

# PACIFIC GROVE UNIFIED SCHOOL DISTRICT

Budget Workshop: 2019-20  
Adopted Budget

May 15, 2019  
6:00 pm

# AGENDA FOR THE PRESENTATION:

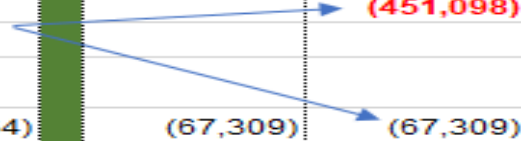
- Recap of 2019-20 Estimates at 2018-19 Second Interim
- Review the 2019-20 Preliminary Adopted Budget
  - Pie Charts: General Fund Revenues and Expenditures
  - Pie Charts: Materials & Supplies and Services
  - Other Funds
- Possible savings for 2019-20
- Take direction from the Board about the next steps and goals

## Structural Deficit : without carryover funds

### Fund 1 - General Fund

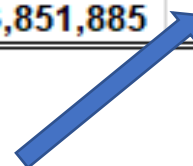
		5.84%	5.90%	5.96%		6.57%	4.75%	4%		
		2015-16	2016-17	2017-18		2018-19	2018-19	2019-20	2020-21	
		Actual	Actual	Audited Actuals		First Interim	Second Interim	Estimate	Estimate	
Beginning Fund Balance - Restricted		269,777	498,525	724,568		446,664	446,664	65,640	-	
Beginning Fund Balance - Unrestricted		3,416,235	4,742,364	4,663,312		4,151,404	4,151,404	3,252,756	3,006,264	
<b>Beginning Fund Balance</b>		<b>3,686,011</b>	<b>5,240,889</b>	<b>5,387,880</b>		<b>4,598,068</b>	<b>4,598,068</b>	<b>3,318,396</b>	<b>3,006,264</b>	
<b>Revenues:</b>										
	LCFF Sources	8000	24,906,372	25,912,303		27,410,041	29,346,173	29,009,627	30,274,967	31,388,820
	Federal Sources	8100	654,521	614,403		795,584	684,079	679,550	682,419	686,822
	State Sources	8300	2,961,248	2,354,635		2,245,339	2,346,876	2,479,404	2,004,078	2,004,078
	Local Sources	8600	1,361,147	1,612,235		1,583,927	1,311,836	1,432,512	1,524,746	1,524,746
<b>Total Revenues</b>			<b>29,883,289</b>	<b>30,493,576</b>		<b>32,034,891</b>	<b>33,688,964</b>	<b>33,601,093</b>	<b>34,486,210</b>	<b>35,604,466</b>
	percent change		14.8%	2.0%		5.1%	5.2%	4.9%	2.9%	3.2%
<b>Expenditures:</b>										
	Certificated Salaries	1000	14,068,329	15,120,421		16,068,126	17,029,480	17,090,953	17,331,286	17,575,878
	Classified Salaries	2000	5,060,143	5,478,317		5,892,951	6,364,397	6,605,049	6,636,744	6,751,305
	Employee Benefits	3000	4,993,957	5,649,084		6,170,056	6,973,807	6,996,621	7,436,926	7,805,706
	Books and Supplies	4000	1,059,566	1,098,576		1,414,682	1,456,934	1,527,577	935,764	940,443
	Services and Other	5000	2,353,384	2,659,667		3,114,199	2,260,356	2,404,243	2,321,194	2,338,176
	Capital Outlay	6000	56,843	178,164		74,062	46,478	53,785	53,785	53,785
	Other Outgo	7000	683,204	251,056		40,543	119,362	18,203	15,335	15,335
<b>Total Expenditures</b>			<b>28,275,427</b>	<b>30,435,285</b>		<b>32,774,619</b>	<b>34,250,814</b>	<b>34,696,431</b>	<b>34,731,034</b>	<b>35,480,628</b>
	percent change		9.7%	7.6%		7.7%	4.5%	4.5%	0.5%	2.4%
<b>Surplus (Deficit)</b>			<b>1,607,862</b>	<b>58,291</b>		<b>(739,727)</b>	<b>(561,850)</b>	<b>(1,095,338)</b>	<b>(244,824)</b>	<b>123,838</b>
<b>NET of carryover funds fr. 17-18</b>								<b>(451,098)</b>		
<b>Transfers In (Out)</b>										
	Fund 11 - Adult Education									
	Fund 13 - Cafeteria		(33,558)	(50,285)		(50,864)	(67,309)	(67,309)	(67,309)	(67,309)
	Fund 14 - Deferred Maintenance			(19,426)						
	Fund 20 - Postemployment Benefits		(19,426)	(19,426)						
	Fund 40 - Capital Projects									
	Other Sources (Uses)			158,410			(117,024)	(117,024)		
<b>Net Transfers In (Out)</b>			<b>(52,984)</b>	<b>88,699</b>		<b>(50,864)</b>	<b>(184,333)</b>	<b>(184,333)</b>	<b>(67,309)</b>	<b>(67,309)</b>
<b>Ending Fund Balance</b>			<b>5,240,889</b>	<b>5,387,880</b>		<b>4,598,068</b>	<b>3,851,885</b>	<b>3,318,397</b>	<b>3,006,263</b>	<b>3,062,793</b>

Structural Deficit:  
\$518,407



## Fund 1 - General Fund

							4.75%	4%
	2015-16	2016-17	2017-18	2018-19	2018-19	2019-20		2020-21
	Actual	Actual	Audited Actuals	First Interim	Second Interim	Estimate		Estimate
<b>Components of Ending Fund Balance</b>								
<b>a Nonspendable - Revolving</b>	5,000	5,000	5,000	5,000	5,000	5,000		5,000
<b>b Restricted (restricted carryover)</b>	498,525	91,810	446,664	219,383	164,641	65,640		65,640
<b>c Committed</b>								
<b>d Assigned</b>								
Prop Tax Reserve (0.50%)	109,018	157,551	124,728	133,416	133,416	139,232		144,801
Basic Aid Reserve	790,340	945,304	1,028,873	1,027,101	701,699	294,729		293,748
Sick Leave Incentive Reserve	40,000	40,000	40,000	40,000	40,000	40,000		40,000
Deferred Maintenance Reserve	2,975,150		819,346	685,016	518,304	694,621		709,613
STRS/PERS Reserve 2020-21		3,221,392	1,000,994	708,914	708,912	723,092		737,554
Carryover Funds to Fund 40			117,024					
<b>e 3% Resv for Econ Uncertainty</b>	<b>822,855</b>	<b>926,824</b>	<b>1,015,438</b>	<b>1,033,054</b>	<b>1,046,423</b>	<b>1,043,950</b>		<b>1,066,438</b>
Unassigned/Unappropriated								
<b>subtotal Unrestricted Reserves</b>	<b>4,737,363</b>	<b>5,291,070</b>	<b>4,146,403</b>	<b>3,627,502</b>	<b>3,148,754</b>	<b>2,935,624</b>		<b>2,992,153</b>
Undesignated Resv Percent	16.7%	17.4%	12.6%	10.5%	9.0%	8.4%		8.4%
<b>Ending Fund Balance</b>	<b>5,240,889</b>	<b>5,387,880</b>	<b>4,598,067</b>	<b>3,851,885</b>	<b>3,318,395</b>	<b>3,006,264</b>		<b>3,062,793</b>



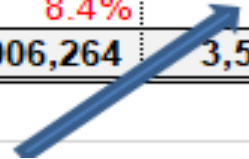
## 2019-20: Preliminary Adopted Budget

		2016-17	2017-18	2018-19	2018-19	2019-20	2019-20	2020-21
		Actual	Audited Actuals	First Interim	Second Interim	Estimate	Adopted Budget	Estimate
Beginning Fund Balance - Res		498,525	724,568	446,664	446,664	65,640	330,390	-
Beginning Fund Balance - Unre		4,742,364	4,663,312	4,151,404	4,151,404	3,252,756	3,210,234	3,210,234
<b>Beginning Fund Balance</b>		<b>5,240,889</b>	<b>5,387,880</b>	<b>4,598,068</b>	<b>4,598,068</b>	<b>3,318,396</b>	<b>3,540,624</b>	<b>3,210,234</b>
<b>Revenues:</b>								
LCFF Sources	8000	25,912,303	27,410,041	29,346,173	29,009,627	30,274,968	30,406,052	31,519,904
Federal Sources	8100	614,403	795,584	684,079	679,550	682,418	655,066	659,196
State Sources	8300	2,354,635	2,245,339	2,346,876	2,479,404	2,004,078	2,095,006	1,954,977
Local Sources	8600	1,612,235	1,583,927	1,311,836	1,432,512	1,524,746	1,425,748	1,425,748
<b>Total Revenues</b>		<b>30,493,576</b>	<b>32,034,891</b>	<b>33,688,964</b>	<b>33,601,093</b>	<b>34,486,210</b>	<b>34,581,872</b>	<b>35,559,825</b>
percent change		2.0%	5.1%	5.2%	-0.2%	2.4%	2.9%	3.1%
<b>Expenditures:</b>								
Certificated Salaries	1000	15,120,421	16,068,126	17,029,480	17,090,953	17,331,286	17,266,287	17,509,047
Classified Salaries	2000	5,478,317	5,892,951	6,364,397	6,605,049	6,636,742	6,613,175	6,796,889
Employee Benefits	3000	5,649,084	6,170,056	6,973,807	6,996,621	7,436,925	7,313,329	8,020,313
Books and Supplies	4000	1,098,576	1,414,682	1,456,934	1,527,577	935,763	1,122,411	1,128,023
Services and Other	5000	2,659,667	3,114,199	2,260,356	2,404,243	2,321,195	2,050,187	2,105,533
Capital Outlay	6000	178,164	74,062	46,479	53,785	53,786	-	-
Other Outgo	7000	251,056	40,543	119,362	18,203	15,335	116,440	40,560
<b>Total Expenditures</b>		<b>30,435,285</b>	<b>32,774,619</b>	<b>34,250,815</b>	<b>34,696,432</b>	<b>34,731,032</b>	<b>34,481,829</b>	<b>35,600,366</b>
percent change		7.6%	7.7%	4.5%	1.6%	1.4%	-0.6%	2.5%
<b>Surplus (Deficit)</b>		<b>58,291</b>	<b>(739,727)</b>	<b>(561,851)</b>	<b>(1,095,339)</b>	<b>(244,822)</b>	<b>100,043</b>	<b>(40,541)</b>
		<b>Structural Deficit:</b>						
		<b>\$518,407</b>						
		c/o \$451,098 &						
		Trf. \$67309						
<b>Transfers In (Out)</b>								
Fund 11 - Adult Education								
Fund 12 - Child Development								
Fund 13 - Cafeteria		(50,285)	(50,864)	(67,309)	(67,309)	(67,309)	(75,880)	(75,880)
Fund 14 - Deferred Maintenance								
Fund 20 - Postemployment		(19,426)						
Other Sources (Uses) Bus		158,410		(117,024)	(117,024)	-	-	-
<b>Net Transfers In (Out)</b>		<b>88,699</b>	<b>(50,864)</b>	<b>(184,333)</b>	<b>(184,333)</b>	<b>(67,309)</b>	<b>(75,880)</b>	<b>(75,880)</b>
<b>Ending Fund Balance</b>		<b>5,387,880</b>	<b>4,597,288</b>	<b>3,851,885</b>	<b>3,318,396</b>	<b>3,006,265</b>	<b>3,564,787</b>	<b>3,093,813</b>

## 2019-20: Preliminary Components of Fund Balance

### Fund 1 - General Fund

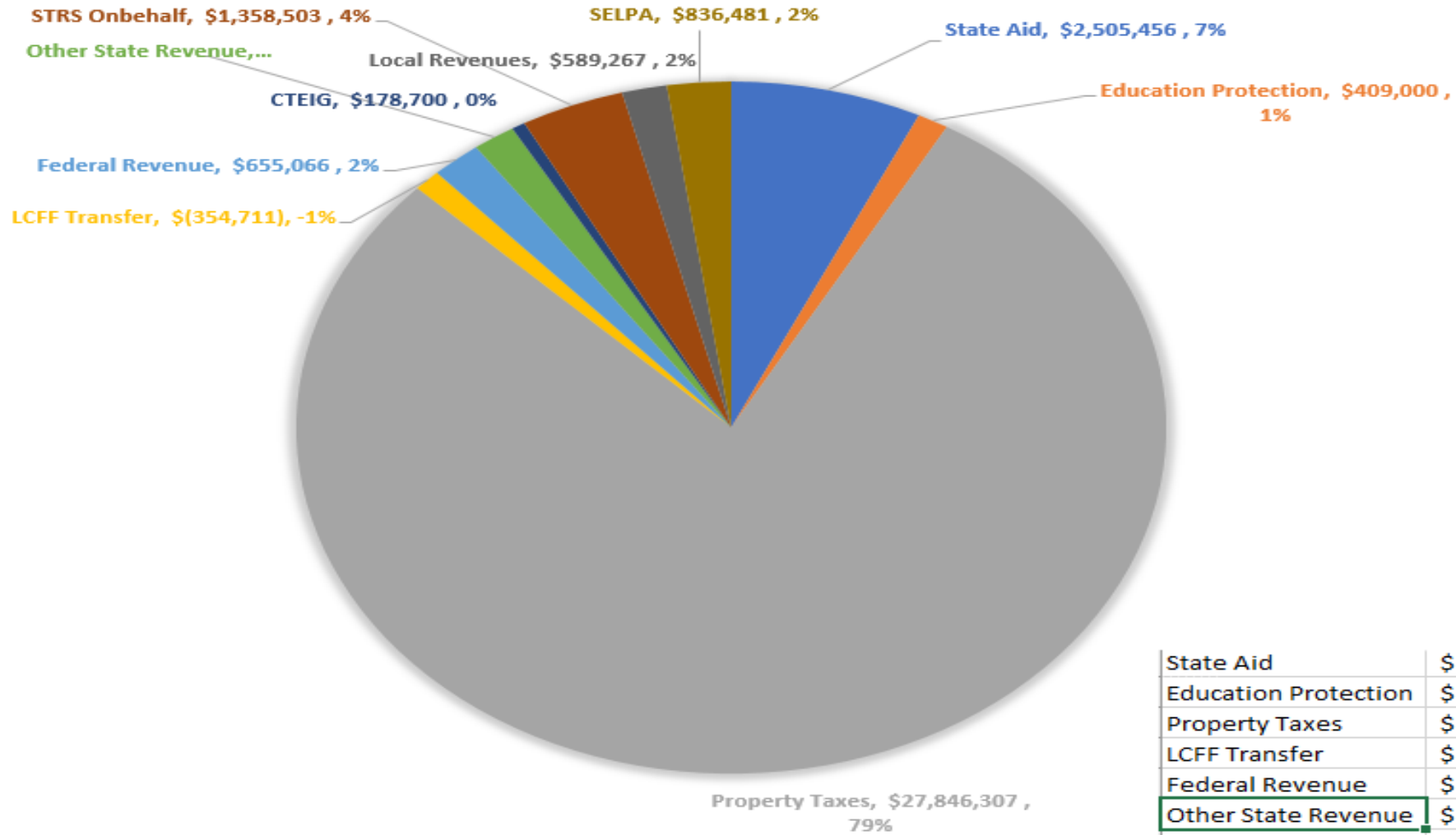
	5.90%	5.96%	6.87%	6.57%	4.75%	4.75%	4.00%
	2016-17	2017-18	2018-19	2018-19	2019-20	2019-20	2020-21
	Actual	Audited Actuals	First Interim	Second Interim	Estimate	Adopted Budget	Estimate
<b>Components of Ending Fund Balance</b>							
<b>a Nonspendable - Revolving</b>	5,000	5,000	5,000	5,000	5,000	5,000	5,000
<b>b Restricted (restricted carryo</b>	91,810	446,664	219,383	164,641	65,640	65,640	65,640
<b>c Committed</b>							
<b>d Assigned</b>							
Prop Tax Reserve (0.50%)	157,551	124,728	133,416	133,416	139,232	139,232	144,801
Basic Aid Reserve	945,304	1,028,873	1,027,101	701,699	294,729	865,457	318,526
Sick Leave Incentive Reser	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Deferred Maintenance Reserve		819,346	685,016	518,304	694,621	689,637	712,007
STRS/PERS Reserve 2020	3,221,392	1,000,994	708,914	708,912	723,092	723,090	737,552
Carryover Funds to Fund 40		117,024					
<b>e 3% Resv for Econ Uncertai</b>	<b>926,824</b>	<b>1,015,438</b>	<b>1,033,054</b>	<b>1,046,423</b>	<b>1,043,950</b>	<b>1,036,731</b>	<b>1,070,287</b>
Unassigned/Unappropriated							
<b>subtotal Unrestricted Reserv</b>	5,291,070	4,146,403	3,627,502	3,148,754	2,935,624	3,494,147	3,023,173
Undesignated Resv Percent	17.4%	12.6%	10.5%	9.0%	8.4%	10.1%	8.5%
<b>Ending Fund Balance</b>	<b>5,387,880</b>	<b>4,598,067</b>	<b>3,851,885</b>	<b>3,318,395</b>	<b>3,006,264</b>	<b>3,564,787</b>	<b>3,093,813</b>



## What changed since the Second Interim for 2019-20: Variance Analysis of approx. \$345,000

- Reduces Transfer to Adult Education \$131,000
  - Contribution from 70% General Fund to 30%
- Aligns a custodial position to Adult Ed \$93,800
- .20 FTE attrition \$25,900
- Reduction in workers comp rate \$13,200
- Reflects actual STRS and PERS costs in Position Control \$81,100

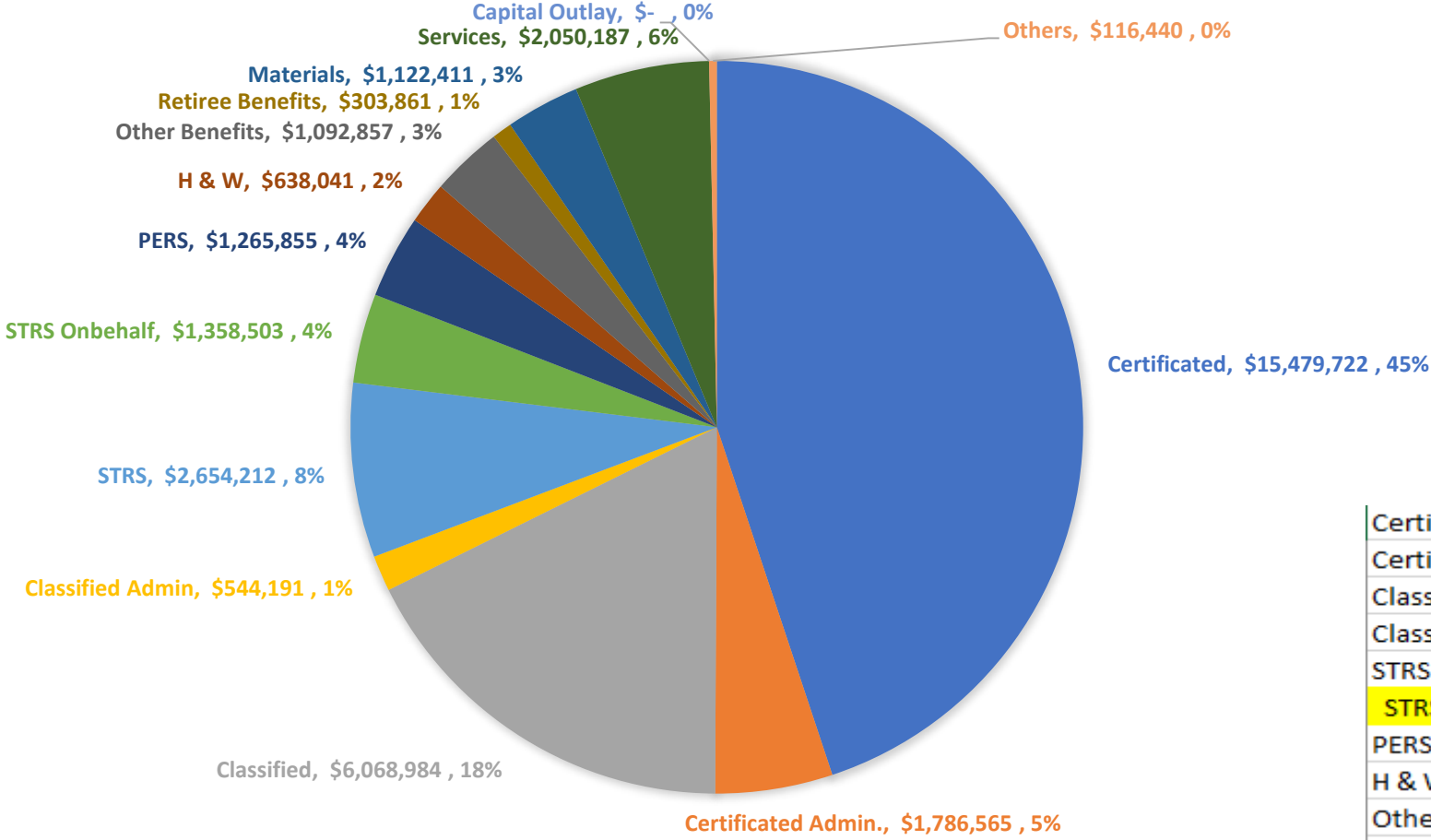
## FISCAL YEAR 2019-20 GENERAL FUND: REVENUES



State Aid	\$ 2,505,456	7.2%
Education Protection	\$ 409,000	1.2%
Property Taxes	\$ 27,846,307	80.5%
LCFF Transfer	\$ (354,711)	-1.0%
Federal Revenue	\$ 655,066	1.9%
Other State Revenue	\$ 557,803	1.6%
CTEIG	\$ 178,700	0.5%
STRS Onbehalf	\$ 1,358,503	3.9%
Local Revenues	\$ 589,267	1.7%
SELPA	\$ 836,481	2.4%
<b>Total</b>	<b>\$ 34,581,872</b>	<b>100.0%</b>

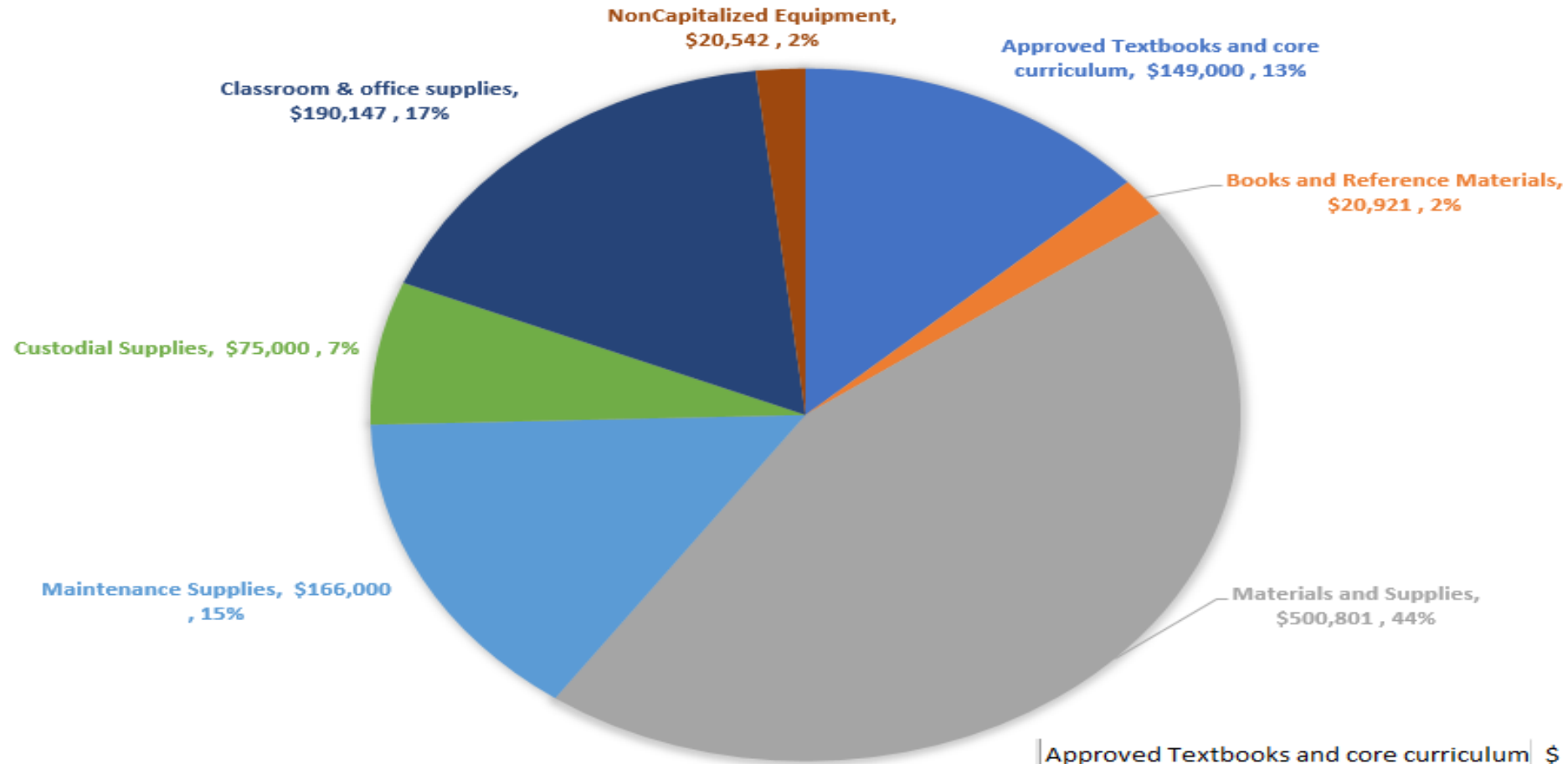


# FISCAL YEAR 2019-20 GENERAL FUND: EXPENDITURES



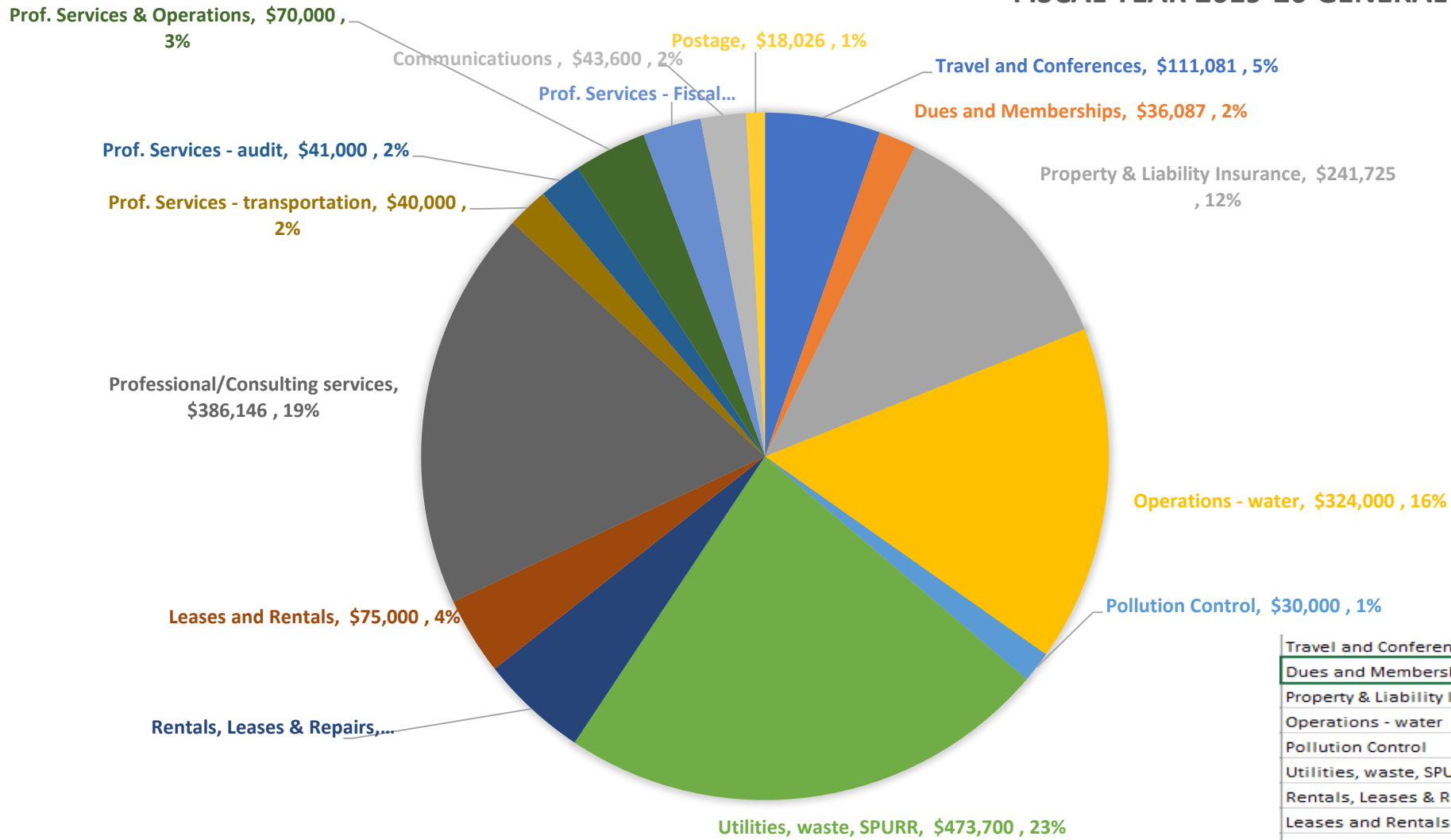
Certificated	\$ 15,479,722	44.9%
Certificated Admin	\$ 1,786,565	5.2%
Classified	\$ 6,068,984	17.6%
Classified Admin	\$ 544,191	1.6%
STRS	\$ 2,654,212	7.7%
<b>STRS Onbehalf</b>	\$ 1,358,503	3.9%
PERS	\$ 1,265,855	3.7%
H & W	\$ 638,041	1.9%
Other Benefits	\$ 1,092,857	3.2%
Retiree Benefits	\$ 303,861	0.9%
Materials	\$ 1,122,411	3.3%
Services	\$ 2,050,187	5.9%
Capital Outlay	\$ -	0.0%
Others	\$ 116,440	0.3%
<b>Total</b>	<b>\$ 34,481,829</b>	<b>100.0%</b>

## FISCAL YEAR 2019-20 GENERAL FUND: MATERIALS AND SUPPLIES



Approved Textbooks and core curriculum	\$	149,000	13.3%
Books and Reference Materials	\$	20,921	1.9%
Materials and Supplies	\$	500,801	44.6%
CTEIG grant, Special Ed, Medical Billing, etc			
Maintenance Supplies	\$	166,000	14.8%
Custodial Supplies	\$	75,000	6.7%
Classroom & office supplies	\$	190,147	16.9%
NonCapitalized Equipment	\$	20,542	1.8%
<hr/>			
<b>Total</b>	<b>\$</b>	<b>1,122,411</b>	<b>100.0%</b>

# FISCAL YEAR 2019-20 GENERAL FUND: SERVICES



Travel and Conferences	\$ 111,081	5.4%
Dues and Memberships	\$ 36,087	1.8%
Property & Liability Insurance	\$ 241,725	11.8%
Operations - water	\$ 324,000	15.8%
Pollution Control	\$ 30,000	1.5%
Utilities, waste, SPURR	\$ 473,700	23.1%
Rentals, Leases & Repairs	\$ 103,632	5.1%
Leases and Rentals	\$ 75,000	3.7%
Professional/Consulting services	\$ 386,146	18.8%
Prof. Services - transportation	\$ 40,000	2.0%
Prof. Services - audit	\$ 41,000	2.0%
Prof. Services & Operations	\$ 70,000	3.4%
Prof. Services - Fiscal (Financial system, TRANS, e-rate, shredding, bank fees,etc)	\$ 56,190	2.7%
Communicatiuons	\$ 43,600	2.1%
Postage	\$ 18,026	0.9%
<b>Total</b>	<b>\$ 2,050,187</b>	<b>100.0%</b>

# Interfund Transfers Out

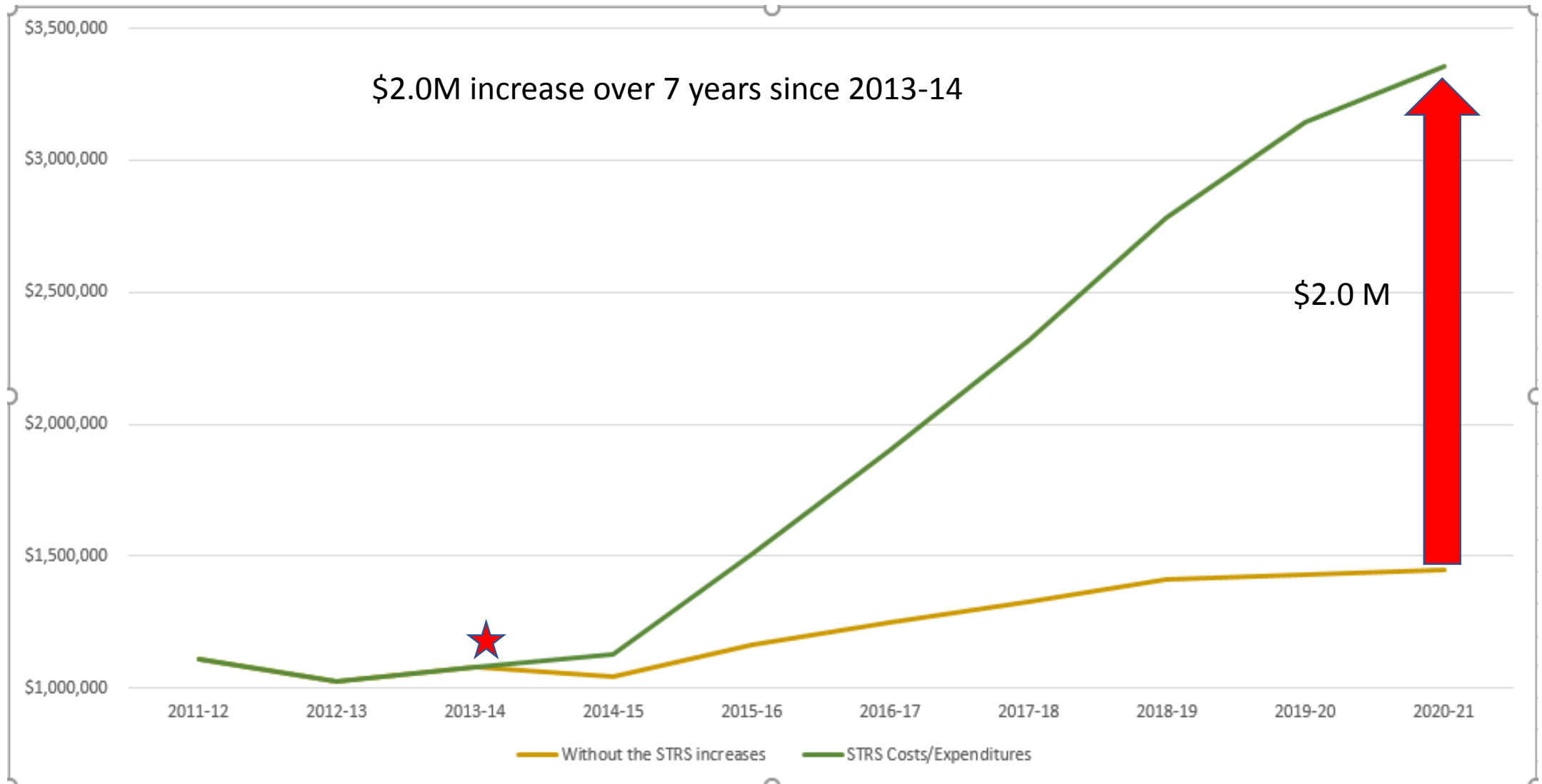
## Fund 1 - General Fund

Property tax increase:					3.60%	5.80%	5.90%	6.00%		4.75%	4.75%	4%
		2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20	2020-21
		Actual	Actual	Actual	Actual	Actual	Actual	Audited Actuals	Second Interim	Estimate	Adopted Budget	Adopted Budget
Beginning Fund Balance - Restricted		68,054	11,164	9,233	318,582	269,777	498,525	724,568	446,664	65,640	330,390	-
Beginning Fund Balance - Unrestricted		4,789,783	4,418,268	3,377,908	3,220,119	3,416,235	4,742,364	4,663,312	4,151,404	3,252,756	3,210,234	3,210,234
<b>Beginning Fund Balance</b>		<b>4,857,837</b>	<b>4,429,433</b>	<b>3,387,141</b>	<b>3,538,701</b>	<b>3,686,011</b>	<b>5,240,889</b>	<b>5,387,880</b>	<b>4,598,068</b>	<b>3,318,396</b>	<b>3,540,624</b>	<b>3,210,234</b>
<b>Total Revenues</b>		<b>24,041,691</b>	<b>24,255,560</b>	<b>25,813,130</b>	<b>26,019,661</b>	<b>29,883,289</b>	<b>30,493,576</b>	<b>32,034,891</b>	<b>33,601,093</b>	<b>34,486,210</b>	<b>34,581,872</b>	<b>35,559,825</b>
<b>Total Expenditures</b>		<b>24,295,271</b>	<b>25,126,506</b>	<b>25,550,516</b>	<b>25,777,964</b>	<b>28,275,427</b>	<b>30,435,285</b>	<b>32,774,619</b>	<b>34,696,431</b>	<b>34,731,034</b>	<b>34,481,829</b>	<b>35,600,365</b>
percent change		4.7%	3.4%	1.7%	0.9%	9.7%	7.6%	7.7%	4.5%	0.5%	-0.6%	2.5%
<b>Surplus (Deficit)</b>		<b>(253,580)</b>	<b>(870,946)</b>	<b>262,613</b>	<b>241,697</b>	<b>1,607,862</b>	<b>58,291</b>	<b>(739,727)</b>	<b>(1,095,338)</b>	<b>(244,824)</b>	<b>100,043</b>	<b>(40,540)</b>
<b>INFORMATION:</b>												
Trf to Adult Ed - Fund 11					581,056	143,533	344,180	318,652	365,971	365,971	234,887	234,887
<b>Transfers In (Out)</b>												
Fund 11 - Adult Education		(76,892)	(151,919)	(50,000)								
Fund 13 - Cafeteria		(19,937)		(39,191)	(74,960)	(33,558)	(50,285)	(50,864)	(67,309)	(67,309)	(75,880)	(75,880)
Fund 14 - Deferred Maintenance												
Fund 20 - Postemployment Benefits		(19,426)	(19,426)	(19,426)	(19,426)	(19,426)	(19,426)					
Fund 40 - Capital Projects												
Other Sources (Uses)		168					158,410		(117,024)			
<b>Net Transfers In (Out)</b>		<b>(116,087)</b>	<b>(171,345)</b>	<b>(111,054)</b>	<b>(94,386)</b>	<b>(52,984)</b>	<b>88,699</b>	<b>(50,864)</b>	<b>(184,333)</b>	<b>(67,309)</b>	<b>(75,880)</b>	<b>(75,880)</b>
<b>Ending Fund Balance</b>		<b>4,488,171</b>	<b>3,387,141</b>	<b>3,538,700</b>	<b>3,686,012</b>	<b>5,240,889</b>	<b>5,387,880</b>	<b>4,598,068</b>	<b>3,318,397</b>	<b>3,006,263</b>	<b>3,564,787</b>	<b>3,093,814</b>

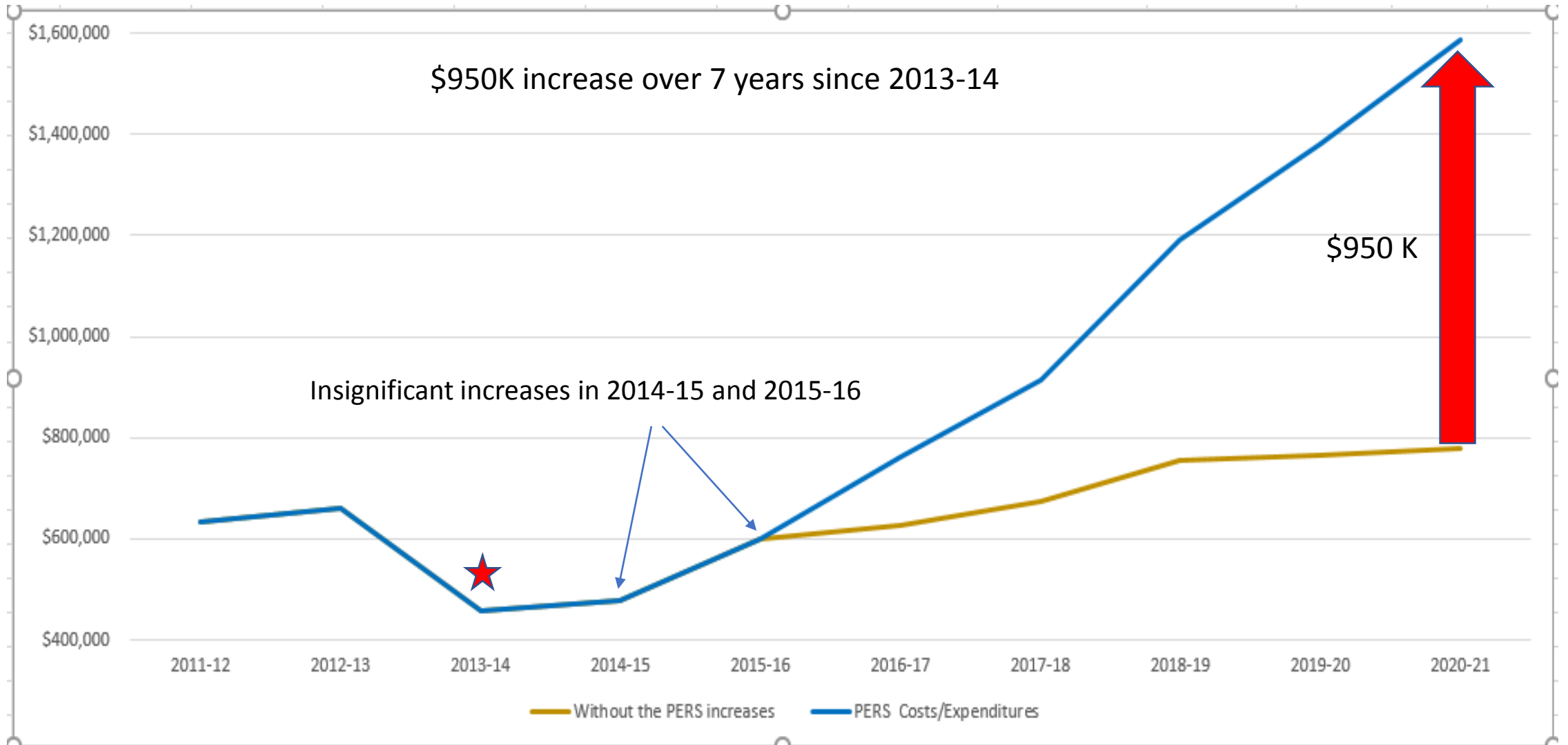
# CalSTRS and CalPERS Costs:

Property tax increase:					3.60%	5.80%	5.90%	6.00%		4.75%	4.75%	4%
		2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20	2020-21
		Actual	Actual	Actual	Actual	Actual	Actual	Audited Actuals	Second Interim	Estimate	Adopted Budget	Adopted Budget
<b>INFORMATION:</b>												
Trf to Adult Ed - Fund 11					581,056	143,533	344,180	318,652	365,971	365,971	234,887	234,887
State-mandated STRS increase since 13-14		-	-	-	82,735	348,895	654,714	993,010	1,372,404	1,712,331	1,705,909	1,899,732
Without the STRS increases		\$ 1,106,450	\$ 1,023,443	\$ 1,077,240	1,044,777	1,160,637	1,247,435	1,325,621	1,286,560	1,018,355	948,303	1,224,658
STRS rates		8.25%	8.25%	8.25%	8.88%	10.73%	12.58%	14.43%	16.28%	18.13%	18.13%	19.10%
STRS Costs/Expenditures		\$ 1,106,450	\$ 1,023,443	\$ 1,077,240	\$ 1,127,512	\$ 1,509,532	\$ 1,902,149	\$ 2,318,631	\$ 2,658,964	\$ 2,730,686	\$ 2,654,212	\$ 3,124,390
PERS Board mandated increase since 13-14		-	-	-	1,169	1,265	135,369	242,436	438,906	616,089	616,083	814,471
Without the PERS increases		\$ 633,761	\$ 661,554	\$ 456,473	477,507	598,210	625,569	672,798	754,098	764,354	649,772	592,485
PERS rates		10.923%	11.417%	11.442%	11.771%	11.847%	13.888%	15.531%	18.062%	20.700%	20.733%	23.400%
PERS Costs/Expenditures		\$ 633,761	\$ 661,554	\$ 456,473	\$ 478,676	\$ 599,475	\$ 760,938	\$ 915,234	\$ 1,193,004	\$ 1,380,443	\$ 1,265,855	\$ 1,406,956
Health & Welfare Benefit Costs												
Carryover funds									644,241			
<b>Transfers In (Out)</b>												
Fund 11 - Adult Education		(76,892)	(151,919)	(50,000)								
Fund 13 - Cafeteria		(19,937)		(39,191)	(74,960)	(33,558)	(50,285)	(50,864)	(67,309)	(67,309)	(75,880)	(75,880)
Fund 14 - Deferred Maintenance												
Fund 20 - Postemployment Benefits		(19,426)	(19,426)	(19,426)	(19,426)	(19,426)	(19,426)					
Fund 40 - Capital Projects												
Other Sources (Uses)		168					158,410		(117,024)			
<b>Net Transfers In (Out)</b>		<b>(116,087)</b>	<b>(171,345)</b>	<b>(111,054)</b>	<b>(94,386)</b>	<b>(52,984)</b>	<b>88,699</b>	<b>(50,864)</b>	<b>(184,333)</b>	<b>(67,309)</b>	<b>(75,880)</b>	<b>(75,880)</b>
<b>Ending Fund Balance</b>		<b>4,488,171</b>	<b>3,387,141</b>	<b>3,538,700</b>	<b>3,686,012</b>	<b>5,240,889</b>	<b>5,387,880</b>	<b>4,598,068</b>	<b>3,318,397</b>	<b>3,006,263</b>	<b>3,564,787</b>	<b>3,093,814</b>

# CalSTRS Cost Increases: 2011-12 to 2020-21



# CalPERS Cost Increases: 2011-12 to 2020-21



# Governor's 2019-20 May Revision for CalSTRS Payments:

- **2019-20 January Proposed Budget**

- **A total of \$3 billion in one-time non-Proposition 98 funds will be used to buy down CalSTRS contribution rates in 2019-20 and beyond**

- Based on current assumptions, a \$700 million would be used to decrease CalSTRS Employer contributions in 2019-20 of 18.13% to 17.10% and in 2020-21 from 19.10% to 18.10%
    - The remaining \$2.3 billion is expected to reduce employer contributions beyond 2020-21 by approximately half (0.50% ) a percentage point

- **2019-20 May Revision:**

- **The May Revision adds \$150 million of one-time non-Proposition 98 funds to further reduce the CalSTRS employer contribution rate from the statutory rate of 18.13% to 16.7% in 2019-20**

- **Impact of the reduction in rates to PG USD if the proposal is in statute:**

- 2019-20 from 18.13% to 16.7% = estimated savings of \$181K
    - 2020-21 from 19.10% to 18.10% = estimated savings of \$167K



# Fund 11 – Adult Education Fund

		2016-17	2017-18	2018-19	2018-19	2019-20	2019-20	2020-21
		Actual	Audited Actuals	First Interim	Second Interim	Estimate	Adopted Budget	Estimate
<b>Beginning Fund Balance</b>		<b>774,914</b>	<b>1,693,433</b>	<b>2,336,590</b>	<b>2,336,590</b>	<b>1,895,429</b>	<b>1,895,429</b>	<b>1,760,859</b>
<b>Revenues:</b>								
Revenue Limit Sources	8000	344,180	318,652	129,000	365,971	365,900	234,887	234,887
Federal Revenue	8200	34,558	25,722	26,252	26,252	26,252	36,122	36,122
Other State Revenue	8091	1,354,433	1,883,967	1,163,845	1,486,502	1,163,500	1,459,657	1,459,657
Other Local Revenue	8600	546,770	520,314	550,000	409,473	550,000	145,000	145,500
<b>Total Revenues</b>		<b>2,279,942</b>	<b>2,748,654</b>	<b>1,869,097</b>	<b>2,288,198</b>	<b>2,105,652</b>	<b>1,875,666</b>	<b>1,876,166</b>
<b>Expenditures:</b>								
Certificated Salaries	1000	597,180	585,395	568,847	590,361	599,629	625,729	635,553
Classified Salaries	2000	351,803	377,762	608,642	617,675	618,198	757,793	769,690
Employee Benefits	3000	209,514	234,137	268,203	273,411	295,604	302,698	329,645
Books and Supplies	4000	165,189	170,778	476,647	479,063	477,000	169,225	170,000
Services & Other Oper	5000	37,736	204,408	185,537	198,169	186,000	81,891	82,000
Capital Outlay	6000		533,017	379,000	460,681			
Other Outgo	7100							
Indirect Costs	7350				110,000		72,900	
<b>Total Expenditures</b>		<b>1,361,423</b>	<b>2,105,497</b>	<b>2,486,876</b>	<b>2,729,360</b>	<b>2,176,431</b>	<b>2,010,236</b>	<b>1,986,888</b>
<b>Surplus (Deficit)</b>		<b>918,518</b>	<b>643,157</b>	<b>(617,779)</b>	<b>(441,162)</b>	<b>(70,779)</b>	<b>(134,570)</b>	<b>(110,722)</b>
Transfers In - Fund 1	8900							
<b>Ending Fund Balance</b>		<b>1,693,433</b>	<b>2,336,590</b>	<b>1,718,812</b>	<b>1,895,429</b>	<b>1,824,650</b>	<b>1,760,859</b>	<b>1,650,137</b>
<b>Components of Ending Fund Balance:</b>								
a) Nonspendable - Revolv	9711							
b) Restricted - Donations	9740	1,188,902	1,688,778	1,262,622	1,302,992	1,480,628	1,416,838	1,306,116
c) Committed	9750							
d) Assigned	9780	504,531	647,812	456,190	592,437	344,021	344,021	344,021
e) Unassigned/Unappropri	9790							
<b>Ending Fund Balance</b>		<b>1,693,433</b>	<b>2,336,590</b>	<b>1,718,812</b>	<b>1,895,429</b>	<b>1,824,649</b>	<b>1,760,859</b>	<b>1,650,137</b>

## Fund 12 – Child Development Fund

		2016-17	2017-18	2018-19	2018-19	2019-20	2019-20	2020-21
		Actual	Audited Actuals	First Interim	Second Interim	Estimate	Adopted Budget	Estimate
<b>Beginning Fund Balance</b>		<b>63,531</b>	<b>83,284</b>	<b>108,280</b>	<b>108,280</b>	<b>143,084</b>	<b>129,082</b>	<b>130,163</b>
<b>Revenues:</b>								
Revenue Limit Sources	8000							
Federal Revenue	8100							
State Revenue (Presch)	8500	99,383	91,248	122,038	122,038	120,000	119,018	120,000
Local Revenue (BASRI)	8600	418,184	419,342	430,000	430,000	430,000	408,000	408,000
<b>Total Revenues</b>		<b>517,567</b>	<b>510,590</b>	<b>552,038</b>	<b>552,038</b>	<b>550,000</b>	<b>527,018</b>	<b>528,000</b>
<b>Expenditures:</b>								
Certificated Salaries	1000	57,887	59,570	63,863	63,863	64,866	64,163	65,170
Classified Salaries	2000	263,017	279,529	271,436	280,725	285,918	295,330	300,794
Employee Benefits	3000	93,776	99,603	112,395	112,471	121,214	121,894	130,482
Books and Supplies	4000	6,667	11,798	20,000	20,000	20,000	9,810	9,800
Services & Other Oper	5000	50,293	13,422	15,000	15,000	15,000	10,200	10,500
Capital Outlay	6000	4,503	-	10,000	14,637	10,000	-	-
Other Outgo	7100							
Indirect Costs	7300	21,672	21,672	24,540	24,540	24,540	24,540	24,540
<b>Total Expenditures</b>		<b>497,814</b>	<b>485,594</b>	<b>517,234</b>	<b>531,236</b>	<b>541,538</b>	<b>525,937</b>	<b>541,286</b>
<b>Surplus (Deficit)</b>		<b>19,753</b>	<b>24,997</b>	<b>34,804</b>	<b>20,802</b>	<b>8,462</b>	<b>1,081</b>	<b>(13,286)</b>
<b>Transfers In from Fund</b>		<b>8900</b>						
<b>Ending Fund Balance</b>		<b>83,284</b>	<b>108,280</b>	<b>143,084</b>	<b>129,082</b>	<b>151,546</b>	<b>130,163</b>	<b>116,877</b>
<b>Components of Ending Fund Balance:</b>								
a) Nonspendable - Revolv	9711							
b) Restricted	9740							
c) Committed	9750							
d) Assigned	9780	83,284	108,280	143,084	129,082	151,546	130,163	116,877
e) Unassigned-Res for Ec	9789							
Unassigned/Unappropri	9790							
<b>Ending Fund Balance</b>		<b>83,284</b>	<b>108,280</b>	<b>143,084</b>	<b>129,082</b>	<b>151,546</b>	<b>130,163</b>	<b>116,877</b>

## Fund 13 – Cafeteria Fund

		2016-17	2017-18	2018-19	2018-19	2019-20	2019-20	2020-21
		Actual	Audited Actuals	First Interim	Second Interim	Estimate	Adopted Budget	Estimate
<b>Beginning Fund Balance</b>		8,680	9,929	13,766	13,765	6,685	5,714	5,814
<b>Revenues:</b>								
Revenue Limit Sources	8000							
Federal Revenue	8200	180,311	182,258	180,000	180,000	180,000	180,000	180,000
Other State Revenue	8500	12,680	16,862	28,326	28,326	28,326	11,600	11,600
Other Local Revenue	8600	393,762	415,716	390,000	390,000	405,000	395,000	400,000
<b>Total Revenues</b>		<b>586,753</b>	<b>614,836</b>	<b>598,326</b>	<b>598,326</b>	<b>613,326</b>	<b>586,600</b>	<b>591,600</b>
<b>Expenditures:</b>								
Certificated Salaries	1000							
Classified Salaries	2000	270,631	290,475	285,002	285,055	290,275	277,270	282,399
Employee Benefits	3000	60,640	71,608	90,164	91,081	97,821	88,835	96,378
Supplies	4000	295,336	287,011	283,101	283,101	283,500	284,000	283,600
Services	5000	9,182	12,770	14,449	14,449	14,449	12,275	12,275
Capital Outlay	6000							
Other Outgo	7100							
<b>Total Expenditures</b>		<b>635,789</b>	<b>661,863</b>	<b>672,716</b>	<b>673,686</b>	<b>686,045</b>	<b>662,380</b>	<b>674,652</b>
<b>Surplus (Deficit)</b>		<b>(49,036)</b>	<b>(47,028)</b>	<b>(74,390)</b>	<b>(75,360)</b>	<b>(72,719)</b>	<b>(75,780)</b>	<b>(83,052)</b>
Transfers In - General	8900	50,285	50,864	67,309	67,309	67,309	75,880	75,880
<b>Ending Fund Balance</b>		<b>9,929</b>	<b>13,766</b>	<b>6,685</b>	<b>5,714</b>	<b>1,275</b>	<b>5,814</b>	<b>(1,358)</b>
<b>Components of Ending Fund Balance:</b>								
a) Nonspendable - Stores	9711	9,929	8,645					
b) Restricted	9740		4,568	6,132	5,162	1,275	5,814	(1,358)
c) Committed								
d) Assigned			552	553	552			
e) Unassigned/Unappropriated	9790							
<b>Ending Fund Balance</b>		<b>9,929</b>	<b>13,765</b>	<b>6,685</b>	<b>5,714</b>	<b>1,275</b>	<b>5,814</b>	<b>(1,358)</b>

## Fund 14 – Deferred Maintenance Fund

		2016-17	2017-18	2018-19	2018-19	2019-20	2019-20	2020-21
		Actual	Audited Actuals	First Interim	Second Interim	Estimate	Adopted Budget	Estimate
<b>Beginning Fund Balance</b>		<b>380,180</b>	<b>94,526</b>	<b>26,040</b>	<b>26,040</b>	<b>4,733</b>	<b>4,733</b>	<b>69,105</b>
<b>Revenues:</b>								
Revenue Limit Sources	8000							
Federal Revenue	8100							
Other State Revenue	8590	93,372	93,372	93,372	93,372	93,000	93,372	93,000
Other Local Revenue	8660	2,948	402	1,000	300	300	1,000	1,000
<b>Total Revenues</b>		<b>96,320</b>	<b>93,774</b>	<b>94,372</b>	<b>93,672</b>	<b>93,300</b>	<b>94,372</b>	<b>94,000</b>
<b>Expenditures:</b>								
Certificated Salaries	1000							
Classified Salaries	2000							
Employee Benefits	3000							
Supplies	4300	31,640	6,572	2,000	-	-	-	-
Services	5800	350,335	155,688	76,737	114,979	75,000	30,000	45,000
Capital Outlay	6000							
Other Outgo	7100							
Indirect Costs	7300							
<b>Total Expenditures</b>		<b>381,975</b>	<b>162,260</b>	<b>78,737</b>	<b>114,979</b>	<b>75,000</b>	<b>30,000</b>	<b>45,000</b>
<b>Surplus (Deficit)</b>		<b>(285,655)</b>	<b>(68,486)</b>	<b>15,635</b>	<b>(21,307)</b>	<b>18,300</b>	<b>64,372</b>	<b>49,000</b>
<b>Transfers In (Out) - to C 8900</b>								
<b>Ending Fund Balance</b>		<b>94,526</b>	<b>26,040</b>	<b>41,676</b>	<b>4,733</b>	<b>23,033</b>	<b>69,105</b>	<b>118,105</b>
<b>Components of Ending Fund Balance:</b>								
a) Nonspendable - Revolve	9711							
b) Restricted	9740							
c) Committed	9750							
d) Assigned	9780	94,526	26,040	41,676	4,733	23,033	69,105	118,105
e) Unassigned-Reserve for	9789							
Unassigned/Unappropriated	9790							
<b>Ending Fund Balance</b>		<b>94,526</b>	<b>26,040</b>	<b>41,676</b>	<b>4,733</b>	<b>23,033</b>	<b>69,105</b>	<b>118,105</b>

## Fund 20 – Postemployment Benefits Fund

		2016-17	2017-18	2018-19	2018-19	2019-20	2019-20	2020-21
		Actual	Audited Actuals	First Interim	Second Interim	Estimate	Adopted Budget	Estimate
<b>Beginning Fund Balance</b>		<b>177,493</b>	<b>199,078</b>	<b>5,860</b>	<b>5,860</b>	<b>5,885</b>	<b>5,885</b>	<b>5,910</b>
<b>Revenues:</b>								
Revenue Limit Sources 8000								
Federal Revenue 8100								
Other State Revenue 8300								
Other Local Revenue 8600		2,160	1,782	25	25	25	25	25
<b>Total Revenues</b>		<b>2,160</b>	<b>1,782</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>
<b>Expenditures:</b>								
Certificated Salaries 1000								
Classified Salaries 2000								
Employee Benefits 3000								
Supplies 4000								
Services 5000								
Capital Outlay 6000								
Other Outgo 7100								
Indirect Costs 7300								
<b>Total Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus (Deficit)</b>		<b>2,160</b>	<b>1,782</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>
<b>Transfers In (Out) - from 8900</b>		19,426	(195,000)					
<b>Ending Fund Balance</b>		<b>199,078</b>	<b>5,860</b>	<b>5,885</b>	<b>5,885</b>	<b>5,910</b>	<b>5,910</b>	<b>5,935</b>
<b>Components of Ending Fund Balance:</b>								
a) Nonspendable - Revolv 9711								
b) Restricted 9740								
c) Committed 9750								
d) Assigned - Medigap 9780		199,078	5,860	5,885	5,885	5,910	5,910	5,935
e) Unassigned-Reserve for 9789								
Unassigned/Unappropri 9790								
<b>Ending Fund Balance</b>		<b>199,078</b>	<b>5,860</b>	<b>5,885</b>	<b>5,885</b>	<b>5,910</b>	<b>5,910</b>	<b>5,935</b>

## Fund 21 – Building Fund (Education Technology)

		2016-17	2017-18	2018-19	2018-19	2019-20	2019-20	2020-21
		Actual	Audited Actuals	First Interim	Second Interim	Estimate	Adopted Budget	Estimate
<b>Beginning Fund Balance</b>		<b>542,106</b>	<b>1,864,324</b>	<b>1,504,309</b>	<b>1,504,309</b>	<b>588,557</b>	<b>588,557</b>	<b>(56,443)</b>
<b>Revenues:</b>								
Revenue Limit Sources	8000							
Federal Revenue	8100							
Other State Revenue	8300							
Other Local Revenue	8600	2,076,395	22,929	5,000	6,394	5,000	5,000	2,005,000
<b>Total Revenues</b>		<b>2,076,395</b>	<b>22,929</b>	<b>5,000</b>	<b>6,394</b>	<b>5,000</b>	<b>5,000</b>	<b>2,005,000</b>
<b>Expenditures:</b>								
Certificated Salaries	1000							
Classified Salaries	2000							
Employee Benefits	3000							
Supplies	4400	161,231	254,111	645,773	645,773	393,557	450,000	400,000
Services	5800	134,492	128,833	169,285	176,373	100,000	100,000	100,000
Capital Outlay	6000	458,454	-	100,000	100,000	100,000	100,000	100,000
Other Outgo	7100							
Indirect Costs	7300							
<b>Total Expenditures</b>		<b>754,177</b>	<b>382,944</b>	<b>915,058</b>	<b>922,146</b>	<b>593,557</b>	<b>650,000</b>	<b>600,000</b>
<b>Surplus (Deficit)</b>		<b>1,322,218</b>	<b>(360,015)</b>	<b>(910,058)</b>	<b>(915,752)</b>	<b>(588,557)</b>	<b>(645,000)</b>	<b>1,405,000</b>
Transfers In (Out)	8900							
<b>Ending Fund Balance</b>		<b>1,864,324</b>	<b>1,504,309</b>	<b>594,251</b>	<b>588,557</b>	<b>(0)</b>	<b>(56,443)</b>	<b>1,348,557</b>
<b>Components of Ending Fund Balance:</b>								
a) Nonspendable - Revolv	9711							
b) Restricted	9740		1,493,530	583,472	577,778			
c) Committed	9750							
d) Assigned	9780	1,864,324	10,779	10,779	10,779	(0)	(56,443)	1,348,557
e) Unassigned-Reserve for	9789							
Unassigned/Unappropri	9790							
<b>Ending Fund Balance</b>		<b>1,864,324</b>	<b>1,504,309</b>	<b>594,251</b>	<b>588,557</b>	<b>(0)</b>	<b>(56,443)</b>	<b>1,348,557</b>

## Fund 40 - Capital Outlay Projects Fund

		2016-17	2017-18	2018-19	2018-19	2019-20	2019-20	2020-21
		Actual	Audited Actuals	First Interim	Second Interim	Estimate	Adopted Budget	Estimate
<b>Beginning Fund Balance</b>		<b>571,955</b>	<b>376,097</b>	<b>10,636</b>	<b>10,636</b>	<b>82,490</b>	<b>79,952</b>	<b>138,822</b>
<b>Revenues:</b>								
Revenue Limit Sources	8000							
Federal Revenue	8100							
Other State Revenue	8300							
Other Local Revenue	8600	285,922	904,725	220,770	220,770	218,770	218,770	225,333
<b>Total Revenues</b>		<b>285,922</b>	<b>904,725</b>	<b>220,770</b>	<b>220,770</b>	<b>218,770</b>	<b>218,770</b>	<b>225,333</b>
<b>Expenditures:</b>								
Certificated Salaries	1000							
Classified Salaries	2000							
Employee Benefits	3000							
Supplies	4000	124,197	107,904	25,655	45,655	25,000	-	10,000
Services	5000	91,094	781,825	39,654	18,300	40,000	30,000	30,000
Capital Outlay - Equipm	6000	237,355	374,818	-	3,882			
Other Outgo	7100		200,640	200,630	200,640	171,205	129,900	129,900
Indirect Costs	7300	29,135	-	-	-	-	-	-
<b>Total Expenditures</b>		<b>481,781</b>	<b>1,465,187</b>	<b>265,939</b>	<b>268,477</b>	<b>236,205</b>	<b>159,900</b>	<b>169,900</b>
<b>Surplus (Deficit)</b>		<b>(195,858)</b>	<b>(560,462)</b>	<b>(45,170)</b>	<b>(47,707)</b>	<b>(17,435)</b>	<b>58,870</b>	<b>55,433</b>
Transfers In (Out)	8900		195,000	117,024	117,024			
<b>Ending Fund Balance</b>		<b>376,097</b>	<b>10,636</b>	<b>82,490</b>	<b>79,952</b>	<b>65,055</b>	<b>138,822</b>	<b>194,255</b>
<b>Components of Ending Fund Balance:</b>								
a) Nonspendable - Revolv	9711							
b) Restricted	9740							
c) Committed	9750							
d) Assigned	9780	376,097	10,636	82,490	79,952	65,055	138,822	194,255
e) Unassigned/Unappropri	9790							
<b>Ending Fund Balance</b>		<b>376,097</b>	<b>10,636</b>	<b>82,490</b>	<b>79,952</b>	<b>65,055</b>	<b>138,822</b>	<b>194,255</b>



# POTENTIAL SAVINGS FOR 2019-20:

1. Openings: 2 FTEs certificated staff
  - Not fill these vacancies; estimated savings of \$109,000 total compensation each; 2 FTEs = \$218,000 (average of new hires at \$89,876 plus statutory costs)
2. Suspend Spanish classes for After School program; savings = \$7,000
3. Reduce Math Coach budget; savings = \$16,600
4. Eliminate professional development for administration on cognitive coaching; savings = \$11,000



# Direction from the Board

# Appendix I - Carryover funds from 2017-18:

## A. Restricted Fund:

• Medi-Cal Billing	\$ 86,391	
• Prop 39 – CA Clean Energy Act	\$147,824	
• Special Ed Mental Health	\$ 4,629	
• College Readiness Block Grant	\$ 56,961	
• Classified Employees PD Grant	<u>(\$ 13,782)</u>	received in 18-19 but unbudgeted
Subtotal	\$282,023	

## B. Unrestricted Fund:

• Local Donations	\$312,153	
• ROP fees	\$ 1,297	
• ACSA carryover funds	<u>\$ 48,768</u>	
Subtotal	\$362,218	

**Combined GF Total \$644,241**

## Appendix II

## Site Allocations

	2012-13 actual	2013-14 actual	2014-15 actual	2015-16 actual	2016-17 actual	2017-18 actual	2018-19 actual	2019-20 budget
<b>Forest Grove</b>								
Enrollment (97% of estimate)	496	499	411	428	458	449	448	437
Allocation per Student	\$ 130.00	\$ 130.00	\$ 130.00	\$ 130.00	\$ 135.00	\$ 140.00	\$ 140.00	\$ 140.00
<b>Initial Allocation</b>	<b>\$ 64,480</b>	<b>\$ 64,870</b>	<b>\$ 53,380</b>	<b>\$ 55,575</b>	<b>\$ 61,830</b>	<b>\$ 62,875</b>	<b>\$ 62,740</b>	<b>\$ 61,246</b>
Enrollment (actual CBEDS)	489	458	460	470	472	463	448	437
<b>Final Allocation</b>	<b>\$ 63,570</b>	<b>\$ 59,540</b>	<b>\$ 59,800</b>	<b>\$ 61,100</b>	<b>\$ 63,720</b>	<b>\$ 64,820</b>	<b>\$ 62,740</b>	<b>\$ 61,246</b>
<b>Increase (Decrease)</b>	<b>\$ (910)</b>	<b>\$ (5,330)</b>	<b>\$ 6,420</b>	<b>\$ 5,525</b>	<b>\$ 1,890</b>	<b>\$ 1,945</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Robert Down</b>								
Enrollment (97% of estimate)	486	522	437	447	458	474	458	463
Allocation per Student	\$ 130.00	\$ 130.00	\$ 130.00	\$ 130.00	\$ 135.00	\$ 140.00	\$ 140.00	\$ 140.00
<b>Initial Allocation</b>	<b>\$ 63,180</b>	<b>\$ 67,860</b>	<b>\$ 56,830</b>	<b>\$ 58,045</b>	<b>\$ 61,830</b>	<b>\$ 66,406</b>	<b>\$ 64,098</b>	<b>\$ 64,777</b>
Enrollment (actual CBEDS)	488	487	468	472	490	489	458	463
<b>Final Allocation</b>	<b>\$ 63,440</b>	<b>\$ 63,310</b>	<b>\$ 60,840</b>	<b>\$ 61,360</b>	<b>\$ 66,150</b>	<b>\$ 68,460</b>	<b>\$ 64,098</b>	<b>\$ 64,777</b>
<b>Increase (Decrease)</b>	<b>\$ 260</b>	<b>\$ (4,550)</b>	<b>\$ 4,011</b>	<b>\$ 3,315</b>	<b>\$ 4,320</b>	<b>\$ 2,054</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Middle School</b>								
Enrollment (97% of estimate)	455	513	452	454	496	485	461	440
Allocation per Student	\$ 130.00	\$ 130.00	\$ 130.00	\$ 130.00	\$ 135.00	\$ 140.00	\$ 140.00	\$ 140.00
<b>Initial Allocation</b>	<b>\$ 59,150</b>	<b>\$ 66,690</b>	<b>\$ 58,788</b>	<b>\$ 59,033</b>	<b>\$ 66,960</b>	<b>\$ 67,900</b>	<b>\$ 64,505</b>	<b>\$ 61,653</b>
Enrollment (actual CBEDS)	469	484	472	512	495	500	461	440
<b>Final Allocation</b>	<b>\$ 60,970</b>	<b>\$ 62,920</b>	<b>\$ 61,360</b>	<b>\$ 66,560</b>	<b>\$ 66,825</b>	<b>\$ 70,000</b>	<b>\$ 64,505</b>	<b>\$ 61,653</b>
<b>Increase (Decrease)</b>	<b>\$ 1,820</b>	<b>\$ (3,770)</b>	<b>\$ 2,572</b>	<b>\$ 7,527</b>	<b>\$ (135)</b>	<b>\$ 2,100</b>	<b>\$ -</b>	<b>\$ -</b>
<b>High School</b>								
Enrollment (97% of estimate)	581	628	527	561	591	599	647	633
Allocation per Student	\$ 130.00	\$ 130.00	\$ 130.00	\$ 130.00	\$ 135.00	\$ 140.00	\$ 140.00	\$ 140.00
<b>Initial Allocation</b>	<b>\$ 75,530</b>	<b>\$ 81,640</b>	<b>\$ 68,558</b>	<b>\$ 72,865</b>	<b>\$ 79,785</b>	<b>\$ 83,924</b>	<b>\$ 90,579</b>	<b>\$ 88,677</b>
Enrollment (actual CBEDS)	597	595	596	613	602	618	647	633
<b>Final Allocation</b>	<b>\$ 77,610</b>	<b>\$ 77,350</b>	<b>\$ 77,480</b>	<b>\$ 79,690</b>	<b>\$ 81,270</b>	<b>\$ 86,520</b>	<b>\$ 90,579</b>	<b>\$ 88,677</b>
<b>Increase (Decrease)</b>	<b>\$ 2,080</b>	<b>\$ (4,290)</b>	<b>\$ 8,922</b>	<b>\$ 6,825</b>	<b>\$ 1,485</b>	<b>\$ 2,596</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Community High School</b>								
Enrollment (97% of estimate)	20	20	23	18	14	17	17	19
Allocation per Student	\$ 250.00	\$ 330.00	\$ 330.00	\$ 330.00	\$ 335.00	\$ 340.00	\$ 340.00	\$ 340.00
<b>Initial Allocation</b>	<b>\$ 5,000</b>	<b>\$ 6,600</b>	<b>\$ 7,590</b>	<b>\$ 5,957</b>	<b>\$ 4,690</b>	<b>\$ 5,936</b>	<b>\$ 5,936</b>	<b>\$ 6,596</b>
Enrollment (actual CBEDS)	21	27	19	16	23	18	17	19
<b>Final Allocation</b>	<b>\$ 5,250</b>	<b>\$ 8,910</b>	<b>\$ 6,270</b>	<b>\$ 5,280</b>	<b>\$ 7,705</b>	<b>\$ 6,120</b>	<b>\$ 5,936</b>	<b>\$ 6,596</b>
<b>Increase (Decrease)</b>	<b>\$ 250</b>	<b>\$ 2,310</b>	<b>\$ (1,320)</b>	<b>\$ (677)</b>	<b>\$ 3,015</b>	<b>\$ 184</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Final Allocations</b>	<b>\$ 270,840</b>	<b>\$ 272,030</b>	<b>\$ 265,750</b>	<b>\$ 273,990</b>	<b>\$ 285,670</b>	<b>\$ 295,920</b>	<b>\$ 287,858</b>	<b>\$ 282,949</b>