

SAN RAFAEL ELEMENTARY SCHOOL DISTRICT 45

GENERAL FUND 01

FISCAL YEAR 2016-17

PRELIMINARY BUDGET

	UNRESTRICTED			Comments
	Budget Revision #3 6/13/2016 (A)	Preliminary Budget 16-17 6/13/2016 (B)	Variance (B) - (A) (C)	
	4623.11	4667.87	45	Estimated 2016-17 P-2 ADA
BEGINNING FUND BALANCE:	\$8,279,483	\$9,747,420	\$1,467,937	
REVENUES				
Revenue Limit				
8011 State Aid	\$15,016,204	\$16,892,594	\$1,876,390	
8012 Education Protection Account	\$5,059,063	\$4,197,514	(\$861,549)	Recalculate LCFF for ADA Estimates,
8019 State Aid - Prior Year	\$20,000	\$20,000	\$0	FRM/ELD percentages, and
8021 Homeowners Exemptions	\$116,840	\$115,000	(\$1,840)	tax estimates and information
8029 Other In-Lieu Taxes	\$0	\$0	\$0	in the May Revise
8041 Secured	\$20,219,532	\$21,330,000	\$1,110,468	
8042 Unsecured	\$439,203	\$435,000	(\$4,203)	
8043 Prior Year Taxes	\$15,012	\$15,000	(\$12)	
8044 Supplemental	\$1,152,526	\$1,150,000	(\$2,526)	
8045 ERAF	(\$3,733,736)	(\$3,500,000)	\$233,736	
8047 Community Redevelopment Funds	\$263,132	\$0	(\$263,132)	
8082 Other In-Lieu Taxes	\$5,769	\$0	(\$5,769)	
8089 Less: Non-RL	(\$2,884)	\$0	\$2,884	
8091 Revenue Limit Transfers	\$0	\$0	\$0	
8092 PERS RLR	\$0	\$0	\$0	
Total Revenue Limit	\$38,570,661	\$40,655,108	\$2,084,447	
Federal Revenues				
8181 Spec Ed Entitlement (IDEA)	\$0	\$0	\$0	
8182 Spec Ed Discretionary Grant	\$0	\$0	\$0	
8290 All Other Federal Revenue	\$0	\$0	\$0	
Total Federal Revenues	\$0	\$0	\$0	
State Revenues				
8311 State Revenues	\$0	\$0	\$0	
8319 PY State Revenues	\$0	\$0	\$0	
8434 K-3 CSR	\$0	\$0	\$0	
8550 Mandated Cost Reimbursements	\$2,499,191	\$1,103,472	(\$1,395,719)	Block Grant
8560 Lottery (Non-Prop 20)	\$662,505	\$671,100	\$8,595	Per SSC \$126/ADA Est
8590 All Other State Revenues	\$11,273	\$11,273	\$0	PY Revenue adjustments
Total State Revenues	\$3,172,969	\$1,785,845	(\$1,387,124)	
Local Revenues				
8621 Parcel Tax	\$0	\$0	\$0	
8660 Interest Earnings	\$15,000	\$22,500	\$7,500	
8675 Transportation Fees	\$250,000	\$260,000	\$10,000	Buss passes on HTS Transportation
8677 Interagency Services Between LEAs	\$0	\$0	\$0	
8689 All Other Fees & Contracts	\$0	\$0	\$0	
8691 Plus: Misc Non-RL (50%) Adj.	\$2,884	\$0	(\$2,884)	Per current estimates
8699 Other Local Revenues	\$286,792	\$48,000	(\$238,792)	Local donations budgeted as received
8792 Transfer of Apportionment from COE	\$0	\$0	\$0	
Total Local Revenues	\$554,676	\$330,500	(\$224,176)	
TOTAL REVENUES	\$42,298,306	\$42,771,453	\$473,147	
OTHER FINANCING SOURCES				
8919 All Other Interfund Transfers In	\$20,000	\$20,000	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	(\$5,894,887)	(\$6,445,544)	(\$550,657)	Increase contribution to Special Ed & RRRM
8997 Tsf of 6/30/08 Restricted Prg Bal	\$0	\$0	\$0	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	
Total Other Financing Sources	(\$5,874,887)	(\$6,425,544)	(\$550,657)	
TOTAL REVENUES & OTHER SOURCES	\$36,423,419	\$36,345,909	(\$77,510)	\$944,000 from Restricted EIA accounts

**SAN RAFAEL ELEMENTARY SCHOOL DISTRICT 45
GENERAL FUND 01
FISCAL YEAR 2016-17**

PRELIMINARY BUDGET

EXPENDITURES

		UNRESTRICTED			
		Budget Revision #3 6/13/2016 (A)	Preliminary Budget 16-17 6/13/2016 (B)	Variance (B) - (A) (C)	Comments
Certificated Salaries					
1100	Certificated Instructional	\$14,058,118	\$14,134,612	\$76,494	Step & Column, Growth 9.0 FTE + Misc Adj.
1200	Certificated Support	\$345,165	\$343,582	(\$1,583)	Per current staffing
1300	Administrative	\$2,337,436	\$2,376,717	\$39,281	S&C & Adj Placement of staff
1900	Other Certificated	\$499,558	\$960,971	\$461,413	Step & Column & 10 TSAs
Total Certificated Salaries		\$17,240,277	\$17,815,882	\$575,605	
Classified Salaries					
2100	Instructional Assist	\$273,972	\$231,000	(\$42,972)	Reduce for one-time carryover
2200	Classified Support	\$1,046,139	\$1,283,273	\$237,134	Add 1.0 Cust.; Tech II .5 FTE & step & column
2300	Administrative	\$511,245	\$515,517	\$4,272	Step & Column
2400	Clerical Salaries	\$1,488,595	\$1,675,339	\$186,744	S&C, bilingual office & Comm Liaisons Open
2900	Other Classified	\$265,229	\$291,794	\$26,565	Step & column & add campus supervisors
Total Classified Salaries		\$3,585,180	\$3,996,923	\$411,743	
Employee Benefits					
3100	STRS	\$1,821,293	\$2,198,823	\$377,530	Increase STRS Rate to 12.58%
3200	PERS	\$439,309	\$563,386	\$124,077	Increase PERS rate to 13.888%
3300	OASDI/Medicare	\$548,473	\$576,089	\$27,616	Adjust per salary changes above
3400	Health & Welfare	\$2,804,755	\$3,108,151	\$303,396	Adj for open positions/Cash-in-lieu chgs
3500	State Unemployment Ins	\$13,983	\$10,909	(\$3,074)	SUI rate .5%
3600	Workers Comp	\$424,855	\$435,121	\$10,266	WC rate increase from 2%
3700	Retiree Benefits	\$124,612	\$159,429	\$34,817	Adjust per Actuarial Report
3800	PERS RLR	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$129,916	\$133,540	\$3,624	Per current estimates
Total Employee Benefits		\$6,307,196	\$7,185,448	\$878,252	
Materials & Supplies					
4100	Approved Textbooks & Core Curr	\$408,952	\$766,000	\$357,048	CCSS & ELD (One-time funds)
4200	Books & Reference Materials	\$120,733	\$110,500	(\$10,233)	Adj for one-time expenditures
4300	Materials & Supplies	\$1,429,710	\$1,190,679	(\$239,031)	ELD & various software & Materials & Supplies
4400	Non-Capital Furniture & Equip	\$877,170	\$469,504	(\$407,666)	One-time Capital Chromebooks
Total Materials & Supplies		\$2,836,565	\$2,536,683	(\$299,882)	
Services & Other Operating Exp					
5100	Sub-Agreements over \$25K	\$0	\$0	\$0	
5200	Travel & Conferences (Mileage)	\$86,145	\$71,664	(\$14,481)	Decrease for local donations/EIA
5300	Dues & Memberships	\$13,775	\$41,475	\$27,700	Per current estimates
5400	Insurance	\$320,903	\$336,365	\$15,462	Increase P&L per current information
5500	Utilities	\$956,292	\$989,300	\$33,008	3.5% Increase in Utilities
5600	Rentals, Leases & Repairs	\$220,350	\$232,298	\$11,948	Per current estimates
5700	Direct Cost Transfers	(\$1,504)	(\$1,804)	(\$300)	Per current estimates
5801	Actuarial Study	\$10,500	\$0	(\$10,500)	Actuarial every other year
5803	Advertising	\$17,100	\$14,100	(\$3,000)	Per current estimates
5807	Architectural Fees	\$0	\$0	\$0	
5809	Audit Fees	\$31,500	\$32,500	\$1,000	Per contract
5811	Bank Fees	\$280	\$280	\$0	
5814	Election Expense	\$64,193	\$0	(\$64,193)	PY Bond Election
5815	Employment Costs	\$975	\$975	\$0	
5820	Field Trips	\$87,506	\$13,725	(\$73,781)	Reduce local donations

SAN RAFAEL ELEMENTARY SCHOOL DISTRICT 45
 GENERAL FUND 01
 FISCAL YEAR 2016-17

PRELIMINARY BUDGET

		UNRESTRICTED			Comments
		Budget Revision #3 6/13/2016 (A)	Preliminary Budget 16-17 6/13/2016 (B)	Variance (B) - (A) (C)	
EXPENDITURES (continued)					
5821	Fingerprinting	\$100	\$100	\$0	
5823	Inspections	\$0	\$0	\$0	
5824	Interest Expense	\$0	\$0	\$0	
5826	Settlement Agreements	\$0	\$0	\$0	
5829	Legal Service	\$128,902	\$114,500	(\$14,402)	Per current estimates
5833	NPS Contracts (Spec Ed)	\$0	\$0	\$0	
5834	Mental Health - Residential	\$0	\$0	\$0	
5835	NPA Contracts (Spec Ed)	\$0	\$0	\$0	
5836	Mental Health Service contracts	\$0	\$0	\$0	
5837	Other Consultants	\$0	\$0	\$0	
5839	Other Fees	\$26,000	\$26,750	\$750	Per current estimates
5840	Other Contract Services	\$765,446	\$704,969	(\$60,477)	Playworks contracts \$90K; ELD PD \$50K
5841	Outside Printing	\$47,423	\$57,095	\$9,672	Per current estimates
5849	Professional Consulting Services	\$288,500	\$236,000	(\$52,500)	Per current estimates
5851	TB Testing	\$600	\$600	\$0	
5854	Repayment of Apportionment	\$0	\$0	\$0	
5855	Division of State Architect	\$0	\$0	\$0	
5860	Other Services	\$1,127,033	\$1,108,725	(\$18,308)	HTS Transportation
5900	Telephone/Communications	\$107,750	\$116,550	\$8,800	Per current estimates
5960	Postage	\$26,900	\$28,900	\$2,000	
	Total Svcs & Other Operating Exp	\$4,326,669	\$4,125,067	(\$201,602)	
Capital Outlay					
6100	Land Improvements	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	
6400	Capital Equipment	\$68,881	\$45,000	(\$23,881)	
6500	Capital Equipment Replace	\$85,795	\$50,000	(\$35,795)	Copier replacement
	Total Capital Outlay	\$154,676	\$95,000	(\$59,676)	
Indirect/Direct Cost					
7141	Other Tuition, ExCost/PmtDist	\$502	\$0	(\$502)	Estimate per MCOE Alt Ed ADA
7142	Other Tuition-Excess Cost to COE	\$0	\$0	\$0	
7281	All Other Transfers to District/Ch	\$152,339	\$153,718	\$1,379	Tsf to HSD for MPTA funds
7310	Indirect Cost GF	(\$291,239)	(\$192,726)	\$98,513	Indirect rate @ 4.77%
7350	Indirect Cost - InterFund	(\$81,765)	(\$87,454)	(\$5,689)	Indirect rate FD 13 @ 4.92%
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	
	Total Indirect	(\$220,163)	(\$126,462)	\$93,701	
TOTAL EXPENDITURES		\$34,230,400	\$35,628,541	\$1,398,141	
OTHER FINANCING USES					
7438	Debt Service - Principal	\$0	\$0	\$0	
7439	Debt Service - Interest	\$0	\$0	\$0	
7615	Transfer to Def Maintenance	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$725,082	\$885,377	\$160,295	
	Total Financing Uses:	\$725,082	\$885,377	\$160,295	
TOTAL EXPENDITURES & OTHER USES		\$34,955,482	\$36,513,918	\$1,558,436	
EXCESS OF REVENUES OVER EXPENSE		\$1,467,937	(\$168,009)	(\$1,635,946)	

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GENERAL FUND 01

FISCAL YEAR 2016-17

PRELIMINARY BUDGET

	UNRESTRICTED			Comments
	Budget Revision #3 6/13/2016 (A)	Preliminary Budget 16-17 6/13/2016 (B)	Variance (B) - (A) (C)	
COMPONENTS OF END FUND BALANCE				
NON-SPENDABLE:				
Revolving Cash	\$2,500	\$2,500	\$0	
Stores Inventory	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	
RESTRICTED	\$0	\$0	\$0	
COMMITTED	\$0	\$0	\$0	
ASSIGNED				
Board Designated:			\$0	
Local Site Donations Carryover	\$0	\$0	\$0	
State Flex TSF One-time	\$0	\$0	\$0	
Contingency State Budget Cuts	\$0	\$0	\$0	
Cash Flow Contingency	\$1,100,000	\$1,100,000	\$0	
Contingency - CCSS; SB Assess	\$1,300,000	\$1,300,000	\$0	Contingency for CCSS adjusted for May Revise
UNASSIGNED				
Reserve for Economic Uncertainties	\$1,598,220	\$1,622,743	\$24,523	3% State Req. Reserve
Adj Reserve for Economic Uncer	\$1,065,480	\$1,081,829	\$16,348	2% Adjusted Reserve
Available	\$4,681,220	\$4,472,342	(\$208,878)	
TOTAL ENDING FUND BALANCE:	\$9,747,420	\$9,579,413	(\$168,007)	

SAN RAFAEL ELEMENTARY SCHOOL DISTRICT 45

GENERAL FUND 01

FISCAL YEAR 2016-17

PRELIMINARY BUDGET

	RESTRICTED			Comments
	Budget Revision #3 6/13/2016 (A)	Preliminary Budget 16-17 6/13/2016 (B)	Variance (B) - (A) (C)	
	4623	4668	45	
BEGINNING FUND BALANCE:	\$1,941,318	\$740,734	(\$1,200,584)	
REVENUES				
Revenue Limit				
8011 State Aid	\$0	\$0	\$0	
8012 Education Protection Account	\$0	\$0	\$0	
8019 State Aid - Prior Year	\$0	\$0	\$0	
8021 Homeowners Exemptions	\$0	\$0	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	
8041 Secured	\$0	\$0	\$0	
8042 Unsecured	\$0	\$0	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	
8044 Supplemental	\$0	\$0	\$0	
8045 ERAF	\$0	\$0	\$0	
8047 Coomunity Redevelopment Fds	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	
8083 Less: Non-RL (50%) Adj.	\$0	\$0	\$0	
8091 Revenue Limit Transfers	\$0	\$0	\$0	
8092 PERS RLR	\$0	\$0	\$0	
Total Revenue Limit	\$0	\$0	\$0	
Federal Revenues				
8181 Spec Ed Entitlement (IDEA)	\$942,516	\$925,788	(\$16,728)	Reduce for PY/Deferred Rev
8182 Spec Ed Discretionary Grant	\$183,934	\$185,297	\$1,363	Per current estimates
8290 All Other Federal Revenue	\$1,996,287	\$1,434,173	(\$562,114)	Reduce for PY Carryover/Def Revenue
Total Federal Revenues	\$3,122,737	\$2,545,258	(\$577,479)	
State Revenues				
8311 State Revenues	\$0	\$0	\$0	
8319 PY State Revenues	\$0	\$0	\$0	
8434 K-3 CSR	\$0	\$0	\$0	
8550 Mandated Cost Reimbursements	\$0	\$0	\$0	
8560 Lottery (Prop 20)	\$203,395	\$197,058	(\$6,337)	Reduce for PY adjustments
8590 All Other State Revenues	\$1,554,215	\$1,171,838	(\$382,377)	Reduce Educator Effectiveness Grant
Total State Revenues	\$1,757,610	\$1,368,896	(\$388,714)	
Local Revenues				
8621 Parcel Tax	\$2,800,000	\$2,930,000	\$130,000	5% COLA
8660 Interest Earnings	\$91	\$0	(\$91)	
8675 Transportation Fees	\$0	\$0	\$0	
8677 Interagency Services Between LEAs	\$0	\$0	\$0	
8689 All Other Fees & Contracts	\$0	\$0	\$0	
8691 Plus: Misc Non-RL (50%) Adj	\$0	\$0	\$0	
8699 Other Local Revenues	\$1,355,933	\$1,308,309	(\$47,624)	Reduce for Deferred Rev & Local MCF Grts
8792 Transfer of Apportionment from COE	\$2,186,683	\$2,238,768	\$52,085	Per MCOE Est. for AB602 Spec Ed Funds
Total Local Revenues	\$6,342,707	\$6,477,077	\$134,370	
TOTAL REVENUES	\$11,223,054	\$10,391,231	(\$831,823)	
OTHER FINANCING SOURCES				
8919 All Other Interfund Transfers In	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$5,894,887	\$6,445,544	\$550,657	Contribution to Special Ed.& RRM
8997 Tsf of 6/30/08 Restricted Prg Bal	\$0	\$0	\$0	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	
Total Other Financing Sources	\$5,894,887	\$6,445,544	\$550,657	
TOTAL REVENUES & OTHER SOURCES	\$17,117,941	\$16,836,775	(\$281,166)	

**SAN RAFAEL ELEMENTARY SCHOOL DISTRICT 45
GENERAL FUND 01
FISCAL YEAR 2016-17**

PRELIMINARY BUDGET

EXPENDITURES

		RESTRICTED			
		Budget Revision #3 6/13/2016 (A)	Preliminary Budget 16-17 6/13/2016 (B)	Variance (B) - (A) (C)	Comments
Certificated Salaries					
1100	Certificated Instructional	\$3,635,361	\$3,510,256	(\$125,105)	Reduce for Grant Carryover
1200	Certificated Support	\$473,092	\$506,367	\$33,275	Step & Column Spec Ed/Parcel Tax
1300	Administrative	\$456,526	\$468,418	\$11,892	Step & Column Spec Ed
1900	Other Certificated	\$271,726	\$122,184	(\$149,542)	Reduce for Grant Carryover
Total Certificated Salaries		\$4,836,705	\$4,607,225	(\$229,480)	
Classified Salaries					
2100	Instructional Assist	\$956,881	\$1,067,330	\$110,449	Step & Column and Speci Ed
2200	Classified Support	\$654,254	\$763,969	\$109,715	3% CSEA M&O + add Maintenance Positions
2300	Administrative	\$190,843	\$205,050	\$14,207	Eliminate MCF & EIA-tsf Expenditures > 0000
2400	Clerical Salaries	\$215,980	\$155,717	(\$60,263)	Eliminate MCF & EIA-tsf Expenditures > 0000
2900	Other Classified	\$88,508	\$13,367	(\$75,141)	Tsf positions from Fed Jobs funds>RS 0000
Total Classified Salaries		\$2,106,466	\$2,205,433	\$98,967	
Employee Benefits					
3100	STRS	\$500,202	\$583,482	\$83,280	Adjust for staffing/positions
3200	PERS	\$240,621	\$289,206	\$48,585	Adjust for staffing/positions
3300	OASDI/Medicare	\$246,364	\$242,337	(\$4,027)	Adjust for staffing/positions
3400	Health & Welfare	\$925,173	\$987,717	\$62,544	Adjust for staffing/positions
3500	State Unemployment Ins	\$3,636	\$3,452	(\$184)	Adjust for staffing/positions reduce SUI Rate
3600	Workers Comp	\$143,811	\$136,831	(\$6,980)	Adjust for staffing/positions Incr. W/C Rate
3700	Retiree Benefits	\$0	\$0	\$0	
3800	PERS RLR	\$0	\$0	\$0	Adjust for staffing/positions
3900	Cash In Lieu/Other	\$33,548	\$27,518	(\$6,030)	Adjust for staffing/positions
Total Employee Benefits		\$2,093,355	\$2,270,543	\$177,188	
Materials & Supplies					
4100	Approved Textbooks & Core Curr	\$257,299	\$284,558	\$27,259	Eliminate one-time PI Corrective Action Grt
4200	Books & Reference Materials	\$16,446	\$0	(\$16,446)	Adjust for carryover and one-time grants
4300	Materials & Supplies	\$1,494,540	\$990,310	(\$504,230)	Adjust for carryover and one-time grants
4400	Non-Capital Furniture & Equip	\$115,865	\$80,551	(\$35,314)	Adjust for carryover and one-time grants
Total Materials & Supplies		\$1,884,150	\$1,355,419	(\$528,731)	
Services & Other Operating Exp					
5100	Sub-Agreements over \$25K	\$2,389,833	\$2,554,991	\$165,158	Adjust for carryover and one-time grants
5200	Travel & Conferences (Mileage)	\$130,125	\$73,196	(\$56,929)	Adjust for carryover and one-time grants
5300	Dues & Memberships	\$0	\$0	\$0	
5400	Insurance	\$0	\$0	\$0	
5500	Utilities	\$0	\$0	\$0	
5600	Rentals, Leases & Repairs	\$115,166	\$106,581	(\$8,585)	Adjust for carryover and one-time grants
5700	Direct Cost Transfers	\$1,404	\$1,404	\$0	Adjust for carryover and one-time grants
5801	Actuarial Study	\$0	\$0	\$0	
5803	Advertising	\$0	\$0	\$0	
5807	Architectural Fees	\$0	\$0	\$0	
5809	Audit Fees	\$0	\$0	\$0	
5811	Bank Fees	\$0	\$0	\$0	
5814	Election Expense	\$0	\$0	\$0	Parcel Tax Election costs
5815	Employment Costs	\$0	\$0	\$0	
5820	Field Trips	\$5,148	\$4,948	(\$200)	Adjust for carryover and one-time donations

**SAN RAFAEL ELEMENTARY SCHOOL DISTRICT 45
GENERAL FUND 01
FISCAL YEAR 2016-17**

PRELIMINARY BUDGET

EXPENDITURES (continued)

		RESTRICTED			
		Budget Revision #3 6/13/2016 (A)	Preliminary Budget 16-17 6/13/2016 (B)	Variance (B) - (A) (C)	Comments
5821	Fingerprinting	\$576	\$750	\$174	
5823	Inspections	\$47,000	\$47,000	\$0	
5824	Interest Expense	\$91	\$0	(\$91)	
5826	Settlement Agreement	\$0	\$0	\$0	
5829	Legal Service	\$25,000	\$25,000	\$0	Per current estimates
5833	NPS Contracts (Spec Ed)	\$704,408	\$583,200	(\$121,208)	Special Ed Contracts
5834	Mental Health - Residential	\$0	\$0	\$0	Special Ed Contracts
5835	NPA Contracts (Spec Ed)	\$318,577	\$364,296	\$45,719	Special Ed Contracts
5836	Mental Health Service contracts	\$50,000	\$12,000	(\$38,000)	Mental Health Contract
5837	Other Consultants	\$0	\$0	\$0	Corrective Action PI Plan
5839	Other Fees	\$26,613	\$28,325	\$1,712	Per current estimates
5840	Other Contract Services	\$1,434,176	\$1,161,636	(\$272,540)	Adj for carryover, EIA & Home-to-Sch Transp.
5841	Outside Printing	\$130	\$130	\$0	Adj for carryover and one-time grants & EIA
5849	Professional Consulting Services	\$122,872	\$111,488	(\$11,384)	Adj for carryover and one-time grants & EIA
5851	TB Testing	\$0	\$0	\$0	
5854	Repayment of Apportionment	\$17,262	\$0	(\$17,262)	
5855	Division of State Architect	\$0	\$0	\$0	
5860	Other Services	\$688,161	\$708,501	\$20,340	Special Ed Transportation
5900	Telephone/Communications	\$8,000	\$11,500	\$3,500	Per current estimates
5960	Postage	\$450	\$450	\$0	
	Total Svcs & Other Operating Exp	\$6,084,992	\$5,795,396	(\$289,596)	
	Capital Outlay				
6100	Land Improvements	\$20,000	\$67,500	\$47,500	Adjust for one-time projects
6200	Building Improvements	\$0	\$0	\$0	Adjust for one-time projects
6400	Capital Equipment	\$12,500	\$57,500	\$45,000	
6500	Capital Equipment Replace	\$42,600	\$42,600	\$0	Adjust for IT equipment
	Total Capital Outlay	\$75,100	\$167,600	\$92,500	
	Indirect/Direct Cost				
7141	Other Tuition, ExCost/PmtDist	\$30,000	\$30,000	\$0	Adj for current fee for service est.-Spec Ed
7142	Other Tuition-Excess Cost to COE	\$425,000	\$461,152	\$36,152	Excess Cost billback from MCOE-Prg Tsf
7281	All Other Transfers to District/Ch	\$0	\$0	\$0	
7310	Indirect Cost GF	\$291,239	\$192,726	(\$98,513)	Adjust for carryover and one-time grants
7350	Indirect Cost - InterFund	\$0	\$0	\$0	
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	
	Total Indirect	\$746,239	\$683,878	(\$62,361)	
	OTHER FINANCING USES				
7438	Debt Service - Interest	\$162,296	\$157,354	(\$4,942)	Vehicle Leases
7439	Debt Service - Principle	\$144,222	\$149,663	\$5,441	Vehicle Leases
7615	Transfer to Def Maintenance	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$185,000	\$185,000	\$0	
	Total Financing Uses:	\$491,518	\$492,017	\$499	
	TOTAL EXPENDITURES & OTHER USES	\$18,318,525	\$17,577,511	(\$741,014)	
	EXCESS OF REVENUES OVER EXPENSE	(\$1,200,584)	(\$740,736)	\$459,848	

SAN RAFAEL ELEMENTARY SCHOOL DISTRICT 45
 GENERAL FUND 01
 FISCAL YEAR 2016-17

PRELIMINARY BUDGET

	RESTRICTED			Comments
	Budget Revision #3 6/13/2016 (A)	Preliminary Budget 16-17 6/13/2016 (B)	0 Variance (B) - (A) (C)	
COMPONENTS OF END FUND BALANCE				
NON-SPENDABLE:				
Revolving Cash	\$0	\$0	\$0	
Stores Inventory	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	
RESTRICTED	\$740,734	(\$2)	(\$740,736)	
COMMITTED	\$0	\$0	\$0	
ASSIGNED				
Board Designated:				
Local Site Donations Carryover	\$0	\$0	\$0	
State Flex TSF One-time	\$0	\$0	\$0	
Contingency State Budget Cuts	\$0	\$0	\$0	
Cash Flow Contingency	\$0	\$0	\$0	
Contingency - CCSS; SB Assess	\$0	\$0	\$0	
UNASSIGNED				
Reserve for Economic Uncertainties	\$0	\$0	\$0	
Adj Reserve for Economic Uncer	\$0	\$0	\$0	
Available	\$0	\$0	\$0	
TOTAL ENDING FUND BALANCE:	\$740,734	(\$2)	(\$740,736)	

SAN RAFAEL ELEMENTARY SCHOOL DISTRICT 45

GENERAL FUND 01

FISCAL YEAR 2016-17

PRELIMINARY BUDGET

	UNRESTRICTED/RESTRICTED			Comments
	Budget Revision #3 6/13/2016 (A)	Preliminary Budget 16-17 6/13/2016 (B)	Variance (B) - (A) (C)	
Average Daily Attendance (ADA)	4623.11	4668	45	Including MCOE ADA
BEGINNING FUND BALANCE:	\$10,220,801	\$10,488,154	\$267,353	
REVENUES				
Revenue Limit				
8011 State Aid	\$15,016,204	\$16,892,594	\$1,876,390	
8012 Education Protection Account	\$5,059,063	\$4,197,514	(\$861,549)	
8019 State Aid - Prior Year	\$20,000	\$20,000	\$0	
8021 Homeowners Exemptions	\$116,840	\$115,000	(\$1,840)	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	
8041 Secured	\$20,219,532	\$21,330,000	\$1,110,468	
8042 Unsecured	\$439,203	\$435,000	(\$4,203)	
8043 Prior Year Taxes	\$15,012	\$15,000	(\$12)	
8044 Supplemental	\$1,152,526	\$1,150,000	(\$2,526)	
8045 ERAF	(\$3,733,736)	(\$3,500,000)	\$233,736	
8047 Community Redevelopment Fds	\$263,132	\$0	(\$263,132)	
8082 Other In-Lieu Taxes	\$5,769	\$0	(\$5,769)	
8083 Revenue Limit Transfers	(\$2,884)	\$0	\$2,884	
8091 PERS RLR	\$0	\$0	\$0	
8092 Pers Reduction Transfer	\$0	\$0	\$0	
Total Revenue Limit	\$38,570,661	\$40,655,108	\$2,084,447	
Federal Revenues				
8181 Spec Ed Entitlement (IDEA)	\$942,516	\$925,788	(\$16,728)	
8182 Spec Ed Discretionary Grant	\$183,934	\$185,297	\$1,363	
8290 All Other Federal Revenue	\$1,996,287	\$1,434,173	(\$562,114)	
Total Federal Revenues	\$3,122,737	\$2,545,258	(\$577,479)	
State Revenues				
8311 State Revenues	\$0	\$0	\$0	
8319 PY State Revenues	\$0	\$0	\$0	
8434 K-3 CSR	\$0	\$0	\$0	
8550 Mandated Cost Reimbursements	\$2,499,191	\$1,103,472	(\$1,395,719)	
8560 Lottery (Non-Prop 20)	\$865,900	\$868,158	\$2,258	
8590 All Other State Revenues	\$1,565,488	\$1,183,111	(\$382,377)	
Total State Revenues	\$4,930,579	\$3,154,741	(\$1,775,838)	
Local Revenues				
8621 Parcel Tax	\$2,800,000	\$2,930,000	\$130,000	
8660 Interest Earnings	\$15,091	\$22,500	\$7,409	
8675 Transportation Fees	\$250,000	\$260,000	\$10,000	
8677 Interagency Services Between LEAs	\$0	\$0	\$0	
8689 All Other Fees & Contracts	\$0	\$0	\$0	
8691 Plus: Misc Non-RL (50%) Adj.	\$2,884	\$0	(\$2,884)	
8699 Other Local Revenues	\$1,642,725	\$1,356,309	(\$286,416)	
8792 Transfer of Apportionment from COE	\$2,186,683	\$2,238,768	\$52,085	
Total Local Revenues	\$6,897,383	\$6,807,577	(\$89,806)	
TOTAL REVENUES	\$53,521,360	\$53,162,684	(\$358,676)	
OTHER FINANCING SOURCES				
8919 All Other Interfund Transfers In	\$20,000	\$20,000	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$0	\$0	\$0	
8997 Tsf of 6/30/08 Restricted Prg Bal	\$0	\$0	\$0	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	
Total Other Financing Sources	\$20,000	\$20,000	\$0	
TOTAL REVENUES & OTHER SOURCES	\$53,541,360	\$53,182,684	(\$358,676)	

**SAN RAFAEL ELEMENTARY SCHOOL DISTRICT 45
GENERAL FUND 01
FISCAL YEAR 2016-17**

PRELIMINARY BUDGET

EXPENDITURES

		UNRESTRICTED/RESTRICTED			Comments
		Budget Revision #3 6/13/2016 (A)	Preliminary Budget 16-17 6/13/2016 (B)	Variance (B) - (A) (C)	
Certificated Salaries					
1100	Certificated Instructional	\$17,693,479	\$17,644,868	(\$48,611)	
1200	Certificated Support	\$818,257	\$849,949	\$31,692	
1300	Administrative	\$2,793,962	\$2,845,135	\$51,173	
1900	Other Certificated	\$771,284	\$1,083,155	\$311,871	
Total Certificated Salaries		\$22,076,982	\$22,423,107	\$346,125	
Classified Salaries					
2100	Instructional Assist	\$1,230,853	\$1,298,330	\$67,477	
2200	Classified Support	\$1,700,393	\$2,047,242	\$346,849	
2300	Administrative	\$702,088	\$720,567	\$18,479	
2400	Clerical Salaries	\$1,704,575	\$1,831,056	\$126,481	
2900	Other Classified	\$353,737	\$305,161	(\$48,576)	
Total Classified Salaries		\$5,691,646	\$6,202,356	\$510,710	
Employee Benefits					
3100	STRS	\$2,321,495	\$2,782,305	\$460,810	
3200	PERS	\$679,930	\$852,592	\$172,662	
3300	OASDI/Medicare	\$794,837	\$818,426	\$23,589	
3400	Health & Welfare	\$3,729,928	\$4,095,868	\$365,940	
3500	State Unemployment Ins	\$17,619	\$14,361	(\$3,258)	
3600	Workers Comp	\$568,666	\$571,952	\$3,286	
3700	Retiree Benefits	\$124,612	\$159,429	\$34,817	
3800	PERS RLR	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$163,464	\$161,058	(\$2,406)	
Total Employee Benefits		\$8,400,551	\$9,455,991	\$1,055,440	
Materials & Supplies					
4100	Approved Textbooks & Core Curr	\$666,251	\$1,050,558	\$384,307	
4200	Books & Reference Materials	\$137,179	\$110,500	(\$26,679)	
4300	Materials & Supplies	\$2,924,250	\$2,180,989	(\$743,261)	
4400	Non-Capital Furniture & Equip	\$993,035	\$550,055	(\$442,980)	
Total Materials & Supplies		\$4,720,715	\$3,892,102	(\$828,613)	
Services & Other Operating Exp					
5100	Sub-Agreements over \$25K	\$2,389,833	\$2,554,991	\$165,158	
5200	Travel & Conferences (Mileage)	\$216,270	\$144,860	(\$71,410)	
5300	Dues & Memberships	\$13,775	\$41,475	\$27,700	
5400	Insurance	\$320,903	\$336,365	\$15,462	
5500	Utilities	\$956,292	\$989,300	\$33,008	
5600	Rentals, Leases & Repairs	\$335,516	\$338,879	\$3,363	
5700	Direct Cost Transfer	(\$100)	(\$400)	(\$300)	
5801	Actuarial Study	\$10,500	\$0	(\$10,500)	
5803	Advertising	\$17,100	\$14,100	(\$3,000)	
5807	Architectural Fees	\$0	\$0	\$0	
5809	Audit Fees	\$31,500	\$32,500	\$1,000	
5811	Bank Fees	\$280	\$280	\$0	
5814	Election Expense	\$64,193	\$0	(\$64,193)	
5815	Employment Costs	\$975	\$975	\$0	
5820	Field Trips	\$92,654	\$18,673	(\$73,981)	

**SAN RAFAEL ELEMENTARY SCHOOL DISTRICT 45
GENERAL FUND 01
FISCAL YEAR 2016-17**

		UNRESTRICTED/RESTRICTED			Comments
		Budget Revision #3 6/13/2016 (A)	Preliminary Budget 16-17 6/13/2016 (B)	Variance (B) - (A) (C)	
PRELIMINARY BUDGET					
EXPENDITURES (continued)					
5821	Fingerprinting	\$676	\$850	\$174	
5823	Inspections	\$47,000	\$47,000	\$0	
5824	Interest Expense	\$91	\$0	(\$91)	
5826	Settlement Agreements	\$0	\$0	\$0	
5829	Legal Service	\$153,902	\$139,500	(\$14,402)	
5833	NPS Contracts (Spec Ed)	\$704,408	\$583,200	(\$121,208)	
5834	Mental Health - Residential	\$0	\$0	\$0	
5835	NPA Contracts (Spec Ed)	\$318,577	\$364,296	\$45,719	
5836	Mental Health Service contracts	\$50,000	\$12,000	(\$38,000)	
5837	Other Consultants	\$0	\$0	\$0	
5839	Other Fees	\$52,613	\$55,075	\$2,462	
5840	Other Contract Services	\$2,199,622	\$1,866,605	(\$333,017)	
5841	Outside Printing	\$47,553	\$57,225	\$9,672	
5849	Professional Consulting Services	\$411,372	\$347,488	(\$63,884)	
5851	TB Testing	\$600	\$600	\$0	
5854	Repayment of Apportionment	\$17,262	\$0	(\$17,262)	
5855	Division of State Architect	\$0	\$0	\$0	
5860	Other Services	\$1,815,194	\$1,817,226	\$2,032	
5900	Telephone/Communications	\$115,750	\$128,050	\$12,300	
5960	Postage	\$27,350	\$29,350	\$2,000	
Total Svcs & Other Operating Exp		\$10,411,661	\$9,920,463	(\$491,198)	
Capital Outlay					
6100	Land Improvements	\$20,000	\$67,500	\$47,500	
6200	Building Improvements	\$0	\$0	\$0	
6400	Capital Equipment	\$81,381	\$102,500	\$21,119	
6500	Capital Equipment Replace	\$128,395	\$92,600	(\$35,795)	
Total Capital Outlay		\$229,776	\$262,600	\$32,824	
Indirect/Direct Cost					
7141	Other Tuition, ExCost/PmtDist	\$30,502	\$30,000	(\$502)	
7142	Other Tuition-Excess Cost to COE	\$425,000	\$461,152	\$36,152	
7281	All Other Transfers to District/Ch	\$152,339	\$153,718	\$1,379	
7310	Indirect Cost GF	\$0	\$0	\$0	
7350	Indirect Cost - InterFund	(\$81,765)	(\$87,454)	(\$5,689)	
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	
Total Indirect		\$526,076	\$557,416	\$31,340	
TOTAL EXPENDITURES		\$52,057,407	\$52,714,035	\$656,628	
OTHER FINANCING USES					
7438	Debt Service - Principal	\$162,296	\$157,354	(\$4,942)	
7439	Debt Service - Interest	\$144,222	\$149,663	\$5,441	
7615	Transfer to Def Maintenance	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$910,082	\$1,070,377	\$160,295	
Total Financing Uses:		\$1,216,600	\$1,377,394	\$160,794	
TOTAL EXPENDITURES & OTHER USES		\$53,274,007	\$54,091,429	\$817,422	
EXCESS OF REVENUES OVER EXPENSE		\$267,353	(\$908,745)	(\$1,176,098)	

**SAN RAFAEL ELEMENTARY SCHOOL DISTRICT 45
GENERAL FUND 01
FISCAL YEAR 2016-17**

PRELIMINARY BUDGET	UNRESTRICTED/RESTRICTED			Comments
	Budget Revision #3 6/13/2016 (A)	Preliminary Budget 16-17 6/13/2016 (B)	Variance (B) - (A) (C)	
COMPONENTS OF END FUND BALANCE				
NON-SPENDABLE:				
Revolving Cash	\$2,500	\$2,500	\$0	
Stores Inventory	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	
RESTRICTED	\$740,734	(\$2)	(\$740,736)	
COMMITTED	\$0	\$0	\$0	
ASSIGNED				
Board Designated:				
Local Site Donations Carryover	\$0	\$0	\$0	
State Flex TSF One-time	\$0	\$0	\$0	
Contingency State Budget Cuts	\$0	\$0	\$0	
Cash Flow Contingency	\$1,100,000	\$1,100,000	\$0	
Contingency - CCSS; SB Assess	\$1,300,000	\$1,300,000	\$0	Adj for \$170/ADA State Funding
UNASSIGNED				
Reserve for Economic Uncertainties	\$1,598,220	\$1,622,743	\$24,523	3% State Req. Reserve
Adj Reserve for Economic Uncer	\$1,065,480	\$1,081,829	\$16,348	2% Adjusted Reserve
Available	\$4,681,220	\$4,472,342	(\$208,878)	
TOTAL ENDING FUND BALANCE:	\$10,488,154	\$9,579,411	(\$908,743)	