_____Information
_____Action
___x___Presentation

SAN LEANDRO UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM

Date of Board Meeting: June 2, 2015

TITLE: HOLD PUBLIC HEARING ON THE 2015-16 ADOPTED BUDGET

Background:

The State of California E.C. (Education Code) Section 42127 requires school district governing boards to hold a public hearing on the school district's annual budget and to submit the adopted budget to its County Office of Education for review and approval. An LCAP public hearing is also required to be held at the same meeting as the adopted budget public hearing as per EC 42127(a)(1). Both the LCAP and the Adopted Budget will be officially adopted by the District Board on June 23, 2015. These actions must be completed on or before July 1 of each year.

A school district's budget is based on a set of general assumptions and parameters which are obtained from various school fiscal consultants, including its local County Office of Education. The County Office of Education will review and, as per E.C. 42129(d), either approve, conditionally approve, or not approve the school district budget by August 15 of that fiscal year.

The State Economy continues to get stronger. State revenues, as of the 2015-16 May Revision, are surging well in excess of the January levels projected. These positive economic developments provide the foundation that districts will continue to receive yearly increases thru the LCFF – Local Control Funding Formula - as the State Budget's Proposition 98, which established the minimum guarantee for education funding each year back in 1988, continues to increase.

The Governor's proposed budget for 2015-16 reflects his continued commitment to increase school funding thru the LCFF. In addition to the Governor's May Revision which provides additional increases in LCFF funding over the January Proposal, the Governor has also provided significant additional one-time discretionary funding for 2015-16.

As this agenda item is being written, the State Legislature is proceeding to finish the State Budget by June 15th in order to meet the Proposition 25 deadline. According to Article IV, Section 12 of the California Constitution, lawmakers must send the Governor a budget by midnight on June 15th. School Districts, by statute, are required to submit an adopted budget for the upcoming fiscal year to their County Office of Education by June 30th.

Current Status

The District's LCFF projection in the District's adopted budget includes a 1.02% Statutory COLA and a COLA of 1.60% and 2.48% for the following 2 fiscal years along with the LCFF Funding Gap %'s of 53.08%, 37.40%, and 36.70% for this three year period. Categorical funding (Special Education and Child Nutrition) is expected to receive a 1.02% COLA and also statutory COLA's in the next 2 fiscal years. The overall District total enrollment for funding purposes is expected to remain flat for the next three years.

Bargaining unit negotiations for 2014-15 have been settled between all bargaining units and the District. The District is now currently in negotiations with the SLTA, CSEA and the TEAMSTERS/TRADES Unions for the 2015-16 Fiscal Year.

The District has 45 days to revise its adopted budget after the State passes its revised budget. At that time the District staff shall revisit its assumptions and return to the Board with recommendations. The District is committed to achieve a balanced budget for the current year and the subsequent two fiscal years along with maintaining its State mandated 3% minimum reserve requirement. In submitting the adopted budget, the San Leandro Unified School Board understands its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years.

Budget Assumptions

A number of assumptions were incorporated into the SLUSD 2015-16 Adopted Budget. These assumptions were prepared before the State has adopted their 2015-16 Adopted Budget. The principal ones are:

- Projected Total Student enrollment (Prior Year CBEDS)
  - For Funding Purposes: 8,617
  - Regular School: 8,351
  - Special Education 266
- ADA based on 95.0% attendance
- Unduplicated Count-District 3 Year Average: 67.32%
- Projected COLA:
  2015-16 - 1.02% COLA with a 53.08% LCFF Gap Funding %
  2016-17 - 1.60% COLA with a 37.40% LCFF Gap Funding %
  2017-18 - 2.48% COLA with a 36.70% LCFF Gap Funding %
- Lottery: $128.00 per ADA Unrestricted and $34.00 per ADA Restricted (Proposition 20)
- Mandated Cost Reimbursement funding continues thru the Mandated Block Grant Funding Model; $28.50 per K-8 ADA and $56 per 9-12 ADA.
- Parcel Tax Funding remains flat for 2015-16 thru 2017-18 as compared to the prior fiscal year ($750,711 per year for 2014-15).
- K-3 CSR (Class Size Reduction) is maintained each year.
- Transportation and Special Education encroachments continue
- Step and Column Increases are included
- For non-salary-benefit related expenditures, CPI (Consumer Price Index) rates of 2.20%, 2.40%, & 2.60% are used for the 2015-16, 2016-17, & 2017-18 projected inflation
- STRS Rates go up to 10.73%, 12.58%, 14.43% for 2015-16, 2016-17, & 2017-18
- PERS Rates go up to 11.847%, 13.05%, 16.60% for 2015-16, 2016-17, & 2017-18
- Indirect rate increases from 3.73% to 4.27% for 2015-16
- The budget reflects surplus spending for 2015-16 thru 2017-18
- 3% District State reserve balance requirement is maintained from 2015-16 thru 2017-18.

Recommendation

Hold a Public Hearing for the SLUSD 2015-16 Adopted Budget.

Mark Martinelli / 510-667-3504	Business	Michael McLaughlin, Ed. D.
NAME/PHONE Staff Contact Person	DEPARTMENT	SUPERINTENDENT

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals Unrestricted (A)	2014-15 Estimated Actuals Restricted (B)	2014-15 Estimated Actuals Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	2015-16 Budget Restricted (E)	2015-16 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	61,014,602.00	362,062.00	61,376,664.00	67,991,583.00	439,448.00	68,431,031.00	11.5%
2) Federal Revenue		8100-8299	0.00	4,189,555.00	4,189,555.00	40,000.00	4,299,103.00	4,339,103.00	3.6%
3) Other State Revenue		8300-8599	2,136,952.00	2,868,831.00	5,005,783.00	6,315,550.00	2,296,950.00	8,612,500.00	72.1%
4) Other Local Revenue		8600-8799	599,046.00	4,375,533.00	4,974,579.00	597,046.00	4,213,950.00	4,810,996.00	-3.3%
5) TOTAL, REVENUES			63,750,600.00	11,795,981.00	75,546,581.00	74,944,179.00	11,249,451.00	86,193,630.00	14.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	34,953,553.00	8,407,120.00	43,360,673.00	35,542,507.00	8,320,308.00	43,862,815.00	1.2%
2) Classified Salaries		2000-2999	6,681,539.00	3,748,014.00	10,429,553.00	7,304,785.00	3,922,726.00	11,227,511.00	7.7%
3) Employee Benefits		3000-3999	6,714,868.00	2,254,092.00	8,968,960.00	7,620,574.00	2,424,592.00	10,045,166.00	12.0%
4) Books and Supplies		4000-4999	1,339,102.00	2,513,382.00	3,852,484.00	1,901,480.00	1,433,715.00	3,335,195.00	-13.4%
5) Services and Other Operating Expenditures		5000-5999	5,720,054.00	5,439,400.00	11,159,454.00	7,332,674.00	4,487,441.00	11,820,115.00	5.9%
6) Capital Outlay		6000-6999	0.00	759,415.00	759,415.00	0.00	540,000.00	540,000.00	-28.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,165,938.00	301,405.00	1,467,343.00	1,546,340.00	77,075.00	1,623,415.00	10.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(625,894.00)	426,201.00	(199,693.00)	(648,820.00)	441,226.00	(207,594.00)	4.0%
9) TOTAL, EXPENDITURES			55,949,160.00	23,849,029.00	79,798,189.00	60,599,540.00	21,647,083.00	82,246,623.00	3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,801,440.00	(12,053,048.00)	(4,251,608.00)	14,344,639.00	(10,397,632.00)	3,947,007.00	-192.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,064,465.00	0.00	3,064,465.00	7,000.00	0.00	7,000.00	-99.8%
b) Transfers Out		7600-7629	712,616.00	0.00	712,616.00	606,717.00	0.00	606,717.00	-14.9%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(9,940,348.00)	9,940,348.00	0.00	(10,546,895.00)	10,546,895.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,588,499.00)	9,940,348.00	2,351,849.00	(11,146,612.00)	10,546,895.00	(599,717.00)	-125.5%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals Unrestricted (A)	2014-15 Estimated Actuals Restricted (B)	2014-15 Estimated Actuals Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	2015-16 Budget Restricted (E)	2015-16 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			212,941.00	(2,112,700.00)	(1,899,759.00)	3,198,027.00	149,263.00	3,347,290.00	-276.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,338,340.00	2,147,829.00	4,486,169.00	2,551,281.00	35,129.00	2,586,410.00	-42.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,338,340.00	2,147,829.00	4,486,169.00	2,551,281.00	35,129.00	2,586,410.00	-42.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,338,340.00	2,147,829.00	4,486,169.00	2,551,281.00	35,129.00	2,586,410.00	-42.3%
2) Ending Balance, June 30 (E + F1e)			2,551,281.00	35,129.00	2,586,410.00	5,749,308.00	184,392.00	5,933,700.00	129.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	40,000.00	0.00	40,000.00	40,000.00	0.00	40,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	35,129.00	35,129.00	0.00	184,392.00	184,392.00	424.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	95,955.85	0.00	95,955.85	3,223,706.80	0.00	3,223,706.80	3259.6%
Workers Compensation rate update	0000	9780				*315,150.00*		*315,150.00*	
Reserve for programatic needs	0000	9780				*2,908,556.80*		*2,908,556.80*	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	2,415,324.15	0.00	2,415,324.15	2,485,600.20	0.00	2,485,600.20	2.9%
Unassigned/Unappropriated Amount		9790	1.00	0.00	1.00	1.00	0.00	1.00	0.0%

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G. ASSETS									
1) Cash									
a) in County Treasury		9110	12,705,137.12	(10,674,560.79)	2,030,576.33				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	26,699.68	24,642.15	51,341.83				
c) in Revolving Fund		9130	40,000.00	0.00	40,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	10,654.94	40,101.15	50,756.09				
4) Due from Grantor Government		9290	(347,650.62)	763,422.21	415,771.59				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			12,434,841.12	(9,846,395.28)	2,588,445.84				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	3,642,091.05	47,328.00	3,689,419.05				
2) Due to Grantor Governments		9590	(274,112.96)	351.39	(273,761.57)				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	60,827.85	60,827.85				
6) TOTAL, LIABILITIES			3,367,978.09	108,507.24	3,476,485.33				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			9,066,863.03	(9,954,902.52)	(888,039.49)				

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LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	34,333,259.00	0.00	34,333,259.00	40,635,035.00	0.00	40,635,035.00	18.4%
Education Protection Account State Aid - Current Year		8012	9,740,460.00	0.00	9,740,460.00	10,090,577.00	0.00	10,090,577.00	3.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	111,618.00	0.00	111,618.00	111,618.00	0.00	111,618.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	10,829,675.00	0.00	10,829,675.00	10,829,675.00	0.00	10,829,675.00	0.0%
Unsecured Roll Taxes		8042	912,109.00	0.00	912,109.00	912,109.00	0.00	912,109.00	0.0%
Prior Years' Taxes		8043	17,303.00	0.00	17,303.00	17,303.00	0.00	17,303.00	0.0%
Supplemental Taxes		8044	275,456.00	0.00	275,456.00	275,456.00	0.00	275,456.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,812,833.00	0.00	4,812,833.00	4,812,833.00	0.00	4,812,833.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,664,745.00	0.00	1,664,745.00	1,664,745.00	0.00	1,664,745.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			62,697,458.00	0.00	62,697,458.00	69,349,351.00	0.00	69,349,351.00	10.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,682,856.00)		(1,682,856.00)	(1,357,768.00)		(1,357,768.00)	-19.3%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	362,062.00	362,062.00	0.00	439,448.00	439,448.00	21.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			61,014,602.00	362,062.00	61,376,664.00	67,991,583.00	439,448.00	68,431,031.00	11.5%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,742,104.00	1,742,104.00	0.00	1,765,206.00	1,765,206.00	1.3%
Special Education Discretionary Grants		8182	0.00	264,888.00	264,888.00	0.00	274,442.00	274,442.00	3.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		1,576,328.00	1,576,328.00		1,628,144.00	1,628,144.00	3.3%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		233,633.00	233,633.00		234,129.00	234,129.00	0.2%
NCLB: Title III, Immigrant Education Program	4201	8290		28,306.00	28,306.00		28,306.00	28,306.00	0.0%

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NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		218,740.00	218,740.00		218,740.00	218,740.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290		420.00	420.00		0.00	0.00	-100.0%
Vocational and Applied Technology Education	3500-3699	8290		56,024.00	56,024.00		56,024.00	56,024.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	69,112.00	69,112.00	40,000.00	94,112.00	134,112.00	94.1%
TOTAL, FEDERAL REVENUE			0.00	4,189,555.00	4,189,555.00	40,000.00	4,299,103.00	4,339,103.00	3.6%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Current Year	6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	808,736.00	0.00	808,736.00	300,504.00	0.00	300,504.00	-62.8%
Lottery - Unrestricted and Instructional Materials		8560	1,224,216.00	291,480.00	1,515,696.00	1,094,551.00	290,740.00	1,385,291.00	-8.6%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		900,000.00	900,000.00		900,000.00	900,000.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		642,639.00	642,639.00		400,000.00	400,000.00	-37.8%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		315,018.00	315,018.00		0.00	0.00	-100.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	104,000.00	719,694.00	823,694.00	4,920,495.00	706,210.00	5,626,705.00	583.1%
TOTAL, OTHER STATE REVENUE			2,136,952.00	2,866,831.00	5,005,783.00	6,315,550.00	2,296,950.00	8,612,500.00	72.1%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals Unrestricted (A)	2014-15 Estimated Actuals Restricted (B)	2014-15 Estimated Actuals Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	2015-16 Budget Restricted (E)	2015-16 Budget Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	750,711.00	750,711.00	0.00	750,711.00	750,711.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	125,000.00	106,800.00	231,800.00	125,000.00	113,770.00	238,770.00	3.0%
Interest		8660	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	459,046.00	484,653.00	943,699.00	457,046.00	42,112.00	499,158.00	-47.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		3,033,369.00	3,033,369.00		3,307,357.00	3,307,357.00	9.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			599,046.00	4,375,533.00	4,974,579.00	597,046.00	4,213,950.00	4,810,996.00	-3.3%
TOTAL, REVENUES			63,750,600.00	11,795,981.00	75,546,581.00	74,944,179.00	11,249,451.00	86,193,630.00	14.1%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	29,155,198.00	6,983,674.00	36,138,872.00	29,710,011.00	6,556,539.00	36,266,550.00	0.4%
Certificated Pupil Support Salaries		1200	1,116,125.00	653,245.00	1,769,370.00	1,368,457.00	661,417.00	2,029,874.00	14.7%
Certificated Supervisors' and Administrators' Salaries		1300	3,958,884.00	333,297.00	4,292,181.00	3,776,357.00	305,181.00	4,081,538.00	-4.9%
Other Certificated Salaries		1900	723,346.00	436,904.00	1,160,250.00	687,682.00	797,171.00	1,484,853.00	28.0%
TOTAL, CERTIFICATED SALARIES			34,953,553.00	8,407,120.00	43,360,673.00	35,542,507.00	8,320,308.00	43,862,815.00	1.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	179,139.00	2,509,563.00	2,688,702.00	99,466.00	2,552,463.00	2,651,929.00	-1.4%
Classified Support Salaries		2200	2,307,478.00	679,599.00	2,987,077.00	2,359,184.00	713,903.00	3,073,087.00	2.9%
Classified Supervisors' and Administrators' Salaries		2300	581,087.00	252,615.00	833,702.00	650,512.00	363,888.00	1,014,400.00	21.7%
Clerical, Technical and Office Salaries		2400	2,677,133.00	283,024.00	2,960,157.00	3,030,620.00	270,003.00	3,300,623.00	11.5%
Other Classified Salaries		2900	936,702.00	23,213.00	959,915.00	1,165,003.00	22,469.00	1,187,472.00	23.7%
TOTAL, CLASSIFIED SALARIES			6,681,539.00	3,748,014.00	10,429,553.00	7,304,785.00	3,922,726.00	11,227,511.00	7.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,047,566.00	731,057.00	3,778,623.00	3,743,961.00	879,816.00	4,623,777.00	22.4%
PERS		3201-3202	839,103.00	453,687.00	1,292,790.00	930,961.00	478,383.00	1,409,344.00	9.0%
OASDI/Medicare/Alternative		3301-3302	1,054,805.00	425,241.00	1,480,046.00	1,126,342.00	435,437.00	1,561,779.00	5.5%
Health and Welfare Benefits		3401-3402	471,714.00	270,052.00	741,766.00	484,118.00	254,030.00	738,148.00	-0.5%
Unemployment Insurance		3501-3502	21,132.00	6,247.00	27,379.00	21,780.00	6,279.00	28,059.00	2.5%
Workers' Compensation		3601-3602	962,832.00	283,261.00	1,246,093.00	992,419.00	286,212.00	1,278,631.00	2.6%
OPEB, Allocated		3701-3702	289,687.00	81,063.00	370,750.00	298,573.00	82,842.00	381,415.00	2.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	28,029.00	3,484.00	31,513.00	22,420.00	1,593.00	24,013.00	-23.8%
TOTAL, EMPLOYEE BENEFITS			6,714,868.00	2,254,092.00	8,968,960.00	7,620,574.00	2,424,592.00	10,045,166.00	12.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	71,480.00	71,480.00	0.00	0.00	0.00	-100.0%
Books and Other Reference Materials		4200	53,419.00	316,441.00	369,860.00	283,250.00	306,294.00	589,544.00	59.4%
Materials and Supplies		4300	1,137,410.00	1,943,221.00	3,080,631.00	1,539,016.00	908,217.00	2,447,233.00	-20.6%
Noncapitalized Equipment		4400	148,273.00	182,240.00	330,513.00	79,214.00	219,204.00	298,418.00	-9.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,339,102.00	2,513,382.00	3,852,484.00	1,901,480.00	1,433,715.00	3,335,195.00	-13.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,015,943.00	3,300,895.00	4,316,838.00	1,119,099.00	1,381,294.00	2,500,393.00	-42.1%
Travel and Conferences		5200	178,336.00	130,686.00	309,022.00	129,942.00	229,794.00	359,736.00	16.4%
Dues and Memberships		5300	36,635.00	10,195.00	46,830.00	111,092.00	5,375.00	116,467.00	148.7%
Insurance		5400 - 5450	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,403,861.00	0.00	1,403,861.00	1,274,196.00	0.00	1,274,196.00	-9.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	420,058.00	118,105.00	538,163.00	796,423.00	206,944.00	1,003,367.00	86.4%
Transfers of Direct Costs		5710	(5,323.00)	5,323.00	0.00	(2,500.00)	2,500.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(11,319.00)	24,495.00	13,176.00	11,132.00	454.00	11,586.00	-12.1%
Professional/Consulting Services and Operating Expenditures		5800	2,511,973.00	1,842,687.00	4,354,660.00	3,347,252.00	2,655,894.00	6,003,146.00	37.9%
Communications		5900	169,890.00	7,014.00	176,904.00	546,038.00	5,186.00	551,224.00	211.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,720,054.00	5,439,400.00	11,159,454.00	7,332,674.00	4,487,441.00	11,820,115.00	5.9%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	25,000.00	25,000.00	New
Buildings and Improvements of Buildings		6200	0.00	712,303.00	712,303.00	0.00	420,000.00	420,000.00	-41.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	47,112.00	47,112.00	0.00	95,000.00	95,000.00	101.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	759,415.00	759,415.00	0.00	540,000.00	540,000.00	-28.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	14,088.00	0.00	14,088.00	14,088.00	0.00	14,088.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	77,075.00	77,075.00	New
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	1,151,850.00	0.00	1,151,850.00	1,151,850.00	0.00	1,151,850.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	18,045.00	18,045.00	91,149.00	0.00	91,149.00	405.1%
Other Debt Service - Principal		7439	0.00	283,360.00	283,360.00	289,253.00	0.00	289,253.00	2.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,165,938.00	301,405.00	1,467,343.00	1,546,340.00	77,075.00	1,623,415.00	10.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(426,201.00)	426,201.00	0.00	(441,226.00)	441,226.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(199,693.00)	0.00	(199,693.00)	(207,594.00)	0.00	(207,594.00)	4.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(625,894.00)	426,201.00	(199,693.00)	(648,820.00)	441,226.00	(207,594.00)	4.0%
TOTAL, EXPENDITURES			55,949,160.00	23,849,029.00	79,798,189.00	60,599,540.00	21,647,083.00	82,246,623.00	3.1%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,064,465.00	0.00	3,064,465.00	7,000.00	0.00	7,000.00	-99.8%
(a) TOTAL, INTERFUND TRANSFERS IN			3,064,465.00	0.00	3,064,465.00	7,000.00	0.00	7,000.00	-99.8%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	712,616.00	0.00	712,616.00	606,717.00	0.00	606,717.00	-14.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			712,616.00	0.00	712,616.00	606,717.00	0.00	606,717.00	-14.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(9,940,348.00)	9,940,348.00	0.00	(10,546,895.00)	10,546,895.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(9,940,348.00)	9,940,348.00	0.00	(10,546,895.00)	10,546,895.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(7,588,499.00)	9,940,348.00	2,351,849.00	(11,146,612.00)	10,546,895.00	(599,717.00)	-125.5%

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 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	67,991,583.00	6.15%	72,173,118.00	3.37%	74,604,061.00
2. Federal Revenues	8100-8299	40,000.00	-100.00%	0.00	0.00%	
3. Other State Revenues	8300-8599	6,315,550.00	-77.91%	1,395,055.00	0.00%	1,395,055.00
4. Other Local Revenues	8600-8799	597,046.00	0.00%	597,046.00	0.00%	597,046.00
5. Other Financing Sources						
a. Transfers In	8900-8929	7,000.00	-100.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(10,546,895.00)	0.00%	(10,546,895.00)	0.00%	(10,546,895.00)
6. Total (Sum lines A1 thru A5c)		64,404,284.00	-1.22%	63,618,324.00	3.82%	66,049,267.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				35,542,507.00		36,075,645.00
b. Step & Column Adjustment				533,138.00		541,135.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	35,542,507.00	1.50%	36,075,645.00	1.50%	36,616,780.00
2. Classified Salaries						
a. Base Salaries				7,304,785.00		7,414,357.00
b. Step & Column Adjustment				109,572.00		111,215.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,304,785.00	1.50%	7,414,357.00	1.50%	7,525,572.00
3. Employee Benefits	3000-3999	7,620,574.00	3.87%	7,915,671.00	13.43%	8,978,975.00
4. Books and Supplies	4000-4999	1,901,480.00	-50.19%	947,116.00	2.60%	971,741.00
5. Services and Other Operating Expenditures	5000-5999	7,332,674.00	-20.30%	5,844,038.00	2.60%	5,995,983.00
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	1,546,340.00	0.00%	1,546,340.00	0.00%	1,546,340.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(648,820.00)	0.00%	(648,820.00)	0.00%	(648,820.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	606,717.00	0.00%	606,717.00	0.00%	606,717.00
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)		61,206,257.00	-2.46%	59,701,064.00	3.17%	61,593,288.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		3,198,027.00		3,917,260.00		4,455,979.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,551,281.00		5,749,308.00		9,666,568.00
2. Ending Fund Balance (Sum lines C and D1)		5,749,308.00		9,666,568.00		14,122,547.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	40,000.00		40,000.00		40,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	3,223,706.80				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,485,600.20		2,450,807.00		2,503,778.00
2. Unassigned/Unappropriated	9790	1.00		7,175,761.00		11,578,769.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,749,308.00		9,666,568.00		14,122,547.00

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,485,600.20		2,450,807.00		2,503,778.00
c. Unassigned/Unappropriated	9790	1.00		7,175,761.00		11,578,769.00
(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	(1.00)				
3. Total Available Reserves (Sum lines E1a thru E2c)		2,485,600.20		9,626,568.00		14,082,547.00

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	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 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	439,448.00	0.00%	439,448.00	0.00%	439,448.00
2. Federal Revenues	8100-8299	4,299,103.00	-0.58%	4,274,103.00	0.00%	4,274,103.00
3. Other State Revenues	8300-8599	2,296,950.00	1.60%	2,333,701.00	2.48%	2,391,577.00
4. Other Local Revenues	8600-8799	4,213,950.00	0.00%	4,213,950.00	0.00%	4,213,950.00
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	10,546,895.00	0.00%	10,546,895.00	0.00%	10,546,895.00
6. Total (Sum lines A1 thru A5c)		21,796,346.00	0.05%	21,808,097.00	0.27%	21,865,973.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,320,308.00		8,445,113.00
b. Step & Column Adjustment				124,805.00		126,677.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,320,308.00	1.50%	8,445,113.00	1.50%	8,571,790.00
2. Classified Salaries						
a. Base Salaries				3,922,726.00		3,981,567.00
b. Step & Column Adjustment				58,841.00		59,724.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,922,726.00	1.50%	3,981,567.00	1.50%	4,041,291.00
3. Employee Benefits	3000-3999	2,424,592.00	7.20%	2,599,163.00	4.80%	2,723,894.00
4. Books and Supplies	4000-4999	1,433,715.00	2.40%	1,468,124.00	2.60%	1,506,295.00
5. Services and Other Operating Expenditures	5000-5999	4,487,441.00	2.86%	4,615,620.00	2.60%	4,735,626.00
6. Capital Outlay	6000-6999	540,000.00	2.40%	552,960.00	2.60%	567,337.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	77,075.00	0.00%	77,075.00	0.00%	77,075.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	441,226.00	0.00%	441,226.00	0.00%	441,226.00
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)				(188,359.00)		(798,561.00)
11. Total (Sum lines B1 thru B10)		21,647,083.00	1.60%	21,992,489.00	-0.58%	21,865,973.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		149,263.00		(184,392.00)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		35,129.00		184,392.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		184,392.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	184,392.00				
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 (Line D3f must agree with line D2)		184,392.00		0.00		0.00

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 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	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 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	68,431,031.00	6.11%	72,612,566.00	3.35%	75,043,509.00
2. Federal Revenues	8100-8299	4,339,103.00	-1.50%	4,274,103.00	0.00%	4,274,103.00
3. Other State Revenues	8300-8599	8,612,500.00	-56.71%	3,728,756.00	1.55%	3,786,632.00
4. Other Local Revenues	8600-8799	4,810,996.00	0.00%	4,810,996.00	0.00%	4,810,996.00
5. Other Financing Sources						
a. Transfers In	8900-8929	7,000.00	-100.00%	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	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		86,200,630.00	-0.90%	85,426,421.00	2.91%	87,915,240.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				43,862,815.00		44,520,758.00
b. Step & Column Adjustment				657,943.00		667,812.00
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	43,862,815.00	1.50%	44,520,758.00	1.50%	45,188,570.00
2. Classified Salaries						
a. Base Salaries				11,227,511.00		11,395,924.00
b. Step & Column Adjustment				168,413.00		170,939.00
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	11,227,511.00	1.50%	11,395,924.00	1.50%	11,566,863.00
3. Employee Benefits	3000-3999	10,045,166.00	4.68%	10,514,834.00	11.30%	11,702,869.00
4. Books and Supplies	4000-4999	3,335,195.00	-27.58%	2,415,240.00	2.60%	2,478,036.00
5. Services and Other Operating Expenditures	5000-5999	11,820,115.00	-11.51%	10,459,658.00	2.60%	10,731,609.00
6. Capital Outlay	6000-6999	540,000.00	2.40%	552,960.00	2.60%	567,337.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,623,415.00	0.00%	1,623,415.00	0.00%	1,623,415.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(207,594.00)	0.00%	(207,594.00)	0.00%	(207,594.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	606,717.00	0.00%	606,717.00	0.00%	606,717.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(188,359.00)		(798,561.00)
11. Total (Sum lines B1 thru B10)		82,853,340.00	-1.40%	81,693,553.00	2.16%	83,459,261.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		3,347,290.00		3,732,868.00		4,455,979.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,586,410.00		5,933,700.00		9,666,568.00
2. Ending Fund Balance (Sum lines C and D1)		5,933,700.00		9,666,568.00		14,122,547.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	40,000.00		40,000.00		40,000.00
b. Restricted	9740	184,392.00		0.00		0.00
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	3,223,706.80		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,485,600.20		2,450,807.00		2,503,778.00
2. Unassigned/Unappropriated	9790	1.00		7,175,761.00		11,578,769.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,933,700.00		9,666,568.00		14,122,547.00

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,485,600.20		2,450,807.00		2,503,778.00
c. Unassigned/Unappropriated	9790	1.00		7,175,761.00		11,578,769.00
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	(1.00)		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		2,485,600.20		9,626,568.00		14,082,547.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		11.78%		16.87%
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?	Yes					
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				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form A, Estimated P-2 ADA column, lines A6 and C4; enter projections)		8,257.06		8,257.06		8,257.06
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		82,853,340.00		81,693,553.00		83,459,261.00
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)		82,853,340.00		81,693,553.00		83,459,261.00
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)		2,485,600.20		2,450,806.59		2,503,777.83
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)		2,485,600.20		2,450,806.59		2,503,777.83
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES