MILPITAS UNIFIED SCHOOL DISTRICT

2017-2018

PROPOSED BUDGET

A K-12 SCHOOL DISTRICT

SANTA CLARA COUNTY, CALIFORNIA

MILPITAS UNIFIED SCHOOL DISTRICT

Board of Education

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BUDGET NARRATIVE

Our Mission

We have high expectations for every student, and provide multiple opportunities and pathways for success. We provide learning opportunities for all, and create nurturing environments where students are inspired and empowered.

Our Vision

Milpitas Unified School District is an exceptional district in which students and staff are critical thinkers and trailblazers known for creativity and innovation. We prepare students to go out into the world and make a difference as responsible citizens who are passionate about life and learning

District Budget Development Philosophy and Process

Like many other school districts in the valley, we have and will continue to face challenges in Education: unsteady State funding, underfunded programs, rising staffing costs, aged facilities and changes in learning. Our commitment was and is always to provide an excellent education in a safe learning environment for all students. Every action taken and decision made should be focused on the value and success of each child in the community. We believe in retaining high quality teaching and support staff; engaging communities for a creative and safe learning environment while being fiscally responsive.

Our preparation for the budget development started with the District Local Control Accountability Plan (LCAP) process. In September 2016, we started to engage our stakeholders to establish budget priorities for the coming 2017-18 year. Parents, staff members, and other stakeholder groups were invited to meetings to provide input on priorities from instructional programs to overall operations.

In February 2017, based on the input collected from the LCAP process, staff in Business Services began the budget development planning. It is a collaborative process that involves Human Relations, Learning & Development, school sites, and the community.

A conservative approach is always taken in our budget projections. Revenue is projected when we know it is certain; while expenditures are budgeted to the full extend. To project for the future years, we use the latest available information from the State Department of Finance and recommendations from California School Services.

Governor's 2017-18 Proposed State Budget Overview

On May 11, 2017, Governor Brown released the May Revision to his 2017-18 proposed State Budget.

The May Revision maintains a balanced budget while preserving the State's core achievements from the past four years:

- **K-12 Education**: funding levels will increase approximately $1.4 billion to continue implementation of the Local Control Funding Formula. The formula focuses mainly on the new funding to districts with low-income students, English Learners, and students in foster care. The Budget increases the formula's implementation to 97 percent of full funding levels. The increased funding also eliminates the deferral that was proposed in the January Budget.

- **Counteracting the Effects of Poverty**: the May Revision reverses the January proposal of pausing scheduled child care rate increases and expansion of slots for preschool. The revision includes a $500 million increase for child care programs from 2016-17 through 2018-19.

- **Strengthening Infrastructure**: the repair, maintenance, and efficient operation of the State's transportation system are vital to California's economic growth. California continues to be one of the top five states with the longest commutes. In response, the Governor and Legislature agreed on a historic transportation funding package this spring, contained in The Road Repair and Accountability Act of 2017. The funding package will provide $54 billion in new funding over the next decade, split evenly between state and local funding. The May Revision reflects the first $2.8 billion of new funding focus on "fix-it-first" investments to repair neighborhood roads and state highways.

- **Paying Down Debts and Liabilities**: over the past several years, the Governor and Legislature have taken significant steps to address the long-term costs of state retirement programs. In response, the May Revision proposes a $6 billion supplemental payment to CalPERS. Over the next two decades, this supplemental payment will save an estimated $11 billion and will lower the State's contribution rates by an average of 2.1 percent of payroll.

The May Revision assumes the continued expansion of the economy. Yet, economic expansions do not last forever, by the time the budget is enacted in June, the economy will have finished its eighth year of expansion — only two years shorter than the longest recovery since World War II. A recession at some point is inevitable. The May Revision also assumes the continuation of existing federal fiscal policies. The nation's new President has suggested major changes to Medicaid, trade, immigration policy, and the federal tax structure. Many of the proposed changes could have serious impacts on the State's economy and budget. The State must continue to plan and save for tougher budget times ahead.

2017-18 District Budget Assumptions

With the 2016-17 fiscal year coming to an end, it will be the fourth year of implementing the Local Control Funding Formula (LCFF). The goal of the LCFF is to simplify the State funding calculation. The calculation is based on the demographic profile of the students served by the District. It also provides a greater flexibility for the District to use the funds to improve the outcome of students. The full implementation is planned in 2020-21. Our 2016-17 LCFF revenue is estimated at $85,820,665 in General Fund. The estimated ending fund balance is at $11,024,074 for General Fund. We expect that the ending fund balance will go up after the fiscal year is closed out, due to the unspent program carryovers. Currently, the District is able to maintain the required 3% statutory reserve for economic uncertainties, with an estimated $14,160,784 ending fund balance in the strategic reserve fund. This reserve fund was established in 2011-12 with a $10,000,000 cumulative savings from operations and lease income. It serves like a bank account to help balance the General Fund operations.

General Fund Revenues

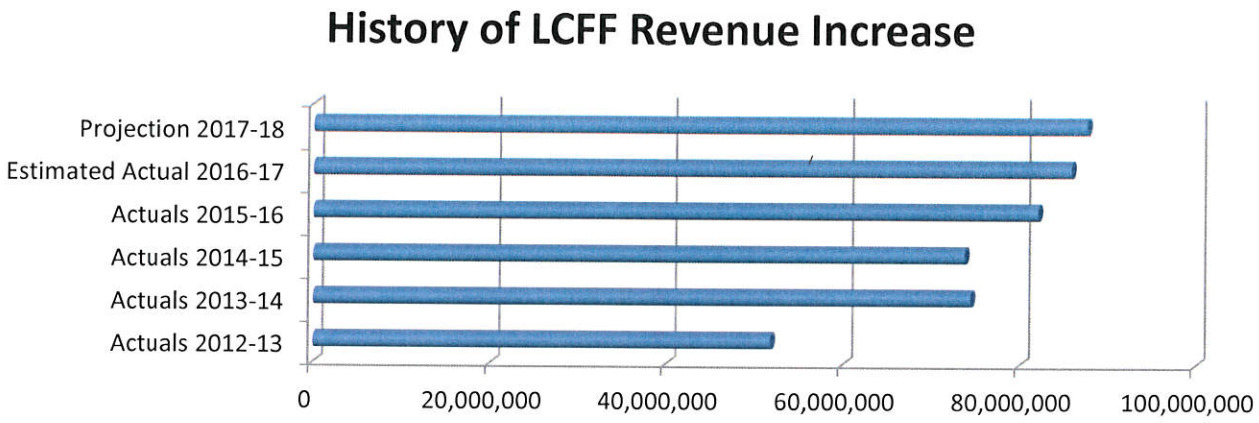
The total General Fund revenue is projected at $111,045,312:

Category	2017-18 Revenues	% of Total
LCFF Apportionment / Property Tax	**$87,883,957**	**79%**
Federal programs	**$3,432,760**	**3%**
State programs	**$7,939,129**	**7%**
Special Education funding	**$5,070,180**	**5%**
Parcel Tax revenue	**$1,500,872**	**1%**
Other Local - Fees and Leases income	**$2,118,414**	**2%**
Transfers In From Other Funds	**$3,100,000**	**3%**
Total	**$111,045,312**	**100%**

LCFF revenue is about 79% of total General Fund Revenue. The District used the following factors for the calculation. The estimated LCFF revenue is $87,600,654 for 2017-18.

LCFF Factor	2016-17	2017-18
ADA	10,132.99	10,132.99
COLA	0.00%	1.56%
EL, LI & FY %	46.81%	44.93%
LCFF Funding Factor %	55.28%	43.97%
LCFF Target Funding	$88,809,326	$89,872,885
LCFF Gap	$3,698,300	$1,783,152
LCFF Revenue	$85,820,665	$87,600,654

2013-14 was the first year of implementing LCFF, the new funding formula. The following is a history of the LCFF Revenue funding:



Here are other revenue assumptions used in the projection:

2017-18 Revenue Assumptions	
Mandated Block Grant	
Grade K – 8: $28/ADA	$193,507
Grade 9 – 12: $56/ADA	$186,153
Lottery	
Regular: $144/Annual ADA	$1,721,725
Prop 20: $45/Annual ADA	$538,020
Interest Revenue	$108,000
Lease & Fees	$152,000
Parcel Tax Revenue @ $84/parcel	$1,500,872

General Fund Expenditures

The expenditures projection is aligned with the District's Local Control Accountability Plan (LCAP).

- Goal 1 – All students will receive effective standards-based instruction from highly qualified staff in outstanding facilities.
- Goal 2 – District staff will successfully address the social and emotional needs of our students through intervention, service and support.
- Goal 3 – District Economically Disadvantaged, English Learners, Foster Youth, and Special Education students will make significant academic growth as detailed by the Annual Measurable Outcomes.

The total General Fund Expenditures are projected at $115,782,777:

Category	2017-18 Expenditures	% of Total
Instructional Salaries	**$52,065,145**	**45%**
Classified Salaries	**$14,795,093**	**13%**
Benefits	**$25,015,683**	**22%**
Books & Supplies	**$5,837,218**	**5%**
Utilities, Repairs, Other Services	**$9,306,016**	**8%**
Capital Outlay, Other Outgo	**$8,167,077**	**7%**
Transfers Out to Other Funds	**$596,545**	**1%**
Total	**$115,782,777**	**100%**

80% of total expenditures are for employees' salary and benefits. The table below is a summary of the full time equivalent (FTE) projected:

	Fund 010 General Fund Unrestricted	Fund 060 General Fund-Categorical	Fund 080 General Fund-Special Education	Total General Fund FTE
Certificated	425.9	4.1	73.2	503.2
Certificated Administrator	37.3	1.7	3.0	42.0
Classified	138.4	25.877	90.783	255.06
Classified Administrator	11.3	4.55	2.0	17.85
***FTE Total**	**612.9**	**36.227**	**168.983**	**818.11**

*Note: Full Time Equivalent (FTE) is 8 hours/day

The following are the major expenditure changes in 2017-18 compared to 2016-17.

- Step, column, and longevity increase are included for all staff based on current staffing. We added 4.0 FTE certificated positions in the Special Education program and reduced 3.0 FTE in General Fund to reflect class size reductions and enrollment changes. 4.5 FTE campus security positions are added to replace the current security contractors; 1.0 FTE Data Analyst has been added. In Special Education, 3.13 FTE Paraprofessional is added to support additional certificated staff.

- No change on medical benefit cap of $920.87/month, which is $13,855 with dental and vision annually per employee. Currently, the medical premium is below the cap, we project a 10% increase, for a total of $8,349,069 for active employees and $512,642 for retirees. These costs are normally adjusted at the First Interim, after open enrollment.

- Statutory benefits of $16,153,972 are projected based on the following estimated rates:

Statutory Benefits	2017-18 Rates
STRS	14.430%
PERS	15.531%
OASDI (FICA)	6.200%
Medicare (MMC)	1.450%
Unemployment Insurance	0.050%
Worker's Compensation	2.102%

Here is a history of the total Statutory Benefit rate changes:

	12-13	13-14	14-15	15-16	16-17	17-18
STRS (Certificated)	**8.25%**	**8.25%**	**8.88%**	**10.73%**	**12.58%**	**14.43%**
PERS (Classified)	**11.42%**	**11.44%**	**11.77%**	**11.85%**	**13.888%**	**15.53%**
Social Security	**6.20%**	**6.20%**	**6.20%**	**6.20%**	**6.20%**	**6.20%**
Medicare	**1.45%**	**1.45%**	**1.45%**	**1.45%**	**1.45%**	**1.45%**
Unemployment Insurance	**1.10%**	**0.05%**	**0.05%**	**0.05%**	**0.05%**	**0.05%**
Worker's Comp	**2.44%**	**2.66%**	**2.90%**	**2.95%**	**1.9826%**	**2.102%**
Total Certificated	**13.24%**	**12.41%**	**13.28%**	**15.18%**	**16.06%**	**18.03%**
Total Classified	**22.61%**	**21.81%**	**22.37%**	**22.50%**	**23.57%**	**25.33%**

- <u>Supplies, Services, and all Other Operating Expenditures</u>
  All prior year program deferred revenue and ending fund balances are taken out of the budget. We assume that they will be fully spent in 2016-17. After the 2016-17 books are closed, we will adjust the budget to add in the program deferred revenue and balances.

  Major expenditure changes include:

  Increase:
  - Utilities: water, electricity & gas, waste disposal: $192,000
  - Contracts for coaching and planning: $104,000
  - Liability insurance premium: $87,000
  - Special Education Non-Public Schools: $72,610
  - Special Education transportation: $62,000
  - Payment to the Special Education County Program: $396,893

  Savings:
  - Counseling Contract Savings: $150,000
  - District Staff Replacing Campus Security: $140,000

General Fund Projected 2017-18 Ending Fund Balance

The ending fund balance is an important component that reflects the financial health of a district. Districts must follow AB 1200, to have a minimum reserve level that depends on the size of the district. The statutory requirement for our District is 3% reserve designated for economic uncertainty.

The 2017-18 General Fund projected ending fund balance is $6,286,609.

2017-18 Ending Fund Balance	
Revolving Cash	**$15,000**
Stores & Prepaid	**$500,000**
Designated for Economic Uncertainty (3% Required Reserve BP 3180)	**$3,473,483**
Operational Carryover	**$1,941,591**
Other Designations (Workers' Comp, Solar savings)	**$356,535**
Total	**$6,286,609**

Multi-Year Projection

The multi-year projection is also part of the AB 1200 requirements. It provides the public a snapshot of our District's financial status at a given time. As new information becomes available and spending plans change, the budget is revised along with the multi-year projection. The purpose of the multi-year projection is to assist with financial decision-making which involves staffing and program changes in the two years following the budget year.

The following are the assumptions for fiscal year 2018-19 and 2019-20:

Budget Assumptions	2018-19	2019-20
Revenues:		
Enrollment/ADA	**10,132.99**	**10,192.99**
LCFF		
COLA	**2.15%**	**2.35%**
LCFF Funding Factor	**39.03%**	**41.51%**
Lottery		
Regular	**$144/Annual ADA**	**$144/Annual ADA**
Prop 20	**$45/Annual ADA**	**$45/Annual ADA**
Mandated Block Grant		
Grade K - 8	**$28/P2 ADA**	**$28/P2 ADA**
Grade 9 - 12	**$56/P2 ADA**	**$56/P2 ADA**
Parcel Tax	**$1,500,872**	**$1,500,872**
Expenditures:		
Step and Column Salaries	**$1,132,000**	**$1,120,000**
Salary Schedule Improvements	**Not Included**	**Not Included**
Health & Welfare Benefits Annual Cap	**$13,855**	**$13,855**

Based on the above assumptions, the General Fund LCFF revenue is expected to be:

- $89,024,837 for 2018-19
- $91,020,075 for 2019-20

General Fund 2017-18 Multi-Year Projections

	Est. Actuals 2016-17	Proposed 2017-18	Future Projections 2018-19	Future Projections 2019-20
Revenues Before Transfers In	$111,423,661	$107,945,312	$109,086,192	$111,081,430
Expenditures	$116,318,529	$115,782,777	$118,177,666	$121,126,447
Net Change/Deficit Spending Before Transfers In	**($4,894,868)**	**($7,837,465)**	**($9,091,474)**	**($10,045,017)**
Transfers In from Other Funds	$2,938,865	$3,100,000	$6,765,194	$5,685,590
Net Change/Deficit Spending After Transfers In	**($1,956,003)**	**($4,737,465)**	**($2,326,280)**	**($4,359,427)**
Amount needed to balance budget				**$4,447,890**
Beginning Balance	$12,980,077	$11,024,074	$6,286,609	$3,960,330
Ending Balance	**$11,024,074**	**$6,286,609**	**$3,960,330**	**$4,048,793**

The following shows **three-year projected ending fund balance** with their components:

Components of the Ending Balance	2017-18	2018-19	2019-20
Revolving Cash	$15,000	$15,000	$15,000
Stores	$350,000	$300,000	$300,000
3% Required Reserves BP 3180	$3,473,483	$3,545,330	$3,633,793
Prepaid Expenditures	$150,000	$100,000	$100,000
Operational Carryovers	$1,941,591		
Other Designations	$356,535		
Total	**$6,286,609**	**$3,960,330**	**$4,048,793**
Amount Needed to Balance Budget	**$0**	**$0**	**$4,447,890**

Based on current planning, we are able to have a balanced budget with the transfer from the Strategic Reserve Fund for the budget year and 2018-19. By the end of 2019-20, the Strategic Reserve fund will be depleted and we still be short by $4,447,890 to balance the budget. If there are no changes to the State revenue projections, the District needs to make budget reductions starting in 2018-19, so we can have a balanced budget in 2019-20.

There are many factors that will change the projection. We will need to closely monitor the State's economic development and legislative changes while adjusting our budget planning accordingly. The District's goal is to maintain fiscal solvency while providing quality education to all students.

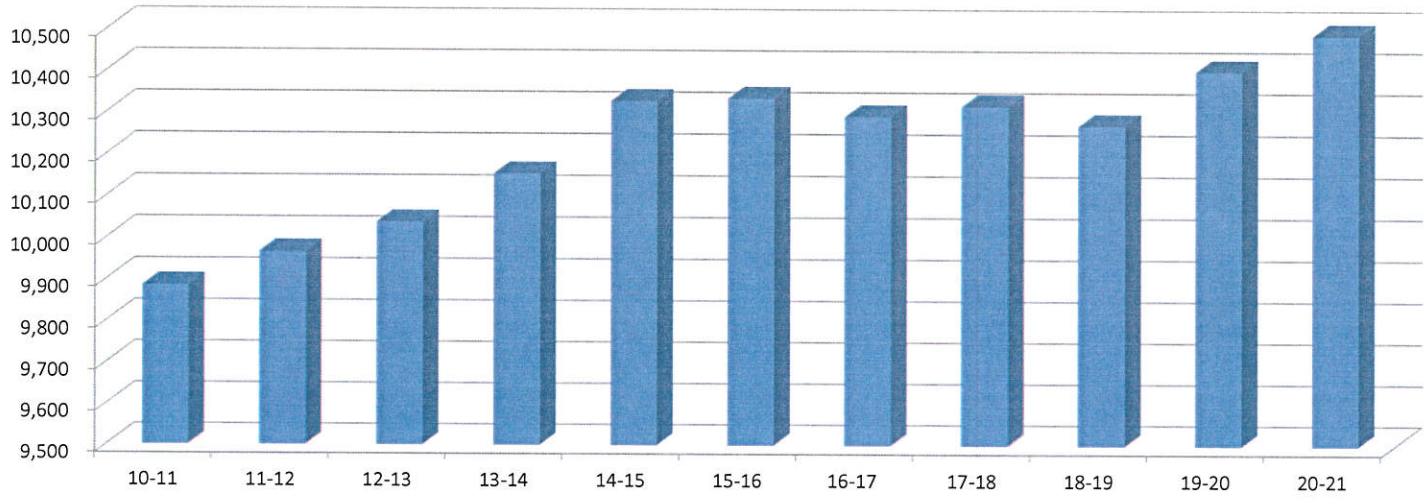
Summary

This budget document is a starting point for planning the 2017-18 fiscal year. The District will hold a public hearing on June 13, 2017 for public input and then adopt the budget at the June 27, 2017 Board meeting. Once the State budget is signed into law, the District is required to revise its 2017-18 budget within 45 days for major changes. Throughout the year the budget will be revised with the First and Second Interim budget update.

Milpitas Unified School District
Proposed Budget
Fall Enrollment History and Projection

	History						Current	Projection			
Schools	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21
K-6 Subtotal	5,212	5,320	5,249	5,408	5,532	5,482	5,441	5,478	5,473	5,614	5,713
7-8 Subtotal	1,491	1,470	1,579	1,584	1,538	1,589	1,554	1,492	1,559	1,542	1,506
9-12 Subtotal	3,182	3,177	3,210	3,163	3,259	3,265	3,298	3,348	3,240	3,248	3,272
TOTAL	9,885	9,967	10,038	10,155	10,329	10,336	10,293	10,318	10,272	10,404	10,491
Difference		82	71	117	174	7	(43)	25	(46)	132	219

FALL ENROLLMENT HISTORY AND PROJECTION



Milpitas Unified School District
2016/17 Estimated Actual for All Funds

Object #	Categories	General Fund Unrestricted F010	General Fund LCFF F010	General Fund Parcel Tax F040	General Fund Total Unrestricted	Categorical F060	Special Ed. F080	Total Restricted	TOTAL Rest./Unrest.
	Revenues								
8010-8099	LCFF	$ 85,820,665			**$ 85,820,665**		$ 447,005	**$ 447,005**	**$ 86,267,670**
8100-8299	Federal	$ 5,434			**$ 5,434**	$ 1,755,306	$ 1,913,307	**$ 3,668,613**	**$ 3,674,047**
8300-8599	Other State	$ 7,761,203			**$ 7,761,203**	$ 3,521,273	$ 632,476	**$ 4,153,749**	**$ 11,914,952**
8600-8799	Local	$ 1,894,069		$ 1,500,872	**$ 3,394,941**	$ 839,456	$ 5,332,595	**$ 6,172,051**	**$ 9,566,992**
8910-8929	Other Authorized Interfund Transfer In	$ 2,938,865			**$ 2,938,865**	$ -		**$ -**	**$ 2,938,865**
8950-8959	Proceeds Fr Sale of Bonds				**$ -**			**$ -**	**$ -**
8980-8999	Contrib to Special Ed. & Other Restr. Fd	$ (13,203,992)			**$ (13,203,992)**	$ 3,360,287	$ 9,843,705	**$ 13,203,992**	**$ -**
	Total Revenues	**$ 85,216,244**	**$ -**	**$ 1,500,872**	**$ 86,717,116**	**$ 9,476,322**	**$ 18,169,088**	**$ 27,645,410**	**$ 114,362,526**
	Expenditures								
1000-1999	Certificated Salaries	$ 43,494,257		$ 1,153,030	**$ 44,647,287**	$ 969,602	$ 5,912,930	**$ 6,882,532**	**$ 51,529,819**
2000-2999	Classified Salaries	$ 8,621,864			**$ 8,621,864**	$ 2,082,618	$ 3,292,257	**$ 5,374,875**	**$ 13,996,739**
3000-3999	Employee Benefits	$ 18,120,281		$ 347,842	**$ 18,468,123**	$ 1,013,035	$ 3,234,141	**$ 4,247,176**	**$ 22,715,299**
4000-4999	Books & Supplies	$ 4,204,764			**$ 4,204,764**	$ 4,820,203	$ 1,133,078	**$ 5,953,281**	**$ 10,158,045**
5000-5999	Contracted Services	$ 5,947,476			**$ 5,947,476**	$ 1,254,100	$ 2,402,190	**$ 3,656,290**	**$ 9,603,766**
6000-6999	Capital Outlay	$ 6,254			**$ 6,254**	$ 6,660		**$ 6,660**	**$ 12,914**
7100-7299	Other Outgo (including transf ind/direct)	$ 4,122,870			**$ 4,122,870**		$ 2,688,965	**$ 2,688,965**	**$ 6,811,835**
7300-7399	Transfers of Indirect/Direct Support Costs	$ (870,341)			**$ (870,341)**	$ 335,268	$ 427,884	**$ 763,152**	**$ (107,189)**
7400-7499	Other Outgo (including transf ind/direct)	$ 1,000,656			**$ 1,000,656**			**$ -**	**$ 1,000,656**
	Total Expenditures	**$ 84,648,081**	**$ -**	**$ 1,500,872**	**$ 86,148,953**	**$ 10,481,486**	**$ 19,091,445**	**$ 29,572,931**	**$ 115,721,884**
7600-7699	Other Sources/Uses	$ 596,644			**$ 596,644**			**$ -**	**$ 596,644**
	Total Fund Expenditures	**$ 85,244,725**	**$ -**	**$ 1,500,872**	**$ 86,745,597**	**$ 10,481,486**	**$ 19,091,445**	**$ 29,572,931**	**$ 116,318,528**
	Net Increase/Decrease to Fund Balance	$ (28,481)	$ -	$ -	**$ (28,481)**	$ (1,005,164)	$ (922,357)	**$ (1,927,521)**	**$ (1,956,002)**
	BEGINNING BALANCE	**$ 11,052,555**		**$ -**	**$ 11,052,555**	**$ 1,005,164**	**$ 922,357**	**$ 1,927,521**	**$ 12,980,076**
	Net Change	$ (28,481)	$ -	$ -	**$ (28,481)**	$ (1,005,164)	$ (922,357)	**$ (1,927,521)**	**$ (1,956,002)**
	ENDING BALANCE	**$ 11,024,074**	**$ -**	**$ -**	**$ 11,024,074**	**$ -**	**$ -**	**$ -**	**$ 11,024,074**

Milpitas Unified School District
2016/17 Estimated Actual for All Funds

Object #	Categories	Adult Education F110	Child Development F120	Child Nutrition Service F130	Deferred Maintenance F140	Special Reserve F170	Post Retirement F200	Building F210	Building Bond F211	Capital Facilities F250	DISTRICT TOTAL
	Revenues										
8010-8099	LCFF	$ 2,614									$ 86,270,284
8100-8299	Federal	$ 362,143	$ 112,544	$ 1,920,195							$ 6,068,929
8300-8599	Other State	$ 2,982,162	$ 663,751	$ 145,000							$ 15,705,865
8600-8799	Local	$ 71,925	$ 239,000	$ 1,381,400	$ 1,300	$ 110,000	$ 15,500	$ 2,598,219	$ 140,000	$ 4,252,458	$ 18,376,794
8910-8929	Other Authorized Interfund Transfer In	$ 39,000	$ 557,644		$ 300,000						$ 3,835,509
8950-8959	Proceeds Fr Sale of Bonds										$ -
8980-8999	Contrib to Special Ed. & Other Restr. Fd										$ -
	Total Revenues	**$ 3,457,844**	**$ 1,572,939**	**$ 3,446,595**	**$ 301,300**	**$ 110,000**	**$ 15,500**	**$ 2,598,219**	**$ 140,000**	**$ 4,252,458**	**$ 130,257,381**
	Expenditures										
1000-1999	Certificated Salaries	$ 2,265,950	$ 641,184								$ 54,436,953
2000-2999	Classified Salaries	$ 489,797	$ 409,350	$ 1,443,754				$ 197,601		$ 19,821	$ 16,557,062
3000-3999	Employee Benefits	$ 838,364	$ 416,740	$ 610,854				$ 69,259		$ 7,657	$ 24,658,173
4000-4999	Books & Supplies	$ 240,579	$ 12,930	$ 1,539,000	$ 76,900			$ 4,656	$ 2,121,701		$ 14,153,811
5000-5999	Contracted Services	$ 104,301	$ 92,735	$ 8,309	$ 175,000			$ 417,754	$ 797,154	$ 60,000	$ 11,259,019
6000-6999	Capital Outlay			$ 27,520	$ 245,274			$ 11,005	$ 12,581,033	$ 16,167,970	$ 29,045,716
7100-7299	Other Outgo (including transf ind/direct)										$ 6,811,835
7300-7399	Transfers of Indirect/Direct Support Costs	$ 107,189									$ -
7400-7499	Other Outgo (including transf ind/direct)										$ 1,000,656
	Total Expenditures	**$ 4,046,180**	**$ 1,572,939**	**$ 3,629,437**	**$ 497,174**	**$ -**	**$ -**	**$ 700,275**	**$ 15,499,888**	**$ 16,255,448**	**$ 157,923,225**
7600-7699	Other Sources/Uses					$ 1,488,865		$ 1,750,000			$ 3,835,509
	Total Fund Expenditures	**$ 4,046,180**	**$ 1,572,939**	**$ 3,629,437**	**$ 497,174**	**$ 1,488,865**	**$ -**	**$ 2,450,275**	**$ 15,499,888**	**$ 16,255,448**	**$ 161,758,734**
	Net Increase/Decrease to Fund Balance	$ (588,336)	$ -	$ (182,842)	$ (195,874)	$ (1,378,865)	$ 15,500	$ 147,944	$ (15,359,888)	$ (12,002,990)	$ (31,501,353)
	BEGINNING BALANCE	**$ 2,562,756**	**$ -**	**$ 546,718**	**$ 195,874**	**$ 15,539,649**	**$ 1,669,591**	**$ 6,682,049**	**$ 23,105,671**	**$ 14,755,379**	**$ 78,037,763**
					$ 15,000						
	Net Change	$ (588,336)	$ -	$ (182,842)	$ (195,874)	$ (1,378,865)	$ 15,500	$ 147,944	$ (15,359,888)	$ (12,002,990)	$ (31,501,353)
	ENDING BALANCE	**$ 1,974,420**	**$ -**	**$ 363,876**	**$ 15,000**	**$ 14,160,784**	**$ 1,685,091**	**$ 6,829,993**	**$ 7,745,783**	**$ 2,752,389**	**$ 46,536,410**

Milpitas Unified School District
2017/18 Adoption for All Funds

Object #	Categories	General Fund						
		Unrestricted F010	Parcel Tax F040	Total Unrestricted	Categorical F060	Special Ed. F080	Total Restricted	TOTAL Rest./Unrest.
	Revenues							
8010-8099	LCFF	$ 87,600,654	$ -	$ 87,600,654	$ -	$ 283,303	$ 283,303	$ 87,883,957
8100-8299	Federal	$ 5,434	$ -	$ 5,434	$ 1,463,871	$ 1,963,455	$ 3,427,326	$ 3,432,760
8300-8599	Other State	$ 5,219,858	$ -	$ 5,219,858	$ 2,084,033	$ 635,238	$ 2,719,271	$ 7,939,129
8600-8799	Local	$ 1,872,500	$ 1,500,872	$ 3,373,372	$ 245,914	$ 5,070,180	$ 5,316,094	$ 8,689,466
8910-8929	Other Authorized Interfund Transfer In	$ 3,100,000	$ -	$ 3,100,000	$ -	$ -	$ -	$ 3,100,000
8950-8959	Proceeds Fr Sale of Bonds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8980-8999	Contrib to Special Ed. & Other Restr. Fd	$ (15,135,489)	$ -	$ (15,135,489)	$ 3,285,931	$ 11,849,558	$ 15,135,489	$ -
	Total Revenues	$ 82,662,957	$ 1,500,872	$ 84,163,829	$ 7,079,749	$ 19,801,734	$ 26,881,483	$ 111,045,312
	Expenditures							
1000-1999	Certificated Salaries	$ 44,107,578	$ 1,153,030	$ 45,260,608	$ 546,411	$ 6,258,126	$ 6,804,537	$ 52,065,145
2000-2999	Classified Salaries	$ 9,210,113	$ -	$ 9,210,113	$ 2,097,551	$ 3,487,429	$ 5,584,980	$ 14,795,093
3000-3999	Employee Benefits	$ 19,817,386	$ 347,842	$ 20,165,228	$ 1,005,148	$ 3,845,307	$ 4,850,455	$ 25,015,683
4000-4999	Books & Supplies	$ 3,611,630	$ -	$ 3,611,630	$ 2,038,185	$ 187,403	$ 2,225,588	$ 5,837,218
5000-5999	Contracted Services	$ 5,579,922	$ -	$ 5,579,922	$ 1,216,634	$ 2,509,460	$ 3,726,094	$ 9,306,016
6000-6999	Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7100-7299	Other Outgo (including transf ind/direct)	$ 4,145,690	$ -	$ 4,145,690	$ -	$ 3,085,678	$ 3,085,678	$ 7,231,368
7300-7399	Transfers of Indirect/Direct Support Costs	$ (706,981)	$ -	$ (706,981)	$ 175,820	$ 428,331	$ 604,151	$ (102,830)
7400-7499	Other Outgo (including transf ind/direct)	$ 1,038,539	$ -	$ 1,038,539	$ -	$ -	$ -	$ 1,038,539
	Total Expenditures	$ 86,803,877	$ 1,500,872	$ 88,304,749	$ 7,079,749	$ 19,801,734	$ 26,881,483	$ 115,186,232
7600-7699	Other Sources/Uses	$ 596,545	$ -	$ 596,545	$ -	$ -	$ -	$ 596,545
	Total Fund Expenditures	$ 87,400,422	$ 1,500,872	$ 88,901,294	$ 7,079,749	$ 19,801,734	$ 26,881,483	$ 115,782,777
	Net Increase/Decrease to Fund Balance	$ (4,737,465)	$ -	$ (4,737,465)	$ -	$ -	$ -	$ (4,737,465)
	BEGINNING BALANCE	$ 11,024,074	$ -	$ 11,024,074	$ -	$ -	$ -	$ 11,024,074
	Net Change	$ (4,737,465)	$ -	$ (4,737,465)	$ -	$ -	$ -	$ (4,737,465)
	ENDING BALANCE	$ 6,286,609	$ -	$ 6,286,609	$ -	$ -	$ -	$ 6,286,609

Milpitas Unified School District
2017/18 Adoption for All Funds

Object #	Categories	Adult Education F110	Child Development F120	Child Nutrition Service F130	Deferred Maintenance F140	Special Reserve F170	Post Retirement F200	Building F210	Building Bond F211	Capital Facilities F250	DISTRICT TOTAL
	Revenues										
8010-8099	LCFF	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 87,883,957
8100-8299	Federal	$ 362,143	$ 103,165	$ 1,949,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,847,068
8300-8599	Other State	$ 2,999,276	$ 651,629	$ 145,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,735,034
8600-8799	Local	$ 70,925	$ 211,000	$ 1,411,400	$ 1,300	$ 110,000	$ 15,500	$ 2,614,438	$ 40,000	$ 1,100,000	$ 14,264,029
8910-8929	Other Authorized Interfund Transfer In	$ 39,000	$ 557,545	$ -	$ 300,000	$ -	$ -	$ -	$ -	$ -	$ 3,996,545
8950-8959	Proceeds Fr Sale of Bonds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8980-8999	Contrib to Special Ed. & Other Restr. Fd	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Revenues	**$ 3,471,344**	**$ 1,523,339**	**$ 3,505,400**	**$ 301,300**	**$ 110,000**	**$ 15,500**	**$ 2,614,438**	**$ 40,000**	**$ 1,100,000**	**$ 123,726,633**
	Expenditures										
1000-1999	Certificated Salaries	$ 2,531,107	$ 592,709	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 55,188,961
2000-2999	Classified Salaries	$ 471,494	$ 414,826	$ 1,519,396	$ -	$ -	$ -	$ 207,834	$ -	$ 20,441	$ 17,429,084
3000-3999	Employee Benefits	$ 912,035	$ 416,173	$ 683,130	$ -	$ -	$ -	$ 77,704	$ -	$ 8,288	$ 27,113,013
4000-4999	Books & Supplies	$ 103,906	$ 13,896	$ 1,549,000	$ 31,026	$ -	$ -	$ 4,656	$ 3,056,231	$ -	$ 10,595,933
5000-5999	Contracted Services	$ 93,520	$ 85,735	$ 20,767	$ 125,000	$ -	$ -	$ 430,650	$ 544,645	$ 60,000	$ 10,666,333
6000-6999	Capital Outlay	$ -	$ -	$ -	$ 145,274	$ -	$ -	$ 1,000,000	$ 4,184,907	$ 2,761,670	$ 8,091,851
7100-7299	Other Outgo (including transf ind/direct)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,231,368
7300-7399	Transfers of Indirect/Direct Support Costs	$ 102,830	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7400-7499	Other Outgo (including transf ind/direct)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,038,539
	Total Expenditures	**$ 4,214,892**	**$ 1,523,339**	**$ 3,772,293**	**$ 301,300**	**$ -**	**$ -**	**$ 1,720,844**	**$ 7,785,783**	**$ 2,850,399**	**$ 137,355,082**
7600-7699	Other Sources/Uses	$ -	$ -	$ -	$ -	$ 1,650,000	$ -	$ 1,750,000	$ -	$ -	$ 3,996,545
	Total Fund Expenditures	**$ 4,214,892**	**$ 1,523,339**	**$ 3,772,293**	**$ 301,300**	**$ 1,650,000**	**$ -**	**$ 3,470,844**	**$ 7,785,783**	**$ 2,850,399**	**$ 141,351,627**
	Net Increase/Decrease to Fund Balance	$ (743,548)	$ -	$ (266,893)	$ -	$ (1,540,000)	$ 15,500	$ (856,406)	$ (7,745,783)	$ (1,750,399)	**$ (17,624,994)**
	BEGINNING BALANCE	**$ 1,974,420**	**$ -**	**$ 363,876**	**$ -**	**$ 14,160,784**	**$ 1,685,091**	**$ 6,829,993**	**$ 7,745,783**	**$ 2,752,389**	**$ 46,536,411**
	Net Change	$ (743,548)	$ -	$ (266,893)	$ -	$ (1,540,000)	$ 15,500	$ (856,406)	$ (7,745,783)	$ (1,750,399)	**$ (17,624,994)**
	ENDING BALANCE	**$ 1,230,872**	**$ -**	**$ 96,983**	**$ -**	**$ 12,620,784**	**$ 1,700,591**	**$ 5,973,587**	**$ -**	**$ 1,001,990**	**$ 28,911,417**

Milpitas Unified School District

Adoption Budget Update

updated on 5/18/2017

	Description	Actuals 2015-16	Estimated Actual 2016-17	Projection 2017-18	Projection Y1 2018-19	Projection Y2 2019-20
1	ADA	10,062.81	10,132.99	10,132.99	10,132.99	10,192.99
2	COLA (%)	1.02%	0.00%	1.56%	2.15%	2.35%
3	Supplemental Funding %	48.74%	46.81%	44.93%	41.72%	37.52%
4	LCFF State Funding Factor	52.56%	55.28%	43.97%	39.03%	41.51%
5	Beginning Balance Unrestricted	$5,718,572	$9,105,762	$11,024,074	$6,286,609	$3,960,330
6	Beg. Balance Restricted	$2,216,404	$3,874,315	$0	$0	$0
7	**Total Beginning Balance**	**$7,934,976**	**$12,980,077**	**$11,024,074**	**$6,286,609**	**$3,960,330**
8	LCFF Sources/Excess Property Tax	82,048,736	86,267,670	87,883,957	89,024,837	91,020,075
9	Federal Revenues	3,705,614	3,674,047	3,432,760	3,432,760	3,432,760
10	State Revenues	13,858,909	11,914,952	7,939,129	7,939,129	7,939,129
11	Other Local Revenues	8,889,550	9,566,992	8,689,466	8,689,466	8,689,466
12	**TOTAL REVENUES**	**$108,502,809**	**$111,423,661**	**$107,945,312**	**$109,086,192**	**$111,081,430**
13	Certificated Salaries	49,694,109	51,529,820	52,065,145	53,045,145	54,115,145
14	Classified Salaries	13,110,021	13,996,739	14,795,093	14,997,093	15,197,093
15	Benefits - Statutory	12,831,501	14,502,506	16,153,972	17,969,128	19,647,909
16	Benefits - H & W	7,834,980	8,212,794	8,861,711	9,211,711	9,211,711
17	Books, Supplies, Services, Utilities and Equipment	20,429,454	27,480,027	23,310,311	22,358,043	22,358,044
18	**TOTAL EXPENDITURES**	**$103,900,065**	**$115,721,885**	**$115,186,232**	**$117,581,120**	**$120,529,902**
19	**Excess (Deficiency) of Revenues over Expenditures Before Transfers In/Out**	**$4,602,744**	**($4,298,224)**	**($7,240,920)**	**($8,494,928)**	**($9,448,472)**
20	**Transfers In Other Funds 8910-8929:**					
21	Building	0	1,450,000	1,450,000	1,450,000	1,450,000
22	Special Reserve	1,020,965	1,488,865	1,650,000	5,315,194	8,683,480
23	**Total Transfer From Reserve**	**1,020,965**	**2,938,865**	**3,100,000**	**6,765,194**	**10,133,480**
24	**Transfers Out to Other Funds 7600 - 7699** Building	0	0	0	0	0
25	Adult Ed	(29,000)	(39,000)	(39,000)	(39,000)	(39,000)
26	Child Development Center	(549,609)	(557,644)	(557,545)	(557,545)	(557,545)
27	Special Reserve/ Strategic Fund					
28	**Total Excess include transfers out/over**	**5,045,100**	**(1,956,003)**	**(4,737,465)**	**(2,326,279)**	**88,463**
29	**Ending Balance**	**$12,980,077**	**$11,024,074**	**$6,286,609**	**$3,960,330**	**$4,048,793**
30	Restricted Ending Balance	3,874,315	0	0	0	0
31	Unrestricted Ending Balance	9,105,762	11,024,074	6,286,609	3,960,330	4,048,793
32	**Unrestricted Ending Balance as % of Total Expense**	**8.8%**	**9.5%**	**5.5%**	**3.4%**	**3.4%**
33	**Component of Ending Balance:**	3%	3%	3%	3%	3%
34	3% Amount Required Reserve on Total Expenditures (AB 1200)	3,134,360	3,489,556	3,473,483	3,545,330	3,633,793
35	1% BP 3180.1 Reserve	0	0	0	0	0
36	Other Reserves and C/O	4,704,114	871,535	871,535	415,000	415,000
37	Operational C/O	5,141,603	6,662,983	1,941,591	0	0
38	Amount Needed to Balance the Budget	0	0	0	0	4,447,890

	2015-16	2016-17	2017-18	2018-19	2019-20
Special Reserve/Strategic Fund					
Beginning Fund Balance	7,719,742	9,250,784	9,360,784	9,470,784	4,215,590
Transfer in and Interest Revenue	1,531,042	110,000	110,000	60,000	20,000
Transfers to General Fund/Amount to Balance	-	-	-	(5,315,194)	(8,683,480)
Projected Ending Fund Balance	***9,250,784***	***9,360,784***	***9,470,784***	***4,215,590***	***(4,447,890)***
RDA Settlement Transfer In	***7,159,830***	***6,138,865***	***4,650,000***	***3,000,000***	***3,000,000***
Transfer Out to General Fund	(1,020,965)	(1,488,865)	(1,650,000)	-	-
RDA Settlement Balance	***6,138,865***	***4,650,000***	***3,000,000***	***3,000,000***	***3,000,000***
Transfer In from GF- for Solar Inverter Replac	***150,000***	-	-	-	-
Solar Inverter Replacement Balance	***150,000***	***150,000***	***150,000***	***150,000***	***150,000***
Building Fund					
Beginning Fund Balance	5,361,747	6,682,049	6,829,993	5,973,087	5,631,181
Projected Revenues	4,347,901	2,598,219	2,614,438	2,629,438	2,629,438
Projected Expenditures	(1,277,599)	(700,275)	(1,721,344)	(1,221,344)	(721,344)
Transfer to Deferred Maintenance Fund	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
Transfers to General Fund	(1,450,000)	(1,450,000)	(1,450,000)	(1,450,000)	(1,450,000)
Projected Ending Fund Balance	***6,682,049***	***6,829,993***	***5,973,087***	***5,631,181***	***5,789,275***

FUND 010

GENERAL FUND / UNRESTRICTED

FUND 010 – GENERAL FUND/UNRESTRICTED

General Information

The District's 2017-18 Proposed Budget is based on the Governor's 2017-18 May Revision and the guidance from School Services of California's Financial Projections. It also includes the 2016-17 Estimated Ending Fund Balance.

Revenue

The main source of the District's revenue is the Local Control Funding Formula (LCFF), which was signed into law on July 1, 2013. The factors affecting the LCFF calculation are the percentage of the gap funding, the average daily attendance (ADA), and the percentage of unduplicated pupil count of English Learners, Low Income, and Foster Youth. The LCFF also eliminated most of the state categorical programs and placed them in the base for the LCFF calculation. The categorical programs that are not folded into the base are Home-to-School Transportation, Special Education Pupil Transportation and the Targeted Instructional Improvement Block Grant. The projected LCFF gap funding is 43.97% for 2017-18; this is lower than 55.28% in 2016-17. The projected ADA for 2017-18 is 10,132.99, equals to the 2016-17 Attendance Period Two Reporting (P2). The unduplicated pupil count for 2017-18 is projected to be 44.93%.

Salaries

Salaries reflect employee step and column changes, plus other staffing changes to date, such as retirement, resignation, and elimination. However, salary improvement is not included.

Benefits

Changes for fringe benefits have been included in the 2017-18 budget. This includes benefit changes due to any salary adjustments or staff changes. The statutory benefit rates have been updated based on current available information.

Other Expenditures

All known changes to date are included in the 2017-18 expenditures projection. The carry-over from 2016-17 is not included. The estimated actuals for fiscal year 2016-17 are based on April 2017 financial reports.

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2017-18 BUDGET
GENERAL FUND UNRESTRICTED BY OBJECTS

		Actual 2014-15	Actual 2015-16	Estimated Actual 2016-17	Proposed 2017-18	Proposed Vs Estimated Actual
8 -	**Revenue**					
8011	REVENUE LIMIT STATE AIDE-CY	20,883,508	25,754,168	18,707,801	20,490,953	1,783,152
8012	EDUCATION PROTECTION ACCT	4,295,445	2,012,562	2,026,598	2,026,598	-
8019	REVENUE LIMIT STATE AIDE-PR YR	-	(1,204,443)	5,777	-	(5,777)
8021	HOMEOWNERS EXEMPTION	311,390	301,404	290,713	290,713	-
8041	SECURED ROLL TAXES	32,198,096	34,192,915	36,136,434	36,136,434	-
8042	UNSECURED ROLL TAXES	3,937,368	4,158,223	3,979,289	3,979,289	-
8044	SUPPLEMENTAL TAXES	2,533,671	2,600,090	2,860,000	2,860,000	-
8045	EDUC REV AUGM FD ERAF	(2,259,639)	(1,290,160)	2,898,940	2,898,940	-
8047	COMM REDEVELOPTMT FUND	12,467,121	15,155,018	18,917,727	18,917,727	-
8091	REVENUE LIMIT TRANSFER	(535,864)	(55,689)	(2,614)	-	2,614
8096	TRNSFRS TO CHARTER IN LIEU TAX	(211,889)	-	-	-	-
8290	ALL OTHER FEDERAL REVENUE	9,250	-	5,434	5,434	-
8550	MANDATED COST REIMBURSEMT	1,124,522	6,447,607	2,807,804	379,660	(2,428,144)
8560	STATE LOTTERY REVENUE	1,787,543	1,690,527	1,834,926	1,721,725	(113,201)
8590	ALL OTHER STATE REVENUE	206,869	3,118,473	3,118,473	3,118,473	-
8650	LEASES AND RENTALS	174,105	175,303	175,000	152,000	(23,000)
8621	PARCEL TAXES	1,450,972	1,477,997	1,500,872	1,500,872	-
8660	INTEREST	70,447	92,398	98,000	98,000	-
8689	ALL OTHER FEES AND CONTRCT	292,906	367,680	317,500	317,500	-
8699	ALL OTHER LOCAL REVENUE	1,290,494	1,340,830	1,303,569	1,305,000	1,431
8919	OTHER AUTH INTERFUND TRF IN	2,853,906	1,020,965	2,938,865	3,100,000	161,135
8971	PROCEEDS FR CERT OF PARTIC	15,515,400	-	-	-	-
8980	CONTRIB FR UNRESTRD RESOURCES	(781,510)	(1,390,114)	(1,390,114)	(1,390,114)	-
8982	G/F CONTRIBUTION TO SP ED	(6,252,777)	(7,030,497)	(8,453,591)	(10,459,444)	(2,005,853)
8985	G/F CONTRIBUTION TO RTNE MAINT	(2,339,872)	(2,773,713)	(3,261,899)	(3,285,931)	(24,032)
8989	OTHER GENERAL FD CONTRIBUTIONS	-	-	(98,388)	-	98,388
8 -	**Revenue - Income**	**89,021,463**	**86,161,544**	**86,717,116**	**84,163,829**	**(2,553,287)**

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2017-18 BUDGET
GENERAL FUND UNRESTRICTED BY OBJECTS

		Actual 2014-15	Actual 2015-16	Estimated Actual 2016-17	Proposed 2017-18	Proposed Vs Estimated Actual
1 -	**Certificated Salaries**					
1110	REG CLASSROOM TEACHERS	31,007,022	32,870,746	33,877,084	34,033,718	156,634
1112	MUSIC TEACHERS	401,637	416,219	526,783	535,412	8,629
1113	ISP TEACHERS	189,236	198,575	102,586	102,377	(209)
1114	SCIENCE TEACHER	699,413	823,403	782,031	851,907	69,876
1118	OTHER CERTIFICATED STIPENDS	366,785	384,960	401,821	422,948	21,127
1119	OTHER CE STIPENDS-NON CONTRCTD	88,078	255,043	319,876	93,560	(226,316)
1120	SUMMER SCHOOL TEACHERS	173,979	197,738	230,000	198,000	(32,000)
1150	SUBSTITUTE - ILLNESS	319,499	366,920	379,940	550,000	170,060
1151	SUBSTITUTE - NON ILLNESS	252,308	375,594	415,380	461,520	46,140
1191	OTHER TEACHERS-EXTENDED DUTY	159,125	173,358	180,800	229,742	48,942
1192	TEACHERS-INSTR NON REGULAR	44,788	11,130	20,000	40,000	20,000
1193	ATHLETIC COACHES-CERTIFICATED	166,406	184,308	216,934	214,080	(2,854)
1205	CERT SUPPORT - LIBRARIAN	91,171	94,818	100,124	99,677	(447)
1210	COUNSELORS-CERTIFICATED	599,213	656,210	694,509	705,886	11,377
1230	PSYCHOLOGIST-CERTIFICATED	122,613	227,542	124,844	154,987	30,143
1234	PSYCHOLOGIST-SIGNING BONUS	800	1,200	400	400	-
1272	NURSES	144,746	149,236	154,963	156,248	1,285
1274	NURSES-SIGNING BONUS	2,000	2,000	1,000	-	(1,000)
1305	PRINCIPALS	1,873,601	1,917,250	1,965,602	2,016,474	50,872
1306	VICE PRINCIPALS	1,566,142	1,717,562	2,010,613	2,085,608	74,995
1307	PRINCIPAL-SUMMER SCHOOL	10,583	10,000	10,500	19,000	8,500
1310	DIRECTORS-CERTIFICATED	518,379	537,456	599,202	615,142	15,940
1330	COORDINATORS-CERTIFICATED	148,507	152,540	158,514	157,994	(520)
1360	SUPERINTENDENT	242,318	242,336	219,829	219,829	-
1390	ASSISTANT SUPERINTENDENT	342,139	387,854	234,513	342,249	107,736
1391	OTHER CERT. ADMINISTRATION	-	-	3,296	-	(3,296)
1952	OTHER CE TCHR SPEC ASSIGNMENT	589,026	530,157	902,159	944,850	42,691
1953	OTHER CE-TCHR NON-INSTR	17,186	19,971	13,984	9,000	(4,984)
1 -	**Certificated Salaries - Expense**	**40,136,700**	**42,904,125**	**44,647,287**	**45,260,608**	**613,321**

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2017-18 BUDGET
GENERAL FUND UNRESTRICTED BY OBJECTS

		Actual 2014-15	Actual 2015-16	Estimated Actual 2016-17	Proposed 2017-18	Proposed Vs Estimated Actual
2 -	**Classified Salaries**					
2110	CLASSIFIED INSTRUCTIONAL AIDES	412,562	599,858	565,089	556,365	(8,724)
2111	INSTRUCTIONAL AIDES-PE	129,412	141,423	156,509	161,026	4,517
2182	INST ASSIST-EXTRA HELP	107,909	44,963	41,044	24,104	(16,940)
2193	INST ASSIST-WALK ON COACHES	136,054	139,339	108,290	99,396	(8,894)
2194	CLASS INST ASSIST-SUB OTHER	13,624	22,335	10,110	10,000	(110)
2212	HEALTH CLERK	150,471	163,839	195,520	203,014	7,494
2213	HEALTH CLERK SUB	4,320	1,053	4,000	2,000	(2,000)
2220	REG PERS - MAINT & OPER	2,044,726	2,075,728	2,126,991	2,430,929	303,938
2227	MAINTENANCE & OPER OVERTIME	132,257	144,205	145,030	155,000	9,970
2281	CLASS SUPP M.O.T.F. EXTRA HELP	207	1,194	9,000	9,000	-
2294	CLASS SUPP M.O.T.F. SUBS OTHER	151,761	195,910	138,250	150,800	12,550
2320	ADMIN ASSIST - CLASSIFIED	170,468	184,325	168,184	229,846	61,662
2335	COORDINATOR	-	28,471	-	-	-
2340	ASSIST SUPERINTDNT-CLASSFD	126,054	136,175	151,372	145,734	(5,638)
2360	DIRECTORS-CLASSIFIED	186,422	101,319	230,664	232,064	1,400
2370	SUPERVISORS-CLASSIFIED	81,946	98,881	263,926	308,466	44,540
2371	CONTRACT/PURCHASING SPECIALIST	80,622	87,996	95,068	97,951	2,883
2385	CLASS SUPRVSR-MANAGER	244,734	395,239	269,827	269,316	(511)
2396	GOVERNING BOARD MEMBERS	14,868	15,120	19,812	24,000	4,188
2410	REG PERSONNEL-CLERICAL	2,856,064	3,132,355	3,288,475	3,483,501	195,026
2480	OT-CLERICAL AND OFFICE SALARIE	6,638	9,011	5,620	-	(5,620)
2481	CLASS CLER OFFICE SAL EX HELP	34,864	47,230	55,192	52,096	(3,096)
2482	CLASS CLER OFFICE SAL OTHER	53,095	20,923	21,755	20,255	(1,500)
2491	CLASS CLER OFFICE SAL SUBS VAC	31,109	55,678	113,100	113,100	-
2915	SERV. CONTRACT- OTH CLASSIFIED	138,226	113,607	149,941	148,979	(962)
2923	STUDENTS - HOURLY - GENERAL FD	2,215	3,357	2,300	2,500	200
2981	OTHER CLASSIFIED- OVERTIME	-	843	1,338	1,000	(338)
2982	OTHER CLASSIFIED	264,719	301,639	285,457	279,671	(5,786)
2983	OTHER CLASS-WALK ON COACHES	-	3,250	-	-	-
2 -	**Classified Salaries - Expense**	**7,575,345**	**8,265,264**	**8,621,864**	**9,210,113**	**588,249**

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2017-18 BUDGET
GENERAL FUND UNRESTRICTED BY OBJECTS

		Actual 2014-15	Actual 2015-16	Estimated Actual 2016-17	Proposed 2017-18	Proposed Vs Estimated Actual
3 -	**Benefits**					
3101	STRS - CERTIFICATED	3,701,663	7,586,228	8,605,207	9,535,412	930,205
3102	STRS - CLASSIFIED	7,230	16,633	19,282	19,282	-
3201	PERS - CERTIFICATED	17,995	15,793	37,273	37,273	-
3202	PERS - CLASSIFIED	760,659	834,038	1,075,065	1,267,390	192,325
3311	OASDI-CERTIFICATED	11,313	10,811	18,381	18,381	-
3312	OASDI-CLASSIFIED	399,764	437,828	472,293	515,201	42,908
3321	MEDICARE-CERTIFICATED	543,876	585,843	624,228	658,803	34,575
3322	MEDICARE-CLASSIFIED	106,705	117,166	126,042	134,213	8,171
3331	ALTERNATIVE RETRMT-CERTIFD	3,450	4,401	8,566	8,566	-
3332	ALTERNATIVE RETRMT-CLASSFD	24,853	29,439	25,882	25,882	-
3401	HEALTH & WELFARE-CERTFD	4,345,122	4,531,130	4,689,498	4,856,252	166,754
3402	HEALTH & WELFARE-CLASSFIED	1,193,483	1,411,269	1,303,423	1,461,426	158,003
3501	STATE UNEMPLOYMNT-CERTIFD	19,364	20,727	21,966	22,729	763
3502	STATE UNEMPLOYMNT-CLASSFD	3,685	4,037	4,295	4,614	319
3601	WORKERS COMP-CERTIFICATED	1,386,659	946,777	870,656	951,997	81,341
3602	WORKERS COMP-CLASSIFIED	300,577	146,538	170,859	192,233	21,374
3701	RETIREE BENEFITS-CERTIFICATD	224,776	222,919	180,157	269,430	89,273
3702	RETIREE BENEFITS-CLASSIFIED	199,916	167,586	198,611	169,691	(28,920)
3901	OTHER BENEFITS-CERTIFICATED	16,129	12,395	12,739	12,744	5
3902	OTHER BENEFITS-CLASSIFED	4,779	3,319	3,700	3,709	9
3940	VISION - EMPLOYEES' SHARE	-	(42)	-	-	-
3941	DENTAL- EMPLOYEES' SHARE	-	(63)	-	-	-
3942	MEDICAL - EMPLOYEES' SHARE	-	(610)	-	-	-
3 -	**Benefits - Expense**	**13,271,998**	**17,104,161**	**18,468,123**	**20,165,228**	**1,697,105**

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2017-18 BUDGET
GENERAL FUND UNRESTRICTED BY OBJECTS

		Actual 2014-15	Actual 2015-16	Estimated Actual 2016-17	Proposed 2017-18	Proposed Vs Estimated Actual
4 -	**Supplies**					
4110	BASIC TEXTBOOKS	(5,513)	(8,938)	18,500	(1,000)	(19,500)
4210	BOOKS AND REFERENCE MATERIALS	19,731	23,309	70,610	39,600	(31,010)
4303	STORES - MAT'L & SUPPLIES	250,037	289,883	350,357	383,437	33,080
4306	MATERIALS/SUPP - OUTSIDE FOOD	52,009	58,973	56,490	31,100	(25,390)
4310	CLASSROOM/OFFICE SUPPLIES	1,376,657	1,589,853	3,138,410	1,920,964	(1,217,446)
4315	MEDICAL/HEALTH SUPPLIES	-	-	1,300	1,000	(300)
4318	SUPPLIES - FUEL & OIL	55,541	45,633	75,000	75,000	-
4320	SUBSCRIPTIONS	66,110	42,860	139,734	169,560	29,826
4322	COMPUTER SOFTWARE	29,732	33,714	103,280	71,854	(31,426)
4331	MATERIALS & SUPPLIES-CUSTODIAL	-	206	2,500	2,500	-
4390	SUPPLIES RESERVE	-	-	-	608,060	608,060
4400	NONCAPITALIZED EQUIPMENT	152,204	370,052	248,583	309,555	60,972
4 -	**Supplies - Expense**	**1,996,506**	**2,445,546**	**4,204,764**	**3,611,630**	**(593,134)**
5 -	**Services**					
5203	CONFERENCE/TRAIN/WKSHP/MEETING	142,999	190,310	214,043	134,570	(79,473)
5299	MILEAGE REIMBURSEMENT	6,818	6,728	6,425	7,053	628
5310	DUES AND MEMBERSHIPS	67,671	40,670	54,980	31,333	(23,647)
5450	PROPERTY/LIABILITY PREMIUM	402,387	357,167	399,520	486,683	87,163
5451	PROPERTY LIABILITY DEDUCTIBLE	10,750	-	-	-	-
5455	CLAIMS	1,376	50	1,600	1,600	-
5501	GAS-HEATING	122,325	152,586	225,000	250,000	25,000
5502	ELECTRICITY	912,339	638,134	360,000	450,000	90,000
5503	WASTE DISPOSAL	157,037	168,181	223,000	250,000	27,000
5505	LAUNDRY	3,725	4,361	5,500	5,200	(300)
5506	WATER	383,283	289,871	480,000	530,000	50,000
5508	HOUSEKEEPING - PEST CONTROL	17,385	15,670	25,800	26,000	200
5509	HOUSEKEEPING-WASTE DISPOSAL	-	524	550	550	-
5610	EQUIPT MAINT AGREEMENT	120,664	134,110	125,105	144,069	18,964
5613	RENTALS - GENERAL	11,654	7,479	4,850	12,450	7,600
5617	REPAIRS - GENERAL	64,283	59,286	69,020	68,920	(100)
5620	RENTALS, LEASES, & REPAIRS	106,684	110,197	144,700	147,200	2,500

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2017-18 BUDGET
GENERAL FUND UNRESTRICTED BY OBJECTS

		Actual 2014-15	Actual 2015-16	Estimated Actual 2016-17	Proposed 2017-18	Proposed Vs Estimated Actual
5710	INTERPROGRAM-COPY CTR	(4,374)	(821)	(3,142)	(2,690)	452
5711	INTERPROGRAM-POSTAGE	(1,820)	(1,451)	(1,852)	(1,852)	-
5750	INTERFUND-COPY CTR	(563)	(372)	(950)	(900)	50
5751	INTERFUND-POSTAGE	(8,089)	(11,225)	(9,498)	(5,000)	4,498
5752	INTERFUND-BUS TRIPS	-	-	(1,250)	-	1,250
5758	INTERFUND-FOOD SERVICE	19,814	21,056	26,529	9,171	(17,358)
5804	OTHER PERSONNEL SERVICES	238	-	7,100	7,100	-
5805	AUDITING	40,917	33,533	37,500	37,500	-
5806	ELECTION COSTS	36,704	-	100	250	150
5807	BUS/FIELD TRIP(OUTSIDE VENDOR)	365,524	363,697	449,190	354,700	(94,490)
5808	LEGAL SERVICES	108,425	144,111	220,039	232,000	11,961
5809	OTHER PROFESSIONAL SERV	1,654,185	1,861,709	2,481,427	2,006,534	(474,893)
5810	ADVERTISING-LEGAL	509	516	1,000	1,400	400
5811	FEES	18,826	20,449	1,094	1,100	6
5838	FINGERPRINTING	7,612	8,297	10,850	10,000	(850)
5843	LEGAL EXPENSE	-	20,799	6,300	1,300	(5,000)
5846	LICENSING AGREEMENTS	79,695	37,045	49,025	50,500	1,475
5890	MISCELLANEOUS EXPENSES	110,785	86,447	97,331	96,331	(1,000)
5910	POSTAGE/UPS/FEDERAL EXPRESS	48,845	69,429	77,850	76,950	(900)
5930	TELEPHONE	19,773	90,994	101,700	101,700	-
5931	CELL PHONE/COMM DEVICE SERVICE	18,118	54,817	57,040	58,200	1,160
5 -	**Services - Expense**	**5,046,504**	**4,974,355**	**5,947,476**	**5,579,922**	**(367,554)**
6 -	**Capital**					
6290	INSPECTION	-	5,730	-	-	-
6490	EQUIPMENT - CAPITALIZED	15,515,400	11,559	6,254	-	(6,254)
6590	EQUIPMENT REPLACEMENT	-	12,000	-	-	-
6 -	**Capital - Expense**	**15,515,400**	**29,289**	**6,254**	**-**	**(6,254)**

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2017-18 BUDGET
GENERAL FUND UNRESTRICTED BY OBJECTS

		Actual 2014-15	Actual 2015-16	Estimated Actual 2016-17	Proposed 2017-18	Proposed Vs Estimated Actual
7 -	Other Outgo					
7130	STATE SPECIAL SCHOOLS	8,281	7,639	9,717	9,717	-
7142	OTHR TUITN EXS COST TO C O E	34,910	34,910	17,535	17,715	180
7223	TRFR OF APPORTN TO JPA	3,885,402	3,881,520	3,632,216	3,645,502	13,286
7281	ALL OTHER TRFR TO DISTRICT	66,109	62,912	77,475	77,475	-
7283	ALL OTHER TRFR TO JPA	224,485	374,792	385,927	395,281	9,354
7310	INDIRECT COST-INTERPROGRAM	(647,319)	(614,927)	(763,152)	(604,151)	159,001
7350	INDIRECT COST INTER FUND	(116,908)	(189,482)	(107,189)	(102,830)	4,359
7438	DEBT SERVICE-INTEREST	232,096	425,805	408,651	390,337	(18,314)
7439	DEBT SERVICE-PRINCIPAL	240,922	543,040	592,005	648,202	56,197
7619	OTHER AUTH INTERFUND TRFR	499,964	578,609	596,644	596,545	(99)
7 -	**Other Outgo - Expense**	**4,427,943**	**5,104,819**	**4,849,829**	**5,073,793**	**223,964**
	Total Income	**89,021,463**	**86,161,544**	**86,717,116**	**84,163,829**	**(2,553,287)**
	Total Expense	**87,970,396**	**80,827,560**	**86,745,597**	**88,901,294**	**2,155,697**

FUND 060

GENERAL FUND / RESTRICTED

FUND 060 – GENERAL FUND/RESTRICTED

General Information

Restricted funds are entitlements and grants given by the Federal, State, and Local government, agencies, and companies. These funds can only be used for specified purposes.

Revenues

The Cost-of-Living Adjustment (COLA) is estimated at 1.56% for 2017-18. The State, Federal and Local revenue are projected to be $2,396,573 less than the 2016-17, which include:

- $920,140 - Prior year carryover
- $529,098 - One time adjusted funds from Title III, Prop 20 Lottery, College Readiness Block Grant and Partnership Academies
- $598,768 - Less remaining allocation balance from Prop. 39 Clean Energy Act and Educator Effectiveness
- $186,022 - Reduction of Title I and Title II Entitlement
- $162,545 - One time Silicon School Fund Grant, less remaining allocation balance from Metro Ed. SVC Pathway and SVC Engineering

Expenditures

The total expenditure budgets are balanced with the revenue budgets. The District will continue to contribute to the Routine Restricted Maintenance program. Carryover will be added after the books are closed.

Indirect Costs

Indirect Cost rates are determined by a state formula using District administration costs and the amounts not identifiable to specific operational programs. The District may charge Indirect Cost rates if not prohibited by program regulations. The maximum rate also varies by programs based upon regulations. The budget at this time includes inter-program/fund transfers for indirect support costs of restricted programs. The indirect cost rate is budget at 2.84%.

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2017-18 BUDGET
GENERAL FUND - RESTRICTED CATEGORICAL BY OBJECTS

		Actual 2014-15	Actual 2015-16	Estimated Actual 2016-17	Proposed 2017-18	Proposed Vs Estimated Actual
8 -	**Revenue**					
8290	ALL OTHER FEDERAL REVENUE	1,885,694	1,864,881	1,755,306	1,463,871	(291,435)
8560	STATE LOTTERY REVENUE	507,112	517,573	674,085	538,020	(136,065)
8590	ALL OTHER STATE REVENUE	718,476	1,491,101	2,847,188	1,546,013	(1,301,175)
8677	INTERAGNCY SERV BET LEAS	307,646	26,153	163,529	143,398	(20,131)
8699	ALL OTHER LOCAL REVENUE	172,400	523,609	675,927	102,516	(573,411)
8980	CONTRIB FR UNRESTRD RESOURC	-	-	98,388	-	(98,388)
8985	G/F CONTRIBUTION TO RTNE MAINT	2,339,872	2,773,713	3,261,899	3,285,931	24,032
8 -	**Revenue - Income**	**5,931,201**	**7,197,029**	**9,476,322**	**7,079,749**	**(2,396,573)**
1 -	**Certificated Salaries**					
1110	REG CLASSROOM TEACHERS	122,562	189,718	155,619	145,755	(9,864)
1118	OTHER CERTIFICATED STIPENDS	-	-	1,000	-	(1,000)
1119	OTHER CE STIPENDS-NON CONTRCTD	313,009	209,043	162,900	61,660	(101,240)
1130	TEACHERS - SPECIAL ED.	3,977	2,909	10,729	6,974	(3,755)
1151	SUBSTITUTE - NON ILLNESS	134,066	87,526	49,225	23,700	(25,525)
1190	OTHER TEACHERS	834	-	-	-	-
1191	OTHER TEACHERS-EXTENDED DUTY	45,183	54,886	44,765	1,000	(43,765)
1192	TEACHERS-INSTR NON REGULAR	41,453	26,311	1,000	23,921	22,921
1306	VICE PRINCIPALS			24,088	24,079	(9)
1310	DIRECTORS-CERTIFICATED	76,989	83,786	85,178	101,331	16,153
1330	COORDINATORS-CERTIFICATED	120,953	118,828	127,551	65,803	(61,748)
1390	ASSISTANT SUPERINTENDENT	17,166	-	-	-	-
1952	OTHER CE TCHR SPEC ASSIGNMENT	165,401	273,592	301,779	92,188	(209,591)
1953	OTHER CE-TCHR NON-INSTR	1,960	675	5,768		(5,768)
1 -	**Certificated Salaries - Expense**	**1,043,553**	**1,047,273**	**969,602**	**546,411**	**(423,191)**

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2017-18 BUDGET
GENERAL FUND - RESTRICTED CATEGORICAL BY OBJECTS

		Actual 2014-15	Actual 2015-16	Estimated Actual 2016-17	Proposed 2017-18	Proposed Vs Estimated Actual
2 -	**Classified Salaries**					
2110	CLASSIFIED INSTRUCTIONAL AIDES	135,593	179,708	199,193	198,405	(788)
2182	INST ASSIST-EXTRA HELP	8,661	2,300	3,165	4,529	1,364
2183	INST ASSIST-EXT YR	14,696	-	-	-	-
2193	INST ASSIST-WALK ON COACHES	250	-	-	-	-
2194	CLASS INST ASSIST-SUB OTHER	46	-	48	-	(48)
2220	REG PERS - MAINT & OPER	576,719	749,027	905,378	948,138	42,760
2227	MAINTENANCE & OPER OVERTIME	12,650	-	1,515	1,000	(515)
2240	CLASSIFIED SUPPORT-OT	132	-	-	-	-
2281	CLASS SUPP M.O.T.F. EXTRA HELP	270	393	720	-	(720)
2294	CLASS SUPP M.O.T.F. SUBS OTHER	-	6,128	3,090	-	(3,090)
2335	COORDINATOR	44,141	10,859	-	-	-
2340	ASSIST SUPERINTDNT-CLASSFD	42,018	45,392	50,400	48,578	(1,822)
2360	DIRECTORS-CLASSIFIED	65,895	70,998	72,596	73,520	924
2370	SUPERVISORS-CLASSIFIED	262,533	275,757	287,898	289,024	1,126
2385	CLASS SUPRVSR-MANAGER	106,400	115,846	124,779	123,546	(1,233)
2410	REG PERSONNEL-CLERICAL	256,365	294,223	319,681	264,263	(55,418)
2481	CLASS CLER OFFICE SAL EX HE	-	2,640	200	-	(200)
2482	CLASS CLER OFFICE SAL OTHER	-	1,500	-	-	-
2915	SERV. CONTRACT- OTH CLASSIFIED	136,947	139,165	113,955	146,548	32,593
2982	OTHER CLASSIFIED	11,969	2,688	-	-	-
2 -	**Classified Salaries - Expense**	**1,675,283**	**1,896,624**	**2,082,618**	**2,097,551**	**14,933**

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2017-18 BUDGET
GENERAL FUND - RESTRICTED CATEGORICAL BY OBJECTS

		Actual 2014-15	Actual 2015-16	Estimated Actual 2016-17	Proposed 2017-18	Proposed Vs Estimated Actual
3 -	**Benefits**					
3101	STRS - CERTIFICATED	84,279	107,777	107,108	76,166	(30,942)
3201	PERS - CERTIFICATED	1,252	515	63	19	(44)
3202	PERS - CLASSIFIED	186,184	220,850	287,297	322,833	35,536
3311	OASDI-CERTIFICATED	842	833	27	1	(26)
3312	OASDI-CLASSIFIED	97,072	112,731	127,273	126,726	(547)
3321	MEDICARE-CERTIFICATED	14,839	14,729	12,405	8,231	(4,174)
3322	MEDICARE-CLASSIFIED	23,741	26,976	30,691	30,155	(536)
3331	ALTERNATIVE RETRMT-CERTIFD	789	220	109	-	(109)
3332	ALTERNATIVE RETRMT-CLASSFD	1,995	790	856	-	(856)
3401	HEALTH & WELFARE-CERTFD	49,696	66,795	75,344	49,213	(26,131)
3402	HEALTH & WELFARE-CLASSFIED	228,428	274,216	309,831	335,189	25,358
3501	STATE UNEMPLOYMNT-CERTIFD	514	509	429	281	(148)
3502	STATE UNEMPLOYMNT-CLASSFD	819	938	1,043	1,024	(19)
3601	WORKERS COMP-CERTIFICATED	29,737	30,028	17,183	11,513	(5,670)
3602	WORKERS COMP-CLASSIFIED	47,557	55,332	42,388	43,755	1,367
3901	OTHER BENEFITS-CERTIFICATED	196	187	163	34	(129)
3902	OTHER BENEFITS-CLASSIFED	945	752	825	8	(817)
3 -	**Benefits - Expense**	**768,888**	**914,180**	**1,013,035**	**1,005,148**	**(7,887)**

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2017-18 BUDGET
GENERAL FUND - RESTRICTED CATEGORICAL BY OBJECTS

		Actual 2014-15	Actual 2015-16	Estimated Actual 2016-17	Proposed 2017-18	Proposed Vs Estimated Actual
4 -	**Supplies**					
4110	BASIC TEXTBOOKS	520,392	180,817	600,000	443,000	(157,000)
4210	BOOKS AND REFERENCE MATERIALS	271,879	342,963	860,906	56,958	(803,948)
4303	STORES - MAT'L & SUPPLIES	11,127	9,609	14,500	11,500	(3,000)
4306	MATERIALS/SUPP - OUTSIDE FOOD	1,888	1,940	1,000	1,000	-
4310	CLASSROOM/OFFICE SUPPLIES	508,533	592,880	2,959,205	1,392,352	(1,566,853)
4320	SUBSCRIPTIONS	27,538	19,287	46,832	41,375	(5,457)
4322	COMPUTER SOFTWARE	46,963	37,394	17,044	11,500	(5,544)
4390	SUPPLIES RESERVE	-	-	134,775	-	(134,775)
4400	NONCAPITALIZED EQUIPMENT	294,318	232,713	185,941	80,500	(105,441)
4 -	**Supplies - Expense**	**1,682,638**	**1,417,603**	**4,820,203**	**2,038,185**	**(2,782,018)**
5 -	**Services**					
5203	CONFERENCE/TRAIN/WKSHP/MEETING	80,567	54,768	76,418	126,443	50,025
5299	MILEAGE REIMBURSEMENT	2,171	2,421	3,866	5,800	1,934
5310	DUES AND MEMBERSHIPS	35,130	10,865	23,325	15,000	(8,325)
5450	PROPERTY/LIABILITY PREMIUM	9,465	29,790	-	-	-
5505	LAUNDRY	612	798	1,500	1,500	-
5508	HOUSEKEEPING - PEST CONTROL	17	17	400	400	-
5610	EQUIPT MAINT AGREEMENT	285,005	713,028	420,757	393,501	(27,256)
5613	RENTALS - GENERAL	-	-	500	500	-
5617	REPAIRS - GENERAL	43,199	38,300	49,950	52,000	2,050
5710	INTERPROGRAM-COPY CTR	27	706	2,842	2,390	(452)

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2017-18 BUDGET
GENERAL FUND - RESTRICTED CATEGORICAL BY OBJECTS

		Actual 2014-15	Actual 2015-16	Estimated Actual 2016-17	Proposed 2017-18	Proposed Vs Estimated Actual
5711	INTERPROGRAM-POSTAGE	367	283	652	652	-
5752	INTERFUND-BUS TRIPS	-	-	1,250	-	(1,250)
5758	INTERFUND-FOOD SERVICE	1,566	453	600	500	(100)
5807	BUS/FIELD TRIP(OUTSIDE VENDOR)	28,007	17,142	38,006	24,006	(14,000)
5809	OTHER PROFESSIONAL SERV	824,502	760,468	530,507	513,249	(17,258)
5810	ADVERTISING-LEGAL	-	-	2,000	2,000	-
5846	LICENSING AGREEMENTS	62,949	32,956	101,327	78,293	(23,034)
5910	POSTAGE/UPS/FEDERAL EXPRESS	82	62	200	400	200
5 -	**Services - Expense**	**1,373,667**	**1,662,058**	**1,254,100**	**1,216,634**	**(37,466)**
6 -	**Capital**					
6271	BUILDING IMPROVEMENT	339,687	630,527	-	-	-
6272	CONSTRUCTION MANAGEMENT FEE	-	93,761	-	-	-
6590	EQUIPMENT REPLACEMENT	-	-	6,660	-	(6,660)
6 -	**Capital - Expense**	**339,687**	**724,288**	**6,660**	**-**	**(6,660)**
7 -	**Other Outgo**					
7310	INDIRECT COST-INTERPROGRAM	185,665	198,238	335,268	175,820	(159,448)
7 -	**Other Outgo - Expense**	**185,665**	**198,238**	**335,268**	**175,820**	**(159,448)**
	Total Income	**5,931,201**	**7,197,029**	**9,476,322**	**7,079,749**	**(2,396,573)**
	Total Expense	**7,069,382**	**7,860,266**	**10,481,486**	**7,079,749**	**(3,401,737)**

FUND 080

GENERAL FUND / RESTRICTED / SPECIAL EDUCATION

FUND 080 – GENERAL FUND/RESTRICTED
SPECIAL EDUCATION

General Information

The District is part of South East Consortium Special Education Local Plan Areas (SELPA). Under AB 602, the SELPA acts as an agent for the districts and distributes funds based on districts' total Average Daily Attendance (ADA).

Revenue

The Cost-of-Living Adjustment (COLA) is estimated at 1.56% for 2017-18. The estimated Federal revenues are at $1,963,455, which is a slight increase to the current year funding level. State apportionment decreased by $262,415 in the 2017-18 year. Total revenue without General Fund contribution is estimated at $9,342,290.

Expenditures

The total expenditures for 2017-18 are projected at $19,801,734. The General Fund contribution increased about $2,005,853 compared to current year. 19% of the projected increase is attributed to the large number of students requiring Special Day Class (SDC) placements. Following are some highlights about the program cost increase:

- The eligible preschool population has increased by 15%. Currently, we operate two session classes, which serve approximately 22 students each. With only 10 students transitioning to kindergarten, there is no room for additional referrals. We need to add another class. Preschool referrals begin at age 3 and occur throughout the year. For one additional class, one teacher and two paraprofessionals are required to serve the students.

- We operate one SDC for students with mild/moderate impairments, at the K-2 level. In 2017-18, this class could potentially house 26 students. Best practices indicate that SDCs at this grade level should operate at 8 to 10 students. The department proposes opening two additional classes, with two teachers and two paraprofessionals.

- The impact of not opening these classes could displace approximately 37 students. MUSD would need to look outside the District for placement at Non-Public Schools (NPS) and the County Office of Education (COE) with a significant increase in costs.

• Students needing special day classes often need related services. Due to the opening of three additional special day classes, and the increase in preschool students, we will require an increase of one speech and language therapist. In all likelihood, this will be a contracted staff member.

Here is a recap of the total increase:

- $391,000 for additional staffing cost associated with the program needs
- $468,000 increase in cost of statutory and medical benefits
- $495,000 increase in NPS and COE program costs
- $274,000 increase in employee salary step, longevity contractual changes and fill in position vacancies
- $372,000 decrease in total revenue projection

The following is a history of the contributions to the Special Education programs from the General Fund and cost per ADA for the major programs operated by the County office and other agencies.

Contribution to Special Education from GF	Amount	% Change
Projected 17/18	$ 10,459,444	23.73%
Estimated 16/17	8,453,591	20.24%
Actual 15/16	7,030,497	12.44%
Actual 14/15	6,252,777	9.36%
Actual 13/14	5,717,504	10.03%
Actual 12/13	5,196,385	14.51%
Actual 11/12	4,537,748	8.90%
Actual 10/11	4,167,064	18.07%

Category	Actual 2015-16	Estimated 2016-17	Projected 2017-18
Non-Public Schools and Agency	$ 687,436	$ 974,436	$ 1,047,046
ADA	7.81	7.49	8.00
Average Spending/ADA	$ 88,020	$ 130,098	$ 130,881
County Programs	$ 2,443,857	$ 2,620,773	$ 3,011,445
ADA	51.44	49.48	49.00
Average Spending/ADA	$ 47,509	$ 52,966.31	$ 61,458.06

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2017-18 BUDGET
GENERAL FUND - RESTRICTED SPECIAL EDUCATION BY OBJECTS

		Actual 2014-15	Actual 2015-16	Estimated Actual 2016-17	Proposed 2017-18	Proposed Vs Estimated Actual
8 -	**Revenue**					
8097	PROPERTY TAXES TRANSFER	133,732	424,648	447,005	283,303	(163,702)
8181	SPECIAL ED ENTLMT PER UDC	1,593,799	1,619,809	1,658,190	1,697,729	39,539
8182	SPEC ED DISCRETIONARY GRNT	198,171	220,924	255,117	265,726	10,609
8590	ALL OTHER STATE REVENUE	599,100	593,629	632,476	635,238	2,762
8660	INTEREST	3,012	11,373	10,000	10,000	-
8699	ALL OTHER LOCAL REVENUE	3,000	3,000	3,000	3,000	-
8791	TFR OF APPTN FROM DISTRICT	5,226,369	4,871,207	5,319,595	5,057,180	(262,415)
8980	CONTRIB FR UNRESTRD RESOURCES	1,390,114	1,390,114	1,390,114	1,390,114	-
8982	G/F CONTRIBUTION TO SP ED	6,252,777	7,030,497	8,453,591	10,459,444	2,005,853
8 -	**Revenue - Income**	**15,400,074**	**16,165,201**	**18,169,088**	**19,801,734**	**1,632,646**
1 -	**Certificated Salaries**					
1119	OTHER CE STIPENDS-NON CONTRCTD	8,500	4,900	4,000	4,000	-
1120	SUMMER SCHOOL TEACHERS	86,562	89,761	90,000	90,000	-
1130	TEACHERS - SPECIAL ED.	4,401,179	4,669,781	4,765,539	5,094,023	328,484
1131	SP ED TCHER SIGNING BONUS	44,000	49,030	45,000	45,000	-
1135	SP ED TEACHER LONG. STIPEND	5,000	12,000	5,000	5,000	-
1150	SUBSTITUTE - ILLNESS	6,411	23,294	20,000	20,000	-
1151	SUBSTITUTE - NON ILLNESS	14,998	19,767	20,000	20,000	-
1190	OTHER TEACHERS	3,338	-	-	-	-
1191	OTHER TEACHERS-EXTENDED DUTY	19,485	19,134	25,100	22,800	(2,300)
1230	PSYCHOLOGIST-CERTIFICATED	552,352	488,147	537,245	545,745	8,500
1231	PSYCHOLOGIST-INTERN	18,000	-	22,350	-	(22,350)
1234	PSYCHOLOGIST-SIGNING BONUS	5,200	5,800	5,600	5,600	-
1290	HOURLY/EXTRA DUTY CERT SUPP	-	-	10,371	11,000	629
1310	DIRECTORS-CERTIFICATED	36,314	62,828	145,588	150,056	4,468
1311	DIRECTORS - TEMP	-	37,000	-	-	-
1330	COORDINATORS-CERTIFICATED	316,702	261,268	217,136	244,902	27,766
1 -	**Certificated Salaries - Expense**	**5,518,042**	**5,742,711**	**5,912,930**	**6,258,126**	**345,196**

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2017-18 BUDGET
GENERAL FUND - RESTRICTED SPECIAL EDUCATION BY OBJECTS

		Actual 2014-15	Actual 2015-16	Estimated Actual 2016-17	Proposed 2017-18	Proposed Vs Estimated Actual
2 -	**Classified Salaries**					
2110	CLASSIFIED INSTRUCTIONAL AIDES	1,265,888	1,471,608	1,550,123	1,661,293	111,170
2182	INST ASSIST-EXTRA HELP	-	-	6,510	7,700	1,190
2183	INST ASSIST-EXT YR	29,176	-	-	-	-
2184	INSTRUCTIONAL AIDE -1:1	290,945	360,645	372,343	405,249	32,906
2194	CLASS INST ASSIST-SUB OTHER	80,893	159,649	160,000	160,000	-
2370	SUPERVISORS-CLASSIFIED	-	37,916	94,746	93,757	(989)
2385	CLASS SUPRVSR-MANAGER	-	40,803	101,259	100,207	(1,052)
2410	REG PERSONNEL-CLERICAL	52,596	113,002	121,845	131,893	10,048
2481	CLASS CLER OFFICE SAL EX HELP	45	2,734	3,000	3,000	-
2915	SERV. CONTRACT- OTH CLASSIFIED	929,610	673,454	711,414	732,707	21,293
2916	OCCUPATIONAL THERAPIST	75,706	75,116	157,606	177,223	19,617
2923	STUDENTS - HOURLY - GENERAL FD	15,470	13,204	13,410	14,400	990
2 -	**Classified Salaries - Expense**	**2,740,329**	**2,948,133**	**3,292,257**	**3,487,429**	**195,172**
3 -	**Benefits**					
3101	STRS - CERTIFICATED	422,296	533,168	634,169	831,680	197,511
3102	STRS - CLASSIFIED	174	11	1,350	1,350	-
3201	PERS - CERTIFICATED	69,491	74,403	108,986	109,790	804
3202	PERS - CLASSIFIED	268,909	312,548	460,867	550,366	89,499
3311	OASDI-CERTIFICATED	35,811	37,833	48,736	48,873	137
3312	OASDI-CLASSIFIED	136,924	160,345	196,770	229,922	33,152
3321	MEDICARE-CERTIFICATED	76,367	81,093	86,437	89,659	3,222
3322	MEDICARE-CLASSIFIED	37,730	41,163	47,677	52,468	4,791
3331	ALTERNATIVE RETRMT-CERTIFD	2,952	1,355	2,500	2,500	-
3332	ALTERNATIVE RETRMT-CLASSFD	13,703	8,494	7,500	7,500	-
3401	HEALTH & WELFARE-CERTFD	664,562	635,224	691,173	850,892	159,719
3402	HEALTH & WELFARE-CLASSFIED	300,643	424,129	643,383	775,622	132,239
3501	STATE UNEMPLOYMNT-CERTIFD	2,685	2,797	3,103	3,236	133

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2017-18 BUDGET
GENERAL FUND - RESTRICTED SPECIAL EDUCATION BY OBJECTS

		Actual 2014-15	Actual 2015-16	Estimated Actual 2016-17	Proposed 2017-18	Proposed Vs Estimated Actual
3502	STATE UNEMPLOYMNT-CLASSFD	1,302	1,422	1,955	1,990	35
3601	WORKERS COMP-CERTIFICATED	155,808	165,141	123,415	135,896	12,481
3602	WORKERS COMP-CLASSIFIED	75,572	83,956	72,174	76,042	3,868
3701	RETIREE BENEFITS-CERTIFICATD	69,661	63,456	67,562	45,979	(21,583)
3702	RETIREE BENEFITS-CLASSIFIED	13,123	18,528	32,384	27,542	(4,842)
3901	OTHER BENEFITS-CERTIFICATED	2,307	1,754	2,000	2,000	-
3902	OTHER BENEFITS-CLASSIFED	1,326	1,321	2,000	2,000	-
3 -	**Benefits - Expense**	**2,351,347**	**2,648,140**	**3,234,141**	**3,845,307**	**611,166**
4 -	**Supplies**					
4303	STORES - MAT'L & SUPPLIES	2,527	1,734	2,877	2,277	(600)
4306	MATERIALS/SUPP - OUTSIDE FOOD	1,529	577	1,400	1,400	-
4310	CLASSROOM/OFFICE SUPPLIES	27,459	20,115	34,592	35,523	931
4320	SUBSCRIPTIONS	-	99	-	-	-
4390	SUPPLIES RESERVE	-	-	1,094,209	148,203	(946,006)
4400	NONCAPITALIZED EQUIPMENT	2,706	-	-	-	-
4 -	**Supplies - Expense**	**34,222**	**22,526**	**1,133,078**	**187,403**	**(945,675)**
5 -	**Services**					
5112	OTHER SERVICES-NPA	66,580	76,090	100,000	100,000	-
5113	OTHER SERVICES-NPS	650,354	611,346	874,436	947,046	72,610
5203	CONFERENCE/TRAIN/WKSHP/MEETING	14,857	7,924	9,685	9,685	-
5299	MILEAGE REIMBURSEMENT	5,182	4,235	4,500	6,500	2,000
5610	EQUIPT MAINT AGREEMENT	305	269	269	269	-
5710	INTERPROGRAM-COPY CTR	4,347	115	300	300	-
5711	INTERPROGRAM-POSTAGE	1,452	1,168	1,200	1,200	-
5807	BUS/FIELD TRIP(OUTSIDE VENDOR)	323	1,710	1,700	1,700	-
5808	LEGAL SERVICES	46,463	34,943	100,000	100,000	-
5809	OTHER PROFESSIONAL SERV	775,217	770,572	1,310,000	1,342,660	32,660
5910	POSTAGE/UPS/FEDERAL EXPRESS	38	46	100	100	-
5 -	**Services - Expense**	**1,565,120**	**1,508,419**	**2,402,190**	**2,509,460**	**107,270**

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2017-18 BUDGET
GENERAL FUND - RESTRICTED SPECIAL EDUCATION BY OBJECTS

		Actual 2014-15	Actual 2015-16	Estimated Actual 2016-17	Proposed 2017-18	Proposed Vs Estimated Actual
7 -	Other Outgo					
7141	OTHR TUITN EXS COST TO SCH DIS	61,767	15,378	-	-	-
7142	OTHR TUITN EXS COST TO C O E	2,469,574	2,443,857	2,620,773	3,011,445	390,672
7143	OTHR TUITN EXCESS COST TO JPA	24,668	44,995	68,192	74,233	6,041
7310	INDIRECT COST-INTERPROGRAM	461,654	416,688	427,884	428,331	447
7 -	**Other Outgo - Expense**	**3,017,663**	**2,920,918**	**3,116,849**	**3,514,009**	**397,160**
	Total Income	**15,400,074**	**16,165,201**	**18,169,088**	**19,801,734**	**1,632,646**
	Total Expense	**15,226,723**	**15,790,847**	**19,091,445**	**19,801,734**	**710,289**

FUND 110
ADULT EDUCATION

FUND 110 – ADULT EDUCATION

Milpitas Adult Education (MAE) serves over 3,500 adults, residence and non-residence, yearly. The program also serves high school students whose graduation status is in jeopardy, as well as inmates who are under the jurisdiction of the Santa Clara County Department of Correction at the Elmwood Correctional Center.

Since 2013, MAE has been a member of the South Bay Consortium for Adult Education (SBCAE) mandated by AB 86. With the passage of AB 104, in 2015, the school is now funded through the Adult Education Block Grant, which is the state apportionment. The state will apportion funds to the consortia, which will in turn be disbursed to each member.

MAE offers instruction in the following state-mandated curricular areas: adult basic skills, adult secondary skills (high school diploma completion courses offered through independent study, classroom-based instruction, and General Education Diploma (GED)/High School Equivalency Test (HiSET) preparation), English as a Second language (ESL), and Citizenship preparation. All students who complete the high school preparation program receive a MAE Diploma. The academic requirements for those students are similar to the District's high schools. The ESL classes serve parents and other immigrants in the community. In addition, MAE offers ESL classes at school sites. The school offers a variety of fee-based community interest classes. These courses are self-supporting and change from quarter to quarter in response to community needs. The school offers entry-level job training classes in computer applications and office professional fields. Community members and school employees can receive typing certificates for a nominal fee. All classrooms have computers with internet and the facility is Wi-Fi enabled. In addition, all classrooms have projectors and other technology to enhance instruction and provide students with digital literacy skills.

The Santa Clara County Correctional Facilities offer classes in adult basic education, HiSET preparation, substance abuse relapse prevention, health and safety education, parenting, conflict resolution, anger management, exit planning for release, and short term vocational training. There are two computer labs for inmates and teachers utilize laptops for instructional purposes. The labs are networked with GED, QuickBooks, Microsoft Office and Windows 7 software. There are six stand-alone computers with software for GED prep and ESL.

The 2017-18 projected revenues of $3,471,344 are from the following sources: correction education average daily attendance; fees from community interest classes, special district programs, state apportionment and federal grants. The projected ending fund balance is at $1,230,872.

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2017-18 BUDGET
ADULT EDUCATION FUND BY OBJECTS

		Actual 2014-15	Actual 2015-16	Estimated Actual 2016-17	Proposed 2017-18	Proposed Vs Estimated Actual
8 -	**Revenue**					
8091	REVENUE LIMIT TRANSFER	535,864	55,689	2,614	-	(2,614)
8290	ALL OTHER FEDERAL REVENUE	259,030	374,881	362,143	362,143	-
8311	OTHR STATE REVENUE-CY	2,703,052	2,094,657	2,087,362	2,104,476	17,114
8590	ALL OTHER STATE REVENUE	8,472	841,715	894,800	894,800	-
8660	INTEREST	(2,003)	572	1,000	-	(1,000)
8671	ADULT EDUCATION FEES	178,280	139,125	70,925	70,925	-
8699	ALL OTHER LOCAL REVENUE	11,910	22,070	-	-	-
8919	OTHER AUTH INTERFUND TRF IN	29,000	29,000	39,000	39,000	-
8 -	**Revenue - Income**	**3,723,604**	**3,557,708**	**3,457,844**	**3,471,344**	**13,500**
1 -	**Certificated Salaries**					
1110	REG CLASSROOM TEACHERS	1,719,135	1,804,420	1,878,414	2,084,358	205,944
1150	SUBSTITUTE - ILLNESS	27,528	45,820	42,202	45,193	2,991
1151	SUBSTITUTE - NON ILLNESS	2,326	293	-	-	-
1305	PRINCIPALS	123,299	133,212	142,962	147,464	4,502
1306	VICE PRINCIPALS	119,509	109,747	119,217	121,596	2,379
1391	OTHER CERT. ADMINISTRATION	-	-	10,974	-	(10,974)
1920	PROGRAM SPECIALIST	127,670	28,932	26,300	132,496	106,196
1950	OTHER CERTIFICATED SALARIES	5,661	-	-	-	-
1953	OTHER CE-TCHR NON-INSTR	31,582	36,665	45,881	-	(45,881)
1 -	**Certificated Salaries - Expense**	**2,156,710**	**2,159,088**	**2,265,950**	**2,531,107**	**265,157**
2 -	**Classified Salaries**					
2227	MAINTENANCE & OPER OVERTIME	-	-	3,293	-	(3,293)
2410	REG PERSONNEL-CLERICAL	424,099	442,602	457,597	445,494	(12,103)
2482	CLASS CLER OFFICE SAL OTHER	-	-	1,000	2,000	1,000
2491	CLASS CLER OFFICE SAL SUBS VAC	-	2,027	7,000	7,000	-
2915	SERV. CONTRACT- OTH CLASSIFIED	94,226	19,600	20,907	17,000	(3,907)
2 -	**Classified Salaries - Expense**	**518,325**	**464,229**	**489,797**	**471,494**	**(18,303)**

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2017-18 BUDGET
ADULT EDUCATION FUND BY OBJECTS

		Actual 2014-15	Actual 2015-16	Estimated Actual 2016-17	Proposed 2017-18	Proposed Vs Estimated Actual
3 -	**Benefits**					
3101	STRS - CERTIFICATED	187,320	339,232	335,394	381,578	46,184
3102	STRS - CLASSIFIED	1,762	148	155	55	(100)
3201	PERS - CERTIFICATED	9	-	60	60	-
3202	PERS - CLASSIFIED	49,980	52,741	64,625	72,141	7,516
3311	OASDI-CERTIFICATED	5	55	10	10	-
3312	OASDI-CLASSIFIED	24,173	25,635	28,949	28,800	(149)
3321	MEDICARE-CERTIFICATED	31,166	30,911	32,726	36,701	3,975
3322	MEDICARE-CLASSIFIED	7,000	6,241	6,970	6,736	(234)
3331	ALTERNATIVE RETRMT-CERTIFD	2,221	5,337	4,016	4,069	53
3332	ALTERNATIVE RETRMT-CLASSFD	2,707	535	650	338	(312)
3401	HEALTH & WELFARE-CERTFD	178,930	191,256	202,531	221,188	18,657
3402	HEALTH & WELFARE-CLASSFIED	90,952	88,081	82,372	84,381	2,009
3501	STATE UNEMPLOYMNT-CERTIFD	1,074	1,065	1,129	1,266	137
3502	STATE UNEMPLOYMNT-CLASSFD	239	216	240	233	(7)
3601	WORKERS COMP-CERTIFICATED	62,328	62,843	44,744	53,193	8,449
3602	WORKERS COMP-CLASSIFIED	13,957	12,726	9,518	9,761	243
3701	RETIREE BENEFITS-CERTIFICATD	10,140	10,565	13,621	10,719	(2,902)
3702	RETIREE BENEFITS-CLASSIFIED	19,426	16,739	9,817	-	(9,817)
3901	OTHER BENEFITS-CERTIFICATED	900	633	613	582	(31)
3902	OTHER BENEFITS-CLASSIFED	342	245	224	224	-
3 -	**Benefits - Expense**	**684,631**	**845,202**	**838,364**	**912,035**	**73,671**
4 -	**Supplies**					
4110	BASIC TEXTBOOKS	130	9,527	789	1,500	711
4210	BOOKS AND REFERENCE MATERIALS	2,599	816	10,000	10,000	-
4303	STORES - MAT'L & SUPPLIES	20,634	18,820	17,617	14,500	(3,117)
4306	MATERIALS/SUPP - OUTSIDE FOOD	988	724	1,531	1,350	(181)
4310	CLASSROOM/OFFICE SUPPLIES	47,944	63,746	183,060	66,975	(116,085)
4322	COMPUTER SOFTWARE	5,886	1,002	582	581	(1)
4400	NONCAPITALIZED EQUIPMENT	30,331	4,313	27,000	9,000	(18,000)
4 -	**Supplies - Expense**	**108,513**	**98,948**	**240,579**	**103,906**	**(136,673)**

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2017-18 BUDGET
ADULT EDUCATION FUND BY OBJECTS

		Actual 2014-15	Actual 2015-16	Estimated Actual 2016-17	Proposed 2017-18	Proposed Vs Estimated Actual
5 -	**Services**					
5203	CONFERENCE/TRAIN/WKSHP/MEETING	2,646	4,446	13,140	6,875	(6,265)
5299	MILEAGE REIMBURSEMENT	4,463	4,504	4,100	4,100	-
5310	DUES AND MEMBERSHIPS	518	250	1,150	900	(250)
5509	HOUSEKEEPING-WASTE DISPOSAL	332	-	500	500	-
5610	EQUIPT MAINT AGREEMENT	11,371	14,726	4,300	4,300	-
5613	RENTALS - GENERAL	544	388	500	500	-
5617	REPAIRS - GENERAL	762	-	1,000	1,000	-
5620	RENTALS, LEASES, & REPAIRS	8,665	8,161	11,800	5,600	(6,200)
5750	INTERFUND-COPY CTR	277	70	450	400	(50)
5751	INTERFUND-POSTAGE	5,474	7,711	5,774	1,300	(4,474)
5758	INTERFUND-FOOD SERVICE	-	31	100	100	-
5809	OTHER PROFESSIONAL SERV	27,386	36,607	47,745	54,205	6,460
5846	LICENSING AGREEMENTS	-	-	8,642	8,640	(2)
5910	POSTAGE/UPS/FEDERAL EXPRESS	593	184	1,100	1,100	-
5930	TELEPHONE	1,319	1,585	1,500	1,500	-
5931	CELL PHONE/COMM DEVICE SERVICE	2,730	1,575	2,500	2,500	-
5 -	**Services - Expense**	**67,079**	**80,239**	**104,301**	**93,520**	**(10,781)**
7 -	**Other Outgo**					
7350	INDIRECT COST INTER FUND	33,149	120,575	107,189	102,830	(4,359)
7 -	**Other Outgo - Expense**	**33,149**	**120,575**	**107,189**	**102,830**	**(4,359)**
	Total Income	**3,723,604**	**3,557,708**	**3,457,844**	**3,471,344**	**13,500**
	Total Expense	**3,568,407**	**3,768,281**	**4,046,180**	**4,214,892**	**168,712**

FUND 120

CHILD DEVELOPMENT CENTER PROGRAMS

FUND 120 –CHILD DEVELOPMENT CENTER PROGRAMS

The Child Development Center Programs total revenue is projected at $965,794. Approximately, $754,794 is from State contracts for subsidized child care and $211,000 from local revenue child care and subsidized parent fees. Due to the state funding shortfall and the rising cost of staffing, a contribution of $557,545 is estimated from the General Fund to balance the budget in 2017-18.

PART-DAY STATE PRESCHOOL PROGRAM

Five three-hour program classes, which are operated during the school year, are held at the Rose and Sunnyhills Centers. They serve approximately 100 state subsidized pre-kindergarten children. The part-day program serves about 20 additional full-cost children. Some students attend five days a week, while others attend either two or three days a week. During the summer months two to three part-day classes continue to operate at the Rose Center. The children of multilingual families make up 75-80% of the student population. This program provides students with the opportunity to acquire various skills in preparation for their entry into kindergarten.

FULL-DAY STATE PRESCHOOL/CHILD CARE PROGRAM

One full-day preschool program at Rose Child Development Center serves approximately 24 children, of the ages 3 and 4. The program operates 237 days per year from 7:30 AM - 5:30 PM. In addition to meeting the child care needs of working families in the community, a rigorous preschool program helps ready children for successful entry into kindergarten. The state assists qualified working families by paying a portion of child care expenses on a sliding scale. Other families pay full-cost tuition for child care services.

SCHOOL-AGE PROGRAM

The extended day program operates at Randall, Rose, and Sinnott elementary schools. Approximately, 85 students ranging from transitional kindergarten through sixth grade are served from classroom dismissal time until 5:30 PM.

School-age care is available during the summer, district in-service days, and winter and spring break weeks from 7:00 AM - 5:30 PM. Aside from being a safe child care environment, this program supports each student's classroom teacher in helping that child achieve and/or maintain academic success. In addition to homework support for part of the day, school-age program teachers and paraprofessionals engage students in grade-appropriate activities intended to complement classroom curriculum. Some families in this program pay full-cost tuition fees. Other families receive financial assistance from the state.

ACCOUNTABILITY

Both part-day and full-day preschool programs use the California State Preschool Learning Foundations and Frameworks to guide their academic, social-emotional, and physical development instruction.

Curriculum and program assessment for all CDC Programs are in strict compliance with the State Adopted Desired Results Developmental Profile tools (DRDP-PS and SA), the Early Childhood and School-Age Environmental Rating Scales (ECERS and SAERS), and the Funding Terms and Conditions (FT&C's) for contracts with the California Department of Education.

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2017-18 BUDGET
CHILD DEVELOPMENT FUND BY OBJECTS

		Actual 2014-15	Actual 2015-16	Estimated Actual 2016-17	Proposed 2017-18	Proposed Vs Estimated Actual
8 -	**Revenue**					
8290	ALL OTHER FEDERAL REVENUE	115,678	131,423	112,544	103,165	(9,379)
8590	ALL OTHER STATE REVENUE	330,995	807,704	663,751	651,629	(12,122)
8660	INTEREST	452	1,469	1,000	1,000	-
8673	CHILDREN'S CENTER FEES	221,207	250,685	238,000	210,000	(28,000)
8919	OTHER AUTH INTERFUND TRF IN	470,964	399,609	557,644	557,545	(99)
8 -	**Revenue - Income**	**1,139,296**	**1,590,890**	**1,572,939**	**1,523,339**	**(49,600)**
1 -	**Certificated Salaries**					
1110	REG CLASSROOM TEACHERS	472,792	455,110	444,261	394,829	(49,432)
1150	SUBSTITUTE - ILLNESS	21,918	20,462	18,000	18,000	-
1190	OTHER TEACHERS	65,235	58,743	40,500	43,500	3,000
1330	COORDINATORS-CERTIFICATED	-	111,171	138,423	136,380	(2,043)
1 -	**Certificated Salaries - Expense**	**559,945**	**645,485**	**641,184**	**592,709**	**(48,475)**
2 -	**Classified Salaries**					
2110	CLASSIFIED INSTRUCTIONAL AIDES	182,208	192,895	184,712	189,350	4,638
2182	INST ASSIST-EXTRA HELP	83,482	84,466	61,435	61,435	-
2220	REG PERS - MAINT & OPER	-	44,248	44,589	45,648	1,059
2410	REG PERSONNEL-CLERICAL	103,284	109,812	115,614	115,393	(221)
2481	CLASS CLER OFFICE SAL EX HELP	1,623	2,399	2,000	2,000	-
2491	CLASS CLER OFFICE SAL SUBS VAC	218	674	1,000	1,000	-
2 -	**Classified Salaries - Expense**	**370,815**	**434,494**	**409,350**	**414,826**	**5,476**

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2017-18 BUDGET
CHILD DEVELOPMENT FUND BY OBJECTS

		Actual 2014-15	Actual 2015-16	Estimated Actual 2016-17	Proposed 2017-18	Proposed Vs Estimated Actual
3 -	**Benefits**					
3101	STRS - CERTIFICATED	45,326	96,923	116,675	121,542	4,867
3201	PERS - CERTIFICATED	8,069	8,205	8,360	8,360	-
3202	PERS - CLASSIFIED	38,612	45,326	56,739	64,344	7,605
3311	OASDI-CERTIFICATED	4,071	4,371	4,278	4,278	-
3312	OASDI-CLASSIFIED	21,734	24,795	25,231	25,569	338
3321	MEDICARE-CERTIFICATED	7,643	8,919	9,297	8,595	(702)
3322	MEDICARE-CLASSIFIED	5,371	6,235	5,936	6,015	79
3332	ALTERNATIVE RETRMT-CLASSFD	708	1,106	1,602	1,602	-
3401	HEALTH & WELFARE-CERTFD	79,263	88,813	90,991	76,152	(14,839)
3402	HEALTH & WELFARE-CLASSFIED	54,907	77,085	63,099	68,288	5,189
3501	STATE UNEMPLOYMNT-CERTIFD	264	308	317	303	(14)
3502	STATE UNEMPLOYMNT-CLASSFD	185	215	204	208	4
3601	WORKERS COMP-CERTIFICATED	15,301	18,160	12,712	12,770	58
3602	WORKERS COMP-CLASSIFIED	10,732	12,664	8,116	8,938	822
3701	RETIREE BENEFITS-CERTIFICATD	9,330	9,330	9,425	5,459	(3,966)
3702	RETIREE BENEFITS-CLASSIFIED	25,572	12,463	3,350	3,349	(1)
3901	OTHER BENEFITS-CERTIFICATED	373	240	235	232	(3)
3902	OTHER BENEFITS-CLASSIFED	280	187	173	169	(4)
3 -	**Benefits - Expense**	**327,740**	**415,344**	**416,740**	**416,173**	**(567)**
4 -	**Supplies**					
4303	STORES - MAT'L & SUPPLIES	7,723	6,803	7,000	7,000	-
4306	MATERIALS/SUPP - OUTSIDE FOOD	-	108	200	200	-
4310	CLASSROOM/OFFICE SUPPLIES	1,723	7,063	5,730	6,696	966
4 -	**Supplies - Expense**	**9,446**	**13,974**	**12,930**	**13,896**	**966**

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2017-18 BUDGET
CHILD DEVELOPMENT FUND BY OBJECTS

		Actual 2014-15	Actual 2015-16	Estimated Actual 2016-17	Proposed 2017-18	Proposed Vs Estimated Actual
5 -	**Services**					
5203	CONFERENCE/TRAIN/WKSHP/MEETING	659		200	200	-
5299	MILEAGE REIMBURSEMENT	455	407	350	350	-
5310	DUES AND MEMBERSHIPS	320	365	400	400	-
5501	GAS-HEATING	2,208	2,422	2,200	2,200	-
5502	ELECTRICITY	22,195	23,983	24,500	19,000	(5,500)
5503	WASTE DISPOSAL	1,954	1,770	1,380	1,380	-
5506	WATER	10,403	8,423	13,583	13,583	-
5610	EQUIPT MAINT AGREEMENT	3,321	3,099	7,200	7,200	-
5613	RENTALS - GENERAL	6,360	6,360	8,360	8,360	-
5620	RENTALS, LEASES, & REPAIRS	2,934	3,000	3,800	3,800	-
5750	INTERFUND-COPY CTR	87	-	-	-	-
5751	INTERFUND-POSTAGE	133	447	200	200	-
5758	INTERFUND-FOOD SERVICE	16,144	22,900	17,812	17,812	-
5809	OTHER PROFESSIONAL SERV	6,103	3,286	6,900	5,400	(1,500)
5811	FEES	2,420	2,420	3,000	3,000	-
5910	POSTAGE/UPS/FEDERAL EXPRESS	23	26	150	150	-
5930	TELEPHONE	1,147	2,443	2,400	2,400	-
5931	CELL PHONE/COMM DEVICE SERVICE	650	239	300	300	-
5 -	**Services - Expense**	**77,516**	**81,592**	**92,735**	**85,735**	**(7,000)**
7 -	**Other Outgo**					
7350	INDIRECT COST INTER FUND		-	-	-	-
7 -	**Other Outgo - Expense**	**-**	**-**	**-**	**-**	**-**
	Total Income	**1,139,296**	**1,590,890**	**1,572,939**	**1,523,339**	**(49,600)**
	Total Expense	**1,345,462**	**1,590,890**	**1,572,939**	**1,523,339**	**(49,600)**

FUND 130

STUDENT NUTRITION SERVICES

FUND 130 - STUDENT NUTRITION SERVICES

The revenue projected for Student Nutrition Services in 2017-18 is $3,505,400, a slight increase compared to current year. The federal and state revenue received are for meals served in the free and reduced-price meal categories as well as federal funding for meals served in the full-price category, along with afterschool snacks. Other revenue sources are meals served to full-paying students, ala carte sales, adults, catering functions, and contracts.

Lunch is served at all sites. Early morning breakfast is served at eight of the nine elementary schools and all secondary schools. Eight elementary schools have a "Second Chance" breakfast, served during the morning recess. All secondary schools sell ala carte items. Districtwide, an average of 4,412 lunches and 1,740 breakfasts are served each day. Over one million meals are served to students each year, 68% as fully paid, 24% are eligible for free meals, and 8% are at the reduced price of 40¢ for lunch and 30¢ for breakfast. As of March 31, 2017, there were 2,515 students who qualified for free meals and 765 students who qualified for reduced price meals.

Budget assumptions for the 2017-18 school year are based on state and federal reimbursement rates, income from paid meals, and other food sales. We are actively working with vendors to offer a greater variety of foods and menu choices that will attract more students to participate in the breakfast and lunch program. At the same time we are working on our menus to include more days that offer meals/entrees centered on specific holidays.

The cost of both food and non-food supplies continue to rise. Prudent buying practices, minimizing food waste, and inventory control continue to be especially important this year. Employee salaries and benefits will also increase from year to year due to the contractual obligation. The projected ending fund balance is $96,983.

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2017-18 BUDGET
STUDENT NUTRITION SERVICES FUND BY OBJECTS

		Actual 2014-15	Actual 2015-16	Estimated Actual 2016-17	Proposed 2017-18	Proposed Vs Estimated Actual
8 -	**Revenue**					
8220	CHILD NUTRITION PROGRAMS	1,896,038	1,852,120	1,899,000	1,949,000	50,000
8290	ALL OTHER FEDERAL REVENUE	20,000	-	21,195	-	(21,195)
8520	CHILD NUTRITION	153,573	140,889	145,000	145,000	-
8634	FOOD SERVICES SALES	1,359,052	1,410,701	1,325,000	1,355,000	30,000
8660	INTEREST	1,889	2,043	1,400	1,400	-
8699	ALL OTHER LOCAL REVENUE	70,094	66,395	55,000	55,000	-
8 -	**Revenue - Income**	**3,500,647**	**3,472,147**	**3,446,595**	**3,505,400**	**58,805**
2 -	**Classified Salaries**					
2220	REG PERS - MAINT & OPER	18,456	19,440	20,023	20,232	209
2230	REG PERS - FOOD SERVICE	933,743	963,248	942,509	998,324	55,815
2281	CLASS SUPP M.O.T.F. EXTRA HELP	50,693	53,544	40,000	40,000	-
2282	CLASS SUPPORT M.O.T.F. O.T.	231	673	2,000	2,000	-
2294	CLASS SUPP M.O.T.F. SUBS OTHER	36,062	29,267	53,000	50,000	(3,000)
2360	DIRECTORS-CLASSIFIED	98,458	95,775	99,327	104,103	4,776
2370	SUPERVISORS-CLASSIFIED	148,466	173,635	186,166	189,979	3,813
2410	REG PERSONNEL-CLERICAL	62,647	70,469	74,729	88,758	14,029
2923	STUDENTS - HOURLY - GENERAL FD	19,322	26,376	26,000	26,000	-
2 -	**Classified Salaries - Expense**	**1,368,077**	**1,432,428**	**1,443,754**	**1,519,396**	**75,642**
3 -	**Benefits**					
3202	PERS - CLASSIFIED	144,029	152,340	184,765	227,746	42,981
3312	OASDI-CLASSIFIED	75,035	77,826	83,768	90,917	7,149
3322	MEDICARE-CLASSIFIED	18,786	19,553	20,867	21,263	396
3332	ALTERNATIVE RETRMT-CLASSFD	3,126	3,202	4,000	4,000	-
3402	HEALTH & WELFARE-CLASSFIED	226,744	251,719	253,818	269,113	15,295
3502	STATE UNEMPLOYMNT-CLASSFD	657	687	726	733	7
3602	WORKERS COMP-CLASSIFIED	38,150	40,572	28,804	30,818	2,014
3702	RETIREE BENEFITS-CLASSIFIED	20,785	23,247	33,439	37,870	4,431
3902	OTHER BENEFITS-CLASSIFED	802	651	667	670	3
3 -	**Benefits - Expense**	**528,114**	**569,796**	**610,854**	**683,130**	**72,276**

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2017-18 BUDGET
STUDENT NUTRITION SERVICES FUND BY OBJECTS

		Actual 2014-15	Actual 2015-16	Estimated Actual 2016-17	Proposed 2017-18	Proposed Vs Estimated Actual
4 -	**Supplies**					
4303	STORES - MAT'L & SUPPLIES	174,880	154,811	160,000	160,000	-
4306	MATERIALS/SUPP - OUTSIDE FOOD	346	-	-	-	-
4310	CLASSROOM/OFFICE SUPPLIES	19,013	29,387	37,000	37,000	-
4318	SUPPLIES - FUEL & OIL	3,092	2,503	2,000	2,000	-
4322	COMPUTER SOFTWARE	5,345	7,344	-	-	-
4400	NONCAPITALIZED EQUIPMENT	14,544	8,844	10,000	10,000	-
4710	FOOD	1,274,843	1,278,704	1,330,000	1,340,000	10,000
4 -	**Supplies - Expense**	**1,492,063**	**1,481,594**	**1,539,000**	**1,549,000**	**10,000**
5 -	**Services**					
5203	CONFERENCE/TRAIN/WKSHP/MEETING	1,284	104	2,000	2,000	-
5299	MILEAGE REIMBURSEMENT	417	521	500	500	-
5310	DUES AND MEMBERSHIPS	575	465	600	600	-
5610	EQUIPT MAINT AGREEMENT	2,960	179	-	-	-
5613	RENTALS - GENERAL	528	527	1,000	1,000	-
5617	REPAIRS - GENERAL	14,924	13,364	25,450	20,450	(5,000)
5620	RENTALS, LEASES, & REPAIRS	1,639	1,622	2,700	2,700	-
5750	INTERFUND-COPY CTR	192	303	500	500	-
5751	INTERFUND-POSTAGE	2,471	2,735	3,500	3,500	-
5758	INTERFUND-FOOD SERVICE	(37,524)	(44,440)	(45,041)	(27,583)	17,458
5809	OTHER PROFESSIONAL SERV	14,734	9,455	14,100	14,100	-
5910	POSTAGE/UPS/FEDERAL EXPRESS	437	372	500	500	-
5930	TELEPHONE	1,003	1,153	1,000	1,000	-
5931	CELL PHONE/COMM DEVICE SERVICE	1,844	1,824	1,500	1,500	-
5 -	**Services - Expense**	**5,483**	**(11,816)**	**8,309**	**20,767**	**12,458**

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2017-18 BUDGET
STUDENT NUTRITION SERVICES FUND BY OBJECTS

		Actual 2014-15	Actual 2015-16	Estimated Actual 2016-17	Proposed 2017-18	Proposed Vs Estimated Actual
6 -	Capital					
6490	EQUIPMENT - CAPITALIZED	20,883	-	21,195	-	(21,195)
6590	EQUIPMENT REPLACEMENT	-	-	6,325	-	(6,325)
6 -	**Capital - Expense**	**20,883**	**-**	**27,520**	**-**	**(27,520)**
7 -	Other Outgo					
7350	INDIRECT COST INTER FUND	83,759	68,907	-	-	-
7 -	**Other Outgo - Expense**	**83,759**	**68,907**	**-**	**-**	**-**
	Total Income	**3,500,647**	**3,472,147**	**3,446,595**	**3,505,400**	**58,805**
	Total Expense	**3,498,380**	**3,540,910**	**3,629,437**	**3,772,293**	**142,856**

FUND 140
DEFERRED MAINTENANCE

FUND 140 – DEFERRED MAINTENANCE

The adopted 2009 State Budget Act made several significant changes to this Fund. The funding is now part of the Local Control Funding Formula (LCFF) as unrestricted General Fund revenue. Local matches are no longer required. The District has budgeted $301,300 for repair and maintenance projects, with the funds transferred from Building Fund 210.

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2017-18 BUDGET
DEFERRED MAINTENANCE FUND BY OBJECTS

		Actual 2014-15	Actual 2015-16	Estimated Actual 2016-17	Proposed 2017-18	Proposed Vs Estimated Actual
8 -	**Revenue**					
8660	INTEREST	733	743	1,300	1,300	-
8919	OTHER AUTH INTERFUND TRF IN	200,000	300,000	300,000	300,000	-
8 -	**Revenue - Income**	**200,733**	**300,743**	**301,300**	**301,300**	**-**
4 -	**Supplies**					
4310	CLASSROOM/OFFICE SUPPLIES	10,499	21,519	76,900	31,026	(45,874)
4400	NONCAPITALIZED EQUIPMENT	-	20,835	-	-	-
4 -	**Supplies - Expense**	**10,499**	**42,354**	**76,900**	**31,026**	**(45,874)**
5 -	**Services**					
5617	REPAIRS - GENERAL	21,150	42,674	20,000	20,000	-
5809	OTHER PROFESSIONAL SERV	93,309	95,091	155,000	105,000	(50,000)
5843	CONTRACTED SERVICES	-	73,765	-	-	-
5 -	**Services - Expense**	**114,459**	**211,530**	**175,000**	**125,000**	**(50,000)**
6 -	**Capital**					
6490	EQUIPMENT - CAPITALIZED	-	-	145,274	145,274	-
6590	EQUIPMENT REPLACEMENT	-	14,543	100,000	-	(100,000)
6 -	**Capital - Expense**	**-**	**14,543**	**245,274**	**145,274**	**(100,000)**
	Total Income	**200,733**	**300,743**	**301,300**	**301,300**	**-**
	Total Expense	**124,958**	**268,427**	**497,174**	**301,300**	**(195,874)**

FUND 170

SPECIAL RESERVE OTHER THAN CAPITAL OUTLAY PROJECTS

FUND 170 – SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY PROJECTS

The District adopted Resolution 2012.15 in 2011-12 to establish Fund 170 – Special Reserve Fund for Other Than Capital Outlay Projects. After the fund was established, the District transferred $10,000,000 from Fund 210 – Building Fund into this account.

At the end of fiscal year 2013-14, the District received a one-time fund of $7,159,830 as a result of the Redevelopment (RDA) settlement. In 2015-16, we transferred out $4,159,830 to the General Fund to accommodate the one-time spending plan developed for the District over the next three years.

We project $110,000 as interest earnings for the overall fund. There is no need to transfer out funds to the General Fund to help balance the 2017-18 budget. The projected ending fund balance is $12,620,784 for 2017-18 including $3,000,000 one-time RDA settlement designated for the new elementary school.

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2017-18 BUDGET
SPECIAL RESERVE FUND BY OBJECTS

		Actual 2014-15	Actual 2015-16	Estimated Actual 2016-17	Proposed 2017-18	Proposed Vs Estimated Actual
8 -	Revenue					
8660	INTEREST	68,370	81,042	110,000	110,000	-
8919	OTHER AUTH INTERFUND TRF IN	-	1,600,000	-	-	-
8 -	**Revenue - Income**	**68,370**	**1,681,042**	**110,000**	**110,000**	**-**
7 -	Other Outgo					
7619	OTHER AUTH INTERFUND TRFR	1,403,906	1,020,965	1,488,865	1,650,000	161,135
7 -	**Other Outgo - Expense**	**1,403,906**	**1,020,965**	**1,488,865**	**1,650,000**	**161,135**
	Total Income	**68,370**	**1,681,042**	**110,000**	**110,000**	**-**
	Total Expense	**1,403,906**	**1,020,965**	**1,488,865**	**1,650,000**	**161,135**

FUND 200
POST EMPLOYMENT BENEFITS

FUND 200 – POST EMPLOYMENT BENEFITS

This fund was established by the District in 2005-06 as a reserve against unfunded liability related to post retirement benefits according to GASB 45. The District is required to disclose the unfunded liability amount on its financial statement starting in 2008-09.

The only income projected under this fund is the interest revenue earned during the year, which is estimated at $15,500 for 2017-18. The projected ending fund balance will be at $1,700,591 for 2017-18.

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2017-18 BUDGET
POST EMPLOYMENT FUND BY OBJECTS

		Actual 2014-15	Actual 2015-16	Estimated Actual 2016-17	Proposed 2017-18	Proposed Vs Estimated Actual
8 -	Revenue					
8660	INTEREST	7,677	11,805	15,500	15,500	-
8 -	Revenue - Income	7,677	11,805	15,500	15,500	-
	Total Income	7,677	11,805	15,500	15,500	-
	Total Expense	-	-	-	-	-

FUND 210
BUILDING FUND

FUND 210 – BUILDING FUND

Revenues recorded in this fund are primarily from long-term leases.

The following are the details of the major leases:

- Calaveras Center (Formerly Menlo Equity)
- Milpitas Montessori
- Merryhill (Formerly Rainbow Bridge)
- Calaveras Retail Center

The District is also projected to receive redevelopment pass-through revenue, which is calculated by the county office.

Expenditures relating to capital purchases and property improvements are recorded in this fund, as well as expenses associated with rental and lease property management.

The revenue is projected at $2,614,438 from leases, rentals, redevelopment agency pass-through, and earned interest. Expenditures are projected at a total of $3,470,844 including $285,538 in salary and benefits for staff who manage the Measure E Bond; $135,306 for other cost related to property management; $1,450,000 regular annual transfer out to General Fund to support the routine restricted maintenance program; $300,000 transfer out to Deferred Maintenance Fund for repairs and maintenance projects. $1,300,000 is the new expenditure budgeted in this year. $1,000,000 is for the starting up cost of the new elementary school and $300,000 is to pay for the shared cost at the San Jose City College Joint Use Center. The projected ending fund balance for 2017-18 is at $5,973,587.

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2017-18 BUDGET
BUILDING FUND BY OBJECTS

		Actual 2014-15	Actual 2015-16	Estimated Actual 2016-17	Proposed 2017-18	Proposed Vs Estimated Actual
8 -	**Revenue**					
8625	CRF NOT SUBJECT TO RL DEDUC	2,651,704	3,142,398	1,314,020	1,314,020	-
8650	LEASES AND RENTALS	1,135,740	1,161,922	1,216,199	1,230,418	14,219
8660	INTEREST	22,766	43,581	68,000	70,000	2,000
8 -	**Revenue - Income**	**3,810,211**	**4,347,901**	**2,598,219**	**2,614,438**	**16,219**
2 -	**Classified Salaries**					
2360	DIRECTORS-CLASSIFIED	129,113	122,256	131,920	142,437	10,517
2410	REG PERSONNEL-CLERICAL	58,170	62,994	65,681	65,397	(284)
2915	SERV. CONTRACT- OTH CLASSIFIED	18,790	250	-	-	-
2 -	**Classified Salaries - Expense**	**206,073**	**185,500**	**197,601**	**207,834**	**10,233**
3 -	**Benefits**					
3202	PERS - CLASSIFIED	21,645	21,542	26,931	32,279	5,348
3312	OASDI-CLASSIFIED	11,328	11,447	11,523	11,941	418
3322	MEDICARE-CLASSIFIED	2,979	2,677	2,848	3,013	165
3402	HEALTH & WELFARE-CLASSFIED	22,159	22,596	23,903	26,000	2,097
3502	STATE UNEMPLOYMNT-CLASSFD	103	92	98	104	6
3602	WORKERS COMP-CLASSIFIED	5,975	5,450	3,894	4,367	473
3902	OTHER BENEFITS-CLASSIFED	90	60	62	-	(62)
3 -	**Benefits - Expense**	**64,279**	**63,864**	**69,259**	**77,704**	**8,445**
4 -	**Supplies**					
4306	MATERIALS/SUPP - OUTSIDE FOOD	52	43	50	50	-
4310	CLASSROOM/OFFICE SUPPLIES	-	156	100	100	-
4400	NONCAPITALIZED EQUIPMENT	-	4,506	4,506	4,506	-
4 -	**Supplies - Expense**	**52**	**4,704**	**4,656**	**4,656**	**-**

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2017-18 BUDGET
BUILDING FUND BY OBJECTS

		Actual 2014-15	Actual 2015-16	Estimated Actual 2016-17	Proposed 2017-18	Proposed Vs Estimated Actual
5 -	**Services**					
5203	CONFERENCE/TRAIN/WKSHP/MEETING	-	1,447	500	500	-
5299	MILEAGE REIMBURSEMENT	-	-	50	50	-
5501	GAS-HEATING	309	326	700	700	-
5502	ELECTRICITY	70,834	74,343	68,000	68,000	-
5506	WATER	15,050	10,687	11,000	11,000	-
5610	EQUIPT MAINT AGREEMENT	-	729	1,200	1,200	-
5617	REPAIRS - GENERAL	-	-	1,500	1,500	-
5808	LEGAL SERVICES	-	3,230	5,000	5,000	-
5809	OTHER PROFESSIONAL SERV	47,479	39,519	26,375	5,000	(21,375)
5843	CONTRACTED SERVICES	-	-	303,229	337,500	34,271
5930	TELEPHONE	166	150	200	200	-
5 -	**Services - Expense**	**133,838**	**130,432**	**417,754**	**430,650**	**12,896**
6 -	**Capital**					
6140	SITE IMPROVEMENTS-SURVEYS	-	80,637	-	-	-
6170	SITE CONSTRUCTION	-	-	-	1,000,000	1,000,000
6210	ARCHITECT ENGINEERING FEES	424,289	670,432	-	-	-
6220	DSA PLAN CHECK FEES	-	-	500	-	(500)
6240	PRELIMINARY TESTS	-	-	10,505	-	(10,505)
6250	OTHER COSTS-PLANNING	-	20,488	-	-	-
6272	CONSTRUCTION MANAGEMENT FEES	-	121,542	-	-	-
6290	INSPECTION	-	-	-	-	-
6 -	**Capital - Expense**	**424,289**	**893,099**	**11,005**	**1,000,000**	**988,995**
7 -	**Other Outgo**					
7619	OTHER AUTH INTERFUND TRFR	1,650,000	1,750,000	1,750,000	1,750,000	-
7 -	**Other Outgo - Expense**	**1,650,000**	**1,750,000**	**1,750,000**	**1,750,000**	**-**
	Total Income	**3,810,211**	**4,347,901**	**2,598,219**	**2,614,438**	**16,219**
	Total Expense	**2,478,531**	**3,027,599**	**2,450,275**	**3,470,844**	**1,020,569**

FUND 211
MEASURE E BOND

FUND 211 – MEASURE E BOND

On June 5, 2012, District voters approved Measure E, authorizing the issuance of up to $95 million in general obligation bonds.

The following Phase I projects were completed during the summer of 2013:

- Burnett Elementary Modernization
- Pomeroy Elementary New Multi-purpose Building
- Randall Elementary Modernization
- Spangler Elementary Modernization
- Weller Elementary Modernization
- Rancho Middle School Modernization
- Russell Middle School New Portable Classroom Project

The following Phase II projects were completed by January 2015:

- Curtner Elementary Modernization
- Pomeroy Elementary Modernization
- Rose Elementary Modernization
- Sinnott Elementary Modernization
- Russell Middle Modernization
- Milpitas High School Pool Replacement

The following Phase III projects and the Milpitas High Modernization Project were completed during the Fall of 2015:

- Zanker Elementary Modernization
- Calaveras Hills High School Modernization

The estimated interest revenue for fiscal year 2017-18 is $40,000. The estimated expenditure for the bond program is $7,785,783.

The projects we will be working on are:

- New elementary school on McCandless
- Furniture purchases
- Technology purchases

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2017-18 BUDGET
BUILDING G.O. BONDS

		Actual 2014-15	Actual 2015-16	Estimated Actual 2016-17	Proposed 2017-18	Proposed Vs Estimated Actual
8 -	**Revenue**					
8660	INTEREST	193,409	187,497	140,000	40,000	(100,000)
8951	PROCEEDS FR SALE OF BONDS	40,000,000	-	-	-	-
8 -	**Revenue - Income**	**40,193,409**	**187,497**	**140,000**	**40,000**	**(100,000)**
2 -	**Classified Salaries**					
2915	SERV. CONTRACT- OTH CLASSIFIED	-	-	-	-	-
2 -	**Classified Salaries - Expense**	**-**	**-**	**-**	**-**	**-**
3 -	**Benefits**					
3312	OASDI-CLASSIFIED	-	-	-	-	-
3322	MEDICARE-CLASSIFIED	-	-	-	-	-
3502	STATE UNEMPLOYMNT-CLASSFD	-	-	-	-	-
3602	WORKERS COMP-CLASSIFIED	-	-	-	-	-
3 -	**Benefits - Expense**	**-**	**-**	**-**	**-**	**-**
4 -	**Supplies**					
4303	STORES - MAT'L & SUPPLIES	426	289	-	-	-
4306	MATERIALS/SUPP - OUTSIDE FOOD	-	68	43	-	(43)
4310	CLASSROOM/OFFICE SUPPLIES	884,973	1,231,717	1,212,440	2,879,242	1,666,802
4322	COMPUTER SOFTWARE	2,187	13,415	2,687	8,865	6,178
4400	NONCAPITALIZED EQUIPMENT	569,943	351,136	906,531	168,124	(738,407)
4 -	**Supplies - Expense**	**1,457,530**	**1,596,625**	**2,121,701**	**3,056,231**	**934,530**

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2017-18 BUDGET
BUILDING G.O. BONDS

		Actual 2014-15	Actual 2015-16	Estimated Actual 2016-17	Proposed 2017-18	Proposed Vs Estimated Actual
5 -	**Services**					
5203	CONFERENCE/TRAIN/WKSHP/MEETING	45	-	-	-	-
5501	GAS-HEATING	6	-	-	-	-
5502	ELECTRICITY	-	-	5,000	-	(5,000)
5503	WASTE DISPOSAL	-	2,198	1,180	-	(1,180)
5506	WATER	-	-	813	-	(813)
5610	EQUIPT MAINT AGREEMENT	26,241	28,138	193,492	3,312	(190,180)
5613	RENTALS - GENERAL	52,869	9,757	1,470	-	(1,470)
5617	REPAIRS - GENERAL	16,010	3,415	9,179	-	(9,179)
5750	INTERFUND-COPY CTR	7	-	-	-	-
5751	INTERFUND-POSTAGE	11	331	24	-	(24)
5805	AUDITING	7,750	7,500	-	-	-
5808	LEGAL SERVICES	284,725	68,685	23,482	187,822	164,340
5809	OTHER PROFESSIONAL SERV	610,322	335,636	115,070	286,950	171,880
5810	ADVERTISING-LEGAL	-	1,316	-	-	-
5811	FEES	-	4,222	4,000	-	(4,000)
5813	ADVERTISING-BIDS	-	-	968	-	(968)
5843	CONTRACTED SERVICES	59,563	241,014	442,442	66,561	(375,881)
5853	ENGINEERING SERVICES	-	1,500	-	-	-
5859	TRAFFIC STUDIES	92,208	-	-	-	-
5873	DSA PLAN CHECK/PERMITS	-	2,758	-	-	-
5910	POSTAGE/UPS/FEDERAL EXPRESS	146	-	34	-	(34)
5 -	**Services - Expense**	**1,149,902**	**706,472**	**797,154**	**544,645**	**(252,509)**

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2017-18 BUDGET
BUILDING G.O. BONDS

		Actual 2014-15	Actual 2015-16	Estimated Actual 2016-17	Proposed 2017-18	Proposed Vs Estimated Actual
6 -	Capital					
6100	LAND/SITE PURCHASES	50,000	-	9,038,724	507	(9,038,217)
6130	IMPROVEMENT OF SITES	990,607	146,458	-	-	-
6140	SITE IMPROVEMENTS-SURVEYS	23,500	-	-	-	-
6160	OTHER COST	-	615,000	-	-	-
6170	SITE CONSTRUCTION	2,373,757	-	-	-	-
6210	ARCHITECT ENGINEERING FEES	1,010,375	278,900	601,599	102,056	(499,543)
6216	ARCHITECT REIMBURSABLES	19,227	26	14,300	2,700	(11,600)
6220	DSA PLAN CHECK FEES	70,682	25,074	111,570	-	(111,570)
6230	CDE PLAN CHECK FEES	-	-	10,850	-	(10,850)
6231	ASBESTOS ABATEMENT	22,222	-	-	-	-
6233	CARPET	32,555	129,486	-	-	-
6240	PRELIMINARY TESTS	190,442	322,360	335,784	28,137	(307,647)
6250	OTHER COSTS-PLANNING	-	8,940	1,517	-	(1,517)
6270	MAIN BLDG CONSTRUCTION	-	-	1,570,477	2,469,281	898,804
6271	BUILDING IMPROVEMENT	13,862,904	2,802,277	200,207	-	(200,207)
6272	CONSTRUCTION MANAGEMENT FEES	3,854,470	3,465,794	367,383	1,117,507	750,124
6273	RELOCATABLE CLASSRMS/PORTABLES	425,962	188,330	313,840	13	(313,827)
6276	INTERIM HOUSING	262,257	47,423	-	-	-
6290	INSPECTION	499,706	116,295	14,782	196,023	181,241
6490	EQUIPMENT - CAPITALIZED	141,970	-	-	268,683	268,683
6 -	**Capital - Expense**	**23,830,636**	**8,146,364**	**12,581,033**	**4,184,907**	**(8,396,126)**
	Total Income	**40,193,409**	**187,497**	**140,000**	**40,000**	**(100,000)**
	Total Expense	**26,438,068**	**10,449,461**	**15,499,888**	**7,785,783**	**(7,714,105)**

FUND 250
CAPITAL FACILITIES

FUND 250 – CAPITAL FACILITIES

The District collects fees from developers of residential and commercial buildings based upon the square footage of the home or commercial facility to be built. This money, also called School Impact Fees, is used to help provide facilities for students. All fees collected from developers are deposited in this fund.

The total revenue is estimated at $1,100,000 in 2017-18, which includes $100,000 in interest earnings. Throughout the year, revenue is adjusted based on the actual receipts. Total expenditure is projected at $2,850,399, which is primarily for the phase one site work contracts of the new elementary school. The projected ending fund balance is at $1,001,990.

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2017-18 BUDGET
CAPITAL FACILITIES FUND BY OBJECTS

		Actual 2014-15	Actual 2015-16	Estimated Actual 2016-17	Proposed 2017-18	Proposed Vs Estimated Actual
8 -	**Revenue**					
8660	INTEREST	55,411	101,307	140,000	100,000	(40,000)
8681	MITIGATION DEVELOPER FEES	1,533,461	2,716,914	4,112,458	1,000,000	(3,112,458)
8 -	**Revenue - Income**	**1,588,872**	**2,818,221**	**4,252,458**	**1,100,000**	**(3,152,458)**
2 -	**Classified Salaries**					
2320	ADMIN ASSIST - CLASSIFIED	-	-	-	20,441	20,441
2410	REG PERSONNEL-CLERICAL	16,782	18,189	19,821	-	(19,821)
2 -	**Classified Salaries - Expense**	**16,782**	**18,189**	**19,821**	**20,441**	**620**
3 -	**Benefits**					
3202	PERS - CLASSIFIED	1,975	2,155	2,753	3,175	422
3312	OASDI-CLASSIFIED	905	963	1,030	1,267	237
3322	MEDICARE-CLASSIFIED	212	225	241	296	55
3402	HEALTH & WELFARE-CLASSFIED	3,089	3,098	3,276	3,110	(166)
3502	STATE UNEMPLOYMNT-CLASSFD	7	8	8	10	2
3602	WORKERS COMP-CLASSIFIED	424	459	341	430	89
3902	OTHER BENEFITS-CLASSIFED	11	8	8	-	(8)
3 -	**Benefits - Expense**	**6,624**	**6,915**	**7,657**	**8,288**	**631**
5 -	**Services**					
5809	OTHER PROFESSIONAL SERV	24,897	45,321	60,000	60,000	-
5 -	**Services - Expense**	**24,897**	**45,321**	**60,000**	**60,000**	**-**
6 -	**Capital**					
6100	LAND/SITE PURCHASES	-	-	10,335,400	-	(10,335,400)
6130	IMPROVEMENT OF SITES	-	-	924,570	-	(924,570)
6132	PLAYGROUND/TURF/CHIPS	-	670,557	-	-	-
6170	SITE CONSTRUCTION	-	-	-	2,761,670	2,761,670
6270	MAIN BLDG CONSTRUCTION	-	-	4,908,000	-	(4,908,000)
6 -	**Capital - Expense**	**-**	**670,557**	**16,167,970**	**2,761,670**	**(13,406,300)**
	Total Income	**1,588,872**	**2,818,221**	**4,252,458**	**1,100,000**	**(3,152,458)**
	Total Expense	**48,303**	**740,981**	**16,255,448**	**2,850,399**	**(13,405,049)**