

**Denair Unified School District**  
**2017-2018 Proposed Budget**  
**Operating Funds Multi-Year Projection**

Description	2017-2018 Proposed Budget			2018-19 Projected Budget			2019-20 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>REVENUES</b>									
General Purpose Revenue	11,800,172	162,978	11,963,150	12,411,241	162,978	12,574,219	13,042,612	162,978	13,205,590
Federal Revenue	0	851,745	851,745	0	850,000	850,000	0	850,000	850,000
State Revenue	220,916	91,630	312,546	222,500	88,800	311,300	222,500	88,800	311,300
Local Revenue	20,465	500,277	520,742	20,500	502,335	522,835	20,500	502,335	522,835
<b>Total Revenues</b>	<b>12,041,553</b>	<b>1,606,630</b>	<b>13,648,183</b>	<b>12,654,241</b>	<b>1,604,113</b>	<b>14,258,354</b>	<b>13,285,612</b>	<b>1,604,113</b>	<b>14,889,725</b>
<b>EXPENDITURES</b>									
Certificated Salaries	4,987,771	876,188	5,863,959	5,161,903	900,750	6,062,653	5,396,506	925,950	6,322,456
Classified Salaries	1,539,325	534,416	2,073,741	1,570,700	546,700	2,117,400	1,602,700	559,300	2,162,000
Benefits	2,051,180	448,015	2,499,195	2,090,900	460,635	2,551,535	2,289,000	501,340	2,790,340
Books and Supplies	1,108,253	226,878	1,335,131	450,441	215,000	665,441	450,400	215,000	665,400
Other Services & Oper. Exp	2,853,522	497,896	3,351,418	2,570,072	434,950	3,005,022	2,567,400	434,945	3,002,345
Capital Outlay	414,356	0	414,356	0	0	0	0	0	0
Other Outgo 7xxx	0	201,630	201,630	0	201,600	201,600	0	201,600	201,600
Transfer of Indirect 73xx	(2,474)	1,574	(900)	(2,500)	1,600	(900)	(2,500)	1,600	(900)
Other	0	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>12,951,933</b>	<b>2,786,597</b>	<b>15,738,530</b>	<b>11,841,516</b>	<b>2,761,235</b>	<b>14,602,751</b>	<b>12,303,506</b>	<b>2,839,735</b>	<b>15,143,241</b>
<b>Excess / (Deficiency)</b>	<b>(910,380)</b>	<b>(1,179,967)</b>	<b>(2,090,347)</b>	<b>812,725</b>	<b>(1,157,122)</b>	<b>(344,397)</b>	<b>982,106</b>	<b>(1,235,622)</b>	<b>(253,516)</b>
<b>OTHER SOURCES/USES</b>									
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(1,126,109)	1,126,109	0	(1,125,000)	1,125,000	0	(1,125,000)	1,125,000	0
<b>Total Financing Sources/Uses</b>	<b>(1,126,109)</b>	<b>1,126,109</b>	<b>0</b>	<b>(1,125,000)</b>	<b>1,125,000</b>	<b>0</b>	<b>(1,125,000)</b>	<b>1,125,000</b>	<b>0</b>
<b>Net Increase (Decrease)</b>	<b>(2,036,489)</b>	<b>(53,858)</b>	<b>(2,090,347)</b>	<b>(312,275)</b>	<b>(32,122)</b>	<b>(344,397)</b>	<b>(142,894)</b>	<b>(110,622)</b>	<b>(253,516)</b>
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance	3,252,739	752,993	4,005,732	1,216,250	699,135	1,915,385	903,975	667,013	1,570,988
<b>Ending Balance</b>	<b>1,216,250</b>	<b>699,135</b>	<b>1,915,385</b>	<b>903,975</b>	<b>667,013</b>	<b>1,570,988</b>	<b>761,081</b>	<b>556,391</b>	<b>1,317,472</b>
Nonspendable (Revolving Cash)	3,900	0	3,900	3,900	0	3,900	3,900	0	3,900
Restricted	0	699,135	699,135	0	667,013	667,013	0	556,391	556,391
Assigned	721,680	0	721,680	300,000	0	300,000	300,000	0	300,000
Unassigned - REU	473,000	0	473,000	439,000	0	439,000	456,000	0	456,000
Unassigned - Other	17,670	0	17,670	161,075	0	161,075	1,181	0	1,181
<b>Total - Fund Balance</b>	<b>1,216,250</b>	<b>699,135</b>	<b>1,915,385</b>	<b>903,975</b>	<b>667,013</b>	<b>1,570,988</b>	<b>761,081</b>	<b>556,391</b>	<b>1,317,472</b>

Notes:

- (A) Based on 2017-18 enrollment and past enrollment trends, the District anticipates enrollment to increase by approximately 2% in 2017-18 and approximately 3% in 2018-19. The Local Control Funding Formula is estimated to be adjusted per Department of Finance's estimates of COLA.
- (B) Other state revenue decreased due to the elimination of one time Mandated Costs reimbursements and one time College and Career Block Grant in 2017-18.
- (C) Step increases are estimated to be approximately 2.8% in subsequent years.
- (D) Step increases are estimated to be approximately 2.3% in subsequent years.
- (E) Benefits were adjusted accordingly due to the above changes. To reflect proposed changes in Governor's May Budget Revision, the following State pension programs are expected to change by the following: STRS is expected to increase by 1.85% in both 2017-18 and 2018-19. PERS is expected to increase by 2.569% in 2017-18 and an additional 2.7% in 2018-19.
- (F) Unrestricted materials/supplies, services, and capital outlay increased in 2017-18 due to the one-time spending of the mandated costs reimbursements and then decreased again in 2018-19.

**DENAIR UNIFIED SCHOOL DISTRICT**  
**2017-2018 Proposed Budget**  
**Estimated Financial Activity: Operating Funds (General & Charter Funds)**

Description	General Fund			Denair Elementary Charter Academy			Denair Charter Academy			Grand Total <i>Information Only</i>
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
<b>REVENUES</b>										
General Purpose (LCFF) Revenues:										
State Aid	2,982,315	-	2,982,315	2,669,804	-	2,669,804	1,413,053	-	1,413,053	7,065,172
Property Taxes & Misc. Local	1,924,362	162,978	2,087,340	1,937,359	-	1,937,359	873,279	-	873,279	4,897,978
Total General Purpose	4,906,677	162,978	5,069,655	4,607,163	-	4,607,163	2,286,332	-	2,286,332	11,963,150
Federal Revenues	-	851,745	851,745	-	-	-	-	-	-	851,745
Other State Revenues	96,492	57,850	154,342	80,840	22,980	103,820	43,584	10,800	54,384	312,546
Other Local Revenues	20,465	497,942	518,407	-	-	-	-	2,335	2,335	520,742
<b>TOTAL - REVENUES</b>	<b>5,023,634</b>	<b>1,570,515</b>	<b>6,594,149</b>	<b>4,688,003</b>	<b>22,980</b>	<b>4,710,983</b>	<b>2,329,916</b>	<b>13,135</b>	<b>2,343,051</b>	<b>13,648,183</b>
<b>EXPENDITURES</b>										
Certificated Salaries	1,645,518	728,381	2,373,899	1,840,699	-	1,840,699	946,860	750	947,610	5,162,208
Certificated Management Salaries	383,359	147,057	530,416	116,457	-	116,457	54,878	-	54,878	701,751
Classified Salaries	887,534	503,268	1,390,802	372,967	-	372,967	133,179	-	133,179	1,896,948
Classified Management Salaries	145,645	31,148	176,793	-	-	-	-	-	-	176,793
Employee Benefits (All)	1,064,230	447,883	1,512,113	695,028	-	695,028	291,922	132	292,054	2,499,195
Books & Supplies	502,112	181,154	683,266	361,132	22,980	384,112	245,009	22,744	267,753	1,335,131
Other Operating Expenses (Services)	552,650	433,541	986,191	1,504,694	-	1,504,694	796,178	64,355	860,533	3,351,418
Capital Outlay	-	-	-	-	-	-	414,356	-	414,356	414,356
Other Outgo	-	201,630	201,630	-	-	-	-	-	-	201,630
Direct Support/Indirect Costs	(2,474)	1,574	(900)	-	-	-	-	-	-	(900)
<b>TOTAL - EXPENDITURES</b>	<b>5,178,574</b>	<b>2,675,636</b>	<b>7,854,210</b>	<b>4,890,977</b>	<b>22,980</b>	<b>4,913,957</b>	<b>2,882,382</b>	<b>87,981</b>	<b>2,970,363</b>	<b>15,738,530</b>
<b>EXCESS (DEFICIENCY)</b>	<b>(154,940)</b>	<b>(1,105,121)</b>	<b>(1,260,061)</b>	<b>(202,974)</b>	<b>-</b>	<b>(202,974)</b>	<b>(552,466)</b>	<b>(74,846)</b>	<b>(627,312)</b>	<b>(2,090,347)</b>
<b>OTHER SOURCES/USES</b>										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers (Out)	-	-	-	-	-	-	-	-	-	-
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-	-
Contributions (to Restricted Programs)	(1,126,109)	1,126,109	-	-	-	-	-	-	-	-
<b>TOTAL - OTHER SOURCES/USES</b>	<b>(1,126,109)</b>	<b>1,126,109</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE INCREASE (DECREASE)</b>	<b>(1,281,049)</b>	<b>20,988</b>	<b>(1,260,061)</b>	<b>(202,974)</b>	<b>-</b>	<b>(202,974)</b>	<b>(552,466)</b>	<b>(74,846)</b>	<b>(627,312)</b>	<b>(2,090,347)</b>
<b>FUND BALANCE</b>										
Beginning Fund Balance	1,526,789	649,671	2,176,460	349,226	6,035	355,261	1,376,724	97,287	1,474,011	4,005,732
<b>Ending Balance, June 30</b>	<b>245,740</b>	<b>670,659</b>	<b>916,399</b>	<b>146,252</b>	<b>6,035</b>	<b>152,287</b>	<b>824,258</b>	<b>22,441</b>	<b>846,699</b>	<b>1,915,385</b>

**DENAIR UNIFIED SCHOOL DISTRICT**  
**2017-2018 Proposed Budget**  
**Estimated Financial Activity: All Funds**

Description	General Fund (01)	Charter Schools Operating Funds (01)	Child Development Fund (12)	Cafeteria Special Revenue Fund (13)	Capital Facilities Fund (25)	County School Facilities Fund (35)	Bond Interest & Redemption Fund (51)	Debt Service Fund (56)	Total
<b>REVENUES</b>									
General Purpose (LCFF) Revenues:									
State Aid	2,982,315	4,082,857							7,065,172
Property Taxes & Misc. Local	2,087,340	2,810,638							4,897,978
Total General Purpose	5,069,655	6,893,495	-	-	-	-	-	-	11,963,150
Federal Revenues	851,745	-		493,400					1,345,145
Other State Revenues	154,342	158,204	217,377	33,100			16,800		579,823
Other Local Revenues	518,407	2,335	-	64,900	185,000		1,003,600	-	1,774,242
<b>TOTAL - REVENUES</b>	<b>6,594,149</b>	<b>7,054,034</b>	<b>217,377</b>	<b>591,400</b>	<b>185,000</b>	<b>-</b>	<b>1,020,400</b>	<b>-</b>	<b>15,662,360</b>
<b>EXPENDITURES</b>									
Certificated Salaries	2,373,899	2,788,309	58,410						5,220,618
Certificated Management Salaries	530,416	171,335	9,192						710,943
Classified Salaries	1,390,802	506,146	49,358	150,263					2,096,569
Classified Management Salaries	176,793	-		-					176,793
Employee Benefits (All)	1,512,113	987,082	46,449	71,743					2,617,387
Books & Supplies	683,266	651,865	15,836	305,881					1,656,848
Other Operating Expenses (Services)	986,191	2,365,227	37,232	48,603					3,437,253
Capital Outlay	-	414,356							414,356
Other Outgo	201,630	-					1,096,100	300,977	1,598,707
Direct Support/Indirect Costs	(900)	-	900	-					-
<b>TOTAL - EXPENDITURES</b>	<b>7,854,210</b>	<b>7,884,320</b>	<b>217,377</b>	<b>576,490</b>	<b>-</b>	<b>-</b>	<b>1,096,100</b>	<b>300,977</b>	<b>17,929,474</b>
<b>EXCESS (DEFICIENCY)</b>	<b>(1,260,061)</b>	<b>(830,286)</b>	<b>-</b>	<b>14,910</b>	<b>185,000</b>	<b>-</b>	<b>(75,700)</b>	<b>(300,977)</b>	<b>(2,267,114)</b>
<b>OTHER SOURCES/USES</b>									
Transfers In	-	-						297,395	297,395
Transfers (Out)	-	-			(297,395)				(297,395)
Net Other Sources (Uses)	-	-							-
Contributions to Restricted Programs	-	-							-
<b>TOTAL - OTHER SOURCES/USES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(297,395)</b>	<b>-</b>	<b>-</b>	<b>297,395</b>	<b>-</b>
<b>FUND BALANCE INCREASE (DECREASE)</b>	<b>(1,260,061)</b>	<b>(830,286)</b>	<b>-</b>	<b>14,910</b>	<b>(112,395)</b>	<b>-</b>	<b>(75,700)</b>	<b>(3,582)</b>	<b>(2,267,114)</b>
<b>FUND BALANCE</b>									
Beginning Fund Balance	2,176,460	1,829,272	23,593	38,676	132,042	133,242	695,373	4,100	5,032,758
<b>Ending Balance, June 30</b>	<b>916,399</b>	<b>998,986</b>	<b>23,593</b>	<b>53,586</b>	<b>19,647</b>	<b>133,242</b>	<b>619,673</b>	<b>518</b>	<b>2,765,644</b>