

ESD 2018-19 Estimated Actuals, 2019-20  
Budget Adoption and Multi-Year Projections

	Estimated Actuals 2018-19			Adopted Budget 2019-20			Projection 2020-21			Projection 2021-22		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>Revenue</b>												
General Purpose	44,349,424	0	44,349,424	1 44,492,902		44,492,902	44,949,378		44,949,378	45,819,607	0	45,819,607
Federal Revenue	0	2,726,945	2,726,945	2 2,473,893	2,473,893	2,473,893	0	2,473,893	2,473,893	0	2,473,893	2,473,893
State Revenue	1,712,701	3,370,082	5,082,783	3 870,411	3,255,841	4,126,252	3 870,411	3,170,872	4,041,283	870,411	3,170,872	4,041,283
Local Revenue	807,970	6,704,434	7,512,403	4 676,472	5,761,075	6,437,547	681,578	5,930,032	6,611,610	686,796	6,107,437	6,794,233
<b>Total Revenue</b>	<b>46,870,095</b>	<b>12,801,461</b>	<b>59,671,555</b>	<b>46,039,786</b>	<b>11,490,809</b>	<b>57,530,595</b>	<b>46,501,368</b>	<b>11,574,797</b>	<b>58,076,165</b>	<b>47,376,815</b>	<b>11,752,202</b>	<b>59,129,017</b>
<b>Expenditures</b>												
Certificated Salaries	20,271,339	6,027,325	26,298,664	5 20,260,746	5,802,536	26,063,282	5 20,551,255	5,887,759	26,439,014	5 20,846,122	5,974,259	26,820,381
Classified Salaries	4,301,866	2,021,735	6,323,601	5 4,413,077	1,796,181	6,209,258	5 4,475,679	1,821,777	6,297,456	5 4,539,220	1,847,756	6,386,976
Benefits	4,305,563	1,270,280	5,575,843	6 4,596,346	1,241,690	5,838,036	6 4,696,538	1,263,410	5,959,948	6 4,797,160	1,290,696	6,087,855
	STRS 3,230,487	2,580,768	5,811,255	3,362,536	2,569,923	5,932,459	3,719,777	2,690,648	6,410,426	3,710,610	2,688,382	6,398,992
	PERS 734,783	341,751	1,076,534	907,004	374,720	1,281,724	1,056,260	429,939	1,486,200	1,130,266	460,091	1,590,357
Books and Supplies	1,456,525	1,108,421	2,564,946	1,594,685	913,727	2,508,412	1,200,000	869,237	2,069,237	1,200,000	869,237	2,069,237
Other Services & Oper. Expenses	4,571,979	5,196,419	9,768,398	4,493,872	4,182,177	8,676,049	4,620,473	4,214,428	8,834,901	4,721,537	4,245,025	8,966,563
Capital Outlay	81,558	1,153,690	1,235,248	24,000	30,000	54,000	24,000	30,000	54,000	24,000	30,000	54,000
Other Outgo 7xxx	232,738	1,035,141	1,267,879	233,027	1,188,854	1,421,881	233,027	1,188,854	1,421,881	233,027	1,188,854	1,421,881
Transfer of Indirect 73xx	(296,848)	229,078	(67,770)	(369,468)	245,816	(123,652)	(369,468)	245,816	(123,652)	(369,468)	245,816	(123,652)
<b>Total Expenditures</b>	<b>38,889,991</b>	<b>20,964,607</b>	<b>59,854,598</b>	<b>39,515,824</b>	<b>18,345,626</b>	<b>57,861,450</b>	<b>40,207,541</b>	<b>18,641,869</b>	<b>58,849,410</b>	<b>40,832,473</b>	<b>18,840,117</b>	<b>59,672,590</b>
<b>Deficit/Surplus</b>	<b>7,980,104</b>	<b>(8,163,147)</b>	<b>(183,043)</b>	<b>6,523,962</b>	<b>(6,854,817)</b>	<b>(330,855)</b>	<b>6,293,827</b>	<b>(7,067,072)</b>	<b>(773,245)</b>	<b>6,544,341</b>	<b>(7,087,915)</b>	<b>(543,573)</b>
Other Sources/(uses)	20,000		20,000	20,000	0	20,000	20,000	0	20,000	20,000	0	20,000
Transfers in/(out)	(1,133,417)	(185,000)	(1,318,417)	(1,168,311)	(185,000)	(1,353,311)	(1,168,311)	(185,000)	(1,353,311)	(1,168,311)	(185,000)	(1,353,311)
Contributions to Restricted	(7,108,873)	7,108,873	0	(7,660,010)	7,660,010	0	(7,764,794)	7,764,794	0	(7,868,701)	7,868,701	0
<b>Net increase (decrease) in Fund Balance</b>	<b>(242,186)</b>	<b>(1,239,273)</b>	<b>(1,481,460)</b>	<b>(2,284,359)</b>	<b>620,193</b>	<b>(1,664,166)</b>	<b>(2,619,279)</b>	<b>512,722</b>	<b>(2,106,557)</b>	<b>(2,472,671)</b>	<b>595,786</b>	<b>(1,876,885)</b>
Beginning Balance	14,573,855	3,848,852	18,422,708	14,331,669	2,609,579	16,941,248	12,047,310	3,229,772	15,277,082	9,428,031	3,742,494	13,170,525
Ending Balance	14,331,669	2,609,579	16,941,248	12,047,310	3,229,772	15,277,082	9,428,031	3,742,494	13,170,525	6,955,360	4,338,280	11,293,640
Revolving/Stores/Prepays	0		0	0		0	0		0	0		0
Reserve for Econ Uncertainty (3%)	1,835,190		1,835,190	1,776,443		1,776,443	1,806,082		1,806,082	1,830,777		1,830,777
7% Board Designated Reserve	4,282,111		4,282,111	4,145,033		4,145,033	4,214,190		4,214,190	4,271,813		4,271,813
Assigned for future compensation adj			0			0			0	0		0
Restricted Programs		2,609,579	2,609,579		3,229,772	3,229,772		3,742,494	3,742,494		4,338,280	4,338,280
Unappropriated Fund Balance	8,214,368	0	8,214,368	6,125,834		6,125,834	3,407,759	0	3,407,759	852,770	0	852,770
<i>Unappropriated Percent</i>			<i>13.7%</i>			<i>10.6%</i>			<i>5.8%</i>			<i>1.4%</i>

Notes:

- <sup>1</sup> LCFF funding to increase by COLA
- <sup>2</sup> No changes budgeted for Federal Revenue
- <sup>3</sup> Eliminated One-Time Mandated revenues of \$168/ADA in 2019-20 and beyond (unrestricted)
- <sup>4</sup> Local revenue/donations booked as received
- <sup>5</sup> Projection includes step and column movement of 1.5% certificated and 1.5% classified
- <sup>6</sup> Projection includes estimated increases in state pension percentages for both STRS & PERS. Assumes historical increase in health & welfare benefits.
- <sup>7</sup> Add'l contributions primarily relate to the inc of the following: s&c costs, STRS & PERS, and 3% contrib to RRMA
- <sup>8</sup> This amount represents level of fund balance above or (below) the required and designated level

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFE/Revenue Limit Sources	8010-8099	44,492,902.00	1.03%	44,949,378.00	1.94%	45,819,607.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	870,411.30	0.00%	870,411.30	0.00%	870,411.30
4. Other Local Revenues	8600-8799	676,472.35	0.75%	681,578.35	0.77%	686,796.35
5. Other Financing Sources						
a. Transfers In	8900-8929	20,000.00	0.00%	20,000.00	0.00%	20,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(7,660,009.83)	1.37%	(7,764,794.49)	1.34%	(7,868,701.13)
6. Total (Sum lines A1 thru A5c)		38,399,775.82	0.93%	38,756,573.16	1.99%	39,528,113.52
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				20,260,745.74		20,551,255.00
b. Step & Column Adjustment				290,509.26		294,867.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1080-1999	20,260,745.74	1.43%	20,551,255.00	1.43%	20,846,122.00
2. Classified Salaries						
a. Base Salaries				4,413,076.70		4,475,679.00
b. Step & Column Adjustment				62,602.30		63,541.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,413,076.70	1.42%	4,475,679.00	1.42%	4,539,220.00
3. Employee Benefits	3000-3999	8,865,885.55	6.84%	9,472,575.00	1.75%	9,638,035.00
4. Books and Supplies	4000-4999	1,594,685.00	-24.75%	1,200,000.00	0.00%	1,200,000.00
5. Services and Other Operating Expenditures	5000-5999	4,493,871.69	2.82%	4,620,472.86	2.19%	4,721,537.11
6. Capital Outlay	6000-6999	24,000.00	0.00%	24,000.00	0.00%	24,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	233,027.00	0.00%	233,027.00	0.00%	233,027.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(369,467.94)	0.00%	(369,467.94)	0.00%	(369,467.94)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,168,311.32	0.00%	1,168,311.32	0.00%	1,168,311.32
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		40,684,135.06	1.70%	41,375,852.24	1.51%	42,000,784.49
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(2,284,359.24)		(2,619,279.08)		(2,472,670.97)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1c)		14,331,669.05		12,047,309.81		9,428,030.73
2. Ending Fund Balance (Sum lines C and D1)		12,047,309.81		9,428,030.73		6,955,359.76
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	12,047,309.81		9,428,030.73		6,955,359.76
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,047,309.81		9,428,030.73		6,955,359.76



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)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	12,047,309.81		9,428,030.73		6,955,359.76
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		<b>12,047,309.81</b>		<b>9,428,030.73</b>		<b>6,955,359.76</b>
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	2,473,893.26	0.00%	2,473,893.26	0.00%	2,473,893.26
3. Other State Revenues	8300-8599	3,255,841.00	-2.61%	3,170,872.00	0.00%	3,170,872.00
4. Other Local Revenues	8600-8799	5,761,074.69	2.93%	5,930,031.74	2.99%	6,107,436.64
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	7,660,009.83	1.37%	7,764,794.49	1.34%	7,868,701.13
6. Total (Sum lines A1 thru A5c)		19,150,818.78	0.99%	19,339,591.49	1.45%	19,620,903.03
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				5,802,536.46		5,887,759.46
b. Step & Column Adjustment				85,223.00		86,500.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,802,536.46	1.47%	5,887,759.46	1.47%	5,974,259.46
2. Classified Salaries						
a. Base Salaries				1,796,181.41		1,821,777.00
b. Step & Column Adjustment				25,595.59		25,979.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,796,181.41	1.43%	1,821,777.00	1.43%	1,847,756.00
3. Employee Benefits	3000-3999	4,186,333.72	4.72%	4,383,998.00	1.26%	4,439,169.00
4. Books and Supplies	4000-4999	913,727.18	-4.87%	869,237.00	0.00%	869,237.00
5. Services and Other Operating Expenditures	5000-5999	4,182,177.09	0.77%	4,214,427.75	0.73%	4,245,025.39
6. Capital Outlay	6000-6999	30,000.00	0.00%	30,000.00	0.00%	30,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,188,854.00	0.00%	1,188,854.00	0.00%	1,188,854.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	245,815.94	0.00%	245,815.94	0.00%	245,815.94
9. Other Financing Uses						
a. Transfers Out	7600-7629	185,000.00	0.00%	185,000.00	0.00%	185,000.00
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)		18,530,625.80	1.60%	18,826,869.15	1.05%	19,025,116.79
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		620,192.98		512,722.34		595,786.24
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,609,578.86		3,229,771.84		3,742,494.18
2. Ending Fund Balance (Sum lines C and D1)		3,229,771.84		3,742,494.18		4,338,280.42
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	3,229,772.03		3,742,494.18		4,338,280.42
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	(0.19)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		3,229,771.84		3,742,494.18		4,338,280.42

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)
<b>E. AVAILABLE RESERVES</b>						
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)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						



Description	Object Codes	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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	44,492,902.00	1.03%	44,949,378.00	1.94%	45,819,607.00
2. Federal Revenues	8100-8299	2,473,893.26	0.00%	2,473,893.26	0.00%	2,473,893.26
3. Other State Revenues	8300-8599	4,126,252.30	-2.06%	4,041,283.30	0.00%	4,041,283.30
4. Other Local Revenues	8600-8799	6,437,547.04	2.70%	6,611,610.09	2.76%	6,794,232.99
5. Other Financing Sources						
a. Transfers In	8900-8929	20,000.00	0.00%	20,000.00	0.00%	20,000.00
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)		57,550,594.60	0.95%	58,096,164.65	1.81%	59,149,016.55
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				26,063,282.20		26,439,014.46
b. Step & Column Adjustment				375,732.26		381,367.00
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	26,063,282.20	1.44%	26,439,014.46	1.44%	26,820,381.46
2. Classified Salaries						
a. Base Salaries				6,209,258.11		6,297,456.00
b. Step & Column Adjustment				88,197.89		89,520.00
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	6,209,258.11	1.42%	6,297,456.00	1.42%	6,386,976.00
3. Employee Benefits	3000-3999	13,052,219.27	6.16%	13,856,573.00	1.59%	14,077,204.00
4. Books and Supplies	4000-4999	2,508,412.18	-17.51%	2,069,237.00	0.00%	2,069,237.00
5. Services and Other Operating Expenditures	5000-5999	8,676,048.78	1.83%	8,834,900.61	1.49%	8,966,562.50
6. Capital Outlay	6000-6999	54,000.00	0.00%	54,000.00	0.00%	54,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,421,881.00	0.00%	1,421,881.00	0.00%	1,421,881.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(123,652.00)	0.00%	(123,652.00)	0.00%	(123,652.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,353,311.32	0.00%	1,353,311.32	0.00%	1,353,311.32
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)		59,214,760.86	1.67%	60,202,721.39	1.37%	61,025,901.28
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(1,664,166.26)		(2,106,556.74)		(1,876,884.73)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1c)		16,941,247.91		15,277,081.65		13,170,524.91
2. Ending Fund Balance (Sum lines C and D1)		15,277,081.65		13,170,524.91		11,293,640.18
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	3,229,772.03		3,742,494.18		4,338,280.42
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	12,047,309.62		9,428,030.73		6,955,359.76
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		15,277,081.65		13,170,524.91		11,293,640.18

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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	12,047,309.81		9,428,030.73		6,955,359.76
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.19)		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)						
		12,047,309.62		9,428,030.73		6,955,359.76
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		20.35%		15.66%		11.40%
<b>F. RECOMMENDED RESERVES</b>						
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)						
		4,369.60		4,335.04		4,289.92
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		59,214,760.86		60,202,721.39		61,025,901.28
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)						
		59,214,760.86		60,202,721.39		61,025,901.28
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)						
		1,776,442.83		1,806,081.64		1,830,777.04
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)						
		1,776,442.83		1,806,081.64		1,830,777.04
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES



**2019-20 Budget Adoption Reserves**  
**San Rafael City Elementary School District 21-65458**

**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		\$ 59,214,761
Minimum Reserve requirement	3%	\$ 1,776,443
General Fund Combined Ending Fund Balance		\$ 15,277,082
Special Reserve Fund Ending Fund Balance		\$ 4,832,133
Components of ending balance:		
Nonspendable (revolving, prepaid, etc.)		
Restricted		\$ 3,229,772
Committed		
Assigned	7%	\$ 4,145,033
Special Reserve for OPEB		\$ 4,832,133
Unassigned and Unappropriated		\$ 6,125,834
Subtotal Assigned, Unassigned & Unappropriated		\$ 18,332,773
Total Components of ending balance		\$ 20,109,215
Assigned & Unassigned balances above the minimum reserve requirement		\$ 18,332,773

Statement of Reasons	
<b>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:</b>	
<i>7% Board designated reserve to address COLA, 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 Elementary (65458) - Budget Adoption 2019-20 prepared by								
5/28/2019								
Summary of Funding								
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	
<b>Target Components:</b>								
COGA & Augmentation	1.70%	1.26%	1.00%	2.00%	2.40%	2.40%	2.00%	
Base Grant	34,689,734	34,669,944	35,369,090	36,078,830	36,709,279	37,412,569	38,054,464	
Grade Span Adjustment	1,682,981	1,667,626	1,675,476	1,670,085	1,693,075	1,725,051	1,764,341	
Supplemental Grant	4,972,877	4,980,802	5,006,207	5,108,939	5,214,272	5,347,364	5,487,031	
Concentration Grant	2,429,697	2,404,172	2,328,251	2,391,394	2,475,032	2,600,066	2,767,407	
Add-ons	690,462	690,462	690,462	690,462	690,462	690,462	690,462	
<b>Total Target</b>	<b>44,465,751</b>	<b>44,613,006</b>	<b>45,069,481</b>	<b>45,939,710</b>	<b>46,782,120</b>	<b>47,795,512</b>	<b>48,763,705</b>	
<b>Transition Components:</b>								
Target	\$ 44,465,751	\$ 44,613,006	\$ 45,069,481	\$ 45,939,710	\$ 46,782,120	\$ 47,795,512	\$ 48,763,705	
Funded Based on Target Formula (PFF %)	FALSE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	
Floor	-11,323,005	43,408,511	42,818,782	41,520,682	42,131,497	41,825,117	41,411,090	
<b>Remaining Need after Gap (Informational only)</b>								
Gap %	100%	100%	100%	100%	100%	100%	100%	
Current Year Gap Funding	3,142,746	-	-	-	-	-	-	
Miscellaneous Adjustments	-	-	-	-	-	-	-	
Economic Recovery Target	-	-	-	-	-	-	-	
Additional State Aid	-	-	-	-	-	-	-	
<b>Total LCFF Entitlement</b>	<b>\$ 44,465,751</b>	<b>\$ 44,613,006</b>	<b>\$ 45,069,481</b>	<b>\$ 45,939,710</b>	<b>\$ 46,782,120</b>	<b>\$ 47,795,512</b>	<b>\$ 48,763,705</b>	
<b>Components of LCFF By Object Code</b>								
	2012-13	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
8011 - State Aid	\$ 9,524,491	\$ 21,137,268	\$ 21,796,881	\$ 21,254,154	\$ 21,077,903	\$ 20,833,810	\$ 20,714,557	\$ 20,507,827
8011 - Fair Share	-	-	-	-	-	-	-	-
8011 & 8590 - Categoricals	4,435,953	-	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	4,599,682	2,435,225	892,780	879,106	872,194	863,170	856,066	846,466
<b>Local Revenue Sources:</b>								
8021 to 8089 - Property Taxes	-	20,893,258	21,923,345	22,936,221	23,989,613	25,085,140	26,224,489	27,409,412
8095 - In-Lieu of Property Taxes	-	-	-	-	-	-	-	-
Property Taxes not in-Lieu	7,252,284	20,893,258	21,923,345	22,936,221	23,989,613	25,085,140	26,224,489	27,409,412
<b>TOTAL FUNDING</b>	<b>\$ 25,813,410</b>	<b>\$ 44,465,751</b>	<b>\$ 44,613,006</b>	<b>\$ 45,069,481</b>	<b>\$ 45,939,710</b>	<b>\$ 46,782,120</b>	<b>\$ 47,795,512</b>	<b>\$ 48,763,705</b>
<b>Basic Aid Status</b>								
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Phase-In Entitlement</b>	<b>\$ 44,465,751</b>	<b>\$ 44,613,006</b>	<b>\$ 45,069,481</b>	<b>\$ 45,939,710</b>	<b>\$ 46,782,120</b>	<b>\$ 47,795,512</b>	<b>\$ 48,763,705</b>	
<b>EPA Details</b>								
% 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%	25.89000000%	
EPA (for LCFF Calculation purposes)	\$ 4,599,682	\$ 2,435,225	\$ 892,780	\$ 879,106	\$ 872,194	\$ 863,170	\$ 856,066	\$ 846,466
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	4,572,152	2,435,225	892,780	879,106	872,194	863,170	856,066	846,466
8019 - EPA, Prior Year Adjustment (P-4 less Prior Year Accrual)	-	419,427	-	-	-	-	-	-
Accrual (from Assumptions)	-	-	-	-	-	-	-	-
<b>Summary of Student Population</b>								
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	
<b>Unduplicated Pupil Population</b>								
Enrollment	4,614	4,549	4,513	4,466	4,429	4,379	4,325	
COE Enrollment	27	27	27	27	27	27	27	
Total Enrollment	4,641	4,576	4,540	4,493	4,456	4,406	4,352	
<b>Unduplicated Pupil Count</b>								
COE Unduplicated Pupil Count	18	18	18	18	18	18	18	
Total Unduplicated Pupil Count	3,135	3,068	3,074	3,079	3,035	3,015	3,015	
Rolling %, Supplemental Grant	68.3600%	68.1600%	67.5700%	67.6700%	67.8900%	68.2800%	68.9000%	
Rolling %, Concentration Grant	68.3600%	68.1600%	67.5700%	67.6700%	67.8900%	68.2800%	68.9000%	
<b>FUNDED ADA</b>								
<b>Adjusted Base Grant ADA</b>								
Grades TK-3	2,168.79	2,081.93	2,030.88	1,969.44	1,941.60	1,925.28	1,915.68	
Grades 4-6	1,491.13	1,465.26	1,462.59	1,493.11	1,473.15	1,437.61	1,380.99	
Grades 7-8	926.55	916.71	902.06	898.22	901.10	917.42	935.66	
Grades 9-12	-	-	-	-	-	-	-	
<b>Total Adjusted Base Grant ADA</b>	<b>4,586.47</b>	<b>4,463.90</b>	<b>4,395.53</b>	<b>4,360.97</b>	<b>4,315.85</b>	<b>4,280.33</b>	<b>4,232.33</b>	
<b>Necessary Small School ADA</b>								
Grades TK-3	-	-	-	-	-	-	-	
Grades 4-6	-	-	-	-	-	-	-	
Grades 7-8	-	-	-	-	-	-	-	
Grades 9-12	-	-	-	-	-	-	-	
<b>Total Necessary Small School ADA</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Funded ADA</b>	<b>4586.47</b>	<b>4463.90</b>	<b>4395.53</b>	<b>4360.97</b>	<b>4315.85</b>	<b>4280.33</b>	<b>4232.33</b>	
<b>ACTUAL ADA (Current Year Only)</b>								
Grades TK-3	2,081.79	2,030.88	1,969.44	1,941.60	1,925.28	1,915.68	1,910.88	
Grades 4-6	1,465.46	1,462.59	1,493.11	1,473.15	1,437.63	1,380.99	1,357.95	
Grades 7-8	916.67	902.06	898.22	901.10	917.42	935.66	911.66	
Grades 9-12	-	-	-	-	-	-	-	
<b>Total Actual ADA</b>	<b>4,463.92</b>	<b>4,395.53</b>	<b>4,360.97</b>	<b>4,315.85</b>	<b>4,280.33</b>	<b>4,232.33</b>	<b>4,180.49</b>	
<b>Funded Difference (Funded ADA less Actual ADA)</b>	<b>122.55</b>	<b>68.47</b>	<b>38.56</b>	<b>45.12</b>	<b>35.52</b>	<b>48.00</b>	<b>51.81</b>	

**SAN RAFAEL ELEMENTARY SCHOOL DISTRICT ENROLLMENT PROJECTIONS**  
**2019-20 Projections as of P-2 (5/7/19) for LCFF budget development**

Home/Hospital students included in grade levels																
Grade Level	CBEDS 99-00 Oct-99	CBEDS 01-02 Oct-01	CBEDS 03-04 Oct-03	CBEDS 2005-06 Oct-05	CBEDS 2007-08 Oct-07	CBEDS 2008-09 Oct-08	CBEDS 2009-10 Oct-09	CBEDS 2010-11 Oct-10	CBEDS 2011-12 Oct-11	CBEDS 2012-13 Oct-12	CBEDS 2013-14 Oct-13	CBEDS 2014-15 Oct-14	CBEDS 2015-16 Oct-15	CBEDS 2016-17 Oct-16	CBEDS 2017-18 Oct-17	CBEDS 2018-19 Oct-17
TK	0	0	0	0	0	0	0	0	0	16	36	62	64	69	83	73
K	380	423	413	456	512	530	544	558	583	569	574	567	560	549	522	506
1	490	421	408	432	445	491	532	527	534	560	581	558	547	562	551	513
2	426	404	399	373	464	460	481	509	528	524	539	568	566	535	552	539
3	400	464	392	389	415	452	450	480	503	516	524	537	570	535	537	521
4	403	391	385	374	388	409	451	442	471	497	507	520	531	552	524	518
5	356	377	422	395	375	379	403	435	432	453	515	503	524	529	534	504
<b>Totals</b>	<b>2455</b>	<b>2480</b>	<b>2419</b>	<b>2419</b>	<b>2599</b>	<b>2721</b>	<b>2861</b>	<b>2951</b>	<b>3051</b>	<b>3135</b>	<b>3276</b>	<b>3315</b>	<b>3362</b>	<b>3331</b>	<b>3303</b>	<b>3174</b>
6	354	387	361	353	335	345	341	361	406	383	424	474	479	499	473	481
7	315	319	357	389	361	348	360	342	364	406	403	433	472	458	490	466
8	338	355	363	359	304	341	357	349	349	371	406	413	436	474	465	478
<b>Totals</b>	<b>1007</b>	<b>1061</b>	<b>1081</b>	<b>1101</b>	<b>1000</b>	<b>1034</b>	<b>1058</b>	<b>1052</b>	<b>1119</b>	<b>1160</b>	<b>1233</b>	<b>1320</b>	<b>1387</b>	<b>1431</b>	<b>1428</b>	<b>1425</b>
<b>Total K-8</b>	<b>3462</b>	<b>3541</b>	<b>3500</b>	<b>3520</b>	<b>3599</b>	<b>3755</b>	<b>3919</b>	<b>4003</b>	<b>4170</b>	<b>4295</b>	<b>4509</b>	<b>4635</b>	<b>4749</b>	<b>4762</b>	<b>4731</b>	<b>4599</b>

Note: Transitional Kinder (TK) Assumptions  
 1. Assume 84 I-K enrollment based on Full Day program

	NPS	13	10	12
Total K-8 Projections	4775	4741	4611	

**Increases over Prior Year:**

Note: Kinder Assumptions  
 1. Gradual declining Kinder enrollment over projection period  
 2. Beginning in 2013-14, Kinder numbers include students in Transitional Kindergarten the year before as those students will complete 2 years (1 year of TK and 1 year of Kindergarten)

T-K - 3	(98)
Grds 4-5	(36)
Grds 6-8	(15)
SDC	4
NPS	0
Total	(145)

Note: First through eighth grade assumptions  
 1. Assume Cohort projections from grade to grade  
 2. Assume 5 retentions from Kinder to first grade  
 3. Assume attrition of 5 students from fourth to fifth grade  
 4. Assume attrition of 30 students from fifth grade to sixth grade  
 5. Assume attrition of 10 students from sixth grade to seventh grade and seventh grade to eighth grade  
 6. Assume same level of enrollment in Home/Hospital and SDC

Month 8 Enrollment 2018-19	Enroll Projection 2019-20	Enroll Projection 2020-21	Enroll Projection 2021-22	Enroll Projection 2022-23	Enroll Projection 2023-24	Enroll Projection 2024-25	Enroll Projection 2025-26	Enroll Projection 2026-27	Enroll Projection 2027-28
73	70	70	70	70	70	70	70	70	70
502	495	490	485	485	485	485	485	485	485
509	497	490	485	480	480	480	480	480	480
539	499	487	480	475	470	470	470	470	470
524	539	499	487	480	475	470	470	470	470
520	524	539	499	487	480	475	470	470	470
502	515	519	534	494	482	475	470	465	465
3169	3139	3094	3040	2971	2942	2925	2915	2910	2910
482	472	485	489	504	464	452	445	440	435
466	472	462	475	479	494	454	442	435	430
465	456	462	452	465	469	484	444	432	425
1413	1400	1409	1416	1448	1427	1390	1331	1307	1290
4582	4539	4503	4456	4419	4369	4315	4246	4217	4200
u	u	u	u	u	u	u	u	u	u
14	10	10	10	10	10	10	10	10	10
4596	4549	4513	4466	4429	4379	4325	4256	4227	4210
<b>-145</b>	<b>-47</b>	<b>-36</b>	<b>-47</b>	<b>-37</b>	<b>-50</b>	<b>-54</b>	<b>-69</b>	<b>-29</b>	<b>-17</b>
(98)	(47)	(64)	(29)	(17)	(10)	(5)	0	0	0
(36)	17	19	(25)	(52)	(19)	(12)	(10)	(5)	0
(15)	(13)	9	7	32	(21)	(37)	(59)	(24)	(17)
4	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
(145)	(43)	(36)	(47)	(37)	(50)	(54)	(69)	(29)	(17)