

**MILPITAS**  
UNIFIED SCHOOL DISTRICT

# **2018-2019 PROPOSED BUDGET**

## **MABEL MATTOS ELEMENTARY**



### **Board of Education**

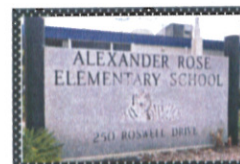
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**Robert Jung, Member**

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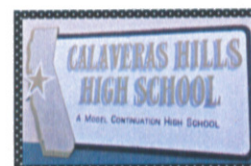
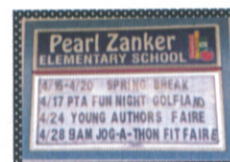


## District Administration

**Cheryl Jordan**  
Superintendent

**Wendy Zhang**  
Asst. Supt.  
Business Services

**Norma Rodriguez**  
Asst. Supt.  
Learning and Development





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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.

## **Budget Development Process**

Our preparation for the next year budget began with the District's Local Control Accountability Plan (LCAP) process. In the beginning of the current school year, our stakeholders evaluated the current LCAP plan and provided feedback to prepare for the upcoming 2018-19 school year. Students, parents, and staff members, as well as district union representatives, were invited to provide input on priorities from instructional programs to overall operations.

In February 2018, with the input from the LCAP process, Business Services began the budget development planning. It was a collaborative process that involved Human Relations, Learning and Development, school sites and other departments.

After the budget adoption, throughout the year, the District is required to provide a First Interim budget update before December 15<sup>th</sup> and a Second Interim budget update before March 15<sup>th</sup> to inform the public of the District's financial condition. The District needs to certify whether or not it can meet all of its financial obligations for the current and subsequent two years. 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 extent. To plan for the future years, we use the latest available information from the State Department of Finance and recommendations from California School Services.

## **Governor's 2018-19 Proposed State Budget Overview**

On January 10, 2018, Governor Brown released the state's 2018-19 proposed budget; on May 11<sup>th</sup>, he released the revision to the January's proposal, known as the "May Revision".

The May Revision represents Governor Brown's final state budget proposal of his four terms as Governor of California. Also, it is the final statutory opportunity for him to update his economic projections prior to enactment of the state budget in June.

As the state's economy recovers from the Great Recession, the past five budgets have significantly increased spending in education funding, the creation of the state's first earned income tax credit, a minimum wage that will eventually increase to \$15 per hour, and the expansion of health care



coverage to millions of Californians. The state has also paid down its budgetary borrowing and addressed long-standing problems such as restoring fiscal health to its retirement benefit plans and making major improvements to the state's transportation and water systems.

The January budget was projected to have a healthy one-time surplus and focused the new funds on building up the state's Rainy Day Fund to prepare for the next recession. The May Revision assumes the continued expansion of the economy and a balanced budget through the forecast period. Since January, state revenues have continued to grow. Capital gains are projected to be at an all-time high and state unemployment is at an all-time low. Despite strong fiscal health in the short term, the risks to the long-term health of the state budget continue to mount—the effects of the 2017 federal tax bill remain uncertain, the nation faces a host of global risks and the volatility of the stock market has returned. By the end of 2018-19, the U.S. will have matched the longest recovery in modern history. The best way to buffer against uncertainty and protect against future cuts is to continue building the state's reserves and avoid making substantial new ongoing obligations.

Here are some highlights from the state budget that will have an impact on Education:

**K-12 Education:** The funding levels will be increased by 66% compared to seven years ago with the full implementation of the Local Control Funding Formula (LCFF). To enhance certainty for districts regarding funding levels, the May Revision also proposes a revised Proposition 98 certification process. This process will result in future certifications occurring more quickly (the last certification was for 2008-09) and increase certainty regarding the payment of outstanding obligations to schools.

**Federal Tax Bill Impact:** January's budget revenue forecasts were finalized prior to the enactment of the federal tax package at the end of December 2017. The May Revision assumes the tax changes will provide a temporary boost to the national economy and provide fiscal gains to many Americans, especially the wealthiest. However, the full implications for the state's taxpayers and on federal-state programs will not be known for now.

**Planning For The Next Recession:** By the end of the 2018-19 fiscal year, the US will have reached the longest recovery in modern history. Generally, the economic forecast does not predict recessions at a particular time. As such, based on the current strength of the economy, the May Revision assumed the continued growth. However, we all know that a recession is out there, we just do not know when it will come. In order to prepare the state for the future economic downturns, the proposed budget includes a full funding of the state's Rainy Day Fund and limits only one-time expenditure spending commitment for the future.

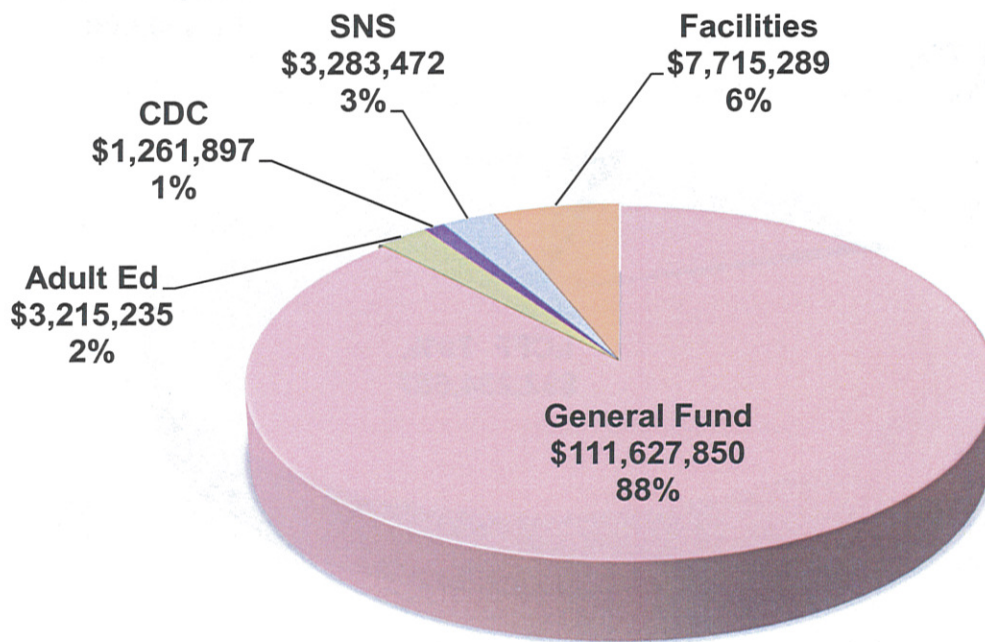
Maintaining the fiscal balance will be an ongoing challenge at the state level. The past six years have been the longest stretch of balanced state budgets in recent history. With a volatile revenue structure and limited spending flexibility, the California budget demands constant vigilance to stay in balance. These six years of fiscal stability illustrate the benefits of a prudent approach to budgeting—building up a Rainy Day Fund, avoiding over-committing one-time revenues and making tough decisions when necessary.

As for the District in developing our 2018-19 fiscal year budget, we will need to carefully examine all available financial information that is current and project conservatively for the subsequent two fiscal years.

### 2018-19 District Budget Assumptions

With the 2017-18 fiscal year coming to an end, we are able to finalize the revenue and expenditure projections for the current year. We have prepared the estimated actual income statement of all District funds for your reference on page 12 and 13. Here is an overview of the District's 2017-18 revenue collection by fund.

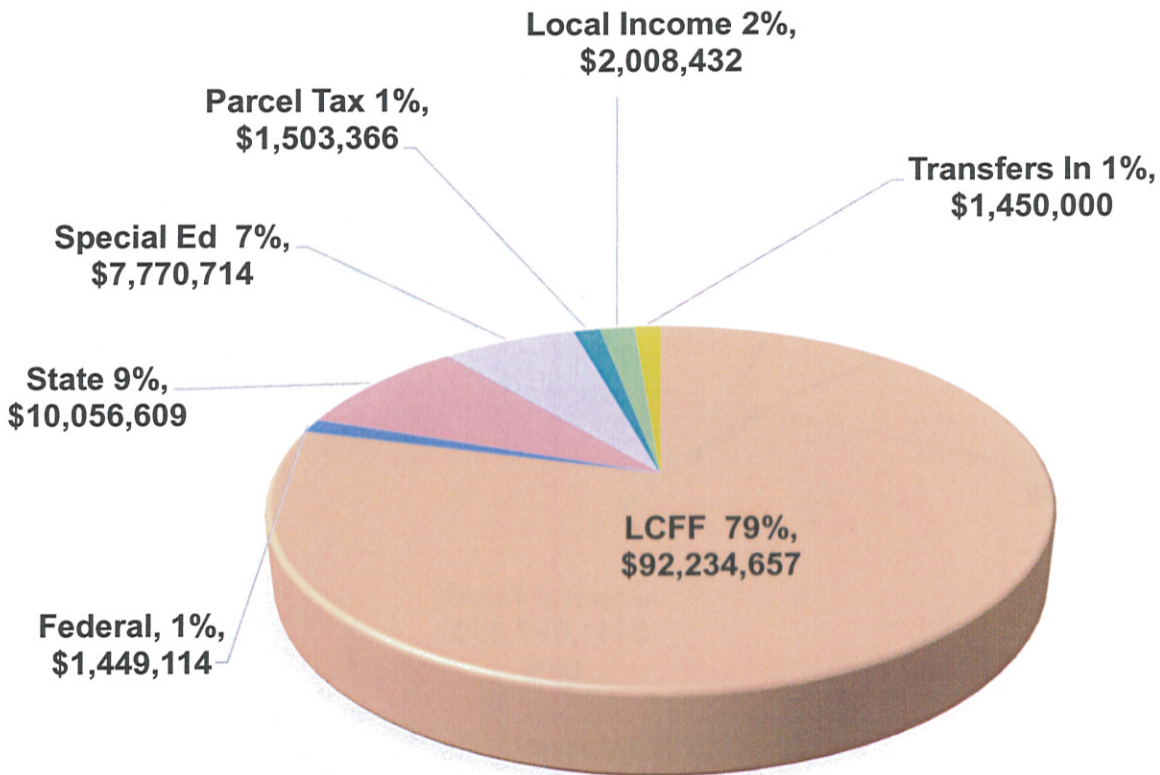
#### District Funding at a Glance



Since the General Fund has the largest operational budget, we will focus our analysis on the General Fund only.

## General Fund Revenues

In 2013-14, The Governor adopted Local Control Funding Formula (LCFF) as a new funding formula to Education. The goal of the LCFF is to simplify the State funding calculation while providing a greater flexibility for the District to use the funds to improve the outcome of students. The full implementation is expected in the 2018-19 fiscal year, which is two years ahead of the original plan. The total District's General Fund revenue is projected at \$116,472,892:

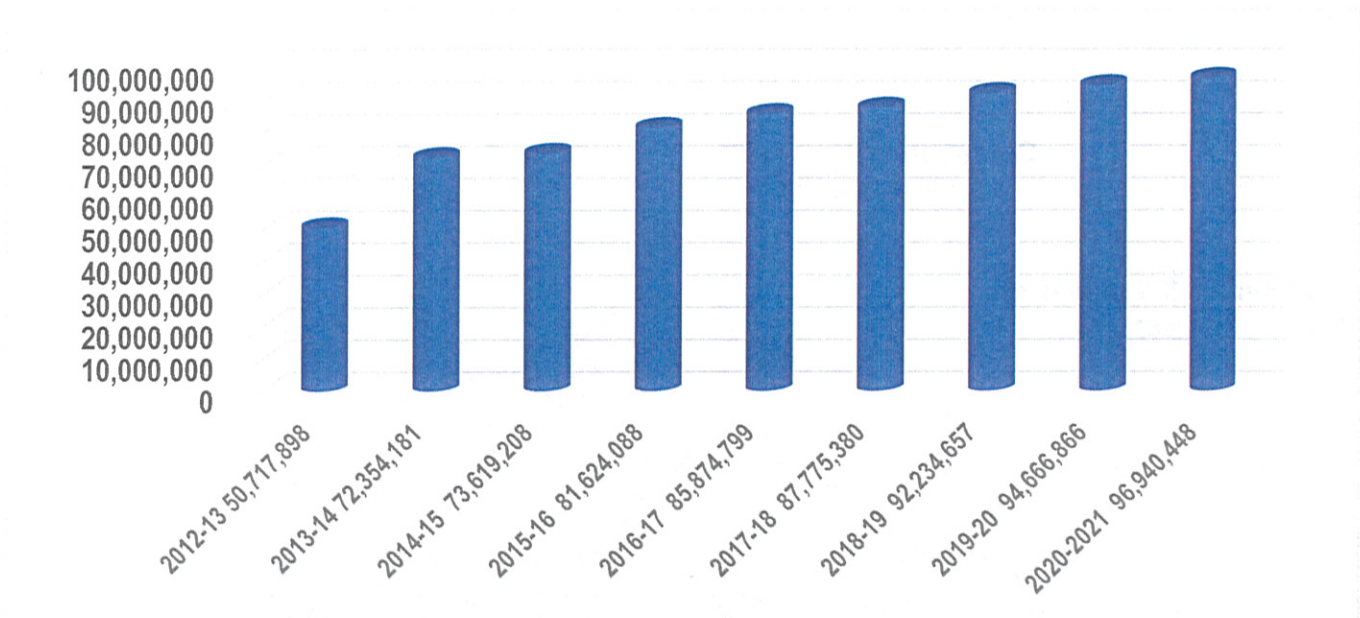




The LCFF revenue is about 79% of total General Fund Revenue, the following are the factors used in the calculation.

LCFF Factor	2018-19
ADA	10,089
COLA	3.00%
EL, LI & FY %	45.12%
LCFF Funding Factor %	100%
LCFF Target Funding	\$92,234,657
LCFF Gap	\$4,467,910

Here is a history and projection of the LCFF Revenue funding:



Here are other revenue assumptions used in the projection:

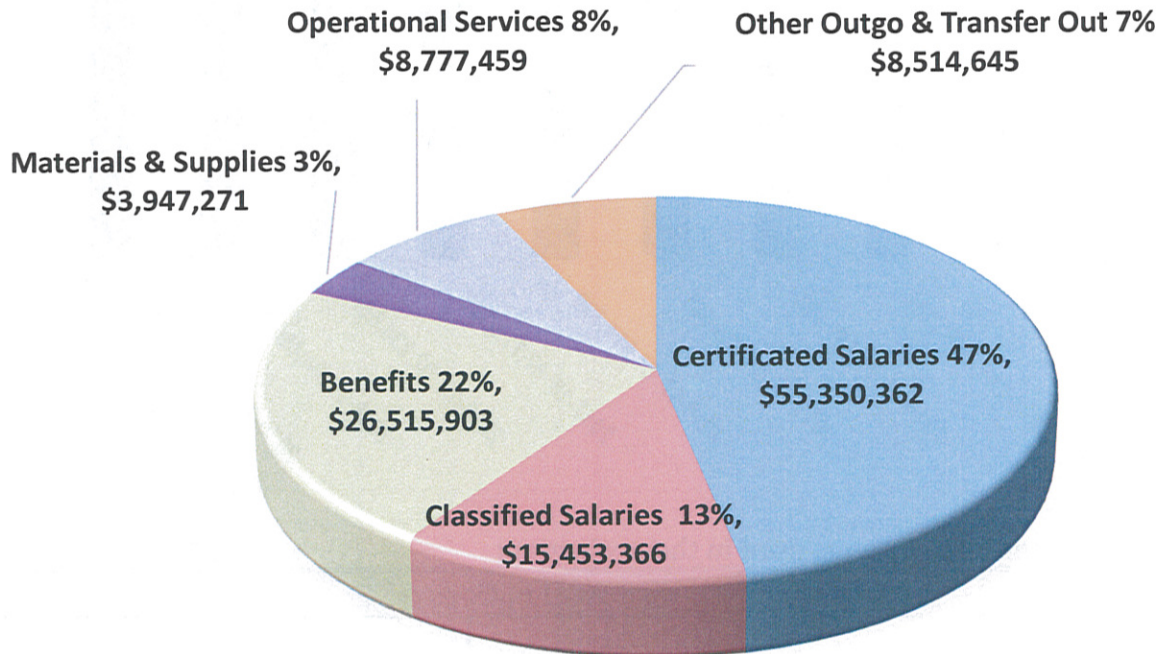
2018-19 Revenue Assumptions	
Mandated Block Grant	
Grade K – 8: \$31.16/ADA	\$210,143
Grade 9 – 12: \$59.83/ADA	\$198,954
Lottery	
Regular: \$146/Annual ADA	\$1,688,198
Prop 20: \$48/Annual ADA	\$555,024
Interest Revenue	\$164,600
Lease & Fees	\$271,500
Parcel Tax Revenue @ \$84/parcel	\$1,503,366

## General Fund Expenditures

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

- Goal 1 – All students will receive effective standards-based instruction, curriculum and assessments by highly qualified teachers in a safe environment to be fully prepared for college and career.
- Goal 2 – All MUSD students are fully invested to thrive academically, socially, and emotionally in a safe, nurturing, and culturally responsive school environment.
- Goal 3 – All MUSD historically underserved students will make accelerated growth to close the achievement gap.

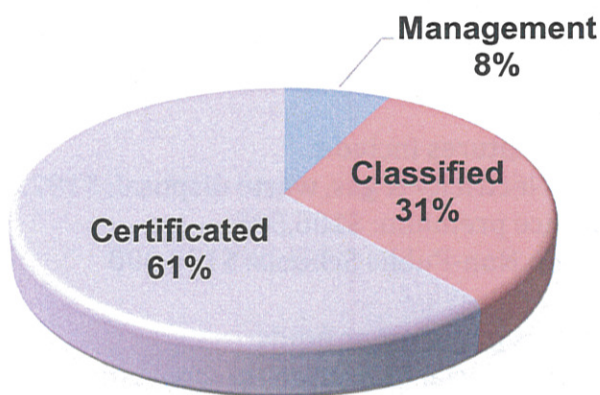
The total General Fund Expenditures are projected at \$118,559,006:



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

	General Fund Unrestricted	Categorical Programs	Special Education Program	Total General Fund FTE
<b>Certificated</b>	423.4	2.6	80.4	506.4
<b>Certificated Administrator</b>	39.2	0.8	4.0	44.0
<b>Classified</b>	138.2	23.98	97.94	260.12
<b>Classified Manager</b>	10.3	4.55	3.0	17.85
<b>*FTE Total</b>	<b>611.1</b>	<b>31.93</b>	<b>185.34</b>	<b>828.37</b>

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



The following are the major expenditure changes in 2018-19 compared to 2017-18.

- Step, column, and longevity increase are included for all staff based on current staffing. In the General Fund, we increased a total of 3.2 certificated FTE positions:
  - 2.0 FTE classroom teachers to balance class size allocations.
  - 2.2 FTE's in Special Education program: 1 FTE in Special Day Class, 0.2 FTE Speech Pathologist and 1 FTE Resource teacher at Milpitas High school. The increases are part of the plan to close the achievement gap for the students with disabilities.
  - 2.0 FTE certificated administrators including 1.0 FTE Principal for the Mattos new elementary school and 1.0 Assist Principal for Milpitas High School.
  - <3.0> FTE elimination of Teachers on Special Assignment positions.
- No change on medical benefit cap of \$920.87/month, which is \$13,346 with dental and vision annually per employee. Currently, the medical premium for single employee's coverage is below the cap, we project a 10% increase.
- Estimated costs for Health and Welfare are \$8,421,585 for active employees and \$540,419 for retirees. These costs are normally adjusted at the First Interim, after open enrollment.
- Statutory benefits of \$17,553,899 are projected based on the following estimated rates:



**Here is a history of the total Statutory Benefit rates:**

	13-14	14-15	15-16	16-17	17-18	18-19
<b>STRS (Certificated)</b>	<b>8.25%</b>	<b>8.88%</b>	<b>10.73%</b>	<b>12.58%</b>	<b>14.43%</b>	<b>16.28%</b>
<b>PERS (Classified)</b>	<b>11.44%</b>	<b>11.77%</b>	<b>11.85%</b>	<b>13.89%</b>	<b>15.53%</b>	<b>18.06%</b>
<b>Social Security</b>	<b>6.20%</b>	<b>6.20%</b>	<b>6.20%</b>	<b>6.20%</b>	<b>6.20%</b>	<b>6.20%</b>
<b>Medicare</b>	<b>1.45%</b>	<b>1.45%</b>	<b>1.45%</b>	<b>1.45%</b>	<b>1.45%</b>	<b>1.45%</b>
<b>Unemployment Insurance</b>	<b>0.05%</b>	<b>0.05%</b>	<b>0.05%</b>	<b>0.05%</b>	<b>0.05%</b>	<b>0.05%</b>
<b>Worker's Comp</b>	<b>2.66%</b>	<b>2.90%</b>	<b>2.95%</b>	<b>1.98%</b>	<b>1.82%</b>	<b>1.91%</b>
<b>Total Certificated</b>	<b>12.41%</b>	<b>13.28%</b>	<b>15.18%</b>	<b>16.06%</b>	<b>17.75%</b>	<b>19.69%</b>
<b>Total Classified</b>	<b>21.80%</b>	<b>22.37%</b>	<b>22.50%</b>	<b>23.57%</b>	<b>25.05%</b>	<b>27.67%</b>

- Supplies and Other Operating Expenditures

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 2017-18. After the 2017-18 books are closed, we will adjust the budget to add in the program deferred revenue and balances.

Major increases in expenditures include:

- Utilities: water, electricity & gas, waste disposal: \$197,000
- Liability insurance premium: \$106,585
- Special Education Non-Public Schools: \$130,000

- Other outgo and transfers out to other funds

- a) \$53,762 – Increase of Special Education transportation
- b) \$370,744 – Increase for payment to the Spec. Ed. County Program and Group Home Placements
- c) \$63,960 – Increase for payment to County Alternative School Program

## **General Fund Projected 2018-19 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 2018-19 General Fund projected ending fund balance is \$8,778,552.

<b>2018-19 Ending Fund Balance</b>	
<b>Revolving Cash</b>	<b>\$15,000</b>
<b>Stores &amp; Prepaid</b>	<b>\$500,000</b>
<b>Designated for Economic Uncertainty (3% Required Reserve BP 3180)</b>	<b>\$3,556,770</b>
<b>Operational Carryover</b>	<b>\$4,450,247</b>
<b>Other Designations (Workers' Comp)</b>	<b>\$256,535</b>
<b>Total</b>	<b>\$8,778,552</b>

## Multi-Year Projection

The multi-year projection is also part of the AB 1200 requirements. It provides the public with 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 2019-20 and 2020-21:

<b>Budget Assumptions</b>	<b>2019-20</b>	<b>2020-21</b>
<b>Revenues:</b>		
<b>Enrollment/ADA</b>	<b>10,139.00</b>	<b>10,189.00</b>
<b>LCFF</b>		
COLA	2.57%	2.67%
LCFF Funding Factor	100.00%	100.00%
<b>Special Education and Other Programs (Mostly Restricted)</b>		
COLA	2.57%	2.67%
<b>Lottery</b>		
Regular	\$146/Annual ADA	\$146/Annual ADA
Prop 20	\$48/Annual ADA	\$48/Annual ADA
<b>Mandated Block Grant</b>		
Grade K - 8	\$31.16/P2 ADA	\$31.16/P2 ADA
Grade 9 - 12	\$59.83/P2 ADA	\$59.83/P2 ADA
<b>Parcel Tax</b>	<b>\$1,503,366</b>	<b>\$1,503,366</b>
<b>Expenditures:</b>		
<b>Step and Column Salaries</b>	<b>\$1,250,000</b>	<b>\$1,150,000</b>
<b>Salary Schedule Improvements</b>	<b>Not Included</b>	<b>Not Included</b>
<b>Health &amp; Welfare Benefits Annual Cap</b>	<b>\$13,455</b>	<b>\$13,568</b>

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

- \$94,666,866 for 2019-20
- \$96,940,448 for 2020-21



## General Fund 2018-19 Multi-Year Projections

	Est. Actuals	Proposed	Future Projections	
	2017-18	2018-19	2019-20	2020-21
Revenues Before Transfers In	\$111,425,300	\$115,022,892	\$113,635,146	\$115,908,728
Expenditures	\$120,366,934	\$118,559,006	\$121,776,130	\$124,873,047
<b>Net Change/Deficit Spending Before Transfers In</b>	<b>(\$8,941,634)</b>	<b>(\$3,536,114)</b>	<b>(\$8,140,984)</b>	<b>(\$8,964,319)</b>
Transfers In from Other Funds	\$3,100,000	\$1,450,000	\$3,480,717	\$9,057,226
<b>Net Change/Deficit Spending After Transfers In</b>	<b>(\$5,841,634)</b>	<b>(\$2,086,114)</b>	<b>(\$4,660,267)</b>	<b>\$92,907</b>
<b>Amount needed to balance budget</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Beginning Balance</b>	<b>\$16,706,299</b>	<b>\$10,864,665</b>	<b>\$8,778,552</b>	<b>\$4,118,285</b>
<b>Ending Balance</b>	<b>\$10,864,666</b>	<b>\$8,778,552</b>	<b>\$4,118,285</b>	<b>\$4,211,191</b>

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

Components of the Ending Balance	2018-19	2019-20	2020-21
Revolving Cash	\$15,000	\$15,000	\$15,000
Stores	\$350,000	\$350,000	\$350,000
3% Required Reserves BP 3180	\$3,556,770	\$3,653,285	\$3,746,191
Prepaid Expenditures	\$150,000	\$100,000	\$100,000
Other Designations	\$256,535	0	0
Operational Carryovers	\$4,450,247	0	0
<b>Total</b>	<b>\$8,778,552</b>	<b>\$4,118,285</b>	<b>\$4,211,191</b>

## Summary

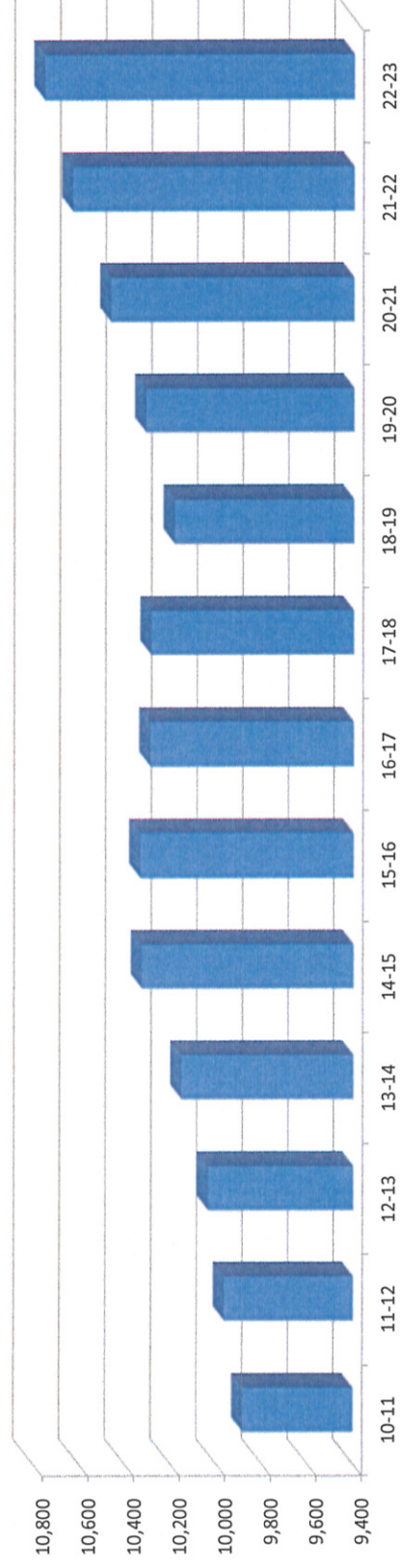
Based on current planning, we are able to have a balanced budget with the transfer from the Strategic Reserve Fund at the end of 2020-21. However, our deficit spending gap is expected to increase by about \$8.6 million in 2020-21 year. If the State revenue that comes in is less than the expenditures going out each year, it will create a structural deficit gap. A prudent practice for the District to be financially solvent is to reduce the deficit spending and to be disciplined in our future spending. The District's goal is to maintain fiscal solvency while providing high quality education to all students. The District will hold a public hearing on June 12, 2018 for public input and then adopt the budget at the June 26, 2018 Board meeting. As we know, this budget document is a starting point for planning the 2018-19 fiscal year. There are many factors that will change the projection later on. We will need to closely monitor the State's economic development and legislative changes as we plan for the future budgets.



Milpitas Unified School District  
Proposed Budget  
Fall Enrollment History and Projection

	History										Current	Projection				
	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23			
Schools																
K-6 Subtotal	5,212	5,320	5,249	5,408	5,532	5,482	5,441	5,448	5,383	5,516	5,685	5,873	5,988			
7-8 Subtotal	1,491	1,470	1,579	1,584	1,538	1,589	1,554	1,504	1,564	1,558	1,500	1,501	1,506			
9-12 Subtotal	3,182	3,177	3,210	3,163	3,259	3,265	3,298	3,337	3,240	3,239	3,281	3,259	3,262			
TOTAL	9,885	9,967	10,038	10,155	10,329	10,336	10,293	10,289	10,187	10,313	10,466	10,633	10,756			
Difference		82	71	117	174	7	(43)	(4)	(102)	126	153	167	123			

FALL ENROLLMENT HISTORY AND PROJECTION





Milpitas Unified School District  
2017/18 Estimated Actual 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	\$ 87,775,380		\$ 87,775,380			\$ -	\$ 87,775,380
8100-8299	Federal	\$ 5,434		\$ 5,434			\$ 3,580,002	\$ 3,585,436
8300-8599	Other State	\$ 6,946,546		\$ 6,946,546			\$ 3,772,707	\$ 10,719,253
8600-8799	Local	\$ 1,881,028	\$ 1,503,366	\$ 3,384,394			\$ 5,960,837	\$ 9,345,231
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	\$ (14,737,118)		\$ (14,737,118)			\$ 14,737,118	\$ -
	Total Revenues	\$ 84,971,270	\$ 1,503,366	\$ 86,474,636			\$ 28,050,664	\$ 114,525,300
Expenditures								
1000-1999	Certificated Salaries	\$ 44,481,345	\$ 1,156,362	\$ 45,637,707			\$ 7,194,468	\$ 52,832,175
2000-2999	Classified Salaries	\$ 8,694,040		\$ 8,694,040			\$ 5,684,405	\$ 14,378,445
3000-3999	Employee Benefits	\$ 19,302,683	\$ 347,004	\$ 19,649,687			\$ 4,653,431	\$ 24,303,118
4000-4999	Books & Supplies	\$ 4,320,515		\$ 4,320,515			\$ 4,287,767	\$ 8,608,282
5000-5999	Contracted Services	\$ 5,876,392		\$ 5,876,392			\$ 4,270,992	\$ 10,147,384
6000-6999	Capital Outlay	\$ 79,100		\$ 79,100			\$ 1,909,430	\$ 1,988,530
7100-7299	Other Outgo (including transf ind/direct)	\$ 4,106,326		\$ 4,106,326			\$ 2,462,917	\$ 6,569,243
7300-7399	Transfers of Indirect/Direct Support Costs	\$ (686,428)		\$ (686,428)			\$ 606,470	\$ (79,958)
7400-7499	Other Outgo (including transf ind/direct)	\$ 1,038,539		\$ 1,038,539			\$ -	\$ 1,038,539
	Total Expenditures	\$ 87,212,512	\$ 1,503,366	\$ 88,715,878			\$ 31,069,880	\$ 119,785,758
7600-7699	Other Sources/Uses	\$ 581,176		\$ 581,176			\$ -	\$ 581,176
	Total Fund Expenditures	\$ 87,793,688	\$ 1,503,366	\$ 89,297,054			\$ 31,069,880	\$ 120,366,934
	Net Increase/Decrease to Fund Balance	\$ (2,822,418)	\$ -	\$ (2,822,418)			\$ (3,019,216)	\$ (5,841,634)
	BEGINNING BALANCE	\$ 13,687,084	\$ -	\$ 13,687,084			\$ 3,019,216	\$ 16,706,300
	Net Change	\$ (2,822,418)	\$ -	\$ (2,822,418)			\$ (3,019,216)	\$ (5,841,634)
	ENDING BALANCE	\$ 10,864,666	\$ -	\$ 10,864,666			\$ -	\$ 10,864,666



Milpitas Unified School District  
2017/18 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 F210/212	Building Bond F211	Capital Facilities F250	DISTRICT TOTAL
<b>Revenues</b>											
8010-8099	LCFF										\$ 87,775,380
8100-8299	Federal	\$ 410,228	\$ 114,620	\$ 1,645,177							\$ 5,755,461
8300-8599	Other State	\$ 2,704,082	\$ 852,551	\$ 133,341							\$ 14,409,227
8600-8799	Local	\$ 100,925	\$ 294,726	\$ 1,504,954	\$ 1,800.00	\$ 180,600	\$ 20,150	\$ 4,473,589	\$ 100,000	\$ 3,141,700	\$ 19,163,675
8910-8929	Other Authorized Interfund Transfer In	\$ 39,000	\$ 342,176		\$ 300,000.00	\$ 200,000					\$ 3,981,176
8950-8959	Proceeds Fr Sale of Bonds										\$ -
8980-8999	Contrib to Special Ed. & Other Restr. Fd										\$ -
	<b>Total Revenues</b>	<b>\$ 3,254,235</b>	<b>\$ 1,604,073</b>	<b>\$ 3,283,472</b>	<b>\$ 301,800.00</b>	<b>\$ 380,600</b>	<b>\$ 20,150</b>	<b>\$ 4,473,589</b>	<b>\$ 100,000</b>	<b>\$ 3,141,700</b>	<b>\$ 131,084,919</b>
<b>Expenditures</b>											
1000-1999	Certificated Salaries	\$ 2,108,840	\$ 640,402								\$ 55,581,417
2000-2999	Classified Salaries	\$ 488,640	\$ 439,326	\$ 1,520,461				\$ 211,692		\$ 20,953	\$ 17,059,517
3000-3999	Employee Benefits	\$ 885,212	\$ 426,094	\$ 667,992				\$ 76,677		\$ 8,662	\$ 26,367,755
4000-4999	Books & Supplies	\$ 157,768	\$ 12,532	\$ 1,363,066	\$ 118,324.00			\$ 4,660	\$ 1,133,127	\$ 1,000	\$ 11,398,759
5000-5999	Contracted Services	\$ 118,156	\$ 85,719	\$ 1,782	\$ 168,500.00			\$ 92,950	\$ 493,058	\$ 70,061	\$ 11,177,610
6000-6999	Capital Outlay			\$ 5,500	\$ 294,000.00			-	\$ 7,402,527	\$ 8,960,816	\$ 18,651,373
7100-7299	Other Outgo (including transf ind/direct)							\$ 350,000			\$ 6,919,243
7300-7399	Transfers of Indirect/Direct Support Costs	\$ 79,958									\$ -
7400-7499	Other Outgo (including transf ind/direct)										\$ 1,038,539
	<b>Total Expenditures</b>	<b>\$ 3,838,574</b>	<b>\$ 1,604,073</b>	<b>\$ 3,558,801</b>	<b>\$ 580,824.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 735,979</b>	<b>\$ 9,028,712</b>	<b>\$ 9,061,492</b>	<b>\$ 148,194,213</b>
7600-7699	Other Sources/Uses					\$ 1,650,000		\$ 1,750,000			\$ 3,981,176
	<b>Total Fund Expenditures</b>	<b>\$ 3,838,574</b>	<b>\$ 1,604,073</b>	<b>\$ 3,558,801</b>	<b>\$ 580,824.00</b>	<b>\$ 1,650,000</b>	<b>\$ -</b>	<b>\$ 2,485,979</b>	<b>\$ 9,028,712</b>	<b>\$ 9,061,492</b>	<b>\$ 152,175,389</b>
	Net Increase/Decrease to Fund Balance	\$ (584,339)	\$ -	\$ (275,329)	\$ (279,024.00)	\$ (1,269,400)	\$ 20,150	\$ 1,987,610	\$ (8,928,712)	\$ (5,919,792)	\$ (21,090,470)
	<b>BEGINNING BALANCE</b>	<b>\$ 2,084,757</b>	<b>\$ -</b>	<b>\$ 453,491</b>	<b>\$ 279,024.00</b>	<b>\$ 14,333,917</b>	<b>\$ 1,686,132</b>	<b>\$ 8,868,097</b>	<b>\$ 8,928,715</b>	<b>\$ 7,512,699</b>	<b>\$ 60,853,131</b>
	Net Change	\$ (584,339)	\$ -	\$ (275,329)	\$ (279,024.00)	\$ (1,269,400)	\$ 20,150	\$ 1,987,610	\$ (8,928,712)	\$ (5,919,792)	\$ (21,090,470)
	<b>ENDING BALANCE</b>	<b>\$ 1,500,416</b>	<b>\$ -</b>	<b>\$ 178,162</b>	<b>\$ -</b>	<b>\$ 13,064,517</b>	<b>\$ 1,706,282</b>	<b>\$ 10,855,707</b>	<b>\$ (0)</b>	<b>\$ 1,592,907</b>	<b>\$ 39,762,661</b>

Milpitas Unified School District  
2018/19 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	\$ 92,234,657	\$ -	\$ 92,234,657	\$ -	\$ 1,960,913	\$ -	\$ 92,234,657
8100-8299	Federal	\$ 5,434	\$ -	\$ 5,434	\$ 1,443,680	\$ -	\$ 3,404,593	\$ 3,410,027
8300-8599	Other State	\$ 9,032,211	\$ -	\$ 9,032,211	\$ 1,024,398	\$ 625,956	\$ 1,650,354	\$ 10,682,565
8600-8799	Local	\$ 1,865,034	\$ 1,503,366	\$ 3,368,400	\$ 143,398	\$ 5,183,845	\$ 5,327,243	\$ 8,695,643
8910-8929	Other Authorized Interfund Transfer In	\$ 1,450,000	\$ -	\$ 1,450,000	\$ -	\$ -	\$ -	\$ 1,450,000
8950-8959	Proceeds Fr Sale of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8980-8999	Contrib to Special Ed. & Other Restr. Fd	\$ (16,546,896)	\$ -	\$ (16,546,896)	\$ 3,297,841	\$ 13,249,055	\$ 16,546,896	\$ -
	Total Revenues	\$ 88,040,440	\$ 1,503,366	\$ 89,543,806	\$ 5,909,317	\$ 21,019,769	\$ 26,929,086	\$ 116,472,892
Expenditures								
1000-1999	Certificated Salaries	\$ 45,507,885	\$ 1,117,255	\$ 46,625,140	\$ 587,191	\$ 8,138,031	\$ 8,725,222	\$ 55,350,362
2000-2999	Classified Salaries	\$ 9,366,181	\$ -	\$ 9,366,181	\$ 2,066,631	\$ 4,020,554	\$ 6,087,185	\$ 15,453,366
3000-3999	Employee Benefits	\$ 21,039,083	\$ 386,111	\$ 21,425,194	\$ 1,019,177	\$ 4,071,532	\$ 5,090,709	\$ 26,515,903
4000-4999	Books & Supplies	\$ 2,844,544	\$ -	\$ 2,844,544	\$ 1,079,532	\$ 23,195	\$ 1,102,727	\$ 3,947,271
5000-5999	Contracted Services	\$ 6,270,671	\$ -	\$ 6,270,671	\$ 990,816	\$ 1,515,972	\$ 2,506,788	\$ 8,777,459
6000-6999	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7100-7299	Other Outgo (including transf ind/direct)	\$ 4,138,149	\$ -	\$ 4,138,149	\$ -	\$ 2,855,106	\$ 2,855,106	\$ 6,993,255
7300-7399	Transfers of Indirect/Direct Support Costs	\$ (649,282)	\$ -	\$ (649,282)	\$ 165,970	\$ 395,379	\$ 561,349	\$ (87,933)
7400-7499	Other Outgo (including transf ind/direct)	\$ 1,082,558	\$ -	\$ 1,082,558	\$ -	\$ -	\$ -	\$ 1,082,558
	Total Expenditures	\$ 89,599,789	\$ 1,503,366	\$ 91,103,155	\$ 5,909,317	\$ 21,019,769	\$ 26,929,086	\$ 118,032,241
7600-7699	Other Sources/Uses	\$ 526,765	\$ -	\$ 526,765	\$ -	\$ -	\$ -	\$ 526,765
	Total Fund Expenditures	\$ 90,126,554	\$ 1,503,366	\$ 91,629,920	\$ 5,909,317	\$ 21,019,769	\$ 26,929,086	\$ 118,559,006
	Net Increase/Decrease to Fund Balance	\$ (2,086,114)	\$ -	\$ (2,086,114)	\$ -	\$ -	\$ -	\$ (2,086,114)
	BEGINNING BALANCE	\$ 10,864,666	\$ -	\$ 10,864,666	\$ -	\$ -	\$ -	\$ 10,864,666
	Net Change	\$ (2,086,114)	\$ -	\$ (2,086,114)	\$ -	\$ -	\$ -	\$ (2,086,114)
	ENDING BALANCE	\$ 8,778,552	\$ -	\$ 8,778,552	\$ -	\$ -	\$ -	\$ 8,778,552



Milpitas Unified School District  
2018/19 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	Capital Facilities F250	DISTRICT TOTAL
<b>Revenues</b>										
8010-8099	LCFF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 92,234,657
8100-8299	Federal	\$ 410,228	\$ 105,069	\$ 1,722,822	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,648,146
8300-8599	Other State	\$ 2,739,783	\$ 1,037,180	\$ 132,071	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,591,599
8600-8799	Local	\$ 102,925	\$ 294,726	\$ 1,504,954	\$ 2,000	\$ 190,600	\$ 21,150	\$ 2,925,446	\$ 150,000	\$ 13,887,444
8910-8929	Other Authorized Interfund Transfer In	\$ 39,000	\$ 166,824	\$ 120,941	\$ 500,000	\$ 200,000	\$ -	\$ -	\$ -	\$ 2,476,765
8950-8959	Proceeds Fr Sale of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8980-8999	Contrib to Special Ed. & Other Restr. Fd	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Revenues</b>	<b>\$ 3,291,936</b>	<b>\$ 1,603,799</b>	<b>\$ 3,480,788</b>	<b>\$ 502,000</b>	<b>\$ 390,600</b>	<b>\$ 21,150</b>	<b>\$ 2,925,446</b>	<b>\$ 150,000</b>	<b>\$ 128,838,611</b>
<b>Expenditures</b>										
1000-1999	Certificated Salaries	\$ 2,109,412	\$ 620,386	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,080,160
2000-2999	Classified Salaries	\$ 497,878	\$ 440,556	\$ 1,588,185	\$ -	\$ -	\$ -	\$ 214,775	\$ 20,953	\$ 18,215,713
3000-3999	Employee Benefits	\$ 918,167	\$ 437,900	\$ 687,309	\$ -	\$ -	\$ -	\$ 82,122	\$ 9,206	\$ 28,650,607
4000-4999	Books & Supplies	\$ 52,745	\$ 19,238	\$ 1,381,921	\$ 2,000	\$ -	\$ -	\$ 770,000	\$ -	\$ 6,173,175
5000-5999	Contracted Services	\$ 54,244	\$ 85,719	\$ 1,534	\$ 173,000	\$ -	\$ -	\$ 322,950	\$ 95,000	\$ 9,509,906
6000-6999	Capital Outlay	\$ -	\$ -	\$ -	\$ 327,000	\$ -	\$ -	\$ -	\$ 1,617,748	\$ 1,944,748
7100-7299	Other Outgo (including transf ind/direct)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ 7,343,255
7300-7399	Transfers of Indirect/Direct Support Costs	\$ 87,933	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7400-7499	Other Outgo (including transf ind/direct)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,082,558
	<b>Total Expenditures</b>	<b>\$ 3,720,379</b>	<b>\$ 1,603,799</b>	<b>\$ 3,658,949</b>	<b>\$ 502,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,739,847</b>	<b>\$ 1,742,907</b>	<b>\$ 131,000,122</b>
7600-7699	Other Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,950,000	\$ -	\$ 2,476,765
	<b>Total Fund Expenditures</b>	<b>\$ 3,720,379</b>	<b>\$ 1,603,799</b>	<b>\$ 3,658,949</b>	<b>\$ 502,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,689,847</b>	<b>\$ 1,742,907</b>	<b>\$ 133,476,887</b>
	Net Increase/Decrease to Fund Balance	\$ (428,443)	\$ -	\$ (178,161)	\$ -	\$ 390,600	\$ 21,150	\$ (764,401)	\$ (1,592,907)	\$ (4,638,276)
	<b>BEGINNING BALANCE</b>	<b>\$ 1,500,416</b>	<b>\$ -</b>	<b>\$ 178,162</b>	<b>\$ -</b>	<b>\$ 13,064,517</b>	<b>\$ 1,706,282</b>	<b>\$ 10,855,707</b>	<b>\$ 1,592,907</b>	<b>\$ 39,762,656</b>
	Net Change	\$ (428,443)	\$ -	\$ (178,161)	\$ -	\$ 390,600	\$ 21,150	\$ (764,401)	\$ (1,592,907)	\$ (4,638,276)
	<b>ENDING BALANCE</b>	<b>\$ 1,071,973</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,455,117</b>	<b>\$ 1,727,432</b>	<b>\$ 10,091,306</b>	<b>\$ -</b>	<b>\$ 35,124,380</b>



**Milpitas Unified School District**  
**2018-19 Adoption Budget Update**

updated 5/16/2018

	Description	Actual 2016-17	Estimated Actual 2017-18	Projection 2018-19	Projection Y1 2019-20	Projection Y2 2020-21
1	ADA	10,131.26	10,132.55	10,089.46	10,139.00	10,189.00
2	COLA (%)	0.00%	1.56%	3.00%	2.57%	2.67%
3	Supplemental Funding %	46.81%	46.20%	45.12%	42.97%	39.05%
4	LCFF State Funding Factor	55.28%	43.97%	100.00%	100.00%	100.00%
5	Beginning Balance Unrestricted	\$9,105,762	\$10,390,229	\$10,864,666	\$8,778,552	\$4,118,285
6	Beg. Balance Restricted	\$3,874,315	\$6,316,071	\$0	\$0	\$0
7	<b>Total Beginning Balance</b>	<b>\$12,980,077</b>	<b>\$16,706,300</b>	<b>\$10,864,666</b>	<b>\$8,778,552</b>	<b>\$4,118,285</b>
8	LCFF Sources/Excess Property Tax	86,393,664	87,775,380	92,234,657	94,666,866	96,940,448
9	Federal Revenues	3,543,593	3,585,436	3,410,027	3,410,027	3,410,027
10	State Revenues	10,639,256	10,719,253	10,682,565	6,862,610	6,862,610
11	Other Local Revenues	8,951,216	9,345,231	8,695,643	8,695,643	8,695,643
12	<b>TOTAL REVENUES</b>	<b>\$109,527,729</b>	<b>\$111,425,300</b>	<b>\$115,022,892</b>	<b>\$113,635,146</b>	<b>\$115,908,728</b>
13	Certificated Salaries	51,572,812	52,832,175	55,350,362	56,535,362	57,500,362
14	Classified Salaries	14,135,366	14,378,445	15,453,366	15,688,366	15,873,366
15	Benefits - Statutory	14,099,067	15,926,813	17,553,899	19,192,551	20,790,996
16	Benefits - H & W	7,973,021	8,376,305	8,962,004	9,412,004	9,762,004
17	Books, Supplies, Services, Utilities and Equipment	20,285,574	28,272,020	20,712,610	20,621,082	20,619,554
18	<b>TOTAL EXPENDITURES</b>	<b>\$108,065,839</b>	<b>\$119,785,758</b>	<b>\$118,032,241</b>	<b>\$121,449,365</b>	<b>\$124,546,282</b>
19	Excess (Deficiency) of Revenues over Expenditures Before Transfers In/Out	\$1,461,890	(\$8,360,458)	(\$3,009,349)	(\$7,814,219)	(\$8,637,554)
20	Transfers In Other Funds 8910-8929:					
21	Building	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000
22	Special Reserve	1,488,865	1,650,000	0	2,030,717	7,607,226
23	<b>Total Transfer From Reserve</b>	<b>2,938,865</b>	<b>3,100,000</b>	<b>1,450,000</b>	<b>3,480,717</b>	<b>9,057,226</b>
24	Transfers Out to Other Funds 7600 - 7699	0	0	(120,941)	(120,941)	(120,941)
25	Cafeteria	(39,000)	(39,000)	(39,000)	(39,000)	(39,000)
26	Adult Ed	(485,533)	(342,176)	(166,824)	(166,824)	(166,824)
27	Child Development Center	(150,000)	(200,000)	(200,000)	0	0
28	Special Reserve/ Strategic Fund					
29	<b>Total Excess include transfers out/over</b>	<b>3,726,222</b>	<b>(5,841,634)</b>	<b>(2,086,114)</b>	<b>(4,660,267)</b>	<b>92,907</b>
30	<b>Ending Balance</b>	<b>\$16,706,300</b>	<b>\$10,864,666</b>	<b>\$8,778,552</b>	<b>\$4,118,285</b>	<b>\$4,211,191</b>
31	Restricted Ending Balance	6,316,071	0	0	0	0
32	Unrestricted Ending Balance	10,390,229	10,864,666	8,778,552	4,118,285	4,211,191
33	<b>Unrestricted Ending Balance as % of Total Expense</b>	<b>9.6%</b>	<b>9.0%</b>	<b>7.4%</b>	<b>3.4%</b>	<b>3.4%</b>
34	<b>Component of Ending Balance:</b>					
35	3% Amount Required Reserve on Total Expenditures (AB 1200)	3,262,211	3,611,008	3,556,770	3,653,284	3,746,191
36	1% BP 3180.1 Reserve	0	0	0	0	0
37	Other Reserves and C/O	6,316,071	1,521,535	771,535	465,001	465,000
38	Operational C/O	7,128,018	5,732,123	4,450,247	0	0
39	Amount Needed to Balance the Budget	0	0	0	0	0



	2016-17	2017-18	2018-19	2019-20	2020-21
<b><u>Special Reserve/Strategic Fund</u></b>					
Beginning Fund Balance	9,250,784	9,383,917	9,564,517	9,755,117	7,899,400
Transfer in and Interest Revenue	133,133	180,600	190,600	175,000	145,000
Transfers to General Fund	-	-	-	(2,030,717)	(7,607,226)
<b>Projected Ending Fund Balance</b>	<b>9,383,917</b>	<b>9,564,517</b>	<b>9,755,117</b>	<b>7,899,400</b>	<b>437,174</b>
RDA Settlement Transfer In	6,138,865	4,650,000	3,000,000	3,000,000	3,000,000
Transfer Out to General Fund	(1,488,865)	(1,650,000)	-	-	-
<b>RDA Settlement Balance</b>	<b>4,650,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>
Transfer In from GF- for Solar Inverter Replac	150,000	200,000	200,000	-	-
<b>Solar Inverter Replacement Balance</b>	<b>300,000</b>	<b>500,000</b>	<b>700,000</b>	<b>700,000</b>	<b>700,000</b>

<b><u>Building Fund</u></b>					
Beginning Fund Balance	6,682,049	8,868,097	10,855,707	10,091,306	10,362,473
Projected Revenues	4,624,897	4,473,589	2,925,446	3,013,209	2,343,606
Projected Expenditures	(688,849)	(735,979)	(1,739,847)	(792,042)	(915,804)
Transfer to Deferred Maintenance Fund	(300,000)	(300,000)	(500,000)	(500,000)	(500,000)
Transfers to General Fund	(1,450,000)	(1,450,000)	(1,450,000)	(1,450,000)	(1,450,000)
<b>Projected Ending Fund Balance</b>	<b>8,868,097</b>	<b>10,855,707</b>	<b>10,091,306</b>	<b>10,362,473</b>	<b>9,840,275</b>

**FUND 010**  
**GENERAL FUND—UNRESTRICTED**





## **FUND 010 – GENERAL FUND/UNRESTRICTED**

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### **General Information**

The District's 2018-19 Proposed Budget is based on the Governor's 2018-19 May Revision and the guidance from School Services of California's Financial Projections. It also includes the 2017-18 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 Cost of Living Adjustment (COLA), 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. LCFF will be fully funded in 2018-19, this replaced the Gap funding. The projected ADA for 2018-19 is 10,089.46, which equals to the 2017-18 Attendance Period Two Reporting (P2). The unduplicated pupil count for 2018-19 is projected to be 45.12%.

### **Salaries**

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

### **Benefits**

Changes to fringe benefits have been included in the 2018-19 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 2018-19 expenditures projection. The carry-over from 2017-18 is not included. The estimated actuals for fiscal year 2017-18 are based on April 2018 financial reports.





**MILPITAS UNIFIED SCHOOL DISTRICT**  
**PROPOSED 2018-19 BUDGET**  
**GENERAL FUND UNRESTRICTED BY OBJECTS**

	Actual 2015-16	Actual 2016-17	Estimated Actual 2017-18	Proposed 2018-19	Proposed Vs Estimated Actual
<b>8 - Revenue</b>					
8011 REVENUE LIMIT STATE AIDE-CY	25,754,168	17,017,811	18,756,837	23,233,205	4,476,368
8012 EDUCATION PROTECTION ACCT	2,012,562	2,026,340	2,026,350	2,017,892	(8,458)
8019 REVENUE LIMIT STATE AIDE-PR YR	(1,204,443)	5,777	8,633	-	(8,633)
8021 HOMEOWNERS EXEMPTION	301,404	290,713	289,597	289,597	-
8041 SECURED ROLL TAXES	34,192,915	36,099,691	37,965,823	37,965,823	-
8042 UNSECURED ROLL TAXES	4,158,223	3,979,289	4,260,064	4,260,064	-
8044 SUPPLEMENTAL TAXES	2,600,090	3,090,725	3,153,000	3,153,000	-
8045 EDUC REV AUGM FD ERAF	(1,290,160)	2,856,626	1,721,180	1,721,180	-
8047 COMM REDEVELOPMT FUND	15,155,018	20,516,996	19,593,896	19,593,896	-
8091 REVENUE LIMIT TRANSFER	(55,689)	(2,614)	-	-	-
8096 TRNSFRS TO CHARTER IN LIEU TAX	-	(6,555)	-	-	-
8290 ALL OTHER FEDERAL REVENUE	-	5,434	5,434	5,434	-
8550 MANDATED COST REIMBURSEMT	6,447,607	2,807,804	2,056,606	4,229,068	2,172,462
8560 STATE LOTTERY REVENUE	1,690,527	1,791,062	1,745,638	1,688,198	(57,440)
8590 ALL OTHER STATE REVENUE	3,118,473	2,988,278	3,144,302	3,114,945	(29,357)
8650 LEASES AND RENTALS	175,303	177,421	152,000	157,000	5,000
8660 INTEREST	92,398	138,824	160,000	160,000	-
8689 ALL OTHER FEES AND CONTRCT	367,680	373,816	290,000	269,006	(20,994)
8699 ALL OTHER LOCAL REVENUE	1,340,830	1,275,411	1,279,028	1,279,028	-
8919 OTHER AUTH INTERFUND TRF IN	1,020,965	2,938,865	3,100,000	1,450,000	(1,650,000)
8980 CONTRIB FR UNRESTRD RESOURCES	(1,390,114)	(1,420,114)	(1,390,114)	(1,390,114)	-
8982 G/F CONTRIBUTION TO SP ED	(7,030,497)	(8,389,594)	(10,287,468)	(11,858,941)	(1,571,473)
8985 G/F CONTRIBUTION TO RTNE MAINT	(2,773,713)	(2,956,543)	(3,059,536)	(3,297,841)	(238,305)
8989 OTHER GENERAL FD CONTRIBUTIONS	-	(106,894)	-	-	-
<b>8 - Revenue - Income</b>	<b>84,683,547</b>	<b>85,498,569</b>	<b>84,971,270</b>	<b>88,040,440</b>	<b>3,069,170</b>

**MILPITAS UNIFIED SCHOOL DISTRICT**  
**PROPOSED 2018-19 BUDGET**  
**GENERAL FUND UNRESTRICTED BY OBJECTS**

	Actual 2015-16	Actual 2016-17	Estimated Actual 2017-18	Proposed 2018-19	Proposed Vs Estimated Actual
<b>1 - Certificated Salaries</b>					
1110 REG CLASSROOM TEACHERS	32,254,842	33,276,765	33,917,059	34,258,396	341,337
1112 MUSIC TEACHERS	416,219	518,455	548,797	564,521	15,724
1113 ISP TEACHERS	198,575	102,587	104,938	107,706	2,768
1114 SCIENCE TEACHER	256,349	204,232	317,809	310,017	(7,792)
1118 OTHER CERTIFICATED STIPENDS	384,960	403,204	433,522	396,124	(37,398)
1119 OTHER CE STIPENDS-NON CONTRCTD	255,043	372,748	126,899	173,345	46,446
1120 SUMMER SCHOOL TEACHERS	197,738	217,992	223,450	223,450	-
1150 SUBSTITUTE - ILLNESS	366,920	455,676	482,500	600,000	117,500
1151 SUBSTITUTE - NON ILLNESS	375,594	536,897	474,593	668,764	194,171
1191 OTHER TEACHERS-EXTENDED DUTY	173,358	152,462	172,791	194,329	21,538
1192 TEACHERS-INSTR NON REGULAR	11,130	16,669	17,887	42,000	24,113
1193 ATHLETIC COACHES-CERTIFICATED	184,308	170,919	219,432	215,904	(3,528)
1205 CERT SUPPORT - LIBRARIAN	94,818	100,125	102,170	102,170	-
1210 COUNSELORS-CERTIFICATED	656,210	690,775	757,456	765,492	8,036
1230 PSYCHOLOGIST-CERTIFICATED	227,542	113,823	109,235	229,061	119,826
1234 PSYCHOLOGIST-SIGNING BONUS	1,200	400	400	1,600	1,200
1272 NURSES	149,236	154,114	160,446	160,430	(16)
1274 NURSES-SIGNING BONUS	2,000	1,000	2,000	2,000	-
1305 PRINCIPALS	1,917,250	1,966,058	2,023,222	2,203,916	180,694
1306 VICE PRINCIPALS	1,717,562	2,014,957	2,116,710	2,283,238	166,528
1307 PRINCIPAL-SUMMER SCHOOL	10,000	10,350	15,525	15,525	-
1310 DIRECTORS-CERTIFICATED	537,456	588,091	554,744	569,358	14,614
1330 COORDINATORS-CERTIFICATED	152,540	158,480	265,536	286,841	21,305
1360 SUPERINTENDENT	242,336	226,307	229,752	229,752	-
1390 ASSISTANT SUPERINTENDENT	387,854	231,881	385,440	393,136	7,696
1391 OTHER CERT. ADMINISTRATION		3,273	31,000	11,000	(20,000)
1952 OTHER CE TCHR SPEC ASSIGNMENT	530,157	857,576	677,294	488,810	(188,484)
1953 OTHER CE-TCHR NON-INSTR	19,971	15,377	10,738	11,000	262
<b>1 - Certificated Salaries - Expense</b>	<b>41,721,167</b>	<b>43,561,195</b>	<b>44,481,345</b>	<b>45,507,885</b>	<b>1,026,540</b>

**MILPITAS UNIFIED SCHOOL DISTRICT**  
**PROPOSED 2018-19 BUDGET**  
**GENERAL FUND UNRESTRICTED BY OBJECTS**

	Actual 2015-16	Actual 2016-17	Estimated Actual 2017-18	Proposed 2018-19	Proposed Vs Estimated Actual
<b>2 - Classified Salaries</b>					
2110 CLASSIFIED INSTRUCTIONAL AIDES	599,858	545,213	540,571	479,956	(60,615)
2111 INSTRUCTIONAL AIDES-PE	141,423	154,963	161,148	169,970	8,822
2182 INST ASSIST-EXTRA HELP	44,963	33,239	25,832	28,038	2,206
2193 INST ASSIST-WALK ON COACHES	139,339	154,705	101,881	99,396	(2,485)
2194 CLASS INST ASSIST-SUB OTHER	22,335	9,913	12,300	13,000	700
2212 HEALTH CLERK	163,839	180,234	198,354	204,347	5,993
2213 HEALTH CLERK SUB	1,053	5,601	4,150	5,000	850
2220 REG PERS - MAINT & OPER	2,075,728	2,123,722	2,218,952	2,531,357	312,405
2227 MAINTENANCE & OPER OVERTIME	144,205	157,810	154,000	143,500	(10,500)
2281 CLASS SUPP M.O.T.F. EXTRA HELP	1,194	7,990	-	-	-
2294 CLASS SUPP M.O.T.F. SUBS OTHER	195,910	190,862	152,633	161,300	8,667
2320 ADMIN ASSIST - CLASSIFIED	184,325	165,081	239,288	244,530	5,242
2335 COORDINATOR	28,471	-	-	-	-
2340 ASSIST SUPERINTDNT-CLASSFD	136,175	151,128	149,341	149,341	-
2360 DIRECTORS-CLASSIFIED	101,319	224,709	236,337	244,553	8,216
2370 SUPERVISORS-CLASSIFIED	98,881	257,469	261,909	313,778	51,869
2371 CONTRACT/PURCHASING SPECIALIST	87,996	95,034	105,098	106,461	1,363
2385 CLASS SUPRVS-R-MANAGER	395,239	270,306	276,067	155,491	(120,576)
2396 GOVERNING BOARD MEMBERS	15,120	19,812	24,000	24,000	-
2410 REG PERSONNEL-CLERICAL	3,132,355	3,302,510	3,241,669	3,587,707	346,038
2480 OT-CLERICAL AND OFFICE SALARIE	9,011	1,869	5,023	7,000	1,977
2481 CLASS CLER OFFICE SAL EX HELP	47,230	35,917	38,148	44,596	6,448
2482 CLASS CLER OFFICE SAL OTHER	20,923	5,537	10,788	10,821	33
2491 CLASS CLER OFFICE SAL SUBS VAC	55,678	136,992	139,598	140,100	502
2915 SERV. CONTRACT- OTH CLASSIFIED	113,607	146,444	133,842	197,000	63,158
2923 STUDENTS - HOURLY - GENERAL FD	3,357	2,784	2,870	2,000	(870)
2981 OTHER CLASSIFIED- OVERTIME	843	338	-	-	-
2982 OTHER CLASSIFIED	301,639	327,506	260,171	302,839	42,668
2983 OTHER CLASS-WALK ON COACHES	3,250	1,750	70	100	30
<b>2 - Classified Salaries - Expense</b>	<b>8,265,264</b>	<b>8,709,436</b>	<b>8,694,040</b>	<b>9,366,181</b>	<b>672,141</b>



**MILPITAS UNIFIED SCHOOL DISTRICT**  
**PROPOSED 2018-19 BUDGET**  
**GENERAL FUND UNRESTRICTED BY OBJECTS**

	Actual 2015-16	Actual 2016-17	Estimated Actual 2017-18	Proposed 2018-19	Proposed Vs Estimated Actual
<b>3 - Benefits</b>					
3101 STRS - CERTIFICATED	7,459,298	8,239,394	9,353,982	10,243,684	889,702
3102 STRS - CLASSIFIED	16,633	17,245	15,859	15,877	18
3201 PERS - CERTIFICATED	15,793	29,194	16,664	18,040	1,376
3202 PERS - CLASSIFIED	834,038	1,007,138	1,207,981	1,474,901	266,920
3311 OASDI-CERTIFICATED	10,811	16,039	8,007	7,793	(214)
3312 OASDI-CLASSIFIED	437,828	460,865	495,463	509,872	14,409
3321 MEDICARE-CERTIFICATED	568,690	599,387	631,443	639,577	8,134
3322 MEDICARE-CLASSIFIED	117,166	123,833	132,295	132,933	638
3331 ALTERNATIVE RETRMT-CERTIFD	4,401	7,350	7,042	7,800	758
3332 ALTERNATIVE RETRMT-CLASSFD	29,439	29,747	21,665	21,791	126
3401 HEALTH & WELFARE-CERTFD	4,415,797	4,501,931	4,630,971	4,957,286	326,315
3402 HEALTH & WELFARE-CLASSIFIED	1,411,269	1,238,233	1,286,603	1,453,780	167,177
3501 STATE UNEMPLOYMNT-CERTIFD	20,134	21,132	22,902	23,031	129
3502 STATE UNEMPLOYMNT-CLASSFD	4,037	4,252	4,578	4,619	41
3601 WORKERS COMP-CERTIFICATED	911,849	851,300	814,804	842,626	27,822
3602 WORKERS COMP-CLASSIFIED	146,538	173,199	161,686	172,341	10,655
3701 RETIREE BENEFITS-CERTIFICATD	222,919	174,363	269,430	316,230	46,800
3702 RETIREE BENEFITS-CLASSIFIED	167,586	195,543	204,317	179,911	(24,406)
3901 OTHER BENEFITS-CERTIFICATED	12,293	12,666	13,298	13,298	-
3902 OTHER BENEFITS-CLASSIFIED	3,319	3,367	3,693	3,693	-
3940 VISION - EMPLOYEES' SHARE	(42)	-	-	-	-
3941 DENTAL - EMPLOYEES' SHARE	(63)	-	-	-	-
3942 MEDICAL - EMPLOYEES' SHARE	(610)	-	-	-	-
<b>3 - Benefits - Expense</b>	<b>16,809,122</b>	<b>17,706,179</b>	<b>19,302,683</b>	<b>21,039,083</b>	<b>1,736,400</b>

**MILPITAS UNIFIED SCHOOL DISTRICT**  
**PROPOSED 2018-19 BUDGET**  
**GENERAL FUND UNRESTRICTED BY OBJECTS**

	Actual 2015-16	Actual 2016-17	Estimated Actual 2017-18	Proposed 2018-19	Proposed Vs Estimated Actual
<b>4 - Supplies</b>					
4110 BASIC TEXTBOOKS	(8,938)	4,914	10,973	4,500	(6,473)
4210 BOOKS AND REFERENCE MATERIALS	23,309	62,131	236,512	48,861	(187,651)
4303 STORES - MAT'L & SUPPLIES	289,883	284,498	344,899	342,084	(2,815)
4306 MATERIALS/SUPP - OUTSIDE FOOD	58,973	67,092	57,979	40,650	(17,329)
4310 CLASSROOM/OFFICE SUPPLIES	1,589,853	1,574,424	3,124,575	2,032,716	(1,091,859)
4315 MEDICAL/HEALTH SUPPLIES	-	327	1,000	1,000	-
4318 SUPPLIES - FUEL & OIL	45,633	56,429	65,000	60,000	(5,000)
4320 SUBSCRIPTIONS	42,860	116,708	157,519	131,167	(26,352)
4322 COMPUTER SOFTWARE	33,714	78,304	154,599	74,300	(80,299)
4331 MATERIALS & SUPPLIES-CUSTODIAL	206	928	2,500	1,000	(1,500)
4390 SUPPLIES RESERVE	-	-	14,537	-	(14,537)
4400 NONCAPITALIZED EQUIPMENT	370,052	347,157	150,422	108,266	(42,156)
<b>4 - Supplies - Expense</b>	<b>2,445,546</b>	<b>2,592,911</b>	<b>4,320,515</b>	<b>2,844,544</b>	<b>(1,475,971)</b>
<b>5 - Services</b>					
5203 CONFERENCE/TRAIN/WKSH/MEETING	190,310	187,899	127,107	100,883	(26,224)
5299 MILEAGE REIMBURSEMENT	6,728	4,164	7,353	9,120	1,767
5310 DUES AND MEMBERSHIPS	40,670	44,408	63,378	36,270	(27,108)
5450 PROPERTY/LIABILITY PREMIUM	357,167	399,520	495,833	602,418	106,585
5451 PROPERTY LIABILITY DEDUCTIBLE	-	2,694	-	-	-
5455 CLAIMS	50	1,472	6,100	6,500	400
5501 GAS-HEATING	152,586	171,862	215,000	247,000	32,000
5502 ELECTRICITY	638,134	386,117	515,000	605,000	90,000
5503 WASTE DISPOSAL	168,181	197,344	163,000	168,000	5,000
5505 LAUNDRY	4,361	4,944	6,200	6,200	-
5506 WATER	289,871	532,391	430,000	500,000	70,000
5508 HOUSEKEEPING - PEST CONTROL	15,670	18,695	26,000	26,000	-
5509 HOUSEKEEPING-WASTE DISPOSAL	524	38	-	-	-
5610 EQUIPT MAINT AGREEMENT	134,110	59,463	146,198	136,014	(10,184)
5613 RENTALS - GENERAL	7,479	11,851	22,028	20,450	(1,578)

**MILPITAS UNIFIED SCHOOL DISTRICT**  
**PROPOSED 2018-19 BUDGET**  
**GENERAL FUND UNRESTRICTED BY OBJECTS**

	Actual 2015-16	Actual 2016-17	Estimated Actual 2017-18	Proposed 2018-19	Proposed Vs Estimated Actual
5617 REPAIRS - GENERAL	59,286	47,295	131,370	135,250	3,880
5620 RENTALS, LEASES, & REPAIRS	110,197	127,445	150,700	150,700	-
5710 INTERPROGRAM-COPY CTR	(821)	(772)	(2,414)	(614)	1,800
5711 INTERPROGRAM-POSTAGE	(1,451)	(2,299)	(1,902)	(1,902)	-
5712 INTERPROGRAM-BUS TRIPS	-	-	(1,874)	(170)	1,704
5750 INTERFUND-COPY CTR	(372)	(461)	(1,010)	(742)	268
5751 INTERFUND-POSTAGE	(11,225)	(8,570)	(9,435)	(3,416)	6,019
5752 INTERFUND-BUS TRIPS	-	(1,442)	-	-	-
5758 INTERFUND-FOOD SERVICE	21,056	22,429	24,033	24,121	88
5804 OTHER PERSONNEL SERVICES	-	6,875	7,000	-	(7,000)
5805 AUDITING	33,533	38,700	39,000	40,950	1,950
5806 ELECTION COSTS	-	86	-	90,000	90,000
5807 BUS/FIELD TRIP(OUTSIDE VENDOR)	363,697	331,967	496,964	322,950	(174,014)
5808 LEGAL SERVICES	144,111	109,623	229,000	316,000	87,000
5809 OTHER PROFESSIONAL SERV	1,861,709	2,355,209	2,091,978	2,211,822	119,844
5810 ADVERTISING-LEGAL	516	5,595	11,700	13,900	2,200
5811 FEES	20,449	1,219	1,100	6,100	5,000
5830 CONTRACTED SUBSTITUTES	-	-	110,000	100,000	(10,000)
5838 FINGERPRINTING	8,297	7,145	12,000	12,000	-
5842 INTEREST EXPENSE	-	-	500	500	-
5843 LEGAL EXPENSE	20,799	17,430	1,800	1,800	-
5846 LICENSING AGREEMENTS	37,045	25,370	31,512	44,000	12,488
5890 MISCELLANEOUS EXPENSES	86,447	73,542	101,831	105,431	3,600
5910 POSTAGE/UPS/FEDERAL EXPRESS	69,429	55,233	71,642	71,980	338
5930 TELEPHONE	90,994	88,130	97,500	105,500	8,000
5931 CELL PHONE/COMM DEVICE SERVICE	54,817	49,755	60,200	60,656	456
<b>5 - Services - Expense</b>	<b>4,974,355</b>	<b>5,372,367</b>	<b>5,876,392</b>	<b>6,270,671</b>	<b>394,279</b>



**MILPITAS UNIFIED SCHOOL DISTRICT**  
**PROPOSED 2018-19 BUDGET**  
**GENERAL FUND UNRESTRICTED BY OBJECTS**

	Actual 2015-16	Actual 2016-17	Estimated Actual 2017-18	Proposed 2018-19	Proposed Vs Estimated Actual
<b>6 - Capital</b>					
6210 ARCHITECT ENGINEERING FEES	-	-	16,000	-	(16,000)
6220 DSA PLAN CHECK FEES	-	-	3,600	-	(3,600)
6280 CONSTRUCTION TESTING	-	-	9,500	-	(9,500)
6290 INSPECTION	5,730	-	8,000	-	(8,000)
6490 EQUIPMENT - CAPITALIZED	11,559	248,808	42,000	-	(42,000)
6590 EQUIPMENT REPLACEMENT	12,000	5,704	-	-	-
<b>6 - Capital - Expense</b>	<b>29,289</b>	<b>254,512</b>	<b>79,100</b>	<b>-</b>	<b>(79,100)</b>
<b>7 - Other Outgo</b>					
7130 STATE SPECIAL SCHOOLS	7,639	9,717	9,717	9,717	-
7142 OTHR TUITN EXS COST TO C O E	34,910	17,535	17,715	81,675	63,960
7223 TRFR OF APPORTN TO JPA	3,881,520	3,492,292	3,645,502	3,668,497	22,995
7281 ALL OTHER TRFR TO DISTRICT	62,912	57,951	187,791	78,897	(108,894)
7283 ALL OTHER TRFR TO JPA	374,792	328,663	245,601	299,363	53,762
7310 INDIRECT COST-INTERPROGRAM	(614,927)	(765,890)	(606,470)	(561,349)	45,121
7350 INDIRECT COST INTER FUND	(189,482)	(148,014)	(79,958)	(87,933)	(7,975)
7438 DEBT SERVICE-INTEREST	425,805	409,757	385,731	366,696	(19,035)
7439 DEBT SERVICE-PRINCIPAL	543,040	590,898	652,808	715,862	63,054
7619 OTHER AUTH INTERFUND TRFR	578,609	674,533	581,176	526,765	(54,411)
<b>7 - Other Outgo - Expense</b>	<b>5,104,819</b>	<b>4,667,442</b>	<b>5,039,613</b>	<b>5,098,190</b>	<b>58,577</b>
<b>Total Income</b>	<b>84,683,547</b>	<b>85,498,569</b>	<b>84,971,270</b>	<b>88,040,440</b>	<b>3,069,170</b>
<b>Total Expense</b>	<b>79,349,563</b>	<b>82,864,041</b>	<b>87,793,688</b>	<b>90,126,554</b>	<b>2,332,866</b>



**MILPITAS UNIFIED SCHOOL DISTRICT**  
**PROPOSED 2018-19 BUDGET**  
**GENERAL FUND UNRESTRICTED BY OBJECTS**

	Actual 2015-16	Actual 2016-17	Estimated Actual 2017-18	Proposed 2018-19	Proposed Vs Estimated Actual
<b>8 - Revenue</b>					
8621 PARCEL TAXES	1,477,997	1,500,704	1,503,366	1,503,366	-
<b>8 - Revenue - Income</b>	<b>1,477,997</b>	<b>1,500,704</b>	<b>1,503,366</b>	<b>1,503,366</b>	<b>-</b>
<b>1 - Certificated Salaries</b>					
1110 REG CLASSROOM TEACHERS	615,904	620,814	617,149	548,379	(68,770)
1114 SCIENCE TEACHER	567,054	573,483	539,213	568,876	29,663
<b>1 - Certificated Salaries - Expense</b>	<b>1,182,958</b>	<b>1,194,297</b>	<b>1,156,362</b>	<b>1,117,255</b>	<b>(39,107)</b>
<b>3 - Benefits</b>					
3101 STRS - CERTIFICATED	126,930	149,702	162,522	192,250	29,728
3201 PERS - CERTIFICATED	-	-	8,599	10,784	2,185
3311 OASDI-CERTIFICATED	-	-	3,433	3,702	269
3321 MEDICARE-CERTIFICATED	17,153	16,659	17,135	17,988	853
3401 HEALTH & WELFARE-CERTIFD	115,333	116,637	133,215	137,047	3,832
3501 STATE UNEMPLOYMNT-CERTIFD	593	599	592	621	29
3601 WORKERS COMP-CERTIFICATED	34,928	22,765	21,508	23,719	2,211
3901 OTHER BENEFITS-CERTIFICATED	102	44	-	-	-
<b>3 - Benefits - Expense</b>	<b>295,039</b>	<b>306,407</b>	<b>347,004</b>	<b>386,111</b>	<b>39,107</b>
<b>Total Income</b>	<b>1,477,997</b>	<b>1,500,704</b>	<b>1,503,366</b>	<b>1,503,366</b>	<b>-</b>
<b>Total Expense</b>	<b>1,477,997</b>	<b>1,500,704</b>	<b>1,503,366</b>	<b>1,503,366</b>	<b>-</b>





**FUND 060**  
**GENERAL FUND—RESTRICTED**





## **FUND 060 – GENERAL FUND/RESTRICTED**

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### **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 2.71% for 2018-19. The Federal, State and Local revenues are projected to be \$2,682,378 less than 2017-18.

This includes:

- (\$1,441,374) - Prior year carryover is expected to be fully spent.
- (\$ 65,342) - Title I Entitlement is projected at a 10% reduction.
- \$ 238,305 - Increase Routine Maintenance Contribution due to cost increase for salary & benefits, services & contracts.

The following programs are considered one time grants and revenue is not expected in 2018-19:

- (\$ 36,716) - Tobacco Prevention Program.
- (\$ 598,456) - Proposition 39 Clean Energy Act.
- (\$ 571,259) - Career Tech Incentive Grant.
- (\$ 207,536) - Various local donations.

### **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 costs are those costs of general management that are agency wide. Indirect costs are determined by applying the approved rate to eligible expenditures. The California Department of Education's federally approved indirect cost rate is 3.29% for 2018-19.



# MILPITAS UNIFIED SCHOOL DISTRICT

## PROPOSED 2018-19 BUDGET

### GENERAL FUND - RESTRICTED CATEGORICAL BY OBJECTS

	Actual 2015-16	Actual 2016-17	Estimated Actual 2017-18	Proposed 2018-19	Proposed Vs Estimated Actual
<b>8 - Revenue</b>					
8290 ALL OTHER FEDERAL REVENUE	1,864,881	1,641,475	1,660,843	1,443,680	(217,163)
8560 STATE LOTTERY REVENUE	517,573	658,891	563,616	563,616	-
8590 ALL OTHER STATE REVENUE	1,491,101	1,793,597	2,583,135	460,782	(2,122,353)
8677 INTERAGENCY SERV BET LEAS	26,153	137,792	149,004	143,398	(5,606)
8699 ALL OTHER LOCAL REVENUE	523,609	375,434	575,561	-	(575,561)
8980 CONTRIB FR UNRESTRD RESOURC	-	136,894	-	-	-
8985 G/F CONTRIBUTION TO RTNE MAINT	2,773,713	2,956,543	3,059,536	3,297,841	238,305
<b>8 - Revenue - Income</b>	<b>7,197,029</b>	<b>7,700,627</b>	<b>8,591,695</b>	<b>5,909,317</b>	<b>(2,682,378)</b>
<b>1 - Certificated Salaries</b>					
1110 REG CLASSROOM TEACHERS	189,718	151,966	173,276	119,487	(53,789)
1118 OTHER CERTIFICATED STIPENDS	-	750	1,200	27,783	26,583
1119 OTHER CE STIPENDS-NON CONTRCTD	209,043	118,725	275,215	73,703	(201,512)
1130 TEACHERS - SPECIAL ED.	2,909	4,162	14,814	14,653	(161)
1151 SUBSTITUTE - NON ILLNESS	87,526	52,372	78,163	33,353	(44,810)
1191 OTHER TEACHERS-EXTENDED DUTY	54,886	56,081	35,284	26,274	(9,010)
1192 TEACHERS-INSTR NON REGULAR	26,311	7,093	-	-	-
1306 VICE PRINCIPALS	-	16,614	-	-	-
1310 DIRECTORS-CERTIFICATED	83,786	79,191	103,866	99,407	(4,459)
1330 COORDINATORS-CERTIFICATED	118,828	129,014	31,517	31,232	(285)
1952 OTHER CE TCHR SPEC ASSIGNMENT	273,592	296,743	226,557	161,299	(65,258)
1953 OTHER CE-TCHR NON-INSTR	675	-	-	-	-
<b>1 - Certificated Salaries - Expense</b>	<b>1,047,273</b>	<b>912,712</b>	<b>939,892</b>	<b>587,191</b>	<b>(352,701)</b>



**MILPITAS UNIFIED SCHOOL DISTRICT**  
**PROPOSED 2018-19 BUDGET**  
**GENERAL FUND - RESTRICTED CATEGORICAL BY OBJECTS**

	Actual 2015-16	Actual 2016-17	Estimated Actual 2017-18	Proposed 2018-19	Proposed Vs Estimated Actual
<b>2 - Classified Salaries</b>					
2110 CLASSIFIED INSTRUCTIONAL AIDES	179,708	182,681	181,560	159,762	(21,798)
2182 INST ASSIST-EXTRA HELP	2,300	7,226	3,103	6,000	2,897
2194 CLASS INST ASSIST-SUB OTHER	-	48	-	-	-
2220 REG PERS - MAINT & OPER	749,027	889,205	937,523	965,053	27,530
2227 MAINTENANCE & OPER OVERTIME			2,600	2,500	(100)
2281 CLASS SUPP M.O.T.F. EXTRA HELP	393	279	499	-	(499)
2294 CLASS SUPP M.O.T.F. SUBS OTHER	6,128	-	-	-	-
2335 COORDINATOR	10,859	-	-	-	-
2340 ASSIST SUPERINTDNT-CLASSIFIED	45,392	50,376	49,805	49,780	(25)
2360 DIRECTORS-CLASSIFIED	70,998	75,900	78,367	79,896	1,529
2370 SUPERVISORS-CLASSIFIED	275,757	296,157	295,527	283,801	(11,726)
2385 CLASS SUPRVS-R-MANAGER	115,846	125,252	126,636	128,201	1,565
2410 REG PERSONNEL-CLERICAL	294,223	301,739	271,235	281,089	9,854
2481 CLASS CLER OFFICE SAL EX HE	2,640	172	-	-	-
2482 CLASS CLER OFFICE SAL OTHER	1,500	-	35,000	-	(35,000)
2915 SERV. CONTRACT- OTH CLASSIFIED	139,165	114,471	128,023	110,549	(17,474)
2923 STUDENTS - HOURLY - GENERAL FD	-	2,008	-	-	-
2982 OTHER CLASSIFIED	2,688	-	-	-	-
<b>2 - Classified Salaries - Expense</b>	<b>1,896,624</b>	<b>2,045,513</b>	<b>2,109,878</b>	<b>2,066,631</b>	<b>(43,247)</b>
<b>3 - Benefits</b>					
3101 STRS - CERTIFICATED	107,777	108,325	149,637	89,213	(60,424)
3201 PERS - CERTIFICATED	515	108	132	-	(132)
3202 PERS - CLASSIFIED	220,850	275,171	327,173	369,376	42,203
3212 EMPC CLASSIFIED	-	-	-	3,334	3,334
3311 OASDI-CERTIFICATED	833	241	36	14	(22)
3312 OASDI-CLASSIFIED	112,731	121,215	130,093	121,788	(8,305)
3321 MEDICARE-CERTIFICATED	14,729	12,726	15,589	8,344	(7,245)
3322 MEDICARE-CLASSIFIED	26,976	29,080	31,768	29,912	(1,856)
3331 ALTERNATIVE RETRMT-CERTIFD	220	356	364	62	(302)

**MILPITAS UNIFIED SCHOOL DISTRICT**  
**PROPOSED 2018-19 BUDGET**  
**GENERAL FUND - RESTRICTED CATEGORICAL BY OBJECTS**

	Actual 2015-16	Actual 2016-17	Estimated Actual 2017-18	Proposed 2018-19	Proposed Vs Estimated Actual
3332 ALTERNATIVE RETRMT-CLASSFD	790	703	252	-	(252)
3401 HEALTH & WELFARE-CERTFD	66,795	73,847	72,637	45,634	(27,003)
3402 HEALTH & WELFARE-CLASSIFIED	274,216	295,386	305,498	297,447	(8,051)
3501 STATE UNEMPLOYMNT-CERTIFD	509	439	526	283	(243)
3502 STATE UNEMPLOYMNT-CLASSFD	938	1,003	1,097	1,027	(70)
3601 WORKERS COMP-CERTIFICATED	30,028	17,401	19,971	11,074	(8,897)
3602 WORKERS COMP-CLASSIFIED	55,332	39,779	39,837	40,875	1,038
3901 OTHER BENEFITS-CERTIFICATED	187	183	74	45	(29)
3902 OTHER BENEFITS-CLASSIFIED	752	807	754	749	(5)
<b>3 - Benefits - Expense</b>	<b>914,180</b>	<b>976,770</b>	<b>1,095,438</b>	<b>1,019,177</b>	<b>(76,261)</b>
<b>4 - Supplies</b>					
4110 BASIC TEXTBOOKS	180,817	917,887	1,099,190	493,502	(605,688)
4210 BOOKS AND REFERENCE MATERIALS	342,963	15,132	83,877	68,178	(15,699)
4303 STORES - MAT'L & SUPPLIES	9,609	6,080	14,250	12,750	(1,500)
4306 MATERIALS/SUPP - OUTSIDE FOOD	1,940	1,203	4,063	1,346	(2,717)
4310 CLASSROOM/OFFICE SUPPLIES	592,880	372,504	1,753,955	389,318	(1,364,637)
4320 SUBSCRIPTIONS	19,287	24,725	98,146	44,006	(54,140)
4322 COMPUTER SOFTWARE	37,394	17,389	40,738	40,738	-
4400 NONCAPITALIZED EQUIPMENT	232,713	173,206	134,209	29,694	(104,515)
<b>4 - Supplies - Expense</b>	<b>1,417,603</b>	<b>1,528,126</b>	<b>3,228,428</b>	<b>1,079,532</b>	<b>(2,148,896)</b>
<b>5 - Services</b>					
5203 CONFERENCE/TRAIN/WKSHIP/MEETING	54,768	54,023	91,055	51,081	(39,974)
5299 MILEAGE REIMBURSEMENT	2,421	1,266	6,404	6,404	-
5310 DUES AND MEMBERSHIPS	10,865	6,646	21,775	8,225	(13,550)
5450 PROPERTY/LIABILITY PREMIUM	29,790	-	-	-	-
5502 ELECTRICITY	-	300	-	-	-
5505 LAUNDRY	798	1,330	5,194	5,194	-
5508 HOUSEKEEPING - PEST CONTROL	17	17	400	400	-
5610 EQUIPT MAINT AGREEMENT	713,028	401,827	321,501	404,589	83,088

**MILPITAS UNIFIED SCHOOL DISTRICT**  
**PROPOSED 2018-19 BUDGET**  
**GENERAL FUND - RESTRICTED CATEGORICAL BY OBJECTS**

	Actual 2015-16	Actual 2016-17	Estimated Actual 2017-18	Proposed 2018-19	Proposed Vs Estimated Actual
5613 RENTALS - GENERAL			500	500	-
5617 REPAIRS - GENERAL	38,300	36,189	39,306	39,306	-
5710 INTERPROGRAM-COPY CTR	706	426	2,014	214	(1,800)
5711 INTERPROGRAM-POSTAGE	283	306	402	402	-
5712 INTERPROGRAM-BUS TRIPS	-	-	1,704	-	(1,704)
5752 INTERFUND-BUS TRIPS	-	1,208	-	-	-
5758 INTERFUND-FOOD SERVICE	453	122	500	500	-
5807 BUS/FIELD TRIP(OUTSIDE VENDOR)	17,142	23,864	62,722	32,340	(30,382)
5809 OTHER PROFESSIONAL SERV	760,468	309,087	565,725	438,004	(127,721)
5810 ADVERTISING-LEGAL	-	-	909	909	-
5813 ADVERTISING-BIDS	-	-	589	600	11
5846 LICENSING AGREEMENTS	32,956	40,373	20,462	1,750	(18,712)
5910 POSTAGE/UPS/FEDERAL EXPRESS	62	94	398	398	-
<b>5 - Services - Expense</b>	<b>1,662,058</b>	<b>877,078</b>	<b>1,141,560</b>	<b>990,816</b>	<b>(150,744)</b>
<b>6 - Capital</b>					
6130 IMPROVEMENT OF SITES	-	-	48,619	-	(48,619)
6220 DSA PLAN CHECK FEES	-	-	5,740	-	(5,740)
6271 BUILDING IMPROVEMENT	630,527	112,090	1,780,071	-	(1,780,071)
6272 CONSTRUCTION MANAGEMENT FEE	93,761	-	-	-	-
6490 EQUIPMENT - CAPITALIZED	-	-	75,000	-	(75,000)
6590 EQUIPMENT REPLACEMENT	-	6,645	-	-	-
<b>6 - Capital - Expense</b>	<b>724,288</b>	<b>118,735</b>	<b>1,909,430</b>	<b>-</b>	<b>(1,909,430)</b>
<b>7 - Other Outgo</b>					
7310 INDIRECT COST-INTERPROGRAM	198,238	219,835	194,091	165,970	(28,121)
<b>7 - Other Outgo - Expense</b>	<b>198,238</b>	<b>219,835</b>	<b>194,091</b>	<b>165,970</b>	<b>(28,121)</b>
<b>Total Income</b>	<b>7,197,029</b>	<b>7,700,627</b>	<b>8,591,695</b>	<b>5,909,317</b>	<b>(2,682,378)</b>
<b>Total Expense</b>	<b>7,860,266</b>	<b>6,678,768</b>	<b>10,618,717</b>	<b>5,909,317</b>	<b>(4,709,400)</b>



**FUND 080**  
**GENERAL FUND—RESTRICTED**  
**SPECIAL EDUCATION**



## **FUND 080 – GENERAL FUND/RESTRICTED SPECIAL EDUCATION**

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### **Expenditures**

The total expenditures for 2018-19 are projected at \$21,019,769. The General Fund contribution is estimated at \$11,858,941, an increase of \$1,573,304 compared to 2017-18. During the current year, there have been no student referrals to the County Office of Education (COE) programs and we have brought back 8 students to District operated programs, along with the full funding of group home placement, it created a savings of \$595,274.

The following are highlights of expected cost increases in 2018-19:

- Projecting an increase of 0.2 FTE for Speech Pathologist. Last year, the District experienced a caseload increase of 15%, mainly due to a 13% growth in preschool enrollment. An additional increase is anticipated due to the opening of Mabel Mattos Elementary.
- Expecting an increase of a full time teacher at Milpitas High School (MHS). It is aligned with LCAP goal number three, as a part of the plan to close the achievement gap for students with disabilities. This position would allow for study skills classes arranged by grade level to ensure grade targeted interventions and reconfigure service delivery to free Special Day Class (SDC) teachers to support students with disabilities in more A-G classes. It also accommodates the increase of incoming ninth grade SDC students.
- Projections show that we are in need of an additional moderate to severe SDC at the 4<sup>th</sup>-6<sup>th</sup> grade level. Without a new class, SDC would begin above capacity at 13, without the ability to accommodate new referrals or to bring back more students from costly COE programs or non-public schools.
- California is currently experiencing a critical shortage of school psychologists. In the past few years, the District has experienced difficulties with hiring and retaining school psychologists due to the pay difference in comparison to neighboring districts. In the 2017-18 school year, only four out of 11 FTE positions were filled by District staff. To mitigate the issue, the District approved a new psychologist pay scale due to the great work between the Milpitas Teachers Association negotiating team and the Special Education Department. This has already yielded positive results for next year, as the District has currently filled 9 of the 11 FTEs with District staff.





**MILPITAS UNIFIED SCHOOL DISTRICT**  
**PROPOSED 2018-19 BUDGET**  
**GENERAL FUND - RESTRICTED SPECIAL EDUCATION BY OBJECTS**

	Actual 2015-16	Actual 2016-17	Estimated Actual 2017-18	Proposed 2018-19	Proposed Vs Estimated Actual
<b>8 - Revenue</b>					
8097 PROPERTY TAXES TRANSFER	424,648	518,865	-	-	-
8181 SPECIAL ED ENTLMT PER UDC	1,619,809	1,641,567	1,656,289	1,820,207	163,918
8182 SPEC ED DISCRETIONARY GRNT	220,924	255,117	262,870	140,706	(122,164)
8590 ALL OTHER STATE REVENUE	593,629	599,623	625,956	625,956	-
8660 INTEREST	11,373	4,860	4,600	4,600	-
8699 ALL OTHER LOCAL REVENUE	3,000	3,000	3,500	3,500	-
8791 TFR OF APPTN FROM DISTRICT	4,871,207	4,963,954	5,228,172	5,175,745	(52,427)
8980 CONTRIB FR UNRESTRD RESOURCES	1,390,114	1,390,114	1,390,114	1,390,114	-
8982 G/F CONTRIBUTION TO SP ED	7,030,497	8,389,594	10,287,468	11,858,941	1,571,473
<b>8 - Revenue - Income</b>	<b>16,165,201</b>	<b>17,766,694</b>	<b>19,458,969</b>	<b>21,019,769</b>	<b>1,560,800</b>

<b>1 - Certificated Salaries</b>					
1119 OTHER CE STIPENDS-NON CONTRCTD	4,900	29,843	30,000	30,000	-
1120 SUMMER SCHOOL TEACHERS	89,761	86,088	92,250	94,000	1,750
1130 TEACHERS - SPECIAL ED.	4,669,781	4,757,363	5,042,290	6,372,927	1,330,637
1131 SP ED TCHER SIGNING BONUS	49,030	45,000	48,000	30,000	(18,000)
1133 SPECIAL ED TEACHERS-CONTRACTED	-	-	8,133	-	(8,133)
1135 SP ED TEACHER LONG. STIPEND	12,000	-	9,000	9,000	-
1150 SUBSTITUTE - ILLNESS	23,294	19,296	20,000	20,000	-
1151 SUBSTITUTE - NON ILLNESS	19,767	21,081	21,440	26,000	4,560
1191 OTHER TEACHERS-EXTENDED DUTY	19,134	30,480	30,994	38,800	7,806
1230 PSYCHOLOGIST-CERTIFICATED	488,147	526,966	460,821	957,580	496,759
1231 PSYCHOLOGIST-INTERN	-	29,045	3,280	-	(3,280)
1234 PSYCHOLOGIST-SIGNING BONUS	5,800	5,600	2,000	12,000	10,000
1290 HOURLY/EXTRA DUTY CERT SUPP	-	10,371	-	-	-
1310 DIRECTORS-CERTIFICATED	62,828	145,535	153,808	160,068	6,260
1311 DIRECTORS - TEMP	37,000	-	-	-	-
1330 COORDINATORS-CERTIFICATED	261,268	197,939	332,560	387,656	55,096
<b>1 - Certificated Salaries - Expense</b>	<b>5,742,711</b>	<b>5,904,606</b>	<b>6,254,576</b>	<b>8,138,031</b>	<b>1,883,455</b>

# MILPITAS UNIFIED SCHOOL DISTRICT

## PROPOSED 2018-19 BUDGET

### GENERAL FUND - RESTRICTED SPECIAL EDUCATION BY OBJECTS

	Actual 2015-16	Actual 2016-17	Estimated Actual 2017-18	Proposed 2018-19	Proposed Vs Estimated Actual
<b>2 - Classified Salaries</b>					
2110 CLASSIFIED INSTRUCTIONAL AIDES	1,471,608	1,556,035	1,719,551	1,910,421	190,870
2117 CLASSIFIED- AIDES	-	48	-	-	-
2182 INST ASSIST-EXTRA HELP	-	11,068	11,700	12,000	300
2183 INST ASSIST-EXT YR	-	21,211	22,000	22,000	-
2184 INSTRUCTIONAL AIDE -1:1	360,645	399,345	428,132	477,356	49,224
2194 CLASS INST ASSIST-SUB OTHER	159,649	191,075	118,375	130,000	11,625
2370 SUPERVISORS-CLASSIFIED	37,916	94,713	96,149	97,096	947
2385 CLASS SUPRVSR-MANAGER	40,803	101,226	102,760	224,460	121,700
2410 REG PERSONNEL-CLERICAL	113,002	115,676	128,161	135,606	7,445
2481 CLASS CLER OFFICE SAL EX HELP	2,734	2,605	3,000	3,000	-
2915 SERV. CONTRACT- OTH CLASSIFIED	673,454	720,214	748,072	807,934	59,862
2916 OCCUPATIONAL THERAPIST	75,116	156,118	182,627	186,181	3,554
2923 STUDENTS - HOURLY - GENERAL FD	13,204	11,083	14,000	14,500	500
<b>2 - Classified Salaries - Expense</b>	<b>2,948,133</b>	<b>3,380,417</b>	<b>3,574,527</b>	<b>4,020,554</b>	<b>446,027</b>

### 3 - Benefits

3101 STRS - CERTIFICATED	533,168	627,178	779,609	951,047	171,438
3102 STRS - CLASSIFIED	11	1,206	4,565	5,000	435
3201 PERS - CERTIFICATED	74,403	101,758	130,886	136,969	6,083
3202 PERS - CLASSIFIED	312,548	428,217	536,031	661,791	125,760
3302 OASDI/MEDICARE/ARS-CLASSFD	-	-	-	9,312	9,312
3311 OASDI-CERTIFICATED	37,833	46,597	58,127	58,987	860
3312 OASDI-CLASSIFIED	160,345	190,413	223,526	254,625	31,099
3321 MEDICARE-CERTIFICATED	81,093	83,792	91,540	113,348	21,808
3322 MEDICARE-CLASSIFIED	41,163	47,884	53,007	61,436	8,429
3331 ALTERNATIVE RETRMT-CERTIFD	1,355	3,296	3,250	3,300	50
3332 ALTERNATIVE RETRMT-CLASSFD	8,494	7,915	7,915	7,915	-
3401 HEALTH & WELFARE-CERTFD	635,224	638,863	679,454	754,207	74,753
3402 HEALTH & WELFARE-CLASSIFIED	424,129	625,242	720,373	776,184	55,811
3501 STATE UNEMPLOYMNT-CERTIFD	2,797	2,886	3,300	4,055	755

**MILPITAS UNIFIED SCHOOL DISTRICT**  
**PROPOSED 2018-19 BUDGET**  
**GENERAL FUND - RESTRICTED SPECIAL EDUCATION BY OBJECTS**

	Actual 2015-16	Actual 2016-17	Estimated Actual 2017-18	Proposed 2018-19	Proposed Vs Estimated Actual
3502 STATE UNEMPLOYMNT-CLASSFD	1,422	1,645	1,840	2,124	284
3601 WORKERS COMP-CERTIFICATED	165,141	114,485	120,158	141,013	20,855
3602 WORKERS COMP-CLASSIFIED	83,956	65,448	66,419	81,731	15,312
3701 RETIREE BENEFITS-CERTIFICATD	63,456	64,353	40,479	14,147	(26,332)
3702 RETIREE BENEFITS-CLASSIFIED	18,528	27,900	33,328	30,131	(3,197)
3901 OTHER BENEFITS-CERTIFICATED	1,754	1,742	2,009	2,010	1
3902 OTHER BENEFITS-CLASSIFIED	1,321	1,913	2,177	2,200	23
<b>3 - Benefits - Expense</b>	<b>2,648,140</b>	<b>3,082,732</b>	<b>3,557,993</b>	<b>4,071,532</b>	<b>513,539</b>
<b>4 - Supplies</b>					
4210 BOOKS AND REFERENCE MATERIALS	-	514	-	-	-
4303 STORES - MAT'L & SUPPLIES	1,734	1,564	1,877	1,877	-
4306 MATERIALS/SUPP - OUTSIDE FOOD	577	659	1,223	1,223	-
4310 CLASSROOM/OFFICE SUPPLIES	20,115	20,084	28,938	17,155	(11,783)
4320 SUBSCRIPTIONS	99	272	1,200	1,200	-
4322 COMPUTER SOFTWARE	-	-	140	140	-
4390 SUPPLIES RESERVE	-	-	1,024,361	-	(1,024,361)
4400 NONCAPITALIZED EQUIPMENT	-	2,218	1,600	1,600	-
<b>4 - Supplies - Expense</b>	<b>22,526</b>	<b>25,311</b>	<b>1,059,339</b>	<b>23,195</b>	<b>(1,036,144)</b>
<b>5 - Services</b>					
5112 OTHER SERVICES-NPA	76,090	67,852	100,000	150,000	50,000
5113 OTHER SERVICES-NPS	611,346	780,536	837,046	917,046	80,000
5203 CONFERENCE/TRAIN/WKSH/MEETING	7,924	9,650	13,517	13,517	-
5299 MILEAGE REIMBURSEMENT	4,235	8,503	6,700	6,700	-
5501 GAS-HEATING	-	1,381	-	-	-
5610 EQUIPT MAINT AGREEMENT	269	-	269	269	-
5620 RENTALS, LEASES, & REPAIRS	-	-	-	13,297	13,297
5710 INTERPROGRAM-COPY CTR	115	346	400	400	-
5711 INTERPROGRAM-POSTAGE	1,168	1,993	1,500	1,500	-
5712 INTERPROGRAM-BUS TRIPS	-	-	170	170	-



# MILPITAS UNIFIED SCHOOL DISTRICT

## PROPOSED 2018-19 BUDGET

### GENERAL FUND - RESTRICTED SPECIAL EDUCATION BY OBJECTS

	Actual 2015-16	Actual 2016-17	Estimated Actual 2017-18	Proposed 2018-19	Proposed Vs Estimated Actual
5750 INTERFUND-COPY CTR	-	-	20	20	-
5752 INTERFUND-BUS TRIPS	-	234	-	-	-
5807 BUS/FIELD TRIP(OUTSIDE VENDOR)	1,710	3,345	1,519	1,519	-
5808 LEGAL SERVICES	34,943	102,491	160,000	160,000	-
5809 OTHER PROFESSIONAL SERV	770,572	1,063,893	1,968,167	251,410	(1,716,757)
5813 ADVERTISING-BIDS	-	170	-	-	-
5830 CONTRACTED SUBSTITUTES	-	-	40,000	-	(40,000)
5890 MISCELLANEOUS EXPENSES	-	40,416	-	-	-
5910 POSTAGE/UPS/FEDERAL EXPRESS	46	27	124	124	-
<b>5 - Services - Expense</b>	<b>1,508,419</b>	<b>2,080,834</b>	<b>3,129,432</b>	<b>1,515,972</b>	<b>(1,613,460)</b>
<b>7 - Other Outgo</b>					
7141 OTHR TUITN EXS COST TO SCH DIS	15,378	387	387	387	-
7142 OTHR TUITN EXS COST TO C O E	2,443,857	2,617,105	2,416,171	2,804,630	388,459
7143 OTHR TUITN EXCESS COST TO JPA	44,995	59,410	46,359	50,089	3,730
7310 INDIRECT COST-INTERPROGRAM	416,688	546,055	412,379	395,379	(17,000)
<b>7 - Other Outgo - Expense</b>	<b>2,920,918</b>	<b>3,222,957</b>	<b>2,875,296</b>	<b>3,250,485</b>	<b>375,189</b>

<b>Total Income</b>	<b>16,165,201</b>	<b>17,766,694</b>	<b>19,458,969</b>	<b>21,019,769</b>	<b>1,560,800</b>
<b>Total Expense</b>	<b>15,790,847</b>	<b>17,696,858</b>	<b>20,451,163</b>	<b>21,019,769</b>	<b>568,606</b>