

# Placerville Union School District

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2014/2015 June Update

2015-16 Budget

PLACERVILLE UNION SCHOOL DISTRICT  
BOARD OF TRUSTEES

Sean Frame-President  
Christina Belmer-Vice President  
Sarah Hermosillo-Clerk  
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Jennifer Fusano

*Public Hearing June 10, 2015  
Adoption June 17, 2015*

## Placerville Union School District LCAP & Budget Timelines

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LCAP and budget must have a public hearing before the adoption of both.

Cannot have the public hearing the same day as the adoption of the LCAP and budget.

LCAP and budget must both be adopted by June 30<sup>th</sup>.



# 2014-15 Update

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# 2014-15 Assumptions

ADA History							
2010-11	2011-12	2012-13	2013-14	P-2 2014-15	Estimated 2015-16	Estimated 2016-17	Estimated 2017-18
1,190.85	1,206.53	1,203.05	1,208.94	1,197.89	1,209.85	1,205.18	1,194.93

## Grade span ADA:

- K-3 608.81 \$ 7,012
- 4-6 365.98 \$ 7,116
- 7-8 223.10 \$ 7,328

# Other Assumptions

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## LCFF

- .85% COLA
- 29.97% funding the gap
- 56.85% unduplicated count for supplemental grant
- \$729 add on for CSR

Forest reserve revenue is budgeted

Budget does not include MAA revenue

Common core expense is budgeted

Step and column are included


Budget includes all salary settlements

Budget includes early retirement expense

Mandated block grant is budgeted as well as one time block grant funds

Project serve grant revenue and expense are budgeted

Supplies and services are updated and include one time expenditures



# 2014-15 Revenues

	2nd Interim			June update			Unrestricted Variance	Restricted Variance
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total		
<b>Revenue Detail</b>								
LCFF	8,712,707		8,712,707	8,762,375		8,762,375	49,668	-
Federal Revenue	23,000	449,603	472,603	16,279	449,640	465,919	(6,721)	37
Other State Revenue	253,665	226,055	479,720	253,665	226,055	479,720	-	-
Other Local Revenue	638,492	328,478	966,970	664,538	336,380	1,000,918	26,046	7,902
<b>Total Revenue</b>	<b>9,627,864</b>	<b>1,004,136</b>	<b>10,632,000</b>	<b>9,696,857</b>	<b>1,012,075</b>	<b>10,708,932</b>	<b>68,993</b>	<b>7,939</b>

LCFF increased due to P-2 revision, small increase in the Gap%.

Local revenue increased due to higher bus fee revenue, and increased CARE revenue expected from the County.

# 2014-15 Expenses

	2nd Interim			June update			Unrestricted Variance	Restricted Variance
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total		
<b>Expenditure Detail</b>							-	-
Certificated	4,206,302	608,450	4,814,752	4,407,906	633,577	5,041,483	201,604	25,127
Classified	1,538,327	305,442	1,843,769	1,586,932	315,564	1,902,496	48,605	10,122
Employee benefits	1,558,564	255,963	1,814,527	1,704,182	261,510	1,965,692	145,618	5,547
Books & Supplies	473,592	182,937	656,529	496,553	168,387	664,940	22,961	(14,550)
Service, Other Operating	848,967	480,036	1,329,003	832,679	501,516	1,334,195	(16,288)	21,480
Capital Outlay	8,000	61,913	69,913	81,500	96,913	178,413	73,500	35,000
Other Outgo	173,843	68,075	241,918	190,007	43,237	233,244	16,164	(24,838)
Direct Support/Indirect	(107,292)	88,610	(18,682)	(107,292)	88,610	(18,682)	-	-
<b>Total Expenditures</b>	<b>8,700,303</b>	<b>2,051,426</b>	<b>10,751,729</b>	<b>9,192,467</b>	<b>2,109,314</b>	<b>11,301,781</b>	<b>492,164</b>	<b>57,888</b>

Increase of salaries and benefits due to settlement and payment of early retirement incentive.  
 Capital outlay increased due to Sierra bell system, and new server.  
 Supplies increased due to purchase of band instruments.



	2nd Interim			June update			Unrestricted Variance	Restricted Variance
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total		
<b>Revenue Detail</b>								
LCFF	8,712,707		8,712,707	8,762,375		8,762,375	49,668	-
Federal Revenue	23,000	449,603	472,603	16,279	449,640	465,919	(6,721)	37
Other State Revenue	253,665	226,055	479,720	253,665	226,055	479,720	-	-
Other Local Revenue	638,492	328,478	966,970	664,538	336,380	1,000,918	26,046	7,902
<b>Total Revenue</b>	<b>9,627,864</b>	<b>1,004,136</b>	<b>10,632,000</b>	<b>9,696,857</b>	<b>1,012,075</b>	<b>10,708,932</b>	<b>68,993</b>	<b>7,939</b>
<b>Expenditure Detail</b>								
Certificated	4,206,302	608,450	4,814,752	4,407,906	633,577	5,041,483	201,604	25,127
Classified	1,538,327	305,442	1,843,769	1,586,932	315,564	1,902,496	48,605	10,122
Employee benefits	1,558,564	255,963	1,814,527	1,704,182	261,510	1,965,692	145,618	5,547
Books & Supplies	473,592	182,937	656,529	496,553	168,387	664,940	22,961	(14,550)
Service, Other Operating	848,967	480,036	1,329,003	832,679	501,516	1,334,195	(16,288)	21,480
Capital Outlay	8,000	61,913	69,913	81,500	96,913	178,413	73,500	35,000
Other Outgo	173,843	68,075	241,918	190,007	43,237	233,244	16,164	(24,838)
Direct Support/Indirect	(107,292)	88,610	(18,682)	(107,292)	88,610	(18,682)	-	-
<b>Total Expenditures</b>	<b>8,700,303</b>	<b>2,051,426</b>	<b>10,751,729</b>	<b>9,192,467</b>	<b>2,109,314</b>	<b>11,301,781</b>	<b>492,164</b>	<b>57,888</b>
<b>Excess/(Deficiency)</b>	<b>927,561</b>	<b>(1,047,290)</b>	<b>(119,729)</b>	<b>504,390</b>	<b>(1,097,239)</b>	<b>(592,849)</b>	<b>(423,171)</b>	<b>(49,949)</b>
<b>Other Financing Sources/uses</b>								
Transfers In			-			-	-	-
Transfers Out	628,000		628,000	628,000		628,000	-	-
Other Sources			-			-	-	-
Other Uses			-			-	-	-
Contributions	(926,854)	926,854	-	(975,268)	975,268	-	(48,414)	-
<b>Total Other Sources/Use</b>	<b>(1,554,854)</b>	<b>926,854</b>	<b>(628,000)</b>	<b>(1,603,268)</b>	<b>975,268</b>	<b>(628,000)</b>	<b>-</b>	<b>-</b>
<b>Net increase/decrease</b>	<b>(627,293)</b>	<b>(120,436)</b>	<b>-</b>	<b>(1,098,878)</b>	<b>(121,971)</b>	<b>-</b>	<b>(471,585)</b>	<b>(1,535)</b>
<b>Beginning Balance</b>	<b>2,198,010</b>	<b>411,557</b>	<b>2,609,567</b>	<b>2,198,010</b>	<b>411,557</b>	<b>2,609,567</b>		
<b>Ending Balance</b>	<b>1,570,717</b>	<b>291,121</b>	<b>1,861,838</b>	<b>1,099,132</b>	<b>289,586</b>	<b>1,388,718</b>		



# 2014-15 Ongoing deficit

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## 2<sup>ND</sup> INTERIM

2014-15	Ongoing	One Time	Total
Revenues	9,315,144	312,720	9,627,864
Expenses including transfers and contributions	9,418,077	837,080	10,255,157
Total	(102,933)	(524,360)	(627,293)

## JUNE UPDATE

2014-15	Ongoing	One Time	Total
Revenues	9,384,137	312,720	9,696,857
Expenses including transfers and contributions	9,864,655	931,080	10,795,735
Total	(480,518)	(618,360)	(1,098,878)

# 2015-16 Adopted Budget

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# Other Assumptions

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## LCFF

- 1.02% COLA
- 53.08% funding the gap
- 53.77% unduplicated count for supplemental grant
- \$736 add on for CSR

\$601 per ada one time revenue is budgeted

Forest reserve revenue is not budgeted

Budget does not include MAA revenue

Step and column are included

Moved common core coach to unrestricted general fund using one time revenue to pay for position

Budget includes 1FTE counseling position

Budget includes increased summer school positions

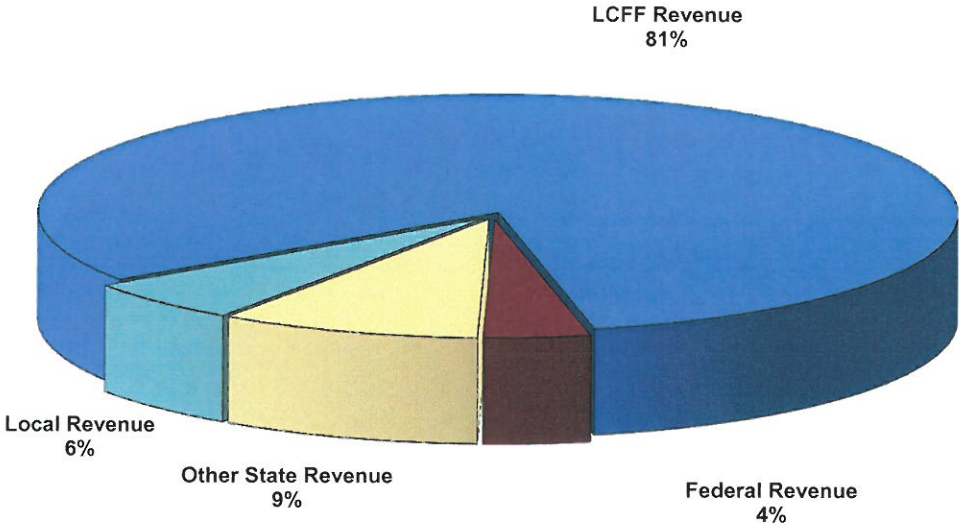
Budget includes increased paraprofessional, health aide and early bird time

Budget includes 2% increase in utilities and other services

Budget includes \$80,000 transfer to Deferred Maintenance fund for facility maintenance.



# 2015-2016 Projected Revenues



# 2015-16 Revenues

	June update 2014-15			2015-16			Unrestricted Variance	Restricted Variance
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total		
<b>Revenue Detail</b>								
LCFF	8,762,375		8,762,375	9,719,917		9,719,917	957,542	
Federal Revenue	16,279	449,640	465,919	-	450,324	450,324	(16,279)	684
Other State Revenue	253,665	226,055	479,720	887,659	204,950	1,092,609	633,994	(21,105)
Other Local Revenue	664,538	336,380	1,000,918	358,772	328,479	687,251	(305,766)	(7,901)
<b>Total Revenue</b>	<b>9,696,857</b>	<b>1,012,075</b>	<b>10,708,932</b>	<b>10,966,348</b>	<b>983,753</b>	<b>11,950,101</b>	<b>1,269,491</b>	<b>(28,322)</b>

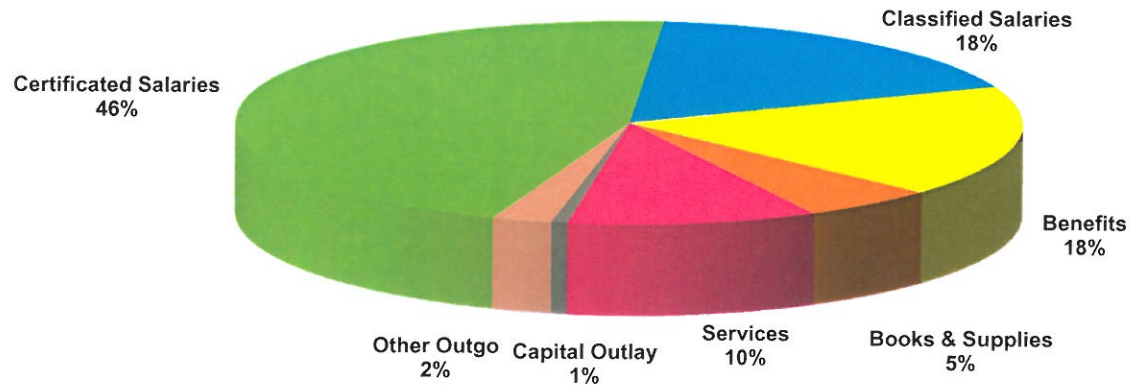
LCFF revenues increased due to larger gap funding.

Other state revenue increased due to one time revenue from the state.

Local revenue decreased due to expiration of one time grant funding.



## 2015-16 Projected Expenses



# 2015-16 Expenses

	June update 2014-15			2015-16			Unrestricted Variance	Restricted Variance
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total		
<b>Expenditure Detail</b>								
Certificated	4,407,906	633,577	5,041,483	4,543,227	554,258	5,097,485	135,321	(79,319)
Classified	1,586,932	315,564	1,902,496	1,645,147	315,811	1,960,958	58,215	247
Employee benefits	1,704,182	261,510	1,965,692	1,692,750	275,869	1,968,619	(11,432)	14,359
Books & Supplies	496,553	168,387	664,940	482,003	134,448	616,451	(14,550)	(33,939)
Service, Other Operating	832,679	501,516	1,334,195	677,229	467,351	1,144,580	(155,450)	(34,165)
Capital Outlay	81,500	96,913	178,413	10,000	63,240	73,240	(71,500)	(34,673)
Other Outgo	190,007	43,237	233,244	199,931	68,075	268,006	9,924	24,838
Direct Support/Indirect	(107,292)	88,610	(18,682)	(106,736)	88,054	(18,682)	556	(556)
<b>Total Expenditures</b>	<b>9,192,467</b>	<b>2,109,314</b>	<b>11,301,781</b>	<b>9,143,551</b>	<b>1,967,106</b>	<b>11,110,657</b>	<b>(48,916)</b>	<b>(142,208)</b>

Certificated salaries increased due to one additional FTE as well as moving common core position from restricted to unrestricted.

Classified salaries increased due to additional staffing.

Benefits did not decline over prior year even though 2014-15 had a large one time early retirement payout. This is due to the increased rates of both STRS and PERS.

Supplies, services and capital outlay all declined due to elimination of prior year one time expenditures.

Other outgo increased due to anticipated special needs costs for students in county programs.

# Ongoing net increase

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2014-15	Ongoing	One Time	Total
Revenues	9,384,137	312,720	9,696,857
Expenses including transfers and contributions	9,864,655	931,080	10,795,735
Total	(480,518)	(618,360)	(1,098,878)

2015-16	Ongoing	One Time	Total
Revenues	10,251,348	715,000	10,966,348
Expenses including transfers and contributions	10,128,254	88,650	10,216,904
Total	123,094	626,350	749,444



	June update 2014-15			2015-16			Unrestricted Variance	Restricted Variance
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total		
<b>Revenue Detail</b>								
LCFF	8,762,375		8,762,375	9,719,917		9,719,917	957,542	
Federal Revenue	16,279	449,640	465,919	-	450,324	450,324	(16,279)	684
Other State Revenue	253,665	226,055	479,720	887,659	204,950	1,092,609	633,994	(21,105)
Other Local Revenue	664,538	336,380	1,000,918	358,772	328,479	687,251	(305,766)	(7,901)
<b>Total Revenue</b>	<b>9,696,857</b>	<b>1,012,075</b>	<b>10,708,932</b>	<b>10,966,348</b>	<b>983,753</b>	<b>11,950,101</b>	<b>1,269,491</b>	<b>(28,322)</b>
<b>Expenditure Detail</b>								
Certificated	4,407,906	633,577	5,041,483	4,543,227	554,258	5,097,485	135,321	(79,319)
Classified	1,586,932	315,564	1,902,496	1,645,147	315,811	1,960,958	58,215	247
Employee benefits	1,704,182	261,510	1,965,692	1,692,750	275,869	1,968,619	(11,432)	14,359
Books & Supplies	496,553	168,387	664,940	482,003	134,448	616,451	(14,550)	(33,939)
Service, Other Operating	832,679	501,516	1,334,195	677,229	467,351	1,144,580	(155,450)	(34,165)
Capital Outlay	81,500	96,913	178,413	10,000	63,240	73,240	(71,500)	(33,673)
Other Outgo	190,007	43,237	233,244	199,931	68,075	268,006	9,924	24,838
Direct Support/Indirect	(107,292)	88,610	(18,682)	(106,736)	88,054	(18,682)	556	(556)
<b>Total Expenditures</b>	<b>9,192,467</b>	<b>2,109,314</b>	<b>11,301,781</b>	<b>9,143,551</b>	<b>1,967,106</b>	<b>11,110,657</b>	<b>(48,916)</b>	<b>(142,208)</b>
<b>Excess/(Deficiency)</b>	<b>504,390</b>	<b>(1,097,239)</b>	<b>(592,849)</b>	<b>1,822,797</b>	<b>(983,353)</b>	<b>839,444</b>	<b>1,318,407</b>	<b>113,886</b>
<b>Other Financing Sources/uses</b>								
Transfers In			-			-		
Transfers Out	628,000		628,000	90,000		90,000	(538,000)	
Other Sources			-			-		
Other Uses			-			-		
Contributions	(975,268)	975,268	-	(983,353)	983,353	-	(8,085)	8,085
<b>Total Other Sources/Use</b>	<b>(1,603,268)</b>	<b>975,268</b>	<b>(628,000)</b>	<b>(1,073,353)</b>	<b>983,353</b>	<b>(90,000)</b>	<b>529,915</b>	
<b>Net increase/decrease</b>	<b>(1,098,878)</b>	<b>(121,971)</b>		<b>749,444</b>	<b>-</b>		<b>1,848,322</b>	
<b>Beginning Balance</b>	<b>2,198,010</b>	<b>411,557</b>	<b>2,609,567</b>	<b>1,099,132</b>	<b>289,586</b>	<b>1,388,718</b>		
<b>Ending Balance</b>	<b>1,099,132</b>	<b>289,586</b>	<b>1,388,718</b>	<b>1,848,576</b>	<b>289,586</b>	<b>2,138,162</b>		

# Assignment of one time revenue

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- \$250,000 ELA textbook adoption
- \$120,000 Science textbook adoption
- \$130,000 Professional development and salary and benefits for common core coach for 2015-16 and 2016-17.

<b>Unrestricted Ending Fund Balance</b>		
	<b>2014-15</b>	<b>2015-16</b>
<b>Beginning Fund Balance</b>	<b>2,198,010</b>	<b>1,099,132</b>
<b>Net increase/(decrease) to fund balance</b>	<b>(1,098,878)</b>	<b>749,444</b>
<b>Ending Fund Balance</b>	<b>1,099,132</b>	<b>1,848,576</b>
<b>Components of Ending Fund Balance:</b>		
<b>Nonspendable</b>	<b>3,500</b>	<b>3,500</b>
<b>Prepaid Expenses</b>	<b>7,285</b>	
<b>Assigned-Site Carryover</b>	<b>224,206</b>	<b>162,639</b>
<b>Assigned-Textbooks, Prof Dev</b>		<b>500,000</b>
<b>Unassigned</b>		
<b>Economic Uncertainty</b>	<b>596,489</b>	<b>560,000</b>
<b>Other Unassigned</b>	<b>267,652</b>	<b>622,437</b>
<b>Ending Fund Balance</b>	<b>1,099,132</b>	<b>1,848,576</b>

# Education Protection Act Expenditure Plan

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- Annually approved by the board
- Post the actual expenses on the district website



Placerville Union School District  
2015-16 Education Protection Act Expenditure Plan

Proposition 30 established the Education Protection Account (EPA) to receive the additional tax revenue that will be collected from the higher sales tax and income tax rates due to its passage on November 6, 2012. These funds will be apportioned from the EPA to school districts as part of their revenue limit. , EPA funds simply replace state General Fund aid (revenue limit funding) on a dollar-for-dollar basis.

The creation of the EPA by Proposition 30 has created an accountability component. These components are the following:

Criteria of how to spend the funds are mandated by the state.

The spending plan must be approved by the governing board during a public meeting.

School board approves the expenditure plan before the expense has occurred.

The district is required to publish on their website the amount of funds received and how the funds were expended.

The school district's auditor will verify the compliance of expenses during the annual audit.

In accordance with Proposition 30, Placerville Union School District is providing their expenditure plan under the Education Protection Act for 2015-16.

The 2015-16 EPA funds for the district is estimated to be \$1,382,379.

It is proposed that EPA funds be used to pay for the salary and benefit costs of certificated teaching positions. Any difference in revenue and/or expenditures will be adjusted in teacher salaries.

Certificated Positions		
Positions	SACS function	Approximate Cost
Classroom Teachers	1000	\$ 1,382,379

**Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level**

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

District: Placerville School District

Combined Assigned and Unassigned Fund Balances		
Fund	Fund Description	2015-16 Budget
01	General Fund/County School Service Fund	\$1,848,576.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00
	Total Assigned and Unassigned Fund Balance	\$1,848,576.00
	District Standard Reserve Level	3%
	Less: District's Reserve Standard amount	\$336,020.00
	<b>Fund Balance that Requires a Statement of Reasons</b>	<b>\$1,512,556.00</b>

Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level			
Form	Fund	2015-16 Budget	Reasons
01	General Fund/County School Service Fund		
	Petty Cash	\$3,500	
	Additional 2% Board reserve	\$ 223,980.00	
	Site carryover	\$ 162,639.00	
	Textbook adoption and professional development	\$ 500,000.00	
	Unassigned-Protection against the volatility of state revenues, declining enrollment, cash management, and the financial flexibility to absorb unanticipated expenditures without significant disruption to the educational program.	\$ 622,437.00	
	<b>Total of Substantiated Needs</b>	<b>\$ 1,512,556.00</b>	

# Multi Year

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# 2016-17 ADA Assumptions

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ADA History							
2010-11	2011-12	2012-13	2013-14	P-2 2014-15	Estimated 2015-16	Estimated 2016-17	Estimated 2017-18
1,190.85	1,206.53	1,203.05	1,208.94	1,197.89	1,209.85	1,205.18	1,194.93

	ADA	Per Pupil
K-3	552.35	\$7,196
4-6	424.21	\$7,304
7-8	228.62	\$7,521





# Other Assumptions

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## LCFF 2016-17

- 1.60% COLA
- 37.40% funding the gap
- 50.79% unduplicated count for supplemental grant
- \$749 add on for CSR

Forest reserve revenue is not budgeted

Budget does not include MAA revenue


Step and column are included

STRS and PERS increases \$126,600 over prior year

Budgeted \$250,000 for ELA textbook adoption, using one time revenues received prior year

Budgeted salary and benefits for common core coach, using one time revenues received prior year

Transfer out of \$80,000 to deferred maintenance fund



	2015-16			2016-17			Unrestricted Variance	Restricted Variance
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total		
<b>Revenue Detail</b>								
LCFF	9,719,917		9,719,917	10,068,882		10,068,882	348,965	
Federal Revenue	-	450,324	450,324	-	450,324	450,324	-	-
Other State Revenue	887,659	204,950	1,092,609	172,659	204,950	377,609	(715,000)	-
Other Local Revenue	358,772	328,478	687,250	358,772	328,478	687,250	-	-
<b>Total Revenue</b>	<b>10,966,348</b>	<b>983,752</b>	<b>11,950,100</b>	<b>10,600,313</b>	<b>983,752</b>	<b>11,584,065</b>	<b>(366,035)</b>	
<b>Expenditure Detail</b>								
Certificated	4,543,227	554,258	5,097,485	4,587,227	560,258	5,147,485	44,000	6,000
Classified	1,645,147	315,810	1,960,957	1,654,147	318,210	1,972,357	9,000	2,400
Employee benefits	1,692,750	275,869	1,968,619	1,802,140	293,119	2,095,259	109,390	17,250
Books & Supplies	482,003	134,448	616,451	732,000	134,448	866,448	249,997	-
Service, Other Operating	677,229	467,351	1,144,580	685,000	467,351	1,152,351	7,771	-
Capital Outlay	10,000	63,240	73,240	10,000	26,314	36,314	-	(36,926)
Other Outgo	199,931	68,075	268,006	204,183	68,075	272,258	4,252	-
Direct Support/Indirect	(106,736)	88,054	(18,682)	(106,736)	88,054	(18,682)	-	-
<b>Total Expenditures</b>	<b>9,143,551</b>	<b>1,967,105</b>	<b>11,110,656</b>	<b>9,567,961</b>	<b>1,955,829</b>	<b>11,523,790</b>	<b>424,410</b>	
<b>Excess/(Deficiency)</b>	<b>1,822,797</b>	<b>(983,353)</b>	<b>839,444</b>	<b>1,032,352</b>	<b>(972,077)</b>	<b>60,275</b>	<b>(790,445)</b>	<b>11,276</b>
			-			-	-	
<b>Other Financing Sources/uses</b>								
Transfers In			-			-	-	
Transfers Out	90,000		90,000	90,000		90,000	-	-
Other Sources			-			-	-	-
Other Uses			-			-	-	-
Contributions	(983,353)	983,353	-	(972,077)	972,077	-	11,276	(11,276)
<b>Total Other Sources/Uses</b>	<b>(1,073,353)</b>	<b>983,353</b>	<b>(90,000)</b>	<b>(1,062,077)</b>	<b>972,077</b>	<b>(90,000)</b>	<b>11,276</b>	
						-		
<b>Net increase/decrease</b>	<b>749,444</b>	<b>-</b>		<b>(29,725)</b>	<b>-</b>		<b>(779,169)</b>	
<b>Beginning Balance</b>	<b>1,099,132</b>	<b>289,586</b>		<b>1,848,576</b>	<b>289,586</b>	<b>2,138,162</b>		
<b>Ending Balance</b>	<b>1,848,576</b>	<b>289,586</b>	<b>749,444</b>	<b>1,818,851</b>	<b>289,586</b>	<b>2,108,437</b>		

# 2017-18 ADA Assumptions

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ADA History							
2010-11	2011-12	2012-13	2013-14	P-2 2014-15	Estimated 2015-16	Estimated 2016-17	Estimated 2017-18
1,190.85	1,206.53	1,203.05	1,208.94	1,197.89	1,209.85	1,205.18	1,194.93

	ADA	Per Pupil
K-3	521.87	\$7,374
4-6	447.32	\$7,485
7-8	225.74	\$7,708

# Other Assumptions

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## LCFF 2017-18

- 2.48% COLA
- 36.74% funding the gap
- 47.94% unduplicated count for supplemental grant
- \$767 add on for CSR

Forest reserve revenue is not budgeted

Budget does not include MAA revenue

Step and column are included

STRS and PERS increases \$175,000 over prior year

Transfer out of \$80,000 to deferred maintenance fund

Budgeted \$150,000 capital outlay for Prop 39 out of restricted funds





	2016-17			2017-18			Unrestricted Variance	Restricted Variance
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total		
<b>Revenue Detail</b>								
LCFF	10,068,882		10,068,882	10,269,812		10,269,812	200,930	
Federal Revenue	-	450,324	450,324	-	450,324	450,324	-	-
Other State Revenue	172,659	204,950	377,609	172,659	204,950	377,609	-	-
Other Local Revenue	358,772	328,478	687,250	358,772	328,478	687,250	-	-
<b>Total Revenue</b>	<b>10,600,313</b>	<b>983,752</b>	<b>11,584,065</b>	<b>10,801,243</b>	<b>983,752</b>	<b>11,784,995</b>	<b>200,930</b>	
<b>Expenditure Detail</b>								
Certificated	4,587,227	560,258	5,147,485	4,631,227	566,258	5,197,485	44,000	6,000
Classified	1,654,147	318,210	1,972,357	1,663,147	320,610	1,983,757	9,000	2,400
Employee benefits	1,802,140	293,119	2,095,259	1,952,179	318,041	2,270,220	150,039	24,922
Books & Supplies	732,000	134,448	866,448	490,000	134,448	624,448	(242,000)	-
Service, Other Operating	685,000	467,351	1,152,351	687,000	467,351	1,154,351	2,000	-
Capital Outlay	10,000	26,314	36,314	-	176,314	176,314	(10,000)	150,000
Other Outgo	204,183	68,075	272,258	208,815	68,075	276,890	4,632	-
Direct Support/Indirect	(106,736)	88,054	(18,682)	(106,736)	88,054	(18,682)	-	-
<b>Total Expenditures</b>	<b>9,567,961</b>	<b>1,955,829</b>	<b>11,523,790</b>	<b>9,525,632</b>	<b>2,139,151</b>	<b>11,664,783</b>	<b>(42,329)</b>	
<b>Excess/(Deficiency)</b>	<b>1,032,352</b>	<b>(972,077)</b>	<b>60,275</b>	<b>1,275,611</b>	<b>(1,155,399)</b>	<b>120,212</b>	<b>(183,322)</b>	
<b>Other Financing Sources/uses</b>								
Transfers In			-				-	
Transfers Out	90,000		90,000	90,000		90,000	-	
Other Sources			-			-	-	
Other Uses			-			-	-	
Contributions	(972,077)	972,077	-	(1,005,399)	1,005,399	-	(33,322)	
<b>Total Other Sources/Uses</b>	<b>(1,062,077)</b>	<b>972,077</b>	<b>(90,000)</b>	<b>(1,095,399)</b>	<b>1,005,399</b>	<b>(90,000)</b>	<b>(33,322)</b>	
<b>Net increase/decrease</b>	<b>(29,725)</b>	<b>-</b>	<b>-</b>	<b>180,212</b>	<b>(150,000)</b>	<b>-</b>	<b>-</b>	
<b>Beginning Balance</b>	<b>1,848,576</b>	<b>289,586</b>	<b>2,138,162</b>	<b>1,818,851</b>	<b>289,586</b>	<b>2,108,437</b>		
<b>Ending Balance</b>	<b>1,818,851</b>	<b>289,586</b>	<b>2,108,437</b>	<b>1,999,063</b>	<b>139,586</b>	<b>2,108,437</b>		

### Unrestricted Ending Fund Balance

	2013-14	2014-15	2015-16	2016-17	2017-18
<b>Beginning Fund Balance</b>	2,432,142	2,198,010	1,099,132	1,848,576	1,818,851
<b>Net increase/(decrease) to fund balance</b>	(234,132)	(1,098,878)	749,444	(29,725)	180,212
<b>Ending Fund Balance</b>	<b>2,198,010</b>	<b>1,099,132</b>	<b>1,848,576</b>	<b>1,818,851</b>	<b>1,999,063</b>
<b>Components of Ending Fund Balance:</b>					
Nonspendable	3,500	3,500	3,500	3,500	3,500
Prepaid Expenses	272,190	7,285			
Assigned-Site Carryover		224,206	162,639	162,639	162,639
Assigned-Textbooks, Prof Dev			500,000	160,000	160,000
Unassigned					
Economic Uncertainty	518,000	596,489	560,000	581,000	588,000
Other Unassigned	1,404,320	267,652	622,437	911,712	1,084,924
<b>Ending Fund Balance</b>	<b>2,198,010</b>	<b>1,099,132</b>	<b>1,848,576</b>	<b>1,818,851</b>	<b>1,999,063</b>