

**2019-2020**

**Budget & LCAP Adoption Process**

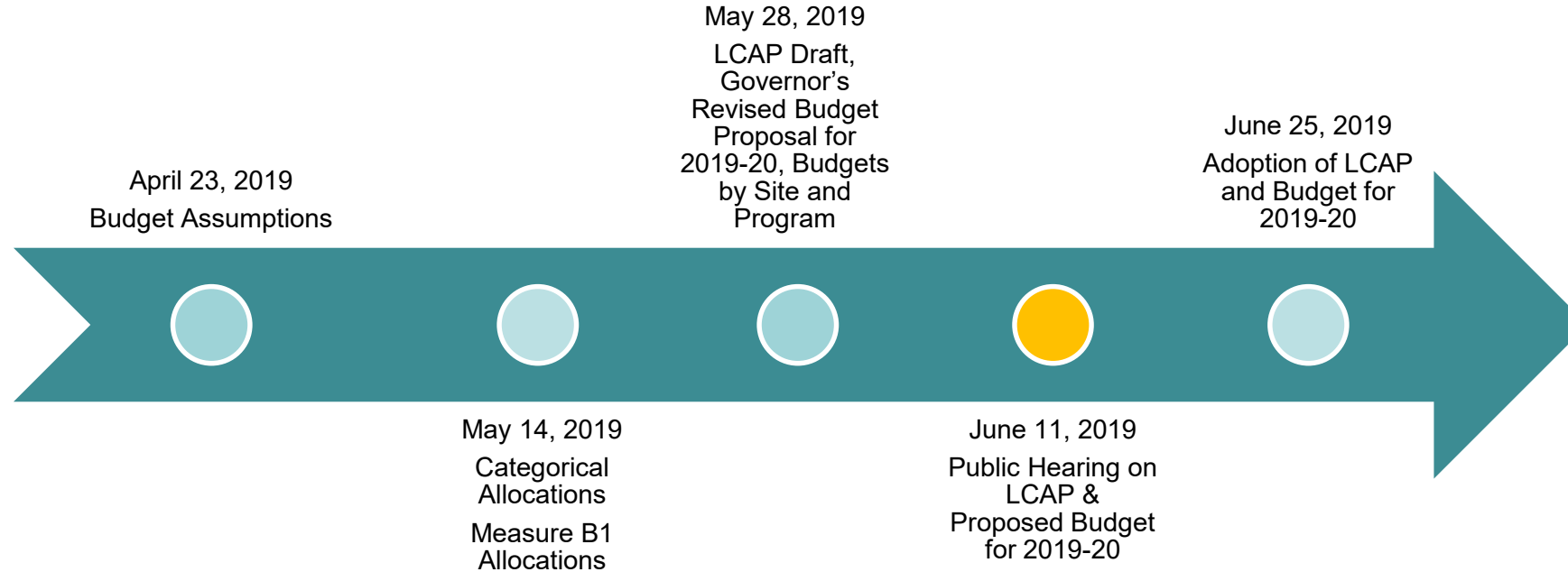
**Approval and Adoption of Final Budget  
for 2019-2020**

**June 25, 2019**



# 2019-2020 Budget & LCAP Adoption Process Timeline

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# 2019-2020 Budget & LCAP Adoption Process of Budget Proposal - Agenda

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- Background
- Information requested during previous budget meetings
- New items
- Budget assumptions
- 2019-2020 General Fund budget
- Multi-year projections
- Additional materials
  - Other funds
  - Details of General Fund



# 2019-2020 Budget & LCAP Adoption Process of Budget Proposal - Background

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- Per State Law AUSD's Board must adopt budget by June 30.
- Board must certify that the District's projected financial outlook for 2019-2020, 2020-2021, and 2021-2022 is one of the following:
  - **Positive: WILL MEET** the financial obligations for the current and two subsequent years
  - **Qualified: MAY NOT MEET** the financial obligations for the current and two subsequent fiscal years
  - **Negative: WILL BE UNABLE TO MEET** the financial obligations for the remainder of the current fiscal year and two subsequent fiscal years
- Staff recommends a positive certification





# 2019-2020 Budget & LCAP Adoption Process of Budget Proposal – Innovative Programs

Program	Unrestricted General Fund	LCFF Supplemental	Total	Comments
	Amount	Amount	Amount	
Earhart Elementary	\$ 106,252		\$ 106,252	1 FTE Teacher
Haight Elementary		\$ 74,100	\$ 74,100	.7FTE Teacher, .3FTE Student Support Provider
Maya Lin Elementary	\$ 111,956		\$ 111,956	1 FTE Teacher
Paden Elementary		\$ 59,644	\$ 59,644	.21FTE Teacher, .5FTE Paraprofessional
Ruby Bridges Elementary		\$ 118,416	\$ 118,416	1 FTE Teacher
Encinal Jr/Sr High	\$ 65,693		\$ 65,693	.6FTE Counselor
<b>Total</b>	<b>\$ 283,901</b>	<b>\$ 252,160</b>	<b>\$ 536,061</b>	3.91FTE Teachers, .6FTE Counselor, .8FTE Classified



# 2019-2020 Budget & LCAP Adoption Process of Budget Proposal – Common Core Expenditures

Initial Common Core funding was primarily used for setting up technology infrastructure for SBAC. Second round of expenditures were funded by various one-time funding streams (approx. \$6.7M) received by the District in lieu of reimbursement claims filed for providing unfunded State mandated services.

## Second round of funding was used for:

- English Language Arts (K-5)
- Mathematics (K-12)
- World Languages (6-12)
- FOSS Materials (K-8)
- Bridge Materials for Textbooks

## Planned adoptions for 2019-20 include:

- History (K-12)
- Science (6-12)

Year	Actual Expenditures	Encumbered Expenditures	Proposed Expenditures*	Total
	Amount	Amount	Amount	
2016-17	\$ 2,202,933			\$ 2,202,933
2017-18	\$ 1,186,083			\$ 1,186,083
2018-19	\$ 883,931	\$ 332,036		\$ 1,215,967
2019-20			\$ 899,417	\$ 899,417
	\$ 4,272,947	\$ 332,036	\$ 899,417	\$ 5,504,400

\*Proposed 2019-20 expenditures are part of 2018-19 set-aside and not a new expenditure from 2019-20 revenue



# 2019-2020 Budget & LCAP Adoption Process of Budget Proposal – Unrestricted Revenue\*, Historical Data

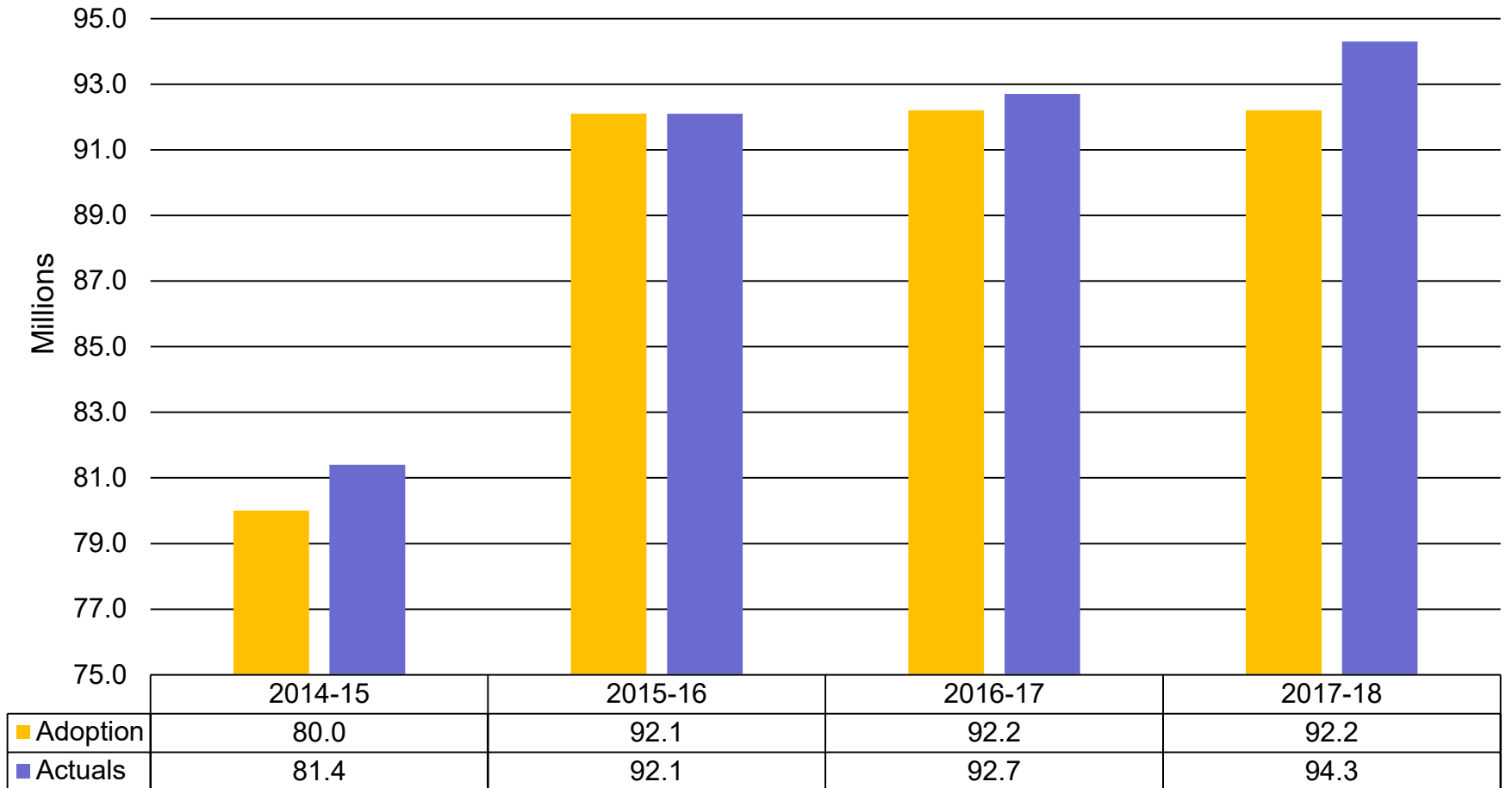
## Unrestricted Revenue

### 2014-15:

Recognition of \$600K in one-time funds that were not part of May Revise but were part of the enacted budget

### 2017-18:

Recognition of \$1.3M in one-time funds that were not part of May Revise but were part of the enacted budget



All amounts in millions



# 2019-2020 Budget & LCAP Adoption Process of Budget Proposal – New Items in 2019-20

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- Budget cuts approved by the Board of Education on April 10, 2018 for 2019-20 are part of the budget
- Transportation costs for students who receive Special Education services moved from unrestricted to restricted general fund
  - \$2.2M increase in contribution
  - Better comparison with other school districts
  - No bottom line impact
- Deferred maintenance for 2020-21 reduced from \$3M to \$500K
  - Deferred maintenance for 2021-22 still at \$3M



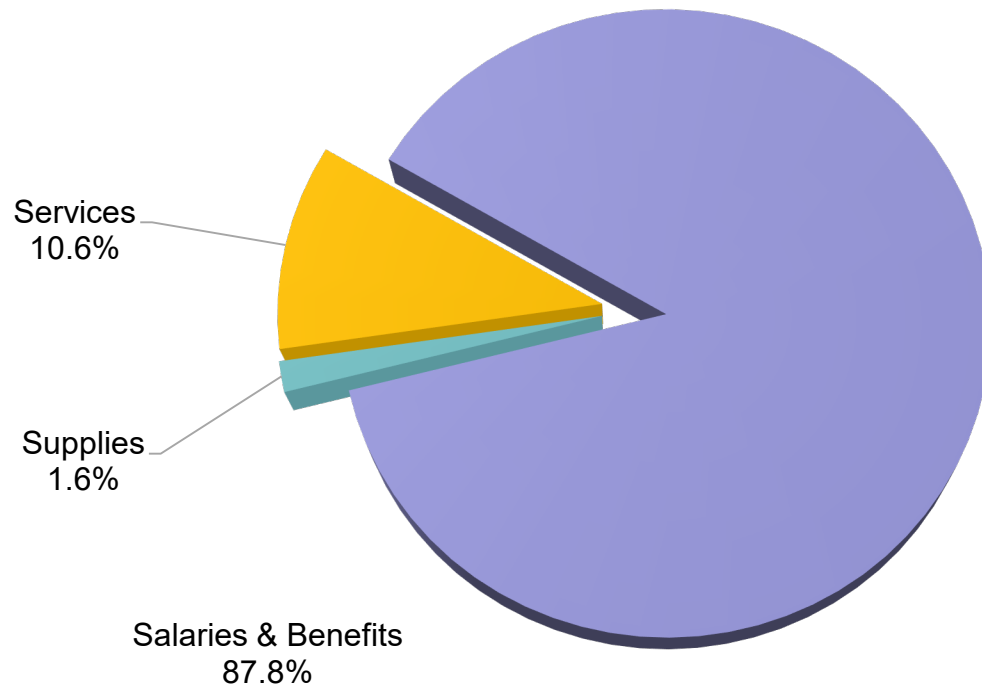
# 2019-2020 Budget & LCAP Adoption Process Assumptions

Categories	Source	2018-19	2019-20	2020-21	2021-22
District Enrollment	CALPADS	9,380	9,380	9,380	9,380
District Funded ADA-Actual/Projected	Projection	9,087	8,979	8,979	8,979
ADA as a Percentage of Total Enrollment	Projection	96.88%	95.72%	95.72%	95.72%
Unduplicated EL/FRM Count	CALPADS	3,142	3,049	2,955	2,861
Unduplicated EL/FRM Percentage	CALPADS	33.5%	32.5%	31.5%	30.5%
COLA	SSC	3.70%	3.26%	3.00%	2.80%
LCFF GAP Funding Percentage	DOF	100.00%			
Mandate Reimbursement - One Time	COE Advisory	\$ 1,657,590	\$ -	\$ -	\$ -
State Teacher's Retirement System	COE Advisory	16.28%	16.70%	18.10%	17.80%
Public Employee Retirement System	COE Advisory	18.06%	20.73%	23.60%	24.90%
Additional Teacher FTE Contingency	Projection	3	3	3	3
Deferred Maintenance Budget		\$ 500,000	\$ 500,000	\$ 500,000	\$ 3,000,000

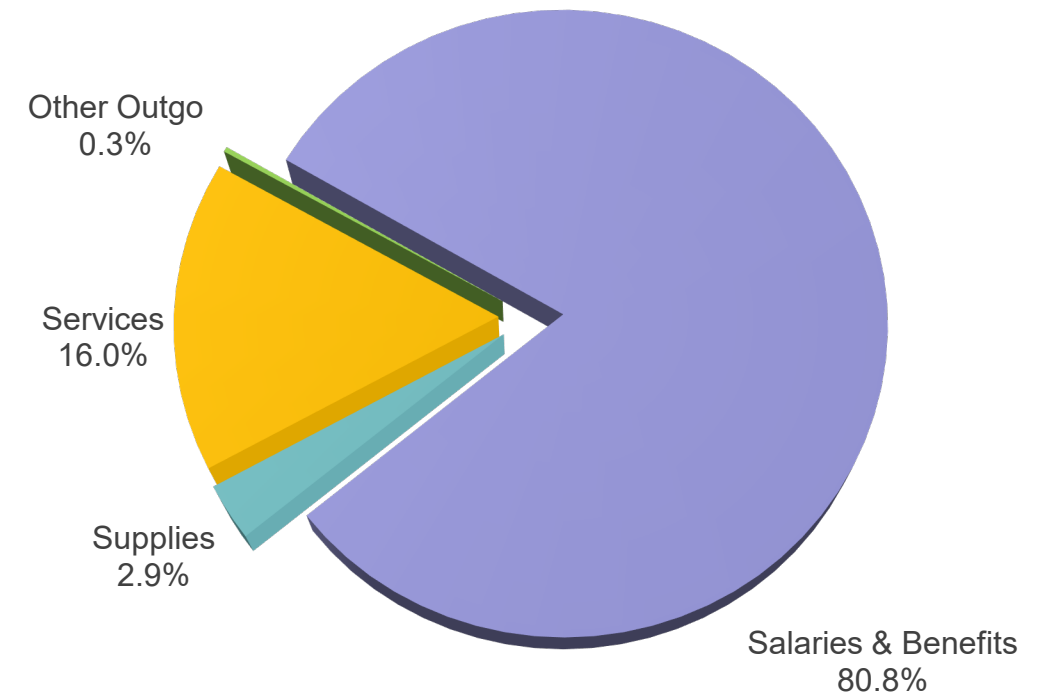


# 2019-2020 Budget & LCAP Adoption Process of Budget Proposal – General Fund Expenditures

Unrestricted General Fund



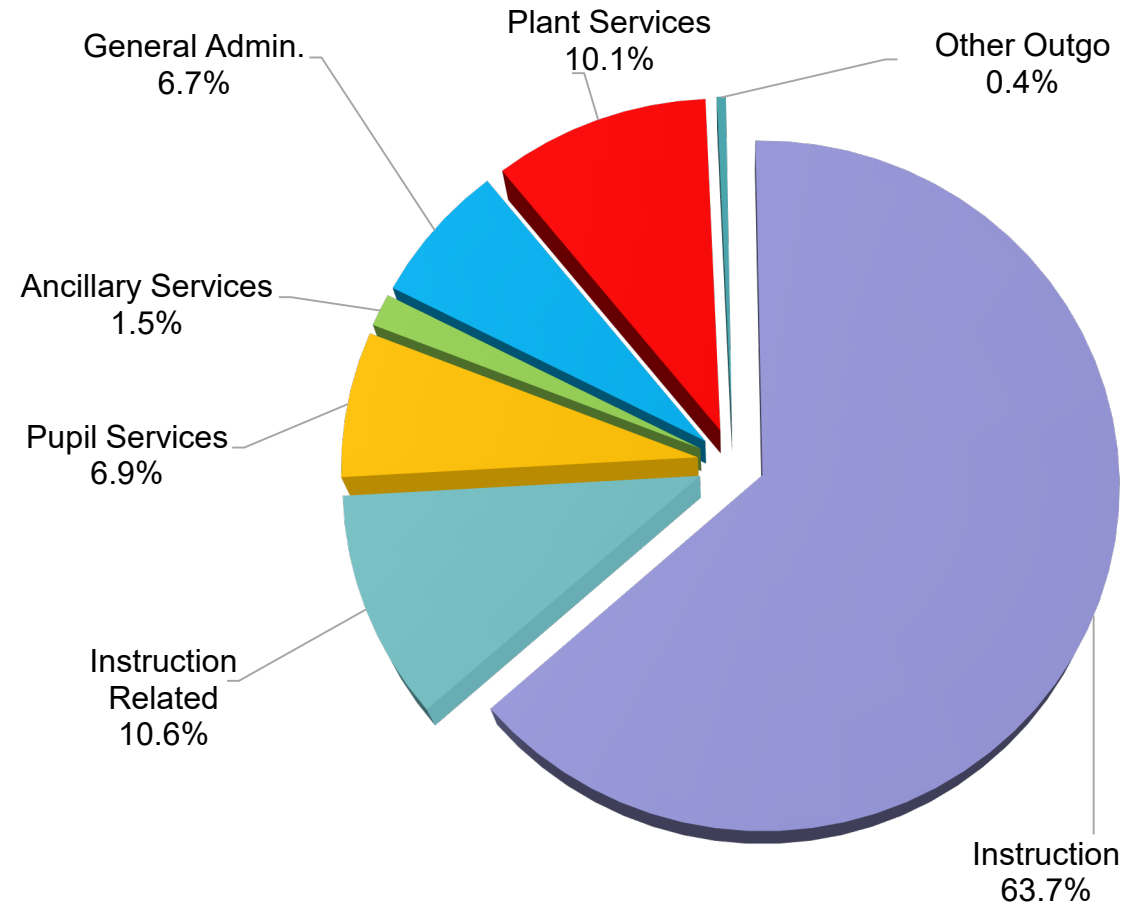
Restricted & Unrestricted General Fund





# 2019-2020 Budget & LCAP Adoption Process of Budget Proposal – Expenditures

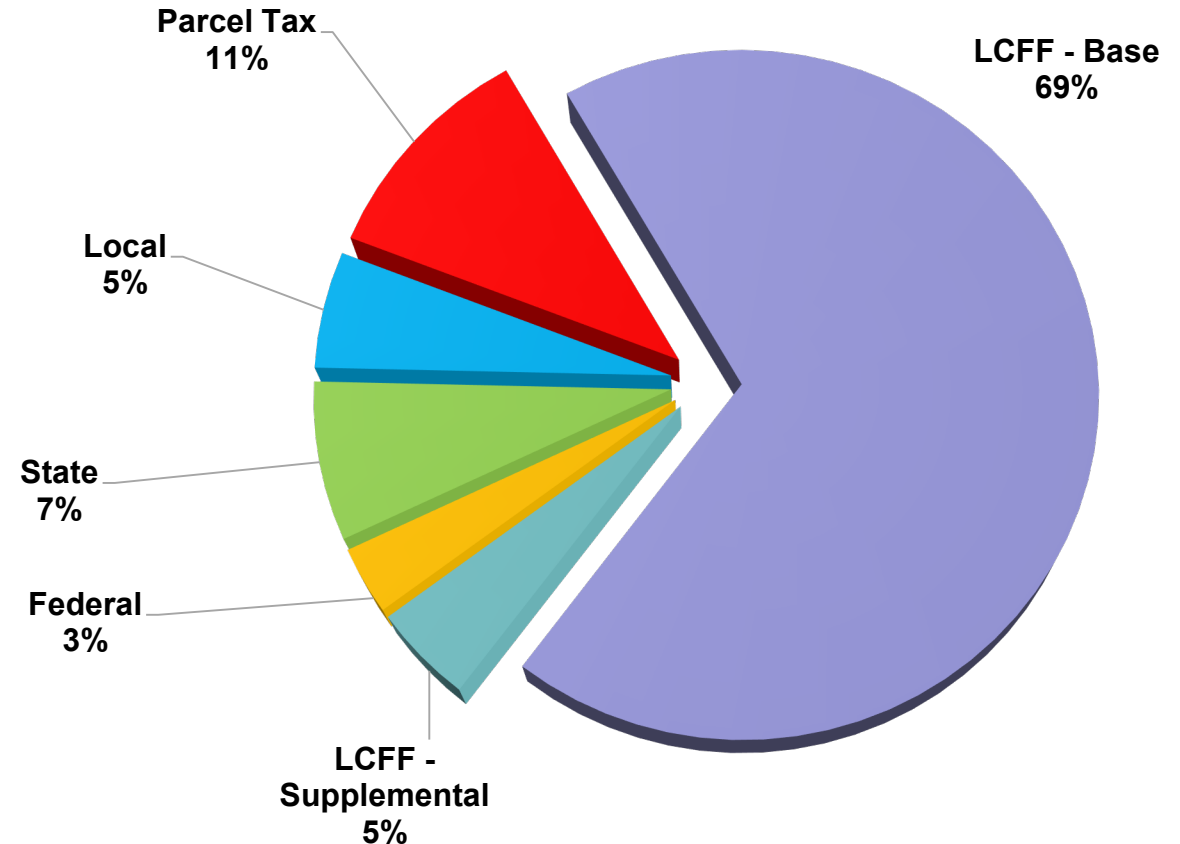
Major Operational Areas	
Instruction	Activities dealing directly with the interaction between teachers and students
Instruction Related	Library & Media teachers, School Administration, Teaching Staff Development
Pupil Services	Counselors, Psychologists, Specialized Special Ed. Services, Transportation, Health Services
Ancillary Services	Athletics, After School Services
General Admin.	Fiscal Services, Technology Services, Insurance, Human Resources, Legal, Superintendent
Plant Services	Utilities, Custodial Services, Maintenance Staff





# 2019-2020 Budget & LCAP Adoption Process of Budget Proposal – Revenue

Description	Total
<i>(Millions)</i>	
LCFF Base Grant	\$ 78.7
LCFF Supplemental Grant	\$ 5.2
Federal Revenue	\$ 3.6
Other State Revenue	\$ 8.5
Other Local Revenue	\$ 6.3
Parcel Tax	\$ 12.4
<b>Total</b>	<b>\$ 114.7</b>





# 2019-2020 Budget & LCAP Adoption Process of Budget Proposal – Proposed Budget

	Unrestricted			Restricted	Total
	Totally Unrestricted	LCFF Supplemental Grant	Parcel Tax	Restricted	General Fund
<b><u>REVENUES</u></b>					
LCFF Revenue	\$ 83,243,283			\$ 669,861	\$ 83,913,144
Federal	\$ -			\$ 3,643,240	\$ 3,643,240
Other State	\$ 1,794,035			\$ 6,733,385	\$ 8,527,420
Other Local	\$ (4,083,422)	\$ 5,281,807	\$ 12,472,163	\$ 5,113,412	\$ 18,783,960
<b>Revenues</b>	<b>\$ 80,953,896</b>	<b>\$ 5,281,807</b>	<b>\$ 12,472,163</b>	<b>\$ 16,159,898</b>	<b>\$ 114,867,764</b>
<b><u>EXPENDITURES</u></b>					
Salaries & Benefits	\$ 50,929,963	\$ 4,435,614	\$ 11,683,791	\$ 27,249,856	\$ 94,299,224
Books/Supplies & Outlay	\$ 870,682	\$ 92,817	\$ 379,000	\$ 2,169,468	\$ 3,511,967
Services & Op. Expenses	\$ 7,741,797	\$ 407,838	\$ 40,000	\$ 10,507,631	\$ 18,697,266
Other Outgo & Transfers	\$ (2,502,568)	\$ 345,538	\$ 369,372	\$ 2,122,358	\$ 334,700
<b>Expenditures</b>	<b>\$ 57,039,874</b>	<b>\$ 5,281,807</b>	<b>\$ 12,472,163</b>	<b>\$ 42,049,313</b>	<b>\$ 116,843,157</b>
Other Sources (Uses)	\$ (25,889,415)	\$ -	\$ -	\$ 25,889,415	\$ -
<b>Net Inc. (Dec) in Fund Bal.</b>	<b>\$ (1,975,393)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,975,393)</b>
<b>Beginning Balance</b>	<b>\$ 9,136,567</b>	<b>\$ 688,070</b>	<b>\$ -</b>	<b>\$ 2,029,426</b>	<b>\$ 11,854,063</b>
<b>Ending Balance</b>	<b>\$ 7,161,174</b>	<b>\$ 688,070</b>	<b>\$ -</b>	<b>\$ 2,029,426</b>	<b>\$ 9,878,670</b>



# 2018-2019 Budget – Second Interim Update

## Multiyear Projections – Unrestricted General Fund

Line		2018-2019	2019-2020	2020-2021
		Proposed Budget	Projected	Projected
A	<b>Beginning Balance, July 1</b>	<b>\$ 12,516,701</b>	<b>\$ 9,602,641</b>	<b>\$ 6,982,378</b>
B	Revenues	\$ 98,911,686	\$ 99,279,928	\$ 99,014,533
C1	Expenditures	\$ 79,329,885	\$ 78,792,805	\$ 80,965,643
C2	Contribution to Restricted Programs	\$ 22,495,861	\$ 23,107,386	\$ 23,812,161
D = B-C	Surplus (Deficit)	\$ (2,914,060)	\$ (2,620,263)	\$ (5,763,271)
E = A+D	Ending Balance	\$ 9,602,641	\$ 6,982,378	\$ 1,219,107
F	Assignments/Commitments	\$ 1,637,487	\$ 1,702,758	\$ 1,711,830
G = E-F	<b>Unassigned/Unappropriated Ending Fund Balance</b>	<b>\$ 7,965,154</b>	<b>\$ 5,279,620</b>	<b>\$ (492,723)</b>

Originally Presented on 3-12-19



# 2019-2020 Budget & LCAP Adoption Process of Budget Proposal – MYP Unrestricted General Fund

Line		2019-2020	2020-2021	2021-2022
		Proposed Budget	Projected	Projected
A	<b>Beginning Balance, July 1</b>	\$ 9,824,638	\$ 7,849,246	\$ 4,809,337
B	Revenues	\$ 98,707,867	\$ 100,944,087	\$ 100,659,317
C1	Expenditures	\$ 74,793,844	\$ 76,905,728	\$ 77,747,687
C2	Contribution to Restricted Programs	\$ 25,889,415	\$ 27,078,268	\$ 27,736,383
D = B-C	Surplus (Deficit)	\$ (1,975,392)	\$ (3,039,909)	\$ (4,824,753)
E = A+D	Ending Balance	\$ 7,849,246	\$ 4,809,337	\$ (15,416)
F	Assignments/Commitments	\$ 1,747,560	\$ 1,656,893	\$ 1,675,866
G = E-F	<b>Unassigned/Unappropriated Ending Fund Balance</b>	<b>\$ 6,101,686</b>	<b>\$ 3,152,444</b>	<b>\$ (1,691,282)</b>



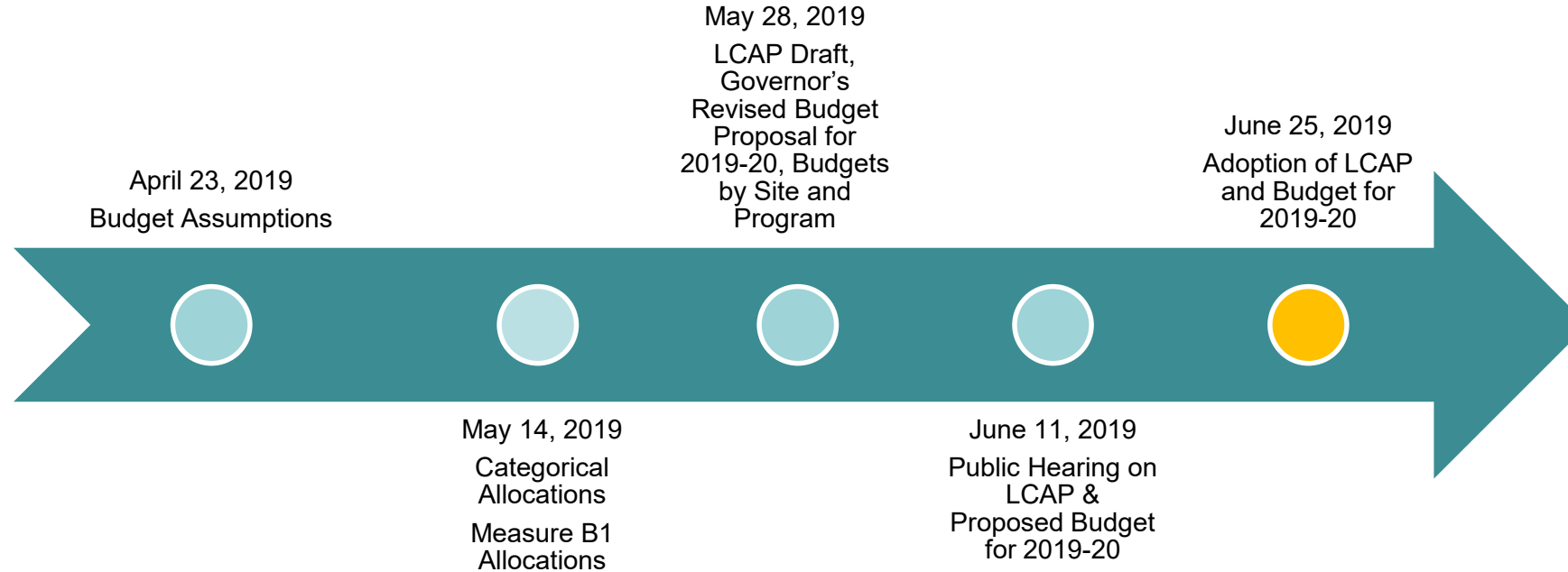
# 2019-2020 Budget & LCAP Adoption Process of Budget Proposal – Components of Ending Fund Balance

Description	2018-2019	2019-2020	2020-2021	2021-2022
<b>Ending Fund Balance</b>	<b>\$ 9,824,638</b>	<b>\$ 7,849,245</b>	<b>\$ 4,809,336</b>	<b>\$ (15,416)</b>
<b>Components of Ending Fund Balance</b>				
Revolving Cash	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
One-time set-aside for textbooks	\$ 994,417	\$ 994,417	\$ 994,417	\$ 994,417
LCFF Supplemental Carryover	\$ 688,070	\$ 703,143	\$ 612,476	\$ 631,449
<b>Total - Components</b>	<b>\$ 1,732,487</b>	<b>\$ 1,747,560</b>	<b>\$ 1,656,893</b>	<b>\$ 1,675,866</b>
<b>Net Unassigned Ending Fund Balance</b>	<b>\$ 8,092,151</b>	<b>\$ 6,101,685</b>	<b>\$ 3,152,443</b>	<b>\$ (1,691,282)</b>



# 2019-2020 Budget & LCAP Adoption Process Timeline

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# **2019-2020 Budget & LCAP Adoption Process of Budget Proposal**

## **ADDITIONAL MATERIALS**



# 2019-2020 Budget & LCAP Adoption Process of Budget Proposal – Unrestricted Details

	2019-2020	2020-2021	2021-2022
<b><u>REVENUES</u></b>			
LCFF	\$ 83,243,283	\$ 85,479,504	\$ 85,194,734
Federal			
Other State	\$ 1,794,035	\$ 1,794,035	\$ 1,794,035
Other Local	\$ 13,670,548	\$ 13,670,548	\$ 13,670,548
<b>Revenues</b>	<b>\$ 98,707,866</b>	<b>\$ 100,944,087</b>	<b>\$ 100,659,317</b>
<b><u>EXPENDITURES</u></b>			
Salaries & Benefits	\$ 67,049,368	\$ 68,840,331	\$ 69,566,987
Books/Supplies & Outlay	\$ 1,342,499	\$ 1,378,837	\$ 1,416,015
Services & Operating Expenses	\$ 8,189,635	\$ 8,474,217	\$ 8,552,344
Other Outgo & Transfers	\$ (1,787,658)	\$ (1,787,658)	\$ (1,787,658)
<b>Expenditures</b>	<b>\$ 74,793,844</b>	<b>\$ 76,905,727</b>	<b>\$ 77,747,688</b>
Other Sources (Uses)	\$ (25,889,415)	\$ (27,078,268)	\$ (27,736,383)
Net Inc/Dec in Fund Balance	\$ (1,975,393)	\$ (3,039,908)	\$ (4,824,754)
<b>Beginning Balance</b>	<b>\$ 9,824,638</b>	<b>\$ 7,849,245</b>	<b>\$ 4,809,337</b>
<b>Ending Balance</b>	<b>\$ 7,849,245</b>	<b>\$ 4,809,337</b>	<b>\$ (15,417)</b>
<b><u>Restrictions/Commitments/Assignments</u></b>			
Revolving Cash	\$ 50,000	\$ 50,000	\$ 50,000
Assigned Balances	\$ 1,697,560	\$ 1,606,893	\$ 1,625,866
<b>Unassigned/Unappropriated EFB</b>	<b>\$ 6,101,685</b>	<b>\$ 3,152,444</b>	<b>\$ (1,691,283)</b>



# 2019-2020 Budget & LCAP Adoption Process of Budget Proposal – Restricted Details

	2019-2020	2020-2021	2021-2022
<b><u>REVENUES</u></b>			
LCFF	\$ 669,861	\$ 669,861	\$ 669,861
Federal	\$ 3,643,240	\$ 3,643,240	\$ 3,643,240
Other State	\$ 6,733,385	\$ 6,758,857	\$ 6,785,008
Other Local	\$ 5,113,412	\$ 5,113,412	\$ 5,113,412
<b>Revenues</b>	<b>\$ 16,159,898</b>	<b>\$ 16,185,370</b>	<b>\$ 16,211,521</b>
<b><u>EXPENDITURES</u></b>			
Salaries & Benefits	\$ 27,249,856	\$ 28,063,584	\$ 28,348,982
Books/Supplies & Outlay	\$ 2,169,468	\$ 2,238,023	\$ 2,306,282
Services & Operating Expenses	\$ 10,507,631	\$ 10,839,672	\$ 11,170,282
Other Outgo & Transfers	\$ 2,122,358	\$ 2,122,358	\$ 2,122,358
<b>Expenditures</b>	<b>\$ 42,049,313</b>	<b>\$ 43,263,637</b>	<b>\$ 43,947,904</b>
Other Sources (Uses)	\$ -	\$ -	\$ -
Net Inc/Dec in Fund Balance	\$ (25,889,415)	\$ (27,078,267)	\$ (27,736,383)
<b>Beginning Balance</b>	<b>\$ 2,029,427</b>	<b>\$ 2,029,427</b>	<b>\$ 2,029,427</b>
<b>Ending Fund Balance</b>	<b>\$ 2,029,427</b>	<b>\$ 2,029,427</b>	<b>\$ 2,029,427</b>
<b>Legally Restricted Fund Balance*</b>	<b>\$ 2,029,427</b>	<b>\$ 2,029,427</b>	<b>\$ 2,029,427</b>
<b>Unassigned/Unappropriated</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# 2019-2020 Budget & LCAP Adoption Process of Budget Proposal – Combined Details

	2019-2020	2020-2021	2021-2022
<b><u>REVENUES</u></b>			
LCFF	\$ 83,913,144	\$ 86,149,365	\$ 85,864,595
Federal	\$ 3,643,240	\$ 3,643,240	\$ 3,643,240
Other State	\$ 8,527,420	\$ 8,552,892	\$ 8,579,043
Other Local	\$ 18,783,960	\$ 18,783,960	\$ 18,783,960
<b>Revenues</b>	<b>\$ 114,867,764</b>	<b>\$ 117,129,457</b>	<b>\$ 116,870,838</b>
<b><u>EXPENDITURES</u></b>			
Salaries & Benefits	\$ 94,299,224	\$ 96,903,915	\$ 97,915,968
Books/Supplies & Outlay	\$ 3,511,967	\$ 3,616,861	\$ 3,722,297
Services & Operating Expenses	\$ 18,697,266	\$ 19,313,890	\$ 19,722,626
Other Outgo & Transfers	\$ 334,700	\$ 334,700	\$ 334,700
<b>Expenditures</b>	<b>\$ 116,843,157</b>	<b>\$ 120,169,366</b>	<b>\$ 121,695,591</b>
Other Sources (Uses)	\$ -	\$ -	\$ -
Net Inc/Dec in Fund Balance	\$ (1,975,393)	\$ (3,039,909)	\$ (4,824,753)
<b>Beginning Balance</b>	<b>\$ 11,854,065</b>	<b>\$ 9,878,672</b>	<b>\$ 6,838,763</b>
<b>Ending Balance</b>	<b>\$ 9,878,672</b>	<b>\$ 6,838,763</b>	<b>\$ 2,014,010</b>
<b>Restrictions/Commitments/Assignments</b>	<b>\$ 3,726,987</b>	<b>\$ 3,636,320</b>	<b>\$ 3,655,293</b>
Revolving Cash	\$ 50,000	\$ 50,000	\$ 50,000
<b>Unassigned/Unappropriated</b>	<b>\$ 6,101,685</b>	<b>\$ 3,152,443</b>	<b>\$ (1,691,283)</b>



# 2019-2020 Budget & LCAP Adoption Process of Budget Proposal – Other Funds

	Adult Education Fund 11	Child Development Fund 12	Child Nutrition Fund 13
<b><u>REVENUES</u></b>			
Federal	\$ 255,819	\$ 337,753	\$ 1,742,000
State	\$ 817,185	\$ 1,521,275	\$ 84,400
Local		\$ 96,800	\$ 981,000
<b>Revenues</b>	<b>\$ 1,073,004</b>	<b>\$ 1,955,828</b>	<b>\$ 2,807,400</b>
<b><u>EXPENDITURES</u></b>			
Salaries & Benefits	\$ 974,675	\$ 1,817,380	\$ 1,766,551
Supplies	\$ 47,779	\$ 2,831	\$ 1,346,802
Services & Operating Expenses	\$ 50,550	\$ 9,008	\$ 17,100
Capital Outlay			
Other Outgo & Transfers		\$ 126,609	\$ 126,947
<b>Expenditures</b>	<b>\$ 1,073,004</b>	<b>\$ 1,955,828</b>	<b>\$ 3,257,400</b>
Other Sources (Uses)	\$ -		
Net Inc/Dec in Fund Balance	\$ -	\$ -	\$ (450,000)
<b>Beginning Balance</b>	<b>\$ 172,707</b>	<b>\$ 172,391</b>	<b>\$ 533,146</b>
<b>Ending Balance</b>	<b>\$ 172,707</b>	<b>\$ 172,391</b>	<b>\$ 83,146</b>
<b>Restrictions/Commitments/Assignments</b>	<b>\$ 172,707</b>	<b>\$ 172,391</b>	<b>\$ 83,146</b>
<b>Unassigned/Unappropriated</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# 2019-2020 Budget & LCAP Adoption Process of Budget Proposal – Facilities Funds

	Deferred Maintenance Fund 14	Measure I Building Fund 21	Capital Facilities Fund 25	School Facilities Fund 35	Special Reserve Capital Outlay Fund 40
<b><u>REVENUES</u></b>					
LCFF Sources	\$ 500,000				\$ 643,476
State			\$ 400,000		
Local	\$ 22,000	\$ 384,000	\$ 70,000	\$ 258,889	
<b>Revenues</b>	<b>\$ 522,000</b>	<b>\$ 384,000</b>	<b>\$ 470,000</b>	<b>\$ 258,889</b>	<b>\$ 643,476</b>
<b><u>EXPENDITURES</u></b>					
Salaries & Benefits		\$ 692,258			\$ 77,328
Supplies					
Services & Operating Exp.					\$ 21,500
Capital Outlay	\$ 522,000	\$ 15,000,000			
Other Outgo & Transfers					
<b>Expenditures</b>	<b>\$ 522,000</b>	<b>\$ 15,692,258</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 98,828</b>
Other Sources (Uses)					\$ (407,550)
Net Inc/Dec in Fund Balance	\$ -	\$ (15,308,258)	\$ 470,000	\$ 258,889	\$ 137,098
<b>Beginning Balance</b>	<b>\$ 100,278</b>	<b>\$ 15,401,352</b>	<b>\$ 822,862</b>	<b>\$ 16,309,307</b>	<b>\$ 1,498,339</b>
<b>Ending Balance</b>	<b>\$ 100,278</b>	<b>\$ 93,094</b>	<b>\$ 1,292,862</b>	<b>\$ 16,568,196</b>	<b>\$ 1,635,437</b>
<b><u>Restrictions/Commitments/Assignments</u></b>					
Facilities Related Projects	\$ 100,278	\$ 93,094	\$ 1,292,862	\$ 16,568,196	\$ 1,635,437
<b>Unassigned/Unappropriated</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# Acronyms

AB	Assembly Bill	CPI	Consumer Price Index	LEA	Local Educational Agency
ACA	Affordable Care Act	CTE	Career Technical Education	LRE	Least Restrictive Environment
ADA	Average Daily Attendance	DOF	Department of Finance	MAA	Medi-Cal Administrative Activities
AP	Advanced Placement	DSA	Division of the State Architect	MOU	Memorandum of Understanding
API	Academic Performance Index	EC	Education Code	MTSS	Multi-Tiered Systems of Support
AYP	Adequate Yearly Progress	EL	English Learner	MYP	Multiyear Projection
BTSA	Beginning Teacher Support and Assessment	EPA	Education Protection Account	OPEB	Other Postemployment Benefits
CAASPP	California Assessment of Student Performance and Progress	ERAF	Education Revenue Augmentation Fund	OPSC	Office of Public School Construction
CALPADS	California Longitudinal Pupil Achievement Data System	ESL	English as a Second Language	P-1	First Principal (Apportionment)
CalPERS	California Public Employees Retirement System	ESSA	Every Student Succeeds Act	P-2	Second Principal (Apportionment)
CalSTRS	California State Teachers Retirement System	ESY	Extended School Year	PAR	Peer Assistance and Review
CALTIDES	California Longitudinal Teacher Integrated Data Education System	FAPE	Free and Appropriate Public Education	PD	Professional Development
CARS	Consolidated Application and Reporting System	FCMAT	Fiscal Crisis & Management Assistance Team	PI	Program Improvement
CASEMIS	California Special Education Management Information System	FERPA	Family Educational Rights and Privacy Act	PTA	Parent Teachers Association
CBA	Collective Bargaining Agreement	FRPM	Free and Reduced-Price Meals	RDA	Redevelopment Agency
CBEDS	California Basic Educational Data System	FTE	Full-Time Equivalent	SACS	Standardized Account Code Structure
CCSS	Common Core State Standards	GAAP	Generally Accepted Accounting Principles	SBE	State Board of Education
CDE	California Department of Education	GASB	Governmental Accounting Standards Board	SDC	Special Day Class
CELDT	California English Language Development Test	IEP	Individualized Education Program	SELPA	Special Education Local Plan Area
CNIPS	Child Nutrition Information Payment System	LAO	Legislative Analyst's Office	SPSA	Single Plan for Student Achievement
COE	County Office of Education	LCAP	Local Control and Accountability Plan	TK	Transitional Kindergarten
COLA	Cost-of-Living Adjustment	LCFF	Local Control Funding Formula	TRANS	Tax and Revenue Anticipation Notes
COP	Certificate of Participation			UPP	Unduplicated Pupil Percentage







# 2019-2020 Budget & LCAP Adoption Process of Budget Proposal – Unrestricted Revenue\*, Historical Data

FY 2014-15	Budget Adoption	First Interim	Second Interim	Actuals	Comments
Revenue Sources / ADA	9,119	9,084	9,105	9,091	
	Amount	Amount	Amount	Amount	
LCFF Sources	\$ 65,241,301	\$ 65,581,856	\$ 65,518,407	\$ 65,481,365	
Federal Revenue	\$ -			\$ 19,055	
Other State Revenue	\$ 1,656,952	\$ 2,413,814	\$ 2,459,067	\$ 2,477,055	One-time funds announced after May Revise
Local Revenue	\$ 1,186,666	\$ 1,149,766	\$ 1,253,908	\$ 1,369,032	
Parcel Tax	\$ 11,941,000	\$ 12,012,886	\$ 12,012,886	\$ 12,088,760	
Total	\$ 80,025,919	\$ 81,158,322	\$ 81,244,268	\$ 81,435,267	

FY 2016-17	Budget Adoption	First Interim	Second Interim	Actuals	Comments
Revenue Sources / ADA	9,078	9,103	9,103	9,082	
	Amount	Amount	Amount	Amount	
LCFF Sources	\$ 75,200,416	\$ 75,451,522	\$ 75,519,672	\$ 75,261,507	
Federal Revenue		\$ 13,414	\$ 13,414	\$ 13,414	
Other State Revenue	\$ 3,760,333	\$ 3,810,627	\$ 3,606,496	\$ 3,609,457	
Local Revenue	\$ 1,161,782	\$ 1,190,655	\$ 1,322,381	\$ 1,686,510	
Parcel Tax	\$ 12,091,628	\$ 12,091,628	\$ 12,091,628	\$ 12,144,559	
Total	\$ 92,214,159	\$ 92,557,846	\$ 92,553,591	\$ 92,715,447	

FY 2015-16	Budget Adoption	First Interim	Second Interim	Actuals	Comments
Revenue Sources / ADA	9,091	9,056	9,056	9,078	
	Amount	Amount	Amount	Amount	
LCFF Sources	\$ 71,817,401	\$ 71,581,045	\$ 71,676,437	\$ 71,692,020	
Federal Revenue		\$ 16,195	\$ 16,195	\$ 17,625	
Other State Revenue	\$ 7,112,102	\$ 6,344,165	\$ 6,507,343	\$ 6,576,259	
Local Revenue	\$ 1,097,631	\$ 1,150,885	\$ 1,628,177	\$ 1,866,699	
Parcel Tax	\$ 12,141,814	\$ 12,156,434	\$ 12,156,434	\$ 12,025,179	
Total	\$ 92,168,948	\$ 91,248,724	\$ 91,984,586	\$ 92,177,782	

FY 2017-18	Budget Adoption	First Interim	Second Interim	Actuals	Comments
Revenue Sources / ADA	9,082	9,100	9,100	9,072	
	Amount	Amount	Amount	Amount	
LCFF Sources	\$ 76,832,578	\$ 77,034,874	\$ 77,099,898	\$ 76,872,096	
Federal Revenue		\$ 3,418	\$ 3,418	\$ 4,714	
Other State Revenue	\$ 1,701,238	\$ 3,075,771	\$ 3,115,721	\$ 3,206,076	One-time funds announced after May Revise
Local Revenue	\$ 1,584,865	\$ 1,656,113	\$ 1,706,113	\$ 1,885,704	
Parcel Tax	\$ 12,147,522	\$ 12,374,954	\$ 12,374,954	\$ 12,369,949	
Total	\$ 92,266,203	\$ 94,145,130	\$ 94,300,104	\$ 94,338,539	