862,361.00	0.00%	862,361.00	0.00%	862,361.00
3. Other State Revenues	8300-8599	2,095,766.00	-18.06%	1,717,199.00	0.00%	1,717,199.00
4. Other Local Revenues	8600-8799	4,604,781.00	1.85%	4,689,908.00	1.88%	4,777,908.00
5. Other Financing Sources						
a. Transfers In	8900-8929	70,000.00	0.00%	70,000.00	0.00%	70,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		33,712,569.00	3.48%	34,886,080.00	4.09%	36,313,469.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				15,390,989.00		16,160,373.00
b. Step & Column Adjustment				230,700.00		240,000.00
c. Cost-of-Living Adjustment				384,774.00		401,144.00
d. Other Adjustments				153,910.00		41,417.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,390,989.00	5.00%	16,160,373.00	4.22%	16,842,934.00
2. Classified Salaries						
a. Base Salaries				4,822,396.00		5,063,519.00
b. Step & Column Adjustment				72,300.00		73,400.00
c. Cost-of-Living Adjustment				120,600.00		126,628.00
d. Other Adjustments				48,223.00		16,460.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,822,396.00	5.00%	5,063,519.00	4.28%	5,280,007.00
3. Employee Benefits	3000-3999	8,165,260.00	5.00%	8,573,700.00	0.16%	8,587,300.00
4. Books and Supplies	4000-4999	1,436,740.00	0.37%	1,441,997.00	0.00%	1,441,997.00
5. Services and Other Operating Expenditures	5000-5999	5,154,537.00	-3.13%	4,993,075.00	0.49%	5,017,329.37
6. Capital Outlay	6000-6999	7,929.00	0.00%	7,929.00	0.00%	7,929.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	873,419.00	0.00%	873,419.00	0.00%	873,419.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(33,856.00)	0.22%	(33,930.00)	0.00%	(33,930.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(850,000.00)		(940,000.00)
11. Total (Sum lines B1 thru B10)		35,817,414.00	1.15%	36,230,082.00	2.34%	37,076,985.37
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(2,104,845.00)		(1,344,002.00)		(763,516.37)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,340,819.56		3,235,974.56		1,891,972.56
2. Ending Fund Balance (Sum lines C and D1)		3,235,974.56		1,891,972.56		1,128,456.19
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	448,052.97		288,243.37		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,146,107.32		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,072,422.00		0.00		0.00
2. Unassigned/Unappropriated	9790	569,392.27		1,603,729.19		1,128,456.19
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,235,974.56		1,891,972.56		1,128,456.19

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,072,422.00		0.00		0.00
c. Unassigned/Unappropriated	9790	569,392.87		1,603,729.19		1,128,456.19
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.60)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,641,814.27		1,603,729.19		1,128,456.19
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.58%		4.43%		3.04%
<b>F. RECOMMENDED RESERVES</b>						
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?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, 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 (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		2,447.36		2,531.00		2,531.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		35,817,414.00		36,230,082.00		37,076,985.37
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		35,817,414.00		36,230,082.00		37,076,985.37
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,074,522.42		1,086,902.46		1,112,309.56
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,074,522.42		1,086,902.46		1,112,309.56
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



LCFF Calculator Universal Assumptions												
San Rafael City High (65466) - 2017-18 May Revise LCFF Estimates Prepared by MCOE												
Summary of Funding												
Target	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22			
Floor	\$ 19,759,548	\$ 20,965,519	\$ 21,631,578	\$ 22,846,449	\$ 24,875,031	\$ 25,459,682	\$ 26,069,160	\$ 26,766,375	\$ 26,765,404			
Applied Formula: Target or Floor	12,733,897	14,314,975	16,648,905	20,316,399	23,195,217	23,951,236	25,030,226	25,822,073	26,766,386	FLOOR	TARGET	
Remaining Need after Gap (informational only)	6,182,454	4,644,729	2,363,899	1,137,763	941,200	429,455	275,214	-	-	-	-	
Current Year Gap Funding	843,197	2,005,815	2,618,774	1,392,287	738,614	1,078,991	763,720	944,302	-	-	-	
Miscellaneous Adjustments	-	-	-	-	-	-	-	-	-	-	-	
Economic Recovery Target	-	-	-	-	-	-	-	-	-	-	-	
Additional State Aid	-	-	-	-	-	-	-	-	-	-	-	
Total Phase-In Entitlement	\$ 13,577,094	\$ 16,320,790	\$ 19,267,679	\$ 21,708,686	\$ 23,933,831	\$ 25,030,227	\$ 25,793,946	\$ 26,766,375	\$ 26,765,404			
Components of LCFF By Object Code												
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22		
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	\$ 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)	(1,242,741)		
EPA (for LCFF Calculation purposes)	1,242,741	-	-	-	-	-	-	-	-	-		
Local Revenue Sources:	404,678	434,116	458,720	466,330	473,392	505,808	506,176	506,176	506,728	506,728		
8021 to 8089 - Property Taxes	20,308,553	21,733,617	23,011,055	24,296,272	25,344,564	26,561,742	27,839,778	29,181,716	30,590,751	30,590,751		
8096 - In-Lieu of Property Taxes	-	-	-	-	-	-	-	-	-	-		
Property Taxes net of in-lieu	19,668,582	20,308,553	21,733,617	23,011,055	24,296,272	25,344,564	26,561,742	27,839,778	29,181,716	30,590,751		
TOTAL FUNDING	\$ 19,943,416	\$ 20,742,669	\$ 22,192,337	\$ 23,477,385	\$ 24,769,664	\$ 25,850,372	\$ 27,067,918	\$ 28,345,954	\$ 29,688,444	\$ 31,097,479		
Basic Aid Status												
Less: Excess Taxes	\$ 7,856,529	\$ 6,731,459	\$ 5,412,827	\$ 3,743,376	\$ 2,587,586	\$ 1,410,732	\$ 1,531,514	\$ 2,045,831	\$ 2,415,341	\$ 3,825,347		
Less: EPA in Excess to LCFF Funding	\$ 404,678	\$ 434,116	\$ 458,720	\$ 466,330	\$ 473,392	\$ 505,808	\$ 506,176	\$ 506,176	\$ 506,728	\$ 506,728		
Total Phase-In Entitlement	\$ 13,577,094	\$ 16,320,790	\$ 19,267,679	\$ 21,708,686	\$ 23,933,832	\$ 25,030,228	\$ 25,793,947	\$ 26,766,375	\$ 26,765,404	\$ 26,765,404		
8012 - EPA Receipts (for budget & cashflow)	\$ 404,808	\$ 432,602	\$ 460,076	\$ 466,554	\$ 473,196	\$ 505,808	\$ 506,176	\$ 506,176	\$ 506,728	\$ 506,728		
Summary of Student Population												
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22			
Unduplicated Pupil Population												
Agency Unduplicated Pupil Count	1,049.00	1,077.00	1,181.00	1,283.00	1,392.00	1,392.00	1,392.00	1,392.00	1,392.00	1,392.00		
COE Unduplicated Pupil Count	25.00	23.00	15.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00		
Total Unduplicated pupil Count	1,074.00	1,100.00	1,196.00	1,291.00	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00		
Rolling %, Supplemental Grant	48.0100%	46.8000%	47.4600%	48.3600%	50.1600%	50.9100%	51.1200%	51.0900%	51.0900%	51.0700%		
Rolling %, Concentration Grant	48.0100%	46.8000%	47.4600%	48.3600%	50.1600%	50.9100%	51.1200%	51.0900%	51.0900%	51.0700%		
FUNDED ADA												
Adjusted Base Grant ADA												
Grades TK-3	-	-	-	-	-	-	-	-	-	-		
Grades 4-6	-	-	-	-	-	-	-	-	-	-		
Grades 7-8	-	-	-	-	-	-	-	-	-	-		
Grades 9-12	-	-	-	-	-	-	-	-	-	-		
Total Necessary Small School ADA												
Total Funded ADA	2087.11	2200.54	2244.78	2366.96	2529.04	2530.88	2530.88	2533.64	2533.64	2533.64		
ACTUAL ADA (Current Year Only)												
Grades TK-3	-	-	-	-	-	-	-	-	-	-		
Grades 4-6	-	-	-	-	-	-	-	-	-	-		
Grades 7-8	-	-	-	-	-	-	-	-	-	-		
Grades 9-12	-	-	-	-	-	-	-	-	-	-		
Total Actual ADA	2,087.11	2,200.54	2,244.78	2,366.96	2,529.04	2,530.88	2,530.88	2,533.64	2,533.64	2,533.64		
Estimated Base Grant	N/A	\$ 15,750,119	\$ 18,011,342	\$ 20,034,948	\$ 20,034,948	\$ 20,034,948	\$ 20,034,948	\$ 20,034,948	\$ 20,034,948	\$ 20,034,948		
Estimated Total of Supplemental and Concentration Grants	N/A	\$ 570,671	\$ 1,256,337	\$ 1,673,737	\$ 1,673,737	\$ 1,953,708	\$ 2,239,141	\$ 2,370,684	\$ 2,481,435	\$ 2,480,464		
Current year estimated supplemental and concentration grant funding in the LCAP year	\$	\$ 570,671	\$ 1,256,337	\$ 1,673,737	\$ 1,673,737	\$ 1,953,708	\$ 2,239,141	\$ 2,370,684	\$ 2,481,435	\$ 2,480,464		
Current year Minimum Proportionality Percentage (MPP)		3.62%	6.98%	8.35%	8.89%	8.89%	9.82%	10.12%	10.22%	10.21%		



# STRS and PERS Cost Increases Chew Up Much of Increases in Revenues

## San Rafael High School District

### STRS Contribution Analysis

Fiscal Year	Certificated Salaries	Certificated Salaries (in thousands)	Approved STRS Rate	STRS Cost (Based on Approved Rate) (in thousands)	Annual Increase (in thousands)	STRS Cost @8.25% (in thousands)	Additional Cost (in thousands)
2013-14	14,617,278	\$14,617	8.25%	\$1,206		\$1,206	
2014-15	14,836,538	\$14,837	8.88%	\$1,317	\$111.56	\$1,224	\$93
2015-16	15,059,086	\$15,059	10.73%	\$1,616	\$298.36	\$1,242	\$373
2016-17	15,284,972	\$15,285	12.58%	\$1,923	\$307.01	\$1,261	\$662
2017-18	15,390,989	\$15,391	14.43%	\$2,221	\$298.07	\$1,270	\$951
2018-19	16,160,373	\$16,160	16.28%	\$2,631	\$409.99	\$1,333	\$1,298
2019-20	16,160,373	\$16,160	18.13%	\$2,930	\$298.97	\$1,333	\$1,597
2020-21	16,160,373	\$16,160	19.10%	\$3,087	\$156.76	\$1,333	\$1,753
2021-22	16,160,373	\$16,160	20.10%	\$3,248	\$161.60	\$1,333	\$1,915
2022-23	16,160,373	\$16,160	21.10%	\$3,410	\$161.60	\$1,333	\$2,077
2023-24	16,160,373	\$16,160	22.10%	\$3,571	\$161.60	\$1,333	\$2,238
2024-25	16,160,373	\$16,160	22.10%	\$3,571	\$0.00	\$1,333	\$2,238
0			Average Annual Increase In Contribution				\$1,381.43
			Cumulative Increase in Contribution over 32 years				\$15,195.70
			\$2.83				

NOTE: Salaries are assumed to increase by 1.50% Step/Column each year starting 2017-18. It does not account for any salary increases in the out years.

Fiscal Year	Classified Salaries	Classified Salaries (in thousands)	Approved PERS Rate	PERS Cost (Based on Approved Rate) (in thousands)	Annual Increase (in thousands)	PERS Cost at 11.442% (in thousands)	Additional Cost (in thousands)
2013-14	\$4,468,406	\$4,468	11.442%	\$511		\$511	\$0
2014-15	\$4,535,433	\$4,535	11.771%	\$534	\$23	\$519	\$15
2015-16	\$4,603,464	\$4,603	11.847%	\$545	\$12	\$527	\$19
2016-17	\$4,672,516	\$4,673	13.888%	\$649	\$104	\$535	\$114
2017-18	\$4,822,396	\$4,822	15.531%	\$749	\$100	\$552	\$197
2018-19	\$5,063,519	\$5,064	18.100%	\$916	\$168	\$579	\$337
2019-20	\$5,063,519	\$5,064	20.800%	\$1,053	\$137	\$579	\$474
2020-21	\$5,063,519	\$5,064	23.800%	\$1,205	\$152	\$579	\$626
2021-22	\$5,063,519	\$5,064	25.200%	\$1,276	\$71	\$579	\$697
2022-23	\$5,063,519	\$5,064	26.100%	\$1,322	\$46	\$579	\$742
2023-24	\$5,063,519	\$5,064	26.800%	\$1,357	\$35	\$579	\$778
2024-25	\$5,063,519	\$5,064	26.800%	\$1,357	\$0	\$579	\$778
			Average Annual Increase In Contribution				\$434
			Cumulative Increase (in thousands) in Contribution over 32 years				\$4,776
			\$2.58				

NOTE: Salaries are assumed to increase by 1.50% Step/Column each year starting 2017-18. It does not account for any salary increases in the out years.

## STRS and PERS Cost Increases Chew Up Much of Increases in Revenues

