

HSD 2017-18 Estimated Actuals, 2018-19

Budget Adoption and Multi-Year Projection

	Estimated Actuals 2017-18			Changes from 18-19			Adopted Budget 2018-19			Projection 2019-20			Projection 2020-21		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>Revenue</b>															
General Purpose	25,995,957	0	25,995,957	1,362,156	0	1,362,156	27,358,113	0	27,358,113	28,653,951	0	28,653,951	30,014,582	0	30,014,582
Federal Revenue	0	1,124,213	1,124,213	0	(170,363)	0	953,850	953,850	953,850	920,590	920,590	920,590	920,590	920,590	920,590
State Revenue	898,724	2,015,126	2,913,850	46,456	(452,387)	0	945,180	1,562,739	2,090,039	527,300	1,562,739	2,090,039	527,300	1,562,739	2,090,039
Local Revenue	815,280	4,561,552	5,376,832	(581,248)	(89,735)	(89,735)	234,033	4,471,817	4,705,849	234,033	4,595,158	4,829,191	234,033	4,723,432	4,957,465
<b>Total Revenue</b>	<b>27,709,961</b>	<b>7,700,891</b>	<b>35,410,852</b>	<b>827,364</b>	<b>(712,485)</b>	<b>115,879</b>	<b>29,537,326</b>	<b>6,988,405</b>	<b>36,525,731</b>	<b>29,415,284</b>	<b>7,078,487</b>	<b>36,493,771</b>	<b>30,775,915</b>	<b>7,206,761</b>	<b>37,982,676</b>
<b>Expenditures</b>															
Certificated Salaries	11,660,443	4,379,025	16,039,468	(64,366)	(314,901)	(379,267)	11,596,077	4,064,124	15,660,202	11,763,554	4,124,258	15,887,812	11,933,543	4,185,294	16,118,837
Classified Salaries	3,486,401	1,364,982	4,851,383	183,067	67,967	251,034	3,669,468	1,432,950	5,102,418	3,717,250	1,452,620	5,169,870	3,765,748	1,472,586	5,238,334
Benefits	2,669,025	2,116,869	4,785,895	(111,528)	139,511	28,983	2,557,497	2,256,381	4,813,878	2,802,143	2,181,868	4,984,011	2,858,434	2,235,123	5,093,557
STRS	1,625,140	624,942	2,250,081	260,687	36,298	296,985	1,885,827	663,240	2,549,067	2,132,732	747,728	2,880,460	2,279,307	799,391	3,078,698
PERS	509,764	192,514	702,277	274,747	59,423	334,170	784,511	251,937	1,036,448	773,188	302,145	1,075,333	884,951	346,058	1,231,008
Books and Supplies	1,035,246	820,569	1,855,815	(239,232)	(259,130)	(498,362)	796,014	561,440	1,357,454	800,000	528,180	1,328,180	800,000	528,180	1,328,180
Other Services & Oper. Expenses	2,559,600	3,115,217	5,674,817	(17,921)	(117,883)	(135,804)	2,541,679	2,997,334	5,539,013	2,461,679	3,000,000	5,461,679	2,461,679	3,000,000	5,461,679
Capital Outlay	20,601	520,765	541,366	(10,601)	(512,836)	(523,437)	10,000	7,929	17,929	10,000	7,929	17,929	10,000	7,929	17,929
Other Outgo 7xxx	44,589	992,987	1,037,576	493	180,095	180,588	45,082	1,173,082	1,218,164	45,082	1,173,082	1,218,164	45,082	1,173,082	1,218,164
Transfer of Indirect 73xx	(302,530)	268,674	(33,856)	19,365	(23,153)	(3,788)	(283,165)	245,521	(37,644)	(283,165)	245,521	(37,644)	(283,165)	245,521	(37,644)
<b>Total Expenditures</b>	<b>23,308,279</b>	<b>14,396,545</b>	<b>37,704,824</b>	<b>294,712</b>	<b>(742,607)</b>	<b>(447,895)</b>	<b>23,602,991</b>	<b>13,653,937</b>	<b>37,256,928</b>	<b>24,222,463</b>	<b>13,763,331</b>	<b>37,985,794</b>	<b>24,755,578</b>	<b>13,993,164</b>	<b>38,748,742</b>
Deficit/Surplus	4,401,682	(6,695,654)	(2,293,972)	532,653	30,122	30,675	4,934,335	(6,665,532)	(1,731,198)	5,192,821	(6,684,845)	(1,492,024)	6,020,337	(6,786,403)	(766,066)
Other Sources/(uses)	70,000	0	70,000	0	0	0	70,000	0	70,000	70,000	0	70,000	70,000	0	70,000
Transfers in/(out)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(6,207,769)	6,207,769	0	(490,263)	490,263	0	(6,698,032)	6,698,032	0	(6,684,845)	6,684,845	0	(6,786,403)	6,786,403	0
<b>Net increase (decrease) in Fund Balance</b>	<b>(1,736,087)</b>	<b>(487,885)</b>	<b>(2,223,972)</b>	<b>42,389</b>	<b>520,385</b>	<b>562,774</b>	<b>(1,693,698)</b>	<b>32,500</b>	<b>(1,661,198)</b>	<b>(1,422,024)</b>	<b>0</b>	<b>(1,422,024)</b>	<b>(696,066)</b>	<b>0</b>	<b>(696,066)</b>
Beginning Balance	6,853,228	1,197,173	8,050,401				5,117,141	709,288	5,826,429	3,423,443	741,788	4,165,231	2,001,420	741,788	2,743,208
<b>Ending Balance</b>	<b>5,117,141</b>	<b>709,288</b>	<b>5,826,429</b>				<b>3,423,443</b>	<b>741,788</b>	<b>4,165,231</b>	<b>2,001,420</b>	<b>741,788</b>	<b>2,743,208</b>	<b>1,305,353</b>	<b>741,788</b>	<b>2,047,142</b>
Revolving/Stores/Prepays	0	0	0				0	0	0	0	0	0	0	0	0
Reserve for Econ Uncertainty (3%)	1,131,100	1,131,100	2,262,200				1,117,700	1,117,700	2,235,400	1,139,600	1,139,600	2,279,200	1,162,500	1,162,500	2,321,700
Board Designated Reserve > 3%	3,986,041	3,986,041	7,972,081				2,305,743	2,305,743	4,611,486	861,820	861,820	1,713,306	142,853	142,853	2,856,159
Assigned for future compensation adj	0	0	0				0	0	0	0	0	0	0	0	0
Restricted Programs	709,288	709,288	1,418,576				741,788	741,788	1,483,576	741,788	741,788	1,483,576	741,788	741,788	1,483,576
<b>Unappropriated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Unappropriated Percent</b>			<b>0.0%</b>						<b>0.0%</b>			<b>0.0%</b>			<b>0.0%</b>

Notes:

- Assessed values estimated to increase by 5% per year.
- Prop.39 RS6230 Revenue & Expense drops off in 2018-19 (\$500K in 17-18)
- Eliminated One-Time Mandated revenues of \$168/ADA in 2019-20 and beyond (unrestricted)
- Projections include step and column movement of 1.5% certificated and 1.5% classified.
- Projection includes estimated increases in state pension percentages for both STRS & PERS. Assumes historical increase in health & welfare benefits.
- Additional contributions primarily relate to the increase of the following: step & column costs, and pension (STRS & PERS)

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	27,358,113.00	4.74%	28,653,951.00	4.75%	30,014,582.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	945,180.00	-44.21%	527,300.00	0.00%	527,300.00
4. Other Local Revenues	8600-8799	234,032.58	0.00%	234,033.00	0.00%	234,033.00
5. Other Financing Sources						
a. Transfers In	8900-8929	70,000.00	0.00%	70,000.00	0.00%	70,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(6,698,032.22)	-0.20%	(6,684,844.70)	1.52%	(6,786,403.20)
6. Total (Sum lines A1 thru A5c)		21,909,293.36	4.07%	22,800,439.30	5.52%	24,059,511.80
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				11,596,077.46		11,763,554.00
b. Step & Column Adjustment				167,476.54		169,989.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,596,077.46	1.44%	11,763,554.00	1.45%	11,933,543.00
2. Classified Salaries						
a. Base Salaries				3,669,467.88		3,717,250.00
b. Step & Column Adjustment				47,782.12		48,498.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,669,467.88	1.30%	3,717,250.00	1.30%	3,765,748.00
3. Employee Benefits	3000-3999	5,227,835.36	9.19%	5,708,063.00	5.51%	6,022,691.00
4. Books and Supplies	4000-4999	796,014.29	0.50%	800,000.00	0.00%	800,000.00
5. Services and Other Operating Expenditures	5000-5999	2,541,679.00	-3.15%	2,461,679.00	0.00%	2,461,679.00
6. Capital Outlay	6000-6999	10,000.00	0.00%	10,000.00	0.00%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	45,082.00	0.00%	45,082.00	0.00%	45,082.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(283,165.00)	0.00%	(283,165.00)	0.00%	(283,165.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		23,602,990.99	2.62%	24,222,463.00	2.20%	24,755,578.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(1,693,697.63)		(1,422,023.70)		(696,066.20)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,117,140.93		3,423,443.30		2,001,419.60
2. Ending Fund Balance (Sum lines C and D1)		3,423,443.30		2,001,419.60		1,305,353.40
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	3,423,443.30		2,001,419.60		1,305,353.40
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		3,423,443.30		2,001,419.60		1,305,353.40



Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	3,423,443.30		2,001,419.60		1,305,353.40
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		3,423,443.30		2,001,419.60		1,305,353.40
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	953,849.60	-3.49%	920,590.00	0.00%	920,590.00
3. Other State Revenues	8300-8599	1,562,739.00	0.00%	1,562,739.00	0.00%	1,562,739.00
4. Other Local Revenues	8600-8799	4,471,816.75	2.76%	4,595,157.61	2.79%	4,723,432.11
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	6,698,032.22	-0.20%	6,684,844.70	1.52%	6,786,403.20
6. Total (Sum lines A1 thru A5c)		13,686,437.57	0.56%	13,763,331.31	1.67%	13,993,164.31
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				4,064,124.45		4,124,258.00
b. Step & Column Adjustment				60,133.55		61,036.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,064,124.45	1.48%	4,124,258.00	1.48%	4,185,294.00
2. Classified Salaries						
a. Base Salaries				1,432,949.63		1,452,620.00
b. Step & Column Adjustment				19,670.37		19,966.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,432,949.63	1.37%	1,452,620.00	1.37%	1,472,586.00
3. Employee Benefits	3000-3999	3,171,557.58	1.90%	3,231,741.00	4.61%	3,380,572.00
4. Books and Supplies	4000-4999	561,439.91	-5.92%	528,180.31	0.00%	528,180.31
5. Services and Other Operating Expenditures	5000-5999	2,997,333.89	0.09%	3,000,000.00	0.00%	3,000,000.00
6. Capital Outlay	6000-6999	7,929.00	0.00%	7,929.00	0.00%	7,929.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,173,082.00	0.00%	1,173,082.00	0.00%	1,173,082.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	245,521.00	0.00%	245,521.00	0.00%	245,521.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		13,653,937.46	0.80%	13,763,331.31	1.67%	13,993,164.31
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		32,500.11		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		709,287.79		741,787.90		741,787.90
2. Ending Fund Balance (Sum lines C and D1)		741,787.90		741,787.90		741,787.90
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	741,787.90		741,787.90		741,787.90
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		741,787.90		741,787.90		741,787.90

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						



Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	27,358,113.00	4.74%	28,653,951.00	4.75%	30,014,582.00
2. Federal Revenues	8100-8299	953,849.60	-3.49%	920,590.00	0.00%	920,590.00
3. Other State Revenues	8300-8599	2,507,919.00	-16.66%	2,090,039.00	0.00%	2,090,039.00
4. Other Local Revenues	8600-8799	4,705,849.33	2.62%	4,829,190.61	2.66%	4,957,465.11
5. Other Financing Sources						
a. Transfers In	8900-8929	70,000.00	0.00%	70,000.00	0.00%	70,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		35,595,730.93	2.72%	36,563,770.61	4.07%	38,052,676.11
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				15,660,201.91		15,887,812.00
b. Step & Column Adjustment				227,610.09		231,025.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,660,201.91	1.45%	15,887,812.00	1.45%	16,118,837.00
2. Classified Salaries						
a. Base Salaries				5,102,417.51		5,169,870.00
b. Step & Column Adjustment				67,452.49		68,464.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,102,417.51	1.32%	5,169,870.00	1.32%	5,238,334.00
3. Employee Benefits	3000-3999	8,399,392.94	6.43%	8,939,804.00	5.18%	9,403,263.00
4. Books and Supplies	4000-4999	1,357,454.20	-2.16%	1,328,180.31	0.00%	1,328,180.31
5. Services and Other Operating Expenditures	5000-5999	5,539,012.89	-1.40%	5,461,679.00	0.00%	5,461,679.00
6. Capital Outlay	6000-6999	17,929.00	0.00%	17,929.00	0.00%	17,929.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,218,164.00	0.00%	1,218,164.00	0.00%	1,218,164.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(37,644.00)	0.00%	(37,644.00)	0.00%	(37,644.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		37,256,928.45	1.96%	37,985,794.31	2.01%	38,748,742.31
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(1,661,197.52)		(1,422,023.70)		(696,066.20)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,826,428.72		4,165,231.20		2,743,207.50
2. Ending Fund Balance (Sum lines C and D1)		4,165,231.20		2,743,207.50		2,047,141.30
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	741,787.90		741,787.90		741,787.90
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	3,423,443.30		2,001,419.60		1,305,353.40
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		4,165,231.20		2,743,207.50		2,047,141.30

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	3,423,443.30		2,001,419.60		1,305,353.40
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		3,423,443.30		2,001,419.60		1,305,353.40
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.19%		5.27%		3.37%
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<b>2. Special education pass-through funds</b>						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
<b>2. District ADA</b>						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		2,524.65		2,521.65		2,521.65
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		37,256,928.45		37,985,794.31		38,748,742.31
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		37,256,928.45		37,985,794.31		38,748,742.31
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,117,707.85		1,139,573.83		1,162,462.27
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,117,707.85		1,139,573.83		1,162,462.27
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES







<b>LCFF Calculator Universal Assumptions</b>	
San Rafael City High (65466) - 2018-19 Budget Adoption Pre	5/30/2018

Summary of Funding							
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Target Components:</b>							
Base Grant	21,670,055	22,958,766	23,549,815	24,179,243	24,195,212	25,156,127	25,688,782
Grade Span Adjustment	564,635	596,166	611,517	629,427	628,832	653,082	666,911
Supplemental Grant	2,279,056	2,440,762	2,512,295	2,563,728	2,615,461	2,752,294	2,794,231
Concentration Grant	-	-	-	-	-	-	-
Add-ons	-	-	-	-	-	-	-
<b>Total Target</b>	<b>24,513,746</b>	<b>25,995,694</b>	<b>26,673,627</b>	<b>27,372,398</b>	<b>27,439,505</b>	<b>28,561,503</b>	<b>29,149,924</b>
<b>Transition Components:</b>							
Target	\$ 24,513,746	\$ 25,995,694	\$ 26,673,627	\$ 27,372,398	\$ 27,439,505	\$ 28,561,503	\$ 29,149,924
Funded Based on Target Formula (based on prior year P-2 certification)	FALSE	FALSE	TRUE	TRUE	TRUE	TRUE	TRUE
Floor	22,845,864	24,218,671	25,995,705	25,995,705	25,153,141	25,325,454	25,861,695
Remaining Need after Gap (informational only)	969,666	-	-	-	-	-	-
Current Year Gap Funding	698,216	1,777,023	-	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	-
<b>Total LCFF Entitlement</b>	<b>\$ 23,544,080</b>	<b>\$ 25,995,694</b>	<b>\$ 26,673,627</b>	<b>\$ 27,372,398</b>	<b>\$ 27,439,505</b>	<b>\$ 28,561,503</b>	<b>\$ 29,149,924</b>

Components of LCFF By Object Code																
	2012-13		2017-18		2018-19		2019-20		2020-21		2021-22		2022-23		2023-24	
8011 - State Aid	\$	-	\$	1,242,741	\$	1,242,741	\$	1,242,741	\$	1,242,741	\$	1,242,741	\$	1,242,741	\$	1,242,741
8011 - Fair Share		(1,372,585)		(1,242,741)		(1,242,741)		(1,242,741)		(1,242,741)		(1,242,741)		(1,242,741)		(1,242,741)
8311 & 8590 - Categoricals		1,242,741		-		-		-		-		-		-		-
EPA (for LCFF Calculation purposes)		404,678		497,476		511,730		511,730		511,730		495,144		498,536		-
Local Revenue Sources:																
8021 to 8089 - Property Taxes				25,656,532		26,880,565		28,176,403		29,537,034		30,965,696		32,465,791		34,040,891
8096 - In-Lieu of Property Taxes																
Property Taxes net of in-lieu		19,668,582		25,656,532		26,880,565		28,176,403		29,537,034		30,965,696		32,465,791		34,040,891
TOTAL FUNDING	\$	19,943,416	\$	26,154,008	\$	27,392,295	\$	28,688,133	\$	30,048,764	\$	31,460,840	\$	32,964,327	\$	34,040,891
Basic Aid Status																
Less: Excess Taxes	\$	7,856,529	\$	2,112,452	\$	884,871	\$	1,502,776	\$	2,164,636	\$	3,526,191	\$	3,904,288	\$	4,890,967
Less: EPA in Excess to LCFF Funding	\$	404,678	\$	497,476	\$	511,730	\$	511,730	\$	511,730	\$	495,144	\$	498,536	\$	-
Total Phase-In Entitlement				23,544,080		25,995,694		26,673,627		27,372,398		27,439,505		28,561,503		29,149,924
8012 - EPA Receipts (for budget & cashflow)	\$	404,808	\$	497,420	\$	511,730	\$	511,730	\$	511,730	\$	495,144	\$	498,536	\$	-

Summary of Student Population							
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Unduplicated Pupil Population</b>							
Agency Unduplicated Pupil Count	1,428.00	1,384.00	1,414.00	1,396.00	1,411.00	1,429.00	1,410.00
COE Unduplicated Pupil Count	13.00	13.00	13.00	13.00	13.00	13.00	13.00
<b>Total Unduplicated pupil Count</b>	<b>1,441.00</b>	<b>1,397.00</b>	<b>1,427.00</b>	<b>1,409.00</b>	<b>1,424.00</b>	<b>1,442.00</b>	<b>1,423.00</b>
Rolling %, Supplemental Grant	51.2500%	51.8100%	51.9900%	51.6700%	52.6800%	53.3200%	53.0100%
Rolling %, Concentration Grant	51.2500%	51.8100%	51.9900%	51.6700%	52.6800%	53.3200%	53.0100%
<b>FUNDED ADA</b>							
<b>Adjusted Base Grant ADA</b>	<b>Current Year</b>	<b>Current Year</b>	<b>Current Year</b>	<b>Prior Year</b>	<b>Prior Year</b>	<b>Current Year</b>	<b>Current Year</b>
Grades TK-3	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-
Grades 9-12	2,487.38	2,558.65	2,558.65	2,558.65	2,475.72	2,492.68	2,545.46
<b>Total Adjusted Base Grant ADA</b>	<b>2,487.38</b>	<b>2,558.65</b>	<b>2,558.65</b>	<b>2,558.65</b>	<b>2,475.72</b>	<b>2,492.68</b>	<b>2,545.46</b>
<b>Necessary Small School ADA</b>	<b>Current year</b>	<b>Current year</b>	<b>Current year</b>	<b>Current year</b>	<b>Current year</b>	<b>Current year</b>	<b>Current year</b>
Grades TK-3	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-
<b>Total Necessary Small School ADA</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Funded ADA</b>	<b>2487.38</b>	<b>2558.65</b>	<b>2558.65</b>	<b>2558.65</b>	<b>2475.72</b>	<b>2492.68</b>	<b>2545.46</b>
<b>ACTUAL ADA (Current Year Only)</b>							
Grades TK-3	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-
Grades 9-12	2,487.38	2,558.65	2,558.65	2,475.72	2,459.70	2,492.68	2,545.46
<b>Total Actual ADA</b>	<b>2,487.38</b>	<b>2,558.65</b>	<b>2,558.65</b>	<b>2,475.72</b>	<b>2,459.70</b>	<b>2,492.68</b>	<b>2,545.46</b>
<b>Funded Difference (Funded ADA less Actual ADA)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>82.93</b>	<b>16.02</b>	<b>-</b>	<b>-</b>

LCAP Percentage to Increase or Improve Services							
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Current year estimated supplemental and concentration grant funding i \$	2,279,056	\$ 2,440,762	\$ 2,512,295	\$ 2,563,728	\$ 2,615,461	\$ 2,752,294	\$ 2,794,231
Current year Percentage to Increase or Improve Services	10.72%	10.36%	10.40%	10.33%	10.54%	10.66%	10.60%

**SAN RAFAEL HIGH SCHOOL DISTRICT  
ENROLLMENT AND ADA PROJECTIONS  
Budget development 2018-19**

Grade Level	CBEDS 2007-08 Oct-07	CBEDS 2008-09 Oct-08	CBEDS 2009-10 Oct-09	CBEDS 2010-11 Oct-10	CBEDS 2011-12 Oct-11	CBEDS 2012-13 Oct-12	CBEDS 2013-14 Oct-13	CBEDS 2014-15 Oct-14	CBEDS 2015-16 Oct-15	CBEDS 2016-17 Oct-16	CBEDS 2017-18 Oct-17	Enroll P-2 2017-18	Enroll Proj. 2018-19	Enroll Proj. 2019-20	Enroll Proj. 2020-21	Enroll Proj. 2021-22	Enroll Proj. 2022-23	Enroll Proj. 2023-24
7	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	5	0	2	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0
9	644	579	535	530	513	538	588	628	607	671	691	707	648	665	626	690	684	721
10	515	558	518	529	519	525	587	617	628	652	706	699	695	633	650	611	675	669
11	516	492	544	490	501	493	525	592	602	632	643	640	668	685	623	640	601	665
12	501	503	503	541	465	508	496	528	583	588	607	585	607	658	675	613	630	591
	<b>2,186</b>	<b>2,132</b>	<b>2,102</b>	<b>2,090</b>	<b>1,999</b>	<b>2,064</b>	<b>2,196</b>	<b>2,365</b>	<b>2,420</b>	<b>2,543</b>	<b>2,647</b>	<b>2,631</b>	<b>2,618</b>	<b>2,641</b>	<b>2,574</b>	<b>2,554</b>	<b>2,590</b>	<b>2,646</b>
Total 9-12 Projections																		
<div> <div>Newcomers</div> <div> <div>excl</div> <div>excl</div> <div>incl</div> <div>incl</div> </div> </div>																		
<div> <div>84</div> <div>30</div> <div>28</div> <div>-67</div> <div>-20</div> <div>36</div> <div>56</div> </div>																		
<div> <div>Est. ADA Increases:</div> <div>80</div> <div>29</div> <div>27</div> <div>-64</div> <div>-19</div> <div>34</div> <div>53</div> </div>																		
<div> <div>P-2 Attendance PCT(CALC)</div> <div>94.235%</div> </div>																		
<div> <div>2017-18 P-2</div> <div>2,433.07</div> <div>46.25</div> <div>15.92</div> <div>0.66</div> </div>																		
<div> <div>ADA P-2 (Reg Ed)</div> <div>2,467.07</div> <div>15.00</div> </div>																		
<div> <div>ADA P-2 (DOC)</div> <div>15.00</div> </div>																		
<div> <div>ADA P-2 (NPS)</div> <div>15.00</div> </div>																		
<div> <div>ADA P-2 (SDCExtended year)</div> <div>15.00</div> </div>																		
<div> <div>MCOE P-2 ADA</div> <div>2,495.90</div> <div>37.73</div> </div>																		
<div> <div>Total ADA</div> <div>2,533.63</div> <div>2,519.07</div> </div>																		

**NOTE:**

These projections are based on current enrollment information from the SRES and the Dixie School District (CBEDS) with various assumptions regarding attrition and using COHORT projections. These projections assume reduced level of Inter-District (IDT) under the District of Choice Program and they do not factor in any continued increases in the newcomer population which may impact enrollment in the future as they have this current year.

**Annual Increases 9-12 Projected**

Est. ADA Increases:

P-2 Attendance PCT(CALC)

ADA P-2 (Reg Ed)	2,433.07	2,467.07	2,488.74	2,425.61	2,406.76	2,440.68	2,493.46
ADA P-2 (DOC)	46.25						
ADA P-2 (NPS)	15.92	15.00	15.00	15.00	15.00	15.00	15.00
ADA P-2 (SDCExtended year)	0.66						
MCOE P-2 ADA	2,495.90	2,482.07	2,503.74	2,440.61	2,421.76	2,455.68	2,508.46
Total ADA	2,533.63	2,519.07	2,540.74	2,477.61	2,458.76	2,492.68	2,545.46



San Rafael City Schools  
STRS/PERS Contribution Analysis

Fiscal Year	STRS Cost Based						
	Certificated Salaries	Certificated Salaries	Approved STRS	on Approved	Annual Increase	STRS Cost	Additional Cost
	(in thousands)	(in thousands)	Rate	Rate	(in thousands)	@8.25% (in thousands)	(in thousands)
	(a)	(b=a/1 million)	(c)	(d-bxc)	(e)	(f=b*8.25%)	(g=d-f)
2013-14	\$37,584,000	\$37,584	8.25%	\$3,101		\$3,101	
2014-15	\$37,960,000	\$37,960	8.88%	\$3,371	\$270.17	\$3,132	\$239
2015-16	\$38,340,000	\$38,340	10.73%	\$4,114	\$743.03	\$3,163	\$951
2016-17	\$38,723,381	\$38,723	12.58%	\$4,871	\$757.52	\$3,195	\$1,677
2017-18	\$38,587,000	\$38,587	14.43%	\$5,568	\$696.70	\$3,183	\$2,385
2018-19	\$40,637,092	\$40,637	16.28%	\$6,616	\$1,047.61	\$3,353	\$3,263
2019-20	\$41,222,513	\$41,223	18.13%	\$7,474	\$857.92	\$3,401	\$4,073
2020-21	\$41,816,716	\$41,817	19.10%	\$7,987	\$513.35	\$3,450	\$4,537
2021-22	\$42,443,967	\$42,444	19.10%	\$8,107	\$119.80	\$3,502	\$4,605
2022-23	\$43,080,626	\$43,081	19.10%	\$8,228	\$121.60	\$3,554	\$4,674
2023-24	\$43,726,836	\$43,727	19.10%	\$8,352	\$123.43	\$3,607	\$4,744
2024-25	\$44,382,738	\$44,383	19.10%	\$8,477	\$125.28	\$3,662	\$4,816
		0		Average Annual Increase In Contribution			\$3,269.43
				Cumulative Increase in Contribution over 32 years			\$35,963.74
				\$2.65			

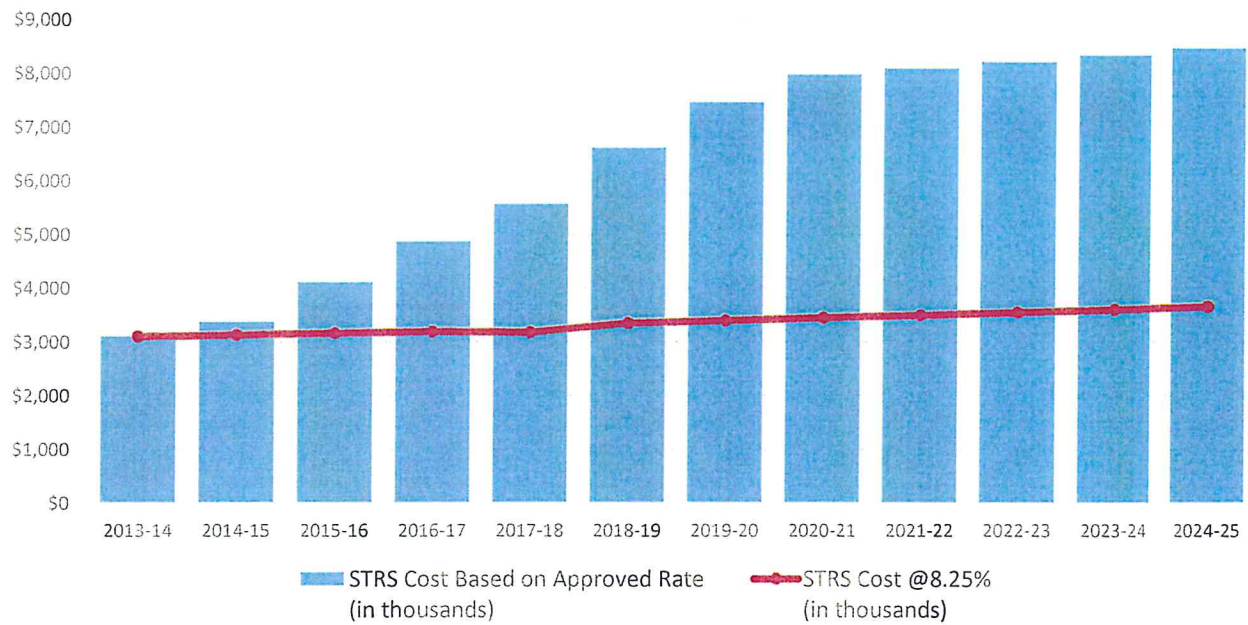
NOTE: Salaries are assumed to increase by 1.50% Step/Column each year starting 2019-20. It does not account for any salary increases in the out years.

Fiscal Year	PERS Cost						
	Classified Salaries	Classified Salaries	Approved PERS	Based on	Annual Increase	PERS Cost at	Additional Cost
	(in thousands)	(in thousands)	Rate	Approved Rate	(in thousands)	11.442% 2013/14 Rate (in thousands)	(in thousands)
	(a)	(b=a/1 million)	(c)	(d-bxc)	(e)	(f=b*11.442%)	(g=d-f)
2013-14	\$10,050,000	\$10,050	11.442%	\$1,150		\$1,150	\$0
2014-15	\$10,352,000	\$10,352	11.771%	\$1,219	\$69	\$1,184	\$34
2015-16	\$10,663,000	\$10,663	11.847%	\$1,263	\$45	\$1,220	\$43
2016-17	\$10,983,000	\$10,983	13.888%	\$1,525	\$262	\$1,257	\$269
2017-18	\$11,169,154	\$11,169	15.531%	\$1,735	\$209	\$1,278	\$457
2018-19	\$11,506,651	\$11,507	18.062%	\$2,078	\$344	\$1,317	\$762
2019-20	\$11,679,251	\$11,679	20.800%	\$2,429	\$351	\$1,336	\$1,093
2020-21	\$11,854,440	\$11,854	23.500%	\$2,786	\$357	\$1,356	\$1,429
2021-22	\$12,032,256	\$12,032	24.600%	\$2,960	\$174	\$1,377	\$1,583
2022-23	\$12,212,740	\$12,213	24.600%	\$3,004	\$44	\$1,397	\$1,607
2023-24	\$12,395,931	\$12,396	24.600%	\$3,049	\$45	\$1,418	\$1,631
2024-25	\$12,581,870	\$12,582	24.600%	\$3,095	\$46	\$1,440	\$1,656
				Average Annual Increase In Contribution			\$960
				Cumulative Increase (in thousands) in Contribution over 32 years			\$10,563
				\$2.61			

NOTE: Salaries are assumed to increase by 1.50% Step/Column each year starting 2017-18. It does not account for any salary increases in the out years.



### San Rafael City Schools STRS Cost Analysis (in thousands)



### San Rafael City Schools PERS Cost Analysis (in thousands)

