

## **Superintendent's Message**

**Union Elementary School District is committed to being a highly collaborative learning community achieving continuous academic growth for each student. We have developed a culture of continuous improvement in all areas of the organization as we strive for excellence in all that we do. This budget reflects our commitment to maintaining the high quality programs and services upon which we have built our sterling reputation.**

## **MISSION STATEMENT**

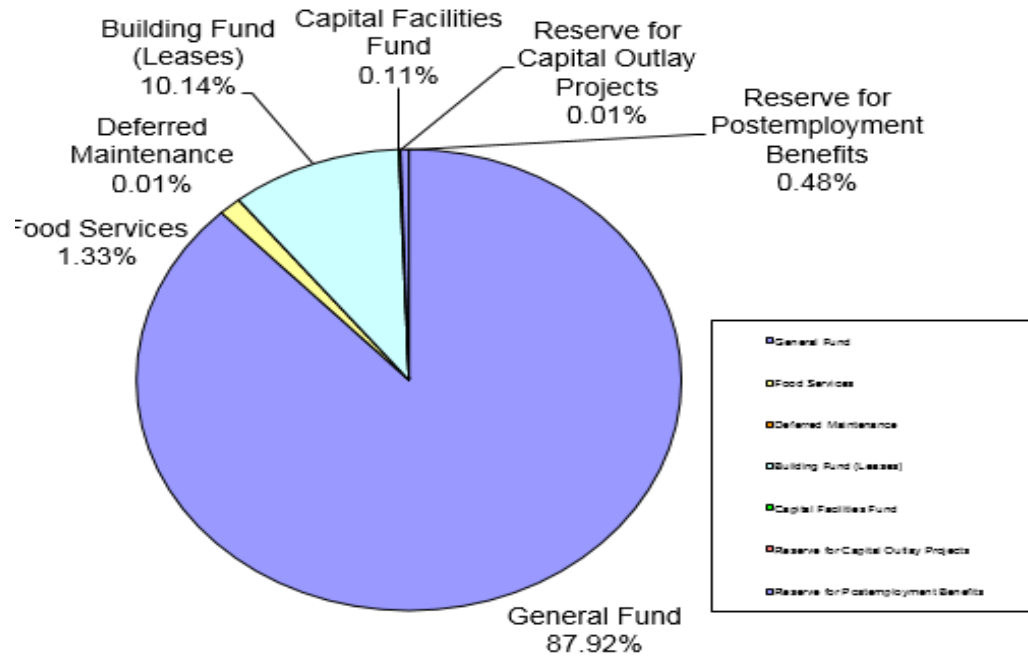
The mission of the Union School District is to enrich the community through learning. We are dedicated to children: to involve the community; to anticipate challenges; to take advantage of opportunities; and to guarantee vital skills for all our children to pursue lifelong learning and become productive citizens.

## **DISTRICT GOALS**

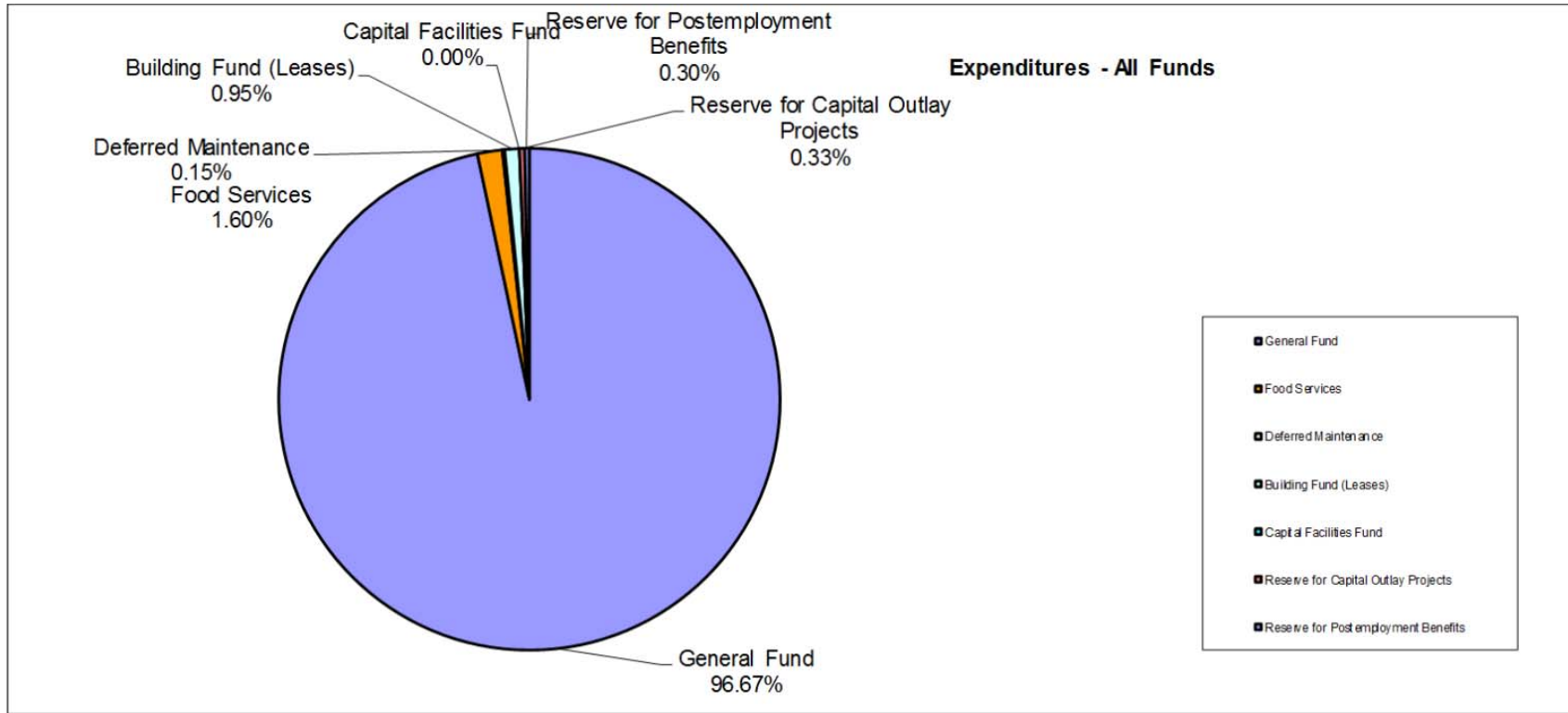
In support of the mission, the Union School District will:

- Emphasize a safe, nurturing, child centered environment in which all students will succeed.
- Enhance the educational climate by encouraging and facilitating the active participation of parents and community in the conduct of our mission.
- Maximize the level of student achievement through the establishment of challenging and measurable standards that accommodate the needs of all student populations.
- Ensure the future viability of the District by providing for the effective and efficient utilization of District facilities and resources through prudent creative investing, pursuit of alternate revenue sources, and striving to balance expenditures with revenues annually.
- Articulate curricular programs and special projects with Campbell Union High School District to ensure a seamless transition for our students.
- Expedite the utilization of technology to enhance and support the instructional program.

**Revenue - All Funds**



Fund	2017-18 Estimated	2018-19 Budgeted
General Fund	\$ 52,280,038	\$ 56,011,356
Food Services	931,027	850,032
Deferred Maintenance	10,000	5,000
Building Fund (Leases)	6,126,434	6,459,773
Capital Facilities Fund	134,362	71,000
Reserve for Capital Outlay Projects	4,961	5,000
Reserve for Postemployment Benefits	225,026	308,453
<b>Total Revenue</b>	<b>\$ 59,711,848</b>	<b>\$ 63,710,614</b>



Fund	2017-18 Estimated	2018-19 Budgeted
General Fund	63,049,890	64,463,821
Food Services	1,072,788	1,070,293
Deferred Maintenance	830,549	100,000
Building Fund (Leases)	558,579	630,860
Capital Facilities Fund	186,791	-
Reserve for Capital Outlay Projects	44,618	222,178
Reserve for Postemployment Benefits	145,456	199,947
<b>Total Expenditures</b>	<b>65,888,671</b>	<b>66,687,099</b>

## Summary of Interfund Activities

	<b>General Fund 010</b>	<b>Food Services Fund 130</b>	<b>Building Fund 210</b>	<b>Self-Insurance Fund 670</b>
<b>2018-19 Proposed Budget</b>				
Food Services Contribution	(220,261)	220,261		
Pay as you go OPEB Premium & Interest	308,453			(308,453)
2018-19 Retiree total Cost Contribution	(131,328)			131,328
General Fund One-Time Contribution	302,375		(302,375)	
General Fund On-Going Contribution	7,352,313		(7,352,313)	
<b>Total Net Transfer</b>	<b>7,611,552</b>	<b>220,261</b>	<b>(7,654,688)</b>	<b>(177,125)</b>

	<b>General Fund 010</b>	<b>Food Services Fund 130</b>	<b>Building Fund 210</b>	<b>Self-Insurance Fund 670</b>
<b>2017-18 Estimated Actual</b>				
Food Services Contribution	(142,821)	142,821		
Pay as you go OPEB Premium & Interest	225,026			(225,026)
2017-18 Retirees total Cost Contribution	(188,553)			188,553
General Fund One-Time Contribution	580,522		(580,522)	
General Fund On-Going Contribution	7,787,122		(7,787,122)	
<b>Total Net Transfer</b>	<b>8,261,296</b>	<b>142,821</b>	<b>(8,367,644)</b>	<b>(36,473)</b>

# **BUDGET ASSUMPTIONS**

## **Union School District** **2018-19 Budget Assumptions**

### **PURPOSE**

The purpose of budget assumptions is to provide a structure for preparation of the 2018-19 budget. They are based on the Governor's 2018-19 May Revision proposed budget. Beginning 2013-14, the funding model changed from revenue limit to Local Control Funding Formula (LCFF). Staff will update these assumptions with the Board on the First Interim Report after adoption of the State Budget.

### **OVERALL ASSUMPTIONS**

1. The enrollment for calculating the District's LCFF General Fund Revenue is 5,798, the projection for 2018-19, which is 5 more than the 2017-18 CBEDS of 5,793.
2. The District operates 6 elementary schools, 2 middle schools, District Office, corporation yard, and 7 leased closed school sites.
3. Average Daily Attendance (ADA) is based on enrollment less student absences. The projected ratio of attendance to CBEDs enrollment is 97.51%.
4. The District projects ADA of 5,653.63 which includes Non-Public School (NPS) & Extended School Year (ESY) ADA. In addition, the projected District funded county program ADA is 20.25.
5. School site budgets are based on a per student allocation of \$86.70 per Elementary and \$97.20 per Middle. In addition to unit budget, each school site is given \$2,000 for STEAM supplies, and \$1,000 for Smart Start materials & supplies. Centralized District programs and departments, which utilize zero-based budgeting, will be budgeted as needed for 2018-19 operations.
6. For 2018-19, the schools will be allowed to carry over \$5,000 per site from the 2017-18 fiscal year to 2018-19. The carryover funds will be budgeted to sites after closing FY 2017-18 books.
7. If a vacancy is created as a result of retirement or resignation, the position will be assessed as to need.
8. The salary budget for all staff includes step and column adjustments. There is no cost of living adjustment (COLA) included in salary budget.
9. The deficit spending in the General Fund will be supported by transfers from the Building Fund (leases). These are one-time reserves.

10. The new LCFF creates base, supplemental, and concentration grants in place of most previously existing funding streams, including revenue limits and most state categorical programs:

- Economic Impact Aid (EIA)
- K-3 Class Size Reduction
- Arts and Music Block Grant (VAPA)
- Community Based English Tutoring
- Deferred Maintenance
- Gifted and Talented Education (GATE)
- Instructional Materials Funds
- Math & Reading Professional Development
- Oral Health Assessment
- PAR—Peer Assistance Review
- Physical Education Teacher Grant
- Professional Development Block Grant
- Professional Development Institutes for Math & English
- Pupil Retention Block Grant
- School and Library Improvement Block Grant (SIP & Library)
- School Safety Block Grant (Carl Washington)
- Supplemental Counseling Programs
- Supplemental Hourly Programs

School Sites' budget includes a \$50 per student for these flex categorical programs.

## **REVENUE ASSUMPTIONS**

1. The District's unduplicated pupils for the LCFF supplemental grant is 20.17%.
2. The LCFF gap funding is 100%. The LCFF growth is 5.87% over 2017-18.
3. The Cost of living adjustment (COLA) is 2.71% (3% for LCFF).
4. Categorical carryover funds are not included in the adopted budget, but are incorporated in the first interim budget report.
4. Measure B, passed on November 3, 2015 with a 74.77% approval rate, provides a ten year extension (Year 3 of 10) of annual revenue at \$1.2M.
5. Special Education funding is based upon the AB602 funding model as implemented by the Special Education Local Planning Agency (SELPA).



6. Lottery revenue is projected at \$194 per estimated annual ADA times 1.04446; the historic statewide average excused absence factor. Part of the lottery fund is unrestricted and equals \$146 per ADA. The remainder of the lottery funds are restricted for the purchase of instructional materials and equals \$48 per ADA.
7. Any revenues in restricted categorical programs in excess of budgeted expenditures are designated in the ending balance, as "Restricted".

## **EXPENDITURE ASSUMPTIONS**

### **Certificated and Classified Salaries (1000-2999)**

1. Certificated Salaries
  - A. Negotiations with UDEA for the period of July 1, 2018 to June 30, 2019 is in the process, no COLA is budgeted.
  - B. Step increases are budgeted for those employees who qualify based on years of service in the District.
  - C. Column increases are based on information received from preliminary staffing survey forms filled out by certificated employees in February. Adjustments will be made at the first interim based on certifications that required number of college units have been completed.
  - D. If a vacancy is proposed to be filled it will be budgeted at Column C, Step 11 on the certificated salary schedule.
  - E. Parcel Tax funds 13.55 FTE teachers.
  - F. Costs are budgeted for paid leave of absences and retirement benefits.
  - G. The number of positions paid by categorical funds is determined by the projected allocations.
  - H. The allocation for teaching positions is established by projected enrollment, change in categorical funding and negotiated pupil/teacher staffing ratio.
2. Administrative Salaries
  - A. Step increases are included for those employees who qualify for movement based on their years of service in the District.
  - B. If a vacancy is proposed to be filled, it will be budgeted at Step 3 on the appropriate management salary range.
3. Superintendent's salary is in accordance with the negotiated contract.

4. Classified Salaries

- A. The employment agreement with the California School Employees Association (CSEA) is from July 1, 2016 through June 30, 2019. Salary & Benefits for 2018-19 are currently being negotiated. No COLA is budgeted.
- B. Step increases are included for those employees who qualify for movement based on years of service with the District.
- C. If a vacancy is proposed to be filled it will be budgeted at Step 3 on the appropriate classified salary range.

**Employee Benefits (3000-3999)**

1. Retirement System Contributions (3100-3300) are statutory rates calculated on the appropriate certificated or classified salaries as follows:

16.28%	State Teachers Retirement System (STRS), an increase of 1.85% over prior year
18.062%	Public Employees Retirement System (PERS) (Combined employer contribution and PERS reductions), an increase of 2.531%
6.20%	Social Security
1.45%	Medicare

- 2. Health Benefits are budgeted at the district contribution level as defined in the employee contracts.
- 3. Unemployment Insurance costs reflect the statutory level of 0.05% of total wages.
- 4. Worker's Compensation rate is set by the Santa Clara County Schools' Insurance Group (SCCSIG), a Joint Powers Authority (JPA). The percentage for the District is a base rate plus the District's past three years of experience. Budget year's rate is 1.4334%, same as prior year.

**Books and Supplies (4100-4700)**

- 1. There are variances in the total amounts allocated to each school site based on enrollment projections. Final adjustments will be made at California Basic Educational Data System (CBEDS).
- 2. Schools that have Special Education classes are allocated additional funds per class for supplies.

**Services and Other Operating Expenditures (5100-5900)**

- 1. Sub-agreements for Services (5100) are tuition for Special Education students who require a non-public school setting or are served by another educational agency within the SELPA.
- 2. Insurance (5400) premiums and deductibles for property and liability are based on estimates established by the SCCSIG.

3. Utility (5500) usage will be based on 2017-18 estimated actual costs plus an increase of 2% for gas, 6.36% for water and 2.99% for sewer. Electricity will be based on 2017-18 budget with a projected solar savings of \$478,600, except Alta Vista with a 2% increase over 17-18 projected cost. Staff continues to work on a cost neutral plan to retain the "Go Green/Zero Waste" program.
4. Professional/Consulting Services and Operating Expenditures (5800) are for services rendered by personnel who are not on the District payroll. Agreements are paid on a fee basis for specialized services that supplement the expertise of the district staff (i.e. advertising for positions, attorneys' fees, election costs, audit contracts, fingerprinting, software support and consultant services agreements).
5. Communications (5900) encompasses the costs for Data Transmission, telephone service, VoIP, communications lines, postage and return shipping.

### **Services and Other Operating Expenditures (6100-6500)**

1. Land and Building Improvements (6170 & 6200) are costs for substantial work on facilities which are paid out of routine restricted maintenance funds.
2. New and Replacement Equipment (6400 & 6500) are defined as capital assets which cost \$5,000 or more and are accounted for separately and amortized over the estimated life of the item. Equipment that is purchased for \$500 to \$4,999 is budgeted in 4400 (Non-capitalized Equipment) and equipment under \$500 is charged to 4300 (Material and Supplies).

### **Other Outgo (7110-7439)**

1. Tuition (7130) is the budget for Special Education students who are placed in a State special school but reside in the District. Currently, the District has no children placed in a State special school.
2. Excess Costs or Deficit Payments to County Offices/School Districts (7141-7142) are excess costs for program or transportation for District students who attend a Special Education program or Court & Community program administered by the County Office of Education or other district. Costs may vary based on the number of students enrolled and the revenues received for these programs by the other entity. The amount budgeted is based upon the SELPA's estimate.
3. Direct/Indirect Costs (7310) are inter-program indirect costs which are budgeted at the approved rate for the District of 5.69% of total expenditures. If a categorical program has an approved maximum rate different than the District's rate, the lower percentage will be applied.

### **FUND BALANCE ASSUMPTION**

Reserve for Economic Uncertainty (9770) is 3% of total budgeted expenditures and transfers out to other funds. SB858 with Education Code Section 42127 (a)(2)(B) requires the district adopt a combined assigned and unassigned ending fund balance in excess of the minimum reserve to prepare a statement that substantiates the need for the excess.

**GENERAL FUND  
BUDGET OVERVIEW**

# General Fund

Fiscal Year 18-19

	Account Codes	2017-18 Estimated	2018-19 Budgeted
<b>A. REVENUES</b>			
1) LCFF Sources	8010-8099	44,754,849	47,498,676
2) Federal	8100-8299	1,426,207	1,384,898
3) Other State	8300-8599	3,793,945	5,663,670
4) Other Local	8600-8799	2,305,036	1,464,112
5) TOTAL, REVENUES		52,280,037	56,011,356
<b>B. EXPENDITURES</b>			
1) Certificated Salaries	1000-1999	29,776,696	29,863,845
2) Classified Salaries	2000-2999	8,418,590	8,572,935
3) Employee Benefits	3000-3999	13,310,992	15,245,506
4) Books and Supplies	4000-4999	2,025,747	1,703,235
5) Services, Other Operating Exp.	5000-5999	8,808,914	8,390,636
6) Capital Outlay	6000-6999	176,623	141,000
7) Other Outgo	7100-7299 7400-7499	532,328	546,664
8) Direct Support/Indirect Costs	7300-7399	-	-
9) TOTAL, EXPENDITURES		63,049,890	64,463,821
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A5 - B9)</b>		(10,769,853)	(8,452,465)
<b>D. OTHER FINANCING SOURCES/USES/TRANSFERS</b>			
1) Transfers In	8910-8929	8,592,670	7,963,141
Transfers in from Fund 210	8910-8929	0	0
2) Transfers Out	7610-7629	(331,374)	(351,589)
3) Other Sources	8930-8979	-	-
4) Other Uses	7630-7699	-	-
5) Contributions from Unrestricted	8980-8999	-	-
6) TOTAL, Financing Sources / (Uses)		8,261,296	7,611,552
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D5)</b>		<b>(2,508,557)</b>	<b>(840,913)</b>
<b>F. FUND BALANCE, RESERVES</b>			
1) Beginning Balance		7,800,012	5,291,455
2) Ending Balance (E + F1)		5,291,455	4,450,542

## COMPONENTS OF THE ENDING FUND BALANCE

<i>Components of the Ending Balance</i>		<b>2017-18</b>	<b>2018-19</b>
a)	<i>Non-Spendable</i>		
	<i>Revolving Cash</i>	5,300	5,300
	<i>Stores</i>	-	-
	<i>Prepaid Expenditures</i>	-	-
b)	<i>Restricted</i>	837,658	603,145
c)	<i>Committed</i>		
d)	<i>Assigned</i>		
	<i>Designated Programs:</i>	2,547,059	1,897,635
	<i>Parcel Tax</i>	0	0
e)	<i>Unassigned / Unappropriated</i>		
	<b><i>Reserve for Economic Uncertainties (3% of Total Budget)</i></b>	1,901,438	1,944,462
d)	<b><i>Total, Components (= F2)</i></b>	<b>5,291,455</b>	<b>4,450,542</b>

<b>Restricted &amp; Assigned Amounts</b>	<b>2017-18</b>	<b>2018-19</b>
<i>LCFF Supplemental</i>	96,553	44,085
<i>Lottery (Restricted for Instructional Materials)</i>	449,391	327,062
<i>Safety / Violence Prevention Grades 8-12</i>	30,931	30,931
<i>Sites' Restricted Programs</i>	103,994	103,994
<i>Site/Department Carryovers</i>	32,729	32,729
<i>ELA Adoption</i>	854,650	-
<i>Routine Restricted Maintenance - Restricted</i>	255,523	165,926
<i>Mandated Cost</i>	1,532,196	1,789,890
<i>LEA Billings - Restricted</i>	28,750	6,163
<b>Total:</b>	<b>3,384,717</b>	<b>2,500,780</b>

**2018-19 Proposed Budget Attachment  
Balances in Excess of Minimum Reserve Requirements**

**Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves**

**Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.**

<b>Combined Assigned and Unassigned/unappropriated Fund Balances</b>			
Form	Fund	General Fund Unrestricted	Objects 9780/9789/9790
01	General Fund/County School Service Fund	\$3,838,021	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0	Form 17
	<b>Total Assigned and Unassigned Ending Fund Balances</b>	<b>\$3,838,021</b>	
	District Standard Reserve Level	3%	Form 01CS Line 10B-4
	<b>Less District Minimum Reserve for Economic Uncertainties</b>	<b>\$1,940,386</b>	Form 01CS Line 10B-7
	<b>Remaining Balance to Substantiate Need</b>	<b>\$1,897,635</b>	

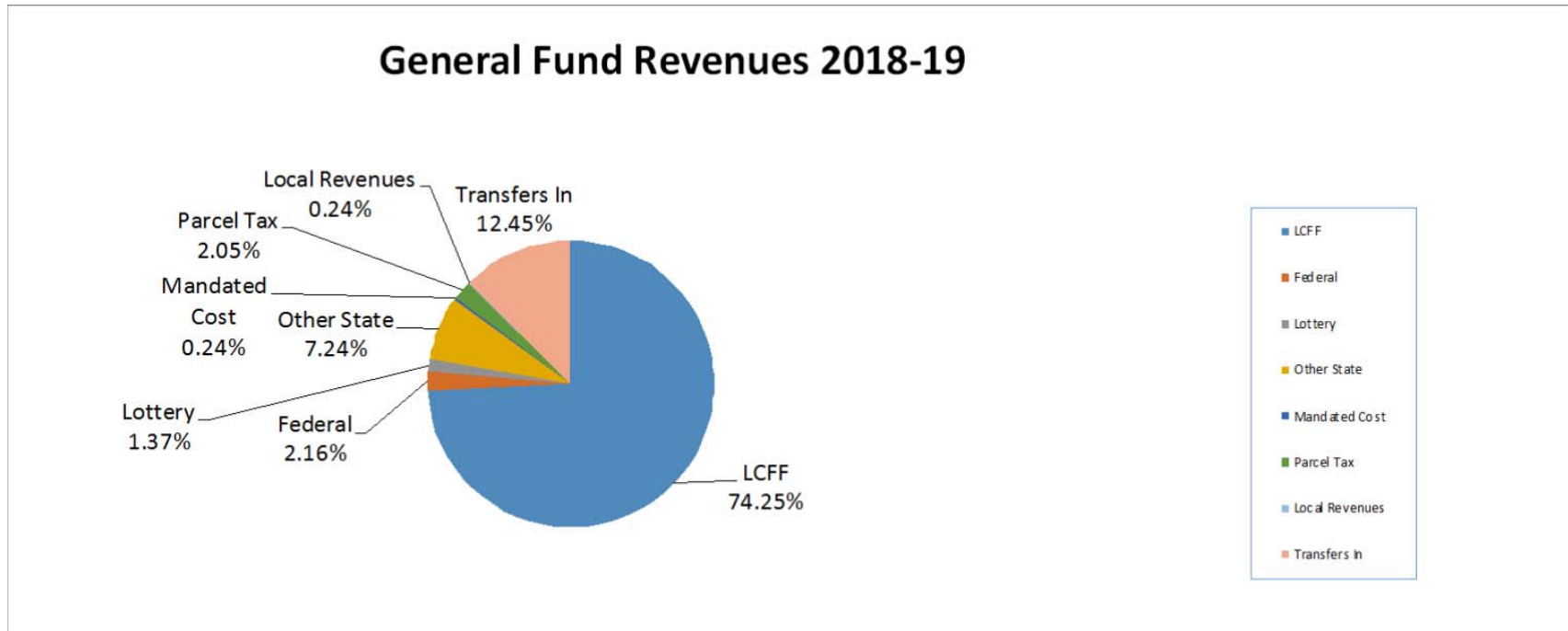
<b>Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties</b>			
Form	Fund	General Fund Unrestricted	Description of Need
01	General Fund - Mandated Cost	\$1,789,890	STEAM TOSAs
01	General Fund - Safety Violence	\$30,931	School Sites Safety Plan
01	General Fund - LCFF Supplemental	\$44,085	MTSS Program
01	General Fund - School Sites/ Dept. Carryover from 16-17	\$32,729	Program plans for one-time expenditure
	<b>Total of Substantiated Needs</b>	<b>\$1,897,635</b>	

**Remaining Unsubstantiated Balance    \$0          Balance should be Zero**

# Revenue Comparison

The table and chart below show General Fund revenues by major funding source. LCFF sources are those funds generated by Average Daily Attendance, and represent a blend of local property taxes, EPA and state aid. Most Federal and State revenues have restrictions on how the funds are spent, with respect to which students may be served and what types of services may be provided to those students. Local revenues reflect those funds obtained through donations, interagency contracts, Parcel Tax, rent, interest and grants which are not funded by the Federal or State government. The current year revenue figures may include revenues from the prior year which were unspent and carried forward.

<u>General Fund Revenues</u>	2018-19	2017-18	Change	% Change
LCFF	47,498,676	44,754,849	2,743,827	6.13%
Federal Revenues	1,384,898	1,426,207	-41,309	-2.90%
State Revenues	5,663,670	3,793,945	1,869,725	49.28%
Local Revenues	1,464,112	2,305,036	-840,924	-36.48%
<b>Total Operating Revenues:</b>	<b>56,011,356</b>	<b>52,280,037</b>	<b>3,731,319</b>	<b>7.14%</b>
Interfund Transfers In /Other Sources	7,963,141	8,592,670	-629,529	-7.33%
<b>Total Sources of Funds (Operating Revenues plus Transfers In):</b>	<b>63,974,497</b>	<b>60,872,707</b>	<b>3,101,790</b>	<b>5.10%</b>





## Enrollment Analysis

Next year, when compared with the CBEDS count this year, the number of students enrolled is projected to increase by 5 students.

2017-18, the number of students at CBEDS count increased by 42 students over prior year.

The following chart shows the change in enrollment from year-to-year, as well as the change in enrollment between September and May of the same fiscal year. These enrollment counts are taken on the last day of each four week attendance period of the year.

<b>Enrollment</b>	<b>2017-18</b>	<b>2016-17</b>	<b>2015-16</b>	<b>2014-15</b>	<b>2013-14</b>	<b>2012-13</b>	<b>2011-12</b>	<b>2010-11</b>	<b>2009-10</b>	<b>2008-09</b>	<b>2007-08</b>	<b>2006-07</b>
<b>Month 1</b>	5,795	5,739	5,653	5,535	5,402	5,283	5,018	4,776	4,700	4,566	4,489	4,400
<b>Month 2</b>	5,794	5,743	5,682	5,530	5,402	5,296	5,015	4,769	4,727	4,570	4,499	4,401
<b>Month 3</b>	5,804	5,757	5,686	5,531	5,409	5,302	5,029	4,774	4,733	4,549	4,502	4,418
<b>Month 4</b>	5,816	5,764	5,677	5,538	5,421	5,298	5,032	4,770	4,725	4,562	4,515	4,392
<b>Month 5</b>	5,842	5,769	5,686	5,547	5,443	5,303	5,053	4,773	4,710	4,549	4,523	4,405
<b>Month 6</b>	5,853	5,773	5,691	5,552	5,435	5,299	5,066	4,777	4,702	4,541	4,529	4,422
<b>Month 7</b>	5,855	5,773	5,686	5,562	5,440	5,294	5,049	4,783	4,717	4,540	4,532	4,430
<b>Month 8</b>	5,860	5,778	5,681	5,564	5,448	5,296	5,046	4,791	4,717	4,539	4,519	4,423
<b>Month 9</b>	5,869	5,781	5,693	5,562	5,445	5,289	5,062	4,794	4,721	4,552	4,517	4,430
<b>Average (M1-M7)</b>	<b>5,832</b>	<b>5,764</b>	<b>5,682</b>	<b>5,547</b>	<b>5,427</b>	<b>5,296</b>	<b>5,041</b>	<b>4,779</b>	<b>4,717</b>	<b>4,552</b>	<b>4,514</b>	<b>4,410</b>
<b>Annual Attrition</b>	<b>68</b>	<b>82</b>	<b>135</b>	<b>120</b>	<b>132</b>	<b>254</b>	<b>263</b>	<b>62</b>	<b>165</b>	<b>38</b>	<b>104</b>	<b>(0)</b>
<b>Attrition (M2-M9)</b>	<b>74</b>	<b>42</b>	<b>40</b>	<b>27</b>	<b>43</b>	<b>6</b>	<b>44</b>	<b>18</b>	<b>21</b>	<b>(14)</b>	<b>28</b>	<b>30</b>

# Local Control Funding Formula (LCFF)

The 2013-14 Budget Act replaces the previous K-12 finance system with a new Local Control Funding Formula (LCFF). For school districts and charter schools, the LCFF creates base, supplemental, and concentration grants in place of most previously existing K-12 funding streams, including revenue limits and most state categorical programs.

However, until full implementation, Local Educational Agencies (LEAs) will receive roughly the same amount of funding they received in 2012-13 plus an additional amount each year to bridge the gap between current funding levels and the new LCFF target levels. The budget projects the time frame for full implementation of the LCFF to be eight years. Governor's May Revision projects full implementation in 2018-19, two years earlier than planned.

## LCFF Accountability

As part of the LCFF, school districts are required to develop, adopt, and annually update a three-year Local Control and Accountability Plan (LCAP), beginning on July 1, 2014, using a template adopted by the California State Board of Education (SBE) on November 2, 2016. The LCAP is required to identify goals, actions, services, and expenditures to support positive student outcomes that address state and local priorities. The LCAP provides an opportunity for the district to share their stories of how and why programs and services are selected to meet our local needs.

## LCFF—Target Funding by Grade Span

### LCFF ADA:

- TK-3 ADA – 2,402.69 ADA (COE ADA 7.84 included)
- 4-6 ADA – 2,010.54 ADA (COE ADA 6.71 included)
- 6-8 ADA – 1,260.65 ADA (COE ADA 5.70 included)

**Total projected ADA 5,673.88 (LCFF Funding based on 2017-18 ADA 5,676.23)**

COLA – 2.71%, 3.00% for LCFF

TK-3 - 10.40% of base grant adjustment

LCFF Funding Percentage – 100%

**Unduplicated Count for 18-19 – 20.17% (same as 17-18)**

## 2018-19 LCFF: Target Funding/ADA

### LCFF Target Details - 2018-19

LCFF ADA		Unduplicated SE: 20.17%					
Grade Span	LCFF ADA	NSS ADA	Base	CSR	CTE	Supplemental	Concentration
K-3	2,400.73	0.00	17,787,009	1,849,849	-	792,151	0
4-6	2,016.85	0.00	15,166,712	-	-	611,825	0
7-8	1,258.65	0.00	9,746,986	-	-	393,193	0
9-12	0.00	0.00	0	-	0	0	0
NSS Allowance		0					
Transportation		198,272					
TIIG		0					

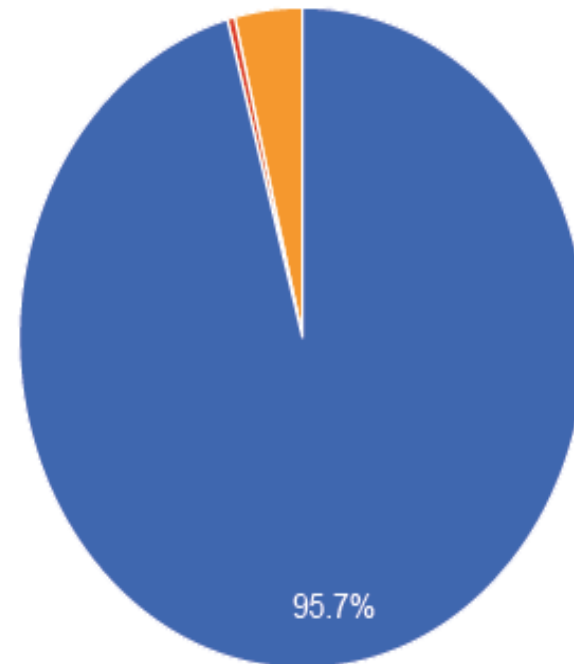
## LCFF Average Target Funding per ADA

### LCFF Target Analysis

Component	Amount	Per ADA	Percentage
Base	44,550,555	7,849	95.71%
Add-ons	198,272	35	0.43%
Supplemental	1,797,169	317	3.86%
Concentration	0	0	0.00%
Supp. & Conc. Combined	1,797,169	317	3.86%
<b>Entitlement</b>	<b>46,545,996</b>	<b>8,200</b>	<b>100%</b>
<b>ERT Payment</b>	<b>0</b>	<b>0</b>	

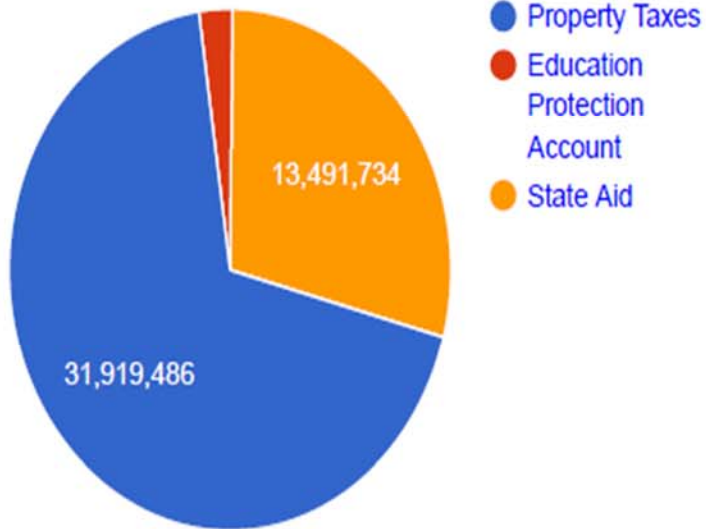
### LCFF Target Components

● Base ● Add-ons ● Supplemental



# LCFF–Funding Sources

Funding Sources | 2018-19



2018-19 Funding Sources		
Component	Amount	Percentage
Property Taxes	31,919,486	68.58%
Education Protection Account	1,134,776	2.44%
State Aid	13,491,734	28.99%
<b>Total Funding</b>	<b>46,545,996</b>	<b>100%</b>

# LCFF–Funding Revenue

		<b>Funding Basis</b>	<b>Amount</b>	<b>Total:</b>
<b>A</b>	<b>LCFF (Unrestricted)</b>	LCFF	43,614,051	
	1EPA	\$200 per ADA	1,134,776	
	2LCFF Supplemental funds		1,797,169	
	<i>Subtotal:</i>			

<b>B</b>	<b>LCFF (Restricted)</b>	<b>Funding Basis</b>	<b>Amount</b>	<b>Total:</b>
	1Special Ed Property Tax Transfer	AB 602 Formula -SELPA Estimate	952,680	952,680
	<i>Subtotal:</i>			

## Federal Funding Supplemental Services

Many services to students are funded with Federal money. The purpose of this funding is to provide supplemental services to specific student populations. In addition to the base services provided through state revenue limit funding, each program has its own set of service objectives, procedures, and regulations. As part of the annual fiscal audit, school districts are checked to ensure that they followed the requirements designated by the funding agency, that the funds were used to supplement not supplant services, and that the services were provided to the appropriate target population.

C	Federal Revenues (Restricted)	Funding Basis	Amount	Total:
1	Title I	Same as FY 2017-18	123,398	
2	Special Education (94-142)	AB 602 Formula -SELPA Estimate	1,037,996	
3	Special Ed Preschool Entitlement	Effective 2018-19, this program will be consolidated with above program		
4	Special Ed Preschool Grant	AB 602 Formula -SELPA Estimate	35,825	
5	Special Ed Preschool Staff Development	AB 602 Formula -SELPA Estimate	243	
6	Title II A Teacher Quality	Same as FY 2017-18	63,764	
7	Title III Immigrant Ed	Same as FY 2017-18	31,130	
8	Title III A LEP	Same as FY 2017-18	69,714	
9	Medi-CAL Billing Option (LEA)	Same as FY 2017-18	22,828	
	<i>Subtotal:</i>			<b>1,384,898</b>

## State Funding Supplemental Services

Many services to students are funded with State money. The purpose of this funding is similar to that as described for the federal programs. On the pages following this summary, detailed descriptions by funding source are furnished. A brief summary of the program objectives and regulations is provided identifying the student population targeted to receive the service, as well as the types of services which are to be provided.

D	State Revenues (Unrestricted)	Funding Basis	Amount	Total:
1	Lottery	Prior Year Annual ADA times 1.04446 (\$146/ADA)	863,234	
2	Standardized Testing Reimbursements	No. of students assessed CELDT (\$5/Student) 16-17	4,350	
3	Mandated Cost Reimbursement	Block Grant \$31.10/ADA + One-Time \$344/ADA	2,121,897	
	<i>Subtotal:</i>			

E	State Revenues (Restricted)	Funding Basis	Amount	Total:
1	Mental Health Service Grant	AB 602 Formula -SELPA Estimate	224,480	
2	Lottery- Instructional Materials	Prior Yr Annual ADA times 1.04446 (\$48/ADA)	283,803	
3	CalSTRS on Behalf Pension Contribution	Same as FY 2017-18	2,165,906	
	<i>Subtotal:</i>			



## Local Revenues

Through grant writing, donations and fundraisers, the district is able to supplement budgets by providing funds for items such as classroom materials, instructional services and staff development. In addition, with the support of staff, parents and community, the District successfully extended another ten years of parcel tax, which will be expiring on June 30, 2026. A budget is established at the time a grant or a donation is accepted by the Board of Education. Rents and leases are revenues received for the use of school facilities or other real property of the district including reimbursements for custodial salaries and other costs. Interest is earned on funds while on deposit with the County Treasurer.

F	Local Revenues (Unrestricted)	Funding Basis	Amount	Total:
	1Interest		40,000	
	2Facility Use Fees		150,000	
	3Parcel Tax	Same as 2017-18 minus 45 new exemptions	1,274,112	
	<i>Subtotal:</i>			

## Inter-fund Transfers In / Other Sources

Inter-fund transfers are not classified as revenues, but as other financing sources because they do not increase the financial resources of a school district as a whole. They represent a transfer of existing resources between funds. Debt issue proceeds such as proceeds from a capital lease, loan or a bond issue are also classified as other financing sources, not as revenues, because when these resources are increased, an offsetting debt is incurred.

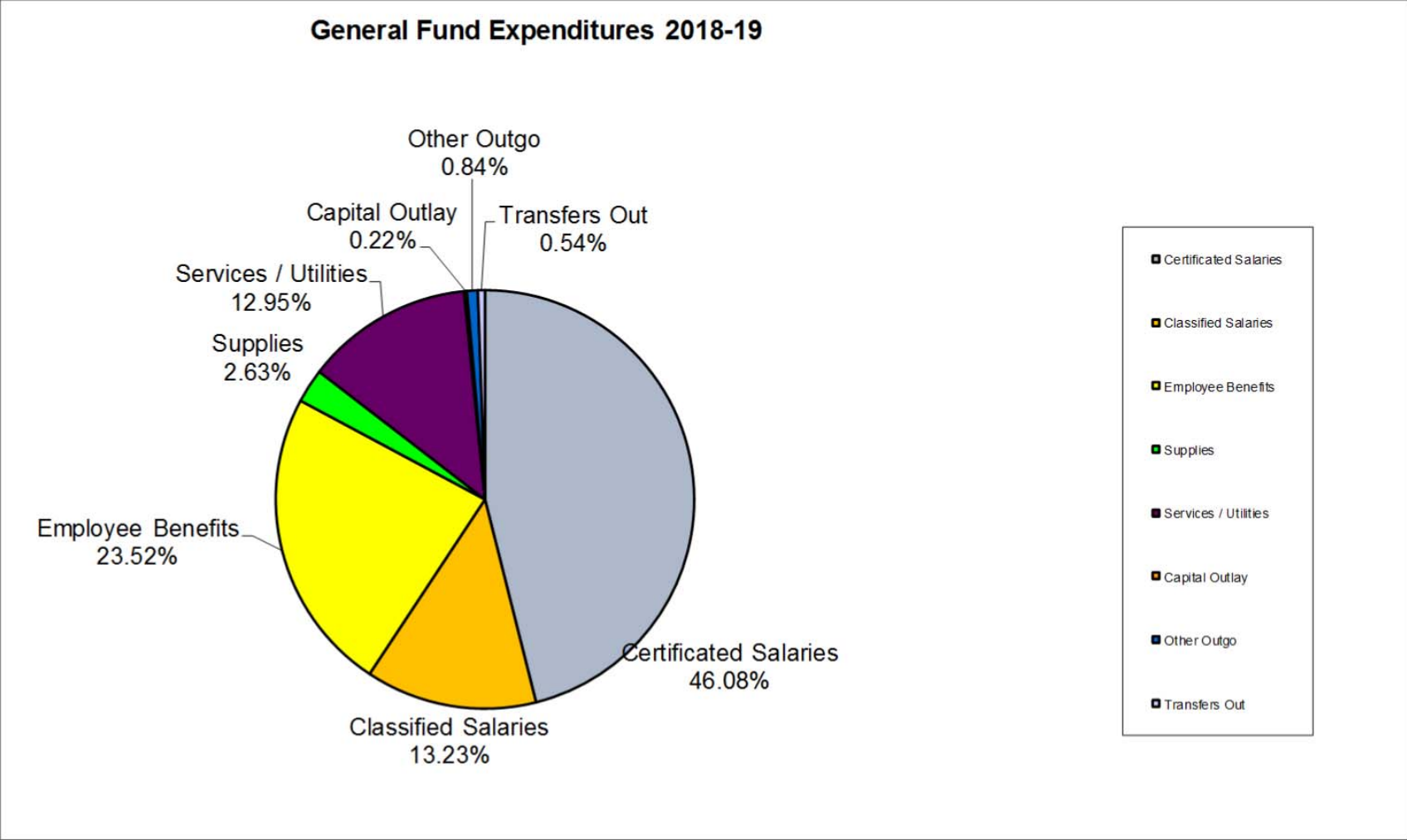
G	Interfund Transfers In (Unrestricted) / Flexibility Transfer	Funding Basis	Amount	Total:
			-	-
	1 From Building Fund	Amount necessary to cover management of leases	60,000	
	2 From Building Fund	Amount necessary to meet GF expenditure obligations	7,594,688	
	3 From Reserve for Post Employment Benefits	Interest earnings	110,655	
	4 From Reserve for Post Employment Benefits	Amount necessary to pay current year health premiums	197,798	
	<i>Subtotal:</i>			<i>7,963,141</i>

## Expenditure Comparison

The table below shows General Fund expenditures by major expenditure category. Expenditures in the current fiscal year include funds from the prior year which were unspent and carried forward for expenditure. In the budget year, some programs include balances from the current fiscal year. Total budgeted expenditures are: \$64,815,410 or approximately \$11,178.93 per enrollment.

General Fund Expenditures	2018-19	2017-18	Change	% Change
Certificated Salaries	29,863,845	29,776,696	87,149	0.29%
Classified Salaries	8,572,935	8,418,590	154,345	1.83%
Employee Benefits	15,245,506	13,310,992	1,934,514	14.53%
Supplies	1,703,235	2,025,747	-322,512	-15.92%
Services / Utilities	8,390,636	8,808,914	-418,278	-4.75%
Capital Outlay	141,000	176,623	-35,623	-20.17%
Other Outgo	546,664	532,328	14,336	2.69%
Transfers Out	351,589	331,374	20,215	6.10%
<b>Total:</b>	<b>64,815,410</b>	<b>63,381,264</b>	<b>1,434,146</b>	<b>2.26%</b>

The graph below shows General Fund expenditures by major expenditure category. The majority of expenditures in the General Fund are in the area of compensation which includes salaries and benefits for all employees. Employee compensation totals \$53,682,286 or 82.82% of budgeted expenditures.



When budgeting for expenditures, a school district must first ask and answer three questions:

What students are being served?

What services are being provided to those students?

How will the district obtain funding to provide services to its students?

Costs are grouped by population, or educational setting: regular classes, Special Education classes, vocational education, adult education or community service for example. This cost category is referred to as the Instructional Goal, and answers the question “Which students are being served?”. The goal is used to account for the cost of instruction and related services by the instructional goals and objectives of a school district. All services provided to students by a school district relate to an instructional goal or objective.

The question “What services are being provided to students?” describes the cost category referred to as function. Function describes the activities performed in the process of educating students or organizing district resources to educate students. For example, to provide the appropriate atmosphere for learning, school districts transport students to school, teach students, feed students and provide health services. Each of these activities is a function.

A third question a school district must ask is “Where will the funding come from to pay for the services provided to the students?”. This grouping of costs is referred to as a Resource. The resource, or source of funding can be “restricted” or “unrestricted”. The agencies providing the restricted revenues to the school district frequently define both which students can be served and which services can be provided to these students. The school district must comply with these directives in order to obtain and maintain the funding.

The following portions of the budget book examine expenditures from two different perspectives. Each section provides a different viewpoint. The first section focuses on the instructional setting, or answers the question “Which students are being served?”. The second section focuses on the revenue sources answering the question “Where is the funding coming from to provide these services to students?”. For each funding source, both the instructional settings and services provided to its students have been identified.

## **Instructional Goals**

All services provided to students by a school district relate to an instructional goal or objective. Costs are grouped by population, setting or educational mode. Another way to look at grouping these costs is to look at the instructional setting, or the group of students who are receiving instructional services. The following pages present the budget in the format of instructional setting.

All students are guaranteed access to base level programs. These services are funded with Local Control Funding Formula (LCFF) that are earned or generated through student attendance. The following pages show the instructional services that are funded with LCFF, local and state revenues typically referred to as “unrestricted” funds.

## SUMMARY OF EXPENDITURES BY GOAL

Expenditure Summary by Goal	2018-19	2018-19	Prior Year	Prior Year
	Budget	Percentage	Estimated Budget	Percentage
Undistributed	13,315,283	20.543%	13,885,212	21.907%
General Education	39,828,521	61.449%	38,578,674	60.868%
Special Ed Preschool	1,228,467	1.895%	1,119,437	1.766%
Special Ed Ages 5-22 Severe	4,722,752	7.286%	4,148,048	6.545%
Special Ed Ages 5-22 Non-Severe	4,756,335	7.338%	4,644,979	7.329%
Special Ed Undistributed	761,285	1.175%	813,614	1.284%
Regionalized Program Specialists	191,383	0.295%	187,757	0.296%
Community Day School	11,385	0.018%	3,543	0.006%
Non-agency Educational	0	0.000%	0	0.000%
Opportunity	0	0.000%	0	0.000%
<b>Total:</b>	<b>64,815,411</b>	<b>100.000%</b>	<b>63,381,264</b>	<b>100.000%</b>

## Undistributed

### Program Goal 0000

These are expenditures that are not assignable directly to a single educational goal. These expenditures are distributed to the various goals based upon a direct benefit from the service. The allocations are made using a measurement which is reasonable and quantifiable such as enrollment, average daily attendance, pupils transported, full-time equivalents or square footage.

<b>2018-19</b>	Staff	School	Public	Central			General Admin/	Human	Data	Guidance &	Psychological
<b>Expenditure Category</b>	Negotiations	Administration	Information	Services	Board	Superintendent	Indirect Cost	Resources	Processing	Counseling	& Health Services
Certificated Salaries	44,375	1,505,664				272,626		142,702			20,178
Classified Salaries	26,560	655,578		26,305	15,208	111,014	914,256	177,967		237,290	
Employee Benefits	26,588	880,404		12,505	79,842	134,611	412,779	135,442		94,884	8,942
Supplies		18,094		3,000	9,540	45,460	12,323	17,685			
Services	59,000	41,471	33,463	6,300	102,961	50,743	625,875	115,258	275,913	4,400	750
Capital Outlay											
Other Outgo							(8,625)				
<b>Total:</b>	<b>156,523</b>	<b>3,101,211</b>	<b>33,463</b>	<b>48,110</b>	<b>207,551</b>	<b>614,454</b>	<b>1,956,608</b>	<b>589,054</b>	<b>275,913</b>	<b>336,574</b>	<b>29,870</b>



## Undistributed

### Program Goal 0000

These are expenditures that are not assignable directly to a single educational goal. These expenditures are distributed to the various goals based upon a direct benefit from the service. The allocations are made using a measurement which is reasonable and quantifiable such as enrollment, average daily attendance, pupils transported, full time equivalents or square footage.

2018-19				Financial		Interfund	Other Instruct	Supervision	Instructional		Prior Year
Expenditure Category	Maintenance	Operations	Security	Audit	Enterprise	Transfers	Resource	Instruction	Library/Media	Total:	Total:
Certificated Salaries							20,000			2,005,545	2,046,674
Classified Salaries	562,364	1,348,859	73,170				2,720	2,560	18,658	4,172,509	4,131,617
Employee Benefits	241,505	651,405	6,681				5,543	234	5,839	2,697,204	2,468,062
Supplies	107,894	187,219	3,225							404,440	514,263
Services	579,360	1,419,376	60,997	17,200	205,354		9,200			3,607,621	4,283,700
Capital Outlay	60,000	25,000								85,000	129,364
Other Outgo						351,589				342,964	311,533
<b>Total:</b>	<b>1,551,123</b>	<b>3,631,859</b>	<b>144,073</b>	<b>17,200</b>	<b>205,354</b>	<b>351,589</b>	<b>37,463</b>	<b>2,794</b>	<b>24,497</b>	<b>13,315,283</b>	<b>13,885,213</b>

## General Education K-12

Program Goal 1110 - 1999

Educational programs are designed to serve the vast majority of the public school student population in traditional settings. The term “general” refers to basic skill areas that emphasize literacy, numeracy and knowledge in languages, mathematics, sciences, history, social studies, arts, and other subject areas. This program goal also includes instructional services such as summer school and after school tutorials. These program costs cover classroom staffing, supplies and services dedicated to the direct instruction of pupils within the District, stipends related to extra curricular activities such as after school sports, as well as costs for the direct instruction of pupils who are home or hospital bound due to illness or injury. A credentialed home teacher meets with each student one hour per day to assist with classroom assignments.

<b>2018-19</b>		Instructional	Instructional	Other	School	Parent	Guidance &	Psychological
<b>Expenditure Category</b>	Instruction	Supervision	Media & Library	Instructional	Administration	Participation	Counseling	Services
Certificated Salaries	22,187,966	1,168,697	54,053	22,000			213,878	296,245
Classified Salaries	392,921	103,947	918,822	4,721	3,931		41,211	
Employee Benefits	8,744,627	515,835	410,245	6,326	1,069		96,057	113,758
Supplies	980,522	40,725	171,419	1,802			1,500	6,728
Services	1,331,695	340,284	528,469				113,595	2,266
Capital Outlay			56,000					
Other Outgo								
<b>Total Cost:</b>	<b>33,637,695</b>	<b>2,169,488</b>	<b>2,139,008</b>	<b>34,849</b>	<b>5,000</b>	<b>0</b>	<b>466,241</b>	<b>418,997</b>

## General Education K-12

Program Goal 1110 - 1999

Educational programs designed to serve the vast majority of the public school student population in traditional settings. The term “general” refers to basic skill areas that emphasize literacy, numeracy, and knowledge in languages, mathematics, sciences, history, social studies, arts, and other subject areas. This program goal also includes instructional services such as summer school, and after school tutorials. These program costs cover classroom staffing, supplies and services dedicated to the direct instruction of pupils within the District, stipends related to extra-curricular activities such as after school sports as well as costs for the direct instruction of pupils who are home or hospital bound due to illness or injury. A credentialed home teacher meets with each student one hour per day to assist with classroom assignments.

2018-19 Expenditure Category	Health Services	Pupil Testing	Security	Indirect Cost Transfer	Ancillary Services	Total:	Prior Year Total:
Certificated Salaries	154,491	50,400				24,147,730	23,957,545
Classified Salaries	361,872					1,827,425	1,983,286
Employee Benefits	229,072	2,665				10,119,654	8,833,118
Supplies	21,404	4,500				1,228,600	1,429,936
Services	104,771	7,500	11,956			2,440,500	2,317,981
Capital Outlay						56,000	47,259
Other Outgo				8,612		8,612	9,549
<b>Total Cost:</b>	<b>871,610</b>	<b>65,065</b>	<b>11,956</b>	<b>8,612</b>	<b>0</b>	<b>39,828,521</b>	<b>38,578,674</b>

## Community Day Schools

### Program Goal 3550

Schools established by a governing board of a school district or County Office of Education for students who have been expelled for any reason, are on probation, or are referred by a School Attendance Review Board (SARB). The County Office of Education provides the program, and we refer students when necessary.

<b>2018-19</b>	Interagency		<b>Prior Year</b>
<b>Expenditure Category</b>	Transfers	<b>Total:</b>	<b>Total</b>
Certificated Salaries		0	0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Supplies	0	0	0
Services	0	0	0
Capital Outlay	0	0	0
Other Outgo	11,385	11,385	3,543
<b>Total:</b>	<b>11,385</b>	<b>11,385</b>	<b>3,543</b>

## Special Education Unspecified Program Goal 5001

These activities consist of the services provided to children for the assessment of their handicap conditions by specialized staff such as psychologists, nurses, audiologists and vocational education staff. Such assessment may be conducted prior to or during a child's enrollment in Special Education programs. Tasks to be performed include testing, consulting with parents and other professionals, gathering data or reviewing student's files and writing reports. This program provides assessment services as well as assistance in the development of Individualized Education Plans (IEPs) for students identified as needing Special Education Services. School psychologists are assigned to every school and serve as case managers for all Special Education pupils. This program also includes the Director, Special Services and Student Services, clerical staff and all supplies related to Special Education administration.

<b>2018-19</b>	Supervision	Guidance &	Operations	Indirect Cost	Pupil		<b>Prior Year</b>
<b>Expenditure Category</b>	of Instruction	Counseling		Transfer	Transportation	<b>Total:</b>	<b>Total</b>
Certificated Salaries	122,941					122,941	203,035
Classified Salaries	113,869					113,869	115,099
Employee Benefits	126,454					126,454	54,136
Supplies	15,850		500			16,350	24,554
Services	134,154				247,516	381,670	406,511
Capital Outlay						0	0
Other Outgo						0	10,279
<b>Total:</b>	<b>513,268</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>247,516</b>	<b>761,284</b>	<b>813,614</b>

## Special Education Regionalized Program Specialist

Program Goal 5060

Program Specialist has a special credential and advanced training in Special Education to assist instructional staff, plan programs, and provide staff development in specialized area (Education Code sections 56362 and 56368).

<b>2018-19</b>	Supervision	Guidance &		<b>Prior Year</b>
<b>Expenditure Category</b>	Instruction	Counseling	<b>Total:</b>	<b>Total</b>
Certificated Salaries	115,921	15,000	130,921	127,844
Classified Salaries			0	0
Employee Benefits	52,742	3,972	56,714	56,203
Supplies			0	0
Services	3,748		3,748	3,710
<b>Total:</b>	<b>172,411</b>	<b>18,972</b>	<b>191,383</b>	<b>187,757</b>

# Special Education Preschool

Program Goal 5730

Children between the ages of three years and four years nine months identified by the local plan area or the county office as requiring intensive Special Education and services as defined by the State Board of Education (Education code section 56026(c2).)

<b>2018-19 Expenditure Category</b>	Separate Classes	School Administration	Specialized Instruction	Psychological Services	Other Resources	Health Services	Supervision of Instruction	Operations	Pupil Transportation	Guidance & Counseling	Indirect Cost	<b>Total:</b>	<b>Prior Year Total</b>
Certificated Salaries	224,633		213,471	52,817						15,000		505,921	491,813
Classified Salaries	141,683		37,029		2,000					50,587		231,299	229,019
Employee Benefits	119,410		95,574	17,911	273					24,236		257,404	226,085
Supplies	2,189	98	2,648	750				474				6,159	6,664
Services	1,058		1,241			95,016	230		70,126	60,000		227,671	165,843
Capital Outlay												0	0
Other Outgo											13	13	13
<b>Total:</b>	<b>488,973</b>	<b>98</b>	<b>349,963</b>	<b>71,478</b>	<b>2,273</b>	<b>95,016</b>	<b>230</b>	<b>474</b>	<b>70,126</b>	<b>149,823</b>	<b>13</b>	<b>1,228,467</b>	<b>1,119,437</b>

## Special Education Age 5-22 Severe Program Goal 5750

Students between the ages of four years nine months and 18 years identified as requiring intensive Special Education and services. “Severely disabled” students have the following profound disabilities; autism, blindness, deafness, severe orthopedic impairments, serious emotional disturbances and/or severe mental retardation (Education code Section 56030.5).

<b>2018-19 Expenditure Category</b>	Instructional Resource	NPS / NPA	Aides-Regular Classroom	Specialized Instruction	Supervision Of Instruction	Guidance & Counseling	Psychological Services
Certificated Salaries							
Classified Salaries	1,500		461,901	37,638		252,926	
Employee Benefits	228		180,010	15,557		107,978	
Supplies							
Services		308,607	200	94,546	1,600	125,520	197,112
Capital Outlay							
Other Outgo							
<b>Total:</b>	<b>1,728</b>	<b>308,607</b>	<b>642,111</b>	<b>147,741</b>	<b>1,600</b>	<b>486,424</b>	<b>197,112</b>

<b>2018-19 Expenditure Category</b>	Separate Classes	Health Services	Pupil Transportation	Ancillary Services	Interagency Transfers	<b>Total:</b>	<b>Prior Year Total</b>
Certificated Salaries	312,983					312,983	308,841
Classified Salaries	813,313			800		1,568,078	1,321,730
Employee Benefits	449,937			73		753,783	554,739
Supplies	4,497	7,000				11,497	13,437
Services	900	384,869	427,778			1,541,132	1,420,516
Other Outgo					535,279	535,279	528,785
<b>Total:</b>	<b>1,581,630</b>	<b>391,869</b>	<b>427,778</b>	<b>873</b>	<b>535,279</b>	<b>4,722,752</b>	<b>4,148,048</b>



## Special Education Age 5-22, Non-Severe Program Goal 5770

Students between the ages of four years nine months and 18 years identified as requiring intensive Special Education and services. Non-Severely disabled students are those who are not identified as Severely disabled.

<b>2018-19</b>	Separate	RSP	Instructional	Specialized	Psychological	Health		<b>Prior Year</b>
<b>Expenditure Category</b>	Classes	Instruction	Resource	Instruction	Services	Services	<b>Total:</b>	<b>Total</b>
Certificated Salaries	534,769	1,146,845	200	642,631	313,359		2,637,804	2,640,944
Classified Salaries	298,510	356,245	5,000				659,755	637,838
Employee Benefits	314,486	558,587	738	242,086	118,396		1,234,293	1,118,649
Supplies	7,071	7,354		11,636	8,828	1,300	36,189	36,894
Services	200	27,700		152,566	7,013	815	188,294	210,654
<b>Total:</b>	<b>1,155,036</b>	<b>2,096,731</b>	<b>5,938</b>	<b>1,048,919</b>	<b>447,596</b>	<b>2,115</b>	<b>4,756,335</b>	<b>4,644,979</b>

## **RESOURCE (Funding Sources)**

All services provided to students by a school district are funded with either unrestricted or restricted revenues. Unrestricted revenues can be used to fund services to students at the discretion of the local School Board. Restricted funding sources specify both the student population to be served and the services which may be provided. The following pages show the types of services provided by each type of funding source.

## SUMMARY OF EXPENDITURES BY RESOURCE

Expenditure Summary by Resource	2018-19	2018-19	2017-18	2017-18	Percentage
	Budget	Percent	Budget	Percent	Change
Unrestricted	42,965,004	66.29%	42,314,506	66.76%	-0.47%
One-Time Expenditures	302,375	0.47%	716,656	1.13%	-0.66%
ELA Adoption- One Time	854,650	1.32%	645,350	1.02%	0.30%
One-Time Matching	0	0.00%	8,636	0.01%	-0.01%
LCFF - Supplemental	1,849,637	2.85%	1,562,161	2.46%	0.39%
Mandated Block Grant (MBG)	1,864,203	2.88%	1,852,703	2.92%	-0.05%
Lottery	1,260,553	1.94%	973,486	1.54%	0.41%
Education Protection Act (EPA)	1,134,776	1.75%	1,135,246	1.79%	-0.04%
Title One	123,398	0.19%	132,144	0.21%	-0.02%
Special Ed IDEA Basic	3,137,527	4.84%	2,541,108	4.01%	0.83%
Preschool Grant (Resource 3315)	40,964	0.06%	281,641	0.44%	-0.38%
Preschool Grant (Resource 3320)	0	0.00%	501,164	0.79%	-0.79%
Special Ed Preschool Staff Development	243	0.00%	243	0.00%	0.00%
Title II	132,840	0.20%	129,093	0.20%	0.00%
Title III A Limited English Proficiency	69,714	0.11%	98,404	0.16%	-0.05%
Title III Immigrant Education	31,130	0.05%	34,871	0.06%	-0.01%

## SUMMARY OF EXPENDITURES BY RESOURCE

Expenditure Summary by Resource	2018-19 Budget	2018-19 Percent	2017-18 Budget	2017-18 Percent	Percentage Change
STRS on Beh Pen Contrib	2,165,906	3.34%	1,357,931	2.14%	1.20%
Lottery Instructional Materials 6300	406,132	0.63%	360,638	0.57%	0.06%
Special Education Resource 6500	6,381,219	9.85%	5,746,119	9.07%	0.78%
Sp. Ed. Mental Health Services	501,601	0.77%	345,488	0.55%	0.23%
Routine Restricted Maintenance	1,548,123	2.39%	1,825,426	2.88%	-0.49%
LEA Billings	45,415	0.07%	43,315	0.07%	0.00%
Local Grants	0	0.00%	774,936	1.22%	-1.22%
<b>Total:</b>	<b>64,815,410</b>	<b>100.00%</b>	<b>63,381,265</b>	<b>100.00%</b>	

# Unrestricted Funds

Resource 0000

The majority of services are funded with Unrestricted Funds, such as LCFF and Parcel Tax. The programs and services provided are referred to as “Base Program”, or that to which every student is entitled. On the following pages you will see which students are being served, the services that are being provided and the staff providing those services.

<b>2018-19</b>		Health	Instructional	School	Guidance &	Instructional	Resource	Staff Relations	Indirect Cost	Interagency	Parent
<b>Goal</b>	Instruction	Services	Media & Library	Administration	Counseling	Supervision	Spec Instruc	Negotiations	Transfer	Transfers	Participation
Undistributed			24,497	2,991,869		2,794		77,993	(8,625)		
Regular Education	26,968,726	54,347	1,838,211	5,000	170,869	1,182,271					4,369
Community Day Schools										11,385	
Special Ed- Undistributed											
Special Ed-Preschool		112		98							
Special Ed 5-22 Severe										535,279	
Special Ed 5-22 Non Severe							572				
<b>Total:</b>	<b>26,968,726</b>	<b>54,459</b>	<b>1,862,708</b>	<b>2,996,967</b>	<b>170,869</b>	<b>1,185,065</b>	<b>572</b>	<b>77,993</b>	<b>(8,625)</b>	<b>546,664</b>	<b>4,369</b>

# Unrestricted Funds

Resource 0000

<b>Position Description</b>	Instruction	Health Services	Instructional Media & Library	School Administration	Guidance & Counseling	Instructional Supervision	Resource Spec Instruc	Staff Relations Negotiations	Indirect Cost Transfer	Interagency Transfers	Parent Participation
Superintendent											
Principal				8.0000							
Asst. Principal				2.0000							
Assoc./Asst.			0.3000			0.7000		0.2000			
Director/Coordinator/Sup.		0.1500	1.3000		0.2500	1.1500		0.2000			
Lib.Media / Tech			4.8750								
Teacher/TOSA	220.1000					1.5000					
Instructional Aide	0.7500										
Administrative Secretary		0.1000	1.0000		0.1500	0.9600					
Administrative Asst.				10.0000							
Receptionist											
Clerk				1.6250							
Warehouse / Delivery											
Psychologist											
Groundskeeper											
Custodian											
I.T. Technician			5.3500			0.4000					
<b>Total FTE :</b>	<b>220.8500</b>	<b>0.2500</b>	<b>12.8250</b>	<b>21.6250</b>	<b>0.4000</b>	<b>4.7100</b>	<b>0.0000</b>	<b>0.4000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>

# Unrestricted Funds

Resource 0000

2018-19 Goal	Psychological Services	Pupil Testing	Board	Office of Supt.	Public Information	Human Resources	Central Support	General Admin	Data Processing
Undistributed	27,655		162,431	579,656	33,463	571,871	48,110	1,950,233	275,913
Regular Education	273,976	64,699							
Opportunity Classes									
Community Day School									
Special Ed - Undistributed									
Special Ed - Preschool									
Special Ed 5-22 Non Severe									
<b>Total:</b>	<b>301,631</b>	<b>64,699</b>	<b>162,431</b>	<b>579,656</b>	<b>33,463</b>	<b>571,871</b>	<b>48,110</b>	<b>1,950,233</b>	<b>275,913</b>

# Unrestricted Funds

Resource 0000

<b>Position Description</b>	Psychological Services	Pupil Testing	Board	Office of Supt	Public Information	Human Resources	Central Services	General Admin	Data Processing
Superintendent				1.0000					
Principal									
Asst. Principal									
Assistant Superintendent						0.8000		1.0000	
Supervisor									
Director	0.1500							1.0000	
Teacher									
Instructional Aide									
Administrative Secretary				1.0000				1.0000	
Secretary									
Receptionist								0.7500	
Clerk						2.0500		4.3750	
Warehouse / Delivery							0.5000		
Psychologist	2.0000								
Groundskeeper									
Custodian									
I.T. Technician								1.7000	
<b>Total FTE :</b>	<b>2.1500</b>	<b>0.0000</b>	<b>0.0000</b>	<b>2.0000</b>	<b>0.0000</b>	<b>2.8500</b>	<b>0.5000</b>	<b>9.8250</b>	<b>0.0000</b>



# Unrestricted Funds

Resource 0000

<b>2018-19</b>	Plant	Maintenance	Security	Ancillary	Special	Enterprise	External	Transportation	Separate	Interfund		<b>Prior</b>
<b>Goal</b>	Operations			Services	Instruction		Audit		Class	Transfers	<b>Total:</b>	<b>Year</b>
Undistributed	3,631,859	3,000	144,073			205,354	17,200			351,589	11,090,935	11,217,692
Regular Education			11,956								30,574,424	29,887,265
Community Day School											11,385	3,543
Special Ed - Undistributed								247,516			247,516	274,661
Special Ed Preschool	474							70,126	3,508		74,318	28,567
Special Ed 5-22 Severe				873				427,778			963,930	901,278
Special Ed 5-22 Non Severe					572				1,352		2,496	1,500
<b>Total:</b>	<b>3,632,333</b>	<b>3,000</b>	<b>156,029</b>	<b>873</b>	<b>572</b>	<b>205,354</b>	<b>17,200</b>	<b>745,420</b>	<b>4,860</b>	<b>351,589</b>	<b>42,965,004</b>	<b>42,314,506</b>

# Unrestricted Funds

Resource 0000

Position Description	Plant Operations	Maintenance	Security	Ancillary Services	Special Instruction	Enterprise	External Audit	Transportation	Separate Class	Interfund Transfers	Total:	Prior
												Year
Superintendent											1.0000	1.0000
Principal											8.0000	8.0000
Asst. Principal											2.0000	2.0000
Assoc./Asst. Supt.											3.0000	3.0000
Coordinator/Director/Supervisor	0.200										4.4000	4.4000
Lib Media / Tech											4.8750	4.8750
Teacher											221.6000	220.1000
Instructional Aide											0.7500	0.7500
Administrative	0.500										4.7100	4.7100
Administrative Asst.											10.0000	10.0000
Receptionist											0.7500	0.7500
Clerk/Accountant	0.100										8.1500	8.1500
Delivery											0.5000	0.5000
Psychologist											2.0000	2.0000
Groundskeeper	2.930										2.9298	2.9298
Custodian	18.050										18.0500	18.0500
I.T. Technician											7.4500	7.4500
<b>Total FTE :</b>	<b>21.7798</b>		<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>300.1648</b>	<b>298.6648</b>

# One-Time Expenditures/Resources

Resource 0210/0211/0400/0416

One-Time Expenditures for non-recurring activities.

### One-Time Expenditures - RE 0210

2018-19 Goal	Staff Relations Negotiations	Human Resources	Board	Supervision Instruction	Inst. Library & Media	Instruction	Total:	Prior Year Total:
Undistributed	75,308		45,120				120,428	247,993
Regular Education				181,947			181,947	324,305
STEM/STEAM							0	72,000
Spec. Ed.							0	72,358
<b>Total:</b>	75,308	0	45,120	181,947	0	0	<b>302,375</b>	<b>716,656</b>
Position Description								
Instructional TOSA				1.50			1.5000	1.5
AOSA							-	1
<b>Total FTE :</b>	0.0000	0.0000	0.0000	1.5000	0.0000	0.0000	<b>1.5000</b>	<b>2.5000</b>

### ELA Adoption- one time RE 0211

2018-19 Goal	Supervision Instruction	Instruction	Total:	Prior Year Total:
Undistributed			0	0
Regular Education	32,665	821,985	854,650	645,350
<b>Total:</b>	32,665	821,985	<b>854,650</b>	<b>645,350</b>
			-	
<b>Total FTE :</b>	0.0000	0.0000	<b>0.0000</b>	<b>0.0000</b>

### One-Time Funding RE 0400 & 0416

2018-19 Goal	Instruction	Total:	Prior Year Total:
Undistributed		0	0
Regular Education		0	8,636
Sp Ed		0	0
<b>Total:</b>	0	<b>0</b>	<b>8,636</b>
Teacher		0.0000	
<b>Total FTE :</b>	0.0000	<b>0.0000</b>	<b>0.0000</b>

## LCFF—Supplemental

Resource 0709

The LCFF legislation eliminated most state categorical funding streams including Economic Impact Aid. LCFF funding calculations are based on the 2012-13 funding amount for categorical programs folded into the LCFF, plus additional transition funds. AB97 requires LEAs to increase or improve services for students in proportion to the number of high need students (low-income, English learners, and foster youth) who generated the additional funds.

<b>2018-19</b>								
<b>Goal</b>	Instruction	Instructional Supervision	Instructional Library & Media	Other Instr Resources	Guidance & Counseling	Psychological Services	<b>Total:</b>	<b>Prior Year Total:</b>
Undistributed				33,043	326,579		359,622	347,787
Regular Education	1,248,922	53,216	38,900	1,331	24,138	123,508	1,490,015	1,202,521
Sp Ed							0	11,853
<b>Total:</b>	<b>1,248,922</b>	<b>53,216</b>	<b>38,900</b>	<b>34,374</b>	<b>350,717</b>	<b>123,508</b>	<b>1,849,637</b>	<b>1,562,161</b>
<b>Position Description</b>								
Teacher							4.9259	3.9572
Psychologist				1.0000			1.0000	1.0000
Mental Health Therapist / interns					4.0000		4.0000	4.0000
Instructional Aide							3.1000	2.9125
<b>Total FTE :</b>	<b>8.0259</b>	<b>0.0000</b>	<b>0.0000</b>	<b>1.0000</b>	<b>4.0000</b>	<b>0.0000</b>	<b>13.0259</b>	<b>11.8697</b>

## LCFF—Supplemental

Resource 0709

Based on the average of the past three years, unduplicated pupil count percentage, district projects LCFF Supplemental/ Concentration grant at target funding level of \$1,797,169. LEAs have local control over the expenditure of supplemental and concentration grant funds, which are targeted, not restricted, must meet their proportionality percentage requirement. District has additional services above and beyond the minimum proportionality, total program cost of \$1,849,637.

Through LCAP, district demonstrates services provided are effective in meeting the LEA’s goals. District aligns LCFF Supplemental expenditures to LCAP goals as follows:

<b>2018-19 LCAP Goal</b>	Instruction	Instructional Supervision	Instructional Library & Media	Other Instr Resources	Guidance & Counseling	Psychological Services	<b>Total:</b>
Goal 1							
Goal 2	155,479		5,400				160,879
Goal 3	1,093,443	53,216	33,500		350,717	123,508	1,654,384
Goal 4				34,374			34,374
<b>Total:</b>	<b>1,248,922</b>	<b>53,216</b>	<b>38,900</b>	<b>34,374</b>	<b>350,717</b>	<b>123,508</b>	<b>1,849,637</b>

## Mandated Block Grant (MBG)

Resource 0855

Pursuant to the Mandated Block Grant (MBG) implementing legislation, Senate Bill 1016, Section 71 (Chapter 38, Statutes of 2012), LEAs make an annual choice to receive funds for mandated activities, as specified in Government Code (GC) Section 17581.6, either through the MBG or through the claim reimbursement process pursuant to GC Section 17560. Pursuant to Government Code Section 17581.8, added by SB858, state allocations made pursuant to satisfy any outstanding claims of state-mandated local program costs for any fiscal year. District may expend funds for any one-time purpose, as determined by the governing board. It is the intent of the Legislature that District will prioritize the use of these one-time funds for professional development, instructional materials, technology infrastructure, and any other investments necessary to support implementation of the common core standards in English language arts and mathematics, the implementation of English language development standards, and the implementation of the Next Generation Science standards.

<b>2018-19</b>							
<b>Goal</b>	Instruction	Instructional Supervision	Instructional Library & Media	Superintendent	Indirect Cost Transfer	<b>Total:</b>	<b>Prior Year Total:</b>
Undistributed				15,000		15,000	5,873
Regular Education	484,006	507,844	91,000			1,082,850	1,014,624
PLTW/STEAM	766,353					766,353	832,206
<b>Total:</b>	<b>1,250,359</b>	<b>507,844</b>	<b>91,000</b>	<b>15,000</b>	<b>0</b>	<b>1,864,203</b>	<b>1,852,703</b>
<b>Position Description</b>							
Program Specialist		1.0000					1.0000
Tech. TOSA			3.0000			3.0000	2.0000
STEAM TOSA	6.0000					6.0000	6.0000
<b>Total FTE :</b>	<b>6.0000</b>	<b>0.0000</b>	<b>3.0000</b>		<b>0.0000</b>	<b>9.0000</b>	<b>9.0000</b>

## **Supplemental Services**

There are supplemental services provided to students through Federal and State revenues which are referred to as “restricted” funds.

## Lottery

### Resource 1100

California's Lottery Act, passed by the voters in 1984, provides that at least 34% of lottery receipts must go to public schools and colleges. This money was intended to supplement state funds for education, and constitutes approximately 2% of school funding. The law states that lottery funds are to be used exclusively for the education of students, and are not to be used for non-instructional purposes. The actual amount of lottery funds received each year is determined by the district's annual ADA. In this district, lottery funds are spent in support of Counseling and Health Services.

2018-19 Goal	Instruction	Instructional Media & Library	Guidance & Counseling	Health Services	Total:	Prior Year
Undistributed				750	750	14,625
Regular Education	18,000	170,897	255,543	806,043	1,250,483	950,201
Special Ed 5-22 Severe				8,320	8,320	7,660
Special Ed 5-22 Non Severe				1,000	1,000	1,000
<b>Total:</b>	<b>18,000</b>	<b>170,897</b>	<b>255,543</b>	<b>816,113</b>	<b>1,260,553</b>	<b>973,486</b>
<b>Position Description</b>						
Counselor			2.0000		2.0000	2.0000
Nurse				1.4000	1.4000	1.2000
Site Tech. Support Spec.		2.0000			2.0000	2.0000
Registered Health Tech				1.5000	1.5000	0.4690
School Admin. Asst.			0.5000	1.5000	2.0000	2.0000
Community Health Liason				3.8750	3.8750	3.8750
<b>Total FTE :</b>	<b>0.0000</b>	<b>2.0000</b>	<b>2.5000</b>	<b>8.2750</b>	<b>12.7750</b>	<b>11.5440</b>



## **Elementary Class Size Reduction, Grades K-3**

Resource 1300

This program is dedicated to reducing the class size in Kindergarten through Third grades.

The LCFF legislation eliminated most state categorical funding streams including Class Size Reduction for Grades K-3. LCFF provides K-3 Grade Span Adjustments (GSA) of 10.4% of base grants allocation. As a condition of receiving the K-3 GSA, school districts must meet the following conditions:

- A school site's average K-3 class enrollment makes progress toward maintaining, at that school site, an average K-3 class enrollment of not more than 24 pupils.

District meets the requirement and accounts for activities in Unrestricted General Fund.

## Education Protection Account (EPA)

Resource 1400

The Education Protection Account (EPA) was created in November 2012 by Proposition 30, The Schools and Local Public Safety Protection Act of 2012, and it was implemented in 2013. The EPA is governed by Section 36 of Article XIII of the California Constitution, which was amended by Proposition 55 in November 2016. The EPA funding is a component of an LEA's total Local Control Funding Formula (LCFF) entitlement.

<b>2018-19</b>		Instructional	Indirect Cost		<b>Prior Year</b>
<b>Goal</b>	Instruction	Supervision	Transfer	<b>Total:</b>	<b>Total:</b>
Undistributed				0	
Regular Education	1,134,776			1,134,776	1,135,246
Total:	1,134,776	0	0	<b>1,134,776</b>	<b>1,135,246</b>
<b>Position Description</b>					
Teacher	9.000			9.0000	9.000
Total FTE :	9.0000	0.0000	0.0000	<b>9.0000</b>	<b>9.0000</b>

# Title One

## Elementary and Secondary Education Act

Resource 3010

This program is designed to provide additional instructional services to students who need extra help in learning reading, language and mathematics. Students who receive these services are identified by test scores, teacher observations and samples of student work. The program provides materials, teachers, instructional assistants and other supplementary services to help identified students succeed in school.

<b>2018-19</b>		Instructional	Indirect Cost		<b>Prior Year</b>
<b>Goal</b>	Instruction	Supervision	Transfer	<b>Total:</b>	<b>Total:</b>
Undistributed				0	0
Regular Education	106,587	10,176	6,635	123,398	132,144
Sp Ed Undistributed				0	0
<b>Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>123,398</b>	<b>132,144</b>
<b>Position Description</b>					
Coordinator		0.0400		0.0400	0.0400
Instructional Assistant	1.2500			1.2500	1.4375
Teacher	0.4958			0.4958	0.4958
Secretary / Clerical		0.0400		0.0400	0.0400
<b>Total FTE :</b>	<b>1.7458</b>	<b>0.0800</b>	<b>0.0000</b>	<b>1.8258</b>	<b>2.0133</b>

# Individuals with Disabilities Education Act Basic Grant

Resource 3310

The objective of the Individuals with Disabilities Education Act (IDEA) is to assist states in providing a free, appropriate, public education to all children and youths with disabilities, ages 0 through 21. Federal funds are used only for the excess costs of providing Special Education and related services to children and youths with disabilities. Special Education includes specially designed instruction, at no cost to the parent, to meet the unique needs of children and youths with disabilities, including instruction conducted in the classroom, in the home, in hospitals and institutions and instruction in physical education. Related services include transportation and such developmental, corrective and other supportive services as are required to assist a child with a disability to benefit from Special Education.

Effective 2018-19, California Department of Education (CDE) consolidate Preschool Local Entitlement Grant into this resource.

2018-19 Goal	Separate Classes	RSP Instruction	Aides - Regular Classroom	Specialized Instruction	Other Inst Resources	Guidance & Counseling	Instructional Supervision	Total:	Prior Year Total:
Special Ed-Undistributed							168,064	168,064	165,038
Preschool	143,278			38,803				182,081	27,593
Special Ed 5-22 Severe	1,127,544		641,911	53,195	1,728	137,054		1,961,432	1,551,442
Special Ed 5-22 Non Severe	404,498	415,768			5,684			825,950	797,035
<b>Total:</b>	<b>1,675,320</b>	<b>415,768</b>	<b>641,911</b>	<b>91,998</b>	<b>7,412</b>	<b>137,054</b>	<b>168,064</b>	<b>3,137,527</b>	<b>2,541,108</b>
<b>Position Description</b>									
Instructional Assistant	26.8188	9.0000	9.3125	1.5627				46.6940	40.0314
Secretary/Clerical							1.7500	1.7500	1.7500
Mental Health Therapist						1.0000		1.0000	1.0000
<b>Total FTE :</b>	<b>26.8188</b>	<b>9.0000</b>	<b>9.3125</b>	<b>1.5627</b>	<b>0.0000</b>	<b>1.0000</b>	<b>1.7500</b>	<b>49.4440</b>	<b>42.7814</b>

# Preschool Services Grant

Resource 3315

Augmented by a grant provided through Assembly Bill 2666, the program is designed to provide speech and resource specialist services to preschool age pupils. The program funds a multi-disciplinary assessment team to work with each student.

<b>2018-19</b>	Specialized	Psychological		<b>Prior Year</b>
<b>Goal</b>	Instruction	Services	<b>Total:</b>	<b>Total:</b>
Special Ed-Undistributed			0	-
Special Ed Preschool	40,964		40,964	281,641
Total:	40,964	0	<b>40,964</b>	281,641
<b>Position Description</b>				
Speech Therapist	0.3000		0.3000	2.0000
Total FTE :	0.3000	0.0000	<b>0.3000</b>	<b>2.0000</b>

# Preschool Local Entitlement Grant

Resource 3320

Augmented by a grant provided through Assembly Bill 2666, the program provides a special day class for preschool age pupils.

Effective 2018-19, CDE consolidates Resource 3320 into Resource 3310—Federal Local Assistance Grant. Projected Preschool Expenditures are transferred to Resource 3310 and 6500.

<b>2018-19</b>	Supervision		<b>Prior Year</b>
<b>Goal</b>	of Instruction	<b>Total:</b>	<b>Total:</b>
Special Ed-Undistributed		0	0
Special Ed Preschool		0	501,164
Total:	0	<b>0</b>	501,164
<b>Position Description</b>			
Teacher		0.0000	2.0000
Instructional Assistant		0.0000	2.1250
Instructional Assist. ABA		0.0000	0.8439
Total FTE :	0.0000	<b>0.0000</b>	<b>4.9689</b>

## Special Education IDEA In-Service Training

Resource 3345

This federal grant provide staff development opportunities solely for those staff who provide instructional services to Special Education Preschool students.

<b>2018-19</b>	Supervision	Specialized	Indirect Cost		<b>Prior Year</b>
<b>Goal</b>	of Instruction	Instruction	Transfer	<b>Total:</b>	<b>Total:</b>
Special Ed-Undistributed		0		0	0
Special Ed-Preschool	230		13	243	243
<b>Total:</b>	0	0	0	<b>243</b>	<b>243</b>
<b>Position Description</b>					
Total FTE :	0.0000	0.0000	0.0000	<b>0.0000</b>	<b>0.0000</b>

## Title II A : Improving Teacher Quality

Resource 4035

This program provides grants to LEAs to increase student academic achievement and hold LEAs and schools accountable for improvement in student academic achievement. The grant allows flexibility to improve teacher training and development, hire new teachers, and retain highly qualified teachers.

<b>2018-19</b>		Instructional	Human	Indirect Cost		<b>Prior Year</b>
<b>Goal</b>	Instruction	Supervision	Resources	Transfer	<b>Total:</b>	<b>Total:</b>
Undistributed			6,820		6,820	4,820
Regular Education		126,020			126,020	124,273
Total:	0	126,020	6,820	0	<b>132,840</b>	<b>129,093</b>
<b>Position Description</b>						
Program Coordinator		0.5600			0.5600	<i>0.5600</i>
Total FTE :	0.0000	0.5600	0.0000	0.0000	<b>0.5600</b>	<b><i>0.5600</i></b>



# Title III Immigrant Education Program

Resource 4201

Federal funding is available to eligible LEAs to provide supplementary programs and services to eligible immigrant students. Grants are to assist immigrant students to achieve grade level and graduation standards. The District uses these funds for Parent Engagement and Outreach, and Latino Literacy Projects.

<b>2018-19</b>		Instructional	Instructional	Instructional	Indirect Cost		<b>Prior Year</b>
<b>Goal</b>	Instruction	Supervision	Media & Library	Resources	Transfer	<b>Total:</b>	<b>Total:</b>
Undistributed				2,968		2,968	0
Regular Education				27,552	610	28,162	34,871
<b>Total:</b>	0	0	0	30,520	610	<b>31,130</b>	<b>34,871</b>
<b>Position Description</b>							
Teacher							0.0371
<b>Total FTE :</b>	0.0000	0.0000	0.0000	0.0000	0.0000	<b>0.0000</b>	<b>0.0371</b>

## Title III A Limited English Proficient

Resource 4203

Combines current Bilingual Education and Emergency Immigrant programs. Funds are provided through formula sub-grants to eligible school districts that enroll Limited English Proficient (LEP) students and set-aside sub-grants to eligible school districts that experience a significant growth in the immigrant student population over the previous two-year period. Funds are provided to ensure that LEP students, including immigrant children and youth, develop English proficiency and meet the same academic content and academic achievement standards that other children are expected to meet. These supplemental funds may also be used to provide professional development for staff assigned to LEP student populations, parental involvement and related LEP student program activities.

<b>2018-19</b>		Instructional	Indirect Cost		Prior Year
<b>Goal</b>	Instruction	Supervision	Transfer	<b>Total:</b>	<b>Total:</b>
Undistributed				0	0
Regular Education	68,347		1,367	69,714	98,404
<b>Total:</b>	<b>68,347</b>	<b>0</b>	<b>1,367</b>	<b>69,714</b>	<b>98,404</b>
<b>Position Description</b>					
Teacher	0.1780			0.1780	0.4173
Instructional Aide				0.0000	0.0000
<b>Total FTE :</b>	<b>0.1780</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.1780</b>	<b>0.4173</b>

## Medi-Cal Billing (LEA)

Resource 5640

Medi-Cal Billing is to account for federal money, allocated by the Department of Health Care Services (DHCS), to reimburse Medi-Cal covered services provided by school nurses and other pupil support personnel to eligible students. This funding provides additional material and supplies and professional development for nurses, speech therapists and counselors.

<b>2018-19</b>	Supervision of	Special	Psychological	Health	General	Indirect Cost		<b>Prior Year</b>
<b>Goal</b>	Instruction	Instruction	Services	Services	Administration	Transfer	<b>Total:</b>	<b>Total:</b>
Undistributed							15,000	15,000
Regular Education							0	0
Special Ed Undistributed	12,500						12,500	12,500
Sp Ed 5-22 Non Severe		9,450	7,350	1,115			17,915	15,815
<b>Total:</b>							<b>45,415</b>	<b>43,315</b>
<b>Position Description</b>								
Speech Pathologist							0.0000	0.0000
Instructional Assistant							0.0000	0.0000
<b>Total FTE :</b>	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	<b>0.0000</b>	<b>0.0000</b>

## Lottery Instructional Materials

Resource 6300

This program is the implementation of a Proposition passed by the California voters in 1999. The proposition permanently earmarked a portion of the Lottery funds received by school districts to be used for the sole purpose of purchasing instructional materials, including Math & ELA adopted materials. Funds are allocated to the school sites on a per pupil basis for expenditure on instructional materials. The site allocation is \$22.95 per pupil for Elementary, and \$16.95 for Middle School.

<b>2018-19</b>		Indirect Cost		Prior Year
<b>Goal</b>	Instruction	Transfer	<b>Total:</b>	<b>Total:</b>
Regular Education	406,132	0	406,132	360,638
STEM			0	0
<b>Total:</b>	406,132	0	<b>406,132</b>	360,638
<b>Position Description</b>				
Total FTE :	0.0000	0.0000	<b>0.0000</b>	<b>0.0000</b>

# Special Education

Resource 6500

The Master Plan for Special Education is the source of state funding for the education of students identified as having exceptional needs. The funds are used to provide a variety of services including classroom instruction, resource or other specialized instruction, speech therapy, psychological services as well as physical and occupational therapy, as defined in each student's individualized educational plan (IEP).

<b>2018-19 Goal</b>	Separate Classes	RSP Instruction	Specialized Instruction	Aides - Regular Classroom	Psychological Services	Other Instructional Svc	Guidance Counseling Svc.
Special Ed Undesignated							
Regionalized Program Special-							17,883
Special Ed Preschool	325,845		254,664		67,642	2,273	146,931
Sp Ed 5-22 Severe	431,307		650	200			336,616
Sp Ed 5-22 Non Severe	710,263	1,610,649	992,230		417,491	239	
<b>Total:</b>	<b>1,467,415</b>	<b>1,610,649</b>	<b>1,247,544</b>	<b>200</b>	<b>485,133</b>	<b>2,512</b>	<b>501,430</b>
<b>Position Description</b>							
Classroom Teacher	13.0000						
Resource Teacher		13.0000					
Speech Therapist			8.7000				
Psychologist					3.5000		
BCBA							2.0000
Program Specialist							
Director							
<b>Total FTE :</b>	<b>13.0000</b>	<b>13.0000</b>	<b>8.7000</b>	<b>0.0000</b>	<b>3.5000</b>	<b>0.0000</b>	<b>2.0000</b>

## Special Education

Resource 6500

2018-19 Goal	Health Services	NPS / NPA	Instructional Supervision	Operations	Interagency Transfers	Total:	Prior Year Total:
Special Ed Undesignated			323,776	500		324,276	279,436
Regionalized Program Special-			163,993			181,876	173,695
Special Ed Preschool	94,904					892,259	258,341
Sp Ed 5-22 Severe	383,549	99,614				1,251,936	1,329,470
Sp Ed 5-22 Non Severe						3,730,872	3,705,177
Total:	478,453	99,614	487,769	500	0	<b>6,381,219</b>	5,746,119
<b>Position Description</b>							
Classroom Teacher						13.0000	11.0000
Resource Teacher						13.0000	12.5000
Speech Therapist						8.7000	7.0000
Psychologist						3.5000	3.5000
BCBA						2.0000	2.0000
Program Specialist			1.0000			1.0000	1.0000
Director			0.7000			0.7000	0.7000
Total FTE :	0.0000	0.0000	1.7000	0.0000	0.0000	<b>41.9000</b>	<b>37.7000</b>

## Mental Health Services

Resource 6512

This grant provides funding for educationally related mental health services, including out-of-home residential services for emotionally disturbed pupils, as required by the Federal IDEA.

<b>2018-19</b>	NPA	Special	Psychological	Instructional	Indirect		<b>Prior Year</b>
<b>Goal</b>		Instruction	Services	Supervision	Cost	<b>Total:</b>	<b>Total:</b>
Special Ed Undesignated						0	9,621
Sp Ed 5-22 Severe	208,993	93,896	197,112	1,600		501,601	335,867
Sp Ed 5-22 Non-Severe						0	0
<b>Total:</b>	208,993	93,896	197,112	1,600	0	<b>501,601</b>	345,488
<b>Position Description</b>							0
						0.0000	0.0000
<b>Total FTE :</b>	0.0000	0.0000	0.0000	0.0000	0.0000	<b>0.0000</b>	<b>0.0000</b>

## CalSTRS On-Behalf Pension Contributions

Resource 7690

This resource is to allow LEAs to account for the State’s on-behalf contribution to the California State Teachers’ Retirement System (CalSTRS). Revenue projection offsets expenditures, resulting in a net zero cost to the District.

<b>2018-19</b>	Instructional	Separate	RSP	Pupil	Specialized		Instructional	School
<b>Goal</b>	Resources	Classes	Instruction	Testing	Instruction	Instruction	Supervision	Administration
Undistributed	1,452							109,342
Regular Education	1,597			366		1,613,861	75,349	
Spec Ed- Unspec							8,928	
Regional Program Spec							8,418	
Spec Ed- Preschool		16,342			15,532			
Spec Ed 5-22 Severe		22,779						
Spec Ed 5-22 Non Severe	15	38,923	69,742		46,667			
<b>Total:</b>	<b>3,064</b>	<b>78,044</b>	<b>69,742</b>	<b>366</b>	<b>62,199</b>	<b>1,613,861</b>	<b>92,695</b>	<b>109,342</b>
Instructional Aide								
<b>Total FTE :</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>



## CalSTRS On-Behalf Pension Contributions (Cont'd.)

Resource 7690

This resource is to allow LEAs to account for the State's on-behalf contribution to the California State Teachers' Retirement System (CalSTRS). Revenue projection offsets expenditures, resulting in a net zero cost to the District.

2018-19 Goal	Guidance and Counseling	Health Services	Psychological Services	Staff Relations & Negotiations	Superintendent	Human Resources	Total:	Prior Year Total:
Undistributed	9,995		1,465	3,222	19,798	10,363	155,637	96,484
Regular Education	15,691	11,220	21,513				1,739,597	1,090,567
Spec Ed- Unspec							8,928	0
Regional Program Spec	1,089						9,507	14,062
Spec Ed- Preschool	2,892		3,836				38,602	21,888
Spec Ed 5-22 Severe	12,754						35,533	20,105
Spec Ed 5-22 Non Severe			22,755				178,102	114,825
<b>Total:</b>	<b>42,421</b>	<b>11,220</b>	<b>49,569</b>	<b>3,222</b>	<b>19,798</b>	<b>10,363</b>	<b>2,165,906</b>	<b>1,357,931</b>
Instructional Aide								
<b>Total FTE :</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>

## Routine Repair & Maintenance (RRMA)

Resource 8150

Covers the cost of all necessary repairs, renewals, and replacements to buildings. Some of the costs that could be included are expenditures for painters, electricians, carpenters, and other maintenance personnel, as well as the supplies and equipment necessary for the maintenance personnel to do their job. School districts must establish and maintain a restricted maintenance account. For 2017-18 to 2019-20, District is allowed to transfer the lesser of 3% of total General Fund Expenditures or the amount deposited in 2014-15. The required minimum contribution is \$1,458,526; the same amount deposited to RRMA in 2014-15.

<b>2018-19</b>				<b>Prior Year</b>
<b>Goal</b>	Maintenance	Operations	<b>Total:</b>	<b>Total:</b>
Undistributed	1,548,123		1,548,123	1,825,426
<b>Total:</b>	<b>1,548,123</b>	<b>0</b>	<b>1,548,123</b>	<b>1,825,426</b>
<b>Position Description</b>				
Director of Operations	0.1000		0.1000	0.1000
Supervisor	0.9000		0.9000	0.9000
Clerk	0.5000		0.5000	0.5000
Maintenance Specialist	6.1042		6.1042	6.1042
<b>Total FTE :</b>	<b>7.6042</b>	<b>0.0000</b>	<b>7.6042</b>	<b>7.6042</b>

## Misc. Local Donations

Resource 9096/9097/9098/9099/9150/9230

These Resources account for all miscellaneous local donations, including Silicon Valley Community Foundation, Home & School Clubs, Middle School ASB reimbursements, and Xilinx. Funding provides additional support to schools.

### Silicon Valley Community

2018-19 Goal	Instruction	Indirect Cost Transfer	Total:	Prior Year Total:
Undistributed	0	0	0	0
Regular Education	0	0	0	7,371
Project Lead the			0	0
<b>Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,371</b>
<b>Position Description</b>				
Total FTE :	0.0000	0.0000	<b>0.0000</b>	<b>0.0000</b>

### ASB 9097

2018-19 Goal	Instruction	Indirect Cost Transfer	Total:	Prior Year Total:
Undistributed			0	0
Regular Education			0	120,556
<b>Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>120,556</b>
<b>Position Description</b>				
Total FTE :	0.0000	0.0000	<b>0.0000</b>	<b>0.0000</b>

### Misc. Site Donation 9098

2018-19 Goal	School Administration	Instructional Media & Library	Indirect Cost Transfer	Total:	Prior Year Total:
Undistributed				0	65,019
Regular Education				0	33,297
Life Skills				0	0
Special Educ Preschool				0	0
<b>Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>98,316</b>
<b>Position Description</b>					
Total FTE :		0.0000	0.0000	<b>0.0000</b>	<b>0.0000</b>

## Misc. Local Donations (Cont.)

Resource 9096/9097/9098/9099/9150/9230

### Home & School Club Donation 9099

2018-19 Goal	Instructional Supervision	Indirect Cost Transfer	Total:	Prior Year Total:
Undistributed			0	30,984
Regular Education			0	458,028
STEM			0	9,671
STEAM			0	500
Sp Ed Non-Severe			0	0
<b>Total:</b>	0	0	<b>0</b>	<b>499,183</b>
<b>Position Description</b>				
Instructional Aide				
<b>Total FTE :</b>	0.0000	0.0000	<b>0.0000</b>	<b>0.0000</b>

### Xilinx Grant 9230

2018-19 Goal	Instruction	Instructional Supervision	Parent Participation	Total:	Prior Year Total:
Undistributed	0	0	0	0	13,510
Regular Education					30,200
PLTW	0			0	5,800
<b>Total:</b>	0	0	0	<b>0</b>	<b>49,510</b>
<b>Position Description</b>					
Instructional Aide - Science				0.000	0.000
<b>Total FTE :</b>	0.000	0.000	0.000	<b>0.000</b>	<b>0.000</b>

## Contributions to Unrestricted/Restricted Programs

Some services which are funded with “Restricted” Federal or State funds cost more to provide to the students than the funding that is received. In cases such as this, “unrestricted” funds are used to augment the State or Federal funding . The chart below shows those programs for which budgeted costs will exceed the restricted revenues received. The amount listed on the chart is the amount of “unrestricted” funds which are used to support the program above and beyond the amount of “restricted” funds received. The contribution for the One-Time Unrestricted Funding is for a legal settlement and California Distinguished School Award.

<b>Contributions to Categorical Programs</b>	<i>2018-19</i>		<i>2017-18</i>		<i>Change</i>
Special Education Preschool Grants	5,139	7,810,330	636,000	7,067,573	742,757
Special Education Staff Development Grants	277,121		69,807		
Special Education Programs Ages 5-22	7,528,070		6,361,766		
Title I	0		3,088		
Title II	69,076	69,076	65,329	68,417	659
Routine Restricted Maintenance	1,458,526	1,458,526	1,458,526	1,458,526	0
Subtotal Restricted:		<b>9,337,932</b>		<b>8,594,516</b>	
One-Time Funding	0	0	140,048		(140,048)
Total:		<b>9,337,932</b>		<b>8,734,564</b>	

# School Site Budgets

Each school site budget is based upon the number of students who attend school at that site. Based upon enrollment projections, each site is staffed according to the number of students at each particular grade level. At our elementary schools, Transitional Kindergarten through third grade are allocated one teacher for each twenty-four students. Fourth and Fifth grades are allocated one teacher for each twenty nine students. Our middle schools are allocated one teacher for each thirty students.

On those campuses which host a Special Education class, if the disabilities of the students are considered severe, the allocation is one teacher for each ten students. If the disabilities of the students are considered non-severe, the allocation is one teacher for each twelve students. For other supplemental Special Education services, a school site will be allocated approximately one resource specialist for each twenty eight students who require additional instructional support, and approximately one speech therapist for each fifty five students needing speech services.

The first step in developing a school site budget is to cover the salaries, fringe benefits and utility costs. Aside from salaried positions, sites are given allocations to cover the costs of lunch supervision, Saturday school, and extra clerical support to open the school year. The site is then given a per pupil allocation based upon projected enrollment to cover all other costs. Elementary sites receive \$86.70 per pupil and Middle Schools receive \$97.20 per pupil and \$50 per pupil Flex. Categorical programs from General Fund . School Sites receive LCFF Supplemental base on their prior year allocations to service their un-duplicate students. In addition, Title I schools receive a \$495.74 per pupil allocation to services low performing students. The allocations are adjusted in October based upon actual enrollment. It is the responsibility of the site Principal to manage the school site budget. The following pages show the budgets as allocated to each school site, and prioritized by the site Principal with input from the staff and School Site Council.

**Alta Vista Elementary School**  
 200 Blossom Valley Drive, Los Gatos CA 95032  
 Principal: Larry Thomas



**Mission Statement**

Our mission is to emphasize academic excellence while recognizing the needs of every child in a safe nurturing environment.

Site Staffing Allocation	Categorical Program Staffing		
Enrollment	642		
Principal	1.000	Special Day Class Teachers	2.000
Clerical	1.375	Resource Specialists	1.000
Teachers	25.000	Speech Therapists	1.000
STEAM TOSA	1.000	Special Ed Instructional Aides	3.000
Custodian	2.000	Instructional TOSA - BTSA Support	0.600
Food Service Assistant	0.375		
Health Clerk	0.375		
Library/Media/Tech Aide	0.750		
Registered Health Tech	0.75	<b>Total:</b>	<b>40.2250</b>

Alta Vista Elementary is involved in a number of programs that receive special funding. These funding sources are listed in the chart on the following page. General Education is funded through unrestricted funds which are generated by student attendance. All other programs listed are Categorical Programs where the donor/grantor specifies which students will be served as well as which services can be provided with those funds. The chart provides two viewpoints of the school site budget. The top portion of the chart shows the various funding sources and the services which are provided to the students using those funds. The bottom portion of the chart lists each service provided to the students and shows how the service was provided, whether by district staff, or through the purchase of materials, supplies or services.

**Alta Vista Elementary School**  
 200 Blossom Valley Drive, Los Gatos CA 95032  
 Principal: Larry Thomas

<b>Function</b>	School	Instructional	Instructional	Guidance &	Health	Special Day	Resource	Specialized				
<b>Resource</b>	Instruction	Administration	Supervision	Media & Library	Counseling	Services	Classes	Specialist	Instruction	Operations	Maintenance	<b>Total:</b>
General Education	2,803,778	326,982	73,554	43,840	10,000	2,910	1,352	572	572	353,107		3,616,667
LCFF-Supplemental	53,900				2,000							55,900
EPA	233,546											233,546
Lottery	3,000			3,852		92,549						99,401
Special Education							288,783	167,893	94,297			550,973
Mandated Cost	119,171											119,171
Lottery Instructional Materials	14,734											14,734
Ongoing & Major Maintenance											9,983	9,983
<b>Total:</b>	<b>3,228,129</b>	<b>326,982</b>	<b>73,554</b>	<b>47,692</b>	<b>12,000</b>	<b>95,459</b>	<b>290,135</b>	<b>168,465</b>	<b>94,869</b>	<b>353,107</b>	<b>9,983</b>	<b>4,700,375</b>
<b>Expenditures by Object</b>												
Certificated Salaries	2,336,575	170,166	59,881				128,915	95,607	69,364			2,860,508
Classified Salaries	19,731	75,846		29,888		64,422	85,756	27,269		127,455	6,614	436,981
Employee Benefits	782,500	78,846	13,673	11,952		29,653	72,964	44,672	24,588	64,513	3,369	1,126,730
Supplies	50,193	2,124		5,852		1,384	2,500	917	917	7,457		71,344
Services / Utilities	39,130				12,000					153,682		204,812
Capital Equipment												0
<b>Total:</b>	<b>3,228,129</b>	<b>326,982</b>	<b>73,554</b>	<b>47,692</b>	<b>12,000</b>	<b>95,459</b>	<b>290,135</b>	<b>168,465</b>	<b>94,869</b>	<b>353,107</b>	<b>9,983</b>	<b>4,700,375</b>



# Carlton Elementary School

2421 Carlton Avenue, San Jose CA 95124

Principal: Mary Katayama



## Mission Statement

To provide a safe, peaceful, nurturing, child centered learning community in which all children will succeed. We believe all students can learn and utilize all available resources, encourage positive peer interactions, and positive adult relationships to support student academic proficiency. We believe that education involves, the students, staff, and parents and that learning is a lifelong process.

Site Staffing Allocation		Categorical Program Staffing	
Enrollment	672		
Principal	1.000	Special Day Class Teachers	0.000
Clerical	1.625	Resource Specialists	1.000
Teachers	26.000	Speech Therapists	0.700
Teachers - TK	2.000	Special Ed Instructional Aides	1.031
Instructional TOSA	0.800	Inst. Aide - LCFF Supplemental	0.225
Health Clerk	0.625		
Custodian	2.000		
Food Service Assistant	0.375		
Library Media/Tech Aide	0.75		
STEAM TOSA	1.000	<b>Total:</b>	<b>39.1310</b>

Carlton Elementary is involved in a number of programs, including two TK classes that receive special funding. These funding sources are listed in the chart on the following page. General Education is funded through unrestricted funds which are generated by student attendance. All other programs listed are Categorical Programs where the donor/grantor specifies which students will be served as well as which services can be provided with those funds. The chart provides two viewpoints of the school site budget. The top portion of the chart shows the various funding sources and the services which are provided to the students using those funds. The bottom portion of the chart lists each service provided to the students and shows how the service was provided, whether by district staff, or through the purchase of materials, supplies or services.

# Carlton Elementary School

2421 Carlton Avenue, San Jose CA 95124

Principal: Mary Katayama

Function	Instruction	School Administration	Instructional Supervision	Instructional Media & Library	Parent Participation	Guidance & Counseling	Health Services	Resource Specialist	Supplemental Aides	Specialized Instruction	Operations	Maintenance	Total:
General Education	3,119,316	249,479	31,572	58,939		4,000	2,530				265,055		3,730,891
LCFF-Supplemental	73,500					2,000							75,500
EPA	122,555												122,555
Lottery	3,000			4,032			35,308						42,340
One-Time Funding			52,620										52,620
Special Education								151,909		105,102			257,011
Mandated Cost	125,144												125,144
Lottery Instructional Materials	15,422												15,422
Ongoing & Major Maintenance													7,732
<b>Total:</b>	<b>3,458,937</b>	<b>249,479</b>	<b>84,192</b>	<b>62,971</b>	<b>0</b>	<b>6,000</b>	<b>37,838</b>	<b>151,909</b>	<b>0</b>	<b>105,102</b>	<b>265,055</b>	<b>7,732</b>	<b>4,429,215</b>
<b>Expenditures by Object</b>													
Certificated Salaries	2,511,740	130,738	59,765					97,555		62,171			2,861,969
Classified Salaries	46,849	69,764		34,309			26,192	27,265		11,574	100,463	5,194	321,610
Employee Benefits	814,671	47,801	24,427	24,630			10,302	26,744		31,116	48,717	2,538	1,030,946
Supplies	46,097	1,176		4,032			1,344	345		241	6,712		59,947
Services / Utilities	39,580					6,000					109,163		154,743
Capital Equipment													0
<b>Total:</b>	<b>3,458,937</b>	<b>249,479</b>	<b>84,192</b>	<b>62,971</b>	<b>0</b>	<b>6,000</b>	<b>37,838</b>	<b>151,909</b>	<b>0</b>	<b>105,102</b>	<b>265,055</b>	<b>7,732</b>	<b>4,429,215</b>

# Dartmouth Middle School

5575 Dartmouth Drive, San Jose CA 95118

Principal: Randy Martino

## Mission Statement



At Dartmouth Middle School, we are strongly committed to creating a safe school environment and to offering learning experiences which:

- draw on multiple forms of intelligence
- nourish and cultivate initiative and responsibility
- engage students in meaningful and useful service activities and accommodate and celebrate diversity
- emphasize community
- encourage and challenge students to give their best efforts as life-long learners

Site Staffing Allocation		Categorical Program Staffing	
Enrollment	981	Special Day Class Teachers	2.000
Principal	1.000	Resource Specialists	2.500
Assistant Principal	1.000	Speech Therapists	1.000
Clerical	2.000	Special Ed Instructional Aides	4.500
Teachers	37.000	Mental Health Therapists	1.000
STEM Teacher	1.000	Classroom ELL Instructional Aide	0.375
Counselor	1.000	ELD Teacher - LCFF Supplemental	1.000
Counseling / Health Clerk	1.000		
Custodian	3.000		
Food Service Assistant	2.438		
Band Instructional Aide	0.375		
Technology Aide	1.000	<b>Total:</b>	<b>63.1875</b>

Dartmouth Middle School is involved in a number of programs that receive special funding. These funding sources are listed in the chart on the following page. General Education is funded through unrestricted funds which are generated by student attendance. All other programs listed are Categorical Programs where the donor/grantor specifies which students will be served as well as which services can be provided with those funds. The chart provides two viewpoints of the school site budget. The top portion of the chart shows the various funding sources and the services which are provided to the students using those funds. The bottom portion of the chart lists each service provided to students and shows how the service was provided, whether by district staff, or through the purchase of materials, supplies or services.

**Dartmouth Middle School**  
 5575 Dartmouth Drive, San Jose CA 95118  
 Principal: Randy Martino

<b>Resource</b>	<b>Function</b>	School	Instructional	Ancillary	Guidance &	Health	Special Day	Resource	Supplemental	Specialized			<b>Total:</b>
	Instruction	Administration	Media & Library	Services	Counseling	Services	Classes	Specialist	Aides	Instruction	Operations	Maintenance	
General Education	4,494,153	575,948	827	873		1,962					524,016		5,597,779
LCFF-Supplemental	112,973				93,083								206,056
Lottery			72,627		132,295	65,945							270,867
EPA	137,656												137,656
Title III - LEP	18,347												18,347
Special Education							282,547	366,255	38,565	135,706			823,073
Lottery Instructional Materials	16,628												16,628
Ongoing & Major Maintenance												12,383	12,383
<b>Total:</b>	<b>4,779,757</b>	<b>575,948</b>	<b>73,454</b>	<b>873</b>	<b>225,378</b>	<b>67,907</b>	<b>282,547</b>	<b>366,255</b>	<b>38,565</b>	<b>135,706</b>	<b>524,016</b>	<b>12,383</b>	<b>7,082,789</b>
<b>Expenditures by Object</b>													
Certificated Salaries	3,467,690	289,138			89,883		126,259	205,664		104,100			4,282,734
Classified Salaries	35,069	123,593	46,056	800	89,034	45,205	78,565	71,895	29,837		153,873	7,855	681,782
Employee Benefits	1,185,559	159,317	16,295	73	42,061	20,740	76,575	87,834	8,728	31,261	87,102	4,528	1,720,073
Supplies	71,502	3,900	11,103			1,962	1,148	862		345	9,839		100,661
Services / Utilities	19,937				4,400						273,202		297,539
Capital Equipment													0
<b>Total:</b>	<b>4,779,757</b>	<b>575,948</b>	<b>73,454</b>	<b>873</b>	<b>225,378</b>	<b>67,907</b>	<b>282,547</b>	<b>366,255</b>	<b>38,565</b>	<b>135,706</b>	<b>524,016</b>	<b>12,383</b>	<b>7,082,789</b>

# Guadalupe Elementary School

6044 Vera Cruz Drive, San Jose 95120

Principal: Dale Jones



## Mission Statement

Our mission at Guadalupe School is to strive to have an active, on-going partnership between staff, parents and the community, providing students with a safe, nurturing, child-centered environment.

Guadalupe teachers commit their energy to the success of every student. Our Passion Statement affirms this commitment: We at Guadalupe will strive for our children to show growth in reading through confidence, engagement, and a love of learning. Together we will commit to this challenging opportunity with a positive attitude, optimism, and effective collaboration.

Site Staffing Allocation		Categorical Program Staffing	
Enrollment	606		
Principal	1.000	Special Day Class Teachers	3.000
Clerical	1.000	Resource Specialists	1.500
Teachers	23.000	Speech Therapists	1.000
STEAM TOSA	1.000	Special Ed Instructional Aides	11.000
Health Clerk	0.750	Mental Health Therapist	0.600
Custodian	2.000		
Food Service Assistant	0.375		
Library Media/Tech Aide	0.750		
Instructional TOSA	0.600		
Registered Health Tech	0.75	<b>Total:</b>	<b>48.3250</b>

Guadalupe Elementary is involved in a number of programs that receive special funding. These funding sources are listed in the chart on the following page. General Education is funded through unrestricted funds which are generated by student attendance. All other programs listed are Categorical Programs where the donor/grantor specifies which students will be served as well as which services can be provided with those funds. The chart provides two viewpoints of the school site budget. The top portion of the chart shows the various funding sources and the services which are provided to the students using those funds. The bottom portion of the chart lists each service provided to the students and shows how the service was provided, whether by district staff, or through the purchase of materials, supplies or services.

# Guadalupe Elementary School

6044 Vera Cruz Drive, San Jose 95120

Principal: Dale Jones

Function	Instruction	School Administration	Instructional Supervision	Instructional Media & Library	Guidance & Counseling	Health Services	Special Day Classes	Resource Specialist	Supplemental Aides	Specialized Instruction	Operations	Maintenance	Total:
General Education	2,525,811	292,405		48,886	6,000	1,212					272,296		3,146,610
LCFF-Supplemental	61,976				53,874								115,850
EPA	132,383												132,383
Lottery	3,000			3,636		111,147							117,783
Mandated Cost	121,899		81,303										203,202
Special Education							718,968	227,665	96,478	113,033			1,156,144
Lottery Instructional Materials	13,908												13,908
Ongoing & Major Maintenance												9,007	9,007
<b>Total:</b>	<b>2,858,977</b>	<b>292,405</b>	<b>81,303</b>	<b>52,522</b>	<b>59,874</b>	<b>112,359</b>	<b>718,968</b>	<b>227,665</b>	<b>96,478</b>	<b>113,033</b>	<b>272,296</b>	<b>9,007</b>	<b>4,894,887</b>
<b>Expenditures by Object</b>													
Certificated Salaries	2,078,491	170,166	57,933				212,447	130,972		91,494			2,741,503
Classified Salaries	38,322	49,638		28,894	38,196	77,843	328,673	38,791	56,769		105,857	5,478	768,461
Employee Benefits	658,510	71,540	23,370	19,992	13,678	33,304	176,125	57,385	39,709	21,194	67,549	3,529	1,185,885
Supplies	45,064	1,061		3,636		1,212	1,723	517		345	6,151		59,709
Services / Utilities	38,590				8,000						92,739		139,329
Capital Equipment													0
<b>Total:</b>	<b>2,858,977</b>	<b>292,405</b>	<b>81,303</b>	<b>52,522</b>	<b>59,874</b>	<b>112,359</b>	<b>718,968</b>	<b>227,665</b>	<b>96,478</b>	<b>113,033</b>	<b>272,296</b>	<b>9,007</b>	<b>4,894,887</b>

**Lietz Elementary School**  
 5300 Carter Avenue, San Jose CA 95118  
 Principal: Sandy Lopez



**Mission Statement**

The Lietz staff and community are committed to provide a safe, positive educational environment for all students to learn. We value individual cultural diversity and strive to provide tools for each student to use to reach his/her maximum potential.

<b>Site Staffing Allocation</b>		<b>Categorical Program Staffing</b>	
Enrollment	601	Teachers	1.492
Principal	1.000	Special Day Class Teachers	3.000
Clerical	1.000	Resource Specialists	2.000
Teachers	24.000	Speech Therapists	0.800
Instructional AOSA	1.000	Mental Health Therapist	0.400
STEAM TOSA	1.000	Special Ed Instructional Aides	14.594
Health Clerk	0.750	Instructional Aides - LCFF Supplemental	0.4375
Custodian	2.000	Ext. K Instructional Aides	1.4375
Food Service Assistant	0.469		
Library Media/Tech Aide	0.750		
		<b>Total:</b>	<b>56.1295</b>

Lietz Elementary is involved in a number of programs that receive special funding. These funding sources are listed in the chart on the following page. General Education is funded through unrestricted funds which are generated by student attendance. All other programs listed are Categorical Programs where the donor/grantor specifies which students will be served as well as which services can be provided with those funds. The chart provides two viewpoints of the school site budget. The top portion of the chart shows the various funding sources and the services which are provided to the students using those funds. The bottom portion of the chart lists each service provided to the students and shows how the service was provided, whether by district staff, or through the purchase of materials, supplies or services.

**Lietz Elementary School**  
 5300 Carter Avenue, San Jose CA 95118  
 Principal: Sandy Lopez

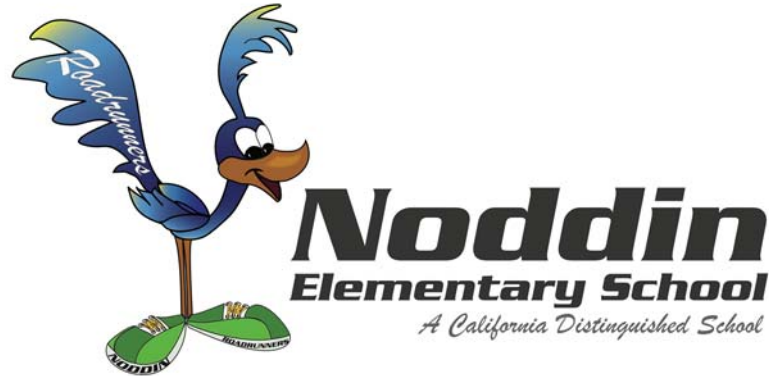
Function	School	Instructional	Instructional	Guidance &	Health	Special Day	Resource	Supplemental	Specialized				
Resource	Instruction	Administration	Media & Library	Resources	Counseling	Classes	Specialist	Aides	Instruction	Operations	Maintenance	Total:	
General Education	2,497,134	260,391	43,222		4,000	1,202				263,255		3,069,204	
LCFF-Supplemental	310,884			698	42,583							354,165	
EPA	236,581											236,581	
Lottery			6,606			40,541						47,147	
Special Education						921,384	239,567	161,830	110,505			1,433,286	
Mandated Cost	137,478											137,478	
Title One	69,898											69,898	
Lottery Instructional Materials	13,793											13,793	
Ongoing & Major Maintenance											7,456	7,456	
<b>Total:</b>	<b>3,265,768</b>	<b>260,391</b>	<b>49,828</b>	<b>698</b>	<b>46,583</b>	<b>41,743</b>	<b>921,384</b>	<b>239,567</b>	<b>161,830</b>	<b>110,505</b>	<b>263,255</b>	<b>7,456</b>	<b>5,369,008</b>
<b>Expenditures by Object</b>													
Certificated Salaries	2,366,154	135,730				218,611	137,208		82,607			2,940,310	
Classified Salaries	78,842	55,293	31,329	640	25,464	30,127	427,210	40,749	119,273		97,459	5,036	911,422
Employee Benefits	747,782	68,316	11,893	58	9,119	10,414	273,840	60,921	42,557	27,622	46,469	2,420	1,301,411
Supplies	34,474	1,052	6,606			1,202	1,723	689		276	6,109		52,131
Services / Utilities	38,516				12,000						113,218		163,734
Capital Equipment													0
<b>Total:</b>	<b>3,265,768</b>	<b>260,391</b>	<b>49,828</b>	<b>698</b>	<b>46,583</b>	<b>41,743</b>	<b>921,384</b>	<b>239,567</b>	<b>161,830</b>	<b>110,505</b>	<b>263,255</b>	<b>7,456</b>	<b>5,369,008</b>



# Noddin Elementary School

1755 Gilda Way, San Jose 95124

Principal: Eric Scharer



## Mission Statement

The vision and mission of Noddin Elementary is to form partnerships of learning between the staff, students, parents, and community. Noddin Elementary is dedicated to the idea that these partnerships will lead to student academic, behavioral, and social-emotional success. Three pillars of thought guide the schools vision and mission; Partnerships: Staff, students, parents, and community; Opportunities: To learn, succeed, grow, and be involved; Whole-Child: academic growth, upstanding behavior, and emotional well-being .

Site Staffing Allocation		Categorical Program Staffing	
Enrollment	626	Speech Therapists	1.000
Principal	1.000	Resource Specialists	1.000
Clerical	1.625	Special Ed Instructional Aides	4.250
Teachers	25.00	Special Day Class Teachers - PK	2.000
Instructional TOSA	0.600	Speech Therapists - PK	2.000
STEAM TOSA	1.000	Psychologists - PK	0.000
Health Clerk	0.625	Special Ed Instructional Aides - PK	3.281
Custodian	2.000	ELL Instructional Aides	0.375
Food Service Assistant	0.469	Instructional Aides-LCFF Supplemental	0.375
Library Media/Tech Aide	0.750	<b>Total:</b>	<b>47.3500</b>

Noddin Elementary is involved in a number of programs, including Special Education Pre-School program that receive special funding. These funding sources are listed in the chart on the following page. General Education is funded through unrestricted funds which are generated by student attendance. All other programs listed are Categorical Programs where the donor/grantor specifies which students will be served as well as which services can be provided with those funds. The chart provides two viewpoints of the school site budget. The top portion of the chart shows the various funding sources and the services which are provided to the students using those funds. The bottom portion of the chart lists each service provided to the students and shows how the service was provided, whether by district staff, or through the purchase of materials, supplies or services.

# Noddin Elementary School

1755 Gilda Way, San Jose 95124

Principal: Eric Scharer

Function		School	Instructional	Instructional	Instructional	Guidance &	Health	Special Day	Resource	Supplemental	Specialized			
Resource	Instruction	Administration	Supervision	Media & Library	Resources	Counseling	Services	Classes	Specialist	Aides	Instruction	Operations	Maintenance	Total:
General Education	2,667,260	302,467	88,863	41,498			2,013	3,508				293,856		3,399,465
LCFF-Supplemental	112,301				633	16,601								129,535
Lottery	3,000			3,756			44,685							51,441
Mandated Cost	94,367													94,367
Special Education								406,549	139,365	217,111	405,121			1,168,146
Lottery Instructional Materials	14,367													14,367
Ongoing & Major Maintenance													8,394	8,394
<b>Total:</b>	<b>2,891,295</b>	<b>302,467</b>	<b>88,863</b>	<b>45,254</b>	<b>633</b>	<b>16,601</b>	<b>46,698</b>	<b>410,057</b>	<b>139,365</b>	<b>217,111</b>	<b>405,121</b>	<b>293,856</b>	<b>8,394</b>	<b>4,865,715</b>
<b>Expenditures by Object</b>														
Certificated Salaries	2,039,469	135,730	64,274					211,374	75,706		275,850			2,802,403
Classified Salaries	85,706	85,473		29,618	581	12,462	25,617	103,146	25,994	143,994	32,797	108,142	5,540	659,070
Employee Benefits	678,619	80,070	24,589	11,880	52	1,139	19,717	93,140	37,320	73,117	94,981	54,819	2,854	1,172,297
Supplies	48,611	1,194		3,756			1,252	1,589	345		1,493	6,795		65,035
Services / Utilities	38,890					3,000	112	808				124,100		166,910
Capital Equipment														0
<b>Total:</b>	<b>2,891,295</b>	<b>302,467</b>	<b>88,863</b>	<b>45,254</b>	<b>633</b>	<b>16,601</b>	<b>46,698</b>	<b>410,057</b>	<b>139,365</b>	<b>217,111</b>	<b>405,121</b>	<b>293,856</b>	<b>8,394</b>	<b>4,865,715</b>

# Oster Elementary School

1855 Lencar Way, San Jose CA 95124

Principal: Dianne McEntee

## Mission Statement



At Oster Elementary, we are strongly committed to creating a safe school environment and to offering learning experiences which:

- draw on multiple forms of intelligence
- nourish and cultivate initiative and responsibility
- engage students in meaningful and useful service activities
- emphasize community
- encourage and challenge students to give their best efforts as life-long learners
- and above all, seek to develop good citizens by fostering caring for others

*Making tracks towards our future.*

Site Staffing Allocation		Categorical Program Staffing	
Enrollment	651	Reading/intervention Teachers	1.708
Principal	1.000	Special Day Class Teachers	0.000
Clerical	1.000	Resource Specialists	1.000
Teachers (includes 2 TK)	25.00	Speech Therapists	0.500
STEAM TOSA	1.000	Special Ed Instructional Aides	0.750
Instructional TOSA	0.600		
Health Clerk	0.750		
Custodian	2.000		
Food Service Assistant	0.469		
Library Media/Tech Aide	0.750	<b>Total:</b>	<b>36.5265</b>

Oster Elementary is involved in a number of programs, including two TK classes that receive special funding. These funding sources are listed in the chart on the following page. General Education is funded through unrestricted funds which are generated by student attendance. All other programs listed are Categorical Programs where the donor/grantor specifies which students will be served as well as which services can be provided with those funds. The chart provides two viewpoints of the school site budget. The top portion of the chart shows the various funding sources and the services which are provided to the students using those funds. The bottom portion of the chart lists each service provided to the students and shows how the service was provided, whether by district staff, or through the purchase of materials, supplies or services.

# Oster Elementary School

1855 Lencar Way, San Jose CA 95124

Principal: Dianne McEntee

Function Resource	Instruction	School Administration	Instructional Supervision	Instructional Media & Library	Parent Participation	Guidance & Counseling	Health Services	Resource Specialist	Specialized Instruction	Operations	Maintenance	Total:
General Education	2,825,601	293,600		40,576		6,000	1,302			304,010		3,471,089
LCFF-Supplemental	197,315					2,000						199,315
EPA	138,398											138,398
Lottery	3,000			3,906			53,620					60,526
Title One	36,189											36,189
Mandated Cost	102,763		77,484									180,247
Special Education								141,346	72,517			213,863
Lottery Instructional Materials	14,940											14,940
Ongoing & Major Maintenance											7,695	7,695
<b>Total:</b>	<b>3,318,206</b>	<b>293,600</b>	<b>77,484</b>	<b>44,482</b>	<b>0</b>	<b>8,000</b>	<b>54,922</b>	<b>141,346</b>	<b>72,517</b>	<b>304,010</b>	<b>7,695</b>	<b>4,322,262</b>
<b>Expenditures by Object</b>												
Certificated Salaries	2,423,872	163,849	56,853					75,706	55,962			2,776,242
Classified Salaries	22,592	52,505		28,894			30,127	28,901		100,738	5,203	268,960
Employee Benefits	783,430	75,607	20,631	11,682			23,493	36,394	16,383	47,852	2,492	1,017,964
Supplies	49,046	1,639		3,906			1,302	345	172	12,534		68,944
Services / Utilities	39,266					8,000				142,886		190,152
Capital Equipment												0
<b>Total:</b>	<b>3,318,206</b>	<b>293,600</b>	<b>77,484</b>	<b>44,482</b>	<b>0</b>	<b>8,000</b>	<b>54,922</b>	<b>141,346</b>	<b>72,517</b>	<b>304,010</b>	<b>7,695</b>	<b>4,322,262</b>

# Union Middle School

2130 Los Gatos-Almaden Road, San Jose CA 95124

Principal: Todd Feinberg



## Mission Statement

We, the Union Middle School Community, believe in: Nurturing the development of our students' character, skills, talents and goals, realizing that we are truly building tomorrow's future today, encouraging cooperation, collaboration, and teamwork through open communication between students, staff, and parents, and creating a safe, comfortable, and accepting school community for everyone.

Site Staffing Allocation		Categorical Program Staffing	
Enrollment	1,023	Special Day Class Teachers	1.000
Principal	1.000	Resource Specialists	3.000
Assistant Principal	1.000	Mental health Therapist	1.000
Clerical	2.000	Special Ed Instructional Aides	4.0063
Teachers	42.10	Teacher- LCFF Supplemental	0.400
Counselor	1.000		
Counseling / Health Clerk	1.000	Speech Pathologist	1.000
Custodian	3.000	Classroom Aides - LCFF	1.125
Food Service Assistant	3.125		
Library Aide	0.375		
Technology Support	1.000		
Textbook Support	0.375	<b>Total:</b>	<b>67.5063</b>

Union Middle School is involved in a number of programs that receive special funding. These funding sources are listed in the chart on the following page. General Education is funded through unrestricted funds which are generated by student attendance. All other programs listed are Categorical Programs where the donor/grantor specifies which students will be served as well as which services can be provided with those funds. The chart provides two viewpoints of the school site budget. The top portion of the chart shows the various funding sources and the services which are provided to the students using those funds. The bottom portion of the chart lists each service provided to the students and shows how the service was provided, whether by district staff, or through the purchase of materials, supplies or services.

**Union Middle School**  
 2130 Los Gatos-Almaden Road, San Jose CA 95124  
 Principal: Todd Feinberg

<b>Function</b>	School	Instructional	Parent	Guidance &	Health	Special Day	Resource	Supplemental	Specialized				
<b>Resource</b>	Instruction	Administration	Media & Library	Participation	Counseling	Services	Classes	Specialist	Aides	Instruction	Operations	Maintenance	<b>Total:</b>
General Education	4,932,421	599,500	15,350		5,068	2,046					508,319		6,062,704
LCFF-Supplemental	85,470				5,138								90,608
EPA	133,657												133,657
Lottery	3,000		72,482		123,248	52,096							250,826
Special Education					137,054		228,711	462,020	22,040	115,504			965,329
Lottery Instructional Materials	17,340												17,340
Ongoing & Major Maintenance												14,450	14,450
<b>Total:</b>	<b>5,171,888</b>	<b>599,500</b>	<b>87,832</b>	<b>0</b>	<b>270,508</b>	<b>54,142</b>	<b>228,711</b>	<b>462,020</b>	<b>22,040</b>	<b>115,504</b>	<b>508,319</b>	<b>14,450</b>	<b>7,534,914</b>
<b>Expenditures by Object</b>													
Certificated Salaries	3,783,218	310,147			81,836		89,493	270,815		76,966			4,612,475
Classified Salaries	65,810	124,137	63,071		109,292	34,317	64,762	69,291	17,328	8,014	184,029	9,499	749,550
Employee Benefits	1,242,775	159,170	16,833		71,380	17,779	73,882	120,880	4,712	30,179	95,037	4,951	1,837,578
Supplies	67,910	6,046	7,928			2,046	574	1,034		345	10,196		96,079
Services / Utilities	12,175				8,000						219,057		239,232
Capital Equipment													0
<b>Total:</b>	<b>5,171,888</b>	<b>599,500</b>	<b>87,832</b>	<b>0</b>	<b>270,508</b>	<b>54,142</b>	<b>228,711</b>	<b>462,020</b>	<b>22,040</b>	<b>115,504</b>	<b>508,319</b>	<b>14,450</b>	<b>7,534,914</b>

**SUMMARY OF EXPENDITURES BY OBJECT  
SALARIES**

<b>Object Description</b>	<b>Object</b>	<b>2018-19</b>	<b>207-18</b>	<b>Change</b>	<b>Major Object</b>
Teachers Salaries	1100	23,974,187	23,657,736	316,451	87,149
Daily / Hourly Teachers	1190	1,289,111	1,118,398	170,713	
Certificated Pupil Services Salaries	1200	911,814	919,685	(7,871)	
Daily / Hourly Certificated Pupil Services	1290	56,639	37,520	19,119	
Certificated Administrators Salaries	1300	2,521,477	2,712,868	(191,391)	
Daily / Hourly Certificated Administrators	1390	18,242	45,724	(27,482)	
Other Certificated Salaries	1900	852,475	755,499	96,976	
Daily / Hourly Other Certificated	1990	239,900	529,266	(289,366)	
Instructional Aides Salaries	2100	2,034,753	1,801,051	233,702	
Daily / Hourly Instructional Aides	2190	436,167	551,203	(115,036)	
Classified Support Salaries	2200	2,037,485	2,035,187	2,298	
Daily / Hourly Support Salaries	2290	198,407	210,059	(11,652)	
Classified Administrators Salaries	2300	683,135	684,478	(1,343)	
Daily / Hourly Classified Administrators	2390	15,208	15,120	88	
Clerical Salaries	2400	2,319,509	2,230,899	88,610	
Daily / Hourly Clerical Salaries	2490	98,400	105,276	(6,876)	
Other Classified	2900	623,317	529,022	94,295	
Daily / Hourly Other Classified	2990	126,554	256,295	(129,741)	

**SUMMARY OF EXPENDITURES BY OBJECT**  
**Benefits & Supplies**

<b>Object Description</b>	<b>Object</b>	<b>2018-19</b>	<b>207-18</b>	<b>Change</b>	<b>Major Object</b>
STRS Certificated	3101	6,934,628	5,570,350	1,364,278	
STRS Classified	3102	80,552	51,878	28,674	
PERS Certificated	3201	66,632	56,624	10,008	
PERS Classified	3202	1,238,000	999,097	238,903	
FICA Certificated	3311	19,662	19,597	65	
FICA Classified	3312	504,782	496,470	8,312	
Medicare Certificated	3321	433,361	432,018	1,343	
Medicare Classified	3322	124,326	122,156	2,170	
Health & Welfare Certificated	3401	3,798,157	3,711,968	86,189	
Health & Welfare Classified	3402	1,382,081	1,222,702	159,379	
Unemployment Certificated	3501	14,959	14,910	49	
Unemployment Classified	3502	4,336	4,220	116	
Workers Comp Certificated	3601	428,612	427,105	1,507	
Workers Comp Classified	3602	122,974	120,748	2,226	
Retiree Benefits Certificated	3701	72,341	45,474	26,867	
Retiree Benefits Classified	3702	20,103	15,676	4,427	1,934,513
Approved Textbooks & Core curriculum	4100	568,635	489,900	78,735	
Books & Reference Materials	4200	1,000	1,225	(225)	
Materials & Supplies	4300	996,900	1,237,193	(240,293)	
Inventory Technology Supplies	4368	50,450	70,719	(20,269)	
Non Capitalized Equipment	4400	86,250	226,709	(140,459)	(322,511)



**SUMMARY OF EXPENDITURES BY OBJECT**  
**Services, Equipment, Other**

<b>Object Description</b>	<b>Object</b>	<b>2018-19</b>	<b>207-18</b>	<b>Change</b>	<b>Major Object</b>
Sub agreements for Services	5100	291,520	114,219	177,301	
Travel & Conference	5200	573,014	509,007	64,007	
Dues & Memberships	5300	63,831	56,726	7,105	
Insurance	5400	321,647	321,647	0	
Disposal Services	5515	59,764	49,878	9,886	
Electricity	5522	309,053	780,516	(471,463)	
Gas-Heating	5524	73,514	91,078	(17,564)	
Sewage	5556	44,050	45,929	(1,879)	
Water	5558	656,314	462,171	194,143	
Rentals, Leases & Repairs	5600	594,354	842,571	(248,217)	
Interfund Food Services	5758	0		0	
Professional Services & Operating Expenses	5800	4,672,747	4,634,574	38,173	
Legal Services	5803	326,625	331,565	(4,940)	
Elections	5835	45,120	0	45,120	
Mediated Settlement	5896	8463	227,138	(218,675)	
Postage	5910	39,000	39,450	(450)	
Telephone	5930	97,943	99,695	(1,752)	
Cellular Phone	5931	6,810	8,490	(1,680)	
Cellular Phone	5932	6,409	4,962	1,447	
Data Transmission Lines	5933	200,458	189,299	11,159	(418,279)
Site & Site Improvements	6100		87,000	(87,000)	
Equipment	6400	0	20,188	(20,188)	
Equipment Replacement	6500	141,000	69,435	71,565	(35,623)
Excess costs to School Districts	7141	0	2,250	(2,250)	
Excess costs to County Office of Education	7142	11,385	3,543	7,842	
Excess costs to JPA	7143	535,279	526,535	8,744	
Transfer to Food Service Fund	7616	220,261	142,821	77,440	
Transfer to Other Funds	7619	131,328	188,553	(57,225)	34,551
<b>Total:</b>		<b>64,815,410</b>	<b>63,381,265</b>	<b>1,434,145</b>	<b>1,434,145</b>

# General Fund - Unrestricted

Fiscal Year 18-19

	Account Codes	2017-18 Estimated	2018-19 Budgeted
<b>A. REVENUES</b>			
1) LCFF Sources	8010-8099	43,758,494	46,545,996
2) Federal	8100-8299	0	0
3) Other State	8300-8599	1,874,748	2,989,481
4) Other Local (Parcel Tax \$1,307,520)	8600-8799	1,630,958	1,464,112
5) TOTAL, REVENUES		47,264,200	50,999,589
<b>B. EXPENDITURES</b>			
1) Certificated Salaries	1000-1999	25,791,222	25,977,222
2) Classified Salaries	2000-2999	5,343,250	5,389,745
3) Employee Benefits	3000-3999	9,799,528	10,623,027
4) Books and Supplies	4000-4999	1,365,598	1,123,655
5) Services, Other Operating Exp.	5000-5999	6,002,912	6,146,921
6) Capital Outlay	6000-6999	64,623	81,000
7) Other Outgo	7100-7299 7400-7499	530,078	546,664
8) Direct Support/Indirect Costs	7300-7399	(19,841)	(8,625)
9) TOTAL, EXPENDITURES		48,877,370	49,879,609
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A5 - B9)</b>		(1,613,170)	1,119,980
<b>D. OTHER FINANCING SOURCES/USES/TRANSFERS</b>			
1) Transfers In	8910-8929	8,592,670	7,963,141
Transfers in from Fund 210	8910-8929		
2) Transfers Out	7610-7629	(331,374)	(351,589)
3) Other Sources	8930-8979		
4) Other Uses	7630-7699	-	-
5) Contributions from Unrestricted	8980-8999	(8,594,516)	(9,337,932)
6) TOTAL, Financing Sources / (Uses)		(333,220)	(1,726,380)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D6)</b>		<b>(1,946,390)</b>	<b>(606,400)</b>
<b>F. FUND BALANCE, RESERVES</b>			
1) Beginning Balance		6,400,187	4,453,797
2) Ending Balance (E + F1)		4,453,797	3,847,397

# General Fund - Restricted

Fiscal Year 18-19

		Account Codes	2017-18 Estimated	2018-19 Budgeted
A.	<b>REVENUES</b>			
	1) LCFF Sources	8010-8099	996,355	952,680
	2) Federal	8100-8299	1,426,207	1,384,898
	3) Other State	8300-8599	1,919,197	2,674,189
	4) Other Local	8600-8799	674,078	0
	5) TOTAL, REVENUES		5,015,837	5,011,767
B.	<b>EXPENDITURES</b>			
	1) Certificated Salaries	1000-1999	3,985,474	3,886,623
	2) Classified Salaries	2000-2999	3,075,340	3,183,190
	3) Employee Benefits	3000-3999	3,511,464	4,622,479
	4) Books and Supplies	4000-4999	660,149	579,580
	5) Services, Other Operating Exp.	5000-5999	2,806,002	2,243,715
	6) Capital Outlay	6000-6999	112,000	60,000
	7) Other Outgo	7100-7299 7400-7499	2,250	0
	8) Direct Support/Indirect Costs	7300-7399	19,841	8,625
	9) TOTAL, EXPENDITURES		14,172,520	14,584,212
C.	<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A5 - B9)</b>		(9,156,683)	(9,572,445)
D.	<b>OTHER FINANCING SOURCES/USES/TRANSFERS</b>			
	1) Transfers In	8910-8929		-
	Transfers in from Fund 210	8910-8929		
	2) Transfers Out	7610-7629	-	-
	3) Other Sources	8930-8979	-	-
	4) Other Uses	7630-7699	-	-
	5) Contributions from Unrestricted	8980-8999	8,594,516	9,337,932
	6) TOTAL, Financing Sources / (Uses)		8,594,516	9,337,932
E.	<b>NET INCREASE (DECREASE) IN FUND BALANCE (C + D6)</b>		(562,167)	(234,513)
F.	<b>FUND BALANCE, RESERVES</b>			
	1) Beginning Balance		1,399,825	837,658
	2) Ending Balance (E + F1)		837,658	603,145

# **SPECIAL REVENUE FUNDS**

## Food Service Fund

Fund 13

Goal = 0000 (Undistributed)  
Function = 3700 (Food Services)

This fund is used to account separately for the operation of the Food Service Program. The district participates in the National School Lunch Program. Through this program the District is subsidized for providing free and reduced lunches that are offered to students whose families qualify as low income or receive government financial assistance. The Food Service Program serves reimbursable meals daily to students in Kindergarten through Eighth grades. An ala carte program is also offered to Middle School students. The Breakfast program started at Lietz and Oster Elementary Schools in 2011-12, and Noddin Elementary started in 2012-13. Additionally, Food Service provides fee based catering services throughout the district. All elementary school meals are prepared in the Union Middle School kitchen and are subsequently transported to each elementary site.

Due to legislative changes relative to nutritional standards, the Food Service Fund requires support from the General Fund both in the current year and the budget year 2018-19. The ending fund balance must always maintain a sufficient amount in reserve to cover inventory.

Position Description	Classified	Total	Prior Year
Lead Food Service Worker	2.0000	2.0000	2.0000
Food Service Worker	6.0939	6.0939	6.0939
Delivery Driver	0.4160	0.4160	0.4160
Account Technician	0.6250	0.6250	0.6250
Total FTE :	9.1349	9.1349	9.1349

<i>Components of the Ending Balance</i>			
a) Reserved Amounts			
Revolving Cash		1,060	1,060
Stores		24,574	24,574
Prepaid Expenditures			
b) Designated Amounts for :			
_____			
c) <b>Unappropriated Amounts</b>		<b>0</b>	<b>0</b>
d) <b>Total, Components (= F2)</b>		<b>25,634</b>	<b>25,634</b>

# Food Service Fund (Fund 130)

Fiscal Year 18-19

	Account Codes	2017-18 Estimated	2018-19 Budgeted
<b>A. REVENUES</b>			
1) LCFF Sources	8010-8099	0	0
2) Federal	8100-8299	308,355	278,738
3) Other State	8300-8599	21,122	18,778
4) Other Local	8600-8799	601,550	552,516
5) TOTAL, REVENUES		931,027	850,032
<b>B. EXPENDITURES</b>			
1) Certificated Salaries	1000-1999	0	0
2) Classified Salaries	2000-2999	365,015	371,988
3) Employee Benefits	3000-3999	140,455	145,734
4) Books and Supplies	4000-4999	4,245	12,240
5) Services, Other Operating Exp.	5000-5999	563,073	540,331
6) Capital Outlay	6000-6999	0	0
7) Other Outgo	7100-7299	0	0
8) Direct Support/Indirect Costs	7300-7499	0	0
9) TOTAL, EXPENDITURES		1,072,788	1,070,293
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A5 - B9)</b>		(141,761)	(220,261)
<b>D. OTHER FINANCING SOURCES/USES/TRANSFERS</b>			
1) Transfers In from Fund 010	8910-8929	142,821	220,261
Transfers in	8910-8929	0	0
2) Transfers Out	7610-7629	0	0
3) Other Sources	8930-8979	0	0
4) Other Uses	7630-7699	0	0
5) TOTAL, Financing Sources / (Uses)		142,821	220,261
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D5)</b>		<b>1,060</b>	<b>0</b>
<b>F. FUND BALANCE, RESERVES</b>			
1) Beginning Balance		24,574	25,634
2) Ending Balance (E + F1)		25,634	25,634

## **Deferred Maintenance Fund**

Fund 14

Goal = 0000 (Undistributed)

Function = 8500 (Facilities Acquisition & Construction)

The Deferred Maintenance Fund is a source of funding for major maintenance and repair of school facilities. Examples of major projects include roof replacement, asbestos abatement, floor and carpet replacement, and painting.

The LCFF legislation eliminated most state categorical funding streams including deferred maintenance starting 2014-15.

## Deferred Maintenance Fund (Fund 140)

Fiscal Year 18-19

	Account Codes	2017-18 Estimated	2018-19 Budgeted
<b>A. REVENUES</b>			
1) LCFF Sources	8010-8099	0	0
2) Federal	8100-8299	0	0
3) Other State	8300-8599	0	0
4) Other Local	8600-8799	10,000	5,000
5) TOTAL, REVENUES		10,000	5,000
<b>B. EXPENDITURES</b>			
1) Certificated Salaries	1000-1999	0	0
2) Classified Salaries	2000-2999	0	0
3) Employee Benefits	3000-3999	0	0
4) Books and Supplies	4000-4999	1,068	0
5) Services, Other Operating Exp.	5000-5999	98,690	0
6) Capital Outlay	6000-6999	730,791	100,000
7) Other Outgo	7100-7299	0	0
8) Direct Support/Indirect Costs	7300-7499	0	0
9) TOTAL, EXPENDITURES		830,549	100,000
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A5 - B9)</b>		<b>(820,549)</b>	<b>(95,000)</b>
<b>D. OTHER FINANCING SOURCES/USES/TRANSFERS</b>			
1) Transfers in from Fund 010	8910-8929	0	0
Transfers in	8910-8929	0	0
2) Transfers Out	7610-7629	0	0
3) Other Sources	8930-8979	0	0
4) Other Uses	7630-7699	0	0
5) TOTAL, Financing Sources / (Uses)		0	0
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D5)</b>		<b>(820,549)</b>	<b>(95,000)</b>
<b>F. FUND BALANCE, RESERVES</b>			
1) Beginning Balance		1,283,185	462,636
2) Ending Balance (E + F1)		462,636	367,636



## **Building Fund**

Fund 21

Goal = 0000 (Undistributed)

Function = 9300 (Inter-fund Transfers)

This fund is used to account separately for revenue from leases of real property specifically authorized for deposit into the fund by the Board of Trustees. The revenues are lease payments for seven closed school sites; childcare centers at the elementary schools; and the County Office of Education operated classes located at several school sites.

Annually the fund contributes to the General Fund to reduce the operating deficit and pays for the operating costs associated with the leases. Such operating costs include maintenance, repairs and administrative services.

The salary and benefits of one groundskeeper are charged to this fund in order to maintain the playing fields at the leased sites.

<b>Position Description</b>	<b>Certificated</b>	<b>Classified</b>	<b>Total</b>	<b>Prior Year</b>
<b>Groundskeeper</b>		<b>1.000</b>	<b>1.000</b>	<b>1.000</b>
<b>Total FTE :</b>	<b>0.000</b>	<b>1.000</b>	<b>1.000</b>	<b>1.000</b>

# Building Fund (Leases) (Fund 210)

Fiscal Year 18-19

		Account Codes	2017-18 Estimated	2018-19 Budgeted
A.	<b>REVENUES</b>			
	1) LCFF Sources	8010-8099	0	0
	2) Federal	8100-8299	0	0
	3) Other State	8300-8599	0	0
	4) Other Local	8600-8799	6,126,434	6,459,773
	5) TOTAL, REVENUES		6,126,434	6,459,773
B.	<b>EXPENDITURES</b>			
	1) Certificated Salaries	1000-1999	0	0
	2) Classified Salaries	2000-2999	68,432	70,824
	3) Employee Benefits	3000-3999	32,466	30,036
	4) Books and Supplies	4000-4999	0	0
	5) Services, Other Operating Exp.	5000-5999	0	0
	6) Capital Outlay	6000-6999	457,681	530,000
	7) Other Outgo	7100-7299	0	0
	8) Direct Support/Indirect Costs	7300-7499	0	0
	9) TOTAL, EXPENDITURES		558,579	630,860
C.	<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A5 - B9)</b>		5,567,855	5,828,913
D.	<b>OTHER FINANCING SOURCES/USES/TRANSFERS</b>			
	1) Transfers In	8910-8929	0	0
	Transfers in	8910-8929	0	0
	2) Transfers Out	7610-7629	(8,367,644)	(7,654,688)
	3) Other Sources	8930-8979	0	0
	4) Other Uses	7630-7699	0	0
	5) TOTAL, Financing Sources / (Uses)		(8,367,644)	(7,654,688)
E.	<b>NET INCREASE (DECREASE) IN FUND BALANCE (C + D5)</b>		<b>(2,799,789)</b>	<b>(1,825,775)</b>
F.	<b>FUND BALANCE, RESERVES</b>			
	1) Beginning Balance		12,318,657	9,518,868
	2) Audit Adjustments / Prior Year Restatements			
	3) Ending Balance (E + F1)		9,518,868	7,693,093

## Building (Bond) Fund

Fund 21

On June 3, 2014 voters approved Measure J of \$125,000,000 for Union School District’s building and modernization program. District issued the first bond issuances of \$22,280,000 General Obligation Bonds, Series A (long-term) for permanent improvements and \$8,100,000 General Obligation Bonds, Series B (short-term) for technology and furniture purchases. In fiscal year 16-17 the District received \$29,275,000 General Obligation Bonds, Series C (long-term) for permanent improvements. In fiscal year 17-18 the District received \$1,225,000 General Obligation Bonds, Series C-1 (long-term) for permanent improvements and \$4,500,000 General Obligation Bonds, Series D (short-Term) for Technology and furniture purchases.

The District has an independent Citizen’s Bond Oversight Committee as one of the accountability measures noted on the ballot.

<b>Position Description</b>	<b>Classified</b>	<b>Total</b>	<b>Prior Year</b>
Director of Operations	0.8000	0.8000	<i>1.0000</i>
Accountant	0.9000	0.9000	<i>1.0000</i>
Director of Technology Projects	0.2000	0.2000	<i>0.2000</i>
Project Coordinator	0.8000	0.8000	<i>0.8000</i>
Information Support Specialist II	0.2500	0.2500	<i>0.2500</i>
Total FTE :	2.9500	2.9500	<i>2.9500</i>

# Building Fund (Series A Long-Term Bond)

Fiscal Year 18-19

		Account Codes	2017-18 Estimated	2018-19 Budgeted
<b>A.</b>	<b>REVENUES</b>			
	1) LCFF Sources	8010-8099	0	0
	2) Federal	8100-8299	0	0
	3) Other State	8300-8599	0	0
	4) Other Local	8600-8799	21,432	0
	5) TOTAL, REVENUES		21,432	0
<b>B.</b>	<b>EXPENDITURES</b>			
	1) Certificated Salaries	1000-1999	0	0
	2) Classified Salaries	2000-2999	3,624	0
	3) Employee Benefits	3000-3999	336	0
	4) Books and Supplies	4000-4999	65,541	0
	5) Services, Other Operating Exp.	5000-5999	22,741	0
	6) Capital Outlay	6000-6999	3,476,409	0
	7) Other Outgo	7100-7299	0	0
	8) Direct Support/Indirect Costs	7300-7499	0	0
	9) TOTAL, EXPENDITURES		3,568,651	0
<b>C.</b>	<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A5 - B9)</b>		<b>(3,547,219)</b>	<b>0</b>
<b>D.</b>	<b>OTHER FINANCING SOURCES/USES/TRANSFERS</b>			
	1) Transfers In	8910-8929	0	0
	Transfers in from Fund 210	8910-8929	0	0
	2) Transfers Out	7610-7629	0	0
	3) Other Sources	8930-8979	0	0
	4) Other Uses	7630-7699	0	0
	5) TOTAL, Financing Sources / (Uses)		0	0
<b>E.</b>	<b>NET INCREASE (DECREASE) IN FUND BALANCE (C + D5)</b>		<b>(3,547,219)</b>	<b>0</b>
<b>F.</b>	<b>FUND BALANCE, RESERVES</b>			
	1) Beginning Balance		3,547,219	0
	2) Audit Adjustments / Prior Year Restatements			
	3) Ending Balance (E + F1)		0	0

# Building Fund (Series C & C-1 Long-Term Bond)

Fiscal Year 18-19

	Account Codes	2017-18 Estimated	2018-19 Budgeted
<b>A. REVENUES</b>			
1) LCFF Sources	8010-8099	0	0
2) Federal	8100-8299	0	0
3) Other State	8300-8599	0	0
4) Other Local	8600-8799	214,000	30,000
5) TOTAL, REVENUES		214,000	30,000
<b>B. EXPENDITURES</b>			
1) Certificated Salaries	1000-1999	0	0
2) Classified Salaries	2000-2999	201,615	201,615
3) Employee Benefits	3000-3999	77,253	82,529
4) Books and Supplies	4000-4999	1,058,530	779,516
5) Services, Other Operating Exp.	5000-5999	293,502	1,488
6) Capital Outlay	6000-6999	21,753,790	2,029,933
7) Other Outgo	7100-7299	0	0
8) Direct Support/Indirect Costs	7300-7499	0	0
9) TOTAL, EXPENDITURES		23,384,690	3,095,081
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A5 - B9)</b>		(23,170,690)	(3,065,081)
<b>D. OTHER FINANCING SOURCES/USES/TRANSFERS</b>			
1) Transfers In	8910-8929	0	0
Transfers in from Fund 210	8910-8929	0	
2) Transfers Out	7610-7629	0	0
3) Other Sources	8930-8979	1,225,000	0
4) Other Uses	7630-7699	0	0
5) TOTAL, Financing Sources / (Uses)		1,225,000	0
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D5)</b>		(21,945,690)	(3,065,081)
<b>F. FUND BALANCE, RESERVES</b>			
1) Beginning Balance		27,689,228	5,743,538
2) Audit Adjustments / Prior Year Restatements			
3) Ending Balance (E + F1)		5,743,538	2,678,457

# Building Fund (Series B Short-Term Bond)

Fiscal Year 18-19

	Account Codes	2017-18 Estimated	2018-19 Budgeted
<b>A. REVENUES</b>			
1) LCFF Sources	8010-8099	0	0
2) Federal	8100-8299	0	0
3) Other State	8300-8599	0	0
4) Other Local	8600-8799	23,753	0
5) TOTAL, REVENUES		23,753	0
<b>B. EXPENDITURES</b>			
1) Certificated Salaries	1000-1999	0	0
2) Classified Salaries	2000-2999	78,276	0
3) Employee Benefits	3000-3999	34,315	0
4) Books and Supplies	4000-4999	1,636,955	0
5) Services, Other Operating Exp.	5000-5999	103,227	0
6) Capital Outlay	6000-6999	203,742	0
7) Other Outgo	7100-7299	0	0
8) Direct Support/Indirect Costs	7300-7499	0	0
9) TOTAL, EXPENDITURES		2,056,515	0
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A5 - B9)</b>		(2,032,762)	0
<b>D. OTHER FINANCING SOURCES/USES/TRANSFERS</b>			
1) Transfers In	8910-8929	0	0
Transfers in from Fund 210	8910-8929	0	0
2) Transfers Out	7610-7629	0	0
3) Other Sources	8930-8979	0	0
4) Other Uses	7630-7699	0	0
5) TOTAL, Financing Sources / (Uses)		0	0
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D5)</b>		(2,032,762)	0
<b>F. FUND BALANCE, RESERVES</b>			
1) Beginning Balance		2,032,762	0
2) Ending Balance (E + F1)		0	0

# Building Fund (Series D Short-Term Bond)

Fiscal Year 18-19

	Account Codes	2017-18 Estimated	2018-19 Budgeted
<b>A. REVENUES</b>			
1) LCFF Sources	8010-8099	0	0
2) Federal	8100-8299	0	0
3) Other State	8300-8599	0	0
4) Other Local	8600-8799	31,234	15,000
5) TOTAL, REVENUES		31,234	15,000
<b>B. EXPENDITURES</b>			
1) Certificated Salaries	1000-1999	0	0
2) Classified Salaries	2000-2999	0	120,084
3) Employee Benefits	3000-3999	0	44,397
4) Books and Supplies	4000-4999	0	2,119,730
5) Services, Other Operating Exp.	5000-5999	45,371	0
6) Capital Outlay	6000-6999	0	149,258
7) Other Outgo	7100-7299	0	0
8) Direct Support/Indirect Costs	7300-7499	0	0
9) TOTAL, EXPENDITURES		45,371	2,433,469
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A5 - B9)</b>		(14,137)	(2,418,469)
<b>D. OTHER FINANCING SOURCES/USES/TRANSFERS</b>			
1) Transfers In	8910-8929	0	0
Transfers in from Fund 210	8910-8929	0	0
2) Transfers Out	7610-7629	0	0
3) Other Sources	8930-8979	0	0
4) Other Uses	7630-7699	4,500,000	0
5) TOTAL, Financing Sources / (Uses)		4,500,000	0
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D5)</b>		<b>4,485,863</b>	<b>(2,418,469)</b>
<b>F. FUND BALANCE, RESERVES</b>			
1) Beginning Balance		0	4,485,863
2) Ending Balance (E + F1)		4,485,863	2,067,394

## **Capital Facilities (Developer Fees) Fund**

Fund 25

Goal = 0000 (Undistributed)

Function = 8500 (Facilities Acquisition and Construction)

This fund is for the deposit and expenditure of Developer Fees. The fees are collected from developers or individuals who construct or remodel residential and commercial units within district boundaries. Assembly Bill 2926, effective January 1, 1987, allowed school districts to assess fees based upon square footage on new residential and commercial construction. The Board adopted fees of \$3.36 per square foot for residential, and \$.54 per square foot for commercial/industrial construction effective 8/14/15. For projects located within the Campbell Union High School District, the fee is split, with Union School District receiving 70% of fees collected.



# Capital Facilities Fund (Fund 250)

Fiscal Year 18-19

	Account Codes	2017-18 Estimated	2018-19 Budgeted
<b>A. REVENUES</b>			
1) LCFF Sources	8010-8099	0	0
2) Federal	8100-8299	0	0
3) Other State	8300-8599	0	0
4) Other Local	8600-8799	134,362	71,000
5) TOTAL, REVENUES		134,362	71,000
<b>B. EXPENDITURES</b>			
1) Certificated Salaries	1000-1999	0	0
2) Classified Salaries	2000-2999	0	0
3) Employee Benefits	3000-3999	0	0
4) Books and Supplies	4000-4999	0	0
5) Services, Other Operating Exp.	5000-5999	0	0
6) Capital Outlay	6000-6999	186,791	0
7) Other Outgo	7100-7299	0	0
8) Direct Support/Indirect Costs	7300-7499	0	0
9) TOTAL, EXPENDITURES		186,791	0
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A5 - B9)</b>		(52,428)	71,000
<b>D. OTHER FINANCING SOURCES/USES/TRANSFERS</b>			
1) Transfers In	8910-8929	0	0
Transfers in from Fund 210	8910-8929	0	0
2) Transfers Out	7610-7629	0	0
3) Other Sources	8930-8979	0	0
4) Other Uses	7630-7699	0	0
5) TOTAL, Financing Sources / (Uses)		0	0
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D5)</b>		(52,428)	71,000
<b>F. FUND BALANCE, RESERVES</b>			
1) Beginning Balance		145,764	93,335
2) Ending Balance (E + F1)		93,335	164,335

<h2 style="margin: 0;">Special Reserve for Capital Outlay Projects</h2> <p style="margin: 0;">Fund 40</p>
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This fund is for the accumulation of general fund moneys for capital outlay purposes Education Code Section 42840. On May 12, 2014, the Board of Trustees adopted Fund 400—Special Reserve for Capital Outlay Projects to account for the California Clean Energy Jobs Act (Proposition 39) and other capital outlay projects.

<i>Components of the Ending Balance</i>			
a)	<i>Reserved Amounts</i>		
	<i>Revolving Cash</i>	0	0
	<i>Stores</i>	0	0
	<i>Prepaid Expenditures</i>	0	0
b)	<i>Designated Amounts for :</i>		
	<i>Prop. 39 - Energy Projects</i>	430,555	213,377
c)	<b><i>Unappropriated Amounts</i></b>	<b>0</b>	<b>0</b>
d)	<i>Total, Components (= F2)</i>	430,555	213,377

**Special Reserve for Capital Outlay Projects**  
**Fiscal Year 18-19**

		Account Codes	2017-18 Estimated	2018-19 Budgeted
<b>A.</b>	<b>REVENUES</b>			
	1) LCFF Sources	8010-8099	0	0
	2) Federal	8100-8299	0	0
	3) Other State	8300-8599	0	0
	4) Other Local	8600-8799	4,961	5,000
	5) TOTAL, REVENUES		4,961	5,000
<b>B.</b>	<b>EXPENDITURES</b>			
	1) Certificated Salaries	1000-1999	0	0
	2) Classified Salaries	2000-2999	0	0
	3) Employee Benefits	3000-3999	0	0
	4) Books and Supplies	4000-4999	30,084	0
	5) Services, Other Operating Exp.	5000-5999	14,534	0
	6) Capital Outlay	6000-6999	0	222,178
	7) Other Outgo	7100-7299	0	0
	8) Direct Support/Indirect Costs	7300-7499	0	0
	9) TOTAL, EXPENDITURES		44,618	222,178
<b>C.</b>	<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A5 - B9)</b>		(39,657)	(217,178)
<b>D.</b>	<b>OTHER FINANCING SOURCES/USES/TRANSFERS</b>			
	1) Transfers In	8910-8929	0	0
	Transfers in	8910-8929	0	0
	2) Transfers Out	7610-7629	0	0
	3) Other Sources	8930-8979	0	0
	4) Other Uses	7630-7699	0	0
	5) TOTAL, Financing Sources / (Uses)		0	0
<b>E.</b>	<b>NET INCREASE (DECREASE) IN FUND BALANCE (C + D5)</b>		(39,657)	(217,178)
<b>F.</b>	<b>FUND BALANCE, RESERVES</b>			
	1) Beginning Balance		470,212	430,555
	2) Ending Balance (E + F1)		430,555	213,377

## **Self-Insurance Fund (Postemployment Benefits)**

Fund 67

Goal = 0000 (Undesignated)

Function = 9300 (Inter-fund Transfer)

Self-Insurance Fund exists to account separately for amounts the district has earmarked for the future cost of retiree benefits, but has not contributed irrevocably to a separate trust for the retiree benefit plan.

# Self Insurance (Post Employment Benefits) (Fund 670)

Fiscal Year 18-19

	Account Codes	2017-18 Estimated	2018-19 Budgeted
<b>A. REVENUES</b>			
1) LCFF Sources	8010-8099	0	0
2) Federal	8100-8299	0	0
3) Other State	8300-8599	0	0
4) Other Local	8600-8799	225,026	308,453
5) TOTAL, REVENUES		225,026	308,453
<b>B. EXPENDITURES</b>			
1) Certificated Salaries	1000-1999	0	0
2) Classified Salaries	2000-2999	0	0
3) Employee Benefits	3000-3999	0	0
4) Books and Supplies	4000-4999	0	0
5) Services, Other Operating Exp.	5000-5999	145,456	199,947
6) Capital Outlay	6000-6999	0	0
7) Other Outgo	7100-7299	0	0
8) Direct Support/Indirect Costs	7300-7499	0	0
9) TOTAL, EXPENDITURES		145,456	199,947
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A5 - B9)</b>		79,570	108,506
<b>D. OTHER FINANCING SOURCES/USES/TRANSFERS</b>			
1) Transfers In	8910-8929	188,553	131,328
Transfers in from Fund 210	8910-8929		
2) Transfers Out	7610-7629	(225,026)	(308,453)
3) Other Sources	8930-8979	0	0
4) Other Uses	7630-7699	0	0
5) TOTAL, Financing Sources / (Uses)		(36,473)	(177,125)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D5)</b>		<b>43,097</b>	<b>(68,619)</b>
<b>F. FUND BALANCE, RESERVES</b>			
1) Beginning Balance		8,737,653	8,780,750
2) Ending Balance (E + F1)		8,780,750	8,712,131