

DUBLIN UNIFIED SCHOOL DISTRICT
GENERAL FUND
REVENUE, EXPENDITURES AND CHANGE IN FUND BALANCE
Budget 2016-17

	2014-15 Actuals (A)		2015-16 Original Budget (B)		2015-16 Estimated Actuals (C)		FIRST DRAFT 2016-17 Adopted Budget	
A. REVENUES								
REVENUE LIMIT SOURCES	\$65,160,939	82%	\$74,112,294	82%	\$76,094,530	80%	\$82,096,734	86%
FEDERAL REVENUE	\$1,554,974	2%	\$1,425,216	2%	\$1,863,711	2%	\$1,436,945	2%
OTHER STATE REVENUE	\$4,783,456	6%	\$7,431,670	8%	\$8,502,060	9%	\$4,728,626	5%
OTHER LOCAL REVENUE	\$8,338,651	10%	\$6,888,578	8%	\$8,703,672	9%	\$7,286,865	8%
CONTRIBUTIONS FROM UNRESTRICTED	\$0	0%	\$0	0%	\$0	0%	\$0	0%
TOTAL REVENUES	\$79,838,021	100%	\$89,857,758	100%	\$95,163,973	100%	\$95,549,170	100%
B. EXPENDITURES								
CERTIFICATED SALARIES	\$43,698,943	55%	\$48,925,440	54%	\$51,392,596	54%	\$54,185,610	57%
CLASSIFIED SALARIES	\$11,704,992	15%	\$13,924,924	15%	\$14,568,761	15%	\$15,313,961	16%
EMPLOYEE BENEFITS	\$11,630,292	15%	\$12,926,121	14%	\$12,723,154	13%	\$15,198,826	16%
BOOKS AND SUPPLIES	\$3,120,347	4%	\$4,056,523	5%	\$6,001,859	6%	\$4,201,858	4%
SERVICES/OPERATING EXP.	\$7,009,654	9%	\$11,466,147	13%	\$13,411,966	14%	\$12,474,182	13%
CAPITAL OUTLAY	\$26,288	0%	\$27,400	0%	\$875,786	1%	\$115,694	0%
OTHER OUTGO	\$529,090	1%	\$767,152	1%	\$767,152	1%	\$767,152	1%
DIRECT SUPPORT/INDIRECT COST	(\$95,616)	0%	(\$97,758)	0%	(\$119,610)	0%	(\$117,855)	0%
TOTAL EXPENDITURES	\$77,623,989	97%	\$91,995,949	102%	\$99,621,664	105%	\$102,139,428	107%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	\$2,214,032		(\$2,138,191)		(\$4,457,691)		(\$6,590,258)	
D. OTHER FINANCING SOURCES/USES	\$2,250,000	3%	\$3,725,363	4%	\$3,376,563	4%	\$5,018,206	5%
	\$2,250,000	3%	\$3,725,363	4%	\$3,376,563	4%	\$5,018,206	5%
E. NET INCREASE (DECREASE) IN FUND BALANCE	(\$35,968)		\$1,587,172		(\$1,081,128)		(\$1,572,052)	
F. FUND BALANCE RESERVES								
BEGINNING BALANCE								
a) as of July 1-Estimated	\$8,094,343		\$8,012,292		\$8,058,375		\$6,977,247	
b) Unaudited Actual Adjustment	\$0		\$0		\$0		\$0	
c) As of July 1 - Unaudited	\$8,094,343		\$8,012,292		\$8,058,375		\$6,977,247	
d) Audit Adjustment	\$0		\$0		\$0		\$0	
e) Net Beginning Balance	\$8,094,343		\$8,012,292		\$8,058,375		\$6,977,247	
G. ENDING FUND BALANCE	\$8,058,375		\$9,599,464		\$6,977,247		\$5,405,195	
COMPONENTS OF ENDING BALANCE								
a) Reserved Amounts								
Revolving Cash	\$25,000		\$25,000		\$75,000		\$75,000	
Stores	\$94,343		\$94,343		\$74,939		\$44,312	
Prepaid Expenditures	\$76,035		\$0		\$20,957		\$0	
Restricted Programs	\$895,926		\$849,843		\$686,796		\$686,796	
b) Designated Amounts								
Economic Uncertainties	\$3,901,352	5.02%	\$4,636,469	5.04%	\$3,059,761	3.05%	\$3,136,073	3.06%
Other Designations	\$3,064,359		\$3,139,585		\$3,059,794		\$1,500,000	
c) Undesignated Amount	\$1,361		\$854,224		(\$0)		(\$36,986)	

DUBLIN UNIFIED SCHOOL DISTRICT
GENERAL FUND - UNRESTRICTED - FUND 010
 REVENUE, EXPENDITURES AND CHANGE IN FUND BALANCE
 Budget 2016-17

	2014-15 Audited Actuals (A)	2015-16 Adopted Budget (B)	2015-16 Estimated Actuals (C)	FIRST DRAFT 2016-17 Adopted Budget (D)
A. REVENUES				
REVENUE LIMIT SOURCES	\$64,938,953	\$73,887,950	\$75,809,840	\$81,846,935
FEDERAL REVENUE	\$2,257	\$0	\$0	\$0
OTHER STATE REVENUE	\$2,215,974	\$6,857,313	\$6,391,457	\$3,955,905
OTHER LOCAL REVENUE	\$3,164,347	\$2,060,359	\$3,557,461	\$2,215,654
CONTRIBUTIONS TO RESTRICTED	(\$6,539,291)	(\$10,271,071)	(\$10,595,679)	(\$12,277,847)
TOTAL REVENUES	\$63,782,241	\$72,534,551	\$75,163,079	\$75,740,647
B. EXPENDITURES				
CERTIFICATED SALARIES	\$38,853,267	\$43,806,146	\$46,071,060	\$48,515,691
CLASSIFIED SALARIES	\$8,849,769	\$10,214,586	\$10,819,900	\$11,049,194
EMPLOYEE BENEFITS	\$8,178,795	\$10,554,919	\$10,593,322	\$12,668,928
BOOKS AND SUPPLIES	\$2,066,060	\$3,506,491	\$5,246,709	\$3,643,484
SERVICES/OPERATING EXP.	\$2,867,264	\$6,418,416	\$6,509,988	\$6,224,546
CAPITAL OUTLAY	\$26,288	\$27,400	\$156,981	\$107,694
OTHER OUTGO	\$529,090	\$767,152	\$767,152	\$767,152
DIRECT SUPPORT/INDIRECT COST	(\$964,954)	(\$622,368)	(\$753,472)	(\$645,784)
TOTAL EXPENDITURES	\$60,405,578	\$74,672,742	\$79,411,640	\$82,330,905
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	\$3,376,663	(\$2,138,191)	(\$4,248,561)	(\$6,590,258)
D. OTHER FINANCING SOURCES/USES	\$2,250,000	\$3,725,363	\$3,376,563	\$5,018,206
	\$2,250,000	\$3,725,363	\$3,376,563	\$5,018,206
E. NET INCREASE (DECREASE) IN FUND BALANCE	\$1,126,663	\$1,587,172	(\$871,998)	(\$1,572,052)
F. FUND BALANCE RESERVES				
BEGINNING BALANCE				
a) as of July 1-Estimated	\$6,035,786	\$7,162,449	\$7,162,449	\$6,290,451
b) Unaudited Actual Adjustment	\$0	\$0	\$0	\$0
c) As of July 1 - Unaudited	\$6,035,786	\$7,162,449	\$7,162,449	\$6,290,451
d) Audit Adjustment	\$0	\$0	\$0	\$0
e) Net Beginning Balance	\$6,035,786	\$7,162,449	\$7,162,449	\$6,290,451
G. ENDING FUND BALANCE	\$7,162,449	\$8,749,621	\$6,290,451	\$4,718,399
COMPONENTS OF ENDING BALANCE				
a) Reserved Amounts				
Revolving Cash	\$25,000	\$25,000	\$75,000	\$75,000
Stores	\$94,343	\$94,343	\$74,939	\$44,312
Prepaid Expenditures	\$76,035	\$0	\$20,957	\$0
Restricted Programs	\$0	\$0	\$0	\$0
b) Designated Amounts				
Economic Uncertainties	\$3,901,352	\$4,636,469	\$3,059,761	\$3,136,073
Other Designations	\$3,064,359	\$3,139,585	\$3,059,794	\$1,500,000
c) Undesignated Amount	\$1,360	\$854,224	(\$0)	(\$36,986)

DUBLIN UNIFIED SCHOOL DISTRICT
Special Education - Fund 012
 REVENUE, EXPENDITURES AND CHANGE IN FUND BALANCE
 Budget 2016-17

	2014-15 Audited Actuals (A)	2015-16 Adopted Budget (B)	2015-16 Estimated Actuals (C)	FIRST DRAFT 2016-17 Adopted Budget (D)
A. REVENUES				
REVENUE LIMIT SOURCES	\$221,986	\$224,344	\$284,690	\$249,799
FEDERAL REVENUE	\$996,674	\$923,755	\$1,244,601	\$1,102,493
OTHER STATE REVENUE	\$282,754	\$284,875	\$176,822	\$319,854
OTHER LOCAL REVENUE	\$5,174,304	\$4,828,219	\$5,146,211	\$5,071,211
CONTRIBUTIONS FROM UNRESTRICTED	\$4,436,565	\$7,454,496	\$8,070,196	\$9,668,904
TOTAL REVENUES	\$11,112,283	\$13,715,689	\$14,922,520	\$16,412,261
B. EXPENDITURES				
CERTIFICATED SALARIES	\$4,410,773	\$4,955,008	\$5,117,487	\$5,533,633
CLASSIFIED SALARIES	\$2,813,120	\$3,669,087	\$3,683,740	\$4,254,273
EMPLOYEE BENEFITS	\$1,541,482	\$2,335,728	\$2,082,686	\$2,499,494
BOOKS AND SUPPLIES	\$68,271	\$151,362	\$182,993	\$106,789
SERVICES/OPERATING EXP.	\$1,571,110	\$2,241,035	\$4,279,462	\$3,642,011
CAPITAL OUTLAY	\$0	\$0	\$8,000	\$8,000
OTHER OUTGO	\$0	\$0	\$0	\$0
DIRECT SUPPORT/INDIRECT COST	\$627,249	\$363,469	\$417,995	\$368,061
TOTAL EXPENDITURES	\$11,032,005	\$13,715,689	\$15,772,363	\$16,412,261
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	\$80,278	\$0	(\$849,843)	\$0
D. OTHER FINANCING SOURCES	\$0	\$0	\$0	\$0
OTHER FINANCING USES	\$0	\$0	\$0	\$0
E. NET INCREASE (DECREASE) IN FUND BALANCE	\$80,278	\$0	(\$849,843)	\$0
F. FUND BALANCE RESERVES				
BEGINNING BALANCE				
a) as of July 1-Estimated	\$769,565	\$849,843	\$849,843	\$0
b) Unaudited Actual Adjustment	\$0	\$0	\$0	\$0
c) As of July 1 - Unaudited	\$769,565	\$849,843	\$849,843	\$0
d) Audit Adjustment	\$0	\$0	\$0	\$0
e) Net Beginning Balance	\$769,565	\$849,843	\$849,843	\$0
G. ENDING FUND BALANCE	\$849,843	\$849,843	\$0	\$0

COMPONENTS OF ENDING BALANCE

a) Reserved Amounts				
Revolving Cash	\$0	\$0	\$0	\$0
Stores	\$0	\$0	\$0	\$0
Prepaid Expenditures	\$0	\$0	\$0	\$0
Restricted Programs	\$849,843	\$849,843	\$0	\$0
b) Designated Amounts				
Economic Uncertainties	\$0	\$0	\$0	\$0
Other Designations	\$0	\$0	\$0	\$0
c) Undesignated Amount	\$0	\$0	\$0	\$0

DUBLIN UNIFIED SCHOOL DISTRICT
Categorical Programs - Fund 013
 REVENUE, EXPENDITURES AND CHANGE IN FUND BALANCE
 Budget 2016-17

	2014-15 Audited Actuals (A)	2015-16 Adopted Budget (B)	2015-16 Estimated Actuals (C)	FIRST DRAFT 2016-17 Adopted Budget (D)
A. REVENUES				
REVENUE LIMIT SOURCES	\$0	\$0	\$0	\$0
FEDERAL REVENUE	\$556,043	\$501,461	\$619,110	\$334,452
OTHER STATE REVENUE	\$2,284,728	\$289,482	\$1,933,781	\$452,867
OTHER LOCAL REVENUE	\$0	\$0	\$0	\$0
CONTRIBUTIONS FROM UNRESTRICTED	\$2,102,726	\$2,816,575	\$2,525,483	\$2,608,943
TOTAL REVENUES	\$4,943,497	\$3,607,518	\$5,078,374	\$3,396,262
B. EXPENDITURES				
CERTIFICATED SALARIES	\$434,903	\$164,286	\$204,049	\$136,286
CLASSIFIED SALARIES	\$42,103	\$41,251	\$65,121	\$10,494
EMPLOYEE BENEFITS	\$1,910,015	\$35,474	\$47,146	\$30,404
BOOKS AND SUPPLIES	\$986,016	\$398,670	\$572,157	\$451,585
SERVICES/OPERATING EXP.	\$2,571,280	\$2,806,696	\$2,622,516	\$2,607,625
CAPITAL OUTLAY	\$0	\$0	\$710,805	\$0
OTHER OUTGO	\$0	\$0	\$0	\$0
DIRECT SUPPORT/INDIRECT COST	\$242,089	\$161,141	\$215,867	\$159,868
TOTAL EXPENDITURES	\$6,186,406	\$3,607,518	\$4,437,661	\$3,396,262
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(\$1,242,909)	\$0	\$640,713	\$0
D. OTHER FINANCING SOURCES	\$0	\$0	\$0	\$0
OTHER FINANCING USES	\$0	\$0	\$0	\$0
E. NET INCREASE (DECREASE) IN FUND BALANCE	(\$1,242,909)	\$0	\$640,713	\$0
F. FUND BALANCE RESERVES				
BEGINNING BALANCE				
a) as of July 1-Estimated	\$1,288,992	\$0	\$46,083	\$686,796
b) Unaudited Actual Adjustment	\$0	\$0	\$0	\$0
c) As of July 1 - Unaudited	\$1,288,992	\$0	\$46,083	\$686,796
d) Audit Adjustment	\$0	\$0	\$0	\$0
e) Net Beginning Balance	\$1,288,992	\$0	\$46,083	\$686,796
G. ENDING FUND BALANCE	\$46,083	\$0	\$686,796	\$686,796

COMPONENTS OF ENDING BALANCE

a) Reserved Amounts				
Revolving Cash	\$0	\$0	\$0	\$0
Stores	\$0	\$0	\$0	\$0
Prepaid Expenditures	\$0	\$0	\$0	\$0
Restricted Programs	\$46,083	\$0	\$686,796	\$686,796
b) Designated Amounts				
Economic Uncertainties	\$0	\$0	\$0	\$0
Other Designations	\$0	\$0	\$0	\$0
c) Undesignated Amount	\$0	\$0	\$0	\$0