

San Rafael ESD
Budget Adoption 6/25/2018
General Fund

Description	General Fund		
	Unrestricted	Restricted	Total
REVENUES			
General Purpose (LCFF) Revenues:			
State Aid & EPA		-	-
Property Taxes & Misc. Local	44,064,902	-	44,064,902
Total General Purpose	44,064,902	-	44,064,902
Federal Revenues	-	2,406,064	2,406,064
Other State Revenues	1,637,104	3,094,448	4,731,552
Other Local Revenues	322,500	6,200,544	6,523,044
TOTAL - REVENUES	46,024,506	11,701,056	57,725,562
EXPENDITURES			
Certificated Salaries	19,391,415	5,585,475	24,976,890
Classified Salaries	4,528,489	1,875,745	6,404,234
Employee Benefits (All)	8,504,976	4,150,592	12,655,568
Books & Supplies	1,391,057	913,343	2,304,400
Other Operating Expenses (Services)	4,242,481	4,438,714	8,681,195
Capital Outlay	25,000	30,000	55,000
Other Outgo	153,718	986,984	1,140,702
Direct Support/Indirect Costs	(292,393)	223,564	(68,829)
TOTAL - EXPENDITURES	37,944,743	18,204,417	56,149,160
EXCESS (DEFICIENCY)	8,079,763	(6,503,360)	1,576,403
OTHER SOURCES/USES			
Transfers In		-	-
Transfers (Out)	20,000	-	20,000
Net Other Sources (Uses)	(964,485)	(185,000)	(1,149,485)
Contributions (to Restricted Programs)	(6,931,713)	6,931,713	-
TOTAL - OTHER SOURCES/USES	(7,876,198)	6,746,713	(1,129,485)
FUND BALANCE INCREASE (DECREASE)	203,565	243,352	446,918
FUND BALANCE			
Beginning Fund Balance	13,222,615	1,433,084	14,655,699
Ending Balance, June 30	13,426,180	1,676,436	15,102,616

ESD 2017-18 Estimated Actuals, 2018-19
Budget Adoption and Multi-Year Projections

	Estimated Actuals 2017-18				Adopted Budget 2018-19		
	Unrestricted	Restricted	Combined		Unrestricted	Restricted	Combined
Revenue							
General Purpose	41,583,179	0	41,583,179	1	44,064,902		44,064,902
Federal Revenue	0	2,634,557	2,634,557			2,406,064	2,406,064
State Revenue	1,528,209	4,191,827	5,720,036	2	1,637,104	3,094,448	4,731,552
Local Revenue	867,124	6,629,593	7,496,716	4	322,500	6,200,544	6,523,044
Total Revenue	43,978,512	13,455,977	57,434,488		46,024,506	11,701,056	57,725,562
Expenditures							
Certificated Salaries	19,117,525	5,994,986	25,112,511	5	19,391,415	5,585,475	24,976,890
Classified Salaries	4,291,477	2,026,294	6,317,771	5	4,528,489	1,875,745	6,404,234
Benefits	4,111,219	2,895,820	7,007,039	6	4,607,844	2,928,699	7,536,543
	2,722,025	849,323	3,571,348		3,112,621	884,928	3,997,549
STRS	632,455	296,226	928,681		784,511	336,965	1,121,476
PERS	1,817,917	1,520,928	3,338,844		1,391,057	913,343	2,304,400
Books and Supplies	4,395,549	4,696,026	9,091,575		4,242,481	4,438,714	8,681,195
Other Services & Oper. Expenses	85,466	1,115,586	1,201,052	2	25,000	30,000	55,000
Capital Outlay	161,008	1,088,957	1,249,965		153,718	986,984	1,140,702
Other Outgo 7xxx	(284,920)	221,133	(63,787)		(292,393)	223,564	(68,829)
Transfer of Indirect 73xx							
Total Expenditures	37,049,720	20,705,279	57,754,998		37,944,743	18,204,417	56,149,160
Deficit/Surplus	6,928,792	(7,249,302)	(320,510)		8,079,763	(6,503,360)	1,576,403
Other Sources/(uses)	20,000		20,000		20,000		20,000
Transfers in/(out)	(857,185)	(185,000)	(1,042,185)		(964,485)	(185,000)	(1,149,485)
Contributions to Restricted	(6,465,383)	6,465,383	0	7	(6,931,713)	6,931,713	0
Net increase (decrease) in Fund Balance	(373,776)	(968,919)	(1,342,695)		203,565	243,352	446,918
Beginning Balance	13,596,391	2,402,003	15,998,393		13,222,615	1,433,084	14,655,699
Ending Balance	13,222,615	1,433,084	14,655,698		13,426,180	1,676,436	15,102,617
Revolving/Stores/Prepays	2,500		2,500		2,500		2,500
Reserve for Econ Uncertainty (3%)	1,732,600		1,732,600		1,684,500		1,684,500
7% Board Designated Reserve	4,042,800		4,042,800		3,930,400		3,930,400
Assigned for future compensation adj			0				0
Restricted Programs		1,433,084	1,433,084			1,676,436	1,676,436
Unappropriated Fund Balance	7,444,715	0	7,444,715		7,808,780		7,808,781
<i>Unappropriated Percent</i>			<i>12.9%</i>				<i>13.9%</i>

Notes:

¹ LCFF fully funded in 2018-19

² Prop.39 RS6230 Revenue & Expense drops off in 2018-19 (\$1.067M in 17-18)

³ Eliminated One-Time Mandated revenues of \$168/ADA in 2019-20 and beyond (unrestricted)

⁴ Local revenue/donations booked as received

⁵ Projections include step and column movement of 1.5% certificated and 1.5% classified.

⁶ Projection includes estimated increases in state pension percentages for both STRS & PERS. Assumes historical increase in health & welfare benefits.

⁷ Additional contributions primarily relate to the increase of the following: step & column costs, and pension (STRS & PERS)

⁸ This amount represents level of fund balance above or (below) the required level.

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	41,583,179.00	0.00	41,583,179.00	44,064,902.00	0.00	44,064,902.00	6.0%
2) Federal Revenue		8100-8299	0.00	2,634,557.00	2,634,557.00	0.00	2,406,064.49	2,406,064.49	-8.7%
3) Other State Revenue		8300-8599	1,528,209.00	4,191,827.00	5,720,036.00	1,637,104.00	3,094,448.00	4,731,552.00	-17.3%
4) Other Local Revenue		8600-8799	867,123.62	6,629,592.75	7,496,716.37	322,500.00	6,200,543.99	6,523,043.99	-13.0%
5) TOTAL, REVENUES			43,978,511.62	13,455,976.75	57,434,488.37	46,024,506.00	11,701,056.48	57,725,562.48	0.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	19,117,524.88	5,994,986.07	25,112,510.95	19,391,415.14	5,585,474.55	24,976,889.69	-0.5%
2) Classified Salaries		2000-2999	4,291,476.64	2,026,294.00	6,317,770.64	4,528,488.62	1,875,745.21	6,404,233.83	1.4%
3) Employee Benefits		3000-3999	7,465,698.78	4,041,368.93	11,507,067.71	8,504,976.39	4,150,592.03	12,655,568.42	10.0%
4) Books and Supplies		4000-4999	1,819,116.59	1,520,927.78	3,340,044.37	1,391,057.25	913,343.16	2,304,400.41	-31.0%
5) Services and Other Operating Expenditures		5000-5999	4,394,348.74	4,696,025.92	9,090,374.66	4,242,480.66	4,438,713.97	8,681,194.63	-4.5%
6) Capital Outlay		6000-6999	85,466.00	1,115,586.00	1,201,052.00	25,000.00	30,000.00	55,000.00	-95.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	161,008.00	1,088,957.00	1,249,965.00	153,718.00	986,984.00	1,140,702.00	-8.7%
8) Other Outgo - Transfers of Indirect Costs		7400-7499	(284,920.00)	221,133.00	(63,787.00)	(292,393.00)	223,564.00	(68,829.00)	7.9%
9) TOTAL, EXPENDITURES		7300-7399	37,049,719.63	20,705,278.70	57,754,998.33	37,944,743.06	18,204,416.92	56,149,159.98	-2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			6,928,791.99	(7,249,301.95)	(320,509.96)	8,079,762.94	(6,503,360.44)	1,576,402.50	-591.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
b) Transfers Out		7600-7629	857,185.00	185,000.00	1,042,185.00	964,485.00	185,000.00	1,149,485.00	10.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,465,383.00)	6,465,383.00	0.00	(6,931,712.67)	6,931,712.67	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,302,568.00)	6,280,383.00	(1,022,185.00)	(7,876,197.67)	6,746,712.67	(1,129,485.00)	10.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(373,776.01)	(968,918.95)	(1,342,694.96)	203,565.27	243,352.23	446,917.50	-133.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	13,596,390.56	2,402,002.79	15,998,393.35	13,222,614.55	1,433,083.84	14,655,698.39	-8.4%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			13,596,390.56	2,402,002.79	15,998,393.35	13,222,614.55	1,433,083.84	14,655,698.39	-8.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,596,390.56	2,402,002.79	15,998,393.35	13,222,614.55	1,433,083.84	14,655,698.39	-8.4%
2) Ending Balance, June 30 (E + F1e)			13,222,614.55	1,433,083.84	14,655,698.39	13,426,179.82	1,676,436.07	15,102,615.89	3.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,433,083.88	1,433,083.88	0.00	1,676,436.26	1,676,436.26	17.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	13,220,114.55	(0.04)	13,220,114.51	13,426,179.82	(0.19)	13,426,179.63	1.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget		% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	
G. ASSETS								
1) Cash								
a) in County Treasury		9110	21,293,447.69	(3,398,834.74)	17,894,612.95			
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00			
b) in Banks		9120	(10,193.74)	0.00	(10,193.74)			
c) in Revolving Cash Account		9130	2,500.00	0.00	2,500.00			
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00			
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00			
2) Investments		9150	0.00	0.00	0.00			
3) Accounts Receivable		9200	6,459.00	21,499.35	27,958.35			
4) Due from Grantor Government		9290	0.00	0.00	0.00			
5) Due from Other Funds		9310	225,000.00	0.00	225,000.00			
6) Stores		9320	0.00	0.00	0.00			
7) Prepaid Expenditures		9330	0.00	0.00	0.00			
8) Other Current Assets		9340	0.00	0.00	0.00			
9) TOTAL, ASSETS			21,517,212.95	(3,377,335.39)	18,139,877.56			
H. DEFERRED OUTFLOWS OF RESOURCES								
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00			
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00			
I. LIABILITIES								
1) Accounts Payable		9500	1,362,248.32	1,403.40	1,363,651.72			
2) Due to Grantor Governments		9590	0.00	0.00	0.00			
3) Due to Other Funds		9610	0.00	0.00	0.00			
4) Current Loans		9640	0.00	0.00	0.00			
5) Unearned Revenue		9650	0.00	0.00	0.00			
6) TOTAL, LIABILITIES			1,362,248.32	1,403.40	1,363,651.72			
J. DEFERRED INFLOWS OF RESOURCES								
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00			
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00			
K. FUND EQUITY								
Ending Fund Balance, June 30								

Description (G9 + H2) - (I6 + J2)	2017-18 Estimated Actuals		2018-19 Budget		% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Unrestricted (D)	Restricted (E)	
	20,154,964.63	(3,378,738.79)			
	Total Fund col. A + B (C)		Total Fund col. D + E (F)		
	16,776,225.84				

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	18,127,222.00	0.00	18,127,222.00	19,869,686.00	0.00	19,869,686.00	9.6%
Education Protection Account State Aid - Current Year		8012	4,826,826.00	0.00	4,826,826.00	5,946,471.00	0.00	5,946,471.00	23.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	115,013.00	0.00	115,013.00	113,402.00	0.00	113,402.00	-1.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	23,086,485.00	0.00	23,086,485.00	23,818,714.00	0.00	23,818,714.00	3.2%
Unsecured Roll Taxes		8042	412,287.00	0.00	412,287.00	456,953.00	0.00	456,953.00	10.8%
Prior Years' Taxes		8043	24,087.00	0.00	24,087.00	24,087.00	0.00	24,087.00	0.0%
Supplemental Taxes		8044	1,155,670.00	0.00	1,155,670.00	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	(6,242,437.00)	0.00	(6,242,437.00)	(6,242,437.00)	0.00	(6,242,437.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	197,292.00	0.00	197,292.00	197,292.00	0.00	197,292.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	7,481.00	0.00	7,481.00	7,481.00	0.00	7,481.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(3,740.00)	0.00	(3,740.00)	(3,740.00)	0.00	(3,740.00)	0.0%
Subtotal, LCFF Sources			41,706,186.00	0.00	41,706,186.00	44,187,909.00	0.00	44,187,909.00	6.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(123,007.00)		(123,007.00)	(123,007.00)		(123,007.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			41,583,179.00	0.00	41,583,179.00	44,064,902.00	0.00	44,064,902.00	6.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	926,861.00	926,861.00	0.00	927,239.00	927,239.00	0.0%
Special Education Discretionary Grants		8182	0.00	275,493.00	275,493.00	0.00	331,966.00	331,966.00	20.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		856,765.00	856,765.00		755,928.90	755,928.90	-11.8%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		152,686.00	152,686.00		119,034.00	119,034.00	-22.0%
Title III, Part A, Immigrant Education Program	4201	8290		36,642.00	36,642.00		29,702.00	29,702.00	-18.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		322,093.00	322,093.00		242,194.59	242,194.59	-24.8%
Public Charter Schools Grant Program (PCSGP);	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630			64,017.00	64,017.00		0.00	0.00	-100.0%
Other NCLB / Every Student Succeeds Act		8290					0.00	0.00	
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	2,634,557.00	2,634,557.00	0.00	2,406,064.49	2,406,064.49	-8.7%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	820,090.00	0.00	820,090.00	911,924.00	0.00	911,924.00	11.2%
Lottery - Unrestricted and Instructional Materials		8560	684,520.00	233,026.00	917,546.00	705,180.00	231,840.00	937,020.00	2.1%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,206,078.00	1,206,078.00		1,206,078.00	1,206,078.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
California Clean Energy Jobs Act	6230	8590		1,067,320.00	1,067,320.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	23,599.00	1,685,403.00	1,709,002.00	20,000.00	1,656,530.00	1,676,530.00	-1.9%
TOTAL, OTHER STATE REVENUE			1,528,209.00	4,191,827.00	5,720,036.00	1,637,104.00	3,094,448.00	4,731,552.00	-17.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	2,864,681.00	2,864,681.00	0.00	3,148,258.99	3,148,258.99	9.9%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	11,360.00	0.00	11,360.00	8,000.00	0.00	8,000.00	-29.6%
Interest		8660	97,972.00	0.00	97,972.00	70,000.00	0.00	70,000.00	-28.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	253,080.00	0.00	253,080.00	230,000.00	0.00	230,000.00	-9.1%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	3,740.00	0.00	3,740.00	3,000.00	0.00	3,000.00	-19.8%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	500,971.62	1,487,311.75	1,988,283.37	11,500.00	764,083.00	775,583.00	-61.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		2,277,600.00	2,277,600.00		2,288,202.00	2,288,202.00	0.5%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			867,123.62	6,629,592.75	7,496,716.37	322,500.00	6,200,543.99	6,523,043.99	-13.0%
TOTAL, REVENUES			43,978,511.62	13,455,976.75	57,434,488.37	46,024,506.00	11,701,056.48	57,725,562.48	0.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	16,251,647.88	4,711,780.07	20,963,427.95	16,146,535.40	4,624,724.04	20,771,259.44	-0.9%
Certificated Pupil Support Salaries		1200	326,835.00	643,306.00	970,141.00	467,411.40	584,946.40	1,052,357.80	8.5%
Certificated Supervisors' and Administrators' Salaries		1300	2,388,483.00	496,870.00	2,885,353.00	2,709,968.34	348,604.11	3,058,572.45	6.0%
Other Certificated Salaries		1900	150,559.00	143,030.00	293,589.00	67,500.00	27,200.00	94,700.00	-67.7%
TOTAL, CERTIFICATED SALARIES			19,117,524.88	5,994,986.07	25,112,510.95	19,391,415.14	5,585,474.55	24,976,889.69	-0.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	253,106.00	907,202.00	1,160,308.00	309,573.87	830,027.34	1,139,601.21	-1.8%
Classified Support Salaries		2200	1,346,548.96	695,332.00	2,041,880.96	1,422,169.49	688,585.35	2,110,754.84	3.4%
Classified Supervisors' and Administrators' Salaries		2300	649,081.00	262,942.00	912,023.00	647,639.00	228,300.00	875,939.00	-4.0%
Clerical, Technical and Office Salaries		2400	1,712,445.08	129,342.00	1,841,787.08	1,819,065.24	124,183.52	1,943,248.76	5.5%
Other Classified Salaries		2900	330,295.60	31,476.00	361,771.60	330,041.02	4,649.00	334,690.02	-7.5%
TOTAL, CLASSIFIED SALARIES			4,291,476.64	2,026,294.00	6,317,770.64	4,528,488.62	1,875,745.21	6,404,233.83	1.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,722,567.88	2,474,043.85	5,196,611.73	3,112,621.42	2,509,892.17	5,622,513.59	8.2%
PERS		3201-3202	632,454.95	296,483.00	928,937.95	784,511.40	336,965.12	1,121,476.52	20.7%
OASDI/Medicare/Alternative		3301-3302	608,380.56	250,518.38	858,898.94	634,687.87	228,825.27	863,513.14	0.5%
Health and Welfare Benefits		3401-3402	2,750,905.00	843,686.00	3,594,591.00	3,262,069.08	933,642.79	4,195,711.87	16.7%
Unemployment Insurance		3501-3502	12,025.80	4,082.94	16,108.74	11,850.03	3,669.60	15,519.63	-3.7%
Workers' Compensation		3601-3602	438,471.59	151,195.76	589,667.35	406,054.17	120,107.08	526,161.25	-10.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	146,827.00	0.00	146,827.00	151,000.12	0.00	151,000.12	2.8%
Other Employee Benefits		3901-3902	154,066.00	21,359.00	175,425.00	142,182.30	17,490.00	159,672.30	-9.0%
TOTAL, EMPLOYEE BENEFITS			7,465,698.78	4,041,368.93	11,507,067.71	8,504,976.39	4,150,592.03	12,655,568.42	10.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	386,544.00	256,061.28	642,605.28	301,745.00	255,010.00	556,755.00	-13.4%
Books and Other Reference Materials		4200	57,009.00	117,461.00	174,470.00	31,456.00	20,840.00	52,296.00	-70.0%
Materials and Supplies		4300	1,095,357.65	1,044,412.50	2,139,770.15	694,707.25	562,389.16	1,257,096.41	-41.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	280,205.94	102,993.00	383,198.94	363,149.00	75,104.00	438,253.00	14.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,819,116.59	1,520,927.78	3,340,044.37	1,391,057.25	913,343.16	2,304,400.41	-31.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,574,057.00	1,574,057.00	0.00	1,622,044.00	1,622,044.00	3.0%
Travel and Conferences		5200	98,694.00	191,935.00	290,629.00	76,762.58	101,478.00	178,240.58	-38.7%
Dues and Memberships		5300	27,411.00	150.00	27,561.00	27,441.00	0.00	27,441.00	-0.4%
Insurance		5400 - 5450	334,942.00	0.00	334,942.00	347,869.00	0.00	347,869.00	3.9%
Operations and Housekeeping Services		5500	1,061,189.00	0.00	1,061,189.00	1,071,580.00	0.00	1,071,580.00	1.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	259,695.00	79,220.00	338,915.00	225,307.08	59,407.00	284,714.08	-16.0%
Transfers of Direct Costs		5710	(1,654.00)	1,654.00	0.00	(1,623.00)	1,623.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,471,612.74	2,837,109.92	5,308,722.66	2,356,723.00	2,643,761.97	5,000,484.97	-5.8%
Communications		5900	142,459.00	11,900.00	154,359.00	138,421.00	10,400.00	148,821.00	-3.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,394,348.74	4,696,025.92	9,090,374.66	4,242,480.66	4,438,713.97	8,681,194.63	-4.5%

Description			2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F		
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)	Total Fund col. D + E (F)
CAPITAL OUTLAY											
Land					0.00	0.00	0.00	0.00	0.00	0.0%	
Land Improvements					0.00	0.00	0.00	0.00	0.00	0.0%	
Buildings and Improvements of Buildings					0.00	1,067,320.00	1,067,320.00	0.00	0.00	-100.0%	
Books and Media for New School Libraries or Major Expansion of School Libraries					0.00	0.00	0.00	0.00	0.00	0.0%	
Equipment					60,954.00	28,266.00	89,220.00	15,000.00	30,000.00	45,000.00	-49.6%
Equipment Replacement					24,512.00	20,000.00	44,512.00	10,000.00	0.00	10,000.00	-77.5%
TOTAL, CAPITAL OUTLAY					85,466.00	1,115,586.00	1,201,052.00	25,000.00	30,000.00	55,000.00	-95.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)											
Tuition											
Tuition for Instruction Under Interdistrict Attendance Agreements					0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools					7,290.00	0.00	7,290.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools					0.00	30,000.00	30,000.00	0.00	0.00	0.00	-100.0%
Payments to County Offices					0.00	751,034.00	751,034.00	0.00	961,334.00	961,334.00	28.0%
Payments to JPAs					0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools					0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices					0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs					0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500					0.00	0.00		0.00	0.00	0.0%
To County Offices	6500					0.00	0.00		0.00	0.00	0.0%
To JPAs	6500					0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360					0.00	0.00		0.00	0.00	0.0%
To County Offices	6360					0.00	0.00		0.00	0.00	0.0%
To JPAs	6360					0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other				0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers					153,718.00	0.00	153,718.00	153,718.00	0.00	153,718.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	158,260.00	158,260.00	0.00	650.00	650.00	-99.6%
Other Debt Service - Principal		7439	0.00	149,663.00	149,663.00	0.00	25,000.00	25,000.00	-83.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			161,008.00	1,088,957.00	1,249,965.00	153,718.00	986,984.00	1,140,702.00	-8.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(221,133.00)	221,133.00	0.00	(223,564.00)	223,564.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(63,787.00)	0.00	(63,787.00)	(68,829.00)	0.00	(68,829.00)	7.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(284,920.00)	221,133.00	(63,787.00)	(292,393.00)	223,564.00	(68,829.00)	7.9%
TOTAL EXPENDITURES			37,049,719.63	20,705,278.70	57,754,998.33	37,944,743.06	18,204,416.92	56,149,159.98	-2.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	107,300.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	857,185.00	185,000.00	1,042,185.00	857,185.00	185,000.00	1,042,185.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			857,185.00	185,000.00	1,042,185.00	964,485.00	185,000.00	1,149,485.00	10.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(6,465,383.00)	6,465,383.00	0.00	(6,931,712.67)	6,931,712.67	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(6,465,383.00)	6,465,383.00	0.00	(6,931,712.67)	6,931,712.67	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(7,302,568.00)	6,280,383.00	(1,022,185.00)	(7,876,197.67)	6,746,712.67	(1,129,485.00)	10.5%