

San Rafael HSD
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	27,358,113	-	27,358,113
Total General Purpose	27,358,113	-	27,358,113
Federal Revenues	-	953,850	953,850
Other State Revenues	945,180	1,562,739	2,507,919
Other Local Revenues	234,033	4,471,817	4,705,849
TOTAL - REVENUES	28,537,326	6,988,405	35,525,731
EXPENDITURES			
Certificated Salaries	11,596,077	4,064,124	15,660,202
Classified Salaries	3,669,468	1,432,950	5,102,418
Employee Benefits (All)	5,227,835	3,171,558	8,399,393
Books & Supplies	796,014	561,440	1,357,454
Other Operating Expenses (Services)	2,541,679	2,997,334	5,539,013
Capital Outlay	10,000	7,929	17,929
Other Outgo	45,082	1,173,082	1,218,164
Direct Support/Indirect Costs	(283,165)	245,521	(37,644)
TOTAL - EXPENDITURES	23,602,991	13,653,937	37,256,928
EXCESS (DEFICIENCY)	4,934,335	(6,665,532)	(1,731,198)
OTHER SOURCES/USES			
Transfers In	70,000	-	70,000
Transfers (Out)	-	-	-
Net Other Sources (Uses)	-	-	-
Contributions (to Restricted Programs)	(6,698,032)	6,698,032	-
TOTAL - OTHER SOURCES/USES	(6,628,032)	6,698,032	70,000
FUND BALANCE INCREASE (DECREASE)	(1,693,698)	32,500	(1,661,198)
FUND BALANCE			
Beginning Fund Balance	5,117,141	709,288	5,826,429
Ending Balance, June 30	3,423,443	741,788	4,165,231

HSD 2017-18 Estimated Actuals, 2018-19
Budget Adoption and Multi-Year Projection

	Estimated Actuals 2017-18				Adopted Budget 2018-19		
	Unrestricted	Restricted	Combined		Unrestricted	Restricted	Combined
Revenue							
General Purpose	25,995,957	0	25,995,957	1	27,358,113		27,358,113
Federal Revenue	0	1,124,213	1,124,213			953,850	953,850
State Revenue	898,724	2,015,126	2,913,850	2	945,180	1,562,739	2,507,919
Local Revenue	815,280	4,561,552	5,376,832		234,033	4,471,817	4,705,849
Total Revenue	27,709,961	7,700,891	35,410,852		28,537,326	6,988,405	35,525,731
Expenditures							
Certificated Salaries	11,660,443	4,379,025	16,039,468		11,596,077	4,064,124	15,660,202
Classified Salaries	3,486,401	1,364,982	4,851,383		3,669,468	1,432,950	5,102,418
Benefits	2,669,025	2,116,869	4,785,895	5	2,557,497	2,256,381	4,813,878
	1,625,140	624,942	2,250,081	5	1,885,827	663,240	2,549,067
STRS							
PERS	509,764	192,514	702,277	5	784,511	251,937	1,036,448
Books and Supplies	1,035,246	820,569	1,855,815		796,014	561,440	1,357,454
Other Services & Oper. Expenses	2,559,600	3,115,217	5,674,817		2,541,679	2,997,334	5,539,013
Capital Outlay	20,601	520,765	541,366	2	10,000	7,929	17,929
Other Outgo 7xxx	44,589	992,987	1,037,576		45,082	1,173,082	1,218,164
Transfer of Indirect 73xx	(302,530)	268,674	(33,856)		(283,165)	245,521	(37,644)
Total Expenditures	23,308,279	14,396,545	37,704,824		23,602,991	13,653,937	37,256,928
Deficit/Surplus	4,401,682	(6,695,654)	(2,293,972)		4,934,335	(6,665,532)	(1,731,198)
Other Sources/(uses)	70,000		70,000		70,000		70,000
Transfers in/(out)	0	0	0		0	0	0
Contributions to Restricted	(6,207,769)	6,207,769	0	6	(6,698,032)	6,698,032	0
Net increase (decrease) in Fund Balance	(1,736,087)	(487,885)	(2,223,972)		(1,693,698)	32,500	(1,661,198)
Beginning Balance	6,853,228	1,197,173	8,050,401		5,117,141	709,288	5,826,429
Ending Balance	5,117,141	709,288	5,826,429		3,423,443	741,788	4,165,231
Revolving/Stores/Prepays	0	0	0		0	0	0
Reserve for Econ Uncertainty (3%)	1,131,100		1,131,100		1,117,700		1,117,700
Board Designated Reserve > 3%	3,986,041		3,986,041		2,305,743		2,305,743
Assigned for future compensation adj			0				0
Restricted Programs		709,288	709,288			741,788	741,788
Unappropriated Fund Balance	0	0	0		0	0	0
<i>Unappropriated Percent</i>			<i>0.0%</i>				<i>0.0%</i>

Notes:

¹ Assessed values estimated to increase by 5% per year.

² Prop.39 RS6230 Revenue & Expense drops off in 2018-19 (\$500K in 17-18)

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

⁴ Projections include step and column movement of 1.5% certificated and 1.5% classified.

⁵ Projection includes estimated increases in state pension percentages for both STRS & PERS.

Assumes historical increase in health & welfare benefits.

⁶ Additional contributions primarily relate to the increase of the following: step & column costs, and pension (STRS & PERS)

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	25,995,957.00	0.00	25,995,957.00	27,358,113.00	0.00	27,358,113.00	5.2%
2) Federal Revenue		8100-8299	0.00	1,124,213.00	1,124,213.00	0.00	953,849.60	953,849.60	-15.2%
3) Other State Revenue		8300-8599	898,724.00	2,015,126.00	2,913,850.00	945,180.00	1,562,739.00	2,507,919.00	-13.9%
4) Other Local Revenue		8600-8799	815,280.17	4,561,551.66	5,376,831.83	234,032.58	4,471,816.75	4,705,849.33	-12.5%
5) TOTAL, REVENUES			27,709,961.17	7,700,890.66	35,410,851.83	28,537,325.58	6,988,405.35	35,525,730.93	0.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	11,660,443.12	4,379,025.18	16,039,468.30	11,596,077.46	4,064,124.45	15,660,201.91	-2.4%
2) Classified Salaries		2000-2999	3,486,401.09	1,364,982.40	4,851,383.49	3,669,467.88	1,432,949.63	5,102,417.51	5.2%
3) Employee Benefits		3000-3999	4,803,928.81	2,934,324.56	7,738,253.37	5,227,835.36	3,171,557.58	8,399,392.94	8.5%
4) Books and Supplies		4000-4999	1,035,245.96	820,569.48	1,855,815.44	796,014.29	561,439.91	1,357,454.20	-26.9%
5) Services and Other Operating Expenditures		5000-5999	2,559,600.19	3,115,217.25	5,674,817.44	2,541,679.00	2,997,333.89	5,539,012.89	-2.4%
6) Capital Outlay		6000-6999	20,601.00	520,765.00	541,366.00	10,000.00	7,929.00	17,929.00	-96.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	44,589.00 (302,530.00)	992,987.00 268,674.00	1,037,576.00 (33,856.00)	45,082.00 (283,165.00)	1,173,082.00 245,521.00	1,218,164.00 (37,644.00)	17.4% 11.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	23,308,279.17	14,396,544.87	37,704,824.04	23,602,990.99	13,653,937.46	37,256,928.45	-1.2%
9) TOTAL, EXPENDITURES									
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			4,401,682.00	(6,695,654.21)	(2,293,972.21)	4,934,334.59	(6,665,532.11)	(1,731,197.52)	-24.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(6,207,769.00)	6,207,769.00	0.00	(6,698,032.22)	6,698,032.22	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,137,769.00)	6,207,769.00	70,000.00	(6,628,032.22)	6,698,032.22	70,000.00	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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,736,087.00)	(487,885.21)	(2,223,972.21)	(1,693,697.63)	32,500.11	(1,661,197.52)	-25.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,853,227.93	1,197,173.00	8,050,400.93	5,117,140.93	709,287.79	5,826,428.72	-27.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,853,227.93	1,197,173.00	8,050,400.93	5,117,140.93	709,287.79	5,826,428.72	-27.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,853,227.93	1,197,173.00	8,050,400.93	5,117,140.93	709,287.79	5,826,428.72	-27.6%
2) Ending Balance, June 30 (E + F1e)			5,117,140.93	709,287.79	5,826,428.72	3,423,443.30	741,787.90	4,165,231.20	-28.5%
Components of Ending Fund Balance									
a) Nonspendable		9711	5,600.00	0.00	5,600.00	0.00	0.00	0.00	-100.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	709,287.79	709,287.79	0.00	741,787.90	741,787.90	4.6%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments									
e) Unassigned/Unappropriated		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Reserve for Economic Uncertainties									
Unassigned/Unappropriated Amount		9790	5,111,540.93	0.00	5,111,540.93	3,423,443.30	0.00	3,423,443.30	-33.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
G. ASSETS								
1) Cash		9110	11,953,533.17	(4,200,183.24)	7,753,349.93			
a) in County Treasury		9111	0.00	0.00	0.00			
1) Fair Value Adjustment to Cash in County Treasury		9120	7,494.00	0.00	7,494.00			
b) in Banks		9130	5,600.00	0.00	5,600.00			
c) in Revolving Cash Account		9135	0.00	0.00	0.00			
d) with Fiscal Agent/Trustee		9140	0.00	0.00	0.00			
e) Collections Awaiting Deposit		9150	0.00	0.00	0.00			
2) Investments		9200	2,063.83	19,700.89	21,764.72			
3) Accounts Receivable		9290	0.00	0.00	0.00			
4) Due from Grantor Government		9310	175,000.00	0.00	175,000.00			
5) Due from Other Funds		9320	0.00	0.00	0.00			
6) Stores		9330	0.00	0.00	0.00			
7) Prepaid Expenditures		9340	0.00	0.00	0.00			
8) Other Current Assets								
9) TOTAL, ASSETS			12,143,691.00	(4,180,482.35)	7,963,208.65			
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	471,116.27	372.02	471,488.29			
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			471,116.27	372.02	471,488.29			
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) - (J6 + J2)	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)	
			11,672,574.73	(4,180,854.37)	7,491,720.36				

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	91,033.00	0.00	91,033.00	40,000.00	0.00	40,000.00	-56.1%
Education Protection Account State Aid - Current Year		8012	501,566.00	0.00	501,566.00	511,730.00	0.00	511,730.00	2.0%
State Aid - Prior Years		8019	8.00	0.00	8.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	122,179.00	0.00	122,179.00	121,544.00	0.00	121,544.00	-0.5%
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	24,695,252.00	0.00	24,695,252.00	25,916,768.00	0.00	25,916,768.00	4.9%
Unsecured Roll Taxes		8042	486,610.00	0.00	486,610.00	489,762.00	0.00	489,762.00	0.6%
Prior Years' Taxes		8043	25,816.00	0.00	25,816.00	25,816.00	0.00	25,816.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	147,675.00	0.00	147,675.00	326,675.00	0.00	326,675.00	121.2%
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	5,600.00	0.00	5,600.00	5,600.00	0.00	5,600.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(2,800.00)	0.00	(2,800.00)	(2,800.00)	0.00	(2,800.00)	0.0%
Subtotal, LCFF Sources			26,072,939.00	0.00	26,072,939.00	27,435,095.00	0.00	27,435,095.00	5.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(76,982.00)		(76,982.00)	(76,982.00)		(76,982.00)	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			25,995,957.00	0.00	25,995,957.00	27,358,113.00	0.00	27,358,113.00	5.2%
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	447,587.00	447,587.00	0.00	446,272.00	446,272.00	-0.3%
Special Education Discretionary Grants		8182	0.00	39,364.00	39,364.00	0.00	24,186.00	24,186.00	-38.6%
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	6,028.00	6,028.00	0.00	6,000.00	6,000.00	-0.5%
Title I, Part A, Basic	3010	8290		322,084.00	322,084.00		299,343.60	299,343.60	-7.1%
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		69,331.00	69,331.00		56,475.00	56,475.00	-18.5%
Title III, Part A, Immigrant Education Program	4201	8290		50,702.00	50,702.00		27,758.00	27,758.00	-45.3%

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)	
Title III, Part A, English Learner Program	4203	8290		63,625.00	63,625.00		51,476.00	51,476.00	-19.1%
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	8290		78,760.00	78,760.00		0.00	0.00	-100.0%
Other NCLB / Every Student Succeeds Act									
Career and Technical Education	3500-3599	8290		46,732.00	46,732.00		42,339.00	42,339.00	-9.4%
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	1,124,213.00	1,124,213.00	0.00	953,849.60	953,849.60	-15.2%
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									
Mandated Costs Reimbursements									
Lottery - Unrestricted and Instructional Materials									
	493,649.00	8550	493,649.00	0.00	493,649.00	566,700.00	0.00	566,700.00	14.8%
	390,500.00	8560	390,500.00	131,959.00	522,459.00	366,480.00	120,384.00	486,864.00	-6.8%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions									
Other Subventions/In-Lieu Taxes									
Pass-Through Revenues from State Sources									
	0.00	8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	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		500,765.00	500,765.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		87,793.00	87,793.00		175,000.00	175,000.00	99.3%
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	14,575.00	1,294,609.00	1,309,184.00	12,000.00	1,267,355.00	1,279,355.00	-2.3%
TOTAL, OTHER STATE REVENUE			898,724.00	2,015,126.00	2,913,850.00	945,180.00	1,562,739.00	2,507,919.00	-13.9%

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)	
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	3,028,242.00	3,028,242.00	0.00	3,083,521.57	3,083,521.57	1.8%
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	179,000.00	0.00	179,000.00	0.00	0.00	0.00	-100.0%
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	0.00	0.00	0.00	-100.0%
Interest		8660	26,382.00	0.00	26,382.00	20,000.00	0.00	20,000.00	-24.2%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	2,090.00	2,090.00	0.00	0.00	0.00	-100.0%
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	2,800.00	0.00	2,800.00	2,800.00	0.00	2,800.00	0.0%
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	589,738.17	255,506.66	845,244.83	205,232.58	110,296.18	315,528.76	-62.7%
Tuition		8710	6,000.00	0.00	6,000.00	6,000.00	0.00	6,000.00	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	6500	8791		0.00	0.00		0.00	0.00	0.0%
From Districts or Charter Schools	6500	8792		1,275,713.00	1,275,713.00		1,277,999.00	1,277,999.00	0.2%
From County Offices	6500	8793		0.00	0.00		0.00	0.00	0.0%
From JPAs									
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			815,280.17	4,561,551.66	5,376,831.83	234,032.58	4,471,816.75	4,705,849.33	-12.5%
TOTAL, REVENUES			27,709,961.17	7,700,890.66	35,410,851.83	28,537,325.58	6,988,405.35	35,525,730.93	0.3%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	9,949,992.12	3,172,276.18	13,122,268.30	9,864,114.83	2,892,307.30	12,756,422.13	-2.8%
Certificated Pupil Support Salaries		1200	108,579.00	1,009,048.00	1,117,627.00	105,393.00	994,851.00	1,100,244.00	-1.6%
Certificated Supervisors' and Administrators' Salaries		1300	1,557,052.00	176,954.00	1,734,006.00	1,583,381.26	176,966.15	1,760,347.41	1.5%
Other Certificated Salaries		1900	44,820.00	20,747.00	65,567.00	43,188.37	0.00	43,188.37	-34.1%
TOTAL, CERTIFICATED SALARIES			11,660,443.12	4,379,025.18	16,039,468.30	11,596,077.46	4,064,124.45	15,660,201.91	-2.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	181,097.00	406,504.00	587,601.00	219,678.00	423,315.32	642,993.32	9.4%
Classified Support Salaries		2200	1,203,726.65	571,823.40	1,775,550.05	1,246,365.76	632,026.08	1,878,391.84	5.8%
Classified Supervisors' and Administrators' Salaries		2300	555,189.00	108,210.00	663,399.00	537,382.00	109,271.00	646,653.00	-2.5%
Clerical, Technical and Office Salaries		2400	1,447,033.84	108,264.00	1,555,297.84	1,529,295.62	80,870.73	1,610,166.35	3.5%
Other Classified Salaries		2900	99,354.60	170,181.00	269,535.60	136,746.50	187,466.50	324,213.00	20.3%
TOTAL, CLASSIFIED SALARIES			3,486,401.09	1,364,982.40	4,851,383.49	3,669,467.88	1,432,949.63	5,102,417.51	5.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,625,139.77	1,831,163.61	3,456,303.38	1,885,826.59	1,869,462.15	3,755,288.74	8.7%
PERS		3201-3202	510,135.71	192,513.70	702,649.41	575,101.30	251,937.26	827,038.56	17.7%
OASDI/Medicare/Alternative		3301-3302	438,569.39	167,913.04	606,482.43	454,322.19	166,987.91	621,310.10	2.4%
Health and Welfare Benefits		3401-3402	1,687,574.00	617,985.92	2,305,559.92	1,837,408.61	787,760.79	2,625,169.40	13.9%
Unemployment Insurance		3501-3502	7,642.75	2,906.58	10,549.33	7,534.81	2,734.92	10,269.73	-2.7%
Workers' Compensation		3601-3602	283,416.19	107,945.71	391,361.90	218,657.86	77,578.55	296,236.41	-24.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	173,492.00	0.00	173,492.00	170,620.00	0.00	170,620.00	-1.7%
Other Employee Benefits		3901-3902	77,959.00	13,896.00	91,855.00	78,364.00	15,096.00	93,460.00	1.7%
TOTAL, EMPLOYEE BENEFITS			4,803,928.81	2,934,324.56	7,738,253.37	5,227,835.36	3,171,557.58	8,399,392.94	8.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	28,999.00	131,877.00	160,876.00	34,625.00	120,384.00	155,009.00	-3.6%
Books and Other Reference Materials		4200	2,150.00	21,431.85	23,581.85	2,600.00	11,000.00	13,600.00	-42.3%
Materials and Supplies		4300	876,330.96	409,317.82	1,285,648.78	627,171.29	227,604.91	854,776.20	-33.5%

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)	
Noncapitalized Equipment		4400	127,766.00	257,942.81	385,708.81	131,618.00	202,451.00	334,069.00	-13.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,035,245.96	820,569.48	1,855,815.44	796,014.29	561,439.91	1,357,454.20	-26.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	697,749.00	697,749.00	0.00	704,057.00	704,057.00	0.9%
Travel and Conferences		5200	103,239.00	101,245.25	204,484.25	75,423.00	16,570.00	91,993.00	-55.0%
Dues and Memberships		5300	45,734.00	0.00	45,734.00	46,010.00	0.00	46,010.00	0.6%
Insurance		5400 - 5450	240,957.00	0.00	240,957.00	261,075.00	0.00	261,075.00	8.3%
Operations and Housekeeping Services		5500	995,042.00	0.00	995,042.00	1,086,532.00	0.00	1,086,532.00	9.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	132,072.14	68,187.00	200,259.14	135,175.00	73,900.00	209,075.00	4.4%
Transfers of Direct Costs		5710	(230.00)	230.00	0.00	(200.00)	200.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(100.00)	0.00	(100.00)	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	823,216.05	2,230,817.00	3,054,033.05	722,614.00	2,192,406.89	2,915,020.89	-4.6%
Communications		5900	219,670.00	16,989.00	236,659.00	215,050.00	10,200.00	225,250.00	-4.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,559,600.19	3,115,217.25	5,674,817.44	2,541,679.00	2,997,333.89	5,539,012.89	-2.4%

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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	20,000.00	20,000.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	500,765.00	500,765.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	12,701.00	0.00	12,701.00	10,000.00	7,929.00	17,929.00	41.2%
Equipment Replacement		6500	7,900.00	0.00	7,900.00	0.00	0.00	0.00	-100.0%
TOTAL CAPITAL OUTLAY			20,601.00	520,765.00	541,366.00	10,000.00	7,929.00	17,929.00	-96.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	19,507.00	0.00	19,507.00	20,000.00	0.00	20,000.00	2.5%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	25,082.00	953,978.00	979,060.00	25,082.00	1,167,082.00	1,192,164.00	21.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	6,028.00	6,028.00	0.00	6,000.00	6,000.00	-0.5%
To JPAs		7213	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	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	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)	
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	809.00	809.00	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	32,172.00	32,172.00	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			44,589.00	992,987.00	1,037,576.00	45,082.00	1,173,082.00	1,218,164.00	17.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(268,674.00)	268,674.00	0.00	(245,521.00)	245,521.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(33,856.00)	0.00	(33,856.00)	(37,644.00)	0.00	(37,644.00)	11.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(302,530.00)	268,674.00	(33,856.00)	(283,165.00)	245,521.00	(37,644.00)	11.2%
TOTAL, EXPENDITURES			23,308,279.17	14,396,544.87	37,704,824.04	23,602,990.99	13,653,937.46	37,256,928.45	-1.2%

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	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	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	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(6,207,769.00)	6,207,769.00	0.00	(6,698,032.22)	6,698,032.22	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			(6,207,769.00)	6,207,769.00	0.00	(6,698,032.22)	6,698,032.22	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(6,137,769.00)	6,207,769.00	70,000.00	(6,628,032.22)	6,698,032.22	70,000.00	0.0%