

SAN RAFAEL ELEMENTARY SCHOOL DISTRICT 45

GENERAL FUND 01

FISCAL YEAR 2015-16

PRELIMINARY BUDGET

	UNRESTRICTED			Comments
	Budget Revision #3 6/8/2015 (A)	Preliminary Budget 15-16 6/8/2015 (B)	Variance (B) - (A) (C)	
	4495.52	4573.80	78	Estimated 2012-13 P-2 ADA
BEGINNING FUND BALANCE:	\$7,194,964	\$6,746,051	(\$448,913)	
REVENUES				
Revenue Limit				
8011 State Aid	\$16,949,540	\$20,862,540	\$3,913,000	Recalculate LCFF for ADA Estimates, FRM/ELD percentages, and tax estimates and information in the May Revise
8012 Education Protection Account	\$5,021,827	\$5,350,729	\$328,902	
8019 State Aid - Prior Year	\$40,000	\$20,000	(\$20,000)	
8021 Homeowners Exemptions	\$118,876	\$115,000	(\$3,876)	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	
8041 Secured	\$19,013,612	\$20,155,000	\$1,141,388	
8042 Unsecured	\$437,623	\$425,000	(\$12,623)	
8043 Prior Year Taxes	\$30,483	\$30,000	(\$483)	
8044 Supplemental	\$1,237,595	\$1,200,000	(\$37,595)	
8045 ERAF	(\$10,822,281)	(\$10,800,000)	\$22,281	
8047 Community Redevelopment Funds	\$241,906	\$0	(\$241,906)	Spec Ed ADA Transfer Eliminated per CDE
8082 Other In-Lieu Taxes	\$7,008	\$0	(\$7,008)	
8089 Less: Non-RL	(\$3,504)	\$0	\$3,504	
8091 Revenue Limit Transfers	\$0	\$0	\$0	
8092 PERS RLR	\$0	\$0	\$0	
Total Revenue Limit	\$32,272,685	\$37,358,269	\$5,085,584	
Federal Revenues				
8181 Spec Ed Entitlement (IDEA)	\$0	\$0	\$0	
8182 Spec Ed Discretionary Grant	\$0	\$0	\$0	
8290 All Other Federal Revenue	\$0	\$0	\$0	
Total Federal Revenues	\$0	\$0	\$0	
State Revenues				
8311 State Revenues	\$0	\$0	\$0	
8319 PY State Revenues	\$0	\$0	\$0	
8434 K-3 CSR	\$0	\$0	\$0	
8550 Mandated Cost Reimbursements	\$416,886	\$123,041	(\$293,845)	Block Grant
8560 Lottery (Non-Prop 20)	\$601,548	\$609,680	\$8,132	Per SSC \$126/ADA Est
8590 All Other State Revenues	\$1,106	\$2,688,000	\$2,686,894	PY Revenue adjustments
Total State Revenues	\$1,019,540	\$3,420,721	\$2,401,181	
Local Revenues				
8621 Parcel Tax	\$0	\$0	\$0	
8660 Interest Earnings	\$15,000	\$15,000	\$0	
8675 Transportation Fees	\$221,395	\$220,000	(\$1,395)	Buss passes on HTS Transportation
8677 Interagency Services Between LEAs	\$0	\$0	\$0	
8689 All Other Fees & Contracts	\$0	\$0	\$0	
8691 Plus: Misc Non-RL (50%) Adj.	\$3,504	\$0	(\$3,504)	Per current estimates
8699 Other Local Revenues	\$292,018	\$112,900	(\$179,118)	Local donations budgeted as received
8792 Transfer of Apportionment from COE	\$0	\$0	\$0	
Total Local Revenues	\$531,917	\$347,900	(\$184,017)	
TOTAL REVENUES	\$33,824,142	\$41,126,890	\$7,302,748	
OTHER FINANCING SOURCES				
8919 All Other Interfund Transfers In	\$20,000	\$20,000	\$0	
8972 Proceeds from Capital Leases	\$73,664	\$0	(\$73,664)	
8980 Contributions to Restricted Prgs	(\$4,992,572)	(\$5,904,971)	(\$912,399)	Increase contribution to Special Ed & RRRM
8997 Tsf of 6/30/08 Restricted Prg Bal	\$0	\$0	\$0	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	
Total Other Financing Sources	(\$4,898,908)	(\$5,884,971)	(\$986,063)	
TOTAL REVENUES & OTHER SOURCES	\$28,925,234	\$35,241,919	\$6,316,685	\$944,000 from Restricted EIA accounts

SAN RAFAEL ELEMENTARY SCHOOL DISTRICT 45
GENERAL FUND 01
FISCAL YEAR 2015-16

PRELIMINARY BUDGET

EXPENDITURES

		UNRESTRICTED			Comments
		Budget Revision #3 6/8/2015 (A)	Preliminary Budget 15-16 6/8/2015 (B)	Variance (B) - (A) (C)	
Certificated Salaries					
1100	Certificated Instructional	\$12,827,273	\$13,512,468	\$685,195	Step & Column, Growth 9.0 FTE + Misc Adj.
1200	Certificated Support	\$146,147	\$336,168	\$190,021	Add .50 Nurse & 1.0 Counselor
1300	Administrative	\$1,981,906	\$2,250,133	\$268,227	S&C; add 1.0 Principal & other new positions
1900	Other Certificated	\$145,350	\$685,800	\$540,450	Step & Column & TSA
Total Certificated Salaries		\$15,100,676	\$16,784,569	\$1,683,893	
Classified Salaries					
2100	Instructional Assist	\$214,448	\$237,768	\$23,320	Tsf EIA positions under LCFF
2200	Classified Support	\$997,465	\$969,981	(\$27,484)	Add 1.5 Cust.; Tech II .5 FTE & step & column
2300	Administrative	\$423,049	\$474,619	\$51,570	Step & Column
2400	Clerical Salaries	\$1,320,204	\$1,386,431	\$66,227	S&C, bilingual office & Comm Liaisons
2900	Other Classified	\$206,047	\$290,177	\$84,130	Step & column & add campus supervisors
Total Classified Salaries		\$3,161,213	\$3,358,976	\$197,763	
Employee Benefits					
3100	STRS	\$1,329,031	\$1,791,562	\$462,531	Increase STRS Rate to 9.5%
3200	PERS	\$384,334	\$413,668	\$29,334	Increase PERS rate to 11.771%
3300	OASDI/Medicare	\$480,992	\$510,356	\$29,364	Adjust per salary changes above
3400	Health & Welfare	\$2,589,705	\$2,913,958	\$324,253	Adj for open positions/Cash-in-lieu chgs
3500	State Unemployment Ins	\$20,351	\$14,137	(\$6,214)	SUI rate 5%
3600	Workers Comp	\$367,281	\$402,312	\$35,031	WC rate increase from 1.891%>2.011%
3700	Retiree Benefits	\$114,254	\$124,612	\$10,358	Adjust per Actuarial Report
3800	PERS RLR	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$134,080	\$129,600	(\$4,480)	
Total Employee Benefits		\$5,420,028	\$6,300,205	\$880,177	
Materials & Supplies					
4100	Approved Textbooks & Core Curr	\$170,000	\$408,952	\$238,952	CCSS & ELD
4200	Books & Reference Materials	\$174,605	\$110,733	(\$63,872)	Adj for one-time expenditures
4300	Materials & Supplies	\$991,580	\$1,203,189	\$211,609	ELD & various software & Materials & Supplies
4400	Non-Capital Furniture & Equip	\$405,572	\$546,790	\$141,218	ChromeBooks & furniture for growth
Total Materials & Supplies		\$1,741,757	\$2,269,664	\$527,907	
Services & Other Operating Exp					
5100	Sub-Agreements over \$25K	\$231,315	\$0	(\$231,315)	Summer School contracts
5200	Travel & Conferences (Mileage)	\$44,440	\$44,122	(\$318)	Decrease for local donations/EIA
5300	Dues & Memberships	\$18,109	\$18,475	\$366	Per current estimates
5400	Insurance	\$296,579	\$321,640	\$25,061	Increase P&L per current information
5500	Utilities	\$939,110	\$1,013,110	\$74,000	2% Increase in Utilities
5600	Rentals, Leases & Repairs	\$211,578	\$207,233	(\$4,345)	Per current estimates
5700	Direct Cost Transfers	(\$3,863)	(\$1,397)	\$2,466	Per current estimates
5801	Actuarial Study	\$0	\$10,000	\$10,000	Actuarial every other year
5803	Advertising	\$8,741	\$7,800	(\$941)	
5807	Architectural Fees	\$0	\$0	\$0	Tsf Final 50% to Fund 25
5809	Audit Fees	\$29,500	\$31,500	\$2,000	Per contract
5811	Bank Fees	\$280	\$280	\$0	
5814	Election Expense	\$0	\$30,000	\$30,000	
5815	Employment Costs	\$2,975	\$2,975	\$0	
5820	Field Trips	\$80,736	\$6,586	(\$74,150)	Reduce local donations

SAN RAFAEL ELEMENTARY SCHOOL DISTRICT 45
GENERAL FUND 01
FISCAL YEAR 2015-16

PRELIMINARY BUDGET

EXPENDITURES (continued)

		UNRESTRICTED			Comments
		Budget Revision #3 6/8/2015 (A)	Preliminary Budget 15-16 6/8/2015 (B)	Variance (B) - (A) (C)	
5821	Fingerprinting	\$100	\$100	\$0	
5823	Inspections	\$0	\$0	\$0	
5824	Interest Expense	\$0	\$0	\$0	
5826	Settlement Agreements	\$0	\$0	\$0	
5829	Legal Service	\$117,025	\$114,500	(\$2,525)	Per current estimates
5833	NPS Contracts (Spec Ed)	\$0	\$0	\$0	
5834	Mental Health - Residential	\$0	\$0	\$0	
5835	NPA Contracts (Spec Ed)	\$0	\$0	\$0	
5836	Mental Health Service contracts	\$0	\$0	\$0	
5837	Other Consultants	\$0	\$0	\$0	
5839	Other Fees	\$25,710	\$24,300	(\$1,410)	Per current estimates
5840	Other Contract Services	\$398,960	\$551,657	\$152,697	Playworks contracts \$90K; ELD PD \$50K
5841	Outside Printing	\$42,640	\$43,022	\$382	Per current estimates
5849	Professional Consulting Services	\$164,006	\$298,000	\$133,994	Per current estimates
5851	TB Testing	\$800	\$600	(\$200)	
5854	Repayment of Apportionment	\$0	\$0	\$0	
5855	Division of State Architect	\$0	\$0	\$0	
5860	Other Services	\$852,744	\$1,072,808	\$220,064	HTS Transportation < 5840; Incr 1 buss
5900	Telephone/Communications	\$98,407	\$103,550	\$5,143	Per current estimates
5960	Postage	\$26,850	\$26,850	\$0	
Total Svcs & Other Operating Exp		\$3,586,742	\$3,927,711	\$340,969	
Capital Outlay					
6100	Land Improvements	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	
6400	Capital Equipment	\$158,900	\$0	(\$158,900)	
6500	Capital Equipment Replace	\$109,662	\$25,000	(\$84,662)	Copier replacement
Total Capital Outlay		\$268,562	\$25,000	(\$243,562)	
Indirect/Direct Cost					
7141	Other Tuition,ExCost/PmtDist	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$0	\$0	\$0	
7310	Indirect Cost GF	(\$286,212)	(\$269,100)	\$17,112	Indirect rate @ 4.07%
7350	Indirect Cost - InterFund	(\$79,902)	(\$82,640)	(\$2,738)	Indirect rate FD 13 @ 5.69%
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	
Total Indirect		(\$366,114)	(\$351,740)	\$14,374	
TOTAL EXPENDITURES		\$28,912,864	\$32,314,385	\$3,401,521	
OTHER FINANCING USES					
7438	Debt Service - Principal	\$28	\$0	(\$28)	Per amortization schedules
7439	Debt Service - Interest	\$1,173	\$0	(\$1,173)	Per amortization schedules
7615	Transfer to Def Maintenance	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$460,082	\$725,082	\$265,000	
Total Financing Uses:		\$461,283	\$725,082	\$263,799	
TOTAL EXPENDITURES & OTHER USES		\$29,374,147	\$33,039,467	\$3,665,320	
EXCESS OF REVENUES OVER EXPENSE		(\$448,913)	\$2,202,452	\$2,651,365	

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FISCAL YEAR 2015-16

PRELIMINARY BUDGET

	UNRESTRICTED			Comments
	Budget Revision #3 6/8/2015 (A)	Preliminary Budget 15-16 6/8/2015 (B)	Variance (B) - (A) (C)	
COMPONENTS OF END FUND BALANCE				
NON-SPENDABLE:				
Revolving Cash	\$2,500	\$2,500	\$0	
Stores Inventory	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	
RESTRICTED	\$0	\$0	\$0	
COMMITTED	\$0	\$0	\$0	
ASSIGNED				
Board Designated:			\$0	
Local Site Donations Carryover	\$0	\$0	\$0	
State Flex TSF One-time	\$0	\$0	\$0	
Contingency State Budget Cuts	\$0	\$0	\$0	
Cash Flow Contingency	\$1,100,000	\$1,100,000	\$0	
Contingency - CCSS; SB Assess	\$1,300,000	\$1,300,000	\$0	Contingency for CCSS adjusted for May Revise
UNASSIGNED				
Reserve for Economic Uncertainties	\$1,422,862	\$1,477,195	\$54,333	3% State Req. Reserve
Adj Reserve for Economic Uncer	\$948,575	\$984,797	\$36,222	2% Adjusted Reserve
Available	\$1,972,114	\$4,084,013	\$2,111,899	
TOTAL ENDING FUND BALANCE:	\$6,746,051	\$8,948,505	\$2,202,454	

SAN RAFAEL ELEMENTARY SCHOOL DISTRICT 45
GENERAL FUND 01
FISCAL YEAR 2015-16
PRELIMINARY BUDGET

	RESTRICTED			Comments
	Budget Revision #3 6/8/2015 (A)	Preliminary Budget 15-16 6/8/2015 (B)	Variance (B) - (A) (C)	
	4496	4574	78	
BEGINNING FUND BALANCE:	\$2,254,082	\$291,133	(\$1,962,949)	
REVENUES				
Revenue Limit				
8011 State Aid	\$0	\$0	\$0	
8012 Education Protection Account	\$0	\$0	\$0	
8019 State Aid - Prior Year	\$0	\$0	\$0	
8021 Homeowners Exemptions	\$0	\$0	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	
8041 Secured	\$0	\$0	\$0	
8042 Unsecured	\$0	\$0	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	
8044 Supplemental	\$0	\$0	\$0	
8045 ERAF	\$0	\$0	\$0	
8047 Coomunity Redevelopment Fds	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	
8083 Less: Non-RL (50%) Adj.	\$0	\$0	\$0	
8091 Revenue Limit Transfers	\$0	\$0	\$0	Rev Limit Transfer per Special Ed ADA Est.
8092 PERS RLR	\$0	\$0	\$0	
Total Revenue Limit	\$0	\$0	\$0	
Federal Revenues				
8181 Spec Ed Entitlement (IDEA)	\$918,671	\$941,067	\$22,396	Reduce for PY/Deferred Rev & Fed Sequester
8182 Spec Ed Discretionary Grant	\$159,994	\$166,247	\$6,253	
8290 All Other Federal Revenue	\$1,642,498	\$1,433,459	(\$209,039)	Reduce for PY/Federal Counseling Grt/Sequester
Total Federal Revenues	\$2,721,163	\$2,540,773	(\$180,390)	
State Revenues				
8311 State Revenues	\$0	\$0	\$0	Reduce for PY and eliminate EIA \$944,456
8319 PY State Revenues	\$0	\$0	\$0	
8434 K-3 CSR	\$0	\$0	\$0	
8550 Mandated Cost Reimbursements	\$0	\$0	\$0	
8560 Lottery (Prop 20)	\$171,421	\$175,000	\$3,579	Reduce for PY adjustments
8590 All Other State Revenues	\$1,535,764	\$1,205,695	(\$330,069)	ASES/HEALTHY START/QEIA
Total State Revenues	\$1,707,185	\$1,380,695	(\$326,490)	
Local Revenues				
8621 Parcel Tax	\$2,667,000	\$2,800,000	\$133,000	5% COLA
8660 Interest Earnings	\$0	\$0	\$0	
8675 Transportation Fees	\$0	\$0	\$0	Transfer to Unrestricted
8677 Interagency Services Between LEAs	\$0	\$0	\$0	
8689 All Other Fees & Contracts	\$0	\$0	\$0	
8691 Plus: Misc Non-RL (50%) Adj	\$0	\$0	\$0	(approval still pending on MCF)
8699 Other Local Revenues	\$1,946,680	\$1,159,289	(\$787,391)	Reduce for Deferred Rev & Local MCF Grts
8792 Transfer of Apportionment from COE	\$2,057,044	\$2,123,519	\$66,475	Per MCOE Est. for AB602 Spec Ed Funds
Total Local Revenues	\$6,670,724	\$6,082,808	(\$587,916)	
TOTAL REVENUES	\$11,099,072	\$10,004,276	(\$1,094,796)	
OTHER FINANCING SOURCES				
8919 All Other Interfund Transfers In	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$4,992,572	\$5,904,971	\$912,399	Contribution to Special Ed.& RRM
8997 Tsf of 6/30/08 Restricted Prg Bal	\$0	\$0	\$0	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	
Total Other Financing Sources	\$4,992,572	\$5,904,971	\$912,399	
TOTAL REVENUES & OTHER SOURCES	\$16,091,644	\$15,909,247	(\$182,397)	

SAN RAFAEL ELEMENTARY SCHOOL DISTRICT 45
GENERAL FUND 01
FISCAL YEAR 2015-16

PRELIMINARY BUDGET

EXPENDITURES

		RESTRICTED			Comments
		Budget Revision #3 6/8/2015 (A)	Preliminary Budget 15-16 6/8/2015 (B)	Variance (B) - (A) (C)	
Certificated Salaries					
1100	Certificated Instructional	\$3,827,165	\$3,404,881	(\$422,284)	Eliminate MCF & EIA-tsf Expenditures > 0000
1200	Certificated Support	\$581,069	\$457,803	(\$123,266)	Transfer Fed Job Fd Positions>RE 0000
1300	Administrative	\$407,772	\$445,227	\$37,455	Eliminate MCF & EIA-tsf Expenditures > 0000
1900	Other Certificated	\$583,094	\$317,228	(\$265,866)	Eliminate MCF & EIA-tsf Expenditures > 0000
Total Certificated Salaries		\$5,399,100	\$4,625,139	(\$773,961)	
Classified Salaries					
2100	Instructional Assist	\$888,716	\$892,819	\$4,103	Eliminate MCF & EIA-tsf Expenditures > 0000
2200	Classified Support	\$580,677	\$657,936	\$77,259	3% CSEA M&O + add Maintenance Positions
2300	Administrative	\$212,529	\$180,700	(\$31,829)	Eliminate MCF & EIA-tsf Expenditures > 0000
2400	Clerical Salaries	\$203,112	\$202,302	(\$810)	Eliminate MCF & EIA-tsf Expenditures > 0000
2900	Other Classified	\$81,085	\$77,581	(\$3,504)	Tsf positions from Fed Jobs funds>RS 0000
Total Classified Salaries		\$1,966,119	\$2,011,338	\$45,219	
Employee Benefits					
3100	STRS	\$475,859	\$492,060	\$16,201	Adjust for staffing/positions
3200	PERS	\$211,918	\$229,873	\$17,955	Adjust for staffing/positions
3300	OASDI/Medicare	\$244,189	\$222,809	(\$21,380)	Adjust for staffing/positions
3400	Health & Welfare	\$952,636	\$941,626	(\$11,010)	Adjust for staffing/positions
3500	State Unemployment Ins	\$6,444	\$3,361	(\$3,083)	Adjust for staffing/positions reduce SUI Rate
3600	Workers Comp	\$151,639	\$132,586	(\$19,053)	Adjust for staffing/positions Incr. W/C Rate
3700	Retiree Benefits	\$0	\$0	\$0	
3800	PERS RLR	\$0	\$0	\$0	Adjust for staffing/positions
3900	Cash In Lieu/Other	\$50,089	\$18,400	(\$31,689)	Adjust for staffing/positions
Total Employee Benefits		\$2,092,774	\$2,040,715	(\$52,059)	
Materials & Supplies					
4100	Approved Textbooks & Core Curr	\$433,361	\$266,500	(\$166,861)	Eliminate one-time PI Corrective Action Grt
4200	Books & Reference Materials	\$674	\$0	(\$674)	Adjust for carryover and one-time grants
4300	Materials & Supplies	\$1,274,782	\$649,840	(\$624,942)	Adjust for carryover and one-time grants
4400	Non-Capital Furniture & Equip	\$186,315	\$81,769	(\$104,546)	Adjust for carryover and one-time grants
Total Materials & Supplies		\$1,895,132	\$998,109	(\$897,023)	
Services & Other Operating Exp					
5100	Sub-Agreements over \$25K	\$2,170,771	\$2,126,034	(\$44,737)	Adjust for carryover and one-time grants
5200	Travel & Conferences (Mileage)	\$96,161	\$53,151	(\$43,010)	Adjust for carryover and one-time grants
5300	Dues & Memberships	\$0	\$0	\$0	
5400	Insurance	\$0	\$0	\$0	
5500	Utilities	\$0	\$0	\$0	
5600	Rentals, Leases & Repairs	\$46,489	\$49,581	\$3,092	Adjust for carryover and one-time grants
5700	Direct Cost Transfers	\$3,763	\$1,397	(\$2,366)	Adjust for carryover and one-time grants
5801	Actuarial Study	\$0	\$0	\$0	
5803	Advertising	\$0	\$0	\$0	
5807	Architectural Fees	\$0	\$0	\$0	
5809	Audit Fees	\$0	\$0	\$0	
5811	Bank Fees	\$0	\$0	\$0	
5814	Election Expense	\$0	\$0	\$0	Parcel Tax Election costs
5815	Employment Costs	\$0	\$0	\$0	
5820	Field Trips	\$7,992	\$1,435	(\$6,557)	Adjust for carryover and one-time donations

SAN RAFAEL ELEMENTARY SCHOOL DISTRICT 45
GENERAL FUND 01
FISCAL YEAR 2015-16

PRELIMINARY BUDGET

EXPENDITURES (continued)

		RESTRICTED			Comments
		Budget Revision #3 6/8/2015 (A)	Preliminary Budget 15-16 6/8/2015 (B)	Variance (B) - (A) (C)	
5821	Fingerprinting	\$550	\$500	(\$50)	
5823	Inspections	\$51,426	\$57,000	\$5,574	
5824	Interest Expense	\$0	\$0	\$0	
5826	Settlement Agreement	\$0	\$0	\$0	
5829	Legal Service	\$30,000	\$25,000	(\$5,000)	Per current estimates
5833	NPS Contracts (Spec Ed)	\$706,701	\$638,483	(\$68,218)	Special Ed Contracts
5834	Mental Health - Residential	\$0	\$0	\$0	Special Ed Contracts
5835	NPA Contracts (Spec Ed)	\$260,937	\$338,872	\$77,935	Special Ed Contracts
5836	Mental Health Service contracts	\$0	\$0	\$0	Mental Health Contract
5837	Other Consultants	\$7,000	\$7,500	\$500	Corrective Action PI Plan
5839	Other Fees	\$34,325	\$32,325	(\$2,000)	Per current estimates
5840	Other Contract Services	\$1,378,010	\$1,163,892	(\$214,118)	Adj for carryover, EIA & Home-to-Sch Transp.
5841	Outside Printing	\$1,030	\$30	(\$1,000)	Adj for carryover and one-time grants & EIA
5849	Professional Consulting Services	\$480,182	\$89,642	(\$390,540)	Adj for carryover and one-time grants & EIA
5851	TB Testing	\$0	\$0	\$0	
5854	Repayment of Apportionment	\$0	\$0	\$0	
5855	Division of State Architect	\$105	\$0	(\$105)	
5860	Other Services	\$393,709	\$858,502	\$464,793	Special Ed Transportation
5900	Telephone/Communications	\$7,693	\$7,000	(\$693)	Per current estimates
5960	Postage	\$450	\$450	\$0	
Total Svcs & Other Operating Exp		\$5,677,294	\$5,450,794	(\$226,500)	
Capital Outlay					
6100	Land Improvements	\$64,500	\$20,000	(\$44,500)	Adjust for one-time projects
6200	Building Improvements	\$21,140	\$20,000	(\$1,140)	Adjust for one-time projects
6400	Capital Equipment	\$0	\$0	\$0	
6500	Capital Equipment Replace	\$0	\$0	\$0	Adjust for IT equipment
Total Capital Outlay		\$85,640	\$40,000	(\$45,640)	
Indirect/Direct Cost					
7141	Other Tuition, ExCost/PmtDist	\$20,000	\$20,000	\$0	Adj for current fee for service est.-Spec Ed
7142	Other Tuition-Excess Cost to COE	\$446,000	\$535,000	\$89,000	Excess Cost billback from MCOE-Prg Tsf
7310	Indirect Cost GF	\$286,212	\$269,100	(\$17,112)	Adjust for carryover and one-time grants
7350	Indirect Cost - InterFund	\$0	\$0	\$0	
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	
Total Indirect		\$752,212	\$824,100	\$71,888	
OTHER FINANCING USES					
7438	Debt Service - Interest	\$334	\$962	\$628	Vehicle Leases
7439	Debt Service - Principle	\$5,988	\$24,222	\$18,234	Vehicle Leases
7615	Transfer to Def Maintenance	\$0	\$185,000	\$185,000	
7619	All Other Inter-Fd Transfers	\$180,000	\$0	(\$180,000)	
Total Financing Uses:		\$186,322	\$210,184	\$23,862	
TOTAL EXPENDITURES & OTHER USES		\$18,054,593	\$16,200,379	(\$1,854,214)	
EXCESS OF REVENUES OVER EXPENSE		(\$1,962,949)	(\$291,132)	\$1,671,817	

SAN RAFAEL ELEMENTARY SCHOOL DISTRICT 45
GENERAL FUND 01
FISCAL YEAR 2015-16

PRELIMINARY BUDGET

	RESTRICTED			Comments
	Budget Revision #3 6/8/2015 (A)	Preliminary Budget 15-16 6/8/2015 (B)	0 Variance (B) - (A) (C)	
COMPONENTS OF END FUND BALANCE				
NON-SPENDABLE:				
Revolving Cash	\$0	\$0	\$0	
Stores Inventory	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	
RESTRICTED	\$291,133	\$1	(\$291,132)	
COMMITTED	\$0	\$0	\$0	
ASSIGNED				
Board Designated:				
Local Site Donations Carryover	\$0	\$0	\$0	
State Flex TSF One-time	\$0	\$0	\$0	
Contingency State Budget Cuts	\$0	\$0	\$0	
Cash Flow Contingency	\$0	\$0	\$0	
Contingency - CCSS; SB Assess	\$0	\$0	\$0	
UNASSIGNED			\$0	
Reserve for Economic Uncertainties	\$0	\$0	\$0	
Adj Reserve for Economic Uncer	\$0	\$0	\$0	
Available	\$0	\$0	\$0	
TOTAL ENDING FUND BALANCE:	\$291,133	\$1	(\$291,132)	

SAN RAFAEL ELEMENTARY SCHOOL DISTRICT 45

GENERAL FUND 01

FISCAL YEAR 2015-16

PRELIMINARY BUDGET

	UNRESTRICTED/RESTRICTED			Comments
	Budget Revision #3 6/8/2015 (A)	Preliminary Budget 15-16 6/8/2015 (B)	Variance (B) - (A) (C)	
Average Daily Attendance (ADA)	4495.52	4574	78	Including MCOE ADA
BEGINNING FUND BALANCE:	\$9,449,046	\$7,037,184	(\$2,411,862)	
REVENUES				
Revenue Limit				
8011 State Aid	\$16,949,540	\$20,862,540	\$3,913,000	
8012 Education Protection Account	\$5,021,827	\$5,350,729	\$328,902	
8019 State Aid - Prior Year	\$40,000	\$20,000	(\$20,000)	
8021 Homeowners Exemptions	\$118,876	\$115,000	(\$3,876)	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	
8041 Secured	\$19,013,612	\$20,155,000	\$1,141,388	
8042 Unsecured	\$437,623	\$425,000	(\$12,623)	
8043 Prior Year Taxes	\$30,483	\$30,000	(\$483)	
8044 Supplemental	\$1,237,595	\$1,200,000	(\$37,595)	
8045 ERAF	(\$10,822,281)	(\$10,800,000)	\$22,281	
8047 Community Redevelopment Fds	\$241,906	\$0	(\$241,906)	
8082 Other In-Lieu Taxes	\$7,008	\$0	(\$7,008)	
8083 Revenue Limit Transfers	(\$3,504)	\$0	\$3,504	
8091 PERS RLR	\$0	\$0	\$0	
8092 Pers Reduction Transfer	\$0	\$0	\$0	
Total Revenue Limit	\$32,272,685	\$37,358,269	\$5,085,584	
Federal Revenues				
8181 Spec Ed Entitlement (IDEA)	\$918,671	\$941,067	\$22,396	
8182 Spec Ed Discretionary Grant	\$159,994	\$166,247	\$6,253	
8290 All Other Federal Revenue	\$1,642,498	\$1,433,459	(\$209,039)	
Total Federal Revenues	\$2,721,163	\$2,540,773	(\$180,390)	
State Revenues				
8311 State Revenues	\$0	\$0	\$0	
8319 PY State Revenues	\$0	\$0	\$0	
8434 K-3 CSR	\$0	\$0	\$0	
8550 Mandated Cost Reimbursements	\$416,886	\$123,041	(\$293,845)	
8560 Lottery (Non-Prop 20)	\$772,969	\$784,680	\$11,711	
8590 All Other State Revenues	\$1,536,870	\$3,893,695	\$2,356,825	
Total State Revenues	\$2,726,725	\$4,801,416	\$2,074,691	
Local Revenues				
8621 Parcel Tax	\$2,667,000	\$2,800,000	\$133,000	
8660 Interest Earnings	\$15,000	\$15,000	\$0	
8675 Transportation Fees	\$221,395	\$220,000	(\$1,395)	
8677 Interagency Services Between LEAs	\$0	\$0	\$0	
8689 All Other Fees & Contracts	\$0	\$0	\$0	
8691 Plus: Misc Non-RL (50%) Adj.	\$3,504	\$0	(\$3,504)	
8699 Other Local Revenues	\$2,238,698	\$1,272,189	(\$966,509)	
8792 Transfer of Apportionment from COE	\$2,057,044	\$2,123,519	\$66,475	
Total Local Revenues	\$7,202,641	\$6,430,708	(\$771,933)	
TOTAL REVENUES	\$44,923,214	\$51,131,166	\$6,207,952	
OTHER FINANCING SOURCES				
8919 All Other Interfund Transfers In	\$20,000	\$20,000	\$0	
8972 Proceeds from Capital Leases	\$73,664	\$0	(\$73,664)	
8980 Contributions to Restricted Prgs	\$0	\$0	\$0	
8997 Tsf of 6/30/08 Restricted Prg Bal	\$0	\$0	\$0	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	
Total Other Financing Sources	\$93,664	\$20,000	(\$73,664)	
TOTAL REVENUES & OTHER SOURCES	\$45,016,878	\$51,151,166	\$6,134,288	

SAN RAFAEL ELEMENTARY SCHOOL DISTRICT 45
GENERAL FUND 01
FISCAL YEAR 2015-16

PRELIMINARY BUDGET

EXPENDITURES

		UNRESTRICTED/RESTRICTED			Comments
		Budget Revision #3 6/8/2015 (A)	Preliminary Budget 15-16 6/8/2015 (B)	Variance (B) - (A) (C)	
Certificated Salaries					
1100	Certificated Instructional	\$16,654,438	\$16,917,349	\$262,911	
1200	Certificated Support	\$727,216	\$793,971	\$66,755	
1300	Administrative	\$2,389,678	\$2,695,360	\$305,682	
1900	Other Certificated	\$728,444	\$1,003,028	\$274,584	
Total Certificated Salaries		\$20,499,776	\$21,409,708	\$909,932	
Classified Salaries					
2100	Instructional Assist	\$1,103,164	\$1,130,587	\$27,423	
2200	Classified Support	\$1,578,142	\$1,627,917	\$49,775	
2300	Administrative	\$635,578	\$655,319	\$19,741	
2400	Clerical Salaries	\$1,523,316	\$1,588,733	\$65,417	
2900	Other Classified	\$287,132	\$367,758	\$80,626	
Total Classified Salaries		\$5,127,332	\$5,370,314	\$242,982	
Employee Benefits					
3100	STRS	\$1,804,890	\$2,283,622	\$478,732	
3200	PERS	\$596,252	\$643,541	\$47,289	
3300	OASDI/Medicare	\$725,181	\$733,165	\$7,984	
3400	Health & Welfare	\$3,542,341	\$3,855,584	\$313,243	
3500	State Unemployment Ins	\$26,795	\$17,498	(\$9,297)	
3600	Workers Comp	\$518,920	\$534,898	\$15,978	
3700	Retiree Benefits	\$114,254	\$124,612	\$10,358	
3800	PERS RLR	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$184,169	\$148,000	(\$36,169)	
Total Employee Benefits		\$7,512,802	\$8,340,920	\$828,118	
Materials & Supplies					
4100	Approved Textbooks & Core Curr	\$603,361	\$675,452	\$72,091	
4200	Books & Reference Materials	\$175,279	\$110,733	(\$64,546)	
4300	Materials & Supplies	\$2,266,362	\$1,853,029	(\$413,333)	
4400	Non-Capital Furniture & Equip	\$591,887	\$628,559	\$36,672	
Total Materials & Supplies		\$3,636,889	\$3,267,773	(\$369,116)	
Services & Other Operating Exp					
5100	Sub-Agreements over \$25K	\$2,402,086	\$2,126,034	(\$276,052)	
5200	Travel & Conferences (Mileage)	\$140,601	\$97,273	(\$43,328)	
5300	Dues & Memberships	\$18,109	\$18,475	\$366	
5400	Insurance	\$296,579	\$321,640	\$25,061	
5500	Utilities	\$939,110	\$1,013,110	\$74,000	
5600	Rentals, Leases & Repairs	\$258,067	\$256,814	(\$1,253)	
5700	Direct Cost Transfer	(\$100)	\$0	\$100	
5801	Actuarial Study	\$0	\$10,000	\$10,000	
5803	Advertising	\$8,741	\$7,800	(\$941)	
5807	Architectural Fees	\$0	\$0	\$0	
5809	Audit Fees	\$29,500	\$31,500	\$2,000	
5811	Bank Fees	\$280	\$280	\$0	
5814	Election Expense	\$0	\$30,000	\$30,000	
5815	Employment Costs	\$2,975	\$2,975	\$0	
5820	Field Trips	\$88,728	\$8,021	(\$80,707)	

SAN RAFAEL ELEMENTARY SCHOOL DISTRICT 45
GENERAL FUND 01
FISCAL YEAR 2015-16

PRELIMINARY BUDGET

EXPENDITURES (continued)

		UNRESTRICTED/RESTRICTED			Comments
		Budget Revision #3 6/8/2015 (A)	Preliminary Budget 15-16 6/8/2015 (B)	Variance (B) - (A) (C)	
5821	Fingerprinting	\$650	\$600	(\$50)	
5823	Inspections	\$51,426	\$57,000	\$5,574	
5824	Interest Expense	\$0	\$0	\$0	
5826	Settlement Agreements	\$0	\$0	\$0	
5829	Legal Service	\$147,025	\$139,500	(\$7,525)	
5833	NPS Contracts (Spec Ed)	\$706,701	\$638,483	(\$68,218)	
5834	Mental Health - Residential	\$0	\$0	\$0	
5835	NPA Contracts (Spec Ed)	\$260,937	\$338,872	\$77,935	
5836	Mental Health Service contracts	\$0	\$0	\$0	
5837	Other Consultants	\$7,000	\$7,500	\$500	
5839	Other Fees	\$60,035	\$56,625	(\$3,410)	
5840	Other Contract Services	\$1,776,970	\$1,715,549	(\$61,421)	
5841	Outside Printing	\$43,670	\$43,052	(\$618)	
5849	Professional Consulting Services	\$644,188	\$387,642	(\$256,546)	
5851	TB Testing	\$800	\$600	(\$200)	
5854	Repayment of Apportionment	\$0	\$0	\$0	
5855	Division of State Architect	\$105	\$0	(\$105)	
5860	Other Services	\$1,246,453	\$1,931,310	\$684,857	
5900	Telephone/Communications	\$106,100	\$110,550	\$4,450	
5960	Postage	\$27,300	\$27,300	\$0	
Total Svcs & Other Operating Exp		\$9,264,036	\$9,378,505	\$114,469	
Capital Outlay					
6100	Land Improvements	\$64,500	\$20,000	(\$44,500)	
6200	Building Improvements	\$21,140	\$20,000	(\$1,140)	
6400	Capital Equipment	\$158,900	\$0	(\$158,900)	
6500	Capital Equipment Replace	\$109,662	\$25,000	(\$84,662)	
Total Capital Outlay		\$354,202	\$65,000	(\$289,202)	
Indirect/Direct Cost					
7141	Other Tuition, ExCost/PmtDist	\$20,000	\$20,000	\$0	
7142	Other Tuition-Excess Cost to COE	\$446,000	\$535,000	\$89,000	
7310	Indirect Cost GF	\$0	\$0	\$0	
7350	Indirect Cost - InterFund	(\$79,902)	(\$82,640)	(\$2,738)	
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	
Total Indirect		\$386,098	\$472,360	\$86,262	
TOTAL EXPENDITURES		\$46,781,135	\$48,304,580	\$1,523,445	
OTHER FINANCING USES					
7438	Debt Service - Principal	\$362	\$962	\$600	
7439	Debt Service - Interest	\$7,161	\$24,222	\$17,061	
7615	Transfer to Def Maintenance	\$0	\$185,000	\$185,000	
7619	All Other Inter-Fd Transfers	\$640,082	\$725,082	\$85,000	
Total Financing Uses:		\$647,605	\$935,266	\$287,661	
TOTAL EXPENDITURES & OTHER USES		\$47,428,740	\$49,239,846	\$1,811,106	
EXCESS OF REVENUES OVER EXPENSE		(\$2,411,862)	\$1,911,320	\$4,323,182	

SAN RAFAEL ELEMENTARY SCHOOL DISTRICT 45
GENERAL FUND 01
FISCAL YEAR 2015-16

PRELIMINARY BUDGET

	UNRESTRICTED/RESTRICTED			Comments
	Budget Revision #3 6/8/2015 (A)	Preliminary Budget 15-16 6/8/2015 (B)	Variance (B) - (A) (C)	
COMPONENTS OF END FUND BALANCE				
NON-SPENDABLE:				
Revolving Cash	\$2,500	\$2,500	\$0	
Stores Inventory	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	
RESTRICTED	\$291,133	\$1	(\$291,132)	
COMMITTED	\$0	\$0	\$0	
ASSIGNED				
Board Designated:				
Local Site Donations Carryover	\$0	\$0	\$0	
State Flex TSF One-time	\$0	\$0	\$0	
Contingency State Budget Cuts	\$0	\$0	\$0	
Cash Flow Contingency	\$1,100,000	\$1,100,000	\$0	
Contingency - CCSS; SB Assess	\$1,300,000	\$1,300,000	\$0	Adj for \$170/ADA State Funding
UNASSIGNED				
Reserve for Economic Uncertainties	\$1,422,862	\$1,477,195	\$54,333	3% State Req. Reserve
Adj Reserve for Economic Uncer	\$948,575	\$984,797	\$36,222	2% Adjusted Reserve
Available	\$1,972,114	\$4,084,013	\$2,111,899	
TOTAL ENDING FUND BALANCE:	\$7,037,184	\$8,948,506	\$1,911,322	