



**Dixie School District**  
**19/20 Budget**

Dixie School District  
19/20 Budget

## Table of Contents

The Big Picture

General Fund Narrative

General Fund Budget Comparison

Multi-Year Projection

Detailed Changes from Prior Period

Glossary



**General Fund Narrative**  
**Unrestricted Beginning Fund Balance**  
**1,775,365**

---

**Unrestricted Revenue**

- The change in LCFF funding is due to the adjustment of enrollment and ADA projections. The projections were reduced to a more conservative projection based on actual revised enrollment counts. The projections are based on enrollment of 1,983 with ADA of 1,907 for the current year. The COLA is funded at 3.26%
- No Unrestricted Federal Revenues are received by the district.
- The changes to State Revenues include a small adjustment due to prior year unrestricted lottery allocation, the removal of the 18/19 one time revenue of \$349,370 and reduction to other state revenues of \$4,000.
- The changes to Local Revenues include increased revenues from Marin Transit, \$42,244, revised for Can Do donations, \$463,883, reduction of interest earnings, less \$10,000, revised reduction to transportation

**Unrestricted Expenditures**

- Adjustments due to budgeted certificated positions at actual salary and sub costs projected in addition to the transfer of allowable teacher instruction costs to the parcel tax funding. This also includes the reduction of the superintendent salary for 19/20.
- Adjustments due to budgeted classified positions at actual salary and sub costs projected. This also includes the addition of the Instructional Specialists, the transfer of the portion of the CBO out of the bond funding, the increase of technology positions from restricted to unrestricted funding and fully funding of transportation positions.
- Significant changes to the PERS & STRS contribution rates are reflected in statutory benefits. All statutory benefits are adjusted for current wages. The reduction of the superintendent benefits is also reflected.
- Adjustments to the Materials & Supplies budgets reflect a decrease to textbooks, decreased budget for books & reference materials, increase to classroom supplies, for an overall decrease to the budget for one time purchases and one time revenues.
- The increase to Operating Expenditures includes the recognition of the MCOE contracts for services for 19/20, \$252,907, increased costs of property & liability insurance of \$19,531, reductions of one time purchases and one time revenues, \$144,713, and decreased legal costs of \$86,000.
- There are no unrestricted capital expenditures at this time.
- There is no change to the NPS/SDC transfer to MCOE.
- Indirect costs are recognized and adjusted for allowable rates on allowable programs.
- The transfer from Fund 40 has been reduced \$100,000. The revision is to cover the minimum required reserve balance in Fund 40.
- The Routine Restricted Maintenance Account (RRMA) required contribution has been reinstated to 3% of general fund operating expenditures which requires an additional \$166,941 to be transferred. The special education transfer has increased by \$46,254 inclusive of reductions to costs; there is an increase of \$43,282 for the special education excess cost transfer.
- The contribution costs for the cafeteria program have been reduced. The revision for the food service program has been implemented at 2 sites and continues at the 2 sites.

**Restricted Beginning Fund Balance**  
**163,223**

**Restricted Revenue**

- The changes to Federal Revenue include reductions to Title I funding and deferred revenue, \$17,928, reduction to Title II funding, \$3,412, reduction to Title III and deferred revenue, \$10,444, reduction for one time Title IV funding, \$10,000 and a small increase to special education funding of \$690.
- The changes to State Revenues include a reduction for Classified Employees Professional Development Block Grant, \$11,436, Low Performing Students Block Grant, \$51,377, reduction to special education \$9,925, adjustment to prior year lottery recognized in 18/19 \$7,898, increase of \$81,448 to the STRS on behalf.
- The changes in local revenues include the reduction of one time funding, \$1,020,453, increase on COLA for parcel tax \$75,139, revision to increase special education funding, \$35,068,

**Restricted Expenditures**

- Adjustments due to budgeted certificated positions at actual salary and sub costs projected. Adjustments match the reduction of one time funding and adjustments for salaries to the parcel tax.
- Adjustments due to budgeted classified positions at actual salary and sub costs projected. Adjustments are to match the reduction of one time funding, revisions to the RRMA, and increased special education.
- Significant changes to the PERS & STRS contribution rates are reflected in statutory benefits. All statutory benefits are adjusted for current wages.
- The reduced budget for Materials & Supplies includes a reduction of restricted lottery, \$82,083, an increase to the parcel tax \$3,560, reduction to one time expenditures \$134,025, RRMA increase of \$108,628, reduction to special education \$16,831, revision to Title I, Title II & Title III \$21,302.
- The reduced budget for Operating Expenditures is a result of the removal of one time expenditures, \$368,084, an increase to RRMA of \$50,014, removal on special education settlement costs and one time expenditures, \$41,976.
- The change in Capital Outlay is reduced as the Prop 39 project was completed in 18/19.
- This increase in Other Outgo is the revised Excess Cost for Special Education that is paid to MCOE.
- Indirect costs are recognized and adjusted for allowable rates on allowable programs.
- There is no Transfer In activity at this time.
- The Routine Restricted Maintenance Account (RRMA) required contribution has been reinstated to 3% of general fund operating expenditures which requires an additional \$166,941 to be transferred. The special education transfer has increased by \$46,254 inclusive of reductions to costs; there is an increase of \$43,282 for the special education excess cost transfer.
- There is no change to the Transfer Out activity.

**Ending Fund Balance**

Unrestricted Ending Fund Balance	1,701,041
Restricted Ending Fund Balance	<u>256,488</u>
Total Ending Fund Balance	1,957,529
Reserve for Economic Uncertainty	1,698,041 6.9%

It is recognized that these are extraordinary economic times and it is difficult to gauge the future. School budgets should be managed with a great deal of conservatism over the next few years. It is generally advised that we maintain reserves much greater than the minimum 3%. Ideally the District would maintain the recommended 10% to 17% reserve. However, our current MYP reflects a decreasing fund balance due to deficit spending.

Dixie School District  
19/20 Budget

General Fund Budget Comparison

Materiality Threshold  
\$: -  
%: 0%

	Unrestricted			Restricted			Total					
	UA 18/19	Budget 19/20	Positive (Negative) Difference	% Change	UA 18/19	Budget 19/20	Positive (Negative) Difference	% Change	UA 18/19	Budget 19/20	Positive (Negative) Difference	% Change
<b>Revenues</b>												
LCHF Funding	8010-8099	16,282,730	17,129,894	847,164	5.20%	-	-	-	16,282,730	17,129,894	847,164	5.20%
Federal Revenues	8100-8299	-	-	-	-	478,626	(41,094)	-7.91%	519,720	478,626	(41,094)	-7.91%
State Revenues	8300-8599	712,145	362,386	(349,759)	-49.11%	1,121,901	812	0.07%	1,833,234	1,484,287	(348,947)	-19.03%
Local Revenues	8600-8799	305,483	751,927	446,444	146.14%	4,786,709	3,876,463	(910,246)	5,092,192	4,628,390	(463,802)	-9.11%
<b>Total Revenues</b>		17,300,358	18,244,207	943,849	5.46%	6,427,518	5,476,990	(950,528)	23,727,876	23,721,197	(6,679)	-0.03%
<b>Expenditures</b>												
Certificated Salaries	1000-1999	7,368,154	7,137,602	(230,552)	-3.13%	3,604,068	3,500,974	(103,094)	10,972,222	10,638,576	(333,646)	-3.04%
Classified Salaries	2000-2999	2,289,487	2,771,887	482,400	21.07%	1,614,867	1,180,864	(434,003)	3,904,354	3,952,751	48,397	1.24%
Benefits & Taxes	3000-3999	3,516,648	3,599,150	83,502	2.35%	2,161,808	2,033,366	(128,442)	5,678,456	5,632,516	(45,940)	-0.81%
Materials & Supplies	4000-4999	581,503	513,728	(67,775)	-11.66%	363,515	285,471	(78,044)	945,018	799,199	(145,819)	-15.43%
Operating Expenditures	5000-5999	1,865,919	1,907,744	41,825	2.24%	1,463,987	1,103,941	(360,046)	3,329,906	3,011,685	(318,221)	-9.56%
Capital Outlay	6000-6599	-	-	-	-	257,520	-	(257,520)	257,520	-	(257,520)	-100.00%
Other Outgo	7000-7399	165,683	163,155	(2,528)	-1.53%	355,326	398,608	43,282	521,009	561,763	40,754	7.82%
Indirect Costs	7xxx's	(38,973)	(59,364)	(20,391)	52.32%	38,973	59,364	20,391	-	-	-	-
<b>Total Expenditures</b>		15,748,421	16,033,902	285,481	1.81%	9,860,064	8,562,588	(1,297,476)	25,608,485	24,596,490	(1,011,995)	-3.95%
<b>Revenue less Expenditures</b>		1,551,937	2,210,305	658,368	42.42%	(3,432,546)	(3,085,598)	346,948	(1,880,609)	(875,293)	1,005,316	53.46%
<b>Other Sources/Uses</b>												
Transfers In	8910-8979	1,144,854	1,044,854	(100,000)	-8.73%	-	-	-	1,144,854	1,044,854	(100,000)	-8.73%
Contributions	8980-8999	(3,072,386)	(3,328,863)	(256,477)	8.35%	3,072,386	3,328,863	256,477	(294,592)	(150,620)	83,972	-35.79%
Transfers Out	7610-7699	(84,592)	(620)	83,972	-99.27%	(150,000)	(150,000)	-	910,262	894,234	(16,028)	-1.76%
<b>Total Other Sources</b>		(2,012,124)	(2,284,629)	(272,505)	13.54%	2,922,386	3,178,863	256,477	(970,347)	18,941	989,288	-101.95%
<b>Change in Fund Balance</b>		(460,187)	(74,324)	385,863	-83.85%	(510,160)	93,265	603,425	2,908,935	1,938,588	(970,347)	-33.36%
<b>Beginning Fund Balance</b>		2,235,552	1,775,365	(460,187)	-20.58%	673,383	163,223	(510,160)	2,908,935	1,938,588	(970,347)	-33.36%
Adjustments		-	-	-	-	673,383	163,223	(510,160)	2,908,935	1,938,588	(970,347)	-33.36%
Adj Beg Fund Bal		2,235,552	1,775,365	(460,187)	-20.58%	673,383	163,223	(510,160)	1,938,588	1,957,529	18,941	0.98%
<b>Ending Fund Balance</b>		1,775,365	1,701,041	(74,324)	-4.19%	163,223	256,488	93,265	1,938,588	1,957,529	18,941	0.98%
Non Spendable		3,000	3,000	-	-	-	-	-	3,000	3,000	-	-
Restricted		399	-	(399)	-100.00%	163,223	256,488	93,265	163,622	256,488	92,866	56.76%
Committed		-	-	-	-	-	-	-	-	-	-	-
Assigned		-	-	-	-	-	-	-	-	-	-	-
REU		1,771,966	1,698,041	-	-	-	-	-	1,771,966	1,698,041	-	-
Unassigned		-	-	(73,925)	-	-	-	-	-	-	(73,925)	-

REU is: 6.86%

6.86%

Dixie School District  
19/20 Budget  
DETAILED ASSUMPTIONS AND CHANGES FROM LAST REPORTING PERIOD  
**UNRESTRICTED**  
Revenue

<b>LCFF Funding</b>	UA	Budget	Positive (Negative)	%
Objects 8010-8099	<u>18/19</u>	<u>19/20</u>	<u>Difference</u>	<u>Change</u>
	16,282,730	17,129,894	847,164	5.20%

Change since UA	847,164
-----------------	---------

**Comments:**

The change in LCFF funding is due to the adjustment of enrollment and ADA projections. The projections were reduced to a more conservative projection based on actual revised enrollment counts. The projections are based on enrollment of 1,983 with ADA of 1,907 for the current year. The COLA is funded at 3.26%

<b>Federal Revenues</b>	UA	Budget	Positive (Negative)	%
Objects 8100-8299	<u>18/19</u>	<u>19/20</u>	<u>Difference</u>	<u>Change</u>
	-	-	-	

Change since UA	-
-----------------	---

**Comments:**

No Unrestricted Federal Revenues are received by the district.

<b>State Revenues</b>	UA	Budget	Positive (Negative)	%
Objects 8300-8599	<u>18/19</u>	<u>19/20</u>	<u>Difference</u>	<u>Change</u>
	712,145	362,386	(349,759)	-49.11%

Change since UA	(349,759)
-----------------	-----------

**Comments:**

The changes to State Revenues include a small adjustment due to prior year unrestricted lottery allocation, the removal of the 18/19 one time revenue of \$349,370 and reduction to other state revenues of \$4,000.

<b>Local Revenues</b>	UA	Budget	Positive (Negative)	%
Objects 8600-8799	<u>18/19</u>	<u>19/20</u>	<u>Difference</u>	<u>Change</u>
	305,483	751,927	446,444	146.14%

Change since UA	446,444
-----------------	---------

**Comments:**

The changes to Local Revenues include increased revenues from Marin Transit, \$42,244, revised for Can Do donations, \$463,883, reduction of interest earnings, less \$10,000, revised reduction to transportation fees, \$13,099 and reduction to misc local fees/revenues, \$36,584.



Dixie School District  
19/20 Budget  
DETAILED ASSUMPTIONS AND CHANGES FROM LAST REPORTING PERIOD  
**UNRESTRICTED**

**Expenditures**

<b>Certificated Salaries</b>	UA <u>18/19</u>	Budget <u>19/20</u>	Positive (Negative) <u>Difference</u>	%
Objects 1000-1999	7,368,154	7,137,602	(230,552)	-3.13%

Change since UA	(230,552)
-----------------	-----------

**Comments:**

Adjustments due to budgeted certificated positions at actual salary and sub costs projected in addition to the transfer of allowable teacher instruction costs to the parcel tax funding. This also includes the reduction of the superintendent salary for 19/20.

<b>Classified Salaries</b>	UA <u>18/19</u>	Budget <u>19/20</u>	Positive (Negative) <u>Difference</u>	%
Objects 2000-2999	2,289,487	2,771,887	482,400	21.07%

Change since UA	482,400
-----------------	---------

**Comments:**

Adjustments due to budgeted classified positions at actual salary and sub costs projected. This also includes the addition of the Instructional Specialists, the transfer of the portion of the CBO out of the bond funding, the increase of technology positions from restricted to unrestricted funding and fully funding of transportation positions.

<b>Benefits &amp; Taxes</b>	UA <u>18/19</u>	Budget <u>19/20</u>	Positive (Negative) <u>Difference</u>	%
Objects 3000-3999	3,516,648	3,599,150	82,502	2.35%

Change since UA	82,502
-----------------	--------

**The rates of district-paid benefits & taxes are as follows:**

STRS: 17.100%	OASDI/Medi: 7.65%
PERS: 20.730%	Unemployment: 0.05%
	Workers Comp: 1.501%

**Comments:**

Significant changes to the PERS & STRS contribution rates are reflected in statutory benefits. All statutory benefits are adjusted for current wages. The reduction of the superintendent benefits is also reflected.

<b>Materials &amp; Supplies</b>	UA <u>18/19</u>	Budget <u>19/20</u>	Positive (Negative) <u>Difference</u>	%
Objects 4000-4999	581,503	513,728	(67,775)	-11.66%

Change since UA	(67,775)
-----------------	----------

**Comments:**

Adjustments to the Materials & Supplies budgets reflect a decrease to textbooks, decreased budget for books & reference materials, increase to classroom supplies, for an overall decrease to the budget for one time purchases and one time revenues.

<b>Operating Expenditures</b>	UA <u>18/19</u>	Budget <u>19/20</u>	Positive (Negative) <u>Difference</u>	%
Objects 5000-5999	1,865,919	1,907,744	41,825	2.24%

Change since UA	41,825
-----------------	--------

**Comments:**

The increase to Operating Expenditures includes the recognition of the MCOE contracts for services for 19/20, \$252,907, increased costs of property & liability insurance of \$19,531, reductions of one time purchases and one time revenues, \$144,713, and decreased legal costs of \$86,000.

Dixie School District  
19/20 Budget  
DETAILED ASSUMPTIONS AND CHANGES FROM LAST REPORTING PERIOD

Capital Outlay	UA	Budget	Positive (Negative)	%
Objects 6000-6599	18/19	19/20	Difference	Change
	-	-	-	

Change since UA	-
-----------------	---

**Comments:**

There are no unrestricted capital expenditures at this time.

Other Outgo	UA	Budget	Positive (Negative)	%
Objects 7xxx's	18/19	19/20	Difference	Change
	165,683	163,155	(2,528)	-1.53%

Change since UA	(2,528)
-----------------	---------

**Comments:**

There is no change to the NPS/SDC transfer to MCOE.

Indirect Costs	UA	Budget	Positive (Negative)	%
Objects 7300-7399	18/19	19/20	Difference	Change
	(38,973)	(59,364)	(20,391)	52.32%

Change since UA	(20,391)
-----------------	----------

**Comments:**

Indirect costs are recognized and adjusted for allowable rates on allowable programs.

Transfers In	UA	Budget	Positive (Negative)	%
Objects 8910-8979	18/19	19/20	Difference	Change
	1,144,854	1,044,854	(100,000)	0.00%

Change since UA	(100,000)
-----------------	-----------

**Comments:**

The transfer from Fund 40 has been reduced \$100,000. The revision is to cover the minimum required reserve balance in Fund 40.

Contributions	UA	Budget	Positive (Negative)	%
Objects 8980-8999	18/19	19/20	Difference	Change
	(3,072,386)	(3,328,863)	(256,477)	8.35%

Change since UA	(256,477)
-----------------	-----------

**Comments:**

The Routine Restricted Maintenance Account (RRMA) required contribution has been reinstated to 3% of general fund operating expenditures which requires an additional \$166,941 to be transferred. The special education transfer has increased by \$46,254 inclusive of reductions to costs; there is an increase of \$43,282 for the special education excess cost transfer.

Transfers Out	UA	Budget	Positive (Negative)	%
Objects 7610-7699	18/19	19/20	Difference	Change
	(84,592)	(620)	83,972	-99.27%

Change since UA	83,972
-----------------	--------

**Comments:**

The contribution costs for the cafeteria program have been reduced. The revision for the food service program has been implemented at 2 sites and continues at the 2 sites.

Dixie School District  
19/20 Budget  
DETAILED ASSUMPTIONS AND CHANGES FROM LAST REPORTING PERIOD  
**RESTRICTED**  
Revenue

Federal Revenues	UA 18/19	Budget 19/20	Positive (Negative) Difference	%Change
Objects 8100-8299	519,720	478,626	(41,094)	-7.91%
<b>Change since UA</b>		<b>(41,094)</b>		

**Comments:**

The changes to Federal Revenue include reductions to Title I funding and deferred revenue, \$17,928, reduction to Title II funding, \$3,412, reduction to Title III and deferred revenue, \$10,444, reduction for one time Title IV funding, \$10,000 and a small increase to special education funding of \$690.

State Revenues	UA 18/19	Budget 19/20	Positive (Negative) Difference	%Change
Objects 8300-8599	1,121,089	1,121,901	812	0.07%
<b>Change since UA</b>		<b>812</b>		

**Comments:**

The changes to State Revenues include a reduction for Classified Employees Professional Development Block Grant, \$11,436, Low Performing Students Block Grant, \$51,377, reduction to special education \$9,925, adjustment to prior year lottery recognized in 18/19 \$7,898, increase of \$81,448 to the STRS on behalf.

Local Revenues	UA 18/19	Budget 19/20	Positive (Negative) Difference	%Change
Objects 8600-8799	4,786,709	3,876,463	(910,246)	-19.02%
<b>Change since UA</b>		<b>(910,246)</b>		

**Comments:**

The changes in local revenues include the reduction of one time funding, \$1,020,453, increase on COLA for parcel tax \$75,139, revision to increase special education funding, \$35,068,

**RESTRICTED**  
Expenditures

Certificated Salaries	UA 18/19	Budget 19/20	Positive (Negative) Difference	%Change
Objects 1000-1999	3,604,068	3,500,974	(103,094)	-2.86%
<b>Change since UA</b>		<b>(103,094)</b>		

**Comments:**

Adjustments due to budgeted certificated positions at actual salary and sub costs projected. Adjustments match the reduction of one time funding and adjustments for salaries to the parcel tax.

Classified Salaries	UA 18/19	Budget 19/20	Positive (Negative) Difference	%Change
Objects 2000-2999	1,614,867	1,180,864	(434,003)	-26.88%
<b>Change since UA</b>		<b>(434,003)</b>		

**Comments:**

Adjustments due to budgeted classified positions at actual salary and sub costs projected. Adjustment are to match the reduction of one time funding, revisions to the RRMA, and increased special education.

Dixie School District  
19/20 Budget  
DETAILED ASSUMPTIONS AND CHANGES FROM LAST REPORTING PERIOD

	UA	Budget	Positive (Negative)	%
<b>Benefits &amp; Taxes</b>	<u>18/19</u>	<u>19/20</u>	<u>Difference</u>	<u>Change</u>
Objects 3000-3999	2,161,808	2,033,366	(128,442)	-5.94%

Change since UA	(128,442)
-----------------	-----------

The rates of district-paid benefits & taxes are as follows:

STRS:	17.100%	OASDI/Medi:	7.65%
PERS:	20.730%	Unemployment:	0.05%
		Workers Comp:	1.501%

**Comments:**

Significant changes to the PERS & STRS contribution rates are reflected in statutory benefits. All statutory benefits are adjusted for current wages.

	UA	Budget	Positive (Negative)	%
<b>Materials &amp; Supplies</b>	<u>18/19</u>	<u>19/20</u>	<u>Difference</u>	<u>Change</u>
Objects 4000-4999	363,515	285,471	(78,044)	-21.47%

Change since UA	(78,044)
-----------------	----------

**Comments:**

The reduced budget for Materials & Supplies includes a reduction of restricted lottery, \$82,083, an increase to the parcel tax \$3,560, reduction to one time expenditures \$134,025, RRMA increase of \$108,628, reduction to special education \$16,831, revision to Title I, Title II & Title III \$21,302.

	UA	Budget	Positive (Negative)	%
<b>Operating Expenditures</b>	<u>18/19</u>	<u>19/20</u>	<u>Difference</u>	<u>Change</u>
Objects 5000-5999	1,463,987	1,103,941	(360,046)	-24.59%

Change since UA	(360,046)
-----------------	-----------

**Comments:**

The reduced budget for Operating Expenditures is a result of the removal of one time expenditures, \$368,084, an increase to RRMA of \$50,014, removal on special education settlement costs and one time expenditures, \$41,976.

	UA	Budget	Positive (Negative)	%
<b>Capital Outlay</b>	<u>18/19</u>	<u>19/20</u>	<u>Difference</u>	<u>Change</u>
Objects 6000-6599	257,520	-	(257,520)	

Change since UA	(257,520)
-----------------	-----------

**Comments:**

The change in Capital Outlay is reduced as the Prop 39 project was completed in 18/19.

	UA	Budget	Positive (Negative)	%
<b>Other Outgo</b>	<u>18/19</u>	<u>19/20</u>	<u>Difference</u>	<u>Change</u>
Objects 7xxx's	355,326	398,608	43,282	12.18%

Change since UA	43,282
-----------------	--------

**Comments:**

This increase in Other Outgo is the revised Excess Cost for Special Education that is paid to MCOE.

**Dixie School District**  
**19/20 Budget**  
**DETAILED ASSUMPTIONS AND CHANGES FROM LAST REPORTING PERIOD**

<b>Indirect Costs</b>	<u>UA</u>	<u>Budget</u>	<u>Positive (Negative)</u>	<u>%</u>
Objects 7300-7399	<u>18/19</u>	<u>19/20</u>	<u>Difference</u>	<u>Change</u>
	38,973	59,364	20,391	52.32%

<b>Change since UA</b>	<b>20,391</b>
------------------------	---------------

**Comments:**  
 Indirect costs are recognized and adjusted for allowable rates on allowable programs.

<b>Transfers In</b>	<u>UA</u>	<u>Budget</u>	<u>Positive (Negative)</u>	<u>%</u>
Objects 8910-8979	<u>18/19</u>	<u>19/20</u>	<u>Difference</u>	<u>Change</u>
	-	-	-	-

<b>Change since UA</b>	<b>-</b>
------------------------	----------

**Comments:**  
 There is no Transfer In activity at this time.

<b>Contributions</b>	<u>UA</u>	<u>Budget</u>	<u>Positive (Negative)</u>	<u>%</u>
Objects 8980-8999	<u>18/19</u>	<u>19/20</u>	<u>Difference</u>	<u>Change</u>
	3,072,386	3,328,863	256,477	8.35%

<b>Change since UA</b>	<b>256,477</b>
------------------------	----------------

**Comments:**  
 The Routine Restricted Maintenance Account (RRMA) required contribution has been reinstated to 3% of general fund operating expenditures which requires an additional \$166,941 to be transferred. The special education transfer has increased by \$46,254 inclusive of reductions to costs; there is an increase of \$43,282 for the special education excess cost transfer.

<b>Transfers Out</b>	<u>UA</u>	<u>Budget</u>	<u>Positive (Negative)</u>	<u>%</u>
Objects 7610-7699	<u>18/19</u>	<u>19/20</u>	<u>Difference</u>	<u>Change</u>
	(150,000)	(150,000)	-	0.00%

<b>Change since UA</b>	<b>-</b>
------------------------	----------

**Comments:**  
 There is no change to the Transfer Out activity.

### Multi Year Projection

	Budget 19/20			20/21 MYP			21/22 MYP		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>Revenues</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>	<b>I</b>
LCFF Funding	17,129,894	-	17,129,894	17,810,873	-	17,810,873	17,883,160	-	17,883,160
Federal Revenues	-	478,626	478,626	-	478,626	478,626	-	478,626	478,626
State Revenues	362,386	1,121,901	1,484,287	362,386	1,121,901	1,484,287	362,386	1,121,901	1,484,287
Local Revenues	751,927	3,876,463	4,628,390	752,856	3,953,856	4,706,712	753,806	4,033,571	4,787,377
<b>Total Revenues</b>	<b>18,244,207</b>	<b>5,476,990</b>	<b>23,721,197</b>	<b>18,926,115</b>	<b>5,554,383</b>	<b>24,480,498</b>	<b>18,999,352</b>	<b>5,634,098</b>	<b>24,633,450</b>
<b>Expenditures</b>									
Certificated Salaries	7,137,602	3,500,974	10,638,576	7,332,561	3,565,742	10,898,303	7,442,549	3,628,143	11,070,692
Classified Salaries	2,771,887	1,180,864	3,952,751	2,874,230	1,198,577	4,072,807	2,917,344	1,219,552	4,136,896
Benefits & Taxes	3,599,150	2,033,366	5,632,516	3,818,301	2,121,414	5,939,715	3,856,768	2,184,123	6,040,891
Materials & Supplies	513,728	285,471	799,199	386,728	226,620	613,348	386,728	226,620	613,348
Operating Expenditures	1,907,744	1,103,941	3,011,685	2,148,916	1,103,941	3,252,857	2,148,916	1,103,941	3,252,857
Capital Outlay	-	-	-	-	-	-	-	-	-
Other Outgo	163,155	398,608	561,763	163,155	398,608	561,763	163,155	398,608	561,763
Other Outgo	(59,364)	59,364	-	(36,158)	56,757	20,599	(36,158)	56,757	20,599
<b>Total Expenditures</b>	<b>16,033,902</b>	<b>8,562,588</b>	<b>24,596,490</b>	<b>16,687,733</b>	<b>8,671,659</b>	<b>25,359,392</b>	<b>16,879,302</b>	<b>8,817,744</b>	<b>25,697,046</b>
<b>Revenue less Expenditures</b>	<b>2,210,305</b>	<b>(3,085,598)</b>	<b>(875,293)</b>	<b>2,238,382</b>	<b>(3,117,276)</b>	<b>(878,894)</b>	<b>2,120,050</b>	<b>(3,183,646)</b>	<b>(1,063,596)</b>
<b>Other Sources/Uses</b>									
Transfers In	1,044,854	-	1,044,854	1,044,854	-	1,044,854	1,044,854	-	1,044,854
Contributions	(3,328,863)	3,328,863	-	(3,328,863)	3,328,863	-	(3,328,863)	3,328,863	-
Transfers Out	(620)	(150,000)	(150,620)	(620)	(150,000)	(150,620)	(620)	(150,000)	(150,620)
<b>Total Other Sources</b>	<b>(2,284,629)</b>	<b>3,178,863</b>	<b>894,234</b>	<b>(2,284,629)</b>	<b>3,178,863</b>	<b>894,234</b>	<b>(2,284,629)</b>	<b>3,178,863</b>	<b>894,234</b>
<b>Change in Fund Balance</b>	<b>(74,324)</b>	<b>93,265</b>	<b>18,941</b>	<b>(46,247)</b>	<b>61,587</b>	<b>15,340</b>	<b>(164,579)</b>	<b>(4,783)</b>	<b>(169,362)</b>
<b>Beginning Fund Balance</b>									
Adjustments	1,775,365	163,223	1,938,588	1,701,041	256,488	1,957,529	1,654,794	318,075	1,972,869
Adj Beg Fund Bal	-	-	-	-	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>1,701,041</b>	<b>163,223</b>	<b>1,938,588</b>	<b>1,701,041</b>	<b>256,488</b>	<b>1,957,529</b>	<b>1,654,794</b>	<b>318,075</b>	<b>1,972,869</b>
Non Spendable	3,000	-	3,000	3,000	-	3,000	3,000	-	3,000
Restricted	-	256,488	256,488	-	318,075	318,075	-	313,292	313,292
Committed	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-
REU	1,698,041	-	1,698,041	1,651,794	-	1,651,794	1,487,215	-	1,487,215
Unassigned	-	-	-	-	-	-	-	-	-
<b>REU is:</b>			<b>6.9%</b>			<b>6.5%</b>			<b>5.8%</b>

The District is deficit spending. The deficit spending is depleting the reserve balance and cannot be maintained over an extended period of time. Considerations should be made in the current year for out years to reduce deficit spending. The deficit will exist even with the increasing COLA of the parcel tax and recognition of income from the rental properties.



20/21

Multi Year Projection Assumptions

Unrestricted	Restricted
<p><b>REVENUE</b>                      LCFF: The LCFF funding is revised with a 3.0% COLA and projected enrollment of 1,983.                      Federal: The district does not receive unrestricted federal revenue.                      State: The State revenues are budgeted with flat funding.                      Local: Local revenues are budgeted with an increase adjustment of \$929.</p>	<p><b>REVENUE</b>                      LCFF: N/A                      Federal: Federal revenues are budgeted with flat funding.                      State: The State revenues are budget with flat funding.                      Local: The Local revenues are budgeted with an increase of COLA to the parcel tax estimated at \$77,393.</p>
<p><b>EXPENDITURES</b>                      Certificated: Step movement is budgeted. The superintendent salary is added back into the budget. Retirement savings are recognized.                      Classified: Step movement is budgeted. As the bond project is completed, the classified staff that were partially funded by the bond are now returned to the general fund.                      Benefits &amp; Taxes: Statutory benefits adjust with the step movement referenced above. In addition, there are changes to the STRS and PERS rates. STRS will increase from 17.1% to 18.1% and PERS will increase from 20.73% to 23.6%.                      Materials &amp; Supplies: Materials &amp; Supplies are reduced with the removal of a multi-year contract paid in 17/18.                      Operating Expenditures: Operating expenditures are reduced with the removal of MCOE contracted services for the interim superintendent and support services.                      Capital Outlay: No Capital Outlay planned.                      Debt Service/Other: N/A</p>	<p><b>EXPENDITURES</b>                      Certificated: Step movement is budgeted.                      Classified: Step movement is budgeted.                      Benefits &amp; Taxes: Statutory benefits adjust with the step movement referenced above. In addition there are changes to the STRS and PERS rates. STRS will increase from 17.1% to 18.1% and PERS will increase from 20.73% to 23.6%.                      Materials &amp; Supplies: Materials &amp; Supplies are reduced with year 3 of 3 multi year contract.                      Operating Expenditures: Operating expenditures are budgeted flat.                      Capital Outlay: No Capital Outlay planned.                      Debt Service/Other: N/A</p>



Indirect Costs: Budgeted with adjustments based on actual costs.

**OTHER SOURCES/USES**

Interfund Transfers In: Transfers In have been budgeted flat.

Contributions: Contributions have been budgeted flat.

Interfund Transfers Out: No Interfund Transfer Out activity is planned.

**FUND BALANCE**

Notes: The fund balance is increased by \$46,247 in 20/21.

Non Spendable: Revolving account \$3,000

Restricted: N/A

Committed: N/A

Assigned: N/A

REU: The reserve is at 6.48% equal to \$1,651,794.

Unassigned: None

Indirect Costs: Budgeted with adjustments based on actual costs.

**OTHER SOURCES/USES**

Interfund Transfers In: N/A

Contributions: Contributions have been budgeted flat.

Interfund Transfers Out: The Interfund Transfer Out to Fund 56 for the solar payment is budgeted.

**FUND BALANCE**

Notes: The fund balance is increased by \$61,587 in 20/21.

Non Spendable: N/A

Restricted: The restricted balance is \$318,075.

Committed: N/A

Assigned: N/A

REU: N/A

Unassigned: N/A



21/22

Multi Year Projection Assumptions

Unrestricted	Restricted
<p><b>REVENUE</b>                      LCFF: The LCFF is revised with a 2.8% COLA and projected enrollment of 1,983.                      Federal: The District does not receive unrestricted federal funding.                      State: Budgeted flat with no changes.                      Local: Budgeted flat with no changes.</p>	<p><b>REVENUE</b>                      Revenue Limit: N/A                      Federal: Budgeted flat with no changes.                      State: Budgeted flat with no changes.                      Local: The Local revenues are budgeted with an increase of COLA to the parcel tax estimated at \$79,715.</p>
<p><b>EXPENDITURES</b>                      Certificated: Step movement is budgeted.                      Classified: Step movement is budgeted.                      Benefits &amp; Taxes: Statutory benefits adjust with the step movement referenced above. In addition there are changes to the STRS and PERS rates. STRS will decrease from 18.1% to 17.8% and PERS will increase from 23.6% to 24.9%.                      Materials &amp; Supplies: Materials &amp; Supplies are budgeted flat.</p>	<p><b>EXPENDITURES</b>                      Certificated: Step movement is budgeted.                      Classified: Step movement is budgeted.                      Benefits &amp; Taxes: Statutory benefits adjust with the step movement referenced above. In addition there are changes to the STRS and PERS rates. STRS will decrease from 18.1% to 17.8% and PERS will increase from 23.6% to 24.9%.                      Materials &amp; Supplies: Materials &amp; Supplies are budgeted flat.</p>
<p>Operating Expenditures: Operating Expenditures are budgeted flat.                      Capital Outlay: No Capital Outlay planned.                      Debt Service/Other: N/A                      Indirect Costs: Budgeted with adjustments based on actual costs.</p>	<p>Operating Expenditures: Operating Expenditures are budgeted flat.                      Capital Outlay: No Capital Outlay planned.                      Debt Service/Other: N/A                      Indirect Costs: Budgeted with adjustments based on actual costs.</p>

**OTHER SOURCES/USES**

Interfund Transfers In: Transfers In have been budgeted flat.

Contributions: Contributions are budget flat.

Interfund Transfers Out: No Interfund Transfer Out activity is planned.

**FUND BALANCE**

Notes: The fund balance has been decreased by \$164,580.

Non Spendable: Revolving account \$3,000.

Restricted: N/A

Committed: N/A

Assigned: N/A

REU: The reserve is at 5.75% equal to \$1,487,214.

Unassigned: None.

**OTHER SOURCES/USES**

Interfund Transfers In: N/A

Contributions: Contributions have been budgeted flat.

Interfund Transfers Out: The Interfund Transfer Out to Fund 56 for the solar payment is budgeted.

**FUND BALANCE**

Notes: The fund balance has been decreased by \$4,783.

Non Spendable: N/A

Restricted: The restricted balance is \$313,292.

Committed: N/A

Assigned: N/A

REU: N/A

Unassigned: N/A

# Glossary of Terms

## **ADA**

*ADA stands for Average Daily Attendance, and is a calculation of total approved days of attendance divided by the number of days the district is in session.*

## **Certificated Pupil Support Salaries**

*Pupil support salaries are certificated positions not directly teaching pupils but are supporting education. Examples of this type of position include, but are not limited to: librarians, social workers, psychologists, counselors, etc.*

## **Certificated Supervisors' and Administrators' Salaries**

*These salaries are associated with personnel engaged in instructional supervision including, but not limited to, principals, vice principals, directors, etc.*

## **Classified Supervisors' and Administrators' Salaries**

*Salaries of supervisory personnel who are business managers, directors, purchasing agents, site administrators, etc.*

## **Classified Support Salaries**

*Non-certificated salaries associated with instructional media and library, student support, pupil transportation, food services, maintenance and operations,*

## **Clerical, Technical, and Office Salaries**

*Salaries paid to clerks, secretaries, accountants, bookkeepers, programmers, computer technical support, etc.*

## **FTE**

*FTE stands for full-time equivalent. Generally a full-time position is equal to 1.0 FTE, a part-time position is a ratio of time expended as a percentage of a full-time position.*

## **Health & Welfare**

*Expenditures made to provide personnel with health and welfare insurance benefits.*

## **Instructional Aides**

*Salaries paid to non-certificated personnel to perform any portion of their duties in a classroom under the supervision of a classroom teacher.*

## **OASDI/Medi**

*OASDI stands for Old-Age, Survivors and Disability Insurance. Medi stands for Medicare. These are employee benefits under the federal Social Security system; for our purposes these costs are the employer, or district cost.*

## **OPEB**

*OPEB stands for Other Post Employment Benefits (other than pensions).*

## **Other Certificated Salaries**

*These salaries are associated with personnel who do not fall within one of the categories above; examples include, but are not limited to: special education specialists, program specialist, and resource teachers.*

## **Other Classified Salaries**

*Salaries not identified above.*

## **PERS**

*PERS or CalPERS is the State Public Employee Retirement System.*

## **RRMA**

*The State requires that 3% of general fund expenditures and transfers out be reserved in the Routine Restricted Maintenance Account, RRMA, for ongoing and major maintenance of school buildings. This account does not include custodial services.*

## **SACS**

*Standardized Account Code Structure; this term is also synonymous with the standardized format in which all school districts present their financial information.*

## **STRS**

*STRS or CalSTRS is the State Teachers' Retirement System*

## **Teacher Salaries**

*Teachers salaries are those associated with teaching the pupils of the district for at least one full instructional period on each school day.*

## **Unemployment**

*Expenditures made to provide personnel with unemployment compensation.*

## **Workers Comp**

*Expenditures made to provide personnel with workers compensation benefits; which is a program compensating injured workers who are injured at work or contract occupational disease.*