

SAN RAFAEL HIGH SCHOOL DISTRICT 74
GENERAL FUND 01
FISCAL YEAR 2015-16

PRELIMINARY BUDGET

	UNRESTRICTED			Comments
	Budget Rev #3 6/8/2015 (A)	Preliminary Budget 15-16 6/8/2015 (B)	Variance (B) - (A) (C)	
	2213	2280	67	Estimated 2015-16 P-2 ADA
BEGINNING FUND BALANCE:	\$7,513,996	\$6,168,352	(\$1,345,644)	
REVENUES				
Revenue Limit				
8011 State Aid	\$394,800	\$390,000	(\$4,800)	District of Choice estimates
8012 Education Protection Account	\$440,564	\$453,756	\$13,192	Recalc per ADA changes & State Est. EPA
8019 State Aid - Prior Year	\$30,000	\$25,000	(\$5,000)	
8021 Homeowners Exemptions	\$125,496	\$125,000	(\$496)	Estimated local property taxes
8029 Other In-Lieu Taxes	\$0	\$0	\$0	
8041 Secured	\$20,748,978	\$21,994,000	\$1,245,022	5% Increase
8042 Unsecured	\$449,743	\$450,000	\$257	Estimated local property taxes
8043 Prior Year Taxes	\$32,881	\$17,000	(\$15,881)	Estimated local property taxes
8044 Supplemental	\$0	\$0	\$0	
8045 ERAF	\$0	\$0	\$0	
8047 Community Redevelopment Funds	\$181,069	\$100,000	(\$81,069)	Estimated local property taxes
8082 Other In-Lieu Taxes	\$5,245	\$0	(\$5,245)	Estimated local property taxes
8089 Less: Non-RL	(\$2,623)	\$0	\$2,623	Estimated local property taxes
8091 Revenue Limit Transfers	\$0	\$0	\$0	
8092 PERS RLR	\$0	\$0	\$0	
Total Revenue Limit	\$22,406,153	\$23,554,756	\$1,148,603	
Federal Revenues				
8181 Spec Ed Entitlement (IDEA)	\$0	\$0	\$0	
8182 Spec Ed Discretionary Grant	\$0	\$0	\$0	
8287 Pass-thru Revenues from Federal Sources	\$0	\$0	\$0	
8290 All Other Federal Revenue	\$5,846	\$0	(\$5,846)	
Total Federal Revenues	\$5,846	\$0	(\$5,846)	
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	\$260,538	\$118,745	(\$141,793)	Mandated Block Grant-reduce one-time PY
8560 Lottery (Non-Prop 20)	\$298,101	\$313,384	\$15,283	Per SSC \$128/ADA Est
8590 All Other State Revenues	\$538	\$1,350,000	\$1,349,462	One-time Mandated State Funds
Total State Revenues	\$559,177	\$1,782,129	\$1,222,952	
Local Revenues				
8621 Parcel Tax	\$0	\$0	\$0	
8625 Community Redevelopment Funds	\$179,000	\$179,000	\$0	
8660 Interest Earnings	\$15,000	\$15,000	\$0	
8677 Interagency Services Between LEAs	\$0	\$0	\$0	
8689 All Other Fees & Contracts	\$0	\$0	\$0	
8691 Plus: Misc Non-RL (50%) Adj.	\$2,623	\$0	(\$2,623)	Per current estimates
8699 Other Local Revenues	\$308,702	\$247,000	(\$61,702)	Local reimbursements & donations
8710 Tuition	\$24,000	\$36,000	\$12,000	Per current estimates
8792 Transfer of Apportionment from COE	\$0	\$0	\$0	
Total Local Revenues	\$529,325	\$477,000	(\$52,325)	
TOTAL REVENUES	\$23,500,501	\$25,813,885	\$2,313,384	
OTHER FINANCING SOURCES				
8919 All Other Interfund Transfers In	\$35,000	\$35,000	\$0	
8972 Proceeds from Capital Leases	\$96,091	\$0	(\$96,091)	Reduce one-time lease proceeds - vehicles
8980 Contributions to Restricted Prgs	(\$4,553,478)	(\$5,087,068)	(\$533,590)	Increase contribution to Special Ed &
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	(\$4,422,387)	(\$5,052,068)	(\$629,681)	
TOTAL REVENUES & OTHER SOURCES	\$19,078,114	\$20,761,817	\$1,683,703	

SAN RAFAEL HIGH SCHOOL DISTRICT 74
GENERAL FUND 01
FISCAL YEAR 2015-16

PRELIMINARY BUDGET

EXPENDITURES

		UNRESTRICTED			Comments
		Budget Rev #3 6/8/2015 (A)	Preliminary Budget 15-16 6/8/2015 (B)	Variance (B) - (A) (C)	
Certificated Salaries					
1100	Certificated Instructional	\$8,697,362	\$8,873,967	\$176,605	Step & column; growth add 1.8 FTE
1200	Certificated Support	\$83,730	\$91,796	\$8,066	Step & Column
1300	Administrative	\$1,535,284	\$1,667,227	\$131,943	Step & Column; Admin on loan see 8699
1900	Other Certificated	\$63,725	\$182,520	\$118,795	Add 5 sections (1.2 FTE) for Cert. Coaches
Total Certificated Salaries		\$10,380,101	\$10,815,510	\$435,409	
Classified Salaries					
2100	Instructional Assist	\$130,100	\$140,500	\$10,400	Step & Column
2200	Classified Support	\$979,520	\$994,668	\$15,148	Step & Column
2300	Administrative	\$382,416	\$406,051	\$23,635	Step & Column
2400	Clerical Salaries	\$1,263,353	\$1,299,491	\$36,138	Step & Column
2900	Other Classified	\$46,581	\$47,000	\$419	Step & Column
Total Classified Salaries		\$2,801,970	\$2,887,710	\$85,740	
Employee Benefits					
3100	STRS	\$898,580	\$1,165,098	\$266,518	Adj for staffing; STRS Increase (10.73%)
3200	PERS	\$321,769	\$335,514	\$13,745	Per staffing changes above; PERS Increase
3300	OASDI/Medicare	\$377,856	\$390,144	\$12,288	Per staffing changes above
3400	Health & Welfare	\$1,783,720	\$1,910,700	\$126,980	Open Positions & SRFT contract provisions
3500	State Unemployment Ins	\$6,852	\$7,208	\$356	No change in SUI rate .05%
3600	Workers Comp	\$266,143	\$277,715	\$11,572	Flat rate at 2.02%
3700	Retiree Benefits	\$154,063	\$160,191	\$6,128	Adjust per Actuarial Report
3800	PERS RLR	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$72,820	\$67,920	(\$4,900)	Current Estimates
Total Employee Benefits		\$3,881,803	\$4,314,490	\$432,687	
Materials & Supplies					
4100	Approved Textbooks & Core Curr	\$462	\$212,000	\$211,538	Textbook adoptions
4200	Books & Reference Materials	\$7,318	\$7,072	(\$246)	Local site donations & carryover
4300	Materials & Supplies	\$725,904	\$655,082	(\$70,822)	Reduce for local site donations
4400	Non-Capital Furniture & Equip	\$142,105	\$145,600	\$3,495	Per current estimates
Total Materials & Supplies		\$875,789	\$1,019,754	\$143,965	
Services & Other Operating Exp					
5100	Sub-Agreements over \$25K	\$0	\$0	\$0	
5200	Travel & Conferences (Mileage)	\$83,848	\$55,341	(\$28,507)	Reduce local donations
5300	Dues & Memberships	\$36,449	\$38,509	\$2,060	Per current estimates
5400	Insurance	\$226,949	\$241,431	\$14,482	Per current information on 15-16 rates
5500	Utilities	\$832,169	\$864,700	\$32,531	Increases in utilities, sewer, refuse, etc.
5600	Rentals, Leases & Repairs	\$182,943	\$181,721	(\$1,222)	Per current estimates
5700	Direct Cost Transfers	(\$1,593)	(\$200)	\$1,393	Per current estimates
5801	Actuarial Study	\$0	\$10,000	\$10,000	Report due every two years per GASB 45
5803	Advertising	\$8,855	\$8,600	(\$255)	Per current estimates
5807	Architectural Fees	\$0	\$0	\$0	
5809	Audit Fees	\$49,000	\$29,500	(\$19,500)	Per current estimates & one-time ASB Audit
5811	Bank Fees	\$500	\$500	\$0	
5814	Election Expense	\$0	\$30,000	\$30,000	One-time Board Election Nov 15
5815	Employment Costs	\$2,775	\$3,000	\$225	Per current estimates
5819	Field Trips	\$18,514	\$11,482	(\$7,032)	Local site donations & carryover

SAN RAFAEL HIGH SCHOOL DISTRICT 74
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FISCAL YEAR 2015-16

PRELIMINARY BUDGET

		UNRESTRICTED			Comments
		Budget Rev #3 6/8/2015 (A)	Preliminary Budget 15-16 6/8/2015 (B)	Variance (B) - (A) (C)	
EXPENDITURES (continued)					
5821	Fingerprinting	\$100	\$100	\$0	
5823	Inspections	\$0	\$0	\$0	
5824	Interest Expense	\$0	\$0	\$0	
5826	Settlement Agreements	\$0	\$0	\$0	
5829	Legal Service	\$118,500	\$103,500	(\$15,000)	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	\$31,808	\$32,454	\$646	Per current estimates
5840	Other Contract Services	\$341,287	\$349,246	\$7,959	Per current estimates
5841	Outside Printing	\$62,055	\$61,745	(\$310)	Per current estimates
5849	Professional Consulting Services	\$99,762	\$72,000	(\$27,762)	Reduce one-time contracts for polling, etc
5851	TB Testing	\$350	\$750	\$400	Per current estimates
5854	Repayment of Apportionment	\$0	\$0	\$0	
5855	Division of State Architect	\$0	\$0	\$0	
5860	Other Services	\$62,511	\$62,100	(\$411)	Per current estimates
5900	Telephone/Communications	\$185,825	\$190,825	\$5,000	Per current estimates
5960	Postage	\$29,897	\$30,037	\$140	Per current estimates
Total Svcs & Other Operating Exp		\$2,372,504	\$2,377,341	\$4,837	
Capital Outlay					
6100	Land Improvements	\$0	\$0	\$0	
6200	Building Improvements	\$15,805	\$0	(\$15,805)	Reduce one-time
6400	Capital Equipment	\$185,759	\$0	(\$185,759)	Reduce one-time IT equipment
6500	Capital Equipment Replace	\$126,186	\$50,000	(\$76,186)	Reduce one-time vehicles
Total Capital Outlay		\$327,750	\$50,000	(\$277,750)	
Indirect/Direct Cost					
7141	Other Tuition, ExCost/PmtDist	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$0	\$0	\$0	
7212	Tsf of Pass-thru Revenues COE	\$0	\$0	\$0	
7310	Indirect Cost GF	(\$180,735)	(\$153,580)	\$27,155	Indirect rate @ 6.00%
7350	Indirect Cost - InterFund	(\$39,449)	(\$39,449)	\$0	Indirect rate FD 13 @ 5.11%
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	
Total Indirect		(\$220,184)	(\$193,029)	\$27,155	
TOTAL EXPENDITURES		\$20,419,733	\$21,271,776	\$852,043	
OTHER FINANCING USES					
7438	Debt Service - Principal	\$130	\$0	(\$130)	Final debt service 2014-15
7439	Debt Service - Interest	\$3,895	\$0	(\$3,895)	Final debt service 2014-15
7615	Transfer to Def Maintenance	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$0	\$0	\$0	
Total Financing Uses:		\$4,025	\$0	(\$4,025)	
TOTAL EXPENDITURES & OTHER USES		\$20,423,758	\$21,271,776	\$848,018	
EXCESS OF REVENUES OVER EXPENSE		(\$1,345,644)	(\$509,959)	\$835,685	

**SAN RAFAEL HIGH SCHOOL DISTRICT 74
GENERAL FUND 01
FISCAL YEAR 2015-16**

PRELIMINARY BUDGET

	UNRESTRICTED			Comments
	Budget Rev #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	\$5,500	\$5,500	\$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	
Cash Flow Contingency	\$1,100,000	\$1,100,000	\$0	
Contingency for CCSS:SB Assessment	\$550,000	\$0	(\$550,000)	
UNASSIGNED				
Reserve for Economic Uncertainties	\$3,176,302	\$3,199,385	\$23,083	3% State Req. Reserve
Available	\$1,336,550	\$1,353,509	\$16,959	
TOTAL ENDING FUND BALANCE:	\$6,168,352	\$5,858,394	(\$509,958)	

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PRELIMINARY BUDGET

	RESTRICTED			Comments
	Budget Rev #3 6/8/2015 (A)	Preliminary Budget 15-16 6/8/2015 (B)	Variance (B) - (A) (C)	
	2213	2280	67	
BEGINNING FUND BALANCE:	\$1,601,598	\$102,000	(\$1,499,598)	
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 Community Redevelopment Funds	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	
8083 Less: Non-RL (50%) Adj.	\$0	\$0	\$0	
8091 Revenue Limit Transfers	\$0	\$0	\$0	
8092 PERS RLR	\$0	\$0	\$0	
Total Revenue Limit	\$0	\$0	\$0	
Federal Revenues				
8181 Spec Ed Entitlement (IDEA)	\$419,569	\$415,863	(\$3,706)	Per current estimates
8182 Spec Ed Discretionary Grant	\$35,116	\$36,048	\$932	
8287 Pass-thru Revenues from Fed	\$6,000	\$6,000	\$0	
8290 All Other Federal Revenue	\$484,169	\$387,652	(\$96,517)	Reduce for PY/Deferred Rev
Total Federal Revenues	\$944,854	\$845,563	(\$99,291)	
State Revenues				
8311 State Revenues	\$0	\$0	\$0	
8319 PY State Revenues	\$0	\$0	\$0	
8434 K-3 CSR	\$0	\$0	\$0	
8550 Mandated Cost Reimbursements	\$0	\$0	\$0	
8560 Lottery (Prop 20)	\$84,847	\$87,852	\$3,005	Per current estimates @ \$34 per ADA
8590 All Other State Revenues	\$131,609	\$129,072	(\$2,537)	
Total State Revenues	\$216,456	\$216,924	\$468	
Local Revenues				
8621 Parcel Tax	\$2,700,000	\$2,865,000	\$165,000	5% COLA
8625 Community Redevelopment Funds	\$0	\$0	\$0	
8660 Interest Earnings	\$0	\$0	\$0	
8677 Interagency Services Between LEAs	\$0	\$0	\$0	
8689 All Other Fees & Contracts	\$0	\$0	\$0	
8691 Plus: Misc Non-RL (50%) Adj	\$0	\$0	\$0	
8699 Other Local Revenues	\$251,675	\$387,653	\$135,978	MPTA Transfer of Spec Ed Revenues < SRES
8710 Tuition	\$0	\$0	\$0	
8792 Transfer of Apportionment from COE	\$1,173,204	\$1,217,869	\$44,665	Per MCOE Estimates for AB602 Spec Ed Funds
Total Local Revenues	\$4,124,879	\$4,470,522	\$345,643	
TOTAL REVENUES	\$5,286,189	\$5,533,009	\$246,820	
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	\$4,553,478	\$5,087,068	\$533,590	Increase Special Education Contribution
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	\$4,553,478	\$5,087,068	\$533,590	
TOTAL REVENUES & OTHER SOURCES	\$9,839,667	\$10,620,077	\$780,410	

SAN RAFAEL HIGH SCHOOL DISTRICT 74
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PRELIMINARY BUDGET

EXPENDITURES

		RESTRICTED			Comments
		Budget Rev #3 6/8/2015 (A)	Preliminary Budget 15-16 6/8/2015 (B)	Variance (B) - (A) (C)	
Certificated Salaries					
1100	Certificated Instructional	\$2,343,984	\$2,249,302	(\$94,682)	Step & column; Tsf Lit Leads to Unrestricted
1200	Certificated Support	\$1,068,327	\$1,083,389	\$15,062	Step & column;
1300	Administrative	\$195,146	\$214,241	\$19,095	Step & Column
1900	Other Certificated	\$9,000	\$0	(\$9,000)	One-time
Total Certificated Salaries		\$3,616,457	\$3,546,932	(\$69,525)	
Classified Salaries					
2100	Instructional Assist	\$330,273	\$372,407	\$42,134	Step & column; Increase staffing special education
2200	Classified Support	\$636,888	\$711,865	\$74,977	Step & Column; Add Tech II (Help Desk)
2300	Administrative	\$146,652	\$147,502	\$850	Step & Column
2400	Clerical Salaries	\$101,500	\$123,577	\$22,077	Step & Column
2900	Other Classified	\$111,428	\$107,000	(\$4,428)	Mental Health Clinician for AB3632
Total Classified Salaries		\$1,326,741	\$1,462,351	\$135,610	
Employee Benefits					
3100	STRS	\$327,843	\$395,202	\$67,359	Adjust for staffing/positions; STRS increase
3200	PERS	\$146,084	\$169,668	\$23,584	Adjust for staffing/positions & Incr in PERS rate
3300	OASDI/Medicare	\$154,905	\$164,233	\$9,328	Adjust for staffing/positions
3400	Health & Welfare	\$639,393	\$715,800	\$76,407	Adjust for staffing/positions/SRFT contract
3500	State Unemployment Ins	\$2,667	\$2,728	\$61	Adjust for staffing/positions
3600	Workers Comp	\$99,974	\$102,669	\$2,695	Adjust for staffing/positions
3700	Retiree Benefits	\$0	\$0	\$0	
3800	PERS RLR	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$14,100	\$15,000	\$900	Adjust for staffing/positions
Total Employee Benefits		\$1,384,966	\$1,565,300	\$180,334	
Materials & Supplies					
4100	Approved Textbooks & Core Curr	\$114,658	\$122,852	\$8,194	Adjust for carryover and one-time grants
4200	Books & Reference Materials	\$22,682	\$9,626	(\$13,056)	Adjust for carryover and one-time grants
4300	Materials & Supplies	\$1,071,294	\$390,014	(\$681,280)	Adjust for carryover and one-time grants
4400	Non-Capital Furniture & Equip	\$299,824	\$245,358	(\$54,466)	CCSS funded chromebooks/carts
Total Materials & Supplies		\$1,508,458	\$767,850	(\$740,608)	
Services & Other Operating Exp					
5100	Sub-Agreements over \$25K	\$642,908	\$675,871	\$32,963	Special Education Contracts (NPS/NPA)
5200	Travel & Conferences (Mileage)	\$13,871	\$13,538	(\$333)	Per current estimates
5300	Dues & Memberships	\$0	\$0	\$0	
5400	Insurance	\$0	\$0	\$0	
5500	Utilities	\$1,500	\$1,500	\$0	
5600	Rentals, Leases & Repairs	\$88,239	\$89,958	\$1,719	Per current estimates
5700	Direct Cost Transfers	\$1,393	\$200	(\$1,193)	Per current estimates
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	
5815	Employment Costs	\$0	\$0	\$0	
5819	Field Trips	\$6,433	\$204	(\$6,229)	Adjust for carryover and one-time grants

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		Budget Rev #3 6/8/2015 (A)	Preliminary Budget 15-16 6/8/2015 (B)	Variance (B) - (A) (C)	
EXPENDITURES (continued)					
5821	Fingerprinting	\$0	\$0	\$0	
5823	Inspections	\$47,382	\$49,241	\$1,859	
5824	Interst Expense	\$0	\$0	\$0	
5826	Settlement Agreement	\$0	\$0	\$0	
5829	Legal Service	\$87,819	\$40,000	(\$47,819)	Special Education
5833	NPS Contracts (Spec Ed)	\$557,073	\$618,887	\$61,814	Special Ed Contracts
5834	Mental Health - Residential	\$0	\$0	\$0	
5835	NPA Contracts (Spec Ed)	\$204,745	\$169,625	(\$35,120)	Special Ed Contracts
5836	Mental Health Service contracts	\$21,587	\$22,082	\$495	Special Ed Contracts
5837	Other Consultants	\$0	\$0	\$0	
5839	Other Fees	\$38,584	\$41,290	\$2,706	Adjust for ASES Transportation fees
5840	Other Contract Services	\$379,654	\$235,522	(\$144,132)	Adjust for carryover and one-time grants
5841	Outside Printing	\$0	\$0	\$0	
5849	Professional Consulting Services	\$149,564	\$42,000	(\$107,564)	Adjust for carryover and one-time grants
5851	TB Testing	\$0	\$0	\$0	
5854	Repayment of Apportionment	\$3,000	\$0	(\$3,000)	PY Fair-Share
5855	Division of State Architect	\$0	\$0	\$0	
5860	Other Services	\$329,744	\$539,200	\$209,456	Special Education Transportation
5900	Telephone/Communications	\$10,000	\$10,000	\$0	
5960	Postage	\$170	\$220	\$50	
Total Svcs & Other Operating Exp		\$2,583,666	\$2,549,338	(\$34,328)	
Capital Outlay					
6100	Land Improvements	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	
6400	Capital Equipment	\$20,587	\$0	(\$20,587)	Adjust for One-time RRM Equipment
6500	Capital Equipment Replace	\$0	\$0	\$0	
Total Capital Outlay		\$20,587	\$0	(\$20,587)	
Indirect/Direct Cost					
7141	Other Tuition, ExCost/PmtDist	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$561,814	\$637,745	\$75,931	Excess Cost billback from MCOE
7212	Tsf of Pass-thru Revenues COE	\$6,000	\$6,000	\$0	
7310	Indirect Cost GF	\$180,735	\$153,580	(\$27,155)	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		\$748,549	\$797,325	\$48,776	
OTHER FINANCING USES					
7438	Debt Service - Interest	\$496	\$1,385	\$889	Per amortization schedule-vehicle leases
7439	Debt Service - Principle	\$9,345	\$31,596	\$22,251	Per amortization schedule-vehicle leases
7615	Transfer to Def Maintenance	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$140,000	\$0	(\$140,000)	
Total Financing Uses:		\$149,841	\$32,981	(\$116,860)	
TOTAL EXPENDITURES & OTHER USES		\$11,339,265	\$10,722,077	(\$617,188)	
EXCESS OF REVENUES OVER EXPENSE		(\$1,499,598)	(\$102,000)	\$1,397,598	

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GENERAL FUND 01
FISCAL YEAR 2015-16

PRELIMINARY BUDGET

	RESTRICTED			Comments
	Budget Rev #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	\$102,000	\$0	(\$102,000)	Lottery & Parcel Tax Carryover
COMMITTED	\$0	\$0	\$0	
ASSIGNED				
Board Designated:				
Local Site Donations Carryover	\$0	\$0	\$0	
Cash Flow Contingency	\$0	\$0	\$0	
Contingency for CCSS:SB Assessme	\$0	\$0	\$0	
UNASSIGNED			\$0	
Reserve for Economic Uncertainties	\$0	\$0	\$0	
Available	\$0	\$0	\$0	
TOTAL ENDING FUND BALANCE:	\$102,000	\$0	(\$102,000)	

SAN RAFAEL HIGH SCHOOL DISTRICT 74
GENERAL FUND 01
FISCAL YEAR 2015-16

PRELIMINARY BUDGET

	UNRESTRICTED/RESTRICTED			Comments
	Budget Rev #3 6/8/2015 (A)	Preliminary Budget 15-16 6/8/2015 (B)	Variance (B) - (A) (C)	
Average Daily Attendance (ADA)	2213	2280	67	Including MCOE ADA
BEGINNING FUND BALANCE:	\$9,115,594	\$6,270,352	(\$2,845,242)	
REVENUES				
Revenue Limit				
8011 State Aid	\$394,800	\$390,000	(\$4,800)	
8012 Education Protection Account	\$440,564	\$453,756	\$13,192	
8019 State Aid - Prior Year	\$30,000	\$25,000	(\$5,000)	
8021 Homeowners Exemptions	\$125,496	\$125,000	(\$496)	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	
8041 Secured	\$20,748,978	\$21,994,000	\$1,245,022	
8042 Unsecured	\$449,743	\$450,000	\$257	
8043 Prior Year Taxes	\$32,881	\$17,000	(\$15,881)	
8044 Supplemental	\$0	\$0	\$0	
8045 ERAF	\$0	\$0	\$0	
8047 Community Redevelopment Funds	\$181,069	\$100,000	(\$81,069)	
8082 Other In-Lieu Taxes	\$5,245	\$0	(\$5,245)	
8083 Revenue Limit Transfers	(\$2,623)	\$0	\$2,623	
8091 PERS RLR	\$0	\$0	\$0	
8092 Pers Reduction Transfer	\$0	\$0	\$0	
Total Revenue Limit	\$22,406,153	\$23,554,756	\$1,148,603	
Federal Revenues				
8181 Spec Ed Entitlement (IDEA)	\$419,569	\$415,863	(\$3,706)	
8182 Spec Ed Discretionary Grant	\$35,116	\$36,048	\$932	
8287 Pass-thru Revenues Fed Sources	\$6,000	\$6,000	\$0	
8290 All Other Federal Revenue	\$490,015	\$387,652	(\$102,363)	
Total Federal Revenues	\$950,700	\$845,563	(\$105,137)	
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	\$260,538	\$118,745	(\$141,793)	
8560 Lottery (Non-Prop 20)	\$382,948	\$401,236	\$18,288	
8590 All Other State Revenues	\$132,147	\$1,479,072	\$1,346,925	
Total State Revenues	\$775,633	\$1,999,053	\$1,223,420	
Local Revenues				
8621 Parcel Tax	\$2,700,000	\$2,865,000	\$165,000	
8625 Community Redevelopment Funds	\$179,000	\$179,000	\$0	
8660 Interest Earnings	\$15,000	\$15,000	\$0	
8677 Interagency Services Between LEAs	\$0	\$0	\$0	
8689 All Other Fees & Contracts	\$0	\$0	\$0	
8691 Plus: Misc Non-RL (50%) Adj.	\$2,623	\$0	(\$2,623)	
8699 Other Local Revenues	\$560,377	\$634,653	\$74,276	
8710 Tuition	\$24,000	\$36,000	\$12,000	
8792 Transfer of Apportionment from COE	\$1,173,204	\$1,217,869	\$44,665	
Total Local Revenues	\$4,654,204	\$4,947,522	\$293,318	
TOTAL REVENUES	\$28,786,690	\$31,346,894	\$2,560,204	
OTHER FINANCING SOURCES				
8919 All Other Interfund Transfers In	\$35,000	\$35,000	\$0	
8972 Proceeds from Capital Leases	\$96,091	\$0	(\$96,091)	
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	\$131,091	\$35,000	(\$96,091)	
TOTAL REVENUES & OTHER SOURCES	\$28,917,781	\$31,381,894	\$2,464,113	

**SAN RAFAEL HIGH SCHOOL DISTRICT 74
GENERAL FUND 01
FISCAL YEAR 2015-16**

PRELIMINARY BUDGET

EXPENDITURES

		UNRESTRICTED/RESTRICTED			Comments
		Budget Rev #3 6/8/2015 (A)	Preliminary Budget 15-16 6/8/2015 (B)	Variance (B) - (A) (C)	
Certificated Salaries					
1100	Certificated Instructional	\$11,041,346	\$11,123,269	\$81,923	
1200	Certificated Support	\$1,152,057	\$1,175,185	\$23,128	
1300	Administrative	\$1,730,430	\$1,881,468	\$151,038	
1900	Other Certificated	\$72,725	\$182,520	\$109,795	
Total Certificated Salaries		\$13,996,558	\$14,362,442	\$365,884	
Classified Salaries					
2100	Instructional Assist	\$460,373	\$512,907	\$52,534	
2200	Classified Support	\$1,616,408	\$1,706,533	\$90,125	
2300	Administrative	\$529,068	\$553,553	\$24,485	
2400	Clerical Salaries	\$1,364,853	\$1,423,068	\$58,215	
2900	Other Classified	\$158,009	\$154,000	(\$4,009)	
Total Classified Salaries		\$4,128,711	\$4,350,061	\$221,350	
Employee Benefits					
3100	STRS	\$1,226,423	\$1,560,300	\$333,877	
3200	PERS	\$467,853	\$505,182	\$37,329	
3300	OASDI/Medicare	\$532,761	\$554,377	\$21,616	
3400	Health & Welfare	\$2,423,113	\$2,626,500	\$203,387	
3500	State Unemployment Ins	\$9,519	\$9,936	\$417	
3600	Workers Comp	\$366,117	\$380,384	\$14,267	
3700	Retiree Benefits	\$154,063	\$160,191	\$6,128	
3800	PERS RLR	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$86,920	\$82,920	(\$4,000)	
Total Employee Benefits		\$5,266,769	\$5,879,790	\$613,021	
Materials & Supplies					
4100	Approved Textbooks & Core Curr	\$115,120	\$334,852	\$219,732	
4200	Books & Reference Materials	\$30,000	\$16,698	(\$13,302)	
4300	Materials & Supplies	\$1,797,198	\$1,045,096	(\$752,102)	
4400	Non-Capital Furniture & Equip	\$441,929	\$390,958	(\$50,971)	
Total Materials & Supplies		\$2,384,247	\$1,787,604	(\$596,643)	
Services & Other Operating Exp					
5100	Sub-Agreements over \$25K	\$642,908	\$675,871	\$32,963	
5200	Travel & Conferences (Mileage)	\$97,719	\$68,879	(\$28,840)	
5300	Dues & Memberships	\$36,449	\$38,509	\$2,060	
5400	Insurance	\$226,949	\$241,431	\$14,482	
5500	Utilities	\$833,669	\$866,200	\$32,531	
5600	Rentals, Leases & Repairs	\$271,182	\$271,679	\$497	
5700	Direct Cost Transfer	(\$200)	\$0	\$200	
5801	Actuarial Study	\$0	\$10,000	\$10,000	
5803	Advertising	\$8,855	\$8,600	(\$255)	
5807	Architectural Fees	\$0	\$0	\$0	
5809	Audit Fees	\$49,000	\$29,500	(\$19,500)	
5811	Bank Fees	\$500	\$500	\$0	
5814	Election Expense	\$0	\$30,000	\$30,000	
5815	Employment Costs	\$2,775	\$3,000	\$225	
5819	Field Trips	\$24,947	\$11,686	(\$13,261)	

SAN RAFAEL HIGH SCHOOL DISTRICT 74
GENERAL FUND 01
FISCAL YEAR 2015-16

PRELIMINARY BUDGET

EXPENDITURES (continued)

		UNRESTRICTED/RESTRICTED			Comments
		Budget Rev #3 6/8/2015 (A)	Preliminary Budget 15-16 6/8/2015 (B)	Variance (B) - (A) (C)	
5821	Fingerprinting	\$100	\$100	\$0	
5823	Inspections	\$47,382	\$49,241	\$1,859	
5824	Interest Expense	\$0	\$0	\$0	
5826	Settlement Agreements	\$0	\$0	\$0	
5829	Legal Service	\$206,319	\$143,500	(\$62,819)	
5833	NPS Contracts (Spec Ed)	\$557,073	\$618,887	\$61,814	
5834	Mental Health - Residential	\$0	\$0	\$0	
5835	NPA Contracts (Spec Ed)	\$204,745	\$169,625	(\$35,120)	
5836	Mental Health Service contracts	\$21,587	\$22,082	\$495	
5837	Other Consultants	\$0	\$0	\$0	
5839	Other Fees	\$70,392	\$73,744	\$3,352	
5840	Other Contract Services	\$720,941	\$584,768	(\$136,173)	
5841	Outside Printing	\$62,055	\$61,745	(\$310)	
5849	Professional Consulting Services	\$249,326	\$114,000	(\$135,326)	
5851	TB Testing	\$350	\$750	\$400	
5854	Repayment of Apportionment	\$3,000	\$0	(\$3,000)	
5855	Division of State Architect	\$0	\$0	\$0	
5860	Other Services	\$392,255	\$601,300	\$209,045	
5900	Telephone/Communications	\$195,825	\$200,825	\$5,000	
5960	Postage	\$30,067	\$30,257	\$190	
Total Svcs & Other Operating Exp		\$4,956,170	\$4,926,679	(\$29,491)	
Capital Outlay					
6100	Land Improvements	\$0	\$0	\$0	
6200	Building Improvements	\$15,805	\$0	(\$15,805)	
6400	Capital Equipment	\$206,346	\$0	(\$206,346)	
6500	Capital Equipment Replace	\$126,186	\$50,000	(\$76,186)	
Total Capital Outlay		\$348,337	\$50,000	(\$298,337)	
Indirect/Direct Cost					
7141	Other Tuition,ExCost/PmtDist	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$561,814	\$637,745	\$75,931	
7212	Tsf of Pass-thru Revenues COE	\$6,000	\$6,000	\$0	
7310	Indirect Cost GF	\$0	\$0	\$0	
7350	Indirect Cost - InterFund	(\$39,449)	(\$39,449)	\$0	
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	
Total Indirect		\$528,365	\$604,296	\$75,931	
TOTAL EXPENDITURES		\$31,609,157	\$31,960,872	\$351,715	
OTHER FINANCING USES					
7438	Debt Service - Principal	\$626	\$1,385	\$759	
7439	Debt Service - Interest	\$13,240	\$31,596	\$18,356	
7615	Transfer to Def Maintenance	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$140,000	\$0	(\$140,000)	
Total Financing Uses:		\$153,866	\$32,981	(\$120,885)	
TOTAL EXPENDITURES & OTHER USES		\$31,763,023	\$31,993,853	\$230,830	
EXCESS OF REVENUES OVER EXPENSE		(\$2,845,242)	(\$611,959)	\$2,233,283	

SAN RAFAEL HIGH SCHOOL DISTRICT 74
GENERAL FUND 01
FISCAL YEAR 2015-16

PRELIMINARY BUDGET

	UNRESTRICTED/RESTRICTED			Comments
	Budget Rev #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	\$5,500	\$5,500	\$0	
Stores Inventory	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	
RESTRICTED	\$102,000	\$0	(\$102,000)	
COMMITTED	\$0	\$0	\$0	
ASSIGNED				
Board Designated:				
Local Site Donations Carryover	\$0	\$0	\$0	
Cash Flow Contingency	\$1,100,000	\$1,100,000	\$0	
Contingency for CCSS:SB Assessment	\$550,000	\$0	(\$550,000)	
UNASSIGNED				
Reserve for Economic Uncertainties	\$3,176,302	\$3,199,385	\$23,083	3% State Req. Reserve
Available	\$1,336,550	\$1,353,509	\$16,959	
TOTAL ENDING FUND BALANCE:	\$6,270,352	\$5,658,394	(\$611,958)	