

HSD 2018-19 Estimated Actuals, 2019-20
Budget Adoption and Multi-Year Projection

	Adopted Budget 2019-20			Projection 2020-21			Projection 2021-22		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenue									
General Purpose	1	28,701,289		1	29,789,246		1	30,915,110	
Federal Revenue			28,701,289		0	29,789,246		0	30,915,110
State Revenue	2	516,830	998,451	2	521,310	998,451	2	525,924	998,451
Local Revenue	3	308,277	1,568,355	3	308,277	1,618,064	3	308,277	1,618,064
Total Revenue		29,526,396	2,085,185		30,618,833	2,139,374		31,749,311	2,143,988
		7,361,195	36,887,591		7,578,790	5,270,552		7,755,070	5,446,832
Expenditures									
Certificated Salaries	4	11,587,409	16,039,876	4	11,755,454	16,274,213	4	11,926,019	16,512,065
Classified Salaries	4	3,604,225	5,073,616	4	3,651,645	5,141,686	4	3,699,777	5,210,777
Benefits	5	2,859,518	3,817,541	5	2,788,894	3,715,801	5	3,048,940	4,075,775
	STRS	1,932,782	3,885,621	5	2,127,737	4,151,855	5	2,122,831	4,145,370
	PERS	676,854	963,525	5	861,788	1,213,438	5	921,244	1,297,483
Books and Supplies		816,517	1,415,454		815,000	1,414,000		815,000	1,414,000
Other Services & Oper. Expenses		2,657,465	5,699,357		2,744,724	5,886,616		2,835,000	6,080,992
Capital Outlay		25,618	25,618		25,618	25,618		25,618	25,618
Other Outgo 7xxx		124,800	1,287,714		124,800	1,287,714		124,800	1,287,714
Transfer of Indirect 73xx		(297,634)	(36,161)		(297,634)	(36,161)		(297,634)	(36,161)
Total Expenditures		23,987,555	38,172,161		24,598,026	39,074,779		25,221,596	40,013,633
		14,184,606			14,476,753			14,792,037	
Deficit/Surplus		5,538,841	(1,284,570)		6,020,807	(877,156)		6,527,715	(509,252)
Other Sources/(uses)		70,000	70,000		70,000	70,000		70,000	70,000
Transfers In/(out)		(73,160)	(73,160)		(73,160)	(73,160)		(73,160)	(73,160)
Contributions to Restricted	6	(6,868,363)	0	6	(7,022,556)	0	6	(7,177,669)	0
Net increase (decrease) in Fund Balance		(1,332,682)	(1,287,730)		(1,004,910)	(880,316)		(653,114)	(512,412)
Beginning Balance		5,449,234	6,484,178		4,116,552	5,196,448		3,111,643	4,316,132
Ending Balance		4,116,552	5,196,448		3,111,643	4,316,132		2,458,529	3,803,720
Revolving/Stores/Prepalds		0	0		0	0		0	0
Reserve for Econ Uncertainty (3%)		1,145,260	1,145,260		1,172,338	1,172,338		1,200,504	1,200,504
Board Designated Reserve > 3%		2,692,197	2,692,197		1,723,299	1,723,299		1,039,321	1,039,321
Assigned for 2% SRFT comp inc	7	279,095	331,446	7	216,006	256,523	7	218,704	259,727
Restricted Programs			1,027,544			1,163,972			1,304,168
Unappropriated Fund Balance		0	0		0	0		0	0
Unappropriated Percent			0.0%			0.0%			0.0%

Notes:

- ¹ Property taxes projected to increase by 4.44%, 4% and 4% per year respectively
- ² "One-time" funding from the State not projected to continue after 2018-19
- ³ Parcel tax revenue projected to increase 5% per year
- 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 Add'l contributions primarily relate to the increase of the following: s&c costs, STRS & PERS, and 3% contrib to RRMA
- ⁷ Assigned cost for 2% compensation increase offered to SRFT

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	28,701,289.00	3.79%	29,789,246.00	3.78%	30,915,110.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	516,830.00	0.87%	521,310.00	0.89%	525,924.00
4. Other Local Revenues	8600-8799	308,276.69	0.00%	308,277.00	0.00%	308,277.00
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	(6,868,362.85)	2.24%	(7,022,556.44)	2.21%	(7,177,669.29)
6. Total (Sum lines A1 thru A5c)		22,728,032.84	4.13%	23,666,276.56	4.12%	24,641,641.71
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,587,409.20		11,755,454.00
b. Step & Column Adjustment				168,044.80		170,565.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,587,409.20	1.45%	11,755,454.00	1.45%	11,926,019.00
2. Classified Salaries						
a. Base Salaries				3,604,225.11		3,651,645.00
b. Step & Column Adjustment				47,419.89		48,132.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,604,225.11	1.32%	3,651,645.00	1.32%	3,699,777.00
3. Employee Benefits	3000-3999	5,469,154.38	5.65%	5,778,419.00	5.44%	6,093,016.00
4. Books and Supplies	4000-4999	816,517.12	-0.19%	815,000.00	0.00%	815,000.00
5. Services and Other Operating Expenditures	5000-5999	2,657,464.84	3.28%	2,744,724.00	3.29%	2,835,000.00
6. Capital Outlay	6000-6999	25,618.00	0.00%	25,618.00	0.00%	25,618.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	124,800.00	0.00%	124,800.00	0.00%	124,800.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(297,634.00)	0.00%	(297,634.00)	0.00%	(297,634.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	73,160.08	0.00%	73,160.08	0.00%	73,160.08
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)		24,060,714.73	2.54%	24,671,186.08	2.53%	25,294,756.08
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,332,681.89)		(1,004,909.52)		(653,114.37)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,449,234.33		4,116,552.44		3,111,642.92
2. Ending Fund Balance (Sum lines C and D1)		4,116,552.44		3,111,642.92		2,458,528.55
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	4,116,552.44		3,111,642.92		2,458,528.55
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,116,552.44		3,111,642.92		2,458,528.55

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
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	4,116,552.44		3,111,642.92		2,458,528.55
(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)		4,116,552.44		3,111,642.92		2,458,528.55
F. ASSUMPTIONS						
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	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	998,451.00	0.00%	998,451.00	0.00%	998,451.00
3. Other State Revenues	8300-8599	1,568,355.00	3.17%	1,618,064.00	0.00%	1,618,064.00
4. Other Local Revenues	8600-8799	4,794,388.96	3.50%	4,962,274.96	3.55%	5,138,554.96
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	6,868,362.83	2.24%	7,022,556.44	2.21%	7,177,669.29
6. Total (Sum lines A1 thru A5c)		14,229,557.81	2.61%	14,601,346.40	2.27%	14,932,739.25
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,452,467.19		4,518,759.19
b. Step & Column Adjustment				66,292.00		67,287.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,452,467.19	1.49%	4,518,759.19	1.49%	4,586,046.19
2. Classified Salaries						
a. Base Salaries				1,469,391.36		1,490,041.00
b. Step & Column Adjustment				20,649.64		20,959.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,469,391.36	1.41%	1,490,041.00	1.41%	1,511,000.00
3. Employee Benefits	3000-3999	3,197,531.98	3.29%	3,302,674.00	3.72%	3,425,612.00
4. Books and Supplies	4000-4999	598,936.98	0.01%	599,000.00	0.00%	599,000.00
5. Services and Other Operating Expenditures	5000-5999	3,041,891.68	3.29%	3,141,891.68	3.31%	3,245,991.68
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,162,914.00	0.00%	1,162,914.00	0.00%	1,162,914.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	261,473.00	0.00%	261,473.00	0.00%	261,473.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	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)		14,184,606.19	2.06%	14,476,752.87	2.18%	14,792,036.87
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		44,951.62		124,593.53		140,702.38
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,034,943.83		1,079,895.45		1,204,488.98
2. Ending Fund Balance (Sum lines C and D1)		1,079,895.45		1,204,488.98		1,345,191.36
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,079,895.45		1,204,488.98		1,345,191.36
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		1,079,895.45		1,204,488.98		1,345,191.36
(Line D3f must agree with line D2)						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
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.)						
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)						
F. ASSUMPTIONS						
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	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	28,701,289.00	3.79%	29,789,246.00	3.78%	30,915,110.00
2. Federal Revenues	8100-8299	998,451.00	0.00%	998,451.00	0.00%	998,451.00
3. Other State Revenues	8300-8599	2,085,185.00	2.60%	2,139,374.00	0.22%	2,143,988.00
4. Other Local Revenues	8600-8799	5,102,665.65	3.29%	5,270,551.96	3.34%	5,446,831.96
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)		36,957,590.65	3.54%	38,267,622.96	3.41%	39,574,380.96
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				16,039,876.39		16,274,213.19
b. Step & Column Adjustment				234,336.80		237,852.00
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	16,039,876.39	1.46%	16,274,213.19	1.46%	16,512,065.19
2. Classified Salaries						
a. Base Salaries				5,073,616.47		5,141,686.00
b. Step & Column Adjustment				68,069.53		69,091.00
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	5,073,616.47	1.34%	5,141,686.00	1.34%	5,210,777.00
3. Employee Benefits	3000-3999	8,666,686.36	4.78%	9,081,093.00	4.82%	9,518,628.00
4. Books and Supplies	4000-4999	1,415,454.10	-0.10%	1,414,000.00	0.00%	1,414,000.00
5. Services and Other Operating Expenditures	5000-5999	5,699,356.52	3.29%	5,886,615.68	3.30%	6,080,991.68
6. Capital Outlay	6000-6999	25,618.00	0.00%	25,618.00	0.00%	25,618.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,287,714.00	0.00%	1,287,714.00	0.00%	1,287,714.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(36,161.00)	0.00%	(36,161.00)	0.00%	(36,161.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	73,160.08	0.00%	73,160.08	0.00%	73,160.08
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)		38,245,320.92	2.36%	39,147,938.95	2.40%	40,086,792.95
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,287,730.27)		(880,315.99)		(512,411.99)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,484,178.16		5,196,447.89		4,316,131.90
2. Ending Fund Balance (Sum lines C and D1)		5,196,447.89		4,316,131.90		3,803,719.91
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,079,895.45		1,204,488.98		1,345,191.36
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	4,116,552.44		3,111,642.92		2,458,528.55
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,196,447.89		4,316,131.90		3,803,719.91

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
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	4,116,552.44		3,111,642.92		2,458,528.55
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
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)		4,116,552.44		3,111,642.92		2,458,528.55
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.76%		7.95%		6.13%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
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):						
2. Special education pass-through funds (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
2. District ADA						
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)						
		2,498.87		2,508.81		2,450.83
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		38,245,320.92		39,147,938.95		40,086,792.95
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)		38,245,320.92		39,147,938.95		40,086,792.95
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)		1,147,359.63		1,174,438.17		1,202,603.79
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)		1,147,359.63		1,174,438.17		1,202,603.79
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

2019-20 Budget Adoption Reserves

San Rafael City High School District 21-65466

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

- The minimum recommended reserve for economic uncertainties;
- The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and
- A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

		2019-20
Total General Fund Expenditures & Other Uses		\$ 38,175,321
Minimum Reserve requirement	3%	\$ 1,145,260
General Fund Combined Ending Fund Balance		\$ 6,484,178
Special Reserve Fund Ending Fund Balance		\$ 2,062,147
Components of ending balance:		
Nonspendable (revolving, prepaid, etc.)		\$ -
Restricted		\$ 1,079,895
Committed		\$ -
Assigned	> 3%	\$ 4,259,023
Special Reserve for OPEB		\$ 2,062,147
Unassigned and Unappropriated		\$ -
Subtotal Assigned, Unassigned & Unappropriated		\$ 6,321,169
Total Components of ending balance		\$ 8,546,325
Assigned & Unassigned balances above the minimum reserve requirement		\$ 7,401,065

Statement of Reasons	
The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:	
<i>Board designated reserve to address potential salary increases, uncertainties regarding special education costs including mental health services and high unpredictable cost associated with residential placements.</i>	
<i>Special Reserve Fund for OPEB to address future Other Post Employee Benefits</i>	

LCFF Calculator Universal Assumptions							
San Rafael City High (65466) - Budget Adoption 2019-20							
5/28/2019							
Summary of Funding							
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Target Components:							
COLA & Augmentation	1.70%	1.26%	1.00%	2.80%	2.80%	2.80%	2.80%
Base Grant	27,713,199	23,666,460	24,376,784	24,782,025	24,888,179	25,701,340	26,641,103
Grade Span Adjustment	590,809	616,460	634,217	644,764	647,019	667,216	692,653
Supplemental Grant	2,441,223	2,575,446	2,637,160	2,681,509	2,691,921	2,780,828	2,880,978
Concentration Grant	-	-	-	-	-	-	-
Add-ons	-	-	-	-	-	-	-
Total Target	25,744,231	26,858,366	27,648,161	28,108,298	28,227,119	29,149,384	30,214,734
Transition Components:							
Target	\$ 25,744,231	\$ 26,858,366	\$ 27,648,161	\$ 28,108,298	\$ 28,227,119	\$ 29,149,384	\$ 30,214,734
Funded Based on Target Formula (P/P-2)	FALSE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
Floor	23,810,550	25,977,600	25,977,600	25,690,264	25,096,548	25,211,441	25,422,181
<i>Remaining Need after Gap (Informational only)</i>							
Gap %	100%	100%	100%	100%	100%	100%	100%
Current Year Gap Funding	1,933,681	-	-	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	-
Total LCFF Entitlement	\$ 25,744,231	\$ 26,858,366	\$ 27,648,161	\$ 28,108,298	\$ 28,227,119	\$ 29,149,384	\$ 30,214,734
Components of LCFF By Object Code							
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
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	(1,242,741)	(1,242,741)	(1,242,741)	(1,242,741)	(1,242,741)	(1,242,741)	(1,242,741)
8311 & 8500 - Categoricals	-	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	502,816	507,374	507,374	501,762	490,166	492,410	496,526
<i>Local Revenue Sources:</i>							
8021 to 8089 - Property Taxes	27,054,538	28,228,722	29,316,680	30,448,156	31,624,891	32,848,695	34,121,451
8090 - In-Lieu of Property Taxes	-	-	-	-	-	-	-
<i>Property Taxes net of in-lieu</i>	<i>27,054,538</i>	<i>28,228,722</i>	<i>29,316,680</i>	<i>30,448,156</i>	<i>31,624,891</i>	<i>32,848,695</i>	<i>34,121,451</i>
TOTAL FUNDING	\$ 27,557,354	\$ 28,736,096	\$ 29,824,054	\$ 30,949,918	\$ 32,115,057	\$ 33,341,105	\$ 34,617,977
<i>Basic Aid Status</i>							
Basic Aid	\$ 1,310,307	\$ 1,370,356	\$ 1,668,519	\$ 2,339,858	\$ 3,397,772	\$ 3,699,311	\$ 3,906,717
Less: Excess Taxes	\$ 502,816	\$ 507,374	\$ 507,374	\$ 501,762	\$ 490,166	\$ 492,410	\$ 496,526
Total Phase-In Entitlement	\$ 25,744,231	\$ 26,858,366	\$ 27,648,161	\$ 28,108,298	\$ 28,227,119	\$ 29,149,384	\$ 30,214,734
EPA Details							
% of Adjusted Revenue Limit - Annual	25.89000000%	25.89000000%	25.89000000%	25.89000000%	25.89000000%	25.89000000%	25.89000000%
% of Adjusted Revenue Limit - P-2	25.89000000%	25.89000000%	25.89000000%	25.89000000%	25.89000000%	25.89000000%	25.75056307%
EPA (for LCFF Calculation purposes)	\$ 502,816	\$ 507,374	\$ 507,374	\$ 501,762	\$ 490,166	\$ 492,410	\$ 496,526
8012 - EPA, Current Year Receipt	502,816	507,374	507,374	501,762	490,166	492,410	496,526
(P-2 plus Current Year Accrual)	502,816	507,374	507,374	501,762	490,166	492,410	496,526
8019 - EPA, Prior Year Adjustment	(9,602)	-	-	-	-	-	-
(P-1 less Prior Year Accrual)	(9,602)	-	-	-	-	-	-
Accrual (from Assumptions)	-	-	-	-	-	-	-
Summary of Student Population							
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Unduplicated Pupil Population							
Enrollment	2,640	2,656	2,626	2,564	2,532	2,576	2,598
COE Enrollment	29	29	29	29	29	29	29
Total Enrollment	2,669	2,685	2,655	2,593	2,561	2,605	2,627
Unduplicated Pupil Count	1,398	1,407	1,390	1,359	1,340	1,365	1,375
COE Unduplicated Pupil Count	9	9	9	9	9	9	9
Total Unduplicated Pupil Count	1,407	1,416	1,399	1,368	1,349	1,374	1,384
Rolling %, Supplemental Grant	52.3800%	53.0300%	52.7200%	52.7300%	52.7100%	52.7300%	52.7000%
Rolling %, Concentration Grant	52.3800%	53.0300%	52.7200%	52.7300%	52.7100%	52.7300%	52.7000%
FUNDED ADA							
Adjusted Base Grant ADA	<i>Current Year</i>	<i>Current Year</i>	<i>Prior Year</i>	<i>Prior Year</i>	<i>Prior Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-
Grades 9-12	2,514.08	2,536.87	2,536.87	2,508.81	2,450.83	2,462.05	2,482.63
Total Adjusted Base Grant ADA	2,514.08	2,536.87	2,536.87	2,508.81	2,450.83	2,462.05	2,482.63
Necessary Small School ADA	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-
Total Necessary Small School ADA	-	-	-	-	-	-	-
Total Funded ADA	2514.08	2536.87	2536.87	2508.81	2450.83	2462.05	2482.63
ACTUAL ADA (Current Year Only)							
Grades TK-3	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-
Grades 9-12	2,514.08	2,536.87	2,508.81	2,450.83	2,420.90	2,462.05	2,482.63
Total Actual ADA	2,514.08	2,536.87	2,508.81	2,450.83	2,420.90	2,462.05	2,482.63
Funded Difference (Funded ADA less Actual ADA)	-	-	28.06	57.98	29.93	-	-

**SAN RAFAEL HIGH SCHOOL DISTRICT
ENROLLMENT AND ADA PROJECTIONS
Budget development 2019-20**

Grade Level	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS	Enroll	Enroll	Enroll	Enroll	Enroll	Enroll	Enroll	Enroll	Enroll	Enroll	Enroll	Enroll
	00-01	01-02	02-03	03-04	04-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28		
7	0	0	0	0	0	2	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	0	0	0	0	0	1	5	0	2	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	528	521	580	562	614	598	614	644	579	535	530	513	538	588	628	607	671	691	691	651	638	659	659	695	660	652	652	626		
10	575	503	488	515	510	552	539	515	558	518	529	519	525	587	617	628	652	706	706	676	636	623	644	644	680	645	637	637		
11	483	558	510	488	492	488	517	516	492	544	490	501	493	525	592	602	632	643	643	696	666	626	613	634	634	670	635	627		
12	471	458	513	471	452	482	484	501	503	503	541	465	508	496	528	583	588	607	607	633	686	656	616	603	624	624	660	625		
	2,057	2,040	2,091	2,036	2,068	2,120	2,157	2,186	2,132	2,102	2,090	1,999	2,064	2,196	2,365	2,420	2,543	2,647	2,647	2,656	2,626	2,564	2,532	2,576	2,598	2,591	2,584	2,515		
																			0	48	48	48	48	48	48	48	48	48		
																			19	15	17	17	17	17	17	17	17	17		
																			51	50	50	50	50	50	50	50	50	50		
																			3	3	3	3	3	3	3	3	3	3		
																			2,684	2,721	2,691	2,629	2,597	2,641	2,663	2,656	2,649	2,580		

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	2	57	-30	-62	-32	44	22	-7	-7	-69
Est. ADA Increases:	2	54	-29	-59	-30	42	21	-7	-7	-66
P-2 Attendance PCT(CALC)	19.319%									
	2018-19 P-2	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
ADA P-2 (Reg Ed)	2,457.77	2,483.87	2,455.81	2,397.83	2,387.90	2,409.05	2,429.83	2,423.0799	2,416.53298	2,352.005
ADA P-2 (DOC)	17.68									
ADA P-2 (NPS)	14.98	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00
ADA P-2 (SDCEExtended ye	0.78									
	2,491.19	2,498.87	2,470.81	2,412.83	2,382.90	2,424.05	2,444.83	2,438.08	2,431.53	2,367.00
MCOE P-2 ADA	38.60	38.00	38.00	38.00	38.00	38.00	38.00	38.00	38.00	38.00
Total ADA	2,529.79	2,536.87	2,508.81	2,450.83	2,420.90	2,462.05	2,482.83	2,476.08	2,469.53	2,405.00

Prepared: May 7, 2019