



Mill Valley School District Proposed Budget

Budget Adoption: June 23, 2016

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Board of Trustees

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MILL VALLEY SCHOOL DISTRICT

2016-2017 Preliminary Budget Budget Assumptions Highlights

General Fund Revenues

The enrollment projections for the 2016-17 budget year and subsequent two years considered the current year California Basic Educational Data System (CBEDS) data, current enrollment to date for 2015-16 and fall 2016 transitional kindergarten and kindergarten registrations of 341 students. The enrollment methodology of accounting for the incoming transitional kindergarten, kindergarten, and exiting eighth grade class was based on historical student trends for current and anticipated enrollment at all grades with attrition. For the 2016-2017 fiscal year, an enrollment of 3,185 is projected. Using an absence rate of 3.75% plus ADA from the County Office of Education and non-public schools (NPS) – licensed children's institutions (LCI), the projected average daily attendance (ADA) for the Mill Valley School District is estimated at 3,077.15.

Mill Valley is a Locally Control Funded Formula (LCFF) school district. The district's funding changed from being a Community Funded District (formerly known as Basic Aid District) in 2013-14 as the state provided per student funding that exceeded property tax revenues. The District's Local Control Funding Formula includes property taxes, State Aid, Fair Share, former Categorical and Education Protection Act funds. The LCFF gap funding percentage for the budget year is 54.84%. The calculation of the LCFF will be revised as needed and be reflected in future budget revisions.

The District's ADA is projected to be in decline from 2015-16 to 2016-17 and then be fairly stable for the subsequent two years. Federal revenues are projected to remain the same as 2016-17. The projected cost of living allocation (COLA) is 0% for the budget year. Similar to prior years, Federal Title I is used for academic intervention and Title II is used for staff professional development.

In programs where there was uncertainty about funding, revenues were either lowered or excluded in the preliminary budget. As certifications are received, the budget will continue to be updated to reflect new information. One-time discretionary funds will be posted upon receipt of revenues. One-time grants and donations from the previous year are excluded in budget development. Special Education revenue is based on the projected 2016-17 fiscal allocation plan. The Marin Pupil Transportation Agency (MPTA) did not assume any State entitlement. Transportation funding is included in the LCFF revenues.

The State Lottery income allocation is based on the District's prior year reported annual ADA. The proposed budget includes unrestricted lottery income projected at approximately \$140.00 per ADA and restricted lottery income that has been calculated at \$41.00 per ADA.

Other local revenue includes interest earnings generated by the District's operating funds held in the County of Marin treasury and District lease and rental income. Medical Administrative Activities (MAA) and LEA Medi-Cal programs and one-time mandated cost revenues have not been budgeted and will be posted as revenues are received.

The primary parcel tax revenue increases annually by 5% as approved by voters and expires on June 30, 2018. This calculation considers senior exemptions and is based on the 2016-17 rate of \$933.46 per parcel plus the November 2012 approved supplemental parcel tax of \$211.90 per parcel which expires June 30, 2021.

2016-17 Budget Assumptions

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In addition, the annual funds of nearly \$3 million provided by Kiddo! for art, music, technology and instructional aides and physical education are also included in the budget. PTA/PTSA revenues and expenses are posted to the budget as revenues are received.

General Fund Expenditures

The majority of the district's expenses are employee related total compensation: certificated and classified salaries plus associated benefits, including medical, dental and vision benefits. The expenses are aligned with the strategic plan and mission of the Mill Valley School District. The Local Control and Accountability Plan (LCAP) aligns with these overall goals and action plans.

The Mill Valley School District has settled with Mill Valley Teachers Association (MVTA) and California School Employees Association (CSEA), Chapter #360 for 2016-17. Negotiations are based on total compensation and the negotiated increases have been budgeted except for medical benefits as rates have not been set by CalPERS effective January 1, 2017. The current medical is based on a hard dollar cap as specified in the current respective collective bargaining agreements.

Step and column increases are included in the budget for both bargaining units. Certificated range changes have been budgeted for the maximum advancement changes per the collective bargaining unit. Staffing needs have been based on projected enrollment. Based on average past initial placements, vacant positions have been budgeted at Range IV, Step 15 for certificated and Step 4 for the classified positions per the respective collective bargaining agreements, including the health and welfare capped rate of employee plus one dependent.

The State Teachers' Retirement System (STRS) rate is projected at 12.58%, which is an increase of 1.85% from the previous fiscal year of 10.73%. The Public Employees' Retirement System (PERS) rate is budgeted at 13.8887%, which is an increase of 2.041% from the 2015-16 rate of 11.841%. The employer OASDI rate, Medicare rate and State Unemployment Insurance (SUI) remains unchanged at 6.2%, 1.45% and 0.05%, respectively. The District's workers' compensation rate decreased from 1.355% to 1.286% as rates are based on prior years' experience modifications and pooled through the Marin Schools Insurance Authority (MSIA).

The District has set-up an irrevocable trust under Governmental Accounting Standards Board Statement No. 45 – Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions (GASB 45), as the District has prefunded Special Reserve Fund 20 for this purpose.

The school sites' operating budgets were allocated per student at \$60.00 per K-5 grades and \$67.50 per 6-8 grades based on projected enrollments and will be adjusted at the First Interim Financial reporting period based on the October 2016 CBEDS. Lottery instructional materials monies are allocated at \$10.00 per student. Operating expenses and services have been increased by the consumer price index (CPI) based on the current year estimated actuals. Other operating services and utilities are budgeted based on current year estimated actuals. Special Education services have been estimated using the most current available information from the Marin County Office of Education, including estimated costs for Special Education Mental Health services previously provided by (County) Mental Health Services.

The District's multiyear projections show that it will continue to maintain its State required reserve.

Other Funds

The Cafeteria Special Reserve Fund (Fund 13) is for the District's lunch program, including free and reduced lunches. The District will continue to provide lunches that meet and exceed the National School Lunch Program requirements to all students.

The MVSD no longer holds a Deferred Maintenance Fund (Fund 14) as revenues must be allocated from the LCFF revenues.

Special Reserve for Post-employment Benefits (Fund 20) is intended to fund other post-employment benefits (OPEB) other than pension benefits for post-medical retirement benefits.

The Developer Fees Fund (Fund 25) is limited to enrollment growth related expenses. The District will impose a rate for both residential and commercial/industrial construction that is supported by a developer fee study which meets Government and Education Codes.

The activity in the Special Reserve Fund (Fund 40) is limited to expenditures directly related to Capital Improvement as approved by the Board of Trustees.

The Bond Interest and Redemption Fund (Fund 51) will be updated with the Unaudited Actuals Financial Report per the County of Marin financial statements.

State Report

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2015-16 Estimated Actuals	2016-17 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits	G	G
21	Building Fund		
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ICR	Indirect Cost Rate Worksheet	G	
L	Lottery Report	G	
MYP	Multiyear Projections - General Fund		GS

G = General Ledger Data; S = Supplemental Data			
Form	Description	Data Supplied For:	
		2015-16 Estimated Actuals	2016-17 Budget
NCMOE	No Child Left Behind Maintenance of Effort	G	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Description			Resource Codes		Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
						Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES												
1) LCFF Sources			8010-8099	22,115,391.00	0.00	22,115,391.00	23,019,358.00	0.00	23,019,358.00	4.1%		
2) Federal Revenue			8100-8299	105,871.00	795,955.00	901,826.00	0.00	760,826.00	760,826.00	-15.6%		
3) Other State Revenue			8300-8599	2,203,701.00	1,770,829.00	3,974,530.00	519,961.00	1,705,294.00	2,225,255.00	-44.0%		
4) Other Local Revenue			8600-8799	1,141,591.29	15,584,499.00	16,726,090.29	952,135.00	15,144,679.00	16,096,814.00	-3.8%		
5) TOTAL, REVENUES				25,566,554.29	18,151,283.00	43,717,837.29	24,491,454.00	17,610,799.00	42,102,253.00	-3.7%		
B. EXPENDITURES												
1) Certificated Salaries			1000-1999	6,843,102.00	12,165,041.00	19,008,143.00	7,289,615.00	12,383,272.00	19,672,887.00	3.5%		
2) Classified Salaries			2000-2999	3,526,273.00	2,322,422.00	5,848,695.00	3,676,527.00	2,237,912.00	5,914,439.00	1.1%		
3) Employee Benefits			3000-3999	4,100,085.00	6,187,512.00	10,287,597.00	4,793,289.00	6,555,184.00	11,348,473.00	10.3%		
4) Books and Supplies			4000-4999	1,005,801.29	1,582,311.00	2,588,112.29	686,327.00	694,396.00	1,380,723.00	-46.7%		
5) Services and Other Operating Expenditures			5000-5999	2,012,372.00	2,406,038.00	4,418,410.00	2,018,518.00	1,408,568.00	3,427,086.00	-22.4%		
6) Capital Outlay			6000-6999	0.00	25,992.00	25,992.00	0.00	25,000.00	25,000.00	-3.8%		
7) Other Outgo (excluding Transfers of Indirect Costs)			7100-7299 7400-7499	50,971.00	390,063.00	441,034.00	60,971.00	419,266.00	480,237.00	8.9%		
8) Other Outgo - Transfers of Indirect Costs			7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
9) TOTAL, EXPENDITURES				17,538,604.29	25,079,379.00	42,617,983.29	18,525,247.00	23,723,598.00	42,248,845.00	-0.9%		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)												
				8,027,950.00	(6,928,096.00)	1,099,854.00	5,966,207.00	(6,112,799.00)	(146,592.00)	-113.3%		
D. OTHER FINANCING SOURCES/USES												
1) Interfund Transfers												
a) Transfers In			8900-8929	300,000.00	0.00	300,000.00	519,953.00	0.00	519,953.00	73.3%		
b) Transfers Out			7600-7629	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%		
2) Other Sources/Uses												
a) Sources			8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
b) Uses			7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
3) Contributions			8980-8999	(6,206,836.00)	6,206,836.00	0.00	(6,112,799.00)	6,112,799.00	0.00	0.0%		
4) TOTAL, OTHER FINANCING SOURCES/USES				(5,916,836.00)	6,206,836.00	290,000.00	(5,602,846.00)	6,112,799.00	509,953.00	75.8%		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,111,114.00	(721,260.00)	1,389,854.00	363,361.00	0.00	363,361.00	-73.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,245,748.40	721,259.48	9,967,007.88	11,356,862.40	(0.52)	11,356,861.88	13.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,245,748.40	721,259.48	9,967,007.88	11,356,862.40	(0.52)	11,356,861.88	13.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,245,748.40	721,259.48	9,967,007.88	11,356,862.40	(0.52)	11,356,861.88	13.9%
2) Ending Balance, June 30 (E + F1e)			11,356,862.40	(0.52)	11,356,861.88	11,720,223.40	(0.52)	11,720,222.88	3.2%
Components of Ending Fund Balance									
a) Nonspendable		9711	5,500.00	0.00	5,500.00	5,500.00	0.00	5,500.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	1.24	1.24	0.00	1.24	1.24	0.0%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned									
Other Assignments		9780	3,472,328.00	0.00	3,472,328.00	3,472,328.00	0.00	3,472,328.00	0.0%
Board designated STRS reserve	0000	9780			3,472,328.00	3,472,328.00		3,472,328.00	
Board designated STRS reserve	0000	9780	3,472,328.00		3,472,328.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	7,879,034.40	0.00	7,879,034.40	8,242,395.40	0.00	8,242,395.40	4.6%
Unassigned/Unappropriated Amount		9790	0.00	(1.76)	(1.76)	0.00	(1.76)	(1.76)	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget		% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	
G. ASSETS								
1) Cash								
a) in County Treasury		9110	19,076,885.43	(3,758,878.80)	15,318,006.63			
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00			
b) in Banks		9120	0.00	0.00	0.00			
c) in Revolving Fund		9130	5,500.00	0.00	5,500.00			
d) with Fiscal Agent		9135	0.00	0.00	0.00			
e) collections awaiting deposit		9140	0.00	0.00	0.00			
2) Investments		9150	0.00	0.00	0.00			
3) Accounts Receivable		9200	(513.68)	0.00	(513.68)			
4) Due from Grantor Government		9290	0.00	0.00	0.00			
5) Due from Other Funds		9310	0.00	0.00	0.00			
6) Stores		9320	0.00	0.00	0.00			
7) Prepaid Expenditures		9330	0.00	0.00	0.00			
8) Other Current Assets		9340	0.00	0.00	0.00			
9) TOTAL ASSETS			19,081,871.75	(3,758,878.80)	15,322,992.95			
H. DEFERRED OUTFLOWS OF RESOURCES								
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00			
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00			
I. LIABILITIES								
1) Accounts Payable		9500	989,071.29	2,428.87	991,500.16			
2) Due to Grantor Governments		9590	0.00	0.00	0.00			
3) Due to Other Funds		9610	0.00	0.00	0.00			
4) Current Loans		9640	0.00	0.00	0.00			
5) Unearned Revenue		9650	246.50	0.00	246.50			
6) TOTAL LIABILITIES			989,317.79	2,428.87	991,746.66			
J. DEFERRED INFLOWS OF RESOURCES								
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00			
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00			
K. FUND EQUITY								
Ending Fund Balance, June 30								

Description (G9 + H2) - (I6 + J2)	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
			18,092,553.96	(3,761,307.67)	14,331,246.29				

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	5,341,092.00	0.00	5,341,092.00	3,617,527.00	0.00	3,617,527.00	-32.3%
Education Protection Account State Aid - Current Year		8012	628,954.00	0.00	628,954.00	625,104.00	0.00	625,104.00	-0.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	103,268.00	0.00	103,268.00	103,268.00	0.00	103,268.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	18,156,629.00	0.00	18,156,629.00	19,554,589.00	0.00	19,554,589.00	7.7%
Unsecured Roll Taxes		8042	384,399.00	0.00	384,399.00	384,399.00	0.00	384,399.00	0.0%
Prior Years' Taxes		8043	28,084.00	0.00	28,084.00	26,837.00	0.00	26,837.00	-4.4%
Supplemental Taxes		8044	794,217.00	0.00	794,217.00	741,457.00	0.00	741,457.00	-6.6%
Education Revenue Augmentation (ERAF)		8045	(3,321,252.00)	0.00	(3,321,252.00)	(2,033,823.00)	0.00	(2,033,823.00)	-38.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			22,115,391.00	0.00	22,115,391.00	23,019,358.00	0.00	23,019,358.00	4.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			22,115,391.00	0.00	22,115,391.00	23,019,358.00	0.00	23,019,358.00	4.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	403,377.00	403,377.00	0.00	404,108.00	404,108.00	0.2%
Special Education Discretionary Grants		8182	0.00	172,096.00	172,096.00	0.00	146,304.00	146,304.00	-15.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Agency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		81,059.00	81,059.00		81,059.00	81,059.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		58,478.00	58,478.00		43,528.00	43,528.00	-25.6%
NCLB: Title III, Immigrant Education Program	4201	8290		7,679.00	7,679.00		7,679.00	7,679.00	0.0%

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		8,834.00	8,834.00		8,834.00	8,834.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	105,871.00	64,432.00	170,303.00	0.00	69,314.00	69,314.00	-59.3%
TOTAL, FEDERAL REVENUE			105,871.00	795,955.00	901,826.00	0.00	760,826.00	760,826.00	-15.6%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement	6360	8319		0.00	0.00		0.00	0.00	0.0%
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,748,673.00	0.00	1,748,673.00	87,761.00	0.00	87,761.00	-95.0%
Lottery - Unrestricted and Instructional Materials		8560	454,270.00	111,622.00	565,892.00	432,200.00	126,608.00	558,808.00	-1.3%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	758.00	1,659,207.00	1,659,965.00	0.00	1,578,686.00	1,578,686.00	-4.9%
TOTAL, OTHER STATE REVENUE			2,203,701.00	1,770,829.00	3,974,530.00	519,961.00	1,705,294.00	2,225,255.00	-44.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	10,268,388.00	10,268,388.00	0.00	10,691,404.00	10,691,404.00	4.1%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Leases		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	995,147.00	0.00	995,147.00	944,635.00	0.00	944,635.00	-5.1%
Interest		8660	10,000.00	0.00	10,000.00	7,500.00	0.00	7,500.00	-25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	5,162,873.00	10,729,034.00	15,891,907.00	5,607,230.00	10,924,665.00	16,531,895.00	4.0%
Certificated Pupil Support Salaries		1200	58,516.00	1,206,113.00	1,264,629.00	63,226.00	1,238,520.00	1,301,746.00	2.9%
Certificated Supervisors' and Administrators' Salaries		1300	1,542,255.00	131,537.00	1,673,792.00	1,552,090.00	134,152.00	1,686,242.00	0.7%
Other Certificated Salaries		1900	79,458.00	98,357.00	177,815.00	67,069.00	85,935.00	153,004.00	-14.0%
TOTAL, CERTIFICATED SALARIES			6,843,102.00	12,165,041.00	19,008,143.00	7,289,615.00	12,383,272.00	19,672,887.00	3.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	926,815.00	1,317,873.00	2,244,688.00	882,343.00	1,233,999.00	2,116,342.00	-5.7%
Classified Support Salaries		2200	804,070.00	322,892.00	1,126,962.00	909,365.00	347,979.00	1,257,344.00	11.6%
Classified Supervisors' and Administrators' Salaries		2300	351,231.00	101,700.00	452,931.00	358,128.00	126,195.00	484,323.00	6.9%
Clerical, Technical and Office Salaries		2400	1,273,228.00	277,545.00	1,550,773.00	1,350,435.00	297,542.00	1,647,977.00	6.3%
Other Classified Salaries		2900	170,929.00	302,412.00	473,341.00	176,256.00	232,197.00	408,453.00	-13.7%
TOTAL, CLASSIFIED SALARIES			3,526,273.00	2,322,422.00	5,848,695.00	3,676,527.00	2,237,912.00	5,914,439.00	1.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	677,313.00	2,440,014.00	3,117,327.00	880,209.00	2,999,166.00	3,879,375.00	24.4%
PERS		3201-3202	373,573.00	334,868.00	708,441.00	463,174.00	355,133.00	818,307.00	15.5%
OASDI/Medicare/Alternative		3301-3302	357,445.00	389,853.00	747,298.00	336,141.00	365,503.00	701,644.00	-6.1%
Health and Welfare Benefits		3401-3402	1,752,658.00	2,792,787.00	4,545,445.00	2,189,848.00	2,605,372.00	4,795,220.00	5.5%
Unemployment Insurance		3501-3502	4,762.00	7,231.00	11,993.00	5,363.00	7,380.00	12,743.00	6.3%
Workers' Compensation		3601-3602	133,399.00	197,290.00	330,689.00	130,995.00	187,152.00	318,147.00	-3.8%
OPEB, Allocated		3701-3702	722,983.00	0.00	722,983.00	718,839.00	0.00	718,839.00	-0.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	77,952.00	25,469.00	103,421.00	68,720.00	35,478.00	104,196.00	0.8%
TOTAL, EMPLOYEE BENEFITS			4,100,085.00	6,187,512.00	10,287,597.00	4,793,289.00	6,555,184.00	11,348,473.00	10.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	100,000.00	555,587.00	655,587.00	100,000.00	136,608.00	236,608.00	-63.9%
Materials and Supplies		4300	483,705.29	484,369.00	968,074.29	415,527.00	138,788.00	554,315.00	-42.7%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	422,096.00	542,355.00	964,451.00	170,800.00	419,000.00	589,800.00	-38.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,005,801.29	1,582,311.00	2,588,112.29	686,327.00	694,396.00	1,380,723.00	-46.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	482,275.00	482,275.00	0.00	0.00	0.00	-100.0%
Travel and Conferences		5200	383,185.00	256,201.00	639,386.00	450,556.00	51,028.00	501,584.00	-21.6%
Dues and Memberships		5300	25,352.00	997.00	26,349.00	20,500.00	1,500.00	22,000.00	-16.5%
Insurance		5400 - 5450	251,722.00	0.00	251,722.00	273,362.00	0.00	273,362.00	8.6%
Operations and Housekeeping Services		5500	702,000.00	11,045.00	713,045.00	705,000.00	10,000.00	715,000.00	0.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	133,384.00	616,254.00	749,618.00	130,000.00	619,312.00	749,312.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	437,802.00	1,039,166.00	1,476,968.00	351,300.00	726,628.00	1,077,928.00	-27.0%
Communications		5900	78,947.00	100.00	79,047.00	87,800.00	100.00	87,900.00	11.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,012,372.00	2,406,038.00	4,418,410.00	2,018,518.00	1,408,568.00	3,427,086.00	-22.4%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	25,992.00	25,992.00	0.00	25,000.00	25,000.00	-3.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			0.00	25,992.00	25,992.00	0.00	25,000.00	25,000.00	-3.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	10,000.00	0.00	10,000.00	20,000.00	0.00	20,000.00	100.0%
To Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	263,424.00	263,424.00	0.00	295,395.00	295,395.00	12.1%
Payments to JPAs		7143	0.00	126,639.00	126,639.00	0.00	123,871.00	123,871.00	-2.2%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	40,971.00	0.00	40,971.00	40,971.00	0.00	40,971.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unrestricted and Restricted Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			50,971.00	390,063.00	441,034.00	60,971.00	419,266.00	480,237.00	8.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			17,538,604.29	25,079,379.00	42,617,983.29	18,525,247.00	23,723,598.00	42,248,845.00	-0.9%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	300,000.00	0.00	300,000.00	519,953.00	0.00	519,953.00	73.3%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			300,000.00	0.00	300,000.00	519,953.00	0.00	519,953.00	73.3%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
To: or Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(6,606,836.00)	6,606,836.00	0.00	(6,512,799.00)	6,512,799.00	0.00	0.0%
Contributions from Restricted Revenues		8990	400,000.00	(400,000.00)	0.00	400,000.00	(400,000.00)	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			(6,206,836.00)	6,206,836.00	0.00	(6,112,799.00)	6,112,799.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			(5,916,836.00)	6,206,836.00	290,000.00	(5,602,846.00)	6,112,799.00	509,953.00	75.8%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	22,115,391.00	0.00	22,115,391.00	23,019,358.00	0.00	23,019,358.00	4.1%
2) Federal Revenue		8100-8299	105,871.00	795,955.00	901,826.00	0.00	760,826.00	760,826.00	-15.6%
3) Other State Revenue		8300-8599	2,203,701.00	1,770,829.00	3,974,530.00	519,961.00	1,705,294.00	2,225,255.00	-44.0%
4) Other Local Revenue		8600-8799	1,141,591.29	15,584,499.00	16,726,090.29	952,135.00	15,144,679.00	16,096,814.00	-3.8%
5) TOTAL REVENUES			25,566,554.29	18,151,283.00	43,717,837.29	24,491,454.00	17,610,799.00	42,102,253.00	-3.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		8,260,113.29	19,406,948.00	27,667,061.29	9,203,060.00	18,635,561.00	27,838,621.00	0.6%
2) Instruction - Related Services	2000-2999		4,019,148.00	2,194,679.00	6,213,827.00	3,679,790.00	1,666,647.00	5,346,437.00	-14.0%
3) Pupil Services	3000-3999		200,398.00	1,372,691.00	1,573,089.00	207,184.00	1,405,852.00	1,613,036.00	2.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,940,494.00	373,944.00	3,314,438.00	3,119,270.00	235,044.00	3,354,314.00	1.2%
8) Plant Services	8000-8999		2,067,480.00	1,341,054.00	3,408,534.00	2,254,972.00	1,361,228.00	3,616,200.00	6.1%
9) Other Outgo	9000-9999	Except 7600-7699	50,971.00	390,063.00	441,034.00	60,971.00	419,266.00	480,237.00	8.9%
10) TOTAL EXPENDITURES			17,538,604.29	25,079,379.00	42,617,983.29	18,525,247.00	23,723,598.00	42,248,845.00	-0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			8,027,950.00	(6,928,096.00)	1,099,854.00	5,966,207.00	(6,112,799.00)	(146,592.00)	-113.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	300,000.00	0.00	300,000.00	519,953.00	0.00	519,953.00	73.3%
b) Transfers Out		7600-7629	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,206,836.00)	6,206,836.00	0.00	(6,112,799.00)	6,112,799.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(5,916,836.00)	6,206,836.00	290,000.00	(5,602,846.00)	6,112,799.00	509,953.00	75.8%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,111,114.00	(721,260.00)	1,389,854.00	363,361.00	0.00	363,361.00	-73.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,245,748.40	721,259.48	9,967,007.88	11,356,862.40	(0.52)	11,356,861.88	13.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,245,748.40	721,259.48	9,967,007.88	11,356,862.40	(0.52)	11,356,861.88	13.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,245,748.40	721,259.48	9,967,007.88	11,356,862.40	(0.52)	11,356,861.88	13.9%
2) Ending Balance, June 30 (E + F1e)			11,356,862.40	(0.52)	11,356,861.88	11,720,223.40	(0.52)	11,720,222.88	3.2%
Components of Ending Fund Balance									
a) Nonspendable			5,500.00	0.00	5,500.00	5,500.00	0.00	5,500.00	0.0%
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Restricted		9740	0.00	1.24	1.24	0.00	1.24	1.24	0.0%
Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Assigned									
Other Assignments (by Resource/Object)		9780	3,472,328.00	0.00	3,472,328.00	3,472,328.00	0.00	3,472,328.00	0.0%
Board designated STRS reserve	0000	9780				3,472,328.00		3,472,328.00	
Board designated STRS reserve	0000	9780	3,472,328.00		3,472,328.00				
Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	7,879,034.40	0.00	7,879,034.40	8,242,395.40	0.00	8,242,395.40	4.6%
Unassigned/Unappropriated Amount		9790	0.00	(1.76)	(1.76)	0.00	(1.76)	(1.76)	0.0%

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
5640	Medi-Cal Billing Option	0.71	0.71
6300	Lottery: Instructional Materials	0.05	0.05
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectir	0.48	0.48
Total, Restricted Balance		1.24	1.24

Description	2015-16 Estimated Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)						
	3,113.93	3,113.93	3,135.56	3,065.56	3,065.56	3,116.88
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,113.93	3,113.93	3,135.56	3,065.56	3,065.56	3,116.88
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	8.64	8.64	8.64	8.64	8.64	8.64
c. Special Education-NPS/LCI						
d. Special Education Extended Year	2.95	2.95	2.95	2.95	2.95	2.95
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	11.59	11.59	11.59	11.59	11.59	11.59
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,125.52	3,125.52	3,147.15	3,077.15	3,077.15	3,128.47
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

ANNUAL BUDGET REPORT:
July 1, 2016 Budget Adoption

Insert "X" in applicable boxes:

☒ This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

☒ If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Place: Mill Valley School District Office
Date: June 13-16, 2016

Place: Mill Valley Middle School
Date: June 16, 2016
Time: 6:00 p.m.

Adoption Date: June 23, 2016

Signed: _____
Clerk/Secretary of the Governing Board
(Original signature required)

Contact person for additional information on the budget reports:

Name: Michele Rollins, Ed.D.

Telephone: 415-389-7700

Title: Asst. Supt., Business Services

E-mail: mrollins@mvschools.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF)	Projected change in LCFF is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?		X
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?		X
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2015-16) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?		X
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 23, 2016	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?		X

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

(☐) Our district is self-insured for workers' compensation claims as defined in Education Code
Section 42141(a):

Total liabilities actuarially determined:	\$	_____
Less: Amount of total liabilities reserved in budget:	\$	_____
Estimated accrued but unfunded liabilities:	\$	_____ 0.00

(☒) This school district is self-insured for workers' compensation claims
through a JPA, and offers the following information:
Marin Schools Insurance Authority (MSIA)

(☐) This school district is not self-insured for workers' compensation claims.

Signed _____
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Jun 23, 2016

For additional information on this certification, please contact:

Name: Michele Rollins, Ed.D.

Title: Asst. Supt., Business Services

Telephone: 415-389-7700

E-mail: mrollins@mvschools.org

ART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
000 - Certificated Salaries	19,008,143.00	301	0.00	303	19,008,143.00	305	0.00		307	19,008,143.00	309
000 - Classified Salaries	5,848,695.00	311	0.00	313	5,848,695.00	315	392,635.00		317	5,456,060.00	319
000 - Employee Benefits	10,287,597.00	321	722,983.00	323	9,564,614.00	325	122,226.00		327	9,442,388.00	329
000 - Books, Supplies Equip Replace. (6500)	2,588,112.29	331	0.00	333	2,588,112.29	335	198,884.00		337	2,389,228.29	339
000 - Services . . . & 300 - Indirect Costs	4,418,410.00	341	12,640.00	343	4,405,770.00	345	915,679.00		347	3,490,091.00	349
TOTAL					41,415,334.29	365	TOTAL			39,785,910.29	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

ART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
Teacher Salaries as Per EC 41011.	1100	15,472,533.00 375
Salaries of Instructional Aides Per EC 41011.	2100	2,244,688.00 380
STRS.	3101 & 3102	2,569,957.00 382
PERS.	3201 & 3202	271,116.00 383
OASDI - Regular, Medicare and Alternative.	3301 & 3302	410,667.00 384
Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	3,303,632.00 385
Unemployment Insurance.	3501 & 3502	8,507.00 390
Workers' Compensation Insurance.	3601 & 3602	235,004.00 392
OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
0. Other Benefits (EC 22310).	3901 & 3902	45,859.00 393
1. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		24,561,963.00 395
2. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00
3a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
4. TOTAL SALARIES AND BENEFITS.		24,561,963.00 397
5. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		61.74%
6. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

ART III: DEFICIENCY AMOUNT		
Deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%	
Percentage spent by this district (Part II, Line 15)	61.74%	
Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	39,785,910.29	
Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

ART IV: Explanation for adjustments entered in Part I, Column 4b (required)

ART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
000 - Certificated Salaries	19,672,887.00	301	0.00	303	19,672,887.00	305	0.00		307	19,672,887.00	309
000 - Classified Salaries	5,914,439.00	311	0.00	313	5,914,439.00	315	343,402.00		317	5,571,037.00	319
000 - Employee Benefits	11,348,473.00	321	718,839.00	323	10,629,634.00	325	79,612.00		327	10,550,022.00	329
000 - Books, Supplies Equip Replace. (6500)	1,380,723.00	331	0.00	333	1,380,723.00	335	204,665.00		337	1,176,058.00	339
000 - Services. . . & 300 - Indirect Costs	3,427,086.00	341	43,212.00	343	3,383,874.00	345	427,628.00		347	2,956,246.00	349
TOTAL					40,981,557.00	365	TOTAL			39,926,250.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

ART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
Teacher Salaries as Per EC 41011.	1100	375
Salaries of Instructional Aides Per EC 41011.	2100	380
STRS.	3101 & 3102	382
PERS.	3201 & 3202	383
OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
Unemployment Insurance.	3501 & 3502	390
Workers' Compensation Insurance.	3601 & 3602	392
OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
0. Other Benefits (EC 22310).	3901 & 3902	53,743.00
1. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		26,432,960.00
2. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00
3a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
4. TOTAL SALARIES AND BENEFITS.		26,432,960.00
5. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		66.20%
6. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

ART III: DEFICIENCY AMOUNT	
deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
Percentage spent by this district (Part II, Line 15)	66.20%
Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	39,926,250.00
Deficiency Amount (Part III, Line 3 times Line 4)	0.00

ART IV: Explanation for adjustments entered in Part I, Column 4b (required)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					300,000.00	10,000.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					10,000.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	300,000.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	125,000.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00			125,000.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	435,000.00	435,000.00	0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					519,953.00	10,000.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					10,000.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	519,953.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	100,000.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

July 1 Budget
2016-17 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	629,953.00	629,953.00		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): 3,066

District's ADA Standard Percentage Level: 1.0%

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third Prior Year, enter Revenue Limit ADA data in the Original Budget Funded ADA column. For the Second and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Second and First Prior Years. All other data are extracted.

*Please note for FY 2013-14 estimated/unaudited actuals and 2014-15 original budget: Line C4 in Form A reflects total charter school ADA corresponding to financial data reported in funds 01, 09, and 62. Please adjust charter school ADA or explain accordingly.

Fiscal Year	Original Budget Funded ADA (Form RL, Line 5c) (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4) (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4) (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2013-14)	3,089.11	3,160.85	N/A	Met
Second Prior Year (2014-15)				
District Regular	3,170.27	3,135.73		
Charter School				
Total ADA	3,170.27	3,135.73	1.1%	Not Met
First Prior Year (2015-16)				
District Regular	3,133.29	3,135.56		
Charter School		0.00		
Total ADA	3,133.29	3,135.56	N/A	Met
Budget Year (2016-17)				
District Regular	3,116.88			
Charter School	0.00			
Total ADA	3,116.88			

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

Enrollment declined greater than projected on 2014-15.

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for the Budget, First and Second Prior Years.

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2013-14)	3,192	3,260	N/A	Met
Second Prior Year (2014-15)				
District Regular	3,270	3,242		
Charter School				
Total Enrollment	3,270	3,242	0.9%	Met
First Prior Year (2015-16)				
District Regular	3,247	3,228		
Charter School				
Total Enrollment	3,247	3,228	0.6%	Met
Budget Year (2016-17)				
District Regular	3,185			
Charter School				
Total Enrollment	3,185			

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

*Please note for Fiscal Year 2013-14 estimated/unaudited actuals: Line C4 in Form A reflects total charter school ADA corresponding to financial data reported in funds 01, 09, and 62. Please adjust charter school ADA or explain accordingly.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2013-14)	3,148	3,260	96.6%
Second Prior Year (2014-15)			
District Regular	3,136	3,242	
Charter School			
Total ADA/Enrollment	3,136	3,242	96.7%
First Prior Year (2015-16)			
District Regular	3,114	3,228	
Charter School	0		
Total ADA/Enrollment	3,114	3,228	96.5%
Historical Average Ratio:			96.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.1%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2016-17)				
District Regular	3,066	3,185		
Charter School	0			
Total ADA/Enrollment	3,066	3,185	96.3%	Met
1st Subsequent Year (2017-18)				
District Regular	3,054	3,173		
Charter School				
Total ADA/Enrollment	3,054	3,173	96.2%	Met
2nd Subsequent Year (2018-19)				
District Regular	3,018	3,136		
Charter School				
Total ADA/Enrollment	3,018	3,136	96.2%	Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	16,145,345.00	18,776,727.00	19,417,334.00	20,291,114.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f, plus/minus 1%):	N/A	N/A	N/A

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	22,115,391.00	23,019,358.00	23,435,062.00	23,693,453.00
District's Projected Change in LCFF Revenue:		4.09%	1.81%	1.10%
LCFF Revenue Standard:		-1.59% to .41%	-1.37% to .63%	-2.65% to -.65%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

Based on the district's projected enrollment and property taxes as calculated on the LCFF Gap funding percentages of 54.84% for 2016-17; 73.96% for 2017-18 and 41.22% for 2018-19.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

It is likely that for many districts the 2014-15 and 2015-16 change from the historical average ratio will exceed the standard because certain revenues that were restricted prior to the LCFF are now unrestricted within the LCFF.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2013-14)	13,491,391.72	15,630,560.09	86.3%
Second Prior Year (2014-15)	13,457,399.16	15,903,021.93	84.6%
First Prior Year (2015-16)	14,469,460.00	17,538,604.29	82.5%
Historical Average Ratio:			84.5%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	3.0%	3.0%	3.0%
	81.5% to 87.5%	81.5% to 87.5%	81.5% to 87.5%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2016-17)	15,759,431.00	18,525,247.00	85.1%	Met
1st Subsequent Year (2017-18)	16,225,159.00	18,938,550.00	85.7%	Met
2nd Subsequent Year (2018-19)	16,240,030.00	19,104,955.00	85.0%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-0.59%	-0.37%	-1.65%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.59% to 9.41%	-10.37% to 9.63%	-11.65% to 8.35%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.59% to 4.41%	-5.37% to 4.63%	-6.65% to 3.35%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2015-16)	901,826.00		
Budget Year (2016-17)	760,826.00	-15.63%	Yes
1st Subsequent Year (2017-18)	761,070.00	0.03%	No
2nd Subsequent Year (2018-19)	759,748.00	-0.17%	No

Explanation:
(required if Yes)

2015-16 includes deferred revenues.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2015-16)	3,974,530.00		
Budget Year (2016-17)	2,225,255.00	-44.01%	Yes
1st Subsequent Year (2017-18)	2,240,017.00	0.66%	No
2nd Subsequent Year (2018-19)	2,271,190.00	1.39%	No

Explanation:
(required if Yes)

2015-16 includes one-time revenues - mandated cost.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2015-16)	16,726,090.29		
Budget Year (2016-17)	16,096,814.00	-3.76%	No
1st Subsequent Year (2017-18)	16,581,555.00	3.01%	No
2nd Subsequent Year (2018-19)	7,456,848.00	-55.03%	Yes

Explanation:
(required if Yes)

Primary parcel tax expires June 30, 2018.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2015-16)	2,588,112.29		
Budget Year (2016-17)	1,380,723.00	-46.65%	Yes
1st Subsequent Year (2017-18)	1,411,927.00	2.26%	No
2nd Subsequent Year (2018-19)	1,447,085.00	2.49%	No

Explanation:
(required if Yes)

One-time expenses from prior year carryover.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2015-16)	4,418,410.00		
Budget Year (2016-17)	3,427,086.00	-22.44%	Yes
1st Subsequent Year (2017-18)	3,390,984.00	-1.05%	No
2nd Subsequent Year (2018-19)	3,560,761.00	5.01%	Yes

Explanation:
(required if Yes)

One-time expenses included in 2015-16 - professional development.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2015-16)	21,602,446.29		
Budget Year (2016-17)	19,082,895.00	-11.66%	Not Met
1st Subsequent Year (2017-18)	19,582,642.00	2.62%	Met
2nd Subsequent Year (2018-19)	10,487,786.00	-46.44%	Not Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2015-16)	7,006,522.29		
Budget Year (2016-17)	4,807,809.00	-31.38%	Not Met
1st Subsequent Year (2017-18)	4,802,911.00	-0.10%	Met
2nd Subsequent Year (2018-19)	5,007,846.00	4.27%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Federal Revenue
(linked from 6B
if NOT met)

2015-16 includes deferred revenues.

Explanation:
Other State Revenue
(linked from 6B
if NOT met)

2015-16 includes one-time revenues - mandated cost.

Explanation:
Other Local Revenue
(linked from 6B
if NOT met)

Primary parcel tax expires June 30, 2018.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

One-time expenses from prior year carryover.

Explanation:
Services and Other Exps
(linked from 6B
if NOT met)

One-time expenses included in 2015-16 - professional development.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2015-16 and 2016-17 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: AB 104 (Chapter 13, Statutes of 2015) requires the district to deposit into the account, for the 2015-16 and 2016-17 fiscal years, a minimum amount that is the lesser of 3% of the total general fund expenditures and other financing uses for that fiscal year or the amount that the district deposited into the account for the 2014-15 fiscal year.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1.

a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

No

b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	42,258,845.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%)	Amount Deposited ¹ for 2014-15 Fiscal Year	Required Minimum Contribution/ Lesser of Current Year or 2014-15 Fiscal Year
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00			
c. Net Budgeted Expenditures and Other Financing Uses	42,258,845.00			
		1,267,765.35	1,141,303.44	1,141,303.44

d. OMMA/RMA Contribution	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account		Status
	1,361,228.00		Met

¹ Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

☐ Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)

☐ Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])

☐ Other (explanation must be provided)

Explanation:
(required if NOT met and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2013-14)	Second Prior Year (2014-15)	First Prior Year (2015-16)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	7,220,765.21	5,767,921.83	7,879,034.40
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	(1.76)
d. Available Reserves (Lines 1a through 1c)	7,220,765.21	5,767,921.83	7,879,032.64
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	35,328,742.31	38,720,509.06	42,627,983.29
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	35,328,742.31	38,720,509.06	42,627,983.29
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	20.4%	14.9%	18.5%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	6.8%	5.0%	6.2%

¹Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2013-14)	1,415,549.78	16,187,500.09	N/A	Met
Second Prior Year (2014-15)	2,019,481.60	15,994,183.93	N/A	Met
First Prior Year (2015-16)	2,111,114.00	17,548,604.29	N/A	Met
Budget Year (2016-17) (Information only)	363,361.00	18,535,247.00		

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA		
1.7%	0	to	300
1.3%	301	to	1,000
1.0%	1,001	to	30,000
0.7%	30,001	to	400,000
0.3%	400,001	and	over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2013-14)	4,424,945.00	5,810,715.43	N/A	Met
Second Prior Year (2014-15)	6,151,250.43	7,226,268.23	N/A	Met
First Prior Year (2015-16)	8,101,232.23	9,245,748.40	N/A	Met
Budget Year (2016-17) (Information only)	11,356,862.40			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Budget Year data are extracted. Enter district regular ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA	
5% or \$66,000 (greater of)	0	to 300
4% or \$66,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

¹ Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District Estimated P-2 ADA (Form A, Line A4):	3,066	3,054	3,018
District's Reserve Standard Percentage Level:	3%	3%	3%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

No
2. If you are the SELPA AU and are excluding special education pass-through funds:
- a. Enter the name(s) of the SELPA(s):

- b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540,
objects 7211-7213 and 7221-7223)

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	42,258,845.00	43,528,055.00	34,614,910.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	42,258,845.00	43,528,055.00	34,614,910.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,267,765.35	1,305,841.65	1,038,447.30
6. Reserve Standard - by Amount (\$66,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,267,765.35	1,305,841.65	1,038,447.30

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):			
	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	8,242,395.40	8,251,997.40	7,818,326.40
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(1.76)	(0.52)	(0.52)
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	8,242,393.64	8,251,996.88	7,818,325.88
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	19.50%	18.96%	22.59%
District's Reserve Standard (Section 10B, Line 7):	1,267,765.35	1,305,841.65	1,038,447.30
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

Yes

1b. If Yes, identify the liabilities and how they may impact the budget:

Existing litigation of \$80,000.

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

Yes

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

Yes, primary parcel tax expires on June 30, 2018. Therefore, revenues and expenses have been reduced for 2018-19.

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard:

-10.0% to +10.0%
or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year will be extracted. For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2015-16)	(6,606,836.00)			
Budget Year (2016-17)	(6,512,799.00)	(94,037.00)	-1.4%	Met
1st Subsequent Year (2017-18)	(6,888,095.00)	375,296.00	5.8%	Met
2nd Subsequent Year (2018-19)	(6,920,938.00)	32,843.00	0.5%	Met
1b. Transfers In, General Fund *				
First Prior Year (2015-16)	300,000.00			
Budget Year (2016-17)	519,953.00	219,953.00	73.3%	Not Met
1st Subsequent Year (2017-18)	519,953.00	0.00	0.0%	Met
2nd Subsequent Year (2018-19)	0.00	(519,953.00)	-100.0%	Not Met
1c. Transfers Out, General Fund *				
First Prior Year (2015-16)	10,000.00			
Budget Year (2016-17)	10,000.00	0.00	0.0%	Met
1st Subsequent Year (2017-18)	10,226.00	226.00	2.3%	Met
2nd Subsequent Year (2018-19)	10,481.00	255.00	2.5%	Met

1d. Impact of Capital Projects
Do you have any capital projects that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Based on July 1, 2015 actuary report for OPEB funding, including implicit rate calculation. An updated actuary study will be completed July 1, 2017.

1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)
- Yes
2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2016
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	23	Fund 51 Bond Interest & Redemption	Fund 51	69,214,623
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	Fund 01 LCFF	Salary Accounts	102,342

Other Long-term Commitments (do not include OPEB):

TOTAL:				69,316,965

Type of Commitment (continued)	Prior Year (2015-16) Annual Payment (P & I)	Budget Year (2016-17) Annual Payment (P & I)	1st Subsequent Year (2017-18) Annual Payment (P & I)	2nd Subsequent Year (2018-19) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	5,482,567	5,711,110	5,948,530	6,194,218
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	5,482,567	5,711,110	5,948,530	6,194,218
Has total annual payment increased over prior year (2015-16)?	Yes	Yes	Yes	Yes

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:
(required if Yes
to increase in total
annual payments)

Passage of General Obligation Bonds as approved by the voters.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2.

No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the annual required contribution; and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

2. For the district's OPEB:
a. Are they lifetime benefits?

Yes

b. Do benefits continue past age 65?

Yes

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

Employer paid premiums are capped at the rate that exists at the retirement date for MVTA.

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Pay-as-you-go

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund	Governmental Fund
	Fund 20

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)
b. OPEB unfunded actuarial accrued liability (UAAL)
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

5,960,936.00
4,662,117.00
Actuarial
Jul 01, 2015

Data must be entered.

d. If based on an actuarial valuation, indicate the date of the OPEB valuation

5. OPEB Contributions

a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
d. Number of retirees receiving OPEB benefits

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
945,212.00	945,212.00	945,212.00
718,839.00	900,000.00	900,000.00
437,189.00	437,189.00	437,189.00
47	47	47

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

--

3. Self-Insurance Liabilities
a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions
a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of certificated (non-management) full-time-equivalent (FTE) positions	195.7	199.1	199.1	119.4

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

Nov 12, 2015

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

Yes

If Yes, date of Superintendent and CBO certification:

Nov 12, 2015

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

Yes

If Yes, date of budget revision board adoption:

Dec 10, 2015

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
(may enter text, such as "Reopener")

--	--	--

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

--

7. Amount included for any tentative salary schedule increases

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)

Certificated (Non-management) Health and Welfare (H&W) Benefits

- 1. Are costs of H&W benefit changes included in the budget and MYPs?
- 2. Total cost of H&W benefits
- 3. Percent of H&W cost paid by employer
- 4. Percent projected change in H&W cost over prior year

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

- 1. Are step & column adjustments included in the budget and MYPs?
- 2. Cost of step & column adjustments
- 3. Percent change in step & column over prior year

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)

Certificated (Non-management) Attrition (layoffs and retirements)

- 1. Are savings from attrition included in the budget and MYPs?
- 2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of classified (non-management) FTE positions	104.2	99.8	99.8	49.9

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

Feb 11, 2016

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

Yes

If Yes, date of Superintendent and CBO certification:

Feb 11, 2016

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

Yes

If Yes, date of budget revision board adoption:

Mar 10, 2016

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			

One Year Agreement		
Total cost of salary settlement		
% change in salary schedule from prior year		

Multiyear Agreement		
Total cost of salary settlement		
% change in salary schedule from prior year (may enter text, such as "Reopener")		

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
7. Amount included for any tentative salary schedule increases			

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Classified (Non-management) Health and Welfare (H&W) Benefits			
1. Are costs of H&W benefit changes included in the budget and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements		
Are any new costs from prior year settlements included in the budget?		
If Yes, amount of new costs included in the budget and MYPs		
If Yes, explain the nature of the new costs:		

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Classified (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Classified (Non-management) Attrition (layoffs and retirements)			
1. Are savings from attrition included in the budget and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?			

Classified (Non-management) - Other
List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of management, supervisor, and confidential FTE positions	17.5	17.5	17.5	17.5

Management/Supervisor/Confidential
Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

n/a

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

4. Amount included for any tentative salary schedule increases

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)

Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)

Management/Supervisor/Confidential
Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- Percent change in step & column over prior year

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)

Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

- 1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?
- 2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

Yes

Jun 23, 2016

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services and Expenditures?

Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2. Is the system of personnel position control independent from the payroll system?	No
A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	Yes
A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	Yes
A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7. Is the district's financial system independent of the county office system?	No
A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments: (optional)	A3. Enrollment has declined in the prior and budget fiscal years. A5. COLA for 2016-17 is projected to be 0% and salary agreements exceed this amount.
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End of School District Budget Criteria and Standards Review

SACS2016 Financial Reporting Software - 2016.1.0
6/20/2016 9:31:29 AM

21-65391-0000000

July 1 Budget
2015-16 Estimated Actuals
Technical Review Checks

Mill Valley Elementary

Marin County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2016 Financial Reporting Software - 2016.1.0
6/20/2016 9:31:17 AM

21-65391-0000000

July 1 Budget
2016-17 Budget
Technical Review Checks

Mill Valley Elementary

Marin County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
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- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

Multi-Year Projections

Multi-Year Projection Assumptions - Fiscal Year 2016-17

MILL VALLEY SCHOOL DISTRICT

DESCRIPTION				FY 2016-17	FY 2017-18	FY 2018-19
				Budgeted	(Projected YR 1)	(Projected YR 2)
Statutory COLA - Department of Finance (DOF)				0.00%	1.11%	2.42%
LCFF Gap Funding Percentage (DOF)				54.84%	73.96%	41.22%
California Consumer Price Index - (SSC Dartboard)				2.15%	2.26%	2.49%
Lottery Per ADA (SSC Dartboard)		Unrestricted		\$ 140.00	\$ 140.00	\$ 140.00
		Restricted		\$ 41.00	\$ 41.00	\$ 41.00
Current Interest Rate - (County Treasurer's Office)				0.25%	0.25%	0.25%
Property Taxes (% Increase) Secured				5.00%	4.50%	4.50%
Parcel Tax Increase (% Increase)		Expires June 30, 2018		5.00%	5.00%	0.00%
Parcel Tax Increase Measure B (% Increase) Capped at 3.0%				2.70%	2.26%	2.49%
Average Daily Attendance (ADA) Projections				3,065.56	3,054.00	3,018.00
(Incoming TKK classes of 360)		% Change			-0.38%	-1.18%
Salary Step & Column Percent Increases:						
Teachers	1100	Included in 2016-17 Budget		0.00%	2.00%	2.00%
Certificated Pupil Support	1200	Included in 2016-17 Budget		0.00%	2.00%	2.00%
Certificated Supervisor & Admin	1300	Included in 2016-17 Budget		0.00%	1.50%	1.50%
Classified Personnel	2000	Included in 2016-17 Budget		0.00%	2.50%	2.50%
Classified Supervisor & Admin	2300	Included in 2016-17 Budget		0.00%	2.00%	2.00%
Confidential Personnel	2400	Included in 2016-17 Budget		0.00%	2.00%	2.00%
Contract Increases:						
Management Increases		Included in 2016-17 Budget		0.00%	0.00%	0.00%
Certificated Increases		Included in 2016-17 Budget		0.00%	0.00%	0.00%
Classified Increases		Included in 2016-17 Budget		0.00%	0.00%	0.00%
Confidential Increases		Included in 2016-17 Budget		0.00%	0.00%	0.00%
Benefits:						
STRS	3100-3102			12.58%	14.43%	16.28%
PERS	3200-3202			13.888%	15.50%	17.10%
Medicare	3300-3302			1.45%	1.45%	1.45%
OASDI	3300-3302			6.20%	6.20%	6.20%
Health & Welfare	3400-3402	Total compensation		0.00%	0.00%	0.00%
State Unemployment	3500-3502			0.05%	0.05%	0.05%
Workers' Comp	3600-3602			1.29%	1.54%	1.85%
ADA - Average Daily Attendance						
SSC - School Services of California, Inc. Financial Projection Dartboard (attached)						
STRS - State Teacher's Retirement System						
PERS - Public Employee Retirement System						

SSC School District and Charter School Financial Projection Dartboard 2016-17 May Revision

This version of SSC's Financial Projection Dartboard is based on the 2016-17 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF ENTITLEMENT FACTORS				
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2015-16 Base Grants	\$7,083	\$7,189	\$7,403	\$8,578
COLA at 0.00%	\$0	\$0	\$0	\$0
2016-17 Base Grants	\$7,083	\$7,189	\$7,403	\$8,578
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2016-17 Base Grants	\$7,083	\$7,189	\$7,403	\$8,578
Grade Span Adjustment Factors	10.4%	—	—	2.6%
Grade Span Adjustment Amounts	\$737	—	—	\$223
2016-17 Adjusted Base Grants	\$7,820	\$7,189	\$7,403	\$8,801
Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants	50%	50%	50%	50%
Concentration Grant Threshold	55%	55%	55%	55%

LCFF DARTBOARD FACTORS					
Factor	2015-16	2016-17	2017-18	2018-19	2019-20
LCFF Planning Factors	SSC Simulator ¹	SSC Simulator ¹	SSC Simulator ²	SSC Simulator ²	SSC Simulator ²
SSC Gap Funding Percentage	52.20%	54.84%	19.30%	34.25%	36.74%
Department of Finance Gap Funding Percentage	52.20%	54.84%	73.96%	41.22%	75.16%
Gap Funding Percentage ³ (May Revise)	53.08%	54.84%	—	—	—

PLANNING FACTORS					
Factor	2015-16	2016-17	2017-18	2018-19	2019-20
Statutory COLA	1.02%	0.00%	1.11%	2.42%	2.67%
COLA on state and local share only of Special Education, Child Nutrition, Foster Youth, Preschool, American Indian Education Centers/American Indian Early Childhood Education	1.02%	0.00%	1.11%	2.42%	2.67%
California CPI	2.02%	2.15%	2.26%	2.49%	2.36%
California Lottery	Base	\$140	\$140	\$140	\$140
	Proposition 20	\$41	\$41	\$41	\$41
Interest Rate for Ten-Year Treasuries	1.98%	2.05%	2.43%	2.58%	2.70%
CalPERS Employer Rate (projected)	11.847%	13.888%	15.50%	17.10%	18.60%
CalSTRS Employer Rate (statutory)	10.73%	12.58%	14.43%	16.28%	18.13%
CalSTRS On-Behalf Rate	7.125890%	8.578248% ⁴	8.578248% ⁴	8.578248% ⁴	8.578248% ⁴

RESERVES		
State Reserve Requirement	District ADA Range	Reserve Plan ⁵
The greater of 5% or \$65,000	0 to 300	SSC recommends one year's increment of planned revenue growth
The greater of 4% or \$65,000	301 to 1,000	
3%	1,001 to 30,000	
2%	30,001 to 400,000	
1%	400,001 and higher	

¹ Go to the SSC LCFF Simulator at www.sscal.com. Your LCFF amounts for multiyear planning purposes will be provided based on your district-specific data.

² For the forecast years, the total dollar amount needed to fund the statutory COLA is applied to the SSC LCFF Simulator.

³ Either this percentage or the final State Budget gap percentage can be used for calculating movement toward class sizes of 24:1 at grades transitional kindergarten-3.

⁴ 2016-17 rate is preliminary until February 2017

⁵ District reserve requirements as stated in the State Board of Education (SBE) adopted criteria and standards based solely on district size is not as relevant when financial volatility and exposure is disparate under the LCFF. We recommend that every district first observe the current SBE-required reserve for the traditional economic uncertainties. We also recommend the establishment of a separate reserve based on the annual LCFF revenue increase projected for the district in Year 2 and Year 3 of the multiyear projection. We recommend that the district develop a plan to, over time, set aside one year's growth in LCFF funding as a reserve due to the potential volatility inherent in state revenues. Within that set aside, we also recommend assigning the supplemental and concentration grant dollars.

MILL VALLEY SCHOOL DISTRICT							
Multi-Year Budget Projections Documentation							
Detail							
	Proposed 2016-17	Changes		PCT	PROJECTED 2017-18	PCT	PROJECTED 2018-19
UNRESTRICTED							
			Proj. Gap Funding 2017-18 73.96% 2018-19 41.22%				
8011 LOCAL CONTROL FUNDING FORMUAL (LCFF)	3,617,527				3,197,950		2,575,676
8012 LCFF - EDUCATION PROTECTION ACT (EPA)	625,104				615,432		613,122
8021 HOMEOWNERS EXEMPTION	103,268				103,268		103,268
8041 SECURED TAX ROLLS	19,554,589		SECURED	4.50%	20,434,546	4.50%	21,354,100
8042 UNSECURED ROLL TAXES	384,399				384,399		384,399
8043 PRIOR YEARS TAXES	26,837				26,837		26,837
8044 SUPPLEMENTAL TAXES	741,457				741,457		741,457
8045 ERAF	(2,033,823)				(2,068,827)		(2,105,406)
Sub Total Taxes	18,776,727				19,621,680		20,504,655
TOTAL Local Control Funding Formula (LCFF)	23,019,358				23,435,062		23,693,453
8290 ALL OTHER FEDERAL REVENUES	0				0		0
8290 MAA REIMBURSEMENT	0		Posted as Rec'd		0		0
8550 MANDATED COSTS	87,760	Block Grant, 1x posted as Rec'd	Posted as Rec'd	one-time	87,123	one-time	86,236
8560 STATE LOTTERY REVENUE	432,200		ADA	-0.38%	430,558	-1.18%	425,477
8590 OTHER STATE REVENUES	0		Posted as Rec'd		0		0
8650 LEASES & RENTALS	944,635		CPI	2.3%	965,984	2.5%	990,037
8660 INTEREST	7,500		Est. at 0.25%	0.0%	7,500	0.0%	7,500
8699 ALL OTHER LOCAL REVENUES	0		CPI	2.3%	0	2.5%	0
8912 INTERFUND TRANSFERS	519,953		OPEB Fund 20		519,953		0
8980 CONTRIBUTIONS FR UNRESTR REV	(6,512,799)				(6,887,802)		(6,920,938)
8990 CONTRIBUTIONS FR RESTR REV	400,000	Kiddo! Contribution			400,000		400,000
TOTAL REVENUE	18,898,607				18,958,377		18,681,765
1110 CERTIFICATED TEACHER ~ REGULAR	5,109,741	On sched 2% & 1% off		0.0%	5,207,409	0%	5,226,557
			Step/Column	2.0%	97,668	2.0%	104,148
Net FTE w/Attrition - No FTE increase			<1.0 FTE>	0.0%	(85,000)		0
1300 ADMINISTRATION	1,552,090				1,631,784		1,656,261
			Step/Column	1.5%	23,281	1.5%	24,477
1120 CERTIFICATED TEACHER ~ HOURLY	39,520			0.0%	39,520	0.0%	39,520
1140 TEACHER SUBSTITUTE ~ ILLNESS	217,000			0.0%	217,000	0.0%	217,000
1150 TEACHER SUBSTITUTE-NON-ILLNESS	148,600		One-time PD funds	0.0%	148,600	0.0%	148,600
1160 CERTIFICATED TEACHER STIPEND	82,369			0.0%	82,369	0.0%	82,369
1170 CERTIFICATED TEACHER-OTHER PAY	10,000			0.0%	10,000	0.0%	10,000
1210 CERTIFICATED PUPIL SUPPORT	63,226			0.0%	63,226	0.0%	63,226
1900 OTHER CERTIFICATED/RETIREE SALARIES	67,069			0.0%	67,069	0.0%	67,069
TOTAL IXXX	7,289,615				7,381,977		7,510,602

MILL VALLEY SCHOOL DISTRICT								
Multi-Year Budget Projections Documentation								
Detail								
		Proposed 2016-17	Changes		PCT	PROJECTED 2017-18	PCT	PROJECTED 2018-19
2000	CLASSIFIED-REGULAR	3,238,399	On sched 2% & 1% off		0.0%	3,319,359	0%	3,402,343
				Step/Column	2.5%	80,960	2.5%	82,984
2260	CLASSIFIED SUPPORT SUB-ILLNESS	60,000			0.0%	60,000	0.0%	60,000
2300	CFO & DIRECTOR	358,128	On sched 2% & 1% off	Step/Column	2.0%	365,291	2.0%	372,596
2465	CLERICAL & OFFICE ~SUB-ILLNESS/OT	20,000			0.0%	10,000	0.0%	10,000
	TOTAL 2XXX	3,676,527				3,754,650		3,844,939
3000	EMPLOYEE BENEFITS / PAYROLL			Stat Benefits				
3100	STRS	880,209	12.58%>14.43%>16.28%	STRS Increases ^1.85%	14.4%	1,027,928	13.2%	1,184,785
3200	PERS	463,174	13.888%>15.5%>17.1%	PERS Increases ^1.612%	13.2%	533,541	12.2%	607,890
3300	SOCIAL SECURITY-MEDICARE	336,141			0.0%	336,141	0.0%	336,141
3401	HEALTH & WELFARE CERTIFICATED	1,406,311	Total Comp - As Negotiated Est. 6% 2016-17		0.0%	1,406,311	0.0%	1,406,311
3402	HEALTH & WELFARE CLASSIFIED	783,537	Total Comp - As Negotiated Est. 6% 2016-17		0.0%	783,537	0.0%	783,537
3500	UNEMPLOYMENT	5,363			0.0%	5,363	0.0%	5,363
3600	WORKERS COMP	130,995			15.0%	150,644	15.0%	173,241
3700	OPEB - ACTIVE	718,839		OPEB Fund 20	8.0%	776,346	-59.0%	318,501
3901	CASH IN LIEU-CERT/OTHER	36,097			0.0%	36,097	0.0%	36,097
3902	CASH IN LIEU-CLASS	32,623			0.0%	32,623	0.0%	32,623
	TOTAL 3XXX	4,793,289				5,088,532		4,884,489
4000	MATERIALS & SUPPLIES	686,327			2.3%	701,838	2.5%	719,314
5100	SUB AGREEMENTS FOR SVC	0		Adjusted w/contracts	0.0%	0	0.0%	0
5200	TRAVEL/CONFERENCE/Prof Dev	450,556	<1x costs Prof Dev>	CPI	2.3%	347,862	2.5%	442,759
5300	DUES/MEMBERSHIPS	20,500		CPI	2.3%	20,963	2.5%	21,485
5400	INSURANCE	273,362		CPI	2.3%	279,540	2.5%	286,501
5500	UTILITIES	705,000		CPI	2.3%	720,933	2.5%	738,884
5814	ELECTIONS	30,000		2016		30,000	2017	30,000
5800	CONTRACTED SERVICES	321,300		CPI	2.3%	328,561	2.5%	336,743
5900	COMMUNICATIONS	87,800		CPI	2.3%	89,784	2.5%	92,020
5000	OTHER OPERATING EXPENSE	130,000		CPI	2.3%	132,938	2.5%	136,248
	TOTAL 5XXX	2,018,518				1,950,582		2,084,640
6400	EQUIPMENT	0			0.0%	0	0.0%	0
	TOTAL 6XXX	0				0		0
7110-7222	Tuition-Interdistrict ADA Agreement	60,971		MCOE Program		60,971		60,971
7615	INTERFUND TRANSFER CAFETERIA	10,000		Food Svcs	2.3%	10,226	2.5%	10,481
7600	Other Financing / Transfer Out	0				0		0
	TOTAL REVENUE	18,898,607				18,958,377		18,681,765
	TOTAL EXPENSE	18,535,247				18,948,775		19,115,436
	BALANCE	363,360				9,602		(433,671)

	MILL VALLEY SCHOOL DISTRICT							
	Multi-Year Budget Projections Documentation							
	Detail							
		Proposed 2016-17	Changes		PCT	PROJECTED 2017-18	PCT	PROJECTED 2018-19
	RESTRICTED							
8181	SPEC ED-ENTITL PER UDC (IDEA)	404,108		Per FAP/ADA	-0.38%	402,572	-1.18%	397,822
8182	SPEC ED-MENTAL HEALTH	146,304		Per FAP/ADA	-0.38%	145,748	-1.18%	144,028
8290	ALL OTHER FEDERAL REVENUES	210,414		COLA	1.1%	212,750	2.4%	217,898
8560	STATE LOTTERY REVENUE	126,608		ADA	-0.38%	126,127	-1.18%	124,639
8590	ALL OTHER STATE REVENUES	1,578,686		COLA	1.1%	1,596,209	2.4%	1,634,838
8621	PARCEL TAXES	8,711,268	Expires 6/30/2018	5%/year	5.0%	9,146,831	0.0%	0
8621	PARCEL TAXES MEASURE B	1,980,136		CPI/year	2.3%	2,024,887	2.5%	2,075,307
8699	ALL OTHER LOCAL REVENUES	2,946,106	PTA / 1x Kiddo!	Kiddo! ADA	-0.38%	2,934,911	-1.18%	2,900,279
8792	TSF OF APPORT FROM COE	1,507,169		Per FAP/ADA	-0.38%	1,501,442	-1.18%	1,483,725
8980	CONTRIBUTIONS FR UNRESTR REV	6,512,799				6,887,802		6,920,938
8990	CONTRIBUTIONS FR UNRESTR REV	(400,000)	Kiddo! Funding			(400,000)		(400,000)
	TOTAL REVENUE	23,723,598				24,579,279		15,499,473
1110	CERTIFICATED TEACHER ~ REGULAR	10,839,665						
1210	CERT PUPIL SUPPORT ~ REGULAR	1,238,520						
					0.0%	12,319,749	0%	7,539,686
				Step/Column	2.0%	241,564	2.0%	147,837
1150	TEACHER SUBSTITUTE~NON/ILLNESS	35,000		<1x Prof Dev>	0.0%	35,000	0.0%	35,000
1160	CERTIFICATED TEACHER STIPEND	50,000			0.0%	50,000	0.0%	50,000
1300	DIRECTOR	134,152		Step/Column	2.0%	136,835	2.0%	139,572
1900	OTHER CERTIFICATED	85,935			0.0%	85,935	0.0%	85,935
	TOTAL 1XXX	12,383,272				12,627,519		7,850,193
2000	CLASSIFIED SALARIES	2,237,912		Parcel Tax Expires	0.0%	2,293,860		1,293,860
				Step/Column	2.5%	55,948	2.5%	32,346
	TOTAL 2XXX	2,237,912				2,293,860		1,326,206
3100	STRS includes on behalf contribution	2,999,166	^1.85%/year	Parcel Tax Expires	14.4%	3,430,163		1,278,011
3200	PERS	355,133		Parcel Tax Expires	13.2%	401,970		226,781
3300	SOCIAL SECURITY-MEDICARE	365,503			0.0%	365,406	0.0%	365,406
3401	HEALTH & WELFARE CERTIFICATED	2,120,295	Total Comp - As Negotiated Est. 6% 2016-17		0.0%	2,120,295	0.0%	1,272,177
3402	HEALTH & WELFARE CLASSIFIED	485,077	Total Comp - As Negotiated Est. 6% 2016-17		0.0%	485,077	0.0%	320,151
3500	UNEMPLOYMENT	7,380			0.0%	7,377	0.0%	4,588
3600	WORKERS COMP	187,152			15.0%	215,135	15.0%	169,763
3911	CASH IN LIEU-CERT/OTHER	31,536			0.0%	31,536	0.0%	31,536
3912	CASH IN LIEU-CLASS	3,942			0.0%	3,942	0.0%	3,942
	TOTAL 3XXX	6,555,184				7,060,902		3,672,356

MILL VALLEY SCHOOL DISTRICT							
Multi-Year Budget Projections Documentation							
	Detail						
		Proposed 2016-17	Changes		PCT	PROJECTED 2017-18	PCT PROJECTED 2018-19
4000	SUPPLIES	694,396		CPI	2.3%	710,089	2.5% 727,771
5000	OPERATING EXPENSE	1,408,568		CPI	2.3%	1,440,402	2.5% 1,476,121
	TOTAL 5XXX	1,408,568				1,440,402	1,476,121
6000	EQUIPMENT	25,000		CPI	2.3%	25,565	2.5% 26,202
	TOTAL 6XXX	25,000				25,565	26,202
7142	OTH TUIT,EXC CST PMT TO COE	295,395		ADA	-0.38%	294,272	-1.18% 290,800
7143	OTH TUIT,EXC CST PMT TO JPA	123,871		CPI	2.3%	126,670	2.5% 129,825
7615	INTERFUND TO DEF MAINTENANCE	0		Inclusive LCFF		0	0
	TOTAL REV	23,723,598				24,579,279	15,499,473
	TOTAL EXP	23,723,598				24,579,279	15,499,473
		0				0	0

MILL VALLEY SCHOOL DISTRICT

2016-17 Multi-Year Projection

Multi-year Projection	UNRESTRICTED		RESTRICTED		COMBINED	
	Budget 2016-17	Projected 2018-19	Budget 2016-17	Projected 2017-18	Budget 2016-17	Projected 2018-19
(+) REVENUES	11,356,864	11,729,826	(2)	0	11,356,862	11,729,826
Revenue Limit Sources						
8010-8099	23,019,358	23,693,453		0	23,019,358	23,693,453
Federal Revenues	0	0			760,826	759,748
8100-8299						
State Revenues	519,960	511,713			2,225,254	2,240,017
8300-8599						
Local Revenues	952,135	997,537			16,096,814	7,456,847
8600-8799						
TOTAL REVENUES	24,491,453	25,202,703	17,610,799	8,978,535	42,102,252	34,181,238
(-) EXPENDITURES						
Certificated Salaries	7,289,615	7,510,602				
Classified Salaries	3,676,527	3,844,939				
Employee Benefits	4,793,289	4,884,489				
Books and Supplies	686,327	719,314				
Other Operating Expenditures	2,018,518	2,084,640				
Capital Outlay	0	0				
Other Outgo	60,971	60,971				
TOTAL EXPENDITURES	18,525,247	19,104,956	23,723,598	15,499,473	42,248,845	34,604,429
Transfers In from Other Funds	519,953	0				
8910-8929						
Transfers Out to Other Funds	10,000	10,481				
7610-7629						
Other Sources	0	0				
8930-8979						
Other Uses	0	0				
7630-7699						
Contributions to Restricted	(6,112,799)	(6,520,938)				
8980-8999						
(+/-) Net Change in Fund Balance	363,360	(433,671)	0	0	363,360	(433,672)
(=) ENDING BALANCE	11,720,224	11,296,155	(2)	0	11,720,222	11,296,154
(-) Revolving Fund Cash	5,500	5,500			5,500	5,500
(-) Unrestricted Reserve for Economic Uncertainty	1,267,765	1,038,447			1,267,765	1,038,447
Designated Reserve-State 3%						
Designated Reserve-Board STRS	3,472,328	3,472,328			3,472,328	3,472,328
Designated Reserve-Board Economic Uncertainty	6,974,631	6,779,879			6,974,628	6,779,879
(=) UNAPPROPRIATED Amount	(0)	(0)			0	0
Appropriated for Economic Uncertainty	8,247,896	7,823,826			8,247,896	7,823,826
Appropriation as a %* of Total Expenditures	19.3%	22.6%			19.3%	22.6%
(*Excludes STRS Reserve Designation)						

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	23,019,358.00	1.81%	23,435,062.00	1.10%	23,693,453.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	519,961.00	-0.44%	517,681.00	-1.15%	511,713.00
4. Other Local Revenues	8600-8799	952,135.00	2.24%	973,484.00	2.47%	997,537.00
5. Other Financing Sources						
a. Transfers In	8900-8929	519,953.00	0.00%	519,953.00	-100.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(6,112,799.00)	6.13%	(6,487,802.00)	0.51%	(6,520,938.00)
6. Total (Sum lines A1 thru A5c)		18,898,608.00	0.32%	18,958,378.00	-1.46%	18,681,765.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,289,615.00		7,381,977.00
b. Step & Column Adjustment				120,949.00		128,625.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(28,587.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,289,615.00	1.27%	7,381,977.00	1.74%	7,510,602.00
2. Classified Salaries						
a. Base Salaries				3,676,527.00		3,754,650.00
b. Step & Column Adjustment				88,123.00		90,289.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(10,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,676,527.00	2.12%	3,754,650.00	2.40%	3,844,939.00
3. Employee Benefits	3000-3999	4,793,289.00	6.16%	5,088,532.00	-4.01%	4,884,489.00
4. Books and Supplies	4000-4999	686,327.00	2.26%	701,838.00	2.49%	719,314.00
5. Services and Other Operating Expenditures	5000-5999	2,018,518.00	-3.37%	1,950,582.00	6.87%	2,084,640.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	60,971.00	0.00%	60,971.00	0.00%	60,971.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	10,000.00	2.26%	10,226.00	2.49%	10,481.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		18,535,247.00	2.23%	18,948,776.00	0.88%	19,115,436.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		363,361.00		9,602.00		(433,671.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		11,356,862.40		11,720,223.40		11,729,825.40
2. Ending Fund Balance (Sum lines C and D1)		11,720,223.40		11,729,825.40		11,296,154.40
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,500.00		5,500.00		5,500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,472,328.00		3,472,328.00		3,472,328.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,242,395.40		8,251,997.40		7,818,326.40
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		11,720,223.40		11,729,825.40		11,296,154.40

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,242,395.40		8,251,997.40		7,818,326.40
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		8,242,395.40		8,251,997.40		7,818,326.40
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Primary parcel tax will expire June 30, 2018.						

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	760,826.00	0.03%	761,070.00	-0.17%	759,748.00
3. Other State Revenues	8300-8599	1,705,294.00	1.00%	1,722,336.00	2.16%	1,759,477.00
4. Other Local Revenues	8600-8799	15,144,679.00	3.06%	15,608,071.00	-58.62%	6,459,311.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	6,112,799.00	6.13%	6,487,802.00	0.51%	6,520,938.00
6. Total (Sum lines A1 thru A5c)		23,723,598.00	3.61%	24,579,279.00	-36.94%	15,499,474.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,383,272.00		12,627,519.00
b. Step & Column Adjustment				244,247.00		147,837.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(4,925,163.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,383,272.00	1.97%	12,627,519.00	-37.83%	7,850,193.00
2. Classified Salaries						
a. Base Salaries				2,237,912.00		2,293,860.00
b. Step & Column Adjustment				55,948.00		32,346.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(1,000,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,237,912.00	2.50%	2,293,860.00	-42.18%	1,326,206.00
3. Employee Benefits	3000-3999	6,555,184.00	7.71%	7,060,902.00	-47.99%	3,672,356.00
4. Books and Supplies	4000-4999	694,396.00	2.26%	710,089.00	2.49%	727,771.00
5. Services and Other Operating Expenditures	5000-5999	1,408,568.00	2.26%	1,440,402.00	2.48%	1,476,121.00
6. Capital Outlay	6000-6999	25,000.00	2.26%	25,565.00	2.49%	26,202.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	419,266.00	0.40%	420,942.00	-0.08%	420,625.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		23,723,598.00	3.61%	24,579,279.00	-36.94%	15,499,474.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		0.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		(0.52)		(0.52)		(0.52)
2. Ending Fund Balance (Sum lines C and D1)		(0.52)		(0.52)		(0.52)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1.24				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(1.76)		(0.52)		(0.52)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		(0.52)		(0.52)		(0.52)

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Primary parcel tax will expire June 30, 2018.						

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	23,019,358.00	1.81%	23,435,062.00	1.10%	23,693,453.00
2. Federal Revenues	8100-8299	760,826.00	0.03%	761,070.00	-0.17%	759,748.00
3. Other State Revenues	8300-8599	2,225,255.00	0.66%	2,240,017.00	1.39%	2,271,190.00
4. Other Local Revenues	8600-8799	16,096,814.00	3.01%	16,581,555.00	-55.03%	7,456,848.00
5. Other Financing Sources						
a. Transfers In	8900-8929	519,953.00	0.00%	519,953.00	-100.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		42,622,206.00	2.15%	43,537,657.00	-21.49%	34,181,239.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				19,672,887.00		20,009,496.00
b. Step & Column Adjustment				365,196.00		276,462.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(28,587.00)		(4,925,163.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,672,887.00	1.71%	20,009,496.00	-23.23%	15,360,795.00
2. Classified Salaries						
a. Base Salaries				5,914,439.00		6,048,510.00
b. Step & Column Adjustment				144,071.00		122,635.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(10,000.00)		(1,000,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,914,439.00	2.27%	6,048,510.00	-14.51%	5,171,145.00
3. Employee Benefits	3000-3999	11,348,473.00	7.06%	12,149,434.00	-29.57%	8,556,845.00
4. Books and Supplies	4000-4999	1,380,723.00	2.26%	1,411,927.00	2.49%	1,447,085.00
5. Services and Other Operating Expenditures	5000-5999	3,427,086.00	-1.05%	3,390,984.00	5.01%	3,560,761.00
6. Capital Outlay	6000-6999	25,000.00	2.26%	25,565.00	2.49%	26,202.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	480,237.00	0.35%	481,913.00	-0.07%	481,596.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	10,000.00	2.26%	10,226.00	2.49%	10,481.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		42,258,845.00	3.00%	43,528,055.00	-20.48%	34,614,910.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		363,361.00		9,602.00		(433,671.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		11,356,861.88		11,720,222.88		11,729,824.88
2. Ending Fund Balance (Sum lines C and D1)		11,720,222.88		11,729,824.88		11,296,153.88
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,500.00		5,500.00		5,500.00
b. Restricted	9740	1.24		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,472,328.00		3,472,328.00		3,472,328.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,242,395.40		8,251,997.40		7,818,326.40
2. Unassigned/Unappropriated	9790	(1.76)		(0.52)		(0.52)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,720,222.88		11,729,824.88		11,296,153.88

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,242,395.40		8,251,997.40		7,818,326.40
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.76)		(0.52)		(0.52)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		8,242,393.64		8,251,996.88		7,818,325.88
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		19.50%		18.96%		22.59%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Line A4; enter projections)		3,065.56		3,054.00		3,018.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		42,258,845.00		43,528,055.00		34,614,910.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		42,258,845.00		43,528,055.00		34,614,910.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,267,765.35		1,305,841.65		1,038,447.30
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,267,765.35		1,305,841.65		1,038,447.30
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES