Board Office Use: Le	gislative File Info.
File ID Number	18-1680
Introduction Date	8/8/2018
Enactment Number	
Enactment Date	



Community Schools, Thriving Students

Memo

To Board of Education

From Kyla Johnson-Trammell, Superintendent

Marcus Battle, Chief Business Officer

Ofelia Roxas, Chief Financial Officer

Board Meeting

Date

August 8, 2018

Subject Response to the memorandum of Alameda County Office of Education (ACOE)

regarding the 2018-19 Adopted Budget Review

Action Requested Approval by the Board of Education to readopt the 2018-19 Budget due to Revision of

Multiyear Projection-Unrestricted (MYP) for the Fiscal Year 2019-20 and 2020-21 to reallocate the expenditure reductions of \$30.0 million across the object codes 1000s

through 5000s.

Background Under Education Code Section 42127(d)(l), the Adopted Budget must show sufficient

funding to implement the spending plan of LCAP. On July 10, 2018, ACOE informed the district that the 2018-19 Adopted Budget is not approvable because of the negative

balance shown in Object Code 4000s in the MYP-Unrestricted 2019-20 and 2020-21.

Discussion Using the previously approved MYP-Unrestricted for 2019-20, the district reallocated the

expenditure reduction of \$30.0 Million proportionately across the expenditure object

codes 1000s through 5000s.

Recommendation Approval by the Board of Education to readopt and approve the 2018-19 adopted

Budget with revisions to the MYP-Unrestricted for fiscal year 2019-20 and 2020-21.

Exhibit "A"

• Letter from ACOE to Aimee Eng, Board of Education President – OUSD

Letter Response to Supt. L. Karen Monroe, Alameda County Office of Education

• Original MYP-Unrestricted approved in June 15, 2018

Revised MYP-Unrestricted for approval



Community Schools, Thriving Students

		201	8-2019 Adopted		2019-2020	2019-20 Projected	20	119-2020 Revised	20	20-2021 Revised	
	Object Codes		Budget	P	revious MYP	Reduction		MYP		MYP	
CERTIFICATED	1000-1999	\$	145,139,650	\$	146,492,219	(\$12,661,932)	\$	133,830,287	\$	136,239,232	(1)
CLASSIFIED	2000-2999	\$	57,905,137	\$	59,239,851	(\$5,051,624)	\$	54,188,227	\$	55,542,932	(2)
BENEFITS	3000-3999	\$	94,878,983	\$	105,741,835	(\$8,674,419)	\$	97,067,416	\$	106,940,560	(18
Sub total		\$	297,923,769		311,473,904	(26,387,974)		285,085,930	\$	298,722,724	
Books & Supplies	4000-4999	\$	9,456,785	\$	(20,886,469)	\$29,862,190	\$	8,975,721	\$	8,975,721	(3)
Contracts and Services	5000-5999	\$	39,823,821	\$	41,034,465	(\$3,474,216)	\$	37,560,249	\$	38,702,081	(4)
Capital Outlays	6000-6999	\$	47,950	\$	47,950		\$	47,950	\$	47,950	
Other Outgoing	7000-7499	\$	3,270,979	\$	3,270,979		\$	3,270,979	\$	3,270,979	
Other Financing Uses	7600-7699	\$	1,790,000	\$	1,790,000	\$0	\$	1,790,000	\$	1,790,000	
TOTAL		\$	352,313,303	\$	336,730,829	\$ (0)	\$	336,730,829	\$	351,509,455	

			Projected FTE		
	2018-2019	2019-2020	Reduction	2019-2020	2020-2021
CERTIFICATED	2677.0	2677.0	(233)	2444.0	2444.0 (1)
CLASSIFIED	1187.0	1187.0	(104)	1083.0	1083.0 (2)
FTE Total	3864.0	3864.0	(337)	3527.0	3527.0

Allocation reductions are pro-rated based on the amount of funding allocated to the object categories.

- (1) Certificated Salaries represent 41.8% of the total budget: \$12,661,932
- (2) Classified Salaries represent 16.7% of the total budget: \$5,051,624

The average salary was calculated based on the number of FTE's represented divided by the total funding allocation. The average salary was then used to calculate the required FTE reductions.

(1a/2A) Benefits represent the ALL FTE's (3,364) funded in Fund 01 Unrestricted General Purpose

- (3) Reductions in 2019-2020 for represent the removal
- (4) Reductions in 2019-2020 for 3.4 represent the one-time items funded in 2018-19
 - 1.5M Legal Litigation Settlement
 - 500K One Time Escape Phase II
 - 100K Blue Print Cohort I
 - 850K One time Fiscal Vitality Support



L. Karen Monroe Superintendent

Alameda County Office of Education

July 10, 2018

BOARD OF EDUCATION

Joaquin Rivera Trustee Area I

Amber Childress Trustee Area 2

> Ken Berrick Trustee Area 3

Aisha Knowles Trustee Area 4

> Fred Sims Trustee Area 5

Eileen McDonald Trustee Area 6

Yvonne Cerrato Trustee Area 7 Aimee Eng, President Board of Education Oakland Unified School District 1000 Broadway, Suite 680 Oakland, CA 94607

RE: 2018-19 Adopted Budget Preliminary Review

Dear President Eng:

Last week, the Alameda County Office of Education (ACOE) received the Oakland Unified School District's Adopted Budget for fiscal year 2018-19 and conducted a preliminary review. Our preliminary review revealed that the District included expenditure reductions totaling approximately \$60 million in 2019-20 and 2020-21 in its Multiyear Projections (MYP). The majority of these projected expenditure reductions appeared to be reflected in Books and Supplies for 2019-20 and 2020-21. This resulted in expenditure projections for Books and Supplies of approximately negative \$10.5 million in 2019-20 and negative \$10.2 million in 2020-21.

We believe that the negative expenditure projections for Books and Supplies in the MYP are not reasonable and are inconsistent with the District's Local Control and Accountability Plan (LCAP). Specifically, the District's LCAP projects approximately \$3.9 million of expenditures for Books and Supplies in 2019-20 while the MYP projects negative \$10.5 million. Consequently, the District's Adopted Budget does not include the expenditures necessary to implement the spending outlined in the LCAP, and according to Education Code Section 42127(d)(1), the District's Adopted Budget, as submitted, is not approvable.

We request the District examine its projected spending reductions as soon as possible, project reasonable expenditures for Books and Supplies for 2019-20 and 2020-21, and readopt the Budget. Expenditure reductions projected for 2019-20 and 2020-21, will require the District provide a detailed list of reductions for 2019-20 supported by a resolution committing to the implementation of the

313 W.Winton Ave. Hayward, California 94544-1136

(510) 887-0152

www.acoe.org

specified reductions. Please submit these revised items to our office no later than August 9, 2018.

We remain committed to working collaboratively with you to ensure Oakland Unified's long-term fiscal health. If you have any questions or concerns regarding our review process, please feel free to call me at (510) 670-4140.

Sincerely,

L. Karen Monroe, Superintendent Alameda County Office of Education

LKM:sm

cc: Board of Education, Oakland USD

Kyla Johnson-Trammell, Superintendent, Oakland USD Marcus Battle, Senior Business Officer, Oakland USD

Chris Learned, State Trustee, Oakland USD

Ingrid L. Roberson, Chief of Learning & Accountability, ACOE Spencer Mead, Interim Associate Sup. of Business Services, ACOE



MEMORANDUM

DATE:

August 8, 2018

TO:

L Karen Monroe, Superintendent

Alameda County Office of Education

FROM:

Kyla Johnson-Trammell, Superintendent

Oakland Unified School District

RE:

2018-19 Adopted Budget Preliminary Review

In response to your letter dated July 10, 2018, we would like to provide you with the August 8, 2018 Board approval of the re-adoption of the 2018-19 Budget with the revisions to the MYP Unrestricted for fiscal year 2019-20 and 2020-21 to reallocate the \$30 million expenditure reduction.

General Expenditure Reduction (Unrestricted)

The expenditure reductions will be across expense object codes 1000s-5000s as shown below. An estimated total reduction of 337 FTE projected in 2019-20.

			MYP Re	com	mended Expendi	ture Reduction				
		201	8-2019 Adopted		2019-2020	2019-20 Projected	20	019-2020 Revised	20	20-2021 Revised
	Object Codes		Budget	F	Previous MYP	Reduction		MYP		MYP
CERTIFICATED	1000-1999	\$	145,139,650	\$	146,492,219	(\$12,661,932)	\$	133,830,287	\$	136,239,232
CLASSIFIED	2000-2999	\$	57,905,137	\$	59,239,851	(\$5,051,624)	\$	54,188,227	\$	55,542,932
BENEFITS	3000-3999	\$	94,878,983	\$	105,741,835	(\$8,674,419)	\$	97,067,416	\$	106,940,560
Sub total		\$	297,923,769		311,473,904	(26,387,974)		285,085,930	\$	298,722,724
Books & Supplies	4000-4999	\$	9,456,785	\$	(20,886,469)	\$29,862,190	\$	8,975,721	\$	8,975,721
Contracts and Services	5000-5999	\$	39,823,821	\$	41,034,465	(\$3,474,216)	\$	37,560,249	\$	38,702,081
Capital Outlays	6000-6999	\$	47,950	\$	47,950		\$	47,950	\$	47,950
Other Outgoing	7000-7499	\$	3,270,979	\$	3,270,979		\$	3,270,979	\$	3,270,979
Other Financing Uses	7600-7699	\$	1,790,000	\$	1,790,000	\$0	\$	1,790,000	\$	1,790,000
TOTAL		\$	352,313,303	\$	336,730,829	\$ (0)	\$	336,730,829	\$	351,509,455

			Projected FTE		
	2018-2019	2019-2020	Reduction	2019-2020	2020-2021
CERTIFICATED	2677.0	2677.0	(233)	2444.0	2444.0 (1)
CLASSIFIED	1187.0	1187.0	(104)	1083.0	1083.0 (2)
FTE Total	3864.0	3864.0	(337)	3527.0	3527.0

Allocation reductions are pro-rated based on the amount of funding allocated to the object categories.

- (1) Certificated Salaries represent 41.8% of the total budget: \$12,661,932
- (2) Classifled Salaries represent 16.7% of the total budget: \$5,051,624

The average salary was calculated based on the number of FTE's represented divided by the total funding allocation.

The average salary was then used to calculate the required FTE reductions.

(1a/2A) Benefits represent the ALL FTE's (3,364) funded in Fund 01 Unrestricted General Purpose

- (3) Reductions in 2019-2020 for represent the removal
- (4) Reductions in 2019-2020 for 3.4 represent the one-time items funded in 2018-19

1.5M Legal Litigation Settlement

500K One Time Escape Phase II

100K Blue Print Cohort !

850K One time Fiscal Vitality Support

We will provide a more detailed expenditure plan in the first interim as we complete the yearend closing by mid-September.



We are committed to provide the outstanding educational opportunities to our students and ensuring fiscal solvency.

If you have any question, please feel free to contact Marcus Battle, Senior Business Officer at (510) 879-4248.

Cc: Aimee Eng, President, Board of Education

Marcus Battle. Senior Business Officer, Oakland USD

Chris Learned, State Trustee, Oakland USD

Curtis Sarikey, Chief of Staff, Oakland USD

Ofelia Roxas, Chief Financial Officer, OUSD

Form MYP

Multi-Year Projections

Description	Object Codes	2018-19 Budget (Form 01)	Change (Cols. C-A/A)	2019-20 Projection	% Change (Cols. E-C/C)	2020-21 Projection
Empt projections for subsequent years 1 and 2 in Columns C a	nd E;					
current year - Column A - is extracted) REVENUES AND OTHER FINANCING SOURCES						
LCFF/Revenue Limit Sources	8010-8099	383,400,666.00	1.51%	389,191,003,00	1.56%	395,278,878.00
2. Federal Revenues	8100-8299	5,500.00	0,00%	5,500.00	0.00%	5,500.00
3. Other State Revenues	8300-8599	20,107,523.35	-59.51%	8.142,355.00	2.80%	8,370,341.00
4. Other Local Revenues	8600-8799	33,298,571.98	0.00%	33,298,572.00	0,00%	33,298,572,00
5. Other Financing Sources						
a. Transfers In	8900-8929	564,067.00	0.00%	364,067.00	0.00%	564,067,00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(76,196,230.38)	10.00%	(83.815,853.00)	10.00%	(92.197,438.00
6. Total (Sum lines A) thru A5c)		361,180,097.95	-3.82%	347,385,644.00	-0.59%	345,319,920.00
EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries				Sec. 11.00		
a. Base Salaries		- 4		45, 139,649,50	1	146,492,218.50
b. Step & Column Adjustment		1		1,352,569.00	- 1	2,636,860.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	145 139,649,50	0.93%	146,492,218.50	1.80%	149,129,078.50
2. Classified Salaries		-			-	
a. Base Salaries				37,905,136,57		59,239,850.57
b. Step & Column Adjustment				1,334,714.00		1,480,996.00
c. Cost-of-Living Adjustment		100		1,000,000		1,100,2770,00
d. Other Adjustments					A Company of	
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000 2000	57,905,136,57	2.31%	59,239,850.57	2.50%	60,720,846.57
	2000-2999					
3. Employee Benefits	3000-3999	94,878,983.(M)	11,45%	105,741,835,00	9.98%	116,294,446.00
Books and Supplies	4000-4999	9,456,784.62	-320.86%	(20.886,469,00)	0.00%	(20,886,469.00)
Services and Other Operating Expenditures	5000-5999	39,823,821.28	3,04%	41 (034,465.00)	3,04%	42,281,913.00
6. Capital Outlay	6000-6999	47,950.14	0.00%	47.950,00	W.00%	47,950,00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 74011-7199	6,649,565.50	0.00%	6,649,566.00	0.00%	6,649,566.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,378,587,00)	0.00%	(3.378,587.00)	0.00%	(3,378,587.00
Other Financing Uses		The state of the s			100	
a. Transfers Out	7600-7629	1,790,000.00	13.00%	1,790,000,00	0.00%	1,790,000,00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
Other Adjustments (Explain in Section F below)						
Fotal (Sum lines B1 (lim B10).		352,313,303.67	4.42%	336,730,829.07	4.75%	352,648,744.07
"_NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		8 866,794 28		10,654,814.93		(7,328,824.07
				10,000,000		1 Figure Option 1 1 1
FUND BALANCE	1	A STANSON TO		77 avi 41224	7	20.250.250.20
1. Net Beginning Fund Balance (Form 01, line F1e)	1	5,847,721,33		14,714,515.63	-	25,369,330,56
2. Ending Fund Balance (Sum lines C and D1)	- 1	14.714.515 63		25,369,330.56	0	18,040,506,49
3. Components of Ending Fund Balance		1000		· · · · · · · · · ·		
a. Nonspendable	9710-9719	150,000.00		150,000:00		150:000 DO
b. Restricted	9740					
c. Committed			1 -			
1. Stabilization Arrangements	9750	0.00	1			
2. Other Commitments	9760	350,000 (II)		350,000.00	X	350.000.00
d. Assigned	9780	0,00	143			
e. Unassigned/Unappropriated			- 1			
Reserve for Economic Uncertainties	9789	14.214,515,63		24,869,330.56		17,540,506.49
Unassigned/Unappropriated	9790	(0.00)		0.00		0:00
3 11 1	7/90	Ti-MA		- 15.150		63(0)
f. Total Components of Ending Fund Balance		14.714,315.63		25,369,330,56		18,040,506.45

OPICINA

Description	Object Codes	2018-19 Budget (Form 01)	% Change (Cols. C-A/A)	2019-20 Projection	% Change (Cols. E-C/C)	2020-21 Projection
E. AVAILABLE RESERVES	. 0000		(3)	(0)		
1. General Fund		PRA-7000				
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	14,214,515.63		24,869,330.56		17.540,506.49
c. Unassigned/Unappropriated	9790	0.00	5.445 An . (4)	0.00		0.00
(Enter reserve projections for subsequent years 1 and 2					1045	
in Columns C and E; current year - Column A - is extracted.)			4.000			
2. Special Reserve Fund - Noncapital Outlay (Fund 17)			0.000		100	
a Stabilization Arrangements	9750		100000000000000000000000000000000000000		CELEGRAPHICAL	
b. Reserve for Economic Uncertainties	9789				1000	11
c. Unassigned/Unappropriated	9790		-100		1000	
3. Total Available Reserves (Sum lines E1a thru E2c)		14,214,515.63	All the second	24,869,330,56		17.540.506.49

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.



		estricted				
Description	Object Godes	2018-19 Budget (Form 01)	Change (Cols. C-A/A)	2019-20 Projection (C)	Change (Cols. E-C/C)	2020-21 Projection (E)
(Time) projections for subsequent years 1 and 2 in Columns C and	E;					
current year - Column A - is extracted)						
REVENUES AND OTHER FINANCING SOURCES		Same to Table		435.5754	1000	
LCFF/Revenue Limit Sources	8010-8099	3,278,309.00	0,00%	3,278,309.00	0.00%	3,278,309.0
2. Federal Revenues	8100-8299	41,478,295 65	-10,00%	37,330,466,00	-10,00%€	33,597,419.0
3. Other State Revenues	8300-8599	46,646,898.43	-5.00% 0.00%	44,314,554.00	-5 00% 0.00%	42,098,826.0 38,319,651.0
Other Local Revenues Other Financing Sources	8600-8799	38,310,651.42	0.00%	38,310,651.00	47.47(728)	38.314.031.4
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	76,196,230,38	10.00%	83,815,853.00	10.00%	92,197,438.0
6. Total (Sum lines Al thru ASc)	0,00	205,910,384.88	0.55%	207,049,833.00	1.17%	209,482,643.0
EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries		1	_			
a. Base Salaries		- 29		50.633,452.32	1	50,835,986.7
b. Step & Column Adjustment				202,534.00	4 - 4	203 344.0
c. Cost-of-Living Adjustment				202,039,00		2007,210130
d. Other Adjustments		-				_
	1000 1000	-EN 677 427 M	20.400/	50.017.007.11	0.30%	et 020 200 2
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	50,633,432,32	0.40%	50,835.986.32	-0.40%	51,039,330,3
2. Classified Salaries				22 800 512 22		ne due a la s
a. Base Salaries		1	/	35,000,315.33	WW	35,385,318,3
b. Step & Column Adjustment			100	385,003.00	0000	389,239,0
c. Cost-of-Living Adjustment					N 1	
d. Other Adjustments	-					S
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	35,000,315.33	1.10%	35,385,318.33	1.10%	35,774,557.7
Employee Benefits	3000-3999	53,208,369,85	15.79%	61,611,722.00	6.07%	65,351,959.0
 Books and Supplies 	4000-4999	10,162,422.27	1.97%	10,362,952.00	3,04%	10,677,986.0
Services and Other Operating Expenditures	5000-5999	39,020,757.03	3.04%	40,206,988.00	3.04%	41.429,280.0
6. Capital Outlay	6000-6999	0,00	0.00%	2,779,708.00	0.00%	2,779,708.0
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7495	2,203.927.50	0.00%	1,203,928,00	0.00%	2,203,928.0
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,086,902.61	47,000%	2,086,903,00	0.00%	2,086,903.0
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%	
0. Other Adjustments (Explain in Section F below)	1					
J. Total (Sum lines B1 thru B10)		192,316,146.91	6.84%	205,473,505.65	2.86%	211,343,651.6
NET INCREASE (DECREASE) IN FUND BALANCE		(3,591,337.07		1 448 334 34	"	WE HAVE SOME WAY
		13,594,234.97		1,576,327.35	-	(1.861,008,6
FUND BALANCE		IN NEC CIP O		127 164 267 27		TARREST NATIO
1. Net Beginning Fund Balance (Form 01, line Fle)		19,860,528,85	A	53,454,766.82		35,031,094.1
2. Ending Fund Balance (Sum lines C and D1)	-	33,454,765.82		35,051,094.17	:	33,170,085.5
Components of Ending Fund Balance	0710 0710	2000				
a. Nonspendable	9710-9719	0.00	_	24 24 Cary (a)		** *** ***
b. Restricted	9740	33,454,766,82		35,031,094.17	- 11 4	33,170.085.5
c. Committed			- 1		1 0	
1. Stabilization Arrangements	9750	- 1				
2. Other Commitments	9760					
d. Assigned	9780	1				
e. Unassigned/Unappropriated		1		1		
1. Reserve for Economic Uncertainties	9789	W. T. 183			-	
Unassigned/Unappropriated	9790	0:00		0.00	12 8	0.0
f. Total Components of Ending Fund Balance		S	- 1			
(Line D3f must agree with line D2)		33,454,766.82	a minerial	35,031,094.17	100	33,170,085.5

Description	Object Codes	2018-19 Budget (Form 01)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C)	2020-21 Projection (E)
. AVAILABLE RESERVES			100000000000000000000000000000000000000			
1. General Fund		1. 1	75-75 (1992)			
a. Stabilization Arrangements	9750		3-49887 75			
b. Reserve for Economic Uncertainties	9789		300000000000000000000000000000000000000			
c. Unassigned/Unappropriated	9790		5700000-000			
Enter reserve projections for subsequent years 1 and 2			100/2000			
in Columns C and E; current year - Column A - is extracted.)			Dec 2000			
2. Special Reserve Fund - Noncapital Outlay (Fund 17)			10000			
a. Stabilization Arrangements	9750		55555			
b. Reserve for Economic Uncertainties	9789		44 (000)			
c. Unassigned/Unappropriated	9790				. 10 3 3 3	
3. Total Available Reserves (Sum lines E1a thru E2c)		Table 1 To the Control of the Contro	1000000 PM (0000)			

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	2018-19 Budget (Form 01)	% Change (Cols. C-A/A)	2019-20 Projection (C)	% Change (Cols. E-C/C)	2020-21 Projection
Enter projections for subsequent years 1 and 2 or Columns I' and T	3.1900	101	100	4.0	AFF	
current year - Column A - is extracted) A REVENUES AND OTHER FINANCING SOURCES		7.7				
1. LCFF/Revenue Limit Sources	8010-8099	385,678,975,00	1.50%	392,469,312.00	1,55%	398,557,187.00
2. Federal Revenues	8100-8299	41,483,795.65	-10.00%	37,335,966.00	-10.00%	33,602,919.00
Other State Revenues	8300-8599	86,754,421.78	+21.92%	52,456,909.00	-3,79%	50 469,167 00
4. Other Local Revenues	8600-8799	71,609,223,40	0.00%	71,609,223,00	0,00%	71,609,223.00
5. Other Financing Sources	8900-8929	564,067,00	0.00%	564,067.00	0.00%	564.967.00
a. Transfers In b. Other Sources	8930-8979	0.00	0.00%	0.00	0.0094	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Tono (Sum lines A) thru A5c)	0,00	567,090,482.83	-2.23%	554,435,477.00	0.07%	554,802,563,00
EXPENDITURES AND OTHER FINANCING USES					1	
Certificated Salaries						
a. Base Salaries				195,773,101.82		107/328,204 82
b. Step & Column Adjustment				1,555,103,00	100	2,840,204.00
c. Cost-of-Living Adjustment	1			0.00		0.00
			100	0.00	1	X) (III
d. Other Adjustments	1000-1999	195,773,101:82	0.79%	197,328,204.82	1.44%	200,158,408,82
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	193,773,101.62	4,7,770	137,3129,204.02	1.44.0	HIM. 100,400.02
2. Classified Salaries				92.005,451,90	3	94,625,168,90
a. Base Salaries		4		1,719,717.00		1,870,235,00
b. Step & Column Adjustment					-	
c. Cost-of-Living Adjustment				0.00	,	0.00
d. Other Adjustments		and when he had	1.544	0.00	a March	0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	92.905.451.90	1.85%	94,625,168.90	1.98%	96,495,403.00
3. Employee Benefits	3000-3999	148,087,352,91	13.01%	107,353,557.00	8.54%	181,640,405.00
4. Books and Supplies	4000-4999	19.619,206.89	-153.64%	(10,523,517.00)	7 99%	(10,208,485.00
Services and Other Operating Expenditures	5000-5999	78.844,578.31	3.04%	81,241,453.00	3.04%	83,711,193 00
6. Capital Outlay	6000-6999	47,950,14	5797.08%	2,827,658.00	0.00%	1,827,658.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,853,493.00	0,00%	8,853,494,00	0.00%	8,853,494.00
Other Outgo - Transfers of Indirect Costs Other Financing Uses	7300-7399	(1,291,684,39)	0.00%	(1.291,684.00)	0.00%	(1,29),684.00
a. Transfers Out	7600-7629	1,790,000.00	.0,007e	1.790,000.00	0.00%	1,790,000.00
b. Other Uses	7630-7699	D0x08	0,00%	0,00	0.00%	nai
10. Other Adjustments				- 0,00		0.00
11. Total (Sum lines B1 dan B10)		544,629,450.58	(0.45%)	542,204,334.72	4.02%	562,992,395.72
NET INCREASE (DECREASE) IN FUND BALANCE		0.000		December 2	2000000	
(Line As minus time B11)		22,461,032.25		12,231,142.28		(9,189,832.72
FUND BALANCE				Toronto and	-	
 Net Beginning Fund Balance (Form 01, line F1e) 		25,708,250,20		48:169.282.45		60,400,424.73
2. Ending Fund Balance (Sum lines C and D1)	-	48,169,282,45		60,400,424.73		51,210,592.01
3. Components of Ending Fund Balance		and the same		1777 V V V		4447000.00
a. Nonspendable	9710-9719	150,000,00		150,000.00		150,000,00
b. Restricted	9740	33,454,766,82	-	35,031,094.17	No.	33,170,085,53
c. Committed	9750	0.00	1	-0:00	-	0.00
Stabilization Arrangements Other Commitments	9750	350,000,00		350:000.00		350.000.00
d. Assigned	9780	0.00	1 34	0.00		0.0
e. Unassigned/Unappropriated	7/60	30,000	1	0.50		.3,0
Neserve for Economic Uncertainties	9789	14,214,515,63		24,869,330,56		17.540.50h.4
Unassigned/Unappropriated	9790	0.00		0.00	-1	D.U
f. Total Components of Ending Fund Balance	1					
(Line DSI must oprec with line DD)		48,169,282,45		60,400,424,73	A	31,210,592.0



Description	Object Codes	2018-19 Budget (Form 01)	% Change (Cols. C-A/A)	2019-20 Projection (C)	Change (Cols. E-C/C)	2020-21 Projection
E. AVAILABLE RESERVES	Cours	100		10/		(60)
1. General Fund						
a. Stabilization Arrangements	9750	0.00	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0.00		0.00
b. Reserve for Economic Uncertainties	9789	14,214,515,63		24,869,330.56	550 A	17,540,506,49
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances	7170	0.00	A CONTRACT OF THE	0.55	-	
(Negative resources 2000-9999)	979Z			0,00		0.00
Special Reserve Fund - Noncapital Outlay (Fund 17)	7172			0,00	1880	
a. Stabilization Arrangements	9750	0.00	T - 2	0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00	100	0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)	7,70	14,214,515.63		24,869,330.56	The state of the s	17,540,506.49
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.61%		4.59%		3.115
F RECOMMENDED RESERVES			SCHOOL PLANTS	700000		
Special Education Pass-through Exclusions		11 - 11				
		1000000 - 0				
For districts that serve as the administrative unit (AU) of a						
special education local plan area (SELPA):						
 Do you choose to exclude from the reserve calculation 		10 1000000				
the pass-through funds distributed to SELPA members?	No					
	No					
the pass-through funds distributed to SELPA members?	No					
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):	No					
the pass-through funds distributed to SELPA members? 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	No					
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):	No	9.60		0.00		0,01
the pass-through funds distributed to SELPA members? 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)	No	4.00		0.00		0.00
the pass-through funds distributed to SELPA members? 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) 2. District ADA	No	4.00		0.00		0.00
the pass-through funds distributed to SELPA members? 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) 2. District ADA Used to determine the reserve standard percentage level on line F3d						
the pass-through funds distributed to SELPA members? 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) 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		9.00 35,339.48		0.00 34,957.77		
the pass-through funds distributed to SELPA members? 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) 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; enters.)		35,339.48		34,957.77		34,576.05
the pass-through funds distributed to SELPA members? 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) 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 a. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)	r projections)	35,339.48 544,629,450,58		34,957.77 542,204,334,72		34,576.03 563,992,395.73
the pass-through funds distributed to SELPA members? 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) 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; ente 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a	r projections)	35,339.48		34,957.77		34,576.03 563,992,395.73
the pass-through funds distributed to SELPA members? 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) 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; ente 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)	r projections)	35,339.48 544,629,450,58		34,957.77 542,204,334,72		0.00 34,576.03 563,992,395.72 0.00 563,992,395.72
the pass-through funds distributed to SELPA members? 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) 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; ente 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses	r projections)	35,339,48 544,629,450,58 0.00 544,629,450,58		34,957.77 542,264,334.72 0.00 542,264,334.72		34,576.05 563,992,395.75 0.00 563,992,395.75
the pass-through funds distributed to SELPA members? 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) 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; ente 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)	r projections)	35,339,48 544,629,450,58 6.00		34,957.77 542,264,334,72 0.00		34,576.0; 563,992,395.7; 0,00 563,992,395.7;
the pass-through funds distributed to SELPA members? 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) 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; ente 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level	r projections)	35,339,48 544,629,450,58 0.00 544,629,450,58		34,957.77 542,264,334.72 0.00 542,264,334.72		34,576.0. 563,992,395.7. 0,00 563,992,395.7.
the pass-through funds distributed to SELPA members? 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) 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; ente 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)	r projections)	35,339,48 544,629,450,58 0.00 544,629,450,58		34,957.77 542,264,334.72 0.00 542,264,334.72		34,576.0. 563,992,395.7. 0,00 563,992,395.7.
the pass-through funds distributed to SELPA members? 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) 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; ente 3. Calculating the Reserves a Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Arnount	r projections)	35,339,48 544,629,450,58 0.00 544,629,450,58		34,957.77 542,264,334.72 0.00 542,264,334.72		34,576.0 563,992,395.7 0,00 563,992,395.7
the pass-through funds distributed to SELPA members? 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) 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; ente 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d)	r projections)	35,339,48 544,629,450,58 0.00 544,629,450,58 2% 10,892,589,01		34,957.77 542,264,334.72 0.00 542,264,334.72 2% 10,844,086.69		34,576.0. 563,992,395.7. 0,00 563,992,395.7. 2 11,279,847.9

Form MYP Multi-Year Projections

Description	Object Codes	2018-19 Budget (Form 01)	% Change (Cols. C-A/A)	2019-20 Projection (C)	% Change (Cols. E-C/C)	2020-21 Projection (E)
Filter projections for subsequent years 1 and 2 in Columns C a	and E;					
current year - Column A - is extracted)						
A REVENUES AND OTHER FINANCING SOURCES		-0.00		Acres de la Contraction de la		
LCFF/Revenue Limit Sources	8010-8099	383,400,666.00	1.51%	389,191,003.00	1.36%	394,499,316,0
2. Federal Revenues	8100-8299	5,500,00	0.00%	5,500.00	0.00%	5,300.0
Other State Revenues Other Local Revenues	8300-8599	20,107,523.35	-59.51%	8,142,355.00	2.80%	8,370,341.0 33.298.572.0
Other Local Revenues Other Financing Sources	8600-8799	33,298,571,98	0.00%	33,298,572.00	0.00%	33.298,372.0
a. Transfers In	8900-8929	564,067.00	0,00%	564,067.00	0.00%	564,067.0
b. Other Sources	8930-8979	0.00	0.00%	204,007.00	0.00%	304,001.0
c. Contributions	8980-8999	(76.196,230,38)	10.00%	(83,815,853.00)	10.00%	(92,197,438.0
Total (Sum (ines A) thru A5c)		361,180,097,95	-3.82%	347,385,644.00	-0.82%	344.540.358.0
EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries		- 1				
a. Base Salaries		1	V	145.139,649.50		133,830,287,0
b. Step & Column Adjustment	1	- 1		1.352,569,00	1	2,408,945.0
c. Cost-of-Living Adjustment				1,552,503,60		-1100.012.10
d. Other Adjustments	1			(12,661,931,50)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	145,139,649,30	-7.79%	133,830,287.00	1,80%	136,239,232.0
2. Classified Salaries	1000-1777	143,137,049.30	47,22.4	122,020,007,00	1,00%	130,439,434,00
a. Base Salaries				37,905,136.57	9	54,188,226.5
b. Step & Column Adjustment				1,334,714.00		1.354,705.4
c. Cost-of-Living Adjustment				1,234,7,14,00	-	1,304,702,4
d. Other Adjustments				(5,051,624.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	57,905,136.57	-6.42%	54,188,226,57	2.50%	55.542.932.0
3. Employee Benefits	3000-3999	94,878,983,06	2.31%	97,067,416,00	10,17%	106,940,560,00
Books and Supplies	4000-4999	9,456,784.62	-5.09%	8,975,721.00	0.00%	8,975,721.00
**	5000-5999		-5.68%	37,560,249.00	3.04%	
Services and Other Operating Expenditures Capital Outlay		39,823,821.28 47,950.14	0.00%	47,950.00	0.00%	38,702,081.00 47,950.00
	6000-6999	6,649,565,50	0.00%	6,649,566,00	0.00%	6,649,566.0
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00%	(3.378,587,00)		
Other Outgo - Transfers of Indirect Costs Other Financing Uses	7300-7399	(3,378,587.00)	0.00%	(3,376,367,00)	0.00%	(3,378,587.00
a. Transfers Out	7600-7629	1,790,000,00	0.00%	1,790,000.00	0,00%	1,790,000.00
b. Other Uses	7630-7699	0.00	D.00%	1,7396/00/2391	0.00%	4.790,000.00
10. Other Adjustments (Explain in Section F below)	7030-7077	9,00	0.0078		0.0034	
11. Total (Sum lines B1 time B10)		352,313,303,67	-4.42%	336,730,828.57	4.39%	351,509,455.00
NET INCREASE (DECREASE) IN FUND BALANCE		20.00				- C. C.
(Line A6 minus line B1.1)		8.866,794,28		10,654,815.43		(6,969,097.0)
FUND BALANCE				Acres on a		PARTY.
Net Beginning Fund Balance (Form 01, line F1e)		5,847,721,35		14,714,515,63	- 1	25,369,331.00
2. Ending Fund Balance (Sum lines C and DI)	+	14:714.515.63	1	25.369.331.06	-	18,400,234 06
3. Components of Ending Fund Balance			1	2000		
a. Nonspendable	9710-9719	150,000000		150,000,00	1	150,000.00
b. Restricted	9740	Land Control				-
c. Committed						
1. Stabilization Arrangements	9750	0.00			4	
2. Other Commitments	9760	350,000,00		350,000.00	3 - 2	350,000,0
d. Assigned	9780	0.00	1		7	
e. Unassigned/Unappropriated					1	
1. Reserve for Economic Uncertainties	9789	14:214,515.63		24,869,331.06	li li	17,900,234:0
2. Unassigned/Unappropriated	9790	0.00		70:00		0.0
f. Total Components of Ending Fund Balance						
(Line D3f must agree with tine D2)		14,714,515.63	Lancación de la constantina della constantina de	15,369,331.06		18,400 234 00

Description	Object Codes	2018-19 Budget (Form 01)	% Change (Cols. C-A/A)	2019-20 Projection (C)	% Change (Cols. E-C/C)	2020-21 Projection
E AVAILABLE RESERVES						
1. General Fund					1	
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	14,214,515.63		24,869,331.06		17,900,234.06
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
Enter reserve projections for subsequent years 1 and 2			and the same of		1 2000000	
in Columns C and E; current year - Column A - is extracted.)					The State of the State of	
Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789		10.		-	
c. Unassigned/Unappropriated	9790		Marine 1993			
3. Total Available Reserves (Sum lines E1a thru E2c)		14,214,515.63		24,869,331,06		17,900,234.06

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and account 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.

Expenditure Reductions

		2018-19	%		%	2020.21	
Description	Object Codes	Budget (Form 01)	Change (Cols. C-A/A)	2019-20 Projection (C)	(Cols. E-C/C)	2020-21 Projection (E)	
I mer projections for subsequent years 1 and 2 in Columns C and	IE;						
current year - Column A - is extracted)							
REVENUES AND OTHER FINANCING SOURCES		S ASSESSMENT OF	0.000	and the same of	of what?	Table and the	
LCFF/Revenue Limit Sources	8010-8099	3,278,309.00	0.00%	3,278,309,00	0.00%	3,278,309.00	
Federal Revenues Other State Revenues	8100-8299 8300-8599	41,478,295,65 45,646,898.43	+5.00%	44,314,554.00	-5.00%	42,098,826.00	
4. Other Local Revenues	8600-8799	38,310,651,42	0.00%	38,310,651.00	0.00%	38.310.651.00	
5. Other Financing Sources							
a. Transfers In	8900-8929	0,00	0.00%		0.00%		
b. Other Sources	8930-8979	0,00	9,00%		0,00%		
c. Contributions	8980-8999	76,196,230.38	10,00%	83,815,853.00	10.00%	92,197.438.00	
6. Total (Sum lines A1 thru A5c)		205,910,384.88	0,55%	207,049,833.00	1.17%	209,482,643.00	
# EXPENDITURES AND OTHER FINANCING USES							
1. Certificated Salaries							
a. Base Salaries				50,633,452,32		50,835,986,32	
b. Step & Column Adjustment				202,534.00		203,344.00	
c. Cost-of-Living Adjustment		4 7 4					
d. Other Adjustments							
e. Total Certificated Salaries (Sum lines BIa thru BId)	1000-1999	50.633,452.32	0.40%	50,835,986.32	0.40%	51,039,330,32	
2. Classified Salaries							
a. Base Salaries				55,000,315.33		35,385,318.33	
 Step & Column Adjustment 		1		385,003.00	-	389,239,00	
c. Cost-of-Living Adjustment							
d. Other Adjustments							
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	35,000,315.33	1.10%	35,385,318,33	L10%	35,774,557.33	
3. Employee Benefits	3000-3999	53,208.369.85	15.79%	61,611,722.00	6.07%	65,151,959.00	
4. Books and Supplies	4000-4999	10,162,422,27	1.97%	10,362,952.00	3.04%	10,677,986.00	
Services and Other Operating Expenditures	5000-5999	39,020,757,03	3.04%	40,206,988.00	3.04%	41,429,280.00	
6. Capital Outlay	6000-6999	0.00	0,00%	2,779,708.00	0.00%	2.779,708.00	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,203,927.50	0.00%	2,203,928.00	0.00%	2,203,928.00	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,086,902.01	0.00%	2,086,903,00	0:00%	2,086,903.00	
9. Other Financing Uses			5.00		7,000		
a. Transfers Out	7600-7629	0,00	0.00%		0.00%		
b. Other Uses	7630-7699	00.00	0,00%		0.00%		
10. Other Adjustments (Explain in Section F below)		102714 14601	E #40.	705 477 505 55	7 94787	21/ 242/6/26	
11 Total (Sum lines B1 thru B10)		192,316,146.91	6.84%	205,473,505.65	2.86%	211,343,651.65	
C NET INCREASE (DECREASE) IN FUND BALANCE		13.594,237.97		1,376,327 35		(1.861,008.65	
		13,274,632,77		2,213(24) 32	No.	A Lake principle	
D FUND BALANCE		10.960.530.01	1	23 464 766 92	/	35.037.004.33	
1. Net Beginning Fund Balance (Form 01, line F1e)	-	19,860,528.85		33,454,766.82		35,031,094.17	
Ending Fund Balance (Sum lines C and D1) Components of Ending Fund Balance	-	13,454,766,82		35,031,094.17		33,170,085,52	
a. Nonspendable	9710-9719	0.00					
b. Restricted	9740	53,454,766.82		35,031,094.17	1	33,170,085.52	
c. Committed	9740	02/424/100/82		22,021,024.11		35,170,005.54	
I. Stabilization Arrangements	9750		14				
2. Other Commitments	9760						
d. Assigned	9780						
e. Unassigned/Unappropriated	3700						
I. Reserve for Economic Uncertainties	9789				1		
Neserve for Economic Uncertainties Unassigned/Unappropriated	9790	0.00		0.00		0.00	
f. Total Components of Ending Fund Balance	9790	0,00		0.00		0.00	
(Line D3F must agree with line D2)		33,454,766,82		35,031,094.17		33,170,085.52	
(Cine 1/31 must agree with tine (3/1)		23,474,700,82	Contract of the second	30,000,004,17		23/11/07/02/35	



Description	Object Codes	2018-19 Budget (Form 01) (Å)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	Change (Cols. E-C/C)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750		138.67	5 765 N	584 BSS	
 Reserve for Economic Uncertainties 	9789					
 c. Unassigned/Unappropriated 	9790				988 400	
Enter reserve projections for subsequent years 1 and 2		43000	45084394 -4608	ger and distribution of	3555 VARIO	
in Columns C and E; current year - Column A - is extracted.)						
Special Reserve Fund - Noncapital Outlay (Fund 17)			100000	CA Section		
a. Stabilization Arrangements	9750			S. S		
b. Reserve for Economic Uncertainties	9789		100000000000000000000000000000000000000		Ober House	
c. Unassigned/Unappropriated	9790		100000000000000000000000000000000000000	8.000		
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 Codey	2018-19 Budget (Form 01)	% Change (Cols. C-A/A)	2019-20 Projection (C)	% Change (Cols. E-C/C)	2020-21 Projection (E)
Enter projections for subsequent years 1 and 2 in Columns C and E.					-	
current year - Column A - is extracted)						
REVENUES AND OTHER FINANCING SOURCES		or or own	1.0		7.450	Judge Go di
LCFF/Revenue Limit Sources	8010-8099	386,678,975.00	1.50%	392,469,312.00	1.35%	397,777,625 AM
2. Federal Revenues	8100-8299	41,483,795.65	-10.00%	37,335,966.00 52,456,909.00	-10.00% -3.79%	33,602,919.00 50,469,167.00
3. Other State Revenues	8300-8599 8600-8799	71,609,223,40	-21.42% 0.00%	71,609,223.00	0.00%	71,609,223.00
Other Local Revenues Other Financing Sources	8000-8799	71,009,225,40	9.0024	13,009,223.00	9,0076	713047,223.00
a. Transfers In	8900-8929	564,067.00	0.00%	564,067,00	0.00%	564,067,00
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
Tural (Sum lines A) thru ASc)	0,00 0,,,	567,090,482,83	-2 23%	554,435,477.00	-0.07%	554.023.001.00
EXPENDITURES AND OTHER FINANCING USES		307,030,432,83		55-4,455,457,100		354.543[511]
				11		
Certificated Salaries				105 777 1111 04		195422 331 13
a. Base Salaries				195,773,101.82		184,666,273.32
b. Step & Column Adjustment			1	1,555,103.00		2,612,289.00
c. Cost-of-Living Adjustment				0.00		.0.00
d. Other Adjustments	Į.	-		(12,661,931.50)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	195,773,101.82	-5,67%	184,666,273.32	1.41%	187,278;502.33
2. Classified Salaries				1		
a. Base Salaries	- 1			92,905,451.90		89,573,544.90
b. Step & Column Adjustment		- 4		1,719,717.00	1	1,743,944.43
c. Cost-of-Living Adjustment				0.00		0.00
				(5,051,624.00)		0.00
d. Other Adjustments	2000 2000	92,905,451.90	3 59%	89,573,544.90	1,95%	91.317,489.33
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999					
Employee Benefits	3000-3999	148,087,352.91	7.15%	158,679,138.00	8,58%	172 292 310 01
Books and Supplies	4000-4999	19,519,206.89	-1.43%	19,338,673.00	163%	19,653,707.00
5. Services and Other Operating Expenditures	5000-5999	78,844,578.31	-1.37%	77,767,137.00	3 04%	80_131_361-08
6. Capital Outlay	6000-6999	47,950,14	5797.08%	2,827,658.00	0.00%	2,827,65% 00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,853,493.00	0.00%	8,853,494.00	0.00%	8.853,494 00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1.291,684.39)	0.00%	(1,291,684.00)	0,00%	(1,291,684.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,790,000.00	0.00%	1,790,000,00	0.00%	1,790,000.00
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)		544,629,450,58	-0.45%	342,204,334.22	3.81%	562.853,106,65
NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus-line Bil.)		22,461 (032.25		12.231,742.78		(8.830.105.65
		22,402,000		14.00		10,000,100.00
D FUND BALANCE		25,708,250,20		48,169,282.45		50,400,425,23
1. Net Beginning Fund Balance (Form 01, line F1e)	-	48,169,282.45		60,400,429.23	1	\$1,570,319,58
2. Ending Fund Balance (Sum lines C and D1)	+	40,109,282.43	-	100,9100,042,043		21,210,212.00
Components of Ending Fund Balance	0710 0710	140 000 00		150,000,00		150,000,00
a. Nonspendable	9710-9719	150,000,00 33,454,766.82		35,031,094,17		33,170,085.52
b. Restricted	9740	45,454,700.82		33,031,054,47	1	33,170,063.34
c. Committed	9750	0.00	1	0.00		0.00
Stabilization Arrangements Other Commitments	9760	350,000.00		350,000.00		356,000.00
2. Other Commitments	9780	0.00		0.00	100	11.00
d. Assigned	7/80	5.00		0.041		ALLE
e. Unassigned/Unappropriated	0790	14.214.515.63		24.869,331.06		17,900,234.0
Reserve for Economic Uncertainties	9789 9790	0.00		0.00		17,90ar,234,0
2. Unassigned/Unappropriated	9/90	DALSE -		0.00	7	17-1/
f. Total Components of Ending Fund Balance		48,159,282.45		60,400 425.23		51,570,319.5

Description	Object Codes	2018-19 Budget (Form 01)	% Change (Cols. C-A/A)	2019-20 Projection (C)	Change (Cols. E-C/C)	2020-21 Projection (E)
AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00	100 and	0.00	- Contract	0.00
b. Reserve for Economic Uncertainties	9789	14,214,515.63		24.869,331.06	A CONTRACTOR OF THE PARTY OF TH	17,900,234 06
c. Unassigned/Unappropriated	9790	0,00		0.00		8.00
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	9 7 9Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00	7.00	0.00
b. Reserve for Economic Uncertainties	9789	0.00	100	0.00	Suppose	-0:00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		14,214,515.63	- 10000	24,869,331.06	All - A SALE	17.900,234.06
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2,61%	12-bring	4.59%		3.18%
RECOMMENDED RESERVES						2000
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a		N. 100 P.				
special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation						
a. Do you choose to exclude from the reserve calculation						
	Sie	The second second				
the pass-through funds distributed to SELPA members?	No					
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special	No					
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds:	No					
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special	No					
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds:	.No					
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds:	No					1
the pass-through funds distributed to SELPA members? 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	No) () - - - -
the pass-through funds distributed to SELPA members? 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,	No					
the pass-through funds distributed to SELPA members? 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	No	0.00		0.00		9 60
the pass-through funds distributed to SELPA members? 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)	No	0.90		0.00		2 60
the pass-through funds distributed to SELPA members? 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) 2. District ADA	No	0.90		0.00		2 60
the pass-through funds distributed to SELPA members? 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) 2. District ADA Used to determine the reserve standard percentage level on line F3d						
the pass-through funds distributed to SELPA members? 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) 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 programments of the standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter programments of the standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter programments of the standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter programments of the standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter programments of the standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter programments of the standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter programments of the standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter programments of the standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter programments of the standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter programments of the standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter programments of the standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter programments of the standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA (Col. A: Form A, Estimated P-2 ADA (Col. A: Form A, Estimated P-2		0.00 35,339.48		0,00 34,9\$7.77		
the pass-through funds distributed to SELPA members? 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) 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 p. 3. Calculating the Reserves		35,339,48		34,957.77		34,576.05
the pass-through funds distributed to SELPA members? 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) 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 p. 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)	rojections)	35,339,48 544,629,450,58		34,957.77 542,204,334,22		34.576.05 562,853.106.65
the pass-through funds distributed to SELPA members? 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) 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 p. 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is	rojections)	35,339,48		34,957.77		34.576.05 562,853.106.65
the pass-through funds distributed to SELPA members? 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) 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 p. 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)	rojections)	35,339,48 544,629,450,58		34,957.77 542,204,334,22		0.60 34,576.05 562,853,106.65 0.00 562,853,106.65
the pass-through funds distributed to SELPA members? 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) 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 p. 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses	rojections)	35,339,48 544,629,450,58 0.00		34,957.77 542,204,334.22 0,00		34,576.05 562,853,106.65 0.00
the pass-through funds distributed to SELPA members? 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) 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 pt. 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)	rojections)	35,339,48 544,629,450,58 0.00		34,957.77 542,204,334.22 0,00		34,576.05 562,853,106.65 0.00
the pass-through funds distributed to SELPA members? 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) 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 p. 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level	rojections)	35,339,48 544,629,450,58 0.00		34,957.77 542,204,334.22 0,00 542,204,334.22		34,576.05 562,853,106.65 0.00 562,853,106.65
the pass-through funds distributed to SELPA members? 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) 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 p. 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d)	rojections)	35,339,48 544,629,450,58 0.00 544,629,450,58		34,957.77 542,204,334.22 0,00 542,204,334.22		34,576.05 562,853,106.65 9,00 562,853,106.65
the pass-through funds distributed to SELPA members? 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) 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 p. 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Armount	rojections)	35,339,48 544,629,450,58 0.00 544,629,450,58 2% 10,892,589,01		34,957.77 542,204,334.22 0,00 542,204,334.22 2% 10,844,086.68		34,576.05 562,853,106.65 0.00 562,853,106.65 29 11,257,962,13
the pass-through funds distributed to SELPA members? 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) 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 p. 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d)	rojections)	35,339,48 544,629,450,58 0.00 544,629,450,58		34,957.77 542,204,334.22 0,00 542,204,334.22		34,576.05 562,853,106.65 0.00 562,853,106.65



Readopt 2018-19 Budget with Revision of MYP-Unrestricted 2019-20 and 2020-21



Presented to the Board of Education

Vernon Hal, Senior Business Officer

Gloria Gamblin, Interim CFO

September 272017













Table of Contents

- Executive Summary
 - Background
 - MYP Budgets (General Fund)
 - MYP Unrestricted (Revised)
 - MYP Restricted
 - MYP Combined









Background

- 2018-19 Adopted Budget was approved by the governing board and submitted to ACOE
- Per review of ACOE, the adopted budget requires revision in MYP Unrestricted for fiscal year 2019-20 and 2020-21
- District reallocates the projected \$30.0 million expenditure reduction across the object codes 1000s – 5000s.









MYP Unrestricted

MYP Unrestricted														
		201	7-18 Estimated	201	B-2019 Adopted		2019-2020	2019-20 Previous	2019-20	Proposed	20:	19-2020 Revised	202	20-2021 Revised
	Object Codes		Actuals		Budget	F	Previous MYP	Reduction	Reallo	ocation		MYP		MYP
REVENUE														
LCFF		\$	364,087,305	\$	383,400,666	\$	389,191,003				\$	389,191,003	\$	394,499,316
FEDERAL		\$	63,500	\$	5,500	\$	5,500				\$	5,500	\$	5,500
OTHER STATE		\$	13,064,667	\$	20,107,523	\$	8,142,355				\$	8,142,355	\$	8,370,341
LOCAL		\$	35,245,081	\$	33,298,572	\$	33,298,572				\$	33,298,572	\$	33,298,572
Other Financing Sources		\$	(71,006,060)	\$	(75,632,163)	\$	(83,251,786)				\$	(83,251,786)	\$	(91,633,371)
TOTAL		\$	341,454,493	\$	361,180,098	\$	347,385,644		\$	-	\$	347,385,644	\$	344,540,358
EXPENDITURES														
CERTIFICATED	1000-1999	\$	145,302,324	\$	145,139,650	\$	146,492,219		(\$1	2,661,932)	\$	133,830,287	\$	136,239,232
CLASSIFIED	2000-2999	\$	59,268,932	\$	57,905,137	\$	59,239,851		(\$	5,051,624)	\$	54,188,227	\$	55,542,932
BENEFITS	3000-3999	\$	83,171,572	\$	94,878,983	\$	105,741,835		(\$	8,674,419)	\$	97,067,416	\$	106,940,560
Sub total		\$	287,742,827	\$	297,923,769		311,473,904		(2	6,387,974)		285,085,930	\$	298,722,724
Books & Supplies	4000-4999	\$	7,418,321	\$	9,456,785	\$	(20,886,469)	\$ (30,269,987)	\$2	9,862,190	\$	8,975,721	\$	8,975,721
Contracts and Services	5000-5999	\$	40,670,221	\$	39,823,821	\$	41,034,465		(\$	3,474,216)	\$	37,560,249	\$	38,702,081
Capital Outlays	6000-6999	\$	82,717	\$	47,950	\$	47,950				\$	47,950	\$	47,950
Other Outgoing	7000-7499	\$	518,871	\$	3,270,979	\$	3,270,979				\$	3,270,979	\$	3,270,979
Other Financing Uses	7600-7699	\$	2,593,888	\$	1,790,000	\$	1,790,000			\$0	\$	1,790,000	\$	1,790,000
TOTAL		\$	339,026,845	\$	352,313,303	\$	336,730,829		\$	(0)	\$	336,730,829	\$	351,509,455
NET INCREASE (DECREASE)		\$	2,427,648	\$	8,866,794	\$	10,654,815		\$	0	\$	10,654,815	\$	(6,969,097)
FUND BALANCE														
Beginning Balance		\$	3,420,073	\$	5,847,721	\$	14,714,516				\$	14,714,516	\$	25,369,331
Ending Fund Balance		\$	5,847,721	\$	14,714,516	\$	25,369,331		\$	0	\$	25,369,331	\$	18,400,234
Component of EFB														
Non-Spendable		\$	150,000	\$	150,000	\$	150,000				\$	150,000	\$	150,000
Restricted		\$	-	\$	-	\$	-				\$	-	\$	-
Committed Unappropriated		\$	-	\$	350,000	\$	350,000				\$	350,000	\$	350,000
Reserve for Economic Uncertainty		\$	5,697,721	\$	14,214,516	\$	24,869,331				\$	24,869,331	\$	17,900,234
1		\$	5,847,721	\$	14,714,516	\$	25,369,331		\$	-	\$	25,369,331	\$	18,400,234









MYP Restricted

MYP RESTRICTED												
		201	7-18 Estimated	201	8-2019 Adopted		2019-2020	2019-20 Projected	-	2019-2020 Revised	202	20-2021 Revised
	Object Codes		Actuals		Budget	Ī	Previous MYP	Reduction		MYP		MYP
REVENUE												
LCFF		\$	2,890,934	\$	3,278,309	\$	3,278,309		\$	3,278,309	\$	3,278,309
FEDERAL		\$	50,807,892	\$	41,478,296	\$	37,330,466		\$	37,330,466		33,597,419
OTHER STATE		\$	53,696,489	\$	46,646,898	\$	44,314,554		\$	44,314,554	\$	42,098,826
LOCAL		\$	46,404,262	\$	38,310,651	\$	38,310,651		\$	38,310,651	\$	38,310,651
Other Financing Sources		\$	71,006,060	\$	76,196,230	\$	83,815,853		\$	83,815,853	\$	92,197,438
TOTAL		\$	224,805,637	\$	205,910,385	\$	207,049,833	\$ -	\$	207,049,833	\$	209,482,643
EXPENDITURES												
CERTIFICATED	1000-1999	\$	56,708,532	\$	50,633,452	\$	50,835,986	\$0	\$	50,835,986	\$	51,039,330
CLASSIFIED	2000-2999	\$	38,082,942	\$	35,000,315	\$	35,385,318	\$0	\$	35,385,318	\$	35,774,557
BENEFITS	3000-3999	\$	52,711,002	\$	53,208,370	\$	61,611,722	\$0	\$	61,611,722	\$	65,351,959
Sub to	otal	\$	147,502,477	\$	138,842,138		147,833,027	0	7	147,833,027	\$	152,165,847
Books & Supplies	4000-4999	\$	18,180,654	\$	10,162,422	\$	10,362,952	\$0	\$	10,362,952	\$	10,677,986
Contracts and Services	5000-5999	\$	48,674,174	\$	39,020,757	\$	40,206,988	\$0	\$	40,206,988	\$	41,429,280
Capital Outlays	6000-6999	\$	8,013,751	\$	-	\$	2,779,708		\$	2,779,708	\$	2,779,708
Other Outgoing	7000-7499	\$	6,262,350	\$	4,290,830	\$	4,290,831		\$	4,290,831	\$	4,290,831
Other Financing Uses	7600-7699	\$	-	\$	-	\$	-	\$0	\$	-	\$	-
TOT	TAL	\$	228,633,404	\$	192,316,147	\$	205,473,506	\$ -	\$	205,473,506	\$	211,343,652
NET INCREASE (DECREASE)		\$	(3,827,768)	\$	13,594,238	\$	1,576,327	\$ -	\$	1,576,327	\$	(1,861,009)
FUND BALANCE												
Beginning Balance		\$	23,688,296	\$	19,860,529	\$	33,454,767		\$	33,454,767	\$	35,031,094
Ending Fund Balance		\$	19,860,529	\$	33,454,767	\$	35,031,094	\$ -	\$	35,031,094	\$	33,170,086
Component of EFB												
Non-Spendable		\$	-	\$	-	\$	-		\$	-	\$	-
Restricted		\$	19,860,529	\$	33,454,767	\$	35,031,094		\$	35,031,094	\$	33,170,086
Committed		\$	-	\$	-	\$	-		\$		\$	-
Unappropriated												
Reserve for Economic Uncertain	nty	\$	(0)	\$	(0)	_	0		\$	0	-	(0)
2		\$	19,860,529	\$	33,454,767	\$	35,031,094	\$ -	\$	35,031,094	\$	33,170,086







MYP Combined

MYP COMBINED		2017	-18 Estimated	201	8-2019 Adopted		2019-2020	201	9-20 Proposed	20	19-2020 Revised	202	0-2021 Revised
	Object Codes		Actuals		Budget	F	revious MYP		Reallocation		MYP		MYP
REVENUE	•												
LCFF		\$	366,978,239	\$	386,678,975	\$	392,469,312			\$	392,469,312	\$	397,777,625
FEDERAL		\$	50,871,392	\$	41,483,796	\$	37,335,966			\$	37,335,966	\$	33,602,919
OTHER STATE		\$	66,761,156	\$	66,754,422	\$	52,456,909			\$	52,456,909	\$	50,469,167
LOCAL		\$	81,649,343	\$	71,609,223	\$	71,609,223			\$	71,609,223	\$	71,609,223
Other Financing Sources		\$	-	\$	564,067	\$	564,067			\$	564,067	\$	564,067
TOTAL		\$	566,260,130	\$	567,090,483	\$	554,435,477	\$	-	\$	554,435,477	\$	554,023,001
EXPENDITURES													
CERTIFICATED	1000-1999	\$	202,010,856	\$	195,773,102	\$	197,328,205		(\$12,661,932)	\$	184,666,273	\$	187,278,562
CLASSIFIED	2000-2999	\$	97,351,874	\$	92,905,452	\$	94,625,169		(\$5,051,624)	\$	89,573,545	\$	91,317,489
BENEFITS	3000-3999	\$	135,882,574	\$	148,087,353	\$	167,353,557		(\$8,674,419)	\$	158,679,138	\$	172,292,519
Sub to	otal	\$	435,245,304	\$	436,765,907		459,306,931		(26,387,974)		432,918,956	\$	450,888,571
Books & Supplies	4000-4999	\$	25,598,975	\$	19,619,207	\$	(10,523,517)		\$29,862,190	\$	19,338,673	\$	19,653,707
Contracts and Services	5000-5999	\$	89,344,394	\$	78,844,578	\$	81,241,453		(\$3,474,216)	\$	77,767,237	\$	80,131,361
Capital Outlays	6000-6999	\$	8,096,467	\$	47,950	\$	2,827,658		\$0	\$	2,827,658	\$	2,827,658
Other Outgoing	7000-7499	\$	6,781,221	\$	7,561,809	\$	7,561,810		\$0	\$	7,561,810	\$	7,561,810
Other Financing Uses	7600-7699	\$	2,593,888	\$	1,790,000	\$	1,790,000		\$0	\$	1,790,000	\$	1,790,000
TO	TAL	\$	567,660,249	\$	544,629,450	\$	542,204,335	\$	(0)	\$	542,204,334	\$	562,853,107
NET INCREASE (DECREASE) FUND BALANCE		\$	(1,400,119)	\$	22,461,032	\$	12,231,142	\$	0	\$	12,231,143	\$	(8,830,106)
Beginning Balance		\$	27,108,369	\$	25,708,250	\$	48,169,283			\$	48,169,283	\$	60,400,425
Ending Fund Balance		\$	25,708,250	\$	48,169,283	\$	60,400,425	\$	0	\$	60,400,425	\$	51,570,320
Component of EFB													
Non-Spendable		\$	150,000	\$	150,000	\$	150,000			\$	150,000	\$	150,000
Restricted		\$	19,860,529	\$	33,454,767	\$	35,031,094			\$	35,031,094	\$	33,170,086
Committed		\$	-	\$	350,000	\$	350,000			\$	350,000	\$	350,000
Unappropriated		\$	-	\$	-	\$	-			\$	-	\$	-
Reserve for Economic Uncertain	nty	\$	5,697,721	\$	14,214,516	\$	24,869,331			\$	24,869,331	\$	17,900,234
ч		\$	25,708,250	\$	48,169,283	\$	60,400,425	\$	_	\$	60,400,425	\$	51,570,320
REU Rate			1.00%		2.61%		4.59%		0.00%		4.59%		3.18%









Recommendation

Approval of the revisions to the Multiyear Projection (MYP) Unrestricted reallocation of the expenditure reductions for fiscal year 2019-20 and 2020-21.







