

2015-16 Budget for Board approval

Object Codes	2014-15 Estimated Actuals			Budget Year 2015-16 Using May Revise Gap 53.08%			2016-17 Using DOF Gap 37.40%			2017-18 Using DOF Gap 36.70%		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
COLA (enter percentage)			0.85%			1.02%			1.60%			2.48%
GAP Funding Rate (enter percentage)			29.97%			53.08%			37.40%			36.70%
ADA for LCFF purposes (current or prior year)			2,048.03			1,988.94			1,963.36			1,935.36
Revenue												
1 LCFF/Revenue Limit Sources 8010-8099	15,815,520	248,662	16,064,182	17,002,506	249,264	17,251,770	17,422,746	249,264	17,672,010	17,721,637	249,264	17,970,901
2 Add on to LCFF for Transportation 8010-8099				300,000		300,000	350,000		350,000	400,000		400,000
3 Federal Revenues 8100-8299		27,029	1,242,499		1,218,301	1,218,301		1,218,301	1,218,301		1,218,301	1,218,301
4 Other State Revenues 8300-8599	501,911	250,915	752,826	1,562,479	249,664	1,812,143	378,090	248,579	626,669	373,680	247,494	621,174
5 Local Revenues 8600-8799	674,283	3,633,001	4,307,284	722,572	3,617,807	4,340,379	564,572	3,617,807	4,182,379	564,572	3,617,807	4,182,379
6 Total Revenue	17,018,743	5,348,048	22,366,791	19,587,557	5,335,036	24,922,593	18,715,408	5,333,951	24,049,359	19,059,889	5,332,866	24,392,755
Expenditures												
9 Certificated Salaries 1000-1999	6,726,858	2,514,982	9,241,840	6,965,569	2,594,302	9,559,871	6,975,225	2,620,245	9,595,470	6,984,977	2,646,447	9,631,424
10 Classified Salaries 2000-2999	1,584,016	914,187	2,498,203	1,675,733	970,782	2,646,515	1,692,490	980,490	2,672,980	1,709,415	990,295	2,699,710
11 Employee Benefits - STRS contribution 3101-3102	592,771	201,810	794,581	743,647	251,910	995,557	877,483	329,627	1,207,110	1,007,932	381,882	1,389,815
12 Employee Benefits - PERS contribution 3201-3202	171,025	123,094	294,119	188,916	133,438	322,354	220,870	127,954	348,824	283,763	164,389	448,152
Employee Benefits -Social Security, Medicare, 3301-3399;3501- 13 Unemployment, Work Comp 3699;3800	369,712	182,290	552,002	395,214	191,403	586,617	400,503	183,575	584,079	402,463	185,411	587,874
Employee & Retiree Benefits -- Health & 3400-3499;3700- 14 Welfare 3799;3900-3998	3,021,280	1,299,124	4,320,404	3,033,271	1,246,864	4,280,135	3,245,600	1,334,144	4,579,744	3,472,792	1,427,535	4,900,327
15 Books and Supplies 4000-4999	617,499	474,307	1,091,806	641,670	204,964	846,634	382,087	204,964	587,051	385,908	204,964	590,872
16 Services, Other Operating Expenses 5000-5999	1,191,457	2,981,317	4,172,774	998,546	2,817,546	3,816,092	923,546	2,845,721	3,769,267	923,546	2,874,179	3,797,725
17 Capital Outlay 6000-6999	10,624	-	10,624	-	-	-	-	-	-	-	-	-
18 Other Outgo - Transportation to JPA 7143	365,197	-	365,197	878,006	-	878,006	878,006	-	878,006	878,006	-	878,006
19 Other Outgo 7100-7499	130,501	112,981	243,482	78,937	143,885	222,822	78,937	143,885	222,822	78,937	143,885	222,822
20 Total Expenditures	14,780,939	8,804,091	23,585,030	15,599,509	8,555,094	24,154,603	15,674,747	8,770,606	24,445,353	16,127,738	9,018,987	25,146,725
22 Excess (Deficiency)	2,237,803	(3,456,043)	(1,218,240)	3,988,048	(3,220,058)	767,990	3,040,661	(3,436,655)	(395,994)	2,932,151	(3,686,121)	(753,970)
24 Transfers In 8910-8929		65,000	65,000		65,000	65,000		65,000	65,000		65,000	65,000
25 Transfers Out (enter as negative) 7610-7629	(80,000)		(80,000)	(290,000)		(290,000)	(155,000)		(155,000)	(150,000)		(150,000)
26 Other Sources 8930-8979			-			-			-			-
27 Other Uses (enter as negative) 7630-7699			-			-			-			-
28 Contribution to Restricted Program 8980-8999	(3,182,788)	3,182,788	-	(3,120,393)	3,120,393	-	(3,167,199)	3,167,199	-	(3,214,707)	3,214,707	-
29 Total Transfers/Other Uses	(3,262,788)	3,247,788	(15,000)	(3,410,393)	3,185,393	(225,000)	(3,322,199)	3,232,199	(90,000)	(3,364,707)	3,279,707	(85,000)
31 Net Increase (Decrease)	(1,024,985)	(208,255)	(1,233,240)	577,655	(34,665)	542,990	(281,538)	(204,456)	(485,994)	(432,556)	(406,414)	(838,970)
Fund Balance												
33 Beginning Balance	2,617,650	993,884	3,611,534	1,592,665	785,629	2,378,294	2,170,320	750,964	2,921,284	1,888,782	546,508	2,435,290
34 Audit Adjustment(s)			-			-			-			-
35 Net Ending Balance	1,592,665	785,629	2,378,294	2,170,320	750,964	2,921,284	1,888,782	546,508	2,435,290	1,456,226	140,094	1,596,320
Components of Ending Balance:												
37 Reserves for Economic Uncertainties 9789	709,951		709,951	733,338		733,338	738,011		738,011	758,902		758,902
38 Revolving Cash 9711	6,850		6,850	6,850		6,850	6,850		6,850	6,850		6,850
39 Prepaid Expenses 9713		1,795	1,795			-			-			-
40 Assigned for Math III Textbook Purchases 9780			-	120,000		120,000			-			-
41 Assigned for Science Textbook Purchase 9780			-	360,000		360,000	360,000		360,000			-
42 Assigned for unspent carryover - school site 9780	175,000		175,000			-			-			-
43 Assigned for difference in midGap to DOF Gap 9780			-			-	205,605		205,605	504,638		504,638
44 Assigned for deferred maintenance 9780	50,000		50,000			-			-			-
45 Assigned for tech. hardware replacement 9780	30,000		30,000	60,000		60,000	90,000		90,000	120,000		120,000
46 Restricted Ending Balance 9740		783,834	783,834		750,964	750,964		546,508	546,508		140,094	140,094
47 Unappropriated Ending Balance 9790	620,864		620,864	890,132		890,132	488,316		488,316	65,836		65,836
48 Net Ending Balance	1,592,665	785,629	2,378,294	2,170,320	750,964	2,921,284	1,888,782	546,508	2,435,290	1,456,226	140,094	1,596,320
Economic Uncertainties required level	3%			3%			3%			3%		