



Cupertino Union
School District

2016-2017
Adoption Budget
Financial Report



CUPERTINO UNION SCHOOL DISTRICT

2016-2017 FISCAL YEAR BUDGET

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CUPERTINO UNION SCHOOL DISTRICT

2016-2017 ADOPTION BUDGET

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CUPERTINO UNION SCHOOL DISTRICT

MISSION STATEMENT

The mission of the Cupertino Union School District is to provide a child-centered environment that cultivates character, fosters academic excellence, and embraces diversity. District families, community, and staff join as partners to develop creative, exemplary learners with the skills and enthusiasm to contribute to a constantly changing global society.

Adopted January 22, 2002

OVERVIEW

- BUDGET CALENDAR
- BASIS FOR PRESENTATION-BY FUND
- ACCOUNT PRESENTATION-SACS
- ADA, ENROLLMENT HISTORICAL DATA
- GENERAL FUND REVENUE PIE CHART
- GENERAL FUND EXPENDITURES PIE CHART

**CUPERTINO UNION SCHOOL DISTRICT
2016–2017 BUDGET DEVELOPMENT CALENDAR**

December 15, 2015	Budget Development Calendar is presented to the Board for approval.
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December 15, 2015	1 st Interim Financial Report is presented to the Board for approval.
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January 6, 2016* Budget Advisory Committee Meeting

February 2, 2016 Budget planning instructions and budget worksheets are to be distributed to all departments. The Business Services staff will meet with departments individually to assist in understanding the process.

February 3, 2016* Budget Advisory Committee Meeting

February 24, 2016 Budget worksheets are to be returned to the business office for review.

March 2, 2016* Budget Advisory Committee Meeting

March 8, 2016	2 nd Interim Financial Report is presented to the Board for approval.
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April 6, 2016* Budget Advisory Committee Meeting

April 19, 2016	Present 2016-2017 Budget Assumptions to the Board.
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May 18, 2016* Budget Advisory Committee Meeting

May 24, 2016	Present Preliminary Budget to the Board. Hold Public Hearing on LCAP and Budget Adoption. Budget Study Session – Budget Advisory Committee Report, May Revise
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June 14, 2016	Board adoption of District Budget and LCAP
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* Budget Advisory Meetings held monthly– additional meetings to be scheduled as needed (all meetings are subject to change)

BASIS FOR BUDGET PRESENTATION – BY FUND

The accounting system of Cupertino Union School District is organized and operated on the basis of self-balancing accounts, which comprise its assets, liabilities and fund balances, revenues and expenditures as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various types of funds, as defined by the California State Accounting Manual, are as follows:

General Funds:

The general funds are used to account for the ordinary operations of the district. All transactions except those required or permitted by law to be in another fund are accounted for in these funds. These funds are divided into unrestricted and restricted general funds. The unrestricted general funds are used to account for those projects and activities that are funded with unrestricted revenues. The restricted general funds are used to account for those projects and activities that are funded by external revenue sources that are legally restricted by the donor to specific purposes. The district's unrestricted general funds comprise *General Fund* and *Lottery Fund*. The restricted general funds comprise *Special Education Transportation*, *Home-to-School Transportation*, *Special Education*, and *Categorical Programs*.

Special Revenue Funds:

The special revenue funds are established to account for the proceeds from specific resources, which by law are restricted to the financing of particular activities. The district's special revenue funds comprise Child Development, Student Nutrition Services, and Deferred Maintenance funds.

The *Child Development Fund* is used to account for federal, state and local revenues to operate child development programs. The *Student Nutrition Services Fund* is used to account separately for federal, state, and local resources to operate the food service program. The *Deferred Maintenance Fund* is used to account for state apportionments and the district's contributions for deferred maintenance purposes.

Capital Projects Funds:

The capital projects funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities. The district's capital projects funds comprise Building Fund, Capital Facilities Fund, Capital Reserve Fund for Capital Outlay Projects and County School Facilities Fund

The *Building Fund* is used to account separately for proceeds from the sale of bonds and the revenue from rentals and leases of real property. The *Capital Facilities Fund* is used to account for money received from fees levied on developers or other agencies as a condition of approving a development. The *Capital Reserve Fund for Capital Outlay Projects* exists primarily to provide for the accumulation of money for capital outlay purposes. The *County School Facilities Fund* is established to receive apportionments from the State School Facilities Fund authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants.

Debt Service Funds:

The debt service funds are established to account for the accumulation of resources for and the payment of the principal and interest on general long-term debt. The district's debt service funds comprise Bond Interest and Redemption Fund, and Certificates of Participation Fund.

The *Bond Interest and Redemption Fund* is used for the repayment of bonds issued for the district. The county auditor maintains control over the district's Bond Interest and Redemption Fund. The principal and interest on the bonds are paid by the county treasurer from taxes levied by the county auditor-controller. The *Certificates of Participation Fund* is used for the accumulation of resources for and the retirement of principal and interest of the outstanding Certificates of Participation (COPs).

Self-Insurance Funds:

The self-insurance funds are used to separate money received for self-insurance activities from other operating funds. The district has established two self-insurance funds: Health & Welfare and Workers' Compensation. Expense transactions recorded in these funds include the payment of claims, estimates of costs relating to incurred-but-not-reported (IBNR), administrative costs, deductible insurance amounts, cost of excess insurance, and other related costs.

ACCOUNT PRESENTATION – SACS

As required by the Federal and State governments, the district implemented the SACS (Standardized Account Code Structure) in 2000-2001. The standardized structure was developed to accomplish the objectives of establishing a uniform, comprehensive, and minimum chart of accounts statewide to improve financial data collection, reporting transmission, accuracy and comparability and providing better information for use by administrators, parents, board members, legislators, and others interested in school finance.

The district's accounting data is organized and presented in the following fields as required by the SACS: **Fund, Location, Resource, Goal, Function, Object, Local Program, Project Year and Cost Center**. These fields in sequence make up the account strings of the district's accounting numbers. These fields are defined by the California State Accounting Manual as follows:

Fund: Establishes a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, all related liabilities, and residual equities and balances or changes therein.

Location: Designates a specific school structure under a principal's responsibility or a cost center under a department manager's responsibility.

Resource: Tracks revenues and resulting expenditures in accordance with restrictions or special reporting requirements placed by law or regulation.

Goal: Accumulates costs by instructional goals and objectives of a school district.

Function: Represents a general operational area in the district and groups together related activities or services performed to accomplish the goal.

Object: Captures the service or commodity obtained as a result of a specific expenditure, a general source and type of revenue, or a balance sheet account.

Local Program: Further accumulates costs by specific sub-programs in the district.

Project Year: Distinguishes the activities of the same grant with different project years within the fiscal year.

Cost Center: Captures revenues or related costs of programs designated by resource, goal, function or local program code.

ADA AND ENROLLMENT HISTORIC DATA

The average daily attendance is a calculation of the number of students in class on an average day. The ADA determined for the attendance period ended before April 15 (P-2 ADA) is the base for the Revenue Limit calculation. Before the P-2 ADA is available, the district uses the CBEDS (California Basic Educational Data System) enrollment in October and the percentage of ADA as of CBEDS enrollment historic data to project the P-2 ADA.

The charts on the following pages demonstrate the historical data of the district's CBEDS enrollment, Average Daily Attendance (ADA) at P-2, and Percentage of P-2 ADA vs. CBEDS Enrollment over the last eleven years.

FTE SUMMARY – BY FUND / OBJECT

**CUPERTINO UNION SCHOOL DISTRICT
POSITION SUMMARY BY OBJECT CODES AND BY FUNDS
ADOPTION BUDGET (AS OF MAY 16, 2016)**

Object	Description	2015-16 First Interim Budget 09/25/15	2015-16 Second Interim Budget 12/22/15	2016-17 Adoption Budget 05/16/16	Difference
Fund 01- General Fund					
01-1110	Regular Teachers	751.768	755.968	744.168	(11.800)
01-1120	Summer School Teachers	2.000	2.000	2.000	-
01-1230	Counselors	10.000	11.000	11.000	-
01-1240	Psychologists	3.600	3.600	2.900	(0.700)
01-1250	Nurses	5.539	5.539	6.539	1.000
01-1310	Superintendent	1.000	1.000	1.000	-
01-1320	Assistant Superintendent	3.500	3.500	3.500	-
01-1330	Directors	5.500	5.500	5.500	-
01-1340	Principals	25.000	25.000	25.000	-
01-1350	Assistant Principals	17.500	17.100	17.100	-
01-1360	Coordinators	5.000	5.000	6.000	1.000
01-1910	Other Certificated Salaries	0.400	0.400	0.400	-
01-1930	Resource Teachers	18.800	18.800	15.800	(3.000)
Total 1000s		849.607	854.407	840.907	(13.500)
01-2110	Instr'l Assistants - Classroom	8.627	7.752	9.502	1.750
01-2210	School Technology Specialist	1.521	1.396	1.271	(0.125)
01-2220	School Media Clerk	1.687	1.813	1.813	-
01-2230	Maint & Operations - Personnel	93.000	94.000	95.000	1.000
01-2270	Transportation - Regular Personnel	35.282	35.282	35.376	0.094
01-2310	Assistant Superintendent	1.900	1.900	1.900	-
01-2320	Director	3.500	3.500	3.500	-
01-2330	Manager/Coordinator	11.000	11.000	12.000	1.000
01-2340	Supervisor	1.000	1.000	1.000	-
01-2410	Clerical & Office - Personnel	105.375	106.750	106.750	-
01-2420	Categorical Program Coordinator	5.002	5.127	5.002	(0.125)
Total 2000s		267.894	269.520	273.114	3.594
Total Fund 01		1,117.501	1,123.927	1,114.021	(9.906)

**CUPERTINO UNION SCHOOL DISTRICT
POSITION SUMMARY BY OBJECT CODES AND BY FUNDS
ADOPTION BUDGET (AS OF MAY 16, 2016)**

Object	Description	2015-16 First Interim Budget 09/25/15	2015-16 Second Interim Budget 12/22/15	2016-17 Adoption Budget 05/16/16	Difference
Fund 07 - Special Education					
07-1140	Special Education Teachers	80.400	79.900	79.100	(0.800)
07-1150	Speech Pathologists	22.700	21.100	21.100	-
07-1240	Psychologists	13.100	13.100	13.800	0.700
07-1250	Nurses	2.100	2.100	1.100	(1.000)
07-1320	Assistant Superintendent	0.500	0.500	0.500	-
07-1330	Directors	1.000	1.000	1.000	-
07-1360	Coordinators	1.000	1.000	1.000	-
07-1910	Other Certificated	2.000	2.000	2.000	-
Total 1000s		122.800	120.700	119.600	(1.100)
07-2130	Instr'l Assistants - Classroom	223.545	228.545	230.420	1.875
07-2330	Manager	2.000	2.000	2.000	-
07-2340	Supervisor	11.000	11.000	11.000	-
07-2410	Clerical & Office - Personnel	3.300	3.300	3.300	-
07-2990	Other - Classified	2.376	2.376	2.376	-
Total 2000s		242.221	247.221	249.096	1.875
Total Fund 07		365.021	367.921	368.696	0.775

**CUPERTINO UNION SCHOOL DISTRICT
POSITION SUMMARY BY OBJECT CODES AND BY FUNDS
ADOPTION BUDGET (AS OF MAY 16, 2016)**

Object	Description	2015-16 First Interim Budget 09/25/15	2015-16 Second Interim Budget 12/22/15	2016-17 Adoption Budget 05/16/16	Difference
Fund 08 - Categorical Programs					
08-1110	Regular Teachers	6.669	6.399	6.399	-
08-1250	Nurses	1.000	1.000	1.000	-
08-1930	Resource Teachers	2.700	2.700	2.700	-
Total 1000s		10.369	10.099	10.099	-
08-2110	Instr'l Assistants - Classroom	24.260	24.635	24.385	(0.250)
08-2210	School Technology Specialist	2.857	2.982	3.107	0.125
08-2220	School Media Clerk	5.751	5.751	5.751	-
08-2230	Maintenance & Operations	19.000	19.000	19.000	-
08-2320	Directors	0.500	0.500	0.500	-
08-2340	Supervisors	1.000	1.000	1.000	-
08-2410	Clerical & Office - Personnel	2.390	2.390	2.390	-
08-2420	Categorical Program Coordinator	1.063	1.063	1.313	0.250
Total 2000s		56.821	57.321	57.446	0.125
Total Fund 08		67.190	67.420	67.545	0.125

**CUPERTINO UNION SCHOOL DISTRICT
POSITION SUMMARY BY OBJECT CODES AND BY FUNDS
ADOPTION BUDGET (AS OF MAY 16, 2016)**

Object	Description	2015-16 First Interim Budget 09/25/15	2015-16 Second Interim Budget 12/22/15	2016-17 Adoption Budget 05/16/16	Difference
Fund 09 - Lottery					
09-1110	Regular Teachers	7.531	8.531	8.531	-
09-1930	Resource Teachers	2.000	2.000	2.000	-
Total 1000s		9.531	10.531	10.531	-
09-2110	Instr'l Assistants - Classroom	4.750	4.750	4.750	-
09-2210	School Technology Specialist	19.748	19.748	19.873	0.125
09-2220	School Media Clerk	8.500	8.500	8.500	-
09-2410	Clerical & Office - Personnel	0.750	0.750	0.750	-
Total 2000s		33.748	33.748	33.873	0.125
Total Fund 09		43.279	44.279	44.404	0.125

**CUPERTINO UNION SCHOOL DISTRICT
POSITION SUMMARY BY OBJECT CODES AND BY FUNDS
ADOPTION BUDGET (AS OF MAY 16, 2016)**

Object	Description	2015-16 First Interim Budget 09/25/15	2015-16 Second Interim Budget 12/22/15	2016-17 Adoption Budget 05/16/16	Difference
Fund 13 - Student Nutrition					
13-2230	Food Services - Drivers	2.500	2.500	2.500	-
13-2260	Food Services - Regular Personnel	19.063	18.688	19.062	0.374
13-2320	Director	1.000	1.000	1.000	-
13-2340	Supervisor	7.125	7.125	7.125	-
13-2410	Clerical & Office - Personnel	2.750	2.750	2.750	-
Total 2000s		32.438	32.063	32.437	0.374
Total Fund 13		32.438	32.063	32.437	0.374

**CUPERTINO UNION SCHOOL DISTRICT
POSITION SUMMARY BY OBJECT CODES AND BY FUNDS
ADOPTION BUDGET (AS OF MAY 16, 2016)**

Object	Description	2015-16 First Interim Budget 09/25/15	2015-16 Second Interim Budget 12/22/15	2016-17 Adoption Budget 05/16/16	Difference
Fund 24 - General Obligation Bond - 2012					
24-2320	Directors	1.000	1.000	1.000	-
24-2330	Manager	1.000	1.000	1.000	-
24-2410	Clerical & Office - Personnel	1.000	1.000	1.000	-
Total 2000s		3.000	3.000	3.000	-
Total Fund 24		3.000	3.000	3.000	-

**CUPERTINO UNION SCHOOL DISTRICT
POSITION SUMMARY BY OBJECT CODES AND BY FUNDS
ADOPTION BUDGET (AS OF MAY 16, 2016)**

Object	Description	2015-16 First Interim Budget 09/25/15	2015-16 Second Interim Budget 12/22/15	2016-17 Adoption Budget 05/16/16	Difference
Fund 62 - Self-Funded Insurance					
62-1330	Director	0.250	0.250	0.250	-
62-2410	Clerical & Office - Personnel	0.600	0.600	0.600	-
Total 2000s		0.850	0.850	0.850	-
Total Fund 62		0.850	0.850	0.850	-

**CUPERTINO UNION SCHOOL DISTRICT
POSITION SUMMARY BY OBJECT CODES AND BY FUNDS
ADOPTION BUDGET (AS OF MAY 16, 2016)**

Object	Description	2015-16 First Interim Budget 09/25/15	2015-16 Second Interim Budget 12/22/15	2016-17 Adoption Budget 05/16/16	Difference
Fund 63 - Workers' Compensation					
63-1330	Director - Certificated	0.250	0.250	0.250	-
63-2310	Assistant Superintendent	0.100	0.100	0.100	-
63-2410	Clerical & Office - Personnel	0.400	0.400	0.400	-
Total 2000s		0.750	0.750	0.750	-
Total Fund 63		0.750	0.750	0.750	-
Total All Funds		1,630.029	1,640.210	1,631.703	(8.507)

GENERAL FUNDS

- BUDGET ASSUMPTIONS
- BUDGET AT A GLANCE
- SUMMARY OF ALL FUNDS
- THREE-YEAR COMPARATIVE
FINANCIAL REPORTS

2016-2017 BUDGET ASSUMPTIONS

ADOPTION BUDGET

GENERAL FUNDS

The following information represents the major budget assumptions being used in preparation of the Adoption Budget for 2016-2017. These assumptions include many of the provisions included in the 2016-2017 Governor's January Proposed Budget and the May Revise.

FEDERAL AND STATE REVENUE

Enrollment:

The 2016-2017 enrollment for CBEDS on October 5, 2016 is projected to be 18,719, which is based on the projected 2016-2017 P-2 ADA and the average conversion ratio of 98.4454% for ADA. The projected enrollment is a decrease of 220 from the CBEDS of 2015-2016.

ADA:

The 2016-2017 ADA is projected to be 18,428, a decrease of 145 ADA from the estimated P-2 ADA of 18,573 of 2015-2016. With the projected declining enrollment, the district will receive the guaranteed state funding based on the actual P-2 ADA of 2015-2016. Independent study ADA is included and is limited to a minimum of 5 days per state law.

Local Control Funding Formula:

The total LCFF funds for 2016-2017 are \$139,844,869, based on the calculation from the School Services of California (SSC). The calculation is based on the following: a COLA of 0.00%, estimated funded ADA of 18,573, base funding of \$7,325 per ADA, supplemental grant of \$205 per ADA, and the gap funding rate of 54.84%. The LCFF funds consist of the following funding: \$93,135,178 from property taxes, \$3,714,550 from EPA Entitlement, \$10,077,234 from Categorical programs, and \$32,917,907 from State Aid. The amount of \$4,464,938 of the total LCFF is restricted in the Supplemental grant, which can only be used for unduplicated count student population.

Home to School transportation and Special Education transportation programs are now unrestricted and are part of the categorical programs included in LCFF. Other categorical programs included in the LCFF are: Class Size Reduction program, Economic Impact Aid, Deferred Maintenance, Hourly Supplemental program, Oral Health program, and all Tier III programs. The categorical programs included in LCFF will be excluded from any COLA increase.

The funding projection for other programs for 2016-2017 is summarized as follows:

1.	Title II – Teacher Quality	Funding: \$ 276,843
2.	Title I	Funding: \$ 435,385
3.	Title III – LEP	Funding: \$ 218,960
4.	Title III – Immigrant Education	Funding: \$ 233,087
5.	Mandate Block Grant	Funding: \$ 521,612
6.	One-Time Mandate Reimbursement	Funding: \$ 4,401,742

Lottery:

The Lottery revenue is projected to be \$140.00 per ADA, or \$2,608,060 for unrestricted non-Proposition 20 funding and \$41.00 per ADA, or \$763,789 for restricted Proposition 20 funding.

LOCAL REVENUE

1. On May 6th 2014, the community approves Measure A which assesses \$250 per parcel and generates \$8,658,000 annually, starting July 1, 2015 for eight years. The Measure A replaces the parcel tax measures from 2009 and 2011.
2. Civic Center revenue is projected to be \$315,000.
3. The inter-fund transfer-in is projected to \$2,453,509 from the Building Fund to the Routine Restricted Maintenance Account (RRMA).

ENCROACHMENT/CONTRIBUTION

1. **Transportation** will encroach upon the Unrestricted General Fund by \$2,008,063.
2. **Special Education** - AB602 funding has been designated to each SELPA. Allocation of income from equalization, growth and COLA are SELPA specific and are addressed in the Budget Allocation Plan. The implementation of LCFF eliminates the ADA transfer but includes the COE County fund transfer in the AB602 calculation, which increases the encroachment. The encroachment upon the unrestricted General Fund for 2016-2017 is estimated to be \$18,708,756.
3. **Routine Restricted Maintenance Account (RRMA)** – The district received the School Facilities Program (Proposition 47) Grant in 2003-2004, and is required by law to reserve an amount equal to 3% of total general fund budget plus other financing sources in the Routine Restricted Maintenance Account for twenty years after receipt of the grant. Per AB104, for 2015-2016 and 2016-2017, the required minimum amount to be deposited into the account shall be the lesser of the following amounts: three percent of the total general fund expenditures for that fiscal year or the amount that the district deposited into the account in 2014-2015 fiscal year, \$4,738,450. For the 2017-2018 to 2019-2020 fiscal years, the required minimum amount shall be the greater of the following amounts: the lesser of the 3% of the total general fund expenditures for that fiscal year or the amount that the district deposited in the 2014-2015 fiscal year, or the 2% of the total general fund expenditures of that fiscal year. For the 2020-2021 fiscal year and beyond, the required minimum is 3% of the total general fund expenditures. The contribution from the General Fund to this account is \$3,130,418 for 2016-2017.

The District continues its expenditures of \$5,583,927 in the Routine Restricted Maintenance Account (RRMA) for 2016-2017.

EXPENDITURES

Salaries and Benefits:

The District has successfully reached one-year compensation agreements with all employee units for 2015-2016, which includes a 5% ongoing salary increase and a 2% one-time bonus effective July 1, 2015. The ongoing 5% salary increase for 2016-2017 is included in this budget.

The technology support allocation of \$20 per student for all sites is budgeted at \$378,780.

The total expenditures for LCFF Supplemental Grant are budgeted at \$4,464,938, which includes the carryover of \$648,987 from 2015-2016.

The statutory benefits in this budget include the following rates: Unemployment Insurance rate of 0.05%, PERS employer contribution at 13.89%, and STRS rate at 12.58%.

Workers' Compensation premium is budgeted at \$1.68 per \$100 payroll.

The health & welfare obligation amount is calculated to be \$13,477,287.

The cost of certificated and classified "step and column" movements for all currently employed eligible staff, including benefits, is estimated at \$2,212,034.

The differential from certificated employee retirements is estimated at \$507,719 in salaries and benefits (based on 13 retirees and new hire's salary at Column D, Step 5).

The property & liability premium is budgeted at \$872,117.

The energy cost (gas and electricity) is budgeted at \$2,315,156.

THREE-YEAR COMPARATIVE FINANCIAL REPORTS

The three-year financial reports are in an easy at-a-glance format, which lists prior year revised budget, prior year actual amount, current year revised budget, and the proposed budget for the new fiscal year. The three-year financial reports for this fund are organized and sorted as follows:

- Budget Revenue Summary by Object – revenues sorted by account numbers
- Budget Revenue Summary by Resource – revenues sorted by resource codes
- Budget Expenditures Summary by Object – expenditures sorted by account numbers
- Budget Expenditures Summary by Resource – expenditures sorted by resource codes
- Budget Expenditures Summary by Function – expenditures sorted by function codes
- Budget Function / Object Recap – each department's expenditures sorted by account numbers

**CUPERTINO UNION SCHOOL DISTRICT
BUDGET AT A GLANCE
2015-2016 & 2016-2017**

	2015-2016 Estimated Actual		2016-2017 Adoption Budget	
	Unrestricted	Restricted	Unrestricted	Restricted
BEGINNING BALANCE - JULY 1	\$18,440,907	\$2,670,884	\$20,680,274	\$5,084,601
Total Revenue				
Total Contributions & Encroachments	\$157,935,969	\$34,606,907	\$156,846,512	\$30,770,055
Total Transfers In /Other Sources	(\$19,548,093)	\$19,548,093	(\$21,839,174)	\$21,839,174
Grand Total Revenue	\$0	\$2,453,509	\$0	\$2,453,509
Total Expenditures				
Total Transfers Out/Other Uses	\$136,143,197	\$54,194,792	\$132,423,103	\$57,552,139
Total Expenditures	\$5,312	\$0	\$0	\$0
Revenue Less Expenditures	\$136,148,509	\$54,194,792	\$132,423,103	\$57,552,139
	\$2,239,367	\$2,413,717	\$2,584,235	(\$2,489,401)
ESTIMATED ENDING BALANCE - JUNE 30	\$20,680,274	\$5,084,601	\$23,264,509	\$2,595,200
COMPONENTS OF ENDING BALANCE				
Nonspendable (Working Capital):				
Revolving Cash	\$75,000		\$75,000	
Stores (Warehouse)	\$224,970		\$224,970	
Prepaid Expenses	\$53,998		\$53,998	
Total Working Capital	\$353,968	\$353,968	\$353,968	\$353,968
Restricted:				
Categorical Programs	\$5,084,601	\$5,084,601	\$2,595,200	\$2,595,200
Assigned:				
Tier III Categorical Programs Balance	\$859,071	\$859,071	\$859,071	\$859,071
One-Time Funds	\$5,729,178	\$5,729,178	\$9,643,087	\$9,643,087
LCFF Supplemental Grant	\$648,987	\$648,987		
Various School/Program Carryovers	\$1,378,771	\$1,378,771	\$709,125	\$709,125
Unassigned/Unappropriated:				
Additional Reserve for Future Downturn		\$6,000,000		\$6,000,000
Reserve for Economic Uncertainties (3%)		\$5,710,299		\$5,699,257
Unassigned/Unappropriated Amount		\$0		\$0

* Unrestricted Funds: General Fund and Lottery

** Restricted Funds: Special Education Transportation, Home-to-School Transportation, Special Education, and Categorical Programs.

SUMMARY OF CUPERTINO UNION SCHOOL DISTRICT FUNDS
2016-17 ADOPTION BUDGET
JULY 01, 2016

ADOPTION BUDGET	2016-17		2016-17		2016-17		2016-17		2016-17	
	Fund 01		Fund 09		Fund 07		Fund 08		Sub-Total	
	General	Unrestricted	Lottery	Unrestricted	Sp. Ed.	Restricted	Categorical	Restricted	General	Fund
REVENUE SOURCES:										
State Aid	\$139,844,869					\$6,072,605			\$6,072,605	\$145,917,474
Federal						\$2,944,015			\$4,108,290	\$4,108,290
Other State (1160-1163)	\$62,315					\$927,608			\$8,023,992	\$8,086,307
Lottery & Lottery - Prop 20			\$2,608,060						\$763,789	\$3,371,849
Mandate Block Grant/One-Time Funding	\$4,923,354								\$0	\$4,923,354
Local Revenue	\$25,000		\$2,700						\$10,693,542	\$10,721,242
MAA/LEA-Medi Cal						\$0			\$0	\$0
Parcel Tax (ending 2014-15, 2016-17)	\$8,658,000								\$0	\$8,658,000
Developer Fees									\$0	\$0
Interest	\$131,740								\$0	\$0
Civic Center	\$315,000		\$44,500						\$0	\$176,240
Transportation Fees	\$230,974								\$0	\$315,000
Rental Income									\$0	\$230,974
Other Sources									\$0	\$0
TOTAL REVENUE	\$154,191,252		\$2,655,260			\$1,107,838	\$19,717,989		\$1,107,838	\$187,616,568
EXPENDITURES:										
Certificated Salaries	\$75,769,415		\$849,443			\$10,747,399	\$1,337,436		\$12,084,835	\$88,703,693
Classified Salaries	\$18,166,180		\$1,356,101			\$10,438,828	\$3,620,416		\$14,059,244	\$33,581,525
Employee Benefits	\$25,710,070		\$704,423			\$6,323,006	\$8,477,187		\$14,800,193	\$41,214,686
Books and Supplies	\$4,275,717		\$53,357			\$153,830	\$4,480,920		\$4,634,750	\$8,963,824
Services & Other	\$3,464,665		\$2,466,513			\$1,793,334	\$9,742,191		\$11,535,525	\$17,486,703
Capital Outlay	\$24,920		\$5,973				\$87,923		\$87,923	\$118,816
Direct Cost/Indirect Cost Transfer	(\$522,731)						\$314,278		\$349,669	(\$173,062)
Other Outgo/ Debt Services (#7439)	\$99,057					\$35,391			\$0	\$99,057
TOTAL EXPENSE	\$126,987,293		\$5,435,810			\$29,491,788	\$28,060,351		\$57,552,139	\$189,975,242
Rev less Exp.	\$27,203,959		(\$2,780,550)			(\$18,439,722)	(\$8,342,362)		(\$26,762,084)	\$181,768,047
Other Financing sources/Uses:										
Interfund Transfer In										
Interfund Transfer Out							\$2,453,509		\$2,453,509	\$2,453,509
Other Financing Sources									\$0	\$0
Other Financing Uses									\$0	\$0
Contribution (8980)-Special Education	(\$18,708,756)					\$18,708,756			\$18,708,756	\$0
Contribution (8980)-RRMA	(\$3,130,418)						\$3,130,418		\$3,130,418	\$0
TOTAL TRANSFERS	(\$21,839,174)		\$0			\$18,708,756	\$5,583,927		\$24,292,683	\$2,453,509
Net Incr/(Decr)in Fd Bal	\$5,364,785		(\$2,780,550)			\$269,034	(\$2,758,435)		(\$2,489,401)	\$94,835
Audited Beginning Bal-7/1	\$9,046,471		\$11,633,803			\$1,126,166	\$3,958,435		\$5,084,601	\$25,764,875
Ending Fund Bal. -6/30	\$14,411,256		\$8,853,253			\$1,395,200	\$1,200,000		\$2,595,199	\$25,859,709

**SUMMARY OF CUPERTINO UNION SCHOOL DISTRICT FUNDS
2016-17 ADOPTION BUDGET
JULY 01, 2016**

ADOPTION BUDGET	2016-17	2016-17	2016-17	2016-17	2016-17	2016-17	2016-17	2016-17	2016-17	Grand Total	
2016-2017	Fund 12	Fund 13	Fund 21	Fund 24	Fund 25	Fund 62	Fund 63	Fund 63	Fund 63	All Funds	
07/01/16	Child Care	Cafeteria	Building	GO Bond-2012	Developer Fee	Self-Funded Insurance	Workers' Compensation				
REVENUE SOURCES:											
State Aid										\$145,917,474	65.70%
Federal		\$600,000								\$4,708,290	2.12%
Other State (1160-1163)	\$100,648	\$33,000								\$8,219,955	3.70%
Lottery & Lottery - Prop 20										\$3,371,849	1.52%
Mandate Block Grant/One-Time Funding										\$4,923,354	2.22%
Local Revenue		\$3,753,836	\$4,703			\$21,869,428	\$1,990,178			\$38,339,387	17.26%
MAA/LEA-Medi Cal										\$0	0.00%
Parcel Tax (ending 2014-15, 2016-17)										\$8,656,000	3.90%
Developer Fees			\$25,000	\$271,317	\$650,000	\$15,650	\$18,000			\$650,000	0.29%
Interest		\$5,000			\$3,000					\$514,207	0.23%
Civic Center										\$315,000	0.14%
Transportation Fees										\$230,974	0.10%
Rental Income			\$2,689,455							\$2,689,455	1.21%
Other Sources										\$1,107,838	0.50%
TOTAL REVENUE	\$100,648	\$4,391,836	\$2,719,158	\$271,317	\$653,000	\$21,885,078	\$2,008,178			\$219,645,783	98.90%
EXPENDITURES:											
Certificated Salaries						\$41,689	\$41,688			\$88,787,070	34.49%
Classified Salaries		\$1,682,319	\$34,000	\$658,414	\$2,000	\$46,247	\$53,023			\$36,057,528	14.01%
Employee Benefits		\$511,349	\$3,168	\$124,838	\$186	\$24,521	\$26,826			\$41,905,574	16.28%
Books and Supplies		\$1,898,412	\$64,873	\$347,100	\$12,750		\$253			\$11,287,212	4.39%
Services & Other	\$98,675	\$109,681	\$489,900	\$1,931,000	\$282,304	\$21,523,273	\$1,872,958			\$43,774,494	17.01%
Capital Outlay		\$62,600	\$79,400	\$32,413,400	\$355,760					\$33,029,976	12.83%
Direct Cost/Indirect Cost Transfer	\$1,973	\$171,089								\$0	0.00%
Other Outgo/ Debt Services (#7439)										\$99,057	0.04%
TOTAL EXPENSE	\$100,648	\$4,435,450	\$671,341	\$35,474,752	\$653,000	\$21,635,730	\$1,994,748			\$254,940,912	99.05%
Rev less Exp.	\$0	(\$43,614)	\$2,047,817	(\$35,203,435)	\$0	\$249,348	\$13,430			(\$35,295,130)	
Other Financing sources/Uses:											
Interfund Transfer In											
Interfund Transfer Out										\$2,453,509	1.10%
Other Financing Sources			(\$2,453,509)							(\$2,453,509)	0.96%
Other Financing Uses										\$0	0.00%
Contribution (8980)—Special Education										\$0	
Contribution (8980)—RRMA										\$0	
TOTAL TRANSFERS	\$0	\$0	(\$2,453,509)	\$0	\$0	\$0	\$0			\$0	
Net Incr/(Decr)in Fd Bal	\$0	(\$43,614)	(\$405,692)	(\$35,203,435)	\$0	\$249,348	\$13,430			(\$35,295,129)	
Audited Beginning Bal-7/1	\$0	\$469,002	\$4,118,227	\$59,486,612	\$0	\$2,902,139	\$560,437			\$93,301,292	
Ending Fund Bal. -6/30	\$0	\$425,388	\$3,712,535	\$24,283,177	\$0	\$3,151,487	\$573,867			\$58,006,163	

Cupertino Union School District

Date Printed: 5/24/2016

Budget Revenue Summary by Object for 2016 - 2017

Fund 01 - General Purpose		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fund/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Revised Budget	Revised Budget	Revised Budget	Proposed Budget	Proposed Budget
01 - 8011	LCFF State Aid - Current Year	26,588,425	26,588,425	39,161,088	42,995,141				
01 - 8012	Education Protection Account	10,509,830	10,509,830	3,742,800	3,714,550				
01 - 8019	EPA - Prior Years	0	15,099	0	0				
01 - 8021	Homeowners' Exemption	466,552	466,552	460,291	460,291				
01 - 8041	Secured Roll Taxes	78,356,212	78,356,212	85,163,190	86,523,887				
01 - 8042	Unsecured Roll Taxes	5,848,206	5,848,206	6,300,000	6,300,000				
01 - 8044	Supplemental Taxes	4,777,775	4,777,775	2,867,000	2,867,000				
01 - 8045	Education Revenue Augmentation	-3,481,483	-3,481,483	-3,016,000	-3,016,000				
01 - 8550	Mandated Costs Reimbursements	1,793,151	1,791,375	10,425,693	4,923,354				
01 - 8590	All Other State Revenue	44,380	62,300	62,315	62,315				
01 - 8621	Parcel Tax	8,750,000	8,657,630	8,658,000	8,658,000				
01 - 8661	Interest Apportionments	100,430	98,334	131,740	131,740				
01 - 8675	Pupil Transportation Fees Pare	230,327	243,441	230,974	230,974				
01 - 8689	All Other Fees and Contracts(C	322,872	315,186	235,000	315,000				
01 - 8699	All Other Local Revenue	270,403	270,246	719,337	25,000				
01 - 8919	Other Interfund Transfers In	207,081	206,318	0	0				
01 - 8980	Contributions from Unrestrict	-17,221,212	-17,101,870	-19,548,093	-21,839,174				
Total for Fund 01 and Revenue accounts		117,562,949	117,623,577	135,593,335	132,352,078				

Cupertino Union School District

Date Printed: 5/23/2016

Budget Revenue Summary By Resource 2016 - 2017

Fund: 01 General Purpose		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
<u>Fd-Resource</u>	<u>Resource Description</u>	Revised Budget	Actual Amount	Revised Budget	Revised Budget	Revised Budget	Revised Budget	Proposed Budget	Proposed Budget
01 - 0000	Unassigned	92,637,797	92,729,478	108,264,710	108,264,710	111,197,903			
01 - 0104	Mandate Block Grant	1,793,151	1,791,375	10,425,693	10,425,693	4,923,354			
01 - 0207	Med-Cal Administrative Activit	0	0	172,745	172,745	0			
01 - 0208	LEA Medi-Cal Billing Option Pr	229,403	229,403	521,592	521,592	0			
01 - 0210	Home-to-School Transportation	962,029	935,399	1,030,079	1,030,079	1,006,906			
01 - 0211	Special Ed Transportation	2,407,866	2,390,968	2,427,299	2,427,299	2,603,825			
01 - 0214	Class Size Reduction Program	6,006,404	6,006,404	6,006,404	6,006,404	6,006,404			
01 - 0300	Alternative Certification Prog	21,768	21,768	21,768	21,768	21,768			
01 - 0302	School Safety Grant	65,801	65,801	65,801	65,801	65,801			
01 - 0303	Secondary School Counselors	222,205	222,205	222,205	222,205	222,205			
01 - 0305	Instructional Material Realign	955,768	955,768	955,768	955,768	955,768			
01 - 0307	Teacher Credentialing Block Gr	383,645	383,645	367,522	367,522	367,522			
01 - 0308	Math and Reading Professional	-25,122	-25,122	0	0	0			
01 - 0309	School & Library Improvement B	1,274,222	1,274,222	1,249,100	1,249,100	1,249,100			
01 - 0310	Arts and Music Block Grant	101,210	101,210	102,877	102,877	0			
01 - 0311	Principal Training Program	16,972	16,972	16,972	16,972	16,972			
01 - 1400	Education Protection Account	10,509,830	10,524,082	3,742,800	3,742,800	3,714,550			
Grand Total for Fund 01 General Purpose		117,562,949	117,623,577	135,593,335	135,593,335	132,352,078			

Cupertino Union School District

Date Printed: 5/23/2016

Budget Expense Summary by Object for 2016 - 2017

Fund 01 - General Purpose		Previous Year 2014/15	Previous Year 2014/15	Previous Year 2014/15	Current Year 2015/16	New Year 2016/17
Fund/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Proposed Budget	Proposed Budget
01 - 1100	(TEACHERS' SALARIES)	61,093,233	61,113,572	65,187,743	63,993,142	
01 - 1200	(CERTIFICATED PUPIL SUPPOR	1,610,628	1,613,927	1,830,449	1,806,462	
01 - 1300	(CERTIFICATED ADMINISTRATO	7,882,760	7,836,037	8,692,074	8,042,054	
01 - 1900	(OTHER CERTIFICATED SALARI	1,814,249	1,773,672	2,029,893	1,927,757	
Total for Object 1000		72,400,870	72,337,208	77,740,159	75,769,415	
01 - 2100	(INSTRUCTIONAL AIDES' SALA	202,479	193,915	251,854	317,644	
01 - 2200	(CLASSIFIED SUPPORT SALARI	8,067,484	8,062,716	8,198,398	8,623,470	
01 - 2300	(CLASSIFIED ADMINISTRATORS	2,414,757	2,405,423	2,456,618	2,531,271	
01 - 2400	(CLERICAL, TECHNICAL AND O	5,982,743	5,980,853	6,258,772	6,370,018	
01 - 2900	(OTHER CLASSIFIED SALARIES	315,938	303,268	297,046	323,777	
Total for Object 2000		16,983,401	16,946,175	17,462,688	18,166,180	
01 - 3100	(STATE TEACHERS RETIREMENT	6,212,738	6,211,105	8,052,455	9,107,107	
01 - 3200	(PUBLIC EMPLOYEE RETIREMEN	1,970,468	1,962,206	2,082,652	2,488,054	
01 - 3300	(OASDI AND MEDICARE)	2,295,931	2,298,679	2,435,057	2,450,257	
01 - 3400	(HEALTH AND WELFARE BENEFI	10,278,659	10,259,224	10,555,618	10,091,756	
01 - 3500	(STATE UNEMPLOYMENT INSURA	42,450	42,427	45,027	44,722	
01 - 3600	(WORKERS' COMPENSATION INS	1,498,036	1,496,462	1,534,248	1,504,424	
01 - 3900	(OTHER BENEFITS)	150,179	150,179	25,344	23,750	
Total for Object 3000		22,448,460	22,420,282	24,730,401	25,710,070	
01 - 4100	(APPROVED TEXTBOOKS AND CO	2,399,061	2,398,755	1,002,574	955,768	
01 - 4200	(BOOKS AND OTHER REFERENCE	4,775	3,174	7,654	7,579	
01 - 4300	(MATERIALS AND SUPPLIES)	3,500,433	3,452,628	5,376,181	3,164,308	
01 - 4400	(NON-CAPITALIZED EQUIPMENT	496,699	415,948	654,045	148,062	
Total for Object 4000		6,400,967	6,270,505	7,040,454	4,275,717	

Budget Expense Summary by Object for 2016 - 2017

Fund 01 - General Purpose (continued)		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fund/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Revised Budget	Revised Budget	Revised Budget	Proposed Budget	Proposed Budget
01 - 5200	(TRAVEL AND CONFERENCE)	251,818	212,348			327,651		258,143	
01 - 5300	(DUES AND MEMBERSHIPS)	34,915	33,156			48,705		40,456	
01 - 5400	(INSURANCE)	739,174	739,174			830,588		872,117	
01 - 5500	(OPERATIONS AND HOUSEKEEPING)	3,216,774	3,213,828			3,402,132		3,481,251	
01 - 5600	(RENTALS, LEASES, REPAIRS AND MAINTENANCE)	698,804	626,323			874,366		851,084	
01 - 5700	(DIRECT COST TRANSFERS)	-267,303	-245,314			-3,594,527		-5,010,758	
01 - 5800	(PROFESSIONAL/CONSULTING AND OTHER FEES)	2,125,150	2,004,808			2,658,242		2,663,022	
01 - 5900	(COMMUNICATIONS)	411,881	410,121			308,287		309,350	
Total for Object 5000		7,211,212	6,994,444			4,855,444		3,464,665	
01 - 6100	(SITES AND IMPROVEMENT OF SITES)	2,279	2,279			0		0	
01 - 6200	(BUILDINGS AND IMPROVEMENTS)	9,748	9,748			4,600		0	
01 - 6400	(NEW EQUIPMENT-CAPITALIZE)	5,634	5,381			56,448		24,920	
01 - 6500	(EQUIPMENT REPLACEMENT-CAP)	202,733	202,731			577,177		0	
Total for Object 6000		220,394	220,139			638,225		24,920	
01 - 7100	(TUITION)	0	0			1,261		0	
01 - 7300	(DIRECT/INDIRECT SUPPORT COSTS)	-448,726	-448,727			-391,560		-522,731	
01 - 7400	(DEBT SERVICE)	95,026	79,565			99,057		99,057	
01 - 7600	(OTHER FINANCING USES)	5,000	4,690			5,312		0	
Total for Object 7000		-348,700	-364,471			-285,930		-423,674	
Total for Fund 01 and Expense accounts		125,316,606	124,824,281			132,181,441		126,987,293	

Cupertino Union School District

Date Printed: 5/23/2016

Budget Expense Summary By Resource 2016 - 2017

Fund: 01 General Purpose		Previous Year 2014/15		Previous Year 2014/15 Actual Amount		Current Year 2015/16 Revised Budget		New Year 2016/17 Proposed Budget	
Fd-Resource	Resource Description	Revised Budget							
01 - 0000	Unassigned	98,637,424		98,225,243		110,455,282		111,017,629	
01 - 0104	Mandate Block Grant	298,155		298,155		2,911,982		0	
01 - 0207	Med-Cal Administrative Activit	128,336		127,262		37,763		20,000	
01 - 0208	LEA Medi-Cal Billing Option Pr	414,511		408,108		538,322		575,809	
01 - 0210	Home-to-School Transportation	962,029		935,399		1,030,079		1,006,906	
01 - 0211	Special Ed Transportation	2,407,866		2,390,968		2,427,299		2,603,825	
01 - 0214	Class Size Reduction Program	6,006,404		6,006,404		6,003,271		3,725,800	
01 - 0300	Alternative Certification Prog	4,027		3,154		70,541		21,768	
01 - 0302	School Safety Grant	51,361		51,011		144,651		65,801	
01 - 0303	Secondary School Counselors	228,085		228,085		222,205		222,205	
01 - 0304	Gifted and Talented Program (G	13,400		12,343		1,057		0	
01 - 0305	Instructional Material Realign	2,399,061		2,398,755		1,002,574		955,768	
01 - 0307	Teacher Credentialing Block Gr	383,645		383,645		367,522		367,522	
01 - 0309	School & Library Improvement B	1,177,683		1,170,682		1,456,101		1,249,100	
01 - 0310	Arts and Music Block Grant	75,410		74,696		129,391		0	
01 - 0311	Principal Training Program	245		9		40,708		16,972	
01 - 0500	ELD for Tracking Restricted Am	1,646,965		1,603,657		1,488,330		1,438,162	
01 - 0501	Special Ed for Tracking Restricti	191,388		181,829		275,349		275,493	
01 - 0510	Special Project Admini Trackin	-200,318		-199,203		-163,786		-290,017	
01 - 1400	Education Protection Account	10,490,930		10,524,082		3,742,800		3,714,550	
Grand Total for Fund 01 General Purpose		125,316,606		124,824,281		132,181,441		126,987,293	

Cupertino Union School District

Date Printed: 5/23/2016

Budget Expense Summary By Function 2016 - 2017

Fund: 01 General Purpose		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
<u>Fd-Function</u>	<u>Function Description</u>	Revised Budget	Actual Amount	Revised Budget	Revised Budget	Revised Budget	Revised Budget	Proposed Budget	Proposed Budget
01 - 1000	Instruction	80,188,406	80,266,926	82,522,888	82,522,888	79,117,042			
01 - 2110	Instructional Supervision	897,759	876,850	880,428	880,428	1,013,020			
01 - 2120	Instructional Research	200	125	0	0	0			
01 - 2130	Curriculum Development	1,355,245	1,337,167	1,458,840	1,458,840	1,217,360			
01 - 2140	Instructional Staff Training	2,451,923	2,357,721	2,832,369	2,832,369	3,433,695			
01 - 2420	Instr'l Library, Media & Techn	1,220,465	1,208,026	1,529,365	1,529,365	1,561,184			
01 - 2490	Other Instructional Resources	1,219,505	1,212,319	942,087	942,087	764,325			
01 - 2700	School Administration	11,040,513	11,031,459	12,115,647	12,115,647	11,749,874			
01 - 3110	Guidance and Counseling Serv	1,163,452	1,171,496	1,452,860	1,452,860	1,430,014			
01 - 3120	Psychological Services	490,172	484,877	471,214	471,214	401,902			
01 - 3130	Attendance & Social Work Servi	345,617	343,799	338,076	338,076	347,900			
01 - 3140	Health Services	737,968	716,441	804,519	804,519	866,003			
01 - 3150	Speech Pathology & Audiology S	5,825	4,000	14,663	14,663	8,825			
01 - 3160	Student Assessment	326,045	325,125	415,301	415,301	667,801			
01 - 3600	Pupil Transportation	3,369,895	3,326,366	3,757,378	3,757,378	3,610,731			
01 - 4910	After School Sports	47,646	47,512	77,713	77,713	82,158			
01 - 5400	Civic Center	173,618	158,787	153,469	153,469	153,035			
01 - 7111	Board of Education	279,070	278,690	186,542	186,542	285,764			
01 - 7151	Superintendent	563,549	562,417	569,577	569,577	567,449			
01 - 7181	Communications/Technology	749,970	621,523	2,496,539	2,496,539	691,478			
01 - 7183	Family/Community Engagement	228,846	205,535	318,134	318,134	493,482			
01 - 7190	External Financial Audit	66,101	38,800	48,477	48,477	48,477			
01 - 7200	General Administration-Busines	286,903	288,938	-15,291	-15,291	-13,039			
01 - 7201	General Administration-Facilit	115,734	115,464	110,957	110,957	109,414			
01 - 7210	General Admin.- Indirect Cost	-448,726	-448,727	-391,560	-391,560	-522,731			
01 - 7300	Fiscal Services	1,462,483	1,461,736	1,421,744	1,421,744	1,432,767			
01 - 7360	Special Projects Administratio	3,047	0	3,045	3,045	3,045			

Cupertino Union School District

Date Printed: 5/23/2016

Budget Expense Summary By Function 2016 - 2017

Fund: 01 General Purpose		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
<u>Fd-Function</u>	<u>Function Description</u>	Revised Budget	Actual Amount	Revised Budget	Revised Budget	Revised Budget	Revised Budget	Proposed Budget	Proposed Budget
01 - 7400	Personnel/Human Resources Serv	1,773,322	1,760,427	1,838,413	1,838,413	1,870,791	1,870,791		
01 - 7530	Purchasing	463,282	458,044	358,743	358,743	390,455	390,455		
01 - 7540	Warehousing and Distribution	805,366	804,497	785,899	785,899	789,594	789,594		
01 - 7550	Printing, Publishing & Duplica	177,661	162,136	196,238	196,238	202,294	202,294		
01 - 7601	Risk Management	635,616	635,158	659,384	659,384	686,566	686,566		
01 - 7700	Information Technology	1,746,707	1,741,812	1,687,978	1,687,978	1,524,700	1,524,700		
01 - 7710	Electronic Services	416,531	412,474	450,780	450,780	487,602	487,602		
01 - 8111	General Maintenance (RRMA)	177,950	177,790	192,832	192,832	196,191	196,191		
01 - 8112	Vehicle Maintenance	384,926	384,621	468,099	468,099	272,213	272,213		
01 - 8200	(OPERATIONS)	18,738	18,074	18,820	18,820	19,380	19,380		
01 - 8211	Custodial Services	4,667,339	4,642,136	4,861,493	4,861,493	5,099,788	5,099,788		
01 - 8212	Grounds	1,283,538	1,282,853	1,334,741	1,334,741	1,379,963	1,379,963		
01 - 8213	Hazardous Materials	87,793	65,895	97,388	97,388	64,000	64,000		
01 - 8214	Utilities	3,459,737	3,452,118	3,569,733	3,569,733	3,643,739	3,643,739		
01 - 8300	Security	462,191	459,716	429,585	429,585	438,892	438,892		
01 - 8401	Disaster Preparedness	36,939	27,858	114,537	114,537	40,673	40,673		
01 - 8403	Energy Education Program	174,304	162,036	191,273	191,273	194,941	194,941		
01 - 8501	Facility Acquisition and Const	27,767	27,660	25,490	25,490	24,593	24,593		
01 - 8502	Facility Modernization	22,848	22,085	20,100	20,100	15,500	15,500		
01 - 8504	Deferred Maintenance Projects	36,424	35,351	224,648	224,648	0	0		
01 - 8506	Americans with Disabilities Ac	10,869	8,640	20,136	20,136	10,866	10,866		
01 - 8507	Facilities Operations and Supp	5,500	5,274	14,520	14,520	14,520	14,520		
01 - 9100	Debt Service	95,026	79,565	99,057	99,057	99,057	99,057		
01 - 9201	Transfers Between Agencies	0	0	1,261	1,261	0	0		
01 - 9300	Transfers Between Funds	5,000	4,690	5,312	5,312	0	0		
Grand Total for Fund 01 General Purpose		125,316,606	124,824,281	132,181,441	132,181,441	126,987,293	126,987,293		

Budget Function/Object Recap 2016 - 2017

Fund 01 - General Purpose, Function 1000 - Instruction		Previous Year 2014/15	Previous Year 2014/15	Current Year 2015/16	New Year 2016/17
Fd/Function/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Proposed Budget
01 - 1000 - 1100	(TEACHERS' SALARIES)	61,092,233	61,113,572	65,186,743	63,288,573
Total for Object 1000		61,092,233	61,113,572	65,186,743	63,288,573
01 - 1000 - 2100	(INSTRUCTIONAL AIDES' SALA	202,337	193,796	251,854	317,644
01 - 1000 - 2900	(OTHER CLASSIFIED SALARIES	0	100	0	0
Total for Object 2000		202,337	193,896	251,854	317,644
01 - 1000 - 3100	(STATE TEACHERS RETIREMENT	5,239,366	5,233,539	6,752,258	7,686,334
01 - 1000 - 3200	(PUBLIC EMPLOYEE RETIREMEN	173,196	168,430	200,979	244,300
01 - 1000 - 3300	(OASDI AND MEDICARE)	952,696	957,681	1,024,984	1,006,775
01 - 1000 - 3400	(HEALTH AND WELFARE BENEFI	6,817,375	6,788,959	6,936,693	6,440,650
01 - 1000 - 3500	(STATE UNEMPLOYMENT INSURA	29,242	29,255	31,230	30,368
01 - 1000 - 3600	(WORKERS' COMPENSATION INS	1,031,208	1,027,907	1,053,847	1,025,007
01 - 1000 - 3900	(OTHER BENEFITS)	119,640	119,640	0	0
Total for Object 3000		14,362,722	14,325,412	15,999,991	16,433,434
01 - 1000 - 4100	(APPROVED TEXTBOOKS AND CO	2,399,061	2,398,755	1,002,574	955,768
01 - 1000 - 4200	(BOOKS AND OTHER REFERENCE	4,775	3,174	7,654	7,579
01 - 1000 - 4300	(MATERIALS AND SUPPLIES)	815,214	1,012,760	1,836,129	1,333,113
01 - 1000 - 4400	(NON-CAPITALIZED EQUIPMENT	322,324	250,951	302,720	50,924
Total for Object 4000		3,541,374	3,665,639	3,149,077	2,347,384
01 - 1000 - 5200	(TRAVEL AND CONFERENCE)	67,326	71,652	139,398	99,904
01 - 1000 - 5300	(DUES AND MEMBERSHIPS)	582	0	282	282
01 - 1000 - 5600	(RENTALS,LEASES,REPAIRS AN	59,619	46,898	61,912	54,349
01 - 1000 - 5700	(DIRECT COST TRANSFERS)	800,772	799,697	-2,533,809	-3,938,077
01 - 1000 - 5800	(PROFESSIONAL/CONSULTING A	48,207	37,265	246,753	500,562
01 - 1000 - 5900	(COMMUNICATIONS)	13,234	12,896	14,687	12,987
Total for Object 5000		989,739	968,407	-2,070,777	-3,269,993
01 - 1000 - 6400	(NEW EQUIPMENT-CAPITALIZE	0	0	6,000	0

Budget Function/Object Recap 2016 - 2017							
Fund 01 - General Purpose, Function 1000 - Instruction (continued)							
Fd/Function/Object	Object Description	Previous Year 2014/15		Previous Year 2014/15		New Year 2016/17	
		Revised Budget	Actual Amount	Revised Budget	Proposed Budget		
Total for Object 6000		0	0	6,000		0	
Total for Fund 01 - General Purpose, Function 1000 - Instruction		80,188,406	80,266,926	82,522,888		79,117,042	

Budget Function/Object Recap 2016 - 2017

Fund 01 - General Purpose, Function 2110 - Instructional Supervision		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fd/Function/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Proposed Budget		
01 - 2110 - 1300	(CERTIFICATED ADMINISTRATO	179,121	179,202	230,579		230,474	
Total for Object 1000		179,121	179,202	230,579		230,474	
01 - 2110 - 2300	(CLASSIFIED ADMINISTRATORS	221,988	223,649	245,926		311,629	
01 - 2110 - 2400	(CLERICAL, TECHNICAL AND O	292,226	280,605	210,834		241,079	
Total for Object 2000		514,214	504,255	456,760		552,708	
01 - 2110 - 3100	(STATE TEACHERS RETIREMENT	15,906	15,902	26,235		30,818	
01 - 2110 - 3200	(PUBLIC EMPLOYEE RETIREMEN	52,426	52,025	43,493		62,400	
01 - 2110 - 3300	(OASDI AND MEDICARE)	38,673	39,108	35,804		42,828	
01 - 2110 - 3400	(HEALTH AND WELFARE BENEFI	55,446	55,455	44,859		49,517	
01 - 2110 - 3500	(STATE UNEMPLOYMENT INSURA	320	325	333		384	
01 - 2110 - 3600	(WORKERS' COMPENSATION INS	11,386	11,452	11,086		12,612	
Total for Object 3000		174,157	174,267	161,810		198,559	
01 - 2110 - 4300	(MATERIALS AND SUPPLIES)	6,592	4,135	4,992		4,992	
01 - 2110 - 4400	(NON-CAPITALIZED EQUIPMENT	70	0	1,570		1,670	
Total for Object 4000		6,662	4,135	6,562		6,662	
01 - 2110 - 5200	(TRAVEL AND CONFERENCE)	5,535	3,632	4,362		3,262	
01 - 2110 - 5600	(RENTALS,LEASES,REPAIRS AN	50	0	50		50	
01 - 2110 - 5700	(DIRECT COST TRANSFERS)	3,161	340	3,161		3,161	
01 - 2110 - 5800	(PROFESSIONAL/CONSULTING A	11,834	7,218	13,834		14,834	
01 - 2110 - 5900	(COMMUNICATIONS)	3,025	3,802	3,310		3,310	
Total for Object 5000		23,605	14,992	24,717		24,617	
Total for Fund 01 - General Purpose, Function 2110 - Instructional Supervision		897,759	876,850	880,428		1,013,020	

Budget Function/Object Recap 2016 - 2017

Fund 01 - General Purpose, Function 2120 - Instructional Research

Fd/Function/Object	Object Description	Previous Year 2014/15		Previous Year 2014/15 Actual Amount		Current Year 2015/16		New Year 2016/17	
		Revised Budget				Revised Budget		Proposed Budget	
01 - 2120 - 1900	(OTHER CERTIFICATED SALARI)	0		130		0		0	
Total for Object 1000		0		130		0		0	
01 - 2120 - 3300	(OASDI AND MEDICARE)	0		10		0		0	
01 - 2120 - 3500	(STATE UNEMPLOYMENT INSURA	0		0		0		0	
01 - 2120 - 3600	(WORKERS' COMPENSATION INS	0		2		0		0	
Total for Object 3000		0		12		0		0	
01 - 2120 - 4300	(MATERIALS AND SUPPLIES)	200		-18		0		0	
Total for Object 4000		200		-18		0		0	
Total for Fund 01 - General Purpose, Function 2120 - Instructional Research		200		125		0		0	

Budget Function/Object Recap 2016 - 2017

Fund 01 - General Purpose, Function 2130 - Curriculum Development		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fd/Function/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Actual Amount	Revised Budget	Actual Amount	Revised Budget	Actual Amount
01 - 2130 - 1300	(CERTIFICATED ADMINISTRATO	996,515	996,943	1,041,610	777,798				
01 - 2130 - 1900	(OTHER CERTIFICATED SALARI	22,225	3	1,327	22,225				
Total for Object 1000		1,018,740	996,946	1,042,937	800,023				
01 - 2130 - 2400	(CLERICAL, TECHNICAL AND O	31,911	31,750	26,116	30,244				
Total for Object 2000		31,911	31,750	26,116	30,244				
01 - 2130 - 3100	(STATE TEACHERS RETIREMENT	90,197	88,149	113,377	99,738				
01 - 2130 - 3200	(PUBLIC EMPLOYEE RETIREMEN	3,985	3,699	3,090	3,947				
01 - 2130 - 3300	(OASDI AND MEDICARE)	16,616	16,192	16,760	13,275				
01 - 2130 - 3400	(HEALTH AND WELFARE BENEFI	68,114	67,321	71,784	60,036				
01 - 2130 - 3500	(STATE UNEMPLOYMENT INSURA	513	501	530	399				
01 - 2130 - 3600	(WORKERS' COMPENSATION INS	17,646	17,245	17,553	13,370				
Total for Object 3000		197,071	193,107	223,094	190,765				
01 - 2130 - 4300	(MATERIALS AND SUPPLIES)	85,235	85,703	130,418	160,553				
01 - 2130 - 4400	(NON-CAPITALIZED EQUIPMENT	650	0	658	1,650				
Total for Object 4000		85,885	85,703	131,076	162,203				
01 - 2130 - 5200	(TRAVEL AND CONFERENCE)	17,713	12,344	26,517	21,400				
01 - 2130 - 5300	(DUES AND MEMBERSHIPS)	59	0	59	59				
01 - 2130 - 5600	(RENTALS, LEASES, REPAIRS AN	5	0	5	5				
01 - 2130 - 5700	(DIRECT COST TRANSFERS)	2,812	913	2,812	2,812				
01 - 2130 - 5800	(PROFESSIONAL/CONSULTING A	-2,576	13,150	2,599	6,224				
01 - 2130 - 5900	(COMMUNICATIONS)	3,625	3,252	3,625	3,625				
Total for Object 5000		21,638	29,659	35,617	34,125				
Total for Fund 01 - General Purpose, Function 2130 - Curriculum Development		1,355,245	1,337,167	1,458,840	1,217,360				

Budget Function/Object Recap 2016 - 2017

Fund 01 - General Purpose, Function 2140 - Instructional Staff Training

Fd/Function/Object	Object Description	Previous Year 2014/15 Revised Budget	Previous Year 2014/15 Actual Amount	Current Year 2015/16 Revised Budget	New Year 2016/17 Proposed Budget
01 - 2140 - 1100	(TEACHERS' SALARIES)	1,000	0	1,000	704,569
01 - 2140 - 1300	(CERTIFICATED ADMINISTRATO	164,636	164,701	179,601	176,276
01 - 2140 - 1900	(OTHER CERTIFICATED SALARI	1,696,577	1,613,633	1,657,612	1,563,194
Total for Object 1000		1,862,213	1,778,334	1,838,213	2,444,039
01 - 2140 - 2400	(CLERICAL, TECHNICAL AND O	54,216	55,262	56,987	56,029
Total for Object 2000		54,216	55,262	56,987	56,029
01 - 2140 - 3100	(STATE TEACHERS RETIREMENT	156,555	153,810	194,534	212,739
01 - 2140 - 3200	(PUBLIC EMPLOYEE RETIREMEN	6,352	6,421	6,751	7,312
01 - 2140 - 3300	(OASDI AND MEDICARE)	31,893	29,553	30,348	37,621
01 - 2140 - 3400	(HEALTH AND WELFARE BENEFI	221,909	226,007	240,524	250,681
01 - 2140 - 3500	(STATE UNEMPLOYMENT INSURA	871	870	929	1,192
01 - 2140 - 3600	(WORKERS' COMPENSATION INS	31,509	30,639	31,142	34,074
Total for Object 3000		449,089	447,300	504,229	543,619
01 - 2140 - 4300	(MATERIALS AND SUPPLIES)	-29,535	14,021	14,611	79,518
01 - 2140 - 4400	(NON-CAPITALIZED EQUIPMENT	100	0	2,100	0
Total for Object 4000		-29,435	14,021	16,711	79,518
01 - 2140 - 5200	(TRAVEL AND CONFERENCE)	42,360	37,794	64,929	33,272
01 - 2140 - 5300	(DUES AND MEMBERSHIPS)	1,200	1,200	4,200	0
01 - 2140 - 5600	(RENTALS,LEASES,REPAIRS AN	515	0	2,000	0
01 - 2140 - 5700	(DIRECT COST TRANSFERS)	400	239	4,700	0
01 - 2140 - 5800	(PROFESSIONAL/CONSULTING A	71,265	23,571	340,300	277,118
01 - 2140 - 5900	(COMMUNICATIONS)	100	0	100	100
Total for Object 5000		115,840	62,804	416,229	310,490
Total for Fund 01 - General Purpose, Function 2140 - Instructional Staff Training		2,451,923	2,357,721	2,832,369	3,433,695

Budget Function/Object Recap 2016 - 2017

Fund 01 - General Purpose, Function 2420 - Instr'l Library, Media & Techn		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fd/Function/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Revised Budget	Revised Budget	Revised Budget	Proposed Budget	Proposed Budget
01 - 2420 - 2200	(CLASSIFIED SUPPORT SALARI	158,484	145,232	98,024	97,664				
Total for Object 2000		158,484	145,232	98,024	97,664				
01 - 2420 - 3200	(PUBLIC EMPLOYEE RETIREMEN	15,805	14,997	10,005	11,005				
01 - 2420 - 3300	(OASDI AND MEDICARE)	10,696	10,262	6,745	6,774				
01 - 2420 - 3400	(HEALTH AND WELFARE BENEFI	16,447	17,829	7,614	8,017				
01 - 2420 - 3500	(STATE UNEMPLOYMENT INSURA	71	68	46	45				
01 - 2420 - 3600	(WORKERS' COMPENSATION INS	2,552	2,430	1,581	1,573				
Total for Object 3000		45,571	45,586	25,991	27,414				
01 - 2420 - 5700	(DIRECT COST TRANSFERS)	1,016,410	1,017,208	1,405,350	1,436,106				
Total for Object 5000		1,016,410	1,017,208	1,405,350	1,436,106				
Total for Fund 01 - General Purpose, Function 2420 - Instr'l Library, Media & Techn		1,220,465	1,208,026	1,529,365	1,561,184				

Budget Function/Object Recap 2016 - 2017

Fund 01 - General Purpose, Function 2490 - Other Instructional Resources					
Fd/Function/Object	Object Description	Previous Year 2014/15 Revised Budget	Previous Year 2014/15 Actual Amount	Current Year 2015/16 Revised Budget	New Year 2016/17 Proposed Budget
01 - 2490 - 1900	(OTHER CERTIFICATED SALARI	50,000	103,534	242,442	113,681
Total for Object 1000		50,000	103,534	242,442	113,681
01 - 2490 - 2200	(CLASSIFIED SUPPORT SALARI	21	22	0	0
01 - 2490 - 2300	(CLASSIFIED ADMINISTRATORS	195,319	195,665	214,331	215,864
01 - 2490 - 2400	(CLERICAL, TECHNICAL AND O	0	447	67	0
Total for Object 2000		195,340	196,134	214,398	215,864
01 - 2490 - 3100	(STATE TEACHERS RETIREMENT	6,000	6,542	25,601	14,301
01 - 2490 - 3200	(PUBLIC EMPLOYEE RETIREMEN	22,993	23,078	25,400	28,170
01 - 2490 - 3300	(OASDI AND MEDICARE)	12,570	17,247	19,416	17,362
01 - 2490 - 3400	(HEALTH AND WELFARE BENEFI	9,100	9,108	20,620	20,820
01 - 2490 - 3500	(STATE UNEMPLOYMENT INSURA	96	148	221	160
01 - 2490 - 3600	(WORKERS' COMPENSATION INS	3,274	5,005	7,279	5,308
Total for Object 3000		54,033	61,127	98,537	86,121
01 - 2490 - 4300	(MATERIALS AND SUPPLIES)	249,300	237,926	30,820	0
Total for Object 4000		249,300	237,926	30,820	0
01 - 2490 - 5200	(TRAVEL AND CONFERENCE)	20,160	1,725	0	0
01 - 2490 - 5300	(DUES AND MEMBERSHIPS)	0	0	5,000	0
01 - 2490 - 5700	(DIRECT COST TRANSFERS)	155,132	159,336	171,384	168,659
01 - 2490 - 5800	(PROFESSIONAL/CONSULTING A	495,540	452,536	179,506	180,000
Total for Object 5000		670,832	613,597	355,890	348,659
Total for Fund 01 - General Purpose, Function 2490 - Other Instructional Resources		1,219,505	1,212,319	942,087	764,325

Budget Function/Object Recap 2016 - 2017

Fund 01 - General Purpose, Function 2700 - School Administration		Previous Year 2014/15	Previous Year 2014/15	Current Year 2015/16	New Year 2016/17
Fd/Function/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Proposed Budget
01 - 2700 - 1300	(CERTIFICATED ADMINISTRATO	5,554,311	5,506,660	6,113,071	5,588,001
Total for Object 1000		5,554,311	5,506,660	6,113,071	5,588,001
01 - 2700 - 2400	(CLERICAL, TECHNICAL AND O	2,836,299	2,901,209	2,993,845	3,066,226
01 - 2700 - 2900	(OTHER CLASSIFIED SALARIES	254,741	254,390	244,195	244,130
Total for Object 2000		3,091,040	3,155,599	3,238,040	3,310,356
01 - 2700 - 3100	(STATE TEACHERS RETIREMENT	476,829	484,381	642,407	687,221
01 - 2700 - 3200	(PUBLIC EMPLOYEE RETIREMEN	323,173	309,124	335,502	481,712
01 - 2700 - 3300	(OASDI AND MEDICARE)	304,785	293,379	316,220	314,075
01 - 2700 - 3400	(HEALTH AND WELFARE BENEFI	1,051,205	1,046,681	1,133,294	1,111,784
01 - 2700 - 3500	(STATE UNEMPLOYMENT INSURA	4,150	4,044	4,212	4,205
01 - 2700 - 3600	(WORKERS' COMPENSATION INS	144,805	145,136	150,837	143,306
Total for Object 3000		2,304,947	2,282,746	2,582,472	2,742,303
01 - 2700 - 4300	(MATERIALS AND SUPPLIES)	17,938	18,657	36,048	41,915
01 - 2700 - 4400	(NON-CAPITALIZED EQUIPMENT	1,034	0	0	0
Total for Object 4000		18,972	18,657	36,048	41,915
01 - 2700 - 5200	(TRAVEL AND CONFERENCE)	9,582	7,148	9,391	7,820
01 - 2700 - 5700	(DIRECT COST TRANSFERS)	3,447	1,846	3,206	3,067
01 - 2700 - 5800	(PROFESSIONAL/CONSULTING A	49,095	48,960	125,859	49,035
01 - 2700 - 5900	(COMMUNICATIONS)	9,119	9,842	7,560	7,377
Total for Object 5000		71,243	67,796	146,016	67,299
Total for Fund 01 - General Purpose, Function 2700 - School Administration		11,040,513	11,031,459	12,115,647	11,749,874

Budget Function/Object Recap 2016 - 2017

Fund 01 - General Purpose, Function 3110 - Guidance and Counseling Serv		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fd/Function/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Actual Amount	Revised Budget	Proposed Budget	Proposed Budget	
01 - 3110 - 1200	(CERTIFICATED PUPIL SUPPOR	907,551	916,569	1,065,167	1,016,128				
Total for Object 1000		907,551	916,569		1,016,128				
01 - 3110 - 3100	(STATE TEACHERS RETIREMENT	82,363	81,323	114,292	134,120				
01 - 3110 - 3300	(OASDI AND MEDICARE)	13,090	12,757	14,609	14,683				
01 - 3110 - 3400	(HEALTH AND WELFARE BENEFI	88,835	87,408	117,709	119,350				
01 - 3110 - 3500	(STATE UNEMPLOYMENT INSURA	452	441	508	508				
01 - 3110 - 3600	(WORKERS' COMPENSATION INS	15,556	15,365	17,155	17,169				
Total for Object 3000		200,296	197,294	264,273	285,830				
01 - 3110 - 4300	(MATERIALS AND SUPPLIES)	-390	0	0	2,656				
Total for Object 4000		-390	0	0	2,656				
01 - 3110 - 5800	(PROFESSIONAL/CONSULTING A	55,995	57,634	123,420	125,400				
Total for Object 5000		55,995	57,634	123,420	125,400				
Total for Fund 01 - General Purpose, Function 3110 - Guidance and Counseling Serv		1,163,452	1,171,496	1,452,860	1,430,014				

Budget Function/Object Recap 2016 - 2017

Fund 01 - General Purpose, Function 3120 - Psychological Services		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fd/Function/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Proposed Budget	Proposed Budget	
01 - 3120 - 1200	(CERTIFICATED PUPIL SUPPOR	392,222	391,382	369,662		302,568	
Total for Object 1000		392,222	391,382	369,662		302,568	
01 - 3120 - 3100	(STATE TEACHERS RETIREMENT	26,607	26,500	32,558		32,276	
01 - 3120 - 3200	(PUBLIC EMPLOYEE RETIREMEN	3,469	3,469	3,700		3,785	
01 - 3120 - 3300	(OASDI AND MEDICARE)	9,895	7,163	9,747		9,562	
01 - 3120 - 3400	(HEALTH AND WELFARE BENEFI	30,627	30,776	31,845		29,323	
01 - 3120 - 3500	(STATE UNEMPLOYMENT INSURA	196	190	178		146	
01 - 3120 - 3600	(WORKERS' COMPENSATION INS	6,759	6,560	5,953		4,873	
Total for Object 3000		77,553	74,658	83,981		79,965	
01 - 3120 - 4300	(MATERIALS AND SUPPLIES)	16,553	15,798	13,902		14,495	
Total for Object 4000		16,553	15,798	13,902		14,495	
01 - 3120 - 5200	(TRAVEL AND CONFERENCE)	3,820	3,015	3,489		4,874	
01 - 3120 - 5600	(RENTALS,LEASES,REPAIRS AN	24	24	180		0	
Total for Object 5000		3,844	3,039	3,669		4,874	
Total for Fund 01 - General Purpose, Function 3120 - Psychological Services		490,172	484,877	471,214		401,902	

Budget Function/Object Recap 2016 - 2017

Fund 01 - General Purpose, Function 3130 - Attendance & Social Work Ser		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fd/Function/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Actual Amount	Revised Budget	Actual Amount	Revised Budget	Actual Amount
01 - 3130 - 1300	(CERTIFICATED ADMINISTRATO	41,739	41,379	43,818	43,006	43,818	43,006	43,818	43,006
Total for Object 1000		41,739	41,379	43,818	43,006	43,818	43,006	43,818	43,006
01 - 3130 - 2400	(CLERICAL, TECHNICAL AND O	163,948	167,419	180,830	196,698	180,830	196,698	180,830	196,698
01 - 3130 - 2900	(OTHER CLASSIFIED SALARIES	40,000	33,090	25,000	25,000	25,000	25,000	25,000	25,000
Total for Object 2000		203,948	200,509	205,830	221,698	205,830	221,698	205,830	221,698
01 - 3130 - 3100	(STATE TEACHERS RETIREMENT	3,692	3,709	4,702	5,410	4,702	5,410	4,702	5,410
01 - 3130 - 3200	(PUBLIC EMPLOYEE RETIREMEN	17,827	17,831	18,160	24,291	18,160	24,291	18,160	24,291
01 - 3130 - 3300	(OASDI AND MEDICARE)	13,450	13,857	14,421	17,171	14,421	17,171	14,421	17,171
01 - 3130 - 3400	(HEALTH AND WELFARE BENEFI	48,513	48,516	28,941	20,942	28,941	20,942	28,941	20,942
01 - 3130 - 3500	(STATE UNEMPLOYMENT INSURA	105	111	111	129	111	129	111	129
01 - 3130 - 3600	(WORKERS' COMPENSATION INS	3,853	4,063	3,779	4,263	3,779	4,263	3,779	4,263
Total for Object 3000		87,440	88,086	70,114	72,206	70,114	72,206	70,114	72,206
01 - 3130 - 4300	(MATERIALS AND SUPPLIES)	6,630	6,408	6,082	3,630	6,082	3,630	6,082	3,630
01 - 3130 - 4400	(NON-CAPITALIZED EQUIPMENT	210	0	3,682	210	3,682	210	3,682	210
Total for Object 4000		6,840	6,408	9,764	3,840	9,764	3,840	9,764	3,840
01 - 3130 - 5200	(TRAVEL AND CONFERENCE)	2,850	2,670	2,450	2,650	2,450	2,650	2,450	2,650
01 - 3130 - 5700	(DIRECT COST TRANSFERS)	3,500	3,183	3,500	3,500	3,500	3,500	3,500	3,500
01 - 3130 - 5800	(PROFESSIONAL/CONSULTING A	-1,335	0	1,965	365	1,965	365	1,965	365
01 - 3130 - 5900	(COMMUNICATIONS)	635	1,562	635	635	635	635	635	635
Total for Object 5000		5,650	7,416	8,550	7,150	8,550	7,150	8,550	7,150
Total for Fund 01 - General Purpose, Function 3130 - Attendance & Social Work Servi		345,617	343,799	338,076	347,900	338,076	347,900	338,076	347,900

Budget Function/Object Recap 2016 - 2017

Fund 01 - General Purpose, Function 3140 - Health Services		Previous Year 2014/15 Revised Budget	Previous Year 2014/15 Actual Amount	Current Year 2015/16 Revised Budget	New Year 2016/17 Proposed Budget
Fd/Function/Object	Object Description				
01 - 3140 - 1200	(CERTIFICATED PUPIL SUPPOR	310,855	305,977	395,620	487,766
Total for Object 1000		310,855	305,977	395,620	487,766
01 - 3140 - 2400	(CLERICAL, TECHNICAL AND O	81,447	76,205	90,923	87,395
01 - 3140 - 2900	(OTHER CLASSIFIED SALARIES	3,500	1,500	0	0
Total for Object 2000		84,947	77,705	90,923	87,395
01 - 3140 - 3100	(STATE TEACHERS RETIREMENT	21,526	20,194	26,815	46,152
01 - 3140 - 3200	(PUBLIC EMPLOYEE RETIREMEN	17,241	17,377	24,732	27,628
01 - 3140 - 3300	(OASDI AND MEDICARE)	13,688	13,253	18,809	20,352
01 - 3140 - 3400	(HEALTH AND WELFARE BENEFI	75,982	70,295	69,316	81,218
01 - 3140 - 3500	(STATE UNEMPLOYMENT INSURA	183	172	220	276
01 - 3140 - 3600	(WORKERS' COMPENSATION INS	6,771	6,429	7,675	9,262
Total for Object 3000		135,391	127,721	147,567	184,888
01 - 3140 - 4300	(MATERIALS AND SUPPLIES)	21,743	20,829	23,631	31,963
01 - 3140 - 4400	(NON-CAPITALIZED EQUIPMENT	18,625	18,622	4,019	6,300
Total for Object 4000		40,368	39,452	27,650	38,263
01 - 3140 - 5200	(TRAVEL AND CONFERENCE)	11,320	10,733	10,227	9,713
01 - 3140 - 5600	(RENTALS,LEASES,REPAIRS AN	45	45	0	500
01 - 3140 - 5700	(DIRECT COST TRANSFERS)	980	788	660	980
01 - 3140 - 5800	(PROFESSIONAL/CONSULTING A	154,063	154,019	131,702	56,328
01 - 3140 - 5900	(COMMUNICATIONS)	0	0	170	170
Total for Object 5000		166,408	165,586	142,759	67,691
Total for Fund 01 - General Purpose, Function 3140 - Health Services		737,968	716,441	804,519	866,003

Budget Function/Object Recap 2016 - 2017

Fund 01 - General Purpose, Function 3150 - Speech Pathology & Audiology		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fd/Function/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Actual Amount	Revised Budget	Actual Amount	Revised Budget	Actual Amount
01 - 3150 - 4300	(MATERIALS AND SUPPLIES)	1,200	890	5,310	4,410				
01 - 3150 - 4400	(NON-CAPITALIZED EQUIPMENT)	615	0	405	405				
Total for Object 4000		1,815	890	5,715	4,815				
01 - 3150 - 5200	(TRAVEL AND CONFERENCE)	4,010	3,110	8,948	4,010				
Total for Object 5000		4,010	3,110	8,948	4,010				
Total for Fund 01 - General Purpose, Function 3150 - Speech Pathology & Audiology		5,825	4,000	14,663	8,825				

Budget Function/Object Recap 2016 - 2017

Fund 01 - General Purpose, Function 3160 - Student Assessment

Fd/Function/Object	Object Description	Previous Year 2014/15 Revised Budget	Previous Year 2014/15 Actual Amount	Current Year 2015/16 Revised Budget	New Year 2016/17 Proposed Budget
01 - 3160 - 1300	(CERTIFICATED ADMINISTRATO	160,370	160,432	169,900	305,054
01 - 3160 - 1900	(OTHER CERTIFICATED SALARI	8,681	15,216	84,020	184,997
	Total for Object 1000	169,051	175,647	253,920	490,051
01 - 3160 - 2100	(INSTRUCTIONAL AIDES' SALA	142	118	0	0
01 - 3160 - 2400	(CLERICAL, TECHNICAL AND O	31,292	36,264	26,116	30,244
	Total for Object 2000	31,434	36,382	26,116	30,244
01 - 3160 - 3100	(STATE TEACHERS RETIREMENT	14,418	14,839	18,445	38,627
01 - 3160 - 3200	(PUBLIC EMPLOYEE RETIREMEN	3,683	3,828	3,090	3,947
01 - 3160 - 3300	(OASDI AND MEDICARE)	4,340	5,178	4,001	8,855
01 - 3160 - 3400	(HEALTH AND WELFARE BENEFI	34,192	34,199	39,046	39,816
01 - 3160 - 3500	(STATE UNEMPLOYMENT INSURA	93	99	94	252
01 - 3160 - 3600	(WORKERS' COMPENSATION INS	3,361	3,557	3,297	8,378
	Total for Object 3000	60,087	61,700	67,973	99,875
01 - 3160 - 4300	(MATERIALS AND SUPPLIES)	32,716	18,271	15,618	19,855
01 - 3160 - 4400	(NON-CAPITALIZED EQUIPMENT	2,810	939	0	1,830
	Total for Object 4000	35,526	19,211	15,618	21,685
01 - 3160 - 5200	(TRAVEL AND CONFERENCE)	5,539	1,516	2,097	5,539
01 - 3160 - 5300	(DUES AND MEMBERSHIPS)	1,000	0	0	1,000
01 - 3160 - 5600	(RENTALS,LEASES,REPAIRS AN	3,007	93	88	3,007
01 - 3160 - 5700	(DIRECT COST TRANSFERS)	7,753	5,221	7,753	7,753
01 - 3160 - 5800	(PROFESSIONAL/CONSULTING A	5,584	21,607	34,673	1,584
01 - 3160 - 5900	(COMMUNICATIONS)	7,063	3,748	7,063	7,063
	Total for Object 5000	29,946	32,185	51,674	25,946
	Total for Fund 01 - General Purpose, Function 3160 - Student Assessment	326,045	325,125	415,301	667,801

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Budget Function/Object Recap 2016 - 2017

Fund 01 - General Purpose, Function 3600 - Pupil Transportation

Fd/Function/Object	Object Description	Previous Year 2014/15 Revised Budget	Previous Year 2014/15 Actual Amount	Current Year 2015/16 Revised Budget	New Year 2016/17 Proposed Budget
01 - 3600 - 2200	(CLASSIFIED SUPPORT SALARI	1,984,934	1,992,574	1,974,582	2,189,777
01 - 3600 - 2300	(CLASSIFIED ADMINISTRATORS	221,324	222,805	233,492	231,169
01 - 3600 - 2400	(CLERICAL, TECHNICAL AND O	10,469	10,472	11,760	11,898
Total for Object 2000		2,216,727	2,225,850	2,219,834	2,432,844
01 - 3600 - 3200	(PUBLIC EMPLOYEE RETIREMEN	246,199	245,361	240,229	288,172
01 - 3600 - 3300	(OASDI AND MEDICARE)	159,738	159,405	167,322	165,003
01 - 3600 - 3400	(HEALTH AND WELFARE BENEFI	223,224	239,213	262,104	276,259
01 - 3600 - 3500	(STATE UNEMPLOYMENT INSURA	1,049	1,049	1,192	1,084
01 - 3600 - 3600	(WORKERS' COMPENSATION INS	37,161	37,313	36,962	35,549
Total for Object 3000		667,371	682,341	707,809	766,067
01 - 3600 - 4300	(MATERIALS AND SUPPLIES)	344,761	270,900	352,781	310,430
01 - 3600 - 4400	(NON-CAPITALIZED EQUIPMENT	3,912	3,916	1,058	6,058
Total for Object 4000		348,673	274,816	353,839	316,488
01 - 3600 - 5200	(TRAVEL AND CONFERENCE)	0	0	358	360
01 - 3600 - 5400	(INSURANCE)	142,239	142,239	168,549	176,976
01 - 3600 - 5600	(RENTALS,LEASES,REPAIRS AN	26,552	17,354	29,869	26,505
01 - 3600 - 5700	(DIRECT COST TRANSFERS)	-127,498	-108,229	-144,527	-133,550
01 - 3600 - 5800	(PROFESSIONAL/CONSULTING A	16,991	13,973	36,502	22,281
01 - 3600 - 5900	(COMMUNICATIONS)	2,742	1,925	2,742	2,760
Total for Object 5000		61,026	67,262	93,493	95,332
01 - 3600 - 6500	(EQUIPMENT REPLACEMENT-CAP	76,098	76,097	382,403	0
Total for Object 6000		76,098	76,097	382,403	0
Total for Fund 01 - General Purpose, Function 3600 - Pupil Transportation		3,369,895	3,326,366	3,757,378	3,610,731

Budget Function/Object Recap 2016 - 2017

Fund 01 - General Purpose, Function 4910 - After School Sports		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fd/Function/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Actual Amount	Revised Budget	Actual Amount	Revised Budget	Actual Amount
01 - 4910 - 1300	(CERTIFICATED ADMINISTRATO	41,525	41,241	62,142	63,411				
Total for Object 1000		41,525	41,241	62,142	63,411				
01 - 4910 - 3100	(STATE TEACHERS RETIREMENT	3,581	3,629	6,668	7,977				
01 - 4910 - 3300	(OASDI AND MEDICARE)	593	1,337	849	861				
01 - 4910 - 3400	(HEALTH AND WELFARE BENEFI	1,248	594	6,523	8,358				
01 - 4910 - 3500	(STATE UNEMPLOYMENT INSURA	20	21	30	30				
01 - 4910 - 3600	(WORKERS' COMPENSATION INS	679	691	1,001	1,021				
Total for Object 3000		6,121	6,271	15,071	18,247				
01 - 4910 - 5200	(TRAVEL AND CONFERENCE)	0	0	500	500				
Total for Object 5000		0	0	500	500				
Total for Fund 01 - General Purpose, Function 4910 - After School Sports		47,646	47,512	77,713	82,158				

Budget Function/Object Recap 2016 - 2017

Fund 01 - General Purpose, Function 5400 - Civic Center		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fd/Function/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Actual Amount	Revised Budget	Actual Amount	Revised Budget	Actual Amount
01 - 5400 - 2200	(CLASSIFIED SUPPORT SALARI	80,000	63,050	50,000	50,000	50,000	50,000	50,000	50,000
01 - 5400 - 2400	(CLERICAL, TECHNICAL AND O	61,882	59,411	65,277	64,193	65,277	64,193	65,277	64,193
Total for Object 2000		141,882	122,460	115,277	114,193	115,277	114,193	115,277	114,193
01 - 5400 - 3200	(PUBLIC EMPLOYEE RETIREMEN	6,940	6,960	7,387	7,996	7,387	7,996	7,387	7,996
01 - 5400 - 3300	(OASDI AND MEDICARE)	4,279	8,940	8,331	8,253	8,331	8,253	8,331	8,253
01 - 5400 - 3400	(HEALTH AND WELFARE BENEFI	14,314	14,323	15,344	15,480	15,344	15,480	15,344	15,480
01 - 5400 - 3500	(STATE UNEMPLOYMENT INSURA	28	58	54	54	54	54	54	54
01 - 5400 - 3600	(WORKERS' COMPENSATION INS	1,037	2,055	1,856	1,839	1,856	1,839	1,856	1,839
Total for Object 3000		26,598	32,337	32,972	33,622	32,972	33,622	32,972	33,622
01 - 5400 - 4300	(MATERIALS AND SUPPLIES)	4,340	3,192	5,017	5,220	5,017	5,220	5,017	5,220
01 - 5400 - 4400	(NON-CAPITALIZED EQUIPMENT	798	798	203	0	203	0	203	0
Total for Object 4000		5,138	3,990	5,220	5,220	5,220	5,220	5,220	5,220
Total for Fund 01 - General Purpose, Function 5400 - Civic Center		173,618	158,787	153,469	153,035	153,469	153,035	153,469	153,035

Budget Function/Object Recap 2016 - 2017

Fund 01 - General Purpose, Function 7111 - Board of Education

Fd/Function/Object	Object Description	Previous Year 2014/15 Revised Budget	Previous Year 2014/15 Actual Amount	Current Year 2015/16 Revised Budget	New Year 2016/17 Proposed Budget
01 - 7111 - 2300	(CLASSIFIED ADMINISTRATORS	24,000	24,000	24,000	24,000
01 - 7111 - 2400	(CLERICAL, TECHNICAL AND O	66,240	66,244	70,282	68,880
	Total for Object 2000	90,240	90,244	94,282	92,880
01 - 7111 - 3200	(PUBLIC EMPLOYEE RETIREMEN	7,797	7,797	8,326	8,989
01 - 7111 - 3300	(OASDI AND MEDICARE)	5,338	5,370	5,908	6,039
01 - 7111 - 3400	(HEALTH AND WELFARE BENEFI	48,978	48,919	45,240	44,292
01 - 7111 - 3500	(STATE UNEMPLOYMENT INSURA	28	28	30	30
01 - 7111 - 3600	(WORKERS' COMPENSATION INS	1,513	1,513	1,518	1,496
	Total for Object 3000	63,654	63,629	61,022	60,846
01 - 7111 - 4300	(MATERIALS AND SUPPLIES)	317	315	2,025	1,487
	Total for Object 4000	317	315	2,025	1,487
01 - 7111 - 5200	(TRAVEL AND CONFERENCE)	13,154	9,273	8,093	8,338
01 - 7111 - 5300	(DUES AND MEMBERSHIPS)	15,803	15,803	16,758	16,798
01 - 7111 - 5700	(DIRECT COST TRANSFERS)	2,615	6,831	762	1,725
01 - 7111 - 5800	(PROFESSIONAL/CONSULTING A	93,197	92,597	3,600	103,600
01 - 7111 - 5900	(COMMUNICATIONS)	90	0	0	90
	Total for Object 5000	124,859	124,504	29,213	130,551
	Total for Fund 01 - General Purpose, Function 7111 - Board of Education	279,070	278,690	186,542	285,764

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Budget Function/Object Recap 2016 - 2017

Fund 01 - General Purpose, Function 7151 - Superintendent

Fd/Function/Object	Object Description	Previous Year 2014/15 Revised Budget	Previous Year 2014/15 Actual Amount	Current Year 2015/16 Revised Budget	New Year 2016/17 Proposed Budget
01 - 7151 - 1300	(CERTIFICATED ADMINISTRATO	268,780	268,842	292,511	287,230
Total for Object 1000		268,780	268,842	292,511	287,230
01 - 7151 - 2400	(CLERICAL, TECHNICAL AND O	94,488	94,523	100,107	100,410
Total for Object 2000		94,488	94,523	100,107	100,410
01 - 7151 - 3100	(STATE TEACHERS RETIREMENT	23,557	25,805	30,485	35,077
01 - 7151 - 3200	(PUBLIC EMPLOYEE RETIREMEN	11,122	11,126	11,860	13,103
01 - 7151 - 3300	(OASDI AND MEDICARE)	10,914	10,801	11,692	11,644
01 - 7151 - 3400	(HEALTH AND WELFARE BENEFI	7,944	7,940	7,780	7,740
01 - 7151 - 3500	(STATE UNEMPLOYMENT INSURA	180	176	195	192
01 - 7151 - 3600	(WORKERS' COMPENSATION INS	6,090	5,949	6,323	6,243
01 - 7151 - 3900	(OTHER BENEFITS)	17,000	17,000	17,000	17,000
Total for Object 3000		76,807	78,797	85,335	90,999
01 - 7151 - 4300	(MATERIALS AND SUPPLIES)	8,933	8,261	20,339	17,725
01 - 7151 - 4400	(NON-CAPITALIZED EQUIPMENT	2,800	2,754	0	0
Total for Object 4000		11,733	11,015	20,339	17,725
01 - 7151 - 5200	(TRAVEL AND CONFERENCE)	4,579	10,340	8,479	8,479
01 - 7151 - 5300	(DUES AND MEMBERSHIPS)	13,715	13,715	17,896	17,896
01 - 7151 - 5700	(DIRECT COST TRANSFERS)	3,556	4,182	600	600
01 - 7151 - 5800	(PROFESSIONAL/CONSULTING A	89,781	80,968	44,000	44,000
01 - 7151 - 5900	(COMMUNICATIONS)	110	34	310	110
Total for Object 5000		111,741	109,239	71,285	71,085
Total for Fund 01 - General Purpose, Function 7151 - Superintendent		563,549	562,417	569,577	567,449

Budget Function/Object Recap 2016 - 2017

Fund 01 - General Purpose, Function 7181 - Communications/Technology					
Fd/Function/Object	Object Description	Previous Year 2014/15 Revised Budget	Previous Year 2014/15 Actual Amount	Current Year 2015/16 Revised Budget	New Year 2016/17 Proposed Budget
01 - 7181 - 1900	(OTHER CERTIFICATED SALARI	0	3,041	0	0
Total for Object 1000		0	3,041	0	0
01 - 7181 - 2300	(CLASSIFIED ADMINISTRATORS	157,594	157,594	183,813	194,732
01 - 7181 - 2400	(CLERICAL, TECHNICAL AND O	62,259	65,005	126,651	76,282
01 - 7181 - 2900	(OTHER CLASSIFIED SALARIES	2,843	2,925	0	0
Total for Object 2000		222,696	225,524	310,464	271,014
01 - 7181 - 3100	(STATE TEACHERS RETIREMENT	0	200	0	0
01 - 7181 - 3200	(PUBLIC EMPLOYEE RETIREMEN	26,195	26,374	33,464	34,427
01 - 7181 - 3300	(OASDI AND MEDICARE)	14,425	14,939	19,264	15,839
01 - 7181 - 3400	(HEALTH AND WELFARE BENEFI	19,135	19,147	20,694	20,904
01 - 7181 - 3500	(STATE UNEMPLOYMENT INSURA	107	111	150	132
01 - 7181 - 3600	(WORKERS' COMPENSATION INS	3,733	3,830	4,978	4,364
Total for Object 3000		63,595	64,601	78,550	75,666
01 - 7181 - 4300	(MATERIALS AND SUPPLIES)	315,725	180,917	1,615,427	59,015
01 - 7181 - 4400	(NON-CAPITALIZED EQUIPMENT	6,865	6,063	268,570	1,664
Total for Object 4000		322,590	186,980	1,883,997	60,679
01 - 7181 - 5200	(TRAVEL AND CONFERENCE)	6,156	6,154	6,737	4,928
01 - 7181 - 5300	(DUES AND MEMBERSHIPS)	0	0	1,498	1,498
01 - 7181 - 5600	(RENTALS,LEASES,REPAIRS AN	57,725	57,716	112,803	89,540
01 - 7181 - 5700	(DIRECT COST TRANSFERS)	2,778	1,958	1,872	3,323
01 - 7181 - 5800	(PROFESSIONAL/CONSULTING A	61,774	62,893	94,898	177,450
01 - 7181 - 5900	(COMMUNICATIONS)	12,656	12,655	5,720	7,380
Total for Object 5000		141,089	141,377	223,528	284,119
Total for Fund 01 - General Purpose, Function 7181 - Communications/Technology		749,970	621,523	2,496,539	691,478

Budget Function/Object Recap 2016 - 2017

Fund 01 - General Purpose, Function 7183 - Family/Community Engagemer

Fd/Function/Object	Object Description	Previous Year 2014/15 Revised Budget	Previous Year 2014/15 Actual Amount	Current Year 2015/16 Revised Budget	New Year 2016/17 Proposed Budget
01 - 7183 - 1300	(CERTIFICATED ADMINISTRATO	123,715	124,137	131,453	129,018
01 - 7183 - 1900	(OTHER CERTIFICATED SALARI	0	2,018	0	0
Total for Object 1000		123,715	126,155	131,453	129,018
01 - 7183 - 2400	(CLERICAL, TECHNICAL AND O	24,938	24,421	24,750	23,408
01 - 7183 - 2900	(OTHER CLASSIFIED SALARIES	0	0	10,926	36,593
Total for Object 2000		24,938	24,421	35,676	60,001
01 - 7183 - 3100	(STATE TEACHERS RETIREMENT	10,999	11,127	14,105	16,230
01 - 7183 - 3200	(PUBLIC EMPLOYEE RETIREMEN	2,707	2,867	2,933	3,055
01 - 7183 - 3300	(OASDI AND MEDICARE)	3,211	3,364	5,827	6,383
01 - 7183 - 3400	(HEALTH AND WELFARE BENEFI	21,133	21,565	19,758	17,288
01 - 7183 - 3500	(STATE UNEMPLOYMENT INSURA	69	71	89	92
01 - 7183 - 3600	(WORKERS' COMPENSATION INS	2,474	2,516	2,999	3,044
Total for Object 3000		40,593	41,509	45,711	46,092
01 - 7183 - 4300	(MATERIALS AND SUPPLIES)	2,366	2,366	18,000	2,000
01 - 7183 - 4400	(NON-CAPITALIZED EQUIPMENT	1,089	1,089	0	0
Total for Object 4000		3,455	3,455	18,000	2,000
01 - 7183 - 5200	(TRAVEL AND CONFERENCE)	1,899	1,869	2,545	2,545
01 - 7183 - 5700	(DIRECT COST TRANSFERS)	246	169	0	0
01 - 7183 - 5800	(PROFESSIONAL/CONSULTING A	34,000	7,956	84,749	253,826
Total for Object 5000		36,145	9,994	87,294	256,371
Total for Fund 01 - General Purpose, Function 7183 - Family/Community Engagement		228,846	205,535	318,134	493,482

Budget Function/Object Recap 2016 - 2017

Fund 01 - General Purpose, Function 7190 - External Financial Audit		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fd/Function/Object	Object Description	Revised Budget	Actual Amount	Actual Amount	Revised Budget	Revised Budget	Revised Budget	Proposed Budget	Proposed Budget
01 - 7190 - 5800	(PROFESSIONAL/CONSULTING A	66,101	38,800	38,800	48,477	48,477	48,477	48,477	48,477
Total for Fund 01 - General Purpose, Function 7190 - External Financial Audit		66,101	38,800	38,800	48,477	48,477	48,477	48,477	48,477

Budget Function/Object Recap 2016 - 2017

Fund 01 - General Purpose, Function 7200 - General Administration-Busine		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fd/Function/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Revised Budget	Revised Budget	Revised Budget	Proposed Budget	Proposed Budget
01 - 7200 - 2400	(CLERICAL, TECHNICAL AND O	213,268	214,582	204,009	198,564				
Total for Object 2000		213,268	214,582	204,009	198,564				
01 - 7200 - 3200	(PUBLIC EMPLOYEE RETIREMEN	24,545	24,602	23,606	26,916				
01 - 7200 - 3300	(OASDI AND MEDICARE)	14,444	14,612	13,668	13,335				
01 - 7200 - 3400	(HEALTH AND WELFARE BENEFI	53,815	53,829	56,360	56,146				
01 - 7200 - 3500	(STATE UNEMPLOYMENT INSURA	95	96	90	88				
01 - 7200 - 3600	(WORKERS' COMPENSATION INS	3,575	3,593	3,286	3,198				
Total for Object 3000		96,474	96,733	97,010	99,683				
01 - 7200 - 4300	(MATERIALS AND SUPPLIES)	7,279	0	12,608	0				
Total for Object 4000		7,279	0	12,608	0				
01 - 7200 - 5700	(DIRECT COST TRANSFERS)	-30,118	-22,378	-328,918	-311,286				
Total for Object 5000		-30,118	-22,378	-328,918	-311,286				
Total for Fund 01 - General Purpose, Function 7200 - General Administration-Busines		286,903	288,938	-15,291	-13,039				

Budget Function/Object Recap 2016 - 2017

Fund 01 - General Purpose, Function 7201 - General Administration-Facilit		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fd/Function/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Proposed Budget	Proposed Budget	
01 - 7201 - 2300	(CLASSIFIED ADMINISTRATORS	27,009	26,000	22,598		22,192	
01 - 7201 - 2400	(CLERICAL, TECHNICAL AND O	95,626	96,446	99,115		97,239	
	Total for Object 2000	122,635	122,446	121,713		119,431	
01 - 7201 - 3200	(PUBLIC EMPLOYEE RETIREMEN	14,233	13,905	14,334		15,492	
01 - 7201 - 3300	(OASDI AND MEDICARE)	7,855	8,522	7,921		7,814	
01 - 7201 - 3400	(HEALTH AND WELFARE BENEFI	23,017	23,011	21,549		20,842	
01 - 7201 - 3500	(STATE UNEMPLOYMENT INSURA	56	56	56		55	
01 - 7201 - 3600	(WORKERS' COMPENSATION INS	2,039	2,052	1,960		1,923	
01 - 7201 - 3900	(OTHER BENEFITS)	750	750	750		750	
	Total for Object 3000	47,950	48,297	46,570		46,876	
01 - 7201 - 5700	(DIRECT COST TRANSFERS)	-54,851	-55,279	-57,326		-56,893	
	Total for Object 5000	-54,851	-55,279	-57,326		-56,893	
	Total for Fund 01 - General Purpose, Function 7201 - General Administration-Facilit	115,734	115,464	110,957		109,414	

Budget Function/Object Recap 2016 - 2017						
Fund 01 - General Purpose, Function 7210 - General Admin.- Indirect Cost		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17
Fd/Function/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Proposed Budget	
01 - 7210 - 7300	(DIRECT/INDIRECT SUPPORT C	-448,726	-448,727	-391,560		-522,731
Total for Fund 01 - General Purpose, Function 7210 - General Admin.- Indirect Cost		-448,726	-448,727	-391,560		-522,731

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Budget Function/Object Recap 2016 - 2017

Fund 01 - General Purpose, Function 7300 - Fiscal Services

Fd/Function/Object	Object Description	Previous Year 2014/15 Revised Budget	Previous Year 2014/15 Actual Amount	Current Year 2015/16 Revised Budget	New Year 2016/17 Proposed Budget
01 - 7300 - 2300	(CLASSIFIED ADMINISTRATORS	338,804	338,020	323,185	317,288
01 - 7300 - 2400	(CLERICAL, TECHNICAL AND O	630,196	646,056	674,397	677,921
	Total for Object 2000	969,000	984,076	997,582	995,209
01 - 7300 - 3200	(PUBLIC EMPLOYEE RETIREMEN	113,050	123,206	117,258	128,884
01 - 7300 - 3300	(OASDI AND MEDICARE)	63,610	69,146	65,345	65,774
01 - 7300 - 3400	(HEALTH AND WELFARE BENEFI	108,308	108,302	115,335	116,686
01 - 7300 - 3500	(STATE UNEMPLOYMENT INSURA	462	467	474	474
01 - 7300 - 3600	(WORKERS' COMPENSATION INS	16,227	16,492	16,065	16,027
01 - 7300 - 3900	(OTHER BENEFITS)	6,039	6,039	5,250	5,250
	Total for Object 3000	307,696	323,653	319,727	333,095
01 - 7300 - 4300	(MATERIALS AND SUPPLIES)	16,832	16,829	13,104	9,529
01 - 7300 - 4400	(NON-CAPITALIZED EQUIPMENT	650	650	650	650
	Total for Object 4000	17,482	17,478	13,754	10,179
01 - 7300 - 5200	(TRAVEL AND CONFERENCE)	4,665	4,579	3,965	3,845
01 - 7300 - 5300	(DUES AND MEMBERSHIPS)	63	35	527	527
01 - 7300 - 5600	(RENTALS,LEASES,REPAIRS AN	4,281	3,849	4,181	4,181
01 - 7300 - 5700	(DIRECT COST TRANSFERS)	-77,073	-75,647	-65,658	-65,255
01 - 7300 - 5800	(PROFESSIONAL/CONSULTING A	235,770	202,302	146,846	150,166
01 - 7300 - 5900	(COMMUNICATIONS)	599	1,411	820	820
	Total for Object 5000	168,305	136,529	90,681	94,284
	Total for Fund 01 - General Purpose, Function 7300 - Fiscal Services	1,462,483	1,461,736	1,421,744	1,432,767

Budget Function/Object Recap 2016 - 2017							
Fund 01 - General Purpose, Function 7360 - Special Projects Administration							
Fd/Function/Object	Object Description	Previous Year 2014/15 Revised Budget	Previous Year 2014/15 Actual Amount	Current Year 2015/16 Revised Budget	Current Year 2015/16 Proposed Budget	New Year 2016/17 Proposed Budget	
01 - 7360 - 2400	(CLERICAL, TECHNICAL AND O	2,786	0	2,786	2,786	2,786	
Total for Object 2000		2,786	0	2,786	2,786	2,786	
01 - 7360 - 3300	(OASDI AND MEDICARE)	213	0	213	213	213	
01 - 7360 - 3500	(STATE UNEMPLOYMENT INSURA	1	0	1	1	1	
01 - 7360 - 3600	(WORKERS' COMPENSATION INS	47	0	47	45	45	
Total for Object 3000		261	0	259	259	259	
Total for Fund 01 - General Purpose, Function 7360 - Special Projects Administration		3,047	0	3,045	3,045	3,045	

Budget Function/Object Recap 2016 - 2017

Fund 01 - General Purpose, Function 7400 - Personnel/Human Resources S		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fd/Function/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Proposed Budget	Proposed Budget	
01 - 7400 - 1300	(CERTIFICATED ADMINISTRATO	352,048	352,171	426,789		441,186	
01 - 7400 - 1900	(OTHER CERTIFICATED SALARI	36,766	36,098	44,492		43,660	
	Total for Object 1000	388,814	388,269	471,281		484,846	
01 - 7400 - 2300	(CLASSIFIED ADMINISTRATORS	179,411	179,441	113,509		114,599	
01 - 7400 - 2400	(CLERICAL, TECHNICAL AND O	628,826	555,359	593,307		610,257	
01 - 7400 - 2900	(OTHER CLASSIFIED SALARIES	0	3,148	1,315		0	
	Total for Object 2000	808,237	737,948	708,131		724,856	
01 - 7400 - 3100	(STATE TEACHERS RETIREMENT	41,142	41,298	49,973		60,087	
01 - 7400 - 3200	(PUBLIC EMPLOYEE RETIREMEN	66,586	75,049	76,762		80,999	
01 - 7400 - 3300	(OASDI AND MEDICARE)	58,778	54,007	56,982		59,609	
01 - 7400 - 3400	(HEALTH AND WELFARE BENEFI	105,113	104,841	129,182		127,476	
01 - 7400 - 3500	(STATE UNEMPLOYMENT INSURA	552	542	337		580	
01 - 7400 - 3600	(WORKERS' COMPENSATION INS	19,230	18,866	18,995		19,481	
01 - 7400 - 3900	(OTHER BENEFITS)	6,000	6,000	1,594		0	
	Total for Object 3000	297,401	300,603	333,825		348,232	
01 - 7400 - 4300	(MATERIALS AND SUPPLIES)	72,858	64,744	72,748		63,726	
01 - 7400 - 4400	(NON-CAPITALIZED EQUIPMENT	6,855	5,361	5,964		6,300	
	Total for Object 4000	79,713	70,106	78,712		70,026	
01 - 7400 - 5200	(TRAVEL AND CONFERENCE)	15,925	12,299	6,997		14,961	
01 - 7400 - 5300	(DUES AND MEMBERSHIPS)	1,900	1,850	1,900		1,900	
01 - 7400 - 5600	(RENTALS, LEASES, REPAIRS AN	18,000	16,383	16,708		18,000	
01 - 7400 - 5700	(DIRECT COST TRANSFERS)	7,850	7,359	6,900		8,000	
01 - 7400 - 5800	(PROFESSIONAL/CONSULTING A	151,612	223,212	211,389		196,470	
01 - 7400 - 5900	(COMMUNICATIONS)	3,870	2,398	2,570		3,500	
	Total for Object 5000	199,157	263,501	246,464		242,831	

Budget Function/Object Recap 2016 - 2017

Fund 01 - General Purpose, Function 7400 - Personnel/Human Resources S

Fd/Function/Object	Object Description	2014/15		2015/16		2016/17	
		Revised Budget	Actual Amount	Revised Budget	Proposed Budget	Proposed Budget	Proposed Budget
Total for Fund 01 - General Purpose, Function 7400 - Personnel/Human Resources		1,773,322	1,760,427	1,838,413		1,870,791	

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Budget Function/Object Recap 2016 - 2017

Fund 01 - General Purpose, Function 7530 - Purchasing		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fd/Function/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Actual Amount	Revised Budget	Actual Amount	Revised Budget	Actual Amount
01 - 7530 - 2300	(CLASSIFIED ADMINISTRATORS	61,329	61,329	61,329	61,329	67,580	67,580	69,123	69,123
01 - 7530 - 2400	(CLERICAL, TECHNICAL AND O	145,027	135,914	135,914	135,914	136,282	136,282	153,851	153,851
Total for Object 2000		206,356	197,243	203,862	222,974				
01 - 7530 - 3200	(PUBLIC EMPLOYEE RETIREMEN	23,702	22,993	23,559	23,559	23,559	23,559	28,446	28,446
01 - 7530 - 3300	(OASDI AND MEDICARE)	14,272	13,631	14,082	14,082	14,082	14,082	15,452	15,452
01 - 7530 - 3400	(HEALTH AND WELFARE BENEFI	41,777	41,127	31,759	31,759	31,759	31,759	35,285	35,285
01 - 7530 - 3500	(STATE UNEMPLOYMENT INSURA	95	90	95	90	95	95	104	104
01 - 7530 - 3600	(WORKERS' COMPENSATION INS	3,459	3,306	3,283	3,283	3,283	3,283	3,591	3,591
Total for Object 3000		83,305	81,146	72,778	82,878				
01 - 7530 - 4300	(MATERIALS AND SUPPLIES)	-37,939	-15,641	-35,701	-35,701	-35,701	-35,701	-32,380	-32,380
01 - 7530 - 4400	(NON-CAPITALIZED EQUIPMENT	97,047	93,972	15,617	15,617	15,617	15,617	12,195	12,195
Total for Object 4000		59,108	78,331	-20,084	-20,185				
01 - 7530 - 5200	(TRAVEL AND CONFERENCE)	3,109	2,317	0	0	0	0	2,609	2,609
01 - 7530 - 5300	(DUES AND MEMBERSHIPS)	593	553	555	555	555	555	466	466
01 - 7530 - 5600	(RENTALS,LEASES,REPAIRS AN	103,523	92,434	95,118	95,118	95,118	95,118	95,118	95,118
01 - 7530 - 5700	(DIRECT COST TRANSFERS)	482	697	482	482	482	482	482	482
01 - 7530 - 5800	(PROFESSIONAL/CONSULTING A	5,011	2,713	2,815	2,815	2,815	2,815	4,571	4,571
01 - 7530 - 5900	(COMMUNICATIONS)	1,795	2,609	3,217	3,217	3,217	3,217	1,542	1,542
Total for Object 5000		114,513	101,323	102,187	104,788				
Total for Fund 01 - General Purpose, Function 7530 - Purchasing		463,282	458,044	358,743	390,455				

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Budget Function/Object Recap 2016 - 2017

Fund 01 - General Purpose, Function 7540 - Warehousing and Distribution					
Fd/Function/Object	Object Description	Previous Year 2014/15 Revised Budget	Previous Year 2014/15 Actual Amount	Current Year 2015/16 Revised Budget	New Year 2016/17 Proposed Budget
01 - 7540 - 2200	(CLASSIFIED SUPPORT SALARI	503,513	509,461	501,343	501,498
01 - 7540 - 2300	(CLASSIFIED ADMINISTRATORS	61,329	61,329	67,580	69,123
Total for Object 2000		564,842	570,790	568,923	570,621
01 - 7540 - 3200	(PUBLIC EMPLOYEE RETIREMEN	61,583	61,734	62,464	69,029
01 - 7540 - 3300	(OASDI AND MEDICARE)	40,146	40,670	40,553	40,979
01 - 7540 - 3400	(HEALTH AND WELFARE BENEFI	79,170	79,143	67,136	64,614
01 - 7540 - 3500	(STATE UNEMPLOYMENT INSURA	266	270	271	272
01 - 7540 - 3600	(WORKERS' COMPENSATION INS	9,469	9,565	9,162	9,189
Total for Object 3000		190,634	191,381	179,586	184,083
01 - 7540 - 4300	(MATERIALS AND SUPPLIES)	13,195	14,441	15,200	8,700
01 - 7540 - 4400	(NON-CAPITALIZED EQUIPMENT	0	0	1,000	630
Total for Object 4000		13,195	14,441	16,200	9,330
01 - 7540 - 5200	(TRAVEL AND CONFERENCE)	500	0	500	500
01 - 7540 - 5600	(RENTALS, LEASES, REPAIRS AN	695	568	1,045	2,045
01 - 7540 - 5800	(PROFESSIONAL/CONSULTING A	23,800	8,675	11,215	11,215
01 - 7540 - 5900	(COMMUNICATIONS)	11,700	18,641	8,430	11,800
Total for Object 5000		36,695	27,884	21,190	25,560
Total for Fund 01 - General Purpose, Function 7540 - Warehousing and Distribution		805,366	804,497	785,899	789,594

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Budget Function/Object Recap 2016 - 2017

Fund 01 - General Purpose, Function 7550 - Printing, Publishing & Duplca

Fd/Function/Object	Object Description	Previous Year 2014/15 Revised Budget	Previous Year 2014/15 Actual Amount	Current Year 2015/16 Revised Budget	New Year 2016/17 Proposed Budget
01 - 7550 - 2400	(CLERICAL, TECHNICAL AND O	87,584	86,597	73,079	71,934
Total for Object 2000		87,584	86,597	73,079	71,934
01 - 7550 - 3200	(PUBLIC EMPLOYEE RETIREMEN	8,969	8,995	7,308	7,901
01 - 7550 - 3300	(OASDI AND MEDICARE)	6,475	6,408	5,517	5,503
01 - 7550 - 3400	(HEALTH AND WELFARE BENEFI	7,066	7,068	2,295	8,350
01 - 7550 - 3500	(STATE UNEMPLOYMENT INSURA	42	42	36	36
01 - 7550 - 3600	(WORKERS' COMPENSATION INS	1,468	1,450	1,177	1,158
Total for Object 3000		24,020	23,963	16,333	22,948
01 - 7550 - 4300	(MATERIALS AND SUPPLIES)	24,935	19,376	18,685	18,685
01 - 7550 - 4400	(NON-CAPITALIZED EQUIPMENT	3,726	0	3,726	3,726
Total for Object 4000		28,661	19,376	22,411	22,411
01 - 7550 - 5600	(RENTALS,LEASES,REPAIRS AN	139,445	106,282	121,775	131,775
01 - 7550 - 5700	(DIRECT COST TRANSFERS)	-84,429	-84,196	-83,660	-83,074
01 - 7550 - 5800	(PROFESSIONAL/CONSULTING A	-17,620	10,113	16,380	21,380
Total for Object 5000		37,396	32,200	54,495	70,081
01 - 7550 - 6400	(NEW EQUIPMENT-CAPITALIZE	0	0	29,920	14,920
Total for Object 6000		0	0	29,920	14,920
Total for Fund 01 - General Purpose, Function 7550 - Printing, Publishing & Duplca		177,661	162,136	196,238	202,294

Budget Function/Object Recap 2016 - 2017

Fund 01 - General Purpose, Function 7601 - Risk Management		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fd/Function/Object	Object Description	Revised Budget	Actual Amount	Actual Amount	Revised Budget	Revised Budget	Proposed Budget	Proposed Budget	Proposed Budget
01 - 7601 - 2300	(CLASSIFIED ADMINISTRATORS	27,009	26,000	26,000	22,598	22,598	22,192	22,192	22,192
Total for Object 2000		27,009	26,000	26,000	22,598	22,598	22,192	22,192	22,192
01 - 7601 - 3200	(PUBLIC EMPLOYEE RETIREMEN	2,977	2,615	2,615	2,592	2,592	2,802	2,802	2,802
01 - 7601 - 3300	(OASDI AND MEDICARE)	1,285	1,861	1,861	1,058	1,058	1,052	1,052	1,052
01 - 7601 - 3400	(HEALTH AND WELFARE BENEFI	849	850	850	759	759	766	766	766
01 - 7601 - 3500	(STATE UNEMPLOYMENT INSURA	13	13	13	11	11	11	11	11
01 - 7601 - 3600	(WORKERS' COMPENSATION INS	436	436	436	364	364	357	357	357
01 - 7601 - 3900	(OTHER BENEFITS)	750	750	750	750	750	750	750	750
Total for Object 3000		6,310	6,525	6,525	5,534	5,534	5,738	5,738	5,738
01 - 7601 - 4300	(MATERIALS AND SUPPLIES)	4,953	3,253	3,253	9,544	9,544	9,544	9,544	9,544
01 - 7601 - 4400	(NON-CAPITALIZED EQUIPMENT	15,785	15,583	15,583	10,681	10,681	10,681	10,681	10,681
Total for Object 4000		20,738	18,837	18,837	20,225	20,225	20,225	20,225	20,225
01 - 7601 - 5400	(INSURANCE)	498,430	498,430	498,430	547,685	547,685	575,069	575,069	575,069
01 - 7601 - 5800	(PROFESSIONAL/CONSULTING A	83,129	85,366	85,366	63,342	63,342	63,342	63,342	63,342
Total for Object 5000		581,559	583,796	583,796	611,027	611,027	638,411	638,411	638,411
Total for Fund 01 - General Purpose, Function 7601 - Risk Management		635,616	635,158	635,158	659,384	659,384	686,566	686,566	686,566

Budget Function/Object Recap 2016 - 2017

Fund 01 - General Purpose, Function 7700 - Information Technology		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fd/Function/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Proposed Budget	Proposed Budget	
01 - 7700 - 2200	(CLASSIFIED SUPPORT SALARI	187,079	186,959	156,592		177,243	
01 - 7700 - 2300	(CLASSIFIED ADMINISTRATORS	400,397	400,397	439,970		436,295	
01 - 7700 - 2400	(CLERICAL, TECHNICAL AND O	315,849	325,219	438,552		452,859	
Total for Object 2000		903,325	912,574	1,035,114		1,066,397	
01 - 7700 - 3200	(PUBLIC EMPLOYEE RETIREMEN	104,588	104,568	120,851		137,234	
01 - 7700 - 3300	(OASDI AND MEDICARE)	62,655	64,068	71,946		74,345	
01 - 7700 - 3400	(HEALTH AND WELFARE BENEFI	91,019	90,993	108,799		114,097	
01 - 7700 - 3500	(STATE UNEMPLOYMENT INSURA	432	438	495		511	
01 - 7700 - 3600	(WORKERS' COMPENSATION INS	15,143	15,290	16,669		17,173	
Total for Object 3000		273,837	275,357	318,760		343,360	
01 - 7700 - 4300	(MATERIALS AND SUPPLIES)	671,282	653,758	331,880		161,853	
01 - 7700 - 4400	(NON-CAPITALIZED EQUIPMENT	-1,153	1,634	1,669		14,554	
Total for Object 4000		670,129	655,391	333,549		176,407	
01 - 7700 - 5200	(TRAVEL AND CONFERENCE)	8,642	8,485	11,201		11,201	
01 - 7700 - 5600	(RENTALS,LEASES,REPAIRS AN	243,267	242,459	358,692		357,439	
01 - 7700 - 5700	(DIRECT COST TRANSFERS)	-538,083	-539,141	-544,103		-576,821	
01 - 7700 - 5800	(PROFESSIONAL/CONSULTING A	173,740	174,031	153,431		130,500	
01 - 7700 - 5900	(COMMUNICATIONS)	6,217	7,274	6,217		6,217	
Total for Object 5000		-106,218	-106,892	-14,562		-71,464	
01 - 7700 - 6400	(NEW EQUIPMENT-CAPITALIZE	5,634	5,381	15,117		10,000	
Total for Object 6000		5,634	5,381	15,117		10,000	
Total for Fund 01 - General Purpose, Function 7700 - Information Technology		1,746,707	1,741,812	1,687,978		1,524,700	

Budget Function/Object Recap 2016 - 2017

Fund 01 - General Purpose, Function 7710 - Electronic Services		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fd/Function/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Proposed Budget	Proposed Budget	
01 - 7710 - 2200	(CLASSIFIED SUPPORT SALARI	289,435	296,638	317,484		314,991	
Total for Object 2000		289,435	296,638	317,484		314,991	
01 - 7710 - 3200	(PUBLIC EMPLOYEE RETIREMEN	33,372	33,354	36,199		39,550	
01 - 7710 - 3300	(OASDI AND MEDICARE)	21,139	21,277	22,423		22,121	
01 - 7710 - 3400	(HEALTH AND WELFARE BENEFI	45,654	46,172	57,130		57,984	
01 - 7710 - 3500	(STATE UNEMPLOYMENT INSURA	138	139	147		145	
01 - 7710 - 3600	(WORKERS' COMPENSATION INS	4,953	4,965	5,113		5,073	
Total for Object 3000		105,256	105,906	121,012		124,873	
01 - 7710 - 4300	(MATERIALS AND SUPPLIES)	180,934	176,722	133,052		159,742	
01 - 7710 - 4400	(NON-CAPITALIZED EQUIPMENT	2,197	2,159	17,879		16,189	
Total for Object 4000		183,131	178,882	150,931		175,931	
01 - 7710 - 5200	(TRAVEL AND CONFERENCE)	0	0	3,000		3,000	
01 - 7710 - 5600	(RENTALS,LEASES,REPAIRS AN	1,157	927	7,642		7,642	
01 - 7710 - 5700	(DIRECT COST TRANSFERS)	-199,339	-205,885	-212,780		-214,326	
01 - 7710 - 5800	(PROFESSIONAL/CONSULTING A	36,891	36,006	63,491		75,491	
Total for Object 5000		-161,291	-168,952	-138,647		-128,193	
Total for Fund 01 - General Purpose, Function 7710 - Electronic Services		416,531	412,474	450,780		487,602	

Budget Function/Object Recap 2016 - 2017

Fund 01 - General Purpose, Function 8111 - General Maintenance (RRMA)		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fd/Function/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Actual Amount	Revised Budget	Actual Amount	Proposed Budget	Actual Amount
01 - 8111 - 2200	(CLASSIFIED SUPPORT SALARI	126,426	129,756	126,426	129,756	140,687	140,687	142,159	142,159
01 - 8111 - 2300	(CLASSIFIED ADMINISTRATORS	2,000	0	2,000	0	0	0	0	0
Total for Object 2000		128,426	129,756	128,426	129,756	140,687	140,687	142,159	142,159
01 - 8111 - 3200	(PUBLIC EMPLOYEE RETIREMEN	14,882	14,814	14,882	14,814	16,667	16,667	18,552	18,552
01 - 8111 - 3300	(OASDI AND MEDICARE)	8,921	9,204	8,921	9,204	10,024	10,024	10,157	10,157
01 - 8111 - 3400	(HEALTH AND WELFARE BENEFI	23,544	23,531	23,544	23,531	23,122	23,122	22,968	22,968
01 - 8111 - 3500	(STATE UNEMPLOYMENT INSURA	58	60	58	60	66	66	66	66
01 - 8111 - 3600	(WORKERS' COMPENSATION INS	2,119	2,173	2,119	2,173	2,266	2,266	2,289	2,289
Total for Object 3000		49,524	49,782	49,524	49,782	52,145	52,145	54,032	54,032
01 - 8111 - 4300	(MATERIALS AND SUPPLIES)	-227	-1,800	-227	-1,800	-227	-227	-227	-227
Total for Object 4000		-227	-1,800	-227	-1,800	-227	-227	-227	-227
01 - 8111 - 5600	(RENTALS,LEASES,REPAIRS AN	227	52	227	52	227	227	227	227
Total for Object 5000		227	52	227	52	227	227	227	227
Total for Fund 01 - General Purpose, Function 8111 - General Maintenance (RRMA)		177,950	177,790	177,950	177,790	192,832	192,832	196,191	196,191

Budget Function/Object Recap 2016 - 2017

Fund 01 - General Purpose, Function 8112 - Vehicle Maintenance		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fd/Function/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Proposed Budget	Proposed Budget	
01 - 8112 - 2200	(CLASSIFIED SUPPORT SALARI	140,068	140,068	159,531		157,183	
01 - 8112 - 2300	(CLASSIFIED ADMINISTRATORS	55,101	55,101	60,729		62,275	
	Total for Object 2000	195,169	195,169	220,260		219,458	
01 - 8112 - 3200	(PUBLIC EMPLOYEE RETIREMEN	23,045	23,074	25,179		27,631	
01 - 8112 - 3300	(OASDI AND MEDICARE)	14,091	13,977	15,845		15,791	
01 - 8112 - 3400	(HEALTH AND WELFARE BENEFI	31,061	31,072	31,493		30,174	
01 - 8112 - 3500	(STATE UNEMPLOYMENT INSURA	95	91	104		104	
01 - 8112 - 3600	(WORKERS' COMPENSATION INS	3,270	3,270	3,547		3,534	
	Total for Object 3000	71,562	71,485	76,168		77,234	
01 - 8112 - 4300	(MATERIALS AND SUPPLIES)	151,123	149,911	139,332		132,832	
01 - 8112 - 4400	(NON-CAPITALIZED EQUIPMENT	0	3,058	353		353	
	Total for Object 4000	151,123	152,969	139,685		133,185	
01 - 8112 - 5200	(TRAVEL AND CONFERENCE)	0	0	133		133	
01 - 8112 - 5400	(INSURANCE)	98,505	98,505	114,354		120,072	
01 - 8112 - 5600	(RENTALS,LEASES,REPAIRS AN	5,885	5,210	5,879		4,879	
01 - 8112 - 5700	(DIRECT COST TRANSFERS)	-265,846	-266,653	-288,602		-288,196	
01 - 8112 - 5800	(PROFESSIONAL/CONSULTING A	1,893	1,304	5,448		5,448	
	Total for Object 5000	-159,563	-161,634	-162,788		-157,664	
01 - 8112 - 6500	(EQUIPMENT REPLACEMENT-CAP	126,635	126,633	194,774		0	
	Total for Object 6000	126,635	126,633	194,774		0	
	Total for Fund 01 - General Purpose, Function 8112 - Vehicle Maintenance	384,926	384,621	468,099		272,213	

Budget Function/Object Recap 2016 - 2017

Fund 01 - General Purpose, Function 8200 - (OPERATIONS)		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fd/Function/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Actual Amount	Revised Budget	Actual Amount	Revised Budget	Actual Amount
01 - 8200 - 2200	(CLASSIFIED SUPPORT SALARI	14,436	13,730	14,338	14,661	14,436	13,730	14,338	14,661
Total for Object 2000		14,436	13,730	14,338	14,661	14,436	13,730	14,338	14,661
01 - 8200 - 3200	(PUBLIC EMPLOYEE RETIREMEN	1,582	1,594	1,699	1,913	1,582	1,594	1,699	1,913
01 - 8200 - 3300	(OASDI AND MEDICARE)	980	1,004	1,049	1,075	980	1,004	1,049	1,075
01 - 8200 - 3400	(HEALTH AND WELFARE BENEFI	1,509	1,509	1,496	1,488	1,509	1,509	1,496	1,488
01 - 8200 - 3500	(STATE UNEMPLOYMENT INSURA	6	7	7	7	6	7	7	7
01 - 8200 - 3600	(WORKERS' COMPENSATION INS	225	230	231	236	225	230	231	236
Total for Object 3000		4,302	4,344	4,482	4,719	4,302	4,344	4,482	4,719
Total for Fund 01 - General Purpose, Function 8200 - (OPERATIONS)		18,738	18,074	18,820	19,380	18,738	18,074	18,820	19,380

Budget Function/Object Recap 2016 - 2017

Fund 01 - General Purpose, Function 8211 - Custodial Services

Fd/Function/Object	Object Description	Previous Year 2014/15 Revised Budget	Previous Year 2014/15 Actual Amount	Current Year 2015/16 Revised Budget	New Year 2016/17 Proposed Budget
01 - 8211 - 2200	(CLASSIFIED SUPPORT SALARI	3,636,608	3,616,411	3,799,715	3,981,384
01 - 8211 - 2300	(CLASSIFIED ADMINISTRATORS	177,616	177,332	197,602	199,725
Total for Object 2000		3,814,224	3,793,743	3,997,317	4,181,109
01 - 8211 - 3200	(PUBLIC EMPLOYEE RETIREMEN	404,897	400,163	437,130	495,073
01 - 8211 - 3300	(OASDI AND MEDICARE)	272,938	270,751	286,269	301,199
01 - 8211 - 3400	(HEALTH AND WELFARE BENEFI	620,071	619,776	599,123	627,592
01 - 8211 - 3500	(STATE UNEMPLOYMENT INSURA	1,784	1,773	1,876	1,973
01 - 8211 - 3600	(WORKERS' COMPENSATION INS	64,161	63,575	64,374	67,331
Total for Object 3000		1,363,851	1,356,039	1,388,772	1,493,168
01 - 8211 - 4300	(MATERIALS AND SUPPLIES)	340,767	336,337	362,848	342,848
01 - 8211 - 4400	(NON-CAPITALIZED EQUIPMENT	0	0	6,020	6,672
Total for Object 4000		340,767	336,337	368,868	349,520
01 - 8211 - 5200	(TRAVEL AND CONFERENCE)	69	69	0	0
01 - 8211 - 5600	(RENTALS,LEASES,REPAIRS AN	3,295	4,374	3,583	3,583
01 - 8211 - 5700	(DIRECT COST TRANSFERS)	-861,005	-855,257	-905,946	-941,491
01 - 8211 - 5800	(PROFESSIONAL/CONSULTING A	4,313	4,182	6,182	11,182
01 - 8211 - 5900	(COMMUNICATIONS)	1,825	2,650	2,717	2,717
Total for Object 5000		-851,503	-843,982	-893,464	-924,009
Total for Fund 01 - General Purpose, Function 8211 - Custodial Services		4,667,339	4,642,136	4,861,493	5,099,788

Budget Function/Object Recap 2016 - 2017

Fund 01 - General Purpose, Function 8212 - Grounds		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fd/Function/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Proposed Budget	Proposed Budget	
01 - 8212 - 2200	(CLASSIFIED SUPPORT SALARI	668,879	684,739	693,012		700,393	
01 - 8212 - 2300	(CLASSIFIED ADMINISTRATORS	63,372	63,103	70,679		71,439	
Total for Object 2000		732,251	747,842	763,691		771,832	
01 - 8212 - 3200	(PUBLIC EMPLOYEE RETIREMEN	83,827	83,423	89,041		99,144	
01 - 8212 - 3300	(OASDI AND MEDICARE)	51,026	52,948	53,641		54,548	
01 - 8212 - 3400	(HEALTH AND WELFARE BENEFI	134,207	135,123	133,757		128,572	
01 - 8212 - 3500	(STATE UNEMPLOYMENT INSURA	334	347	354		361	
01 - 8212 - 3600	(WORKERS' COMPENSATION INS	12,142	12,531	12,299		12,429	
Total for Object 3000		281,536	284,372	289,092		295,054	
01 - 8212 - 4300	(MATERIALS AND SUPPLIES)	102,567	95,533	122,721		139,767	
Total for Object 4000		102,567	95,533	122,721		139,767	
01 - 8212 - 5200	(TRAVEL AND CONFERENCE)	0	0	35		0	
01 - 8212 - 5300	(DUES AND MEMBERSHIPS)	0	0	30		30	
01 - 8212 - 5500	(OPERATIONS AND HOUSEKEEPIN	96,150	93,100	77,512		86,631	
01 - 8212 - 5600	(RENTALS,LEASES,REPAIRS AN	15,594	13,812	16,376		26,776	
01 - 8212 - 5700	(DIRECT COST TRANSFERS)	20	0	20		20	
01 - 8212 - 5800	(PROFESSIONAL/CONSULTING A	52,360	45,183	56,750		56,750	
01 - 8212 - 5900	(COMMUNICATIONS)	3,060	3,012	3,103		3,103	
Total for Object 5000		167,184	155,106	153,826		173,310	
01 - 8212 - 6400	(NEW EQUIPMENT-CAPITALIZE	0	0	5,411		0	
Total for Object 6000		0	0	5,411		0	
Total for Fund 01 - General Purpose, Function 8212 - Grounds		1,283,538	1,282,853	1,334,741		1,379,963	

Budget Function/Object Recap 2016 - 2017

Fund 01 - General Purpose, Function 8213 - Hazardous Materials

Fd/Function/Object	Object Description	Previous Year -2014/15 Revised Budget	Previous Year 2014/15 Actual Amount	Current Year 2015/16 Revised Budget	New Year 2016/17 Proposed Budget
01 - 8213 - 2200	(CLASSIFIED SUPPORT SALARI	0	87	0	0
Total for Object 2000		0	87	0	0
01 - 8213 - 3300	(OASDI AND MEDICARE)	0	7	0	0
01 - 8213 - 3500	(STATE UNEMPLOYMENT INSURA	0	0	0	0
01 - 8213 - 3600	(WORKERS' COMPENSATION INS	0	1	0	0
Total for Object 3000		0	8	0	0
01 - 8213 - 4300	(MATERIALS AND SUPPLIES)	6,188	3,064	2,688	3,500
01 - 8213 - 4400	(NON-CAPITALIZED EQUIPMENT	3,200	3,131	3,200	3,000
Total for Object 4000		9,388	6,195	5,888	6,500
01 - 8213 - 5800	(PROFESSIONAL/CONSULTING A	78,405	59,605	91,500	57,500
Total for Object 5000		78,405	59,605	91,500	57,500
Total for Fund 01 - General Purpose, Function 8213 - Hazardous Materials		87,793	65,895	97,388	64,000

Budget Function/Object Recap 2016 - 2017

Fund 01 - General Purpose, Function 8214 - Utilities		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fd/Function/Object	Object Description	Revised Budget		Actual Amount		Revised Budget		Proposed Budget	
01 - 8214 - 4300	(MATERIALS AND SUPPLIES)	11,777		12,056		11,777		17,777	
Total for Object 4000		11,777		12,056		11,777		17,777	
01 - 8214 - 5500	(OPERATIONS AND HOUSEKEEPING)	3,120,624		3,120,728		3,324,620		3,394,620	
01 - 8214 - 5600	(RENTALS, LEASES, REPAIRS AND MAINTENANCE)	30		0		30		30	
01 - 8214 - 5900	(COMMUNICATIONS)	327,306		319,333		233,306		231,312	
Total for Object 5000		3,447,960		3,440,061		3,557,956		3,625,962	
Total for Fund 01 - General Purpose, Function 8214 - Utilities		3,459,737		3,452,118		3,569,733		3,643,739	

Budget Function/Object Recap 2016 - 2017

Fund 01 - General Purpose, Function 8300 - Security		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17
Fd/Function/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Proposed Budget	
01 - 8300 - 2200	(CLASSIFIED SUPPORT SALARI	275,601	281,605	293,090		296,517
01 - 8300 - 2300	(CLASSIFIED ADMINISTRATORS	86,542	79,044	42,104		41,340
Total for Object 2000		362,143	360,648	335,194		337,857
01 - 8300 - 3200	(PUBLIC EMPLOYEE RETIREMEN	28,110	27,930	27,794		30,964
01 - 8300 - 3300	(OASDI AND MEDICARE)	23,889	24,624	24,131		24,452
01 - 8300 - 3400	(HEALTH AND WELFARE BENEFI	30,408	30,269	27,283		27,123
01 - 8300 - 3500	(STATE UNEMPLOYMENT INSURA	163	174	162		163
01 - 8300 - 3600	(WORKERS' COMPENSATION INS	5,668	6,044	5,398		5,441
Total for Object 3000		88,238	89,041	84,768		88,143
01 - 8300 - 4300	(MATERIALS AND SUPPLIES)	5,363	4,469	3,032		6,283
Total for Object 4000		5,363	4,469	3,032		6,283
01 - 8300 - 5700	(DIRECT COST TRANSFERS)	284	951	909		909
01 - 8300 - 5800	(PROFESSIONAL/CONSULTING A	4,803	4,359	5,377		4,618
01 - 8300 - 5900	(COMMUNICATIONS)	1,360	247	305		1,082
Total for Object 5000		6,447	5,557	6,591		6,609
Total for Fund 01 - General Purpose, Function 8300 - Security		462,191	459,716	429,585		438,892

Budget Function/Object Recap 2016 - 2017

Fund 01 - General Purpose, Function 8401 - Disaster Preparedness

Fd/Function/Object	Object Description	Previous Year 2014/15 Revised Budget	Previous Year 2014/15 Actual Amount	Current Year 2015/16 Revised Budget	New Year 2016/17 Proposed Budget
01 - 8401 - 1300	(CERTIFICATED ADMINISTRATO	0	328	600	600
Total for Object 1000		0	328	600	600
01 - 8401 - 2400	(CLERICAL, TECHNICAL AND O	1,473	0	1,473	1,473
01 - 8401 - 2900	(OTHER CLASSIFIED SALARIES	10,854	7,477	14,076	14,054
Total for Object 2000		12,327	7,477	15,549	15,527
01 - 8401 - 3100	(STATE TEACHERS RETIREMENT	0	161	0	0
01 - 8401 - 3200	(PUBLIC EMPLOYEE RETIREMEN	0	0	3	0
01 - 8401 - 3300	(OASDI AND MEDICARE)	794	369	851	850
01 - 8401 - 3500	(STATE UNEMPLOYMENT INSURA	6	4	8	8
01 - 8401 - 3600	(WORKERS' COMPENSATION INS	207	131	260	260
Total for Object 3000		1,007	665	1,122	1,118
01 - 8401 - 4300	(MATERIALS AND SUPPLIES)	17,695	14,340	18,518	17,518
Total for Object 4000		17,695	14,340	18,518	17,518
01 - 8401 - 5200	(TRAVEL AND CONFERENCE)	0	0	0	1,000
01 - 8401 - 5600	(RENTALS,LEASES,REPAIRS AN	4,010	4,104	4,310	4,310
01 - 8401 - 5700	(DIRECT COST TRANSFERS)	0	0	100	100
01 - 8401 - 5800	(PROFESSIONAL/CONSULTING A	1,400	0	73,838	0
01 - 8401 - 5900	(COMMUNICATIONS)	500	944	500	500
Total for Object 5000		5,910	5,048	78,748	5,910
Total for Fund 01 - General Purpose, Function 8401 - Disaster Preparedness		36,939	27,858	114,537	40,673

Budget Function/Object Recap 2016 - 2017

Fund 01 - General Purpose, Function 8403 - Energy Education Program					
Fd/Function/Object	Object Description	Previous Year 2014/15 Revised Budget	Previous Year 2014/15 Actual Amount	Current Year 2015/16 Revised Budget	New Year 2016/17 Proposed Budget
01 - 8403 - 2300	(CLASSIFIED ADMINISTRATORS	114,613	114,613	126,922	128,286
Total for Object 2000		114,613	114,613	126,922	128,286
01 - 8403 - 3200	(PUBLIC EMPLOYEE RETIREMEN	13,491	13,491	15,036	16,741
01 - 8403 - 3300	(OASDI AND MEDICARE)	7,998	8,028	8,847	9,025
01 - 8403 - 3400	(HEALTH AND WELFARE BENEFI	17,876	17,879	20,014	20,412
01 - 8403 - 3500	(STATE UNEMPLOYMENT INSURA	54	54	59	60
01 - 8403 - 3600	(WORKERS' COMPENSATION INS	1,921	1,921	2,044	2,066
Total for Object 3000		41,340	41,373	46,000	48,304
01 - 8403 - 4300	(MATERIALS AND SUPPLIES)	9,495	2,535	9,495	9,495
01 - 8403 - 4400	(NON-CAPITALIZED EQUIPMENT	1,301	0	1,301	1,301
Total for Object 4000		10,796	2,535	10,796	10,796
01 - 8403 - 5200	(TRAVEL AND CONFERENCE)	2,105	1,507	2,105	2,105
01 - 8403 - 5700	(DIRECT COST TRANSFERS)	200	46	200	200
01 - 8403 - 5800	(PROFESSIONAL/CONSULTING A	4,600	1,050	4,600	4,600
01 - 8403 - 5900	(COMMUNICATIONS)	650	911	650	650
Total for Object 5000		7,555	3,514	7,555	7,555
Total for Fund 01 - General Purpose, Function 8403 - Energy Education Program		174,304	162,036	191,273	194,941

Budget Function/Object Recap 2016 - 2017

Fund 01 - General Purpose, Function 8501 - Facility Acquisition and Const		Previous Year 2014/15		Previous Year 2014/15 Actual Amount		Current Year 2015/16		New Year 2016/17	
Fd/Function/Object	Object Description	Revised Budget				Revised Budget		Proposed Budget	
01 - 8501 - 2400	(CLERICAL, TECHNICAL AND O	50,493		51,442		51,227		50,148	
Total for Object 2000		50,493		51,442		51,227		50,148	
01 - 8501 - 3200	(PUBLIC EMPLOYEE RETIREMEN	5,919		5,930		6,069		6,544	
01 - 8501 - 3300	(OASDI AND MEDICARE)	3,474		3,576		3,577		3,550	
01 - 8501 - 3400	(HEALTH AND WELFARE BENEFI	10,474		10,473		9,338		8,706	
01 - 8501 - 3500	(STATE UNEMPLOYMENT INSURA	23		24		24		23	
01 - 8501 - 3600	(WORKERS' COMPENSATION INS	843		862		825		808	
Total for Object 3000		20,733		20,864		19,833		19,631	
01 - 8501 - 5700	(DIRECT COST TRANSFERS)	-43,459		-44,646		-45,570		-45,186	
Total for Object 5000		-43,459		-44,646		-45,570		-45,186	
Total for Fund 01 - General Purpose, Function 8501 - Facility Acquisition and Const		27,767		27,660		25,490		24,593	

Budget Function/Object Recap 2016 - 2017

Fund 01 - General Purpose, Function 8502 - Facility Modernization		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fd/Function/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Actual Amount	Revised Budget	Actual Amount	Revised Budget	Actual Amount
01 - 8502 - 4300	(MATERIALS AND SUPPLIES)	1,128	574	2,100	2,000				
01 - 8502 - 4400	(NON-CAPITALIZED EQUIPMENT)	0	0	1,000	1,100				
Total for Object 4000		1,128	574	3,100	3,100				
01 - 8502 - 5200	(TRAVEL AND CONFERENCE)	800	116	1,195	1,195				
01 - 8502 - 5700	(DIRECT COST TRANSFERS)	2,000	2,309	2,000	2,000				
01 - 8502 - 5800	(PROFESSIONAL/CONSULTING A	8,572	8,364	8,705	8,705				
01 - 8502 - 5900	(COMMUNICATIONS)	600	975	500	500				
Total for Object 5000		11,972	11,764	12,400	12,400				
01 - 8502 - 6200	(BUILDINGS AND IMPROVEMEN	9,748	9,748	4,600	0				
Total for Object 6000		9,748	9,748	4,600	0				
Total for Fund 01 - General Purpose, Function 8502 - Facility Modernization		22,848	22,085	20,100	15,500				

Budget Function/Object Recap 2016 - 2017

Fund 01 - General Purpose, Function 8504 - Deferred Maintenance Projects					
Fd/Function/Object	Object Description	Previous Year 2014/15 Revised Budget	Previous Year 2014/15 Actual Amount	Current Year 2015/16 Revised Budget	New Year 2016/17 Proposed Budget
01 - 8504 - 2200	(CLASSIFIED SUPPORT SALARI	2,000	2,386	0	0
Total for Object 2000		2,000	2,386	0	0
01 - 8504 - 3300	(OASDI AND MEDICARE)	0	183	0	0
01 - 8504 - 3500	(STATE UNEMPLOYMENT INSURA	0	1	0	0
01 - 8504 - 3600	(WORKERS' COMPENSATION INS	0	40	0	0
Total for Object 3000		0	224	0	0
01 - 8504 - 4300	(MATERIALS AND SUPPLIES)	0	0	552	0
01 - 8504 - 4400	(NON-CAPITALIZED EQUIPMENT	5,189	5,267	0	0
Total for Object 4000		5,189	5,267	552	0
01 - 8504 - 5800	(PROFESSIONAL/CONSULTING A	26,956	25,196	224,096	0
Total for Object 5000		26,956	25,196	224,096	0
01 - 8504 - 6100	(SITES AND IMPROVEMENT OF	2,279	2,279	0	0
Total for Object 6000		2,279	2,279	0	0
Total for Fund 01 - General Purpose, Function 8504 - Deferred Maintenance Projects		36,424	35,351	224,648	0

Budget Function/Object Recap 2016 - 2017

Fund 01 - General Purpose, Function 8506 - Americans with Disabilities Ac		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fd/Function/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Proposed Budget		
01 - 8506 - 2900	(OTHER CLASSIFIED SALARIES	4,000	640	1,534		4,000	
	Total for Object 2000	4,000	640	1,534		4,000	
01 - 8506 - 3300	(OASDI AND MEDICARE)	58	9	58		58	
01 - 8506 - 3500	(STATE UNEMPLOYMENT INSURA	2	0	2		2	
01 - 8506 - 3600	(WORKERS' COMPENSATION INS	67	11	64		64	
	Total for Object 3000	127	20	124		124	
01 - 8506 - 4300	(MATERIALS AND SUPPLIES)	389	793	1,075		139	
	Total for Object 4000	389	793	1,075		139	
01 - 8506 - 5600	(RENTALS,LEASES,REPAIRS AN	6,353	8,466	17,373		6,603	
01 - 8506 - 5700	(DIRECT COST TRANSFERS)	0	-1,279	0		0	
01 - 8506 - 5900	(COMMUNICATIONS)	0	0	30		0	
	Total for Object 5000	6,353	7,187	17,403		6,603	
Total for Fund 01 - General Purpose, Function 8506 - Americans with Disabilities Ac		10,869	8,640	20,136		10,866	

Budget Function/Object Recap 2016 - 2017						
Fund 01 - General Purpose, Function 8507 - Facilities Operations and Supp						
Fd/Function/Object	Object Description	Previous Year 2014/15		Previous Year 2014/15		New Year 2016/17
		Revised Budget	Actual Amount	Revised Budget	Proposed Budget	
01 - 8507 - 5600	(RENTALS,LEASES,REPAIRS AN	5,500	5,274	14,520	14,520	
Total for Fund 01 - General Purpose, Function 8507 - Facilities Operations and Supp		5,500	5,274	14,520	14,520	

Budget Function/Object Recap 2016 - 2017

Fund 01 - General Purpose, Function 9100 - Debt Service		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fd/Function/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Proposed Budget	Proposed Budget	
01 - 9100 - 7400	(DEBT SERVICE)	95,026	79,565	99,057		99,057	
Total for Fund 01 - General Purpose, Function 9100 - Debt Service		95,026	79,565	99,057		99,057	

Budget Function/Object Recap 2016 - 2017									
Fund 01 - General Purpose, Function 9201 - Transfers Between Agencies		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fd/Function/Object	Object Description	Revised Budget		Actual Amount	Revised Budget		Proposed Budget		
01 - 9201 - 7100	(TUITION)	0		0	1,261		0		
Total for Fund 01 - General Purpose, Function 9201 - Transfers Between Agencies		0		0	1,261		0		

Budget Function/Object Recap 2016 - 2017						
Fund 01 - General Purpose, Function 9300 - Transfers Between Funds		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17
Fd/Function/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Proposed Budget	
01 - 9300 - 7600	(OTHER FINANCING USES)	5,000	4,690	5,312		0
Total for Fund 01 - General Purpose, Function 9300 - Transfers Between Funds		5,000	4,690	5,312		0

Budget Function/Object Recap 2016 - 2017						
Fund 01 - General Purpose, Function 9300 - Transfers Between Funds						
Fd/Function/Object	Object Description	Previous Year 2014/15		Current Year 2015/16		New Year 2016/17
		Revised Budget	Actual Amount	Revised Budget	Proposed Budget	Proposed Budget
Total for Cupertino Union School District		125,316,606	124,824,281	132,181,441	126,987,293	

SPECIAL EDUCATION FUND

- **BUDGET ASSUMPTIONS**
- **THREE-YEAR COMPARATIVE
FINANCIAL REPORTS**

2016-2017 BUDGET ASSUMPTIONS

FUND 07 – SPECIAL EDUCATION

Special education is funded under the AB602 funding model and the district is a member of SELPA II (Special Education Local Planning Area), which also includes Fremont Union High School District and Sunnyvale Elementary School District. The funding model is based upon a base rate dollar amount and P-2 ADA.

REVENUE

The revenue has been projected based on the “Preliminary Budget Allocation Plan” for fiscal year 2016-2017, which estimates the three sources of Special Education revenue: State Special Education Apportionment, County Excess Special Education Property Taxes and Federal Local Assistance (IDEA Part B). The base rate for the district is \$494.82 for 2016-2017 and \$494.82 SELPA II average. The “Budget Allocation Plan” for 2016-2017 will be finalized in early June.

The COE County Fund transfer resulted from the NPS/SDC students served by the County is eliminated due to LCFF. The County fund transfer is now part of the COE cost in the AB602 revenue calculation. In addition to the AB602 revenue, the district receives funding from other federal revenue sources within PL94-142 and the revenue limit transfer for “special day class” and “non-public school” student ADA. The encroachment to the General Fund is projected to be \$18,708,756.

EXPENDITURES

The district is constantly reviewing its procedures and policy to see how the services for students with special needs can be provided in a more effective and efficient manner. By providing the alternative services, the district hopes to contain the escalating cost of non-public school and agency placements. Due to the dramatic increase in the autistic student population in recent years, the district faces the escalating demand for autism programs and huge encroachment from General Fund to support these programs.

THREE-YEAR COMPARATIVE FINANCIAL REPORTS

The three-year financial reports are in an easy at-a-glance format, which lists prior year revised budget, prior year actual amount, current year revised budget, and the proposed budget for the new fiscal year. The three-year financial reports for this fund are organized and sorted as follows:

- Budget Revenue Summary by Object – revenues sorted by account numbers
- Budget Revenue Summary by Resource – revenues sorted by resource codes
- Budget Expenditures Summary by Object – expenditures sorted by account numbers
- Budget Expenditures Summary by Function – expenditures sorted by function code

Budget Revenue Summary by Object for 2016 - 2017

Fund 07 - Special Education		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fund/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Revised Budget	Revised Budget	Revised Budget	Proposed Budget	Proposed Budget
07 - 8097	Property Tax Transfers	2,206,837	2,229,539	6,431,890	6,431,890	6,072,605			
07 - 8181	Special Education-Entitlement,	2,725,452	2,725,452	2,678,180	2,678,180	2,658,309			
07 - 8182	Special Education-Discretionar	314,005	314,005	285,567	285,567	285,706			
07 - 8590	All Other State Revenue	927,090	917,420	927,608	927,608	927,608			
07 - 8699	All Other Local Revenue	0	1,523	0	0	0			
07 - 8792	Trsf Apportionment from County	5,737,725	5,759,842	1,270,388	1,270,388	1,107,838			
07 - 8980	Contributions from Unrestricte	14,811,171	14,744,170	16,518,554	16,518,554	18,708,756			
Total for Fund 07 and Revenue accounts		26,722,280	26,691,951	28,112,187	28,112,187	29,760,822			

Budget Revenue Summary By Resource 2016 - 2017

Fund: 07 Special Education		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
<u>Fd-Resource</u>	<u>Resource Description</u>	Revised Budget	Actual Amount	Revised Budget	Revised Budget	Revised Budget	Revised Budget	Proposed Budget	Proposed Budget
07 - 3310	IDEA-Basic Local Assistance (9	2,623,652	2,623,652	2,577,365	2,577,365	2,556,041			
07 - 3311	IDEA-Basic Local Assistance-Pr	101,800	101,800	100,815	100,815	102,268			
07 - 3315	IDEA-Preschool Grant	77,045	77,045	70,873	70,873	70,873			
07 - 3320	IDEA-Preschool Local Entitleme	236,258	236,258	214,164	214,164	214,164			
07 - 3345	IDEA Preschool Staff Developme	702	702	530	530	669			
07 - 6500	Special Education	22,755,733	22,735,074	24,220,832	24,220,832	25,889,199			
07 - 6512	Mental Health - AB114 Per ADA	923,998	914,328	927,608	927,608	927,608			
07 - 6513	Sp Ed- State Preschool Grant	3,092	3,092	0	0	0			
Grand Total for Fund 07 Special Education		26,722,280	26,691,951	28,112,187	28,112,187	29,760,822			

Budget Expense Summary by Object for 2016 - 2017

Fund 07 - Special Education		Previous Year 2014/15	Previous Year 2014/15	Current Year 2015/16	New Year 2016/17
Fund/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Proposed Budget
07 - 1100	(TEACHERS' SALARIES)	8,325,874	8,329,133	8,699,702	8,678,236
07 - 1200	(CERTIFICATED PUPIL SUPPOR	1,299,961	1,292,621	1,533,399	1,486,220
07 - 1300	(CERTIFICATED ADMINISTRATO	401,040	401,200	393,691	392,033
07 - 1900	(OTHER CERTIFICATED SALARI	105,525	105,215	228,764	190,910
	Total for Object 1000	10,132,401	10,128,170	10,855,556	10,747,399
07 - 2100	(INSTRUCTIONAL AIDES' SALA	7,655,093	7,642,808	8,057,896	8,803,623
07 - 2300	(CLASSIFIED ADMINISTRATORS	953,964	958,193	1,130,036	1,282,710
07 - 2400	(CLERICAL, TECHNICAL AND O	221,623	221,989	196,869	207,404
07 - 2900	(OTHER CLASSIFIED SALARIES	188,360	194,351	97,107	145,091
	Total for Object 2000	9,019,040	9,017,341	9,481,908	10,438,828
07 - 3100	(STATE TEACHERS RETIREMENT	881,131	883,068	1,105,273	1,297,426
07 - 3200	(PUBLIC EMPLOYEE RETIREMEN	965,447	969,495	1,071,143	1,388,170
07 - 3300	(OASDI AND MEDICARE)	775,074	772,511	846,786	923,214
07 - 3400	(HEALTH AND WELFARE BENEFI	2,242,376	2,236,452	2,061,038	2,362,931
07 - 3500	(STATE UNEMPLOYMENT INSURA	9,121	8,969	9,586	10,041
07 - 3600	(WORKERS' COMPENSATION INS	321,819	320,792	327,518	341,224
	Total for Object 3000	5,194,968	5,191,286	5,421,344	6,323,006
07 - 4300	(MATERIALS AND SUPPLIES)	103,259	103,189	159,909	124,798
07 - 4400	(NON-CAPITALIZED EQUIPMENT	9,671	9,665	24,051	29,032
	Total for Object 4000	112,930	112,855	183,960	153,830
07 - 5100	(SUBAGREEMENT FOR SERVICES	1,411,573	1,375,920	1,813,713	1,652,696
07 - 5200	(TRAVEL AND CONFERENCE)	28,403	23,314	37,202	34,126
07 - 5600	(RENTALS,LEASES,REPAIRS AN	385	141	2,437	2,437

Budget Expense Summary by Object for 2016 - 2017

Fund 07 - Special Education (continued)		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fund/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Actual Amount	Revised Budget	Actual Amount	Revised Budget	Actual Amount
07 - 5700	(DIRECT COST TRANSFERS)	3,133	2,326	2,783	2,783	2,783	2,783	2,783	2,783
07 - 5800	(PROFESSIONAL/CONSULTING A	456,581	456,558	71,750	71,750	71,750	71,750	98,912	98,912
07 - 5900	(COMMUNICATIONS)	2,380	981	2,380	2,380	2,380	2,380	2,380	2,380
Total for Object 5000		1,902,455	1,859,240	1,930,265	1,930,265	1,930,265	1,930,265	1,793,334	1,793,334
07 - 6400	(NEW EQUIPMENT-CAPITALIZE	5,249	5,249	0	0	0	0	0	0
07 - 7300	(DIRECT/INDIRECT SUPPORT C	33,571	33,571	31,038	31,038	31,038	31,038	35,391	35,391
Total for Fund 07 and Expense accounts		26,400,613	26,347,712	27,904,071	27,904,071	27,904,071	27,904,071	29,491,788	29,491,788

Cupertino Union School District

Date Printed: 5/18/2016

Budget Expense Summary By Function 2016 - 2017

Fund: 07 Special Education		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
<u>Fd-Function</u>	<u>Function Description</u>	Revised Budget	Actual Amount	Revised Budget	Revised Budget	Revised Budget	Revised Budget	Proposed Budget	Proposed Budget
07 - 1110	Special Ed-Special Day Class	10,518,203	10,518,229	9,844,726	9,844,726	10,530,632	10,530,632		
07 - 1120	Special Ed-Resource Specialist	3,389,148	3,388,690	4,391,548	4,391,548	4,385,512	4,385,512		
07 - 1130	Special Ed-Designated Instr &	4,650,740	4,650,712	4,904,030	4,904,030	5,710,175	5,710,175		
07 - 1180	NPS - Non Public School Placem	1,101,958	1,089,058	1,014,941	1,014,941	982,380	982,380		
07 - 1181	NPA - Non Public Agency Placem	486,255	471,360	554,549	554,549	395,319	395,319		
07 - 1190	Special Ed-Other Services	2,321,971	2,317,350	2,658,849	2,658,849	2,686,690	2,686,690		
07 - 2110	Instructional Supervision	1,896,192	1,896,553	2,230,860	2,230,860	2,406,363	2,406,363		
07 - 2140	Instructional Staff Training	3,626	1,192	16,890	16,890	88,379	88,379		
07 - 2700	School Administration	320,713	320,706	270,965	270,965	284,156	284,156		
07 - 3120	Psychological Services	1,351,875	1,337,471	1,617,855	1,617,855	1,722,792	1,722,792		
07 - 3140	Health Services	226,982	226,597	246,125	246,125	137,726	137,726		
07 - 3150	Speech Pathology & Audiology S	99,380	96,223	121,695	121,695	126,273	126,273		
07 - 7210	General Admin.- Indirect Cost	33,571	33,571	31,038	31,038	35,391	35,391		
Grand Total for Fund 07 Special Education		26,400,613	26,347,712	27,904,071	27,904,071	29,491,788	29,491,788		

CATEGORICAL PROGRAMS FUND

- BUDGET ASSUMPTIONS
- THREE-YEAR COMPARATIVE
FINANCIAL REPORTS

2016-2017 BUDGET ASSUMPTIONS

FUND 08 – CATEGORICAL PROGRAMS

REVENUE

The revenue in this fund comes from federal, state, and local agencies with strings attached, and they are considered “restricted” in nature. The current projections only indicate grant and entitlement amounts without carryover. Operating budgets will be revised in the fall of 2016-2017 for carryovers when the district officially closes its books by the end of August.

This budget includes the following grants: \$435,385 Title I; \$276,843 Title II-Teacher Quality; \$218,960 Title III LEP Student Program; \$233,087 Title III-Immigrant Education; and \$763,789 Lottery Proposition 20. This budget also includes \$477,500 CEEF funds, and \$10,216,041 other local miscellaneous programs. The categorical programs budget will be revised again when the actual funding is available in early September from the Consolidated Application, Part II.

Proposition 20 requires that the restricted funding be used for instructional materials. The instructional materials may be printed or non-printed and may include textbooks, technology-based materials, other educational materials and tests.

The total expenditures for the Routine Restricted Maintenance Account (RRMA) for 2016-2017 are \$5,583,927. Other financing sources include the inter-fund transfer-ins of \$2,453,509 from other funds, and the contribution of \$3,130,418 from the General Fund for the Routine Restricted Maintenance Account (RRMA).

EXPENDITURES

Categorical funds are “self-balanced” and the expenditures always equal revenue in each program. Expenditures are reviewed to ensure that they are in accordance with the law and regulations from the federal and state grantors.

THREE-YEAR COMPARATIVE FINANCIAL REPORTS

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- Budget Expenditures Summary by Object – expenditures sorted by account numbers
- Budget Expenditures Summary by Resource – expenditures sorted by resource codes

Budget Revenue Summary by Object for 2016 - 2017

Fund 08 - Special Projects		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fund/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Revised Budget	Revised Budget	Revised Budget	Proposed Budget	Proposed Budget
08 - 8290	Other Federal Revenue.	1,404,555	1,246,414	1,854,220	1,854,220	1,164,275			
08 - 8560	State Lottery Revenue	736,845	734,279	825,863	825,863	763,789			
08 - 8590	All Other State Revenue	4,172,000	4,168,349	8,954,974	8,954,974	7,096,384			
08 - 8661	Interest Apportionments	867	867	0	0	0			
08 - 8699	All Other Local Revenue	8,477,461	8,215,569	11,378,218	11,378,218	10,693,541			
08 - 8919	Other Interfund Transfers In	2,453,509	2,453,509	2,453,509	2,453,509	2,453,509			
08 - 8980	Contributions from Unrestricted	2,410,041	2,357,700	3,029,539	3,029,539	3,130,418			
Total for Fund 08 and Revenue accounts		19,655,279	19,176,686	28,496,322	28,496,322	25,301,916			

Cupertino Union School District

Date Printed: 5/17/2016

Budget Revenue Summary By Resource 2016 - 2017

Fund: 08 Special Projects		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
<u>Fd-Resource</u>	<u>Resource Description</u>	Revised Budget	Actual Amount	Revised Budget	Revised Budget	Revised Budget	Revised Budget	Proposed Budget	Proposed Budget
08 - 3010	Title I-Basic Grants Low Inc &	666,642	650,771			622,856		435,385	
08 - 3185	Title 1 - Program Improvement	100,000	100,000			0		0	
08 - 4035	Title II, Part A, Teacher Qual	164,035	149,580			568,299		276,843	
08 - 4036	Title II-Administrator Trainin	8,872	8,872			0		0	
08 - 4201	Title III Immigrant Education	241,531	192,880			353,289		233,087	
08 - 4203	Title III LEP Student Program	223,475	144,311			309,776		218,960	
08 - 6230	CA Clean Energy Jobs Act	867	867			2,101,483		0	
08 - 6264	Educator Effectiveness Program	0	0			1,362,796		0	
08 - 6300	Lottery - Proposition 20/Instr	736,845	734,279			825,863		763,789	
08 - 6520	Sp Ed-Project Workability	14,000	10,644			14,000		14,000	
08 - 7690	STRS on-behalf Pension Contrib	4,158,000	4,157,705			5,476,695		7,082,384	
08 - 8150	Restricted Maintenance Account	4,827,988	4,738,450			5,483,048		5,583,927	
08 - 9004	CEEF - Primary Music Program	100,000	100,000			100,000		100,000	
08 - 9007	CEEF - Safety Grant	6,800	6,800			0		0	
08 - 9018	CEEF - Digital Libraries	15,000	15,000			0		0	
08 - 9024	CEEF - 4-6 Music	300,000	300,000			300,000		300,000	
08 - 9028	CEEF - Arts & Technology	77,500	77,500			77,500		77,500	
08 - 9040	CSEA Library Media Program	12,500	11,998			267		0	
08 - 9044	Lamson Endowment Fund	400	270			130		0	
08 - 9046	Noyce Math Assessment	918	918			980		0	
08 - 9048	District Misc-Rotary Teacher G	9,000	4,617			4,383		0	
08 - 9070	Outdoor Education	792,221	688,872			867,803		860,365	
08 - 9071	Yosemite Field Trip	1,117,826	1,049,663			1,269,000		1,269,000	
08 - 9072	De Anza Summer School	83,904	83,904			92,286		92,286	
08 - 9074	Math Grant	1,659	1,000			20,659		0	
08 - 9075	City of Cupertino Grant	1,450	1,352			98		0	
08 - 9077	Math Challenge	19,616	15,604			4,012		0	

Budget Revenue Summary By Resource 2016 - 2017

Fund: 08 Special Projects		Previous Year 2014/15		Previous Year 2014/15 Actual Amount	Current Year 2015/16		New Year 2016/17
<u>Fd-Resource</u>	<u>Resource Description</u>	Revised Budget			Revised Budget	Proposed Budget	
08 - 9081	Quota International of Cupertino	296	0		296	0	
08 - 9084	School Nurse Function Grant-EI	235,960	229,915		243,689	237,644	
08 - 9085	Lawson School Tennis Grant	8,000	0		8,000	0	
08 - 9086	COE-Positive Behav. Interv.	3,422	452		2,970	0	
08 - 9087	USTA Grant	25,000	0		25,000	0	
08 - 9505	School Miscellaneous Funded Pr	5,701,551	5,700,463		8,361,144	7,756,746	
Grand Total for Fund 08 Special Projects		19,655,279	19,176,686		28,496,322	25,301,916	

Budget Expense Summary by Object for 2016 - 2017

Fund 08 - Special Projects		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fund/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Actual Amount	Revised Budget	Actual Amount	Revised Budget	Actual Amount
08 - 1100	(TEACHERS' SALARIES)	1,574,426	1,536,729	891,749	889,079				
08 - 1200	(CERTIFICATED PUPIL SUPPOR	88,645	87,385	84,159	61,794				
08 - 1900	(OTHER CERTIFICATED SALARI	262,220	287,688	621,505	386,563				
	Total for Object 1000	1,925,291	1,911,803	1,597,413	1,337,436				
08 - 2100	(INSTRUCTIONAL AIDES' SALA	1,034,907	1,021,238	1,135,347	1,087,806				
08 - 2200	(CLASSIFIED SUPPORT SALARI	1,774,292	1,773,994	1,926,416	1,979,789				
08 - 2300	(CLASSIFIED ADMINISTRATORS	152,884	154,135	211,129	210,966				
08 - 2400	(CLERICAL, TECHNICAL AND O	157,302	162,120	161,767	199,975				
08 - 2900	(OTHER CLASSIFIED SALARIES	55,160	57,467	134,720	141,880				
	Total for Object 2000	3,174,545	3,168,953	3,569,379	3,620,416				
08 - 3100	(STATE TEACHERS RETIREMENT	4,313,322	4,307,581	5,616,405	7,234,534				
08 - 3200	(PUBLIC EMPLOYEE RETIREMEN	253,980	257,521	291,890	356,399				
08 - 3300	(OASDI AND MEDICARE)	256,195	257,413	275,874	276,746				
08 - 3400	(HEALTH AND WELFARE BENEFI	477,659	480,070	477,208	527,469				
08 - 3500	(STATE UNEMPLOYMENT INSURA	2,429	2,408	2,394	2,367				
08 - 3600	(WORKERS' COMPENSATION INS	86,846	85,044	81,224	79,672				
	Total for Object 3000	5,390,431	5,390,037	6,744,995	8,477,187				
08 - 4200	(BOOKS AND OTHER REFERENCE	56,962	129,708	945,496	570,026				
08 - 4300	(MATERIALS AND SUPPLIES)	4,198,498	3,799,927	4,095,058	3,398,764				
08 - 4400	(NON-CAPITALIZED EQUIPMENT	945,719	723,218	547,039	512,130				
	Total for Object 4000	5,201,179	4,652,853	5,587,593	4,480,920				
08 - 5200	(TRAVEL AND CONFERENCE)	303,452	140,357	821,519	695,671				
08 - 5300	(DUES AND MEMBERSHIPS)	590	0	455	590				

Budget Expense Summary by Object for 2016 - 2017

Fund 08 - Special Projects (continued)		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fund/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Revised Budget	Revised Budget	Revised Budget	Proposed Budget	Proposed Budget
08 - 5500	(OPERATIONS AND HOUSKEEPIN	950	9,490	950	950	950	950	950	950
08 - 5600	(RENTALS,LEASES,REPAIRS AN	182,341	168,608	210,323	210,323	177,412	177,412	177,412	177,412
08 - 5700	(DIRECT COST TRANSFERS)	2,155,810	2,143,474	2,256,864	2,256,864	2,308,214	2,308,214	2,308,214	2,308,214
08 - 5800	(PROFESSIONAL/CONSULTING A	3,600,228	3,790,839	5,175,161	5,175,161	6,539,703	6,539,703	6,539,703	6,539,703
08 - 5900	(COMMUNICATIONS)	18,246	8,612	15,861	15,861	19,651	19,651	19,651	19,651
Total for Object 5000		6,261,618	6,261,380	8,481,133	8,481,133	9,742,191	9,742,191	9,742,191	9,742,191
08 - 6100	(SITES AND IMPROVEMENT OF	38,803	4,139	52,040	52,040	21,715	21,715	21,715	21,715
08 - 6200	(BUILDINGS AND IMPROVEMEN	20,023	14,965	24,850	24,850	20,350	20,350	20,350	20,350
08 - 6400	(NEW EQUIPMENT-CAPITALIZE	27,500	24,834	45,858	45,858	45,858	45,858	45,858	45,858
Total for Object 6000		86,326	43,938	122,748	122,748	87,923	87,923	87,923	87,923
08 - 7300	(DIRECT/INDIRECT SUPPORT C	250,848	250,848	187,460	187,460	314,278	314,278	314,278	314,278
Total for Fund 08 and Expense accounts		22,290,238	21,679,812	26,290,721	26,290,721	28,060,351	28,060,351	28,060,351	28,060,351

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Budget Expense Summary By Resource 2016 - 2017

Fund: 08 Special Projects		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fd-Resource	Resource Description	Revised Budget	Actual Amount	Revised Budget	Revised Budget	Revised Budget	Revised Budget	Proposed Budget	Proposed Budget
08 - 3010	Title I-Basic Grants Low Inc &	666,642	650,771	622,856	622,856	435,385			
08 - 3185	Title 1 - Program Improvement	100,000	100,000	0	0	0	0	0	0
08 - 4035	Title II, Part A, Teacher Qual	164,035	149,580	568,299	568,299	276,843			
08 - 4036	Title II-Administrator Trainin	8,872	8,872	0	0	0	0	0	0
08 - 4201	Title III Immigrant Education	241,531	192,880	353,289	353,289	233,087			
08 - 4203	Title III LEP Student Program	223,475	144,311	309,776	309,776	218,960			
08 - 6230	CA Clean Energy Jobs Act	112,411	107,324	119,087	119,087	2,101,483			
08 - 6264	Educator Effectiveness Program	0	0	705,844	705,844	656,952			
08 - 6300	Lottery - Proposition 20/Instr	258,649	257,686	1,144,259	1,144,259	763,789			
08 - 6520	Sp Ed-Project Workability	14,000	10,644	14,000	14,000	14,000			
08 - 7090	Economic Impact Aid	2,958	2,958	0	0	0	0	0	0
08 - 7405	Common Core State Standards	2,848,368	2,848,368	0	0	0	0	0	0
08 - 7690	STRS on-behalf Pension Contrib	4,158,000	4,157,705	5,476,695	5,476,695	7,082,384			
08 - 8150	Restricted Maintenance Account	4,840,988	4,738,450	5,483,048	5,483,048	5,583,927			
08 - 9004	CEEF - Primary Music Program	100,714	99,739	100,975	100,975	100,000			
08 - 9005	CEEF - Great School Week	5,325	2,413	2,912	2,912	0			
08 - 9007	CEEF - Safety Grant	6,800	2,802	3,998	3,998	0			
08 - 9018	CEEF - Digital Libraries	15,000	15,000	0	0	0			
08 - 9019	CEEF - Math	1,927	0	1,927	1,927	0			
08 - 9024	CEEF - 4-6 Music	400,780	324,066	376,714	376,714	300,000			
08 - 9028	CEEF - Arts & Technology	95,326	67,126	105,700	105,700	77,500			
08 - 9029	CEEF- Innovat. Tech Outrch Team	625	0	625	625	0			
08 - 9034	CEEF - Books for Better Future	10,089	10,089	0	0	0			
08 - 9040	CSEA Library Media Program	12,500	11,998	267	267	0			
08 - 9044	Lamson Endowment Fund	400	270	130	130	0			
08 - 9046	Noyce Math Assessment	918	918	980	980	0			
08 - 9048	District Misc-Rotary Teacher G	9,000	4,617	4,383	4,383	0			

Budget Expense Summary By Resource 2016 - 2017

Fund: 08 Special Projects		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
<u>Fd-Resource</u>	<u>Resource Description</u>	Revised Budget	Actual Amount	Actual Amount	Revised Budget	Revised Budget	Proposed Budget	Proposed Budget	
08 - 9070	Outdoor Education	792,221	688,872		867,803		860,365		
08 - 9071	Yosemite Field Trip	1,117,826	1,049,663		1,269,000		1,269,000		
08 - 9072	De Anza Summer School	83,904	83,904		92,286		92,286		
08 - 9074	Math Grant	1,659	1,000		20,659		0		
08 - 9075	City of Cupertino Grant	1,450	1,352		98		0		
08 - 9077	Math Challenge	19,616	15,604		4,012		0		
08 - 9081	Quota International of Cupertino	296	0		296		0		
08 - 9084	School Nurse Function Grant-EI	235,960	229,915		243,689		237,644		
08 - 9085	Lawson School Tennis Grant	8,000	0		8,000		0		
08 - 9086	COE-Positive Behav. Interv.	3,422	452		2,970		0		
08 - 9087	USTA Grant	25,000	0		25,000		0		
08 - 9505	School Miscellaneous Funded Pr	5,701,551	5,700,463		8,361,144		7,756,746		
Grand Total for Fund 08 Special Projects		22,290,238	21,679,812		26,290,721		28,060,351		

LOTTERY FUND

- BUDGET ASSUMPTIONS
- THREE-YEAR COMPARATIVE
FINANCIAL REPORTS

2016-2017 BUDGET ASSUMPTIONS

FUND 09 – LOTTERY

REVENUE

The lottery revenue is estimated to be \$140.00 per ADA, total \$2,608,060, for unrestricted non-Proposition 20 funding and \$41.00 per ADA, total \$763,789, for restricted Proposition 20 funding. The restricted Proposition 20 funding is included in the Categorical Program fund.

EXPENDITURES

The Lottery funds are used to support the general and supplemental education programs approved by the Board. The ending fund balance is projected to be \$8,853,253 and is used as the 3% required reserve for the economic uncertainty.

THREE-YEAR COMPARATIVE FINANCIAL REPORTS

The three-year financial reports are in an easy at-a-glance format, which lists prior year revised budget, prior year actual amount, current year revised budget, and the proposed budget for the new fiscal year. The three-year financial reports for this fund are organized and sorted as follows:

- Budget Revenue Summary by Object – revenues sorted by account numbers
- Budget Revenue Summary by Resource – revenues sorted by resource codes
- Budget Expenditures Summary by Object – expenditures sorted by account numbers
- Budget Expenditures Summary by Goal – expenditures sorted by goal codes
- Budget Goal / Object Recap – each instructional goal's expenditures sorted by account numbers

Cupertino Union School District

Date Printed: 5/23/2016

Budget Revenue Summary by Object for 2016 - 2017

Fund 09 - Lottery		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fund/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Revised Budget	Revised Budget	Revised Budget	Proposed Budget	Proposed Budget
09 - 8560	State Lottery Revenue	2,600,625	2,600,230	2,747,341		2,608,060			
09 - 8661	Interest Apportionments	44,583	44,484	44,500		44,500		44,500	
09 - 8699	All Other Local Revenue	2,700	2,206	2,700		2,700		2,700	
Grand Total for Cupertino Union School District		2,647,908	2,646,919	2,794,541		2,655,260			

 Budget Revenue Summary By Resource 2016 - 2017

Fund: 09 Lottery		Previous Year 2014/15	Previous Year 2014/15 Actual Amount	Current Year 2015/16 Revised Budget	New Year 2016/17 Proposed Budget
<u>Fd-Resource</u>	<u>Resource Description</u>	Revised Budget			
09 - 1100	Lottery	2,647,908	2,646,919	2,794,541	2,655,260
Grand Total for Fund 09 Lottery		2,647,908	2,646,919	2,794,541	2,655,260

Budget Expense Summary by Object for 2016 - 2017

Fund 09 - Lottery		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fund/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Actual Amount	Revised Budget	Actual Amount	Revised Budget	Actual Amount
09 - 1100	(TEACHERS' SALARIES)	544,880	544,691	693,542	670,592				
09 - 1900	(OTHER CERTIFICATED SALARI	144,254	144,037	181,648	178,851				
	Total for Object 1000	689,134	688,728	875,190	849,443				
09 - 2100	(INSTRUCTIONAL AIDES' SALA	112,215	112,184	95,456	125,719				
09 - 2200	(CLASSIFIED SUPPORT SALARI	914,015	914,246	1,180,984	1,190,861				
09 - 2400	(CLERICAL, TECHNICAL AND O	36,512	36,267	39,853	39,521				
	Total for Object 2000	1,062,742	1,062,697	1,316,293	1,356,101				
09 - 3100	(STATE TEACHERS RETIREMENT	59,613	59,452	90,004	105,552				
09 - 3200	(PUBLIC EMPLOYEE RETIREMEN	115,209	115,019	146,793	177,261				
09 - 3300	(OASDI AND MEDICARE)	80,359	81,424	102,636	106,630				
09 - 3400	(HEALTH AND WELFARE BENEFI	230,150	224,238	256,892	278,429				
09 - 3500	(STATE UNEMPLOYMENT INSURA	788	799	1,005	1,031				
09 - 3600	(WORKERS' COMPENSATION INS	29,095	29,328	34,727	35,520				
	Total for Object 3000	515,214	510,261	632,057	704,423				
09 - 4300	(MATERIALS AND SUPPLIES)	51,915	52,036	37,813	45,889				
09 - 4400	(NON-CAPITALIZED EQUIPMENT	13,771	13,478	9,395	7,468				
	Total for Object 4000	65,686	65,513	47,208	53,357				
09 - 5200	(TRAVEL AND CONFERENCE)	47,992	47,674	67,157	68,337				
09 - 5300	(DUES AND MEMBERSHIPS)	40,631	40,631	36,650	38,000				
09 - 5600	(RENTALS,LEASES,REPAIRS AN	900	858	1,200	1,200				
09 - 5700	(DIRECT COST TRANSFERS)	-1,951,549	-1,951,635	981,640	2,353,976				
09 - 5800	(PROFESSIONAL/CONSULTING A	15,261	15,615	3,400	5,000				
	Total for Object 5000	-1,846,765	-1,846,857	1,090,047	2,466,513				

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New Year	
2016/17	
Proposed Budget	
	5,973
	0
	
	5,973
	
	5,435,810

Cupertino Union School District

Date Printed: 5/23/2016

Budget Expense Summary By Goal 2016 - 2017

Fund: 09 Lottery		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
<u>Fd-Goal</u>	<u>Goal Description</u>	Revised Budget	Actual Amount	Revised Budget	Revised Budget	Revised Budget	Revised Budget	Proposed Budget	
09 - 0000	Unassigned	364,736	365,072	390,792				409,971	
09 - 1110	Regular Education K-8	37,979	36,945	0				0	
09 - 1131	Regular Education (K-6)	13,774	13,599	2,800,000				4,200,000	
09 - 1200	Elementary Planning Time	32,622	28,477	747,643				794,312	
09 - 1301	Middle School Training/WEB	32,164	32,068	22,105				24,999	
09 - 1303	Middle School Libraries	6,517	6,151	0				0	
09 - 1403	Intervention Support	329	14	0				0	
09 - 1404	Start-Up Classroom Inst'l Mate	4,890	4,890	6,528				6,528	
Grand Total for Cupertino Union School District		493,011	487,215	3,967,068				5,435,810	

Budget Goal/Object Recap 2016 - 2017

Fund 09 - Lottery, Goal 0000 - Unassigned		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fd/Goal/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Proposed Budget		
09 - 0000 - 1900	(OTHER CERTIFICATED SALARI	144,254	144,037	181,648		178,851	
	Total for Object 1000	144,254	144,037	181,648		178,851	
09 - 0000 - 2200	(CLASSIFIED SUPPORT SALARI	756	0	0	0	0	0
09 - 0000 - 2400	(CLERICAL, TECHNICAL AND O	36,512	36,267	39,853		39,521	
	Total for Object 2000	37,268	36,267	39,853		39,521	
09 - 0000 - 3100	(STATE TEACHERS RETIREMENT	12,852	12,786	19,492		22,499	
09 - 0000 - 3200	(PUBLIC EMPLOYEE RETIREMEN	4,221	4,084	4,544		15,853	
09 - 0000 - 3300	(OASDI AND MEDICARE)	4,598	4,499	5,313		5,255	
09 - 0000 - 3400	(HEALTH AND WELFARE BENEFI	14,439	14,436	8,205		8,224	
09 - 0000 - 3500	(STATE UNEMPLOYMENT INSURA	92	86	108		106	
09 - 0000 - 3600	(WORKERS' COMPENSATION INS	3,236	3,023	3,568		3,516	
	Total for Object 3000	39,438	38,914	41,230		55,453	
09 - 0000 - 4300	(MATERIALS AND SUPPLIES)	39,802	39,939	24,024		29,437	
09 - 0000 - 4400	(NON-CAPITALIZED EQUIPMENT	12,025	11,732	9,395		7,468	
	Total for Object 4000	51,827	51,671	33,419		36,905	
09 - 0000 - 5200	(TRAVEL AND CONFERENCE)	43,631	42,455	58,438		59,618	
09 - 0000 - 5300	(DUES AND MEMBERSHIPS)	40,631	40,631	36,650		38,000	
09 - 0000 - 5600	(RENTALS,LEASES,REPAIRS AN	900	858	1,200		1,200	
09 - 0000 - 5700	(DIRECT COST TRANSFERS)	-10,549	-7,323	-11,319		-10,550	
09 - 0000 - 5800	(PROFESSIONAL/CONSULTING A	10,336	10,690	3,400		5,000	
	Total for Object 5000	84,949	87,311	88,369		93,268	
09 - 0000 - 6200	(BUILDINGS AND IMPROVEMEN	0	0	6,273		5,973	
09 - 0000 - 6400	(NEW EQUIPMENT-CAPITALIZE	7,000	6,872	0		0	
	Total for Object 6000	7,000	6,872	6,273		5,973	
Total for Fund 09 - Lottery, Goal 0000 - Unassigned		364,736	365,072	390,792		409,971	

Budget Goal/Object Recap 2016 - 2017

Fund 09 - Lottery, Goal 1110 - Regular Education K-8		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fd/Goal/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Actual Amount	Revised Budget	Actual Amount	Revised Budget	Actual Amount
09 - 1110 - 2200	(CLASSIFIED SUPPORT SALARI	617,241	618,166	869,264	880,185	869,264	880,185	869,264	880,185
Total for Object 2000		617,241	618,166	869,264	880,185	869,264	880,185	869,264	880,185
09 - 1110 - 3200	(PUBLIC EMPLOYEE RETIREMEN	67,792	67,681	98,769	109,753	98,769	109,753	98,769	109,753
09 - 1110 - 3300	(OASDI AND MEDICARE)	42,786	42,858	61,743	62,765	61,743	62,765	61,743	62,765
09 - 1110 - 3400	(HEALTH AND WELFARE BENEFI	86,198	86,082	113,432	116,434	113,432	116,434	113,432	116,434
09 - 1110 - 3500	(STATE UNEMPLOYMENT INSURA	278	284	410	414	410	414	410	414
09 - 1110 - 3600	(WORKERS' COMPENSATION INS	10,249	10,340	13,998	14,174	13,998	14,174	13,998	14,174
Total for Object 3000		207,303	207,245	288,352	303,540	288,352	303,540	288,352	303,540
09 - 1110 - 5700	(DIRECT COST TRANSFERS)	-786,565	-788,466	-1,157,616	-1,183,725	-1,157,616	-1,183,725	-1,157,616	-1,183,725
Total for Object 5000		-786,565	-788,466	-1,157,616	-1,183,725	-1,157,616	-1,183,725	-1,157,616	-1,183,725
Total for Fund 09 - Lottery, Goal 1110 - Regular Education K-8		37,979	36,945	0	0	0	0	0	0

Budget Goal/Object Recap 2016 - 2017

Fund 09 - Lottery, Goal 1131 - Regular Education (K-6)		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fd/Goal/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Actual Amount	Revised Budget	Actual Amount	Revised Budget	Actual Amount
09 - 1131 - 2200	(CLASSIFIED SUPPORT SALARI	191,659	191,786	191,659	191,786	196,600	196,600	197,022	197,022
Total for Object 2000		191,659	191,786	191,659	191,786	196,600	196,600	197,022	197,022
09 - 1131 - 3200	(PUBLIC EMPLOYEE RETIREMEN	18,454	18,894	18,454	18,894	20,207	20,207	22,261	22,261
09 - 1131 - 3300	(OASDI AND MEDICARE)	12,968	13,337	12,968	13,337	13,581	13,581	13,681	13,681
09 - 1131 - 3400	(HEALTH AND WELFARE BENEFI	15,300	15,030	15,300	15,030	14,091	14,091	16,153	16,153
09 - 1131 - 3500	(STATE UNEMPLOYMENT INSURA	86	87	86	87	90	90	89	89
09 - 1131 - 3600	(WORKERS' COMPENSATION INS	3,152	3,208	3,152	3,208	3,165	3,165	3,175	3,175
Total for Object 3000		49,960	50,555	49,960	50,555	51,134	51,134	55,359	55,359
09 - 1131 - 5700	(DIRECT COST TRANSFERS)	-227,845	-228,742	-227,845	-228,742	2,552,266	2,552,266	3,947,619	3,947,619
Total for Object 5000		-227,845	-228,742	-227,845	-228,742	2,552,266	2,552,266	3,947,619	3,947,619
Total for Fund 09 - Lottery, Goal 1131 - Regular Education (K-6)		13,774	13,599	13,774	13,599	2,800,000	2,800,000	4,200,000	4,200,000

Budget Goal/Object Recap 2016 - 2017

Fund 09 - Lottery, Goal 1200 - Elementary Planning Time

Fd/Goal/Object	Object Description	Previous Year 2014/15 Revised Budget	Previous Year 2014/15 Actual Amount	Current Year 2015/16 Revised Budget	New Year 2016/17 Proposed Budget
09 - 1200 - 1100	(TEACHERS' SALARIES)	527,411	528,375	679,642	656,692
Total for Object 1000		527,411	528,375	679,642	656,692
09 - 1200 - 2100	(INSTRUCTIONAL AIDES' SALA	111,914	112,172	95,456	125,719
Total for Object 2000		111,914	112,172	95,456	125,719
09 - 1200 - 3100	(STATE TEACHERS RETIREMENT	45,240	45,232	69,170	81,480
09 - 1200 - 3200	(PUBLIC EMPLOYEE RETIREMEN	13,426	13,062	10,431	15,439
09 - 1200 - 3300	(OASDI AND MEDICARE)	15,193	15,940	15,370	18,324
09 - 1200 - 3400	(HEALTH AND WELFARE BENEFI	74,541	69,007	87,064	104,843
09 - 1200 - 3500	(STATE UNEMPLOYMENT INSURA	294	304	349	374
09 - 1200 - 3600	(WORKERS' COMPENSATION INS	10,436	10,737	11,919	12,601
Total for Object 3000		159,130	154,282	194,303	233,061
09 - 1200 - 4300	(MATERIALS AND SUPPLIES)	830	825	830	830
09 - 1200 - 4400	(NON-CAPITALIZED EQUIPMENT	1,746	1,746	0	0
Total for Object 4000		2,576	2,571	830	830
09 - 1200 - 5200	(TRAVEL AND CONFERENCE)	3,049	2,749	8,719	8,719
09 - 1200 - 5700	(DIRECT COST TRANSFERS)	-771,458	-771,672	-231,307	-230,709
Total for Object 5000		-768,409	-768,923	-222,588	-221,990
Total for Fund 09 - Lottery, Goal 1200 - Elementary Planning Time		32,622	28,477	747,643	794,312

Budget Goal/Object Recap 2016 - 2017

Fund 09 - Lottery, Goal 1301 - Middle School Training/WEB

Fd/Goal/Object	Object Description	Previous Year 2014/15 Revised Budget	Previous Year 2014/15 Actual Amount	Current Year 2015/16 Revised Budget	New Year 2016/17 Proposed Budget
09 - 1301 - 1100	(TEACHERS' SALARIES)	17,469	16,316	13,900	13,900
Total for Object 1000		17,469	16,316	13,900	13,900
09 - 1301 - 3100	(STATE TEACHERS RETIREMENT	1,521	1,434	1,342	1,573
09 - 1301 - 3300	(OASDI AND MEDICARE)	260	257	202	202
09 - 1301 - 3500	(STATE UNEMPLOYMENT INSURA	7	8	7	7
09 - 1301 - 3600	(WORKERS' COMPENSATION INS	277	276	223	223
Total for Object 3000		2,065	1,975	1,774	2,005
09 - 1301 - 4300	(MATERIALS AND SUPPLIES)	6,393	6,382	6,431	9,094
Total for Object 4000		6,393	6,382	6,431	9,094
09 - 1301 - 5200	(TRAVEL AND CONFERENCE)	1,312	2,470	0	0
09 - 1301 - 5800	(PROFESSIONAL/CONSULTING A	4,925	4,925	0	0
Total for Object 5000		6,237	7,395	0	0
Total for Fund 09 - Lottery, Goal 1301 - Middle School Training/WEB		32,164	32,068	22,105	24,999

Budget Goal/Object Recap 2016 - 2017

Fund 09 - Lottery, Goal 1303 - Middle School Libraries		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fd/Goal/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Proposed Budget	Proposed Budget	
09 - 1303 - 2200	(CLASSIFIED SUPPORT SALARI	104,359	104,294	115,120		113,654	
Total for Object 2000		104,359	104,294	115,120		113,654	
09 - 1303 - 3200	(PUBLIC EMPLOYEE RETIREMEN	11,316	11,298	12,842		13,955	
09 - 1303 - 3300	(OASDI AND MEDICARE)	4,531	4,532	6,427		6,403	
09 - 1303 - 3400	(HEALTH AND WELFARE BENEFI	39,672	39,684	34,100		32,775	
09 - 1303 - 3500	(STATE UNEMPLOYMENT INSURA	31	30	41		41	
09 - 1303 - 3600	(WORKERS' COMPENSATION INS	1,740	1,745	1,854		1,831	
Total for Object 3000		57,290	57,288	55,264		55,005	
09 - 1303 - 5700	(DIRECT COST TRANSFERS)	-155,132	-155,431	-170,384		-168,659	
Total for Object 5000		-155,132	-155,431	-170,384		-168,659	
Total for Fund 09 - Lottery, Goal 1303 - Middle School Libraries		6,517	6,151	0		0	

Budget Goal/Object Recap 2016 - 2017

Fund 09 - Lottery, Goal 1403 - Intervention Support		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fd/Goal/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Proposed Budget		
09 - 1403 - 2100	(INSTRUCTIONAL AIDES' SALA	301	11	0		0	
Total for Object 2000		301	11	0		0	
09 - 1403 - 3200	(PUBLIC EMPLOYEE RETIREMEN	0	1	0		0	
09 - 1403 - 3300	(OASDI AND MEDICARE)	23	1	0		0	
09 - 1403 - 3500	(STATE UNEMPLOYMENT INSURA	0	0	0		0	
09 - 1403 - 3600	(WORKERS' COMPENSATION INS	5	0	0		0	
Total for Object 3000		28	2	0		0	
Total for Fund 09 - Lottery, Goal 1403 - Intervention Support		329	14	0		0	

Budget Goal/Object Recap 2016 - 2017

Fund 09 - Lottery, Goal 1404 - Start-Up Classroom Inst'l Mate		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fd/Goal/Object	Object Description	Revised Budget	Actual Amount	Actual Amount	Revised Budget	Revised Budget	Proposed Budget	Proposed Budget	
09 - 1404 - 4300	(MATERIALS AND SUPPLIES)	4,890	4,890	4,890	6,528	6,528		6,528	
Total for Fund 09 - Lottery, Goal 1404 - Start-Up Classroom Inst'l Mate		4,890	4,890	4,890	6,528	6,528		6,528	

Budget Goal/Object Recap 2016 - 2017					
Fund 09 - Lottery, Goal 1404 - Start-Up Classroom Inst'l Mate		Previous Year 2014/15		Current Year 2015/16	
Fd/Goal/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Proposed Budget
Total for Cupertino Union School District		493,011	487,215	3,967,068	5,435,810

CHILD DEVELOPMENT FUND

- **BUDGET ASSUMPTIONS**
- **THREE-YEAR COMPARATIVE
FINANCIAL REPORTS**

2016-2017 BUDGET ASSUMPTIONS

FUND 12 – CHILD DEVELOPMENT

The students who attend that school site can participate in the childcare programs located at the site.

REVENUE

The district receives the revenue from the State Preschool program and contracts with Child Development, Inc to serve the students.

The revenues include \$100,648 State Preschool fund.

EXPENDITURES

The expenditures include \$98,675 for contract services with the Child Development, Inc and \$1,973 indirect cost.

THREE-YEAR COMPARATIVE FINANCIAL REPORTS

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- Budget Revenue Summary by Resource – revenues sorted by resource codes
- Budget Expenditures Summary by Object – expenditures sorted by account numbers
- Budget Expenditures Summary by Resource – expenditures sorted by resource codes

Budget Revenue Summary by Object for 2016 - 2017

Fund 12 - Child Development		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fund/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Actual Amount	Revised Budget	Actual Amount	Revised Budget	Actual Amount
12 - 8590	All Other State Revenue	62,472	58,287	100,648	100,648	100,648	100,648	100,648	100,648
Total for Fund 12 and Revenue accounts		62,472	58,287	100,648	100,648	100,648	100,648	100,648	100,648

Budget Revenue Summary By Resource 2016 - 2017

Fund: 12 Child Development		Previous Year 2014/15	Previous Year 2014/15	Current Year 2015/16	New Year 2016/17
<u>Fd-Resource</u>	<u>Resource Description</u>	Revised Budget	Actual Amount	Revised Budget	Proposed Budget
12 - 6105	Child Development - State Pres	62,472	58,287	100,648	100,648
Grand Total for Fund 12 Child Development		62,472	58,287	100,648	100,648

Budget Expense Summary by Object for 2016 - 2017

Fund 12 - Child Development		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fund/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Revised Budget	Revised Budget	Revised Budget	Proposed Budget	Proposed Budget
12 - 5800	(PROFESSIONAL/CONSULTING A	61,329	57,144	98,675	98,675	98,675	98,675	98,675	98,675
12 - 7300	(DIRECT/INDIRECT SUPPORT C	1,143	1,143	1,973	1,973	1,973	1,973	1,973	1,973
Total for Fund 12 and Expense accounts		62,472	58,287	100,648	100,648	100,648	100,648	100,648	100,648

Budget Expense Summary By Resource 2016 - 2017

Fund: 12 Child Development		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
<u>Fd-Resource</u>	<u>Resource Description</u>	Revised Budget		Actual Amount		Revised Budget		Proposed Budget	
12 - 6105	Child Development - State Pres	62,472		58,287		100,648		100,648	
Grand Total for Fund 12 Child Development		62,472		58,287		100,648		100,648	

STUDENT NUTRITION SERVICES FUND

- **BUDGET ASSUMPTIONS**
- **THREE-YEAR COMPARATIVE
FINANCIAL REPORTS**

2016-2017 BUDGET ASSUMPTIONS

FUND 13 – STUDENT NUTRITION SERVICES

REVENUE

- The proposed rates for lunch program to be approved by the Board are as follows:

	<u>Full Price</u>	<u>Reduced Price</u>
Breakfast	\$ 2.25	\$.30
Lunch	\$ 3.00	\$.40

- Of all the meals to be served by the Student Nutrition Services, 87.8% represents full price meals, 2.2% reduced price meals, and 10.0% free meals.
- Student Nutrition Services also receives federal and state revenue. Federal reimbursement for the lunch meals represents 12.0% of the total revenue projected. State reimbursement represents 0.6%, other miscellaneous revenue represents 0.1%, and the local meal sales account for 87.3% of the total revenue.
- The local meal sales include the a la carte sales at the middle schools, sales to adults, milk sales, and catering.
- The total revenue is projected to be \$4,391,836, an increase of \$147,836 from 2015-2016 budget.

EXPENDITURES

- The total operating expenditures budget is projected to be \$4,435,450, a decrease of \$275,193 from the 2015-2016 budget.
- Capital outlay continues to follow the three-year equipment replacement plan, budgeted at \$62,600 for 2016-2017.
- Expenditures support the computer software and hardware at the sites.
- Budgeted expenditures include indirect cost charged by the District.
- The estimated ending fund balance is \$425,388.

THREE-YEAR COMPARATIVE FINANCIAL REPORTS

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- Budget Expenditures Summary by Function – expenditures sorted by function codes

Budget Revenue Summary by Object for 2016 - 2017

Fund 13 - Student Nutrition Services		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fund/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Revised Budget	Revised Budget	Revised Budget	Proposed Budget	Proposed Budget
13 - 8220	Federal Child Nutrition Progra	600,000	585,656	600,000	600,000	600,000	600,000	600,000	600,000
13 - 8520	State Child Nutrition Programs	32,000	33,456	32,000	33,000	33,000	33,000	33,000	33,000
13 - 8634	Food Service Sales	3,595,000	3,415,933	3,595,000	3,600,000	3,600,000	3,747,836	3,747,836	3,747,836
13 - 8661	Interest Apportionments	5,000	4,907	5,000	5,000	5,000	5,000	5,000	5,000
13 - 8699	All Other Local Revenue	6,000	3,872	6,000	6,000	6,000	6,000	6,000	6,000
13 - 8916	To Cafeteria from General Fund	5,000	4,690	5,000	0	0	0	0	0
Total for Fund 13 and Revenue accounts		4,243,000	4,048,514	4,244,000	4,244,000	4,244,000	4,391,836	4,391,836	4,391,836

Budget Revenue Summary By Resource 2016 - 2017

Fund: 13 Student Nutrition Services		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
<u>Fd-Resource</u>	<u>Resource Description</u>	<u>Revised Budget</u>		<u>Actual Amount</u>		<u>Revised Budget</u>		<u>Proposed Budget</u>	
13 - 5310	Student Nutrition Services	4,243,000		4,048,514		4,244,000		4,391,836	
Grand Total for Fund 13 Student Nutrition Services		4,243,000		4,048,514		4,244,000		4,391,836	

Cupertino Union School District

Date Printed: 5/17/2016

Budget Expense Summary by Object for 2016 - 2017

Fund 13 - Student Nutrition Services		Previous Year 2014/15		Previous Year 2015/16		New Year 2016/17	
Fund/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Proposed Budget	Proposed Budget	
13 - 2200	(CLASSIFIED SUPPORT SALARI	933,038	881,526	969,908	924,681		
13 - 2300	(CLASSIFIED ADMINISTRATORS	582,385	572,473	591,897	582,493		
13 - 2400	(CLERICAL, TECHNICAL AND O	144,360	141,002	174,326	175,145		
	Total for Object 2000	1,659,783	1,595,002	1,736,131	1,682,319		
13 - 3200	(PUBLIC EMPLOYEE RETIREMEN	159,967	150,742	166,549	190,825		
13 - 3300	(OASDI AND MEDICARE)	116,925	111,408	128,282	125,807		
13 - 3400	(HEALTH AND WELFARE BENEFI	168,090	157,993	163,290	166,796		
13 - 3500	(STATE UNEMPLOYMENT INSURA	777	740	841	828		
13 - 3600	(WORKERS' COMPENSATION INS	27,826	26,728	28,201	27,093		
	Total for Object 3000	473,585	447,610	487,163	511,349		
13 - 4300	(MATERIALS AND SUPPLIES)	229,824	176,091	246,179	232,102		
13 - 4400	(NON-CAPITALIZED EQUIPMENT	34,788	32,271	89,910	34,000		
13 - 4700	(FOOD)	1,709,326	1,568,227	1,780,610	1,632,310		
	Total for Object 4000	1,973,938	1,776,589	2,116,699	1,898,412		
13 - 5200	(TRAVEL AND CONFERENCE)	16,450	6,432	7,000	7,000		
13 - 5300	(DUES AND MEMBERSHIPS)	350	275	350	350		
13 - 5500	(OPERATIONS AND HOUSKEEPIN	24,600	19,963	22,000	22,000		
13 - 5600	(RENTALS,LEASES,REPAIRS AN	86,200	35,667	65,200	62,200		
13 - 5700	(DIRECT COST TRANSFERS)	-2,114	-6,533	2,971	-69		
13 - 5800	(PROFESSIONAL/CONSULTING A	22,000	15,934	16,200	14,500		
13 - 5900	(COMMUNICATIONS)	3,000	3,207	3,700	3,700		
	Total for Object 5000	150,486	74,944	117,421	109,681		
13 - 6200	(BUILDINGS AND IMPROVEMEN	0	0	2,600	2,600		

Budget Expense Summary by Object for 2016 - 2017

Fund 13 - Student Nutrition Services (continued)		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fund/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Actual Amount	Revised Budget	Actual Amount	Revised Budget	Actual Amount
13 - 6400	(NEW EQUIPMENT-CAPITALIZE	13,366	13,363	25,000	10,000				
13 - 6500	(EQUIPMENT REPLACEMENT-CAP	70,000	68,542	54,540	50,000				
		83,366	81,906	82,140	62,600				
Total for Object 6000									
13 - 7300	(DIRECT/INDIRECT SUPPORT C	163,164	163,165	171,089	171,089				
Total for Fund 13 and Expense accounts		4,504,322	4,139,215	4,710,643	4,435,450				

Budget Expense Summary By Function 2016 - 2017

Fund: 13 Student Nutrition Services		Previous Year 2014/15		Previous Year 2014/15 Actual Amount		Current Year 2015/16 Revised Budget		New Year 2016/17 Proposed Budget	
<u>Fd-Function</u>	<u>Function Description</u>	Previous Year 2014/15 Revised Budget		Previous Year 2014/15 Actual Amount		Current Year 2015/16 Revised Budget		New Year 2016/17 Proposed Budget	
13 - 3700	Student Nutrition Services	4,316,558		3,956,088		4,514,887		4,239,694	
13 - 7210	General Admin.- Indirect Cost	163,164		163,165		171,089		171,089	
13 - 8100	(PLANT MAINTENANCE AND OP	24,600		19,963		22,000		22,000	
13 - 8502	Facility Modernization	0		0		2,667		2,667	
Grand Total for Fund 13 Student Nutrition Services		4,504,322		4,139,215		4,710,643		4,435,450	

BUILDING FUND

- BUDGET ASSUMPTIONS
- THREE-YEAR COMPARATIVE
FINANCIAL REPORTS

2016-2017 BUDGET ASSUMPTIONS

FUND 21 – BUILDING FUND

REVENUE

The revenue for this fund is generated from the lease of sites, which includes Luther, Nan Allan, and Serra Center for Children and Families. The lease revenues are estimated to be \$2,689,455 and other revenues include \$25,000 interest earning and \$4,703 other local revenue.

Modulars are also leased to various vendors at nineteen sites for student care throughout the district. The ending fund balance is projected to be \$3,712,535.

EXPENDITURES

The total expenditures of \$671,341, consist of upkeep of leased sites, and other capital projects. The other expenditures include the inter-fund transfer-outs of \$2,453,509 to Routine Restricted Maintenance Account.

THREE-YEAR COMPARATIVE FINANCIAL REPORTS

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- Budget Expenditures Summary by Object – expenditures sorted by account numbers
- Budget Expenditures Summary by Function – expenditures sorted by function codes

Budget Revenue Summary by Object for 2016 - 2017

Fund 21 - Building		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fund/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Actual Amount	Revised Budget	Actual Amount	Proposed Budget	Actual Amount
21 - 8650	Lease and Rental Income	2,583,534	2,583,543	2,641,664	2,641,664	2,689,455			
21 - 8661	Interest Apportionments	30,000	26,418	25,000	25,000	25,000			
21 - 8699	All Other Local Revenue	4,703	6,587	4,703	4,703	4,703			
Total for Fund 21 and Revenue accounts		2,618,237	2,616,547	2,671,367	2,616,547	2,719,158			

Budget Revenue Summary By Resource 2016 - 2017

Fund: 21 Building		Previous Year 2014/15		Previous Year 2014/15 Actual Amount		Current Year 2015/16 Revised Budget		New Year 2016/17 Proposed Budget	
<u>Fd-Resource</u>	<u>Resource Description</u>	<u>Revised Budget</u>		<u>Actual Amount</u>		<u>Revised Budget</u>		<u>Proposed Budget</u>	
21 - 0000	Unassigned	2,618,237		2,616,547		2,671,367		2,719,158	
Grand Total for Fund 21 Building		2,618,237		2,616,547		2,671,367		2,719,158	

Budget Expense Summary by Object for 2016 - 2017

Fund 21 - Building		Previous Year 2014/15	Previous Year 2014/15	Current Year 2015/16	New Year 2016/17
Fund/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Proposed Budget
21 - 2200	(CLASSIFIED SUPPORT SALARI	30,591	30,565	35,127	34,000
21 - 3200	(PUBLIC EMPLOYEE RETIREMEN	0	0	205	0
21 - 3300	(OASDI AND MEDICARE)	2,602	2,338	2,734	2,602
21 - 3500	(STATE UNEMPLOYMENT INSURA	18	15	19	18
21 - 3600	(WORKERS' COMPENSATION INS	571	509	576	548
Total for Object 3000		3,191	2,862	3,534	3,168
21 - 4300	(MATERIALS AND SUPPLIES)	16,671	14,008	47,017	46,793
21 - 4400	(NON-CAPITALIZED EQUIPMENT	0	0	44,446	18,080
Total for Object 4000		16,671	14,008	91,463	64,873
21 - 5200	(TRAVEL AND CONFERENCE)	10	8	2,500	2,600
21 - 5500	(OPERATIONS AND HOUSEKEEPIN	26,055	22,660	31,675	32,500
21 - 5600	(RENTALS,LEASES,REPAIRS AN	35,597	29,310	25,788	53,100
21 - 5700	(DIRECT COST TRANSFERS)	31,704	28,714	322,378	322,300
21 - 5800	(PROFESSIONAL/CONSULTING A	32,270	26,915	87,685	78,100
21 - 5900	(COMMUNICATIONS)	2,300	996	1,250	1,300
Total for Object 5000		127,936	108,603	471,276	489,900
21 - 6100	(SITES AND IMPROVEMENT OF	41,249	31,847	40,340	28,900
21 - 6200	(BUILDINGS AND IMPROVEMEN	478,790	471,683	27,076	50,500
Total for Object 6000		520,039	503,530	67,416	79,400
21 - 7600	(OTHER FINANCING USES)	2,453,509	2,453,509	2,453,509	2,453,509
Total for Fund 21 and Expense accounts		3,151,937	3,113,077	3,122,325	3,124,850

Budget Expense Summary By Function 2016 - 2017

Fund: 21 Building		Previous Year 2014/15		Previous Year 2014/15 Actual Amount	Current Year 2015/16		New Year 2016/17
<u>Fd-Function</u>	<u>Function Description</u>	Revised Budget			Revised Budget		Proposed Budget
21 - 8213	Hazardous Materials	0		139	0		0
21 - 8502	Facility Modernization	11,567		9,425	10,764		13,990
21 - 8507	Facilities Operations and Supp	686,861		650,005	658,052		657,351
21 - 9300	Transfers Between Funds	2,453,509		2,453,509	2,453,509		2,453,509
Grand Total for Fund 21 Building		3,151,937		3,113,077	3,122,325		3,124,850

GENERAL OBLIGATION BONDS – 2012 FUND

- BUDGET ASSUMPTIONS
- THREE-YEAR COMPARATIVE
FINANCIAL REPORTS

2016-2017 BUDGET ASSUMPTIONS

FUND 24- GENERAL OBLIGATION BONDS - 2012

REVENUE

The 2012 General Obligation Bonds was approved by the voters in June 2012 for the amount of \$250,000,000. Series A of \$50,000,000 was issued in September 2012, and Series B of \$100,000,000 was issued in April 2014. Series C of \$55,000,000 was issued in March 2016. The revenue includes \$271,317 in interest income. The ending fund balance is projected to be \$24,283,177.

EXPENDITURES

The 2012 General Obligation Bonds were budgeted to fund the construction and modernization projects at various sites. The current expenditures are budgeted at \$35,474,752, to be used for various renovation projects at various sites.

THREE-YEAR COMPARATIVE FINANCIAL REPORTS

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- Budget Expenditures Summary by Function – expenditures sorted by function codes

Budget Revenue Summary by Object for 2016 - 2017

Fund 24 - General Obligation Bond -2012		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fund/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Revised Budget	Revised Budget	Revised Budget	Proposed Budget	Proposed Budget
24 - 8661	Interest Apportionments	337,320	337,153	251,000		271,317			
24 - 8951	Proceeds from Sale of Bonds	0	0	54,775,612		0			
Total for Fund 24 and Revenue accounts		337,320	337,153	55,026,612		271,317			

Budget Revenue Summary By Resource 2016 - 2017

Fund: 24 General Obligation Bond -2012		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fd-Resource	Resource Description	Revised Budget	Actual Amount	Revised Budget	Revised Budget	Revised Budget	Revised Budget	Proposed Budget	Proposed Budget
24 - 9112	Series A-2012 G. O. Bonds	11,320	11,683	0	0	0	0	0	0
24 - 9113	Series B-2012 G. O. Bonds	326,000	325,470	140,000	140,000	7,000	7,000	7,000	7,000
24 - 9114	Series C-2012 G. O. Bonds	0	0	54,886,612	54,886,612	264,317	264,317	264,317	264,317
Grand Total for Fund 24 General Obligation Bond -2012		337,320	337,153	55,026,612	55,026,612	271,317	271,317	271,317	271,317

Budget Expense Summary by Object for 2016 - 2017

Fund 24 - General Obligation Bond -2012		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fund/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Actual Amount	Revised Budget	Proposed Budget	Revised Budget	Proposed Budget
24 - 2200	(CLASSIFIED SUPPORT SALARI	170,000		168,956		143,444		150,000	
24 - 2300	(CLASSIFIED ADMINISTRATORS	150,590		149,146		197,175		295,402	
24 - 2400	(CLERICAL, TECHNICAL AND O	70,214		71,077		71,124		73,012	
24 - 2900	(OTHER CLASSIFIED SALARIES	339,486		340,110		147,013		140,000	
	Total for Object 2000	730,290		729,289		558,756		658,414	
24 - 3100	(STATE TEACHERS RETIREMENT	27,000		26,137		0		0	
24 - 3200	(PUBLIC EMPLOYEE RETIREMEN	26,299		26,551		34,513		51,165	
24 - 3300	(OASDI AND MEDICARE)	36,832		35,030		39,148		36,716	
24 - 3400	(HEALTH AND WELFARE BENEFI	28,741		28,743		28,126		28,272	
24 - 3500	(STATE UNEMPLOYMENT INSURA	220		359		275		256	
24 - 3600	(WORKERS' COMPENSATION INS	12,624		12,218		8,999		8,429	
	Total for Object 3000	131,716		129,039		111,061		124,838	
24 - 4300	(MATERIALS AND SUPPLIES)	1,228,893		1,168,065		1,108,756		0	
24 - 4400	(NON-CAPITALIZED EQUIPMENT	723,242		677,282		1,968,819		347,100	
	Total for Object 4000	1,952,135		1,845,347		3,077,575		347,100	
24 - 5200	(TRAVEL AND CONFERENCE)	4,180		0		4,176		0	
24 - 5500	(OPERATIONS AND HOUSEKEEPIN	30,096		29,610		127,733		0	
24 - 5600	(RENTALS,LEASES,REPAIRS AN	612,279		586,643		1,407,854		400,000	
24 - 5700	(DIRECT COST TRANSFERS)	1,000		518		0		0	
24 - 5800	(PROFESSIONAL/CONSULTING A	463,544		409,254		1,097,357		1,531,000	
	Total for Object 5000	1,111,099		1,026,025		2,637,120		1,931,000	
24 - 6100	(SITES AND IMPROVEMENT OF	4,333,791		4,162,982		2,853,556		3,665,500	
24 - 6200	(BUILDINGS AND IMPROVEMEN	41,322,720		41,006,111		34,263,145		28,747,900	

Budget Expense Summary by Object for 2016 - 2017

Fund 24 - General Obligation Bond -2012 (continued)					
Fund/Object	Object Description	Previous Year 2014/15 Revised Budget	Previous Year 2014/15 Actual Amount	Current Year 2015/16 Revised Budget	New Year 2016/17 Proposed Budget
24 - 6400	(NEW EQUIPMENT-CAPITALIZE	148,518	79,685	34,200	0
Total for Object 6000		45,805,029	45,248,778	37,150,901	32,413,400
Total for Fund 24 and Expense accounts		49,730,269	48,978,478	43,535,414	35,474,752

Budget Expense Summary By Function 2016 - 2017

Fund: 24 General Obligation Bond -2012		Previous Year 2014/15	Previous Year 2014/15 Actual Amount	Current Year 2015/16 Revised Budget	New Year 2016/17 Proposed Budget
<u>Fd-Function</u>	<u>Function Description</u>	Revised Budget			
24 - 8502	Facility Modernization	49,730,269	48,978,478	43,535,414	35,474,752
Grand Total for Fund 24 General Obligation Bond -2012		49,730,269	48,978,478	43,535,414	35,474,752

CAPITAL FACILITIES (DEVELOPER FEES) FUND

- BUDGET ASSUMPTIONS
- THREE-YEAR COMPARATIVE
FINANCIAL REPORTS

2016-2017 BUDGET ASSUMPTIONS

FUND 25– CAPITAL FACILITIES (DEVELOPER FEES)

REVENUE

School districts are authorized to levy impact fees for the cost of providing facilities for students resulting from new development. Impact fees must reflect documented costs associated with development, and are adjusted every two years by the State Allocation Board to reflect increased construction costs. The maximum fees established by the State Allocation Board (February, 2016) are \$3.48 per square foot for new residential construction and \$0.56 per square foot for industrial/commercial development. The district retains 60% of the developer fees collected and the Fremont Union High School District retains the remaining 40%. The current rates of \$2.09 per square foot on new residential construction and \$0.34 per square foot on new commercial development were approved by the Board in March 2016. The development fee is projected to be \$650,000, and the interest income to be \$3,000.

EXPENDITURES

The funds are used to pay for the leases of modular building at eleven sites and new modular purchase and installation from growth. The total expenditures are budgeted at \$653,000, and the funds are expected to be fully spent by the end of the fiscal year.

THREE-YEAR COMPARATIVE FINANCIAL REPORTS

The three-year financial reports are in an easy at-a-glance format, which lists prior year revised budget, prior year actual amount, current year revised budget, and the proposed budget for the new fiscal year. The three-year financial reports for this fund are organized and sorted as follows:

- Budget Revenue Summary by Object – revenues sorted by account numbers
- Budget Revenue Summary by Resource – revenues sorted by resource codes
- Budget Expenditures Summary by Object – expenditures sorted by account numbers
- Budget Expenditures Summary by Function – expenditures sorted by function codes

Budget Revenue Summary by Object for 2016 - 2017

Fund 25 - Capital Facilities/Developer F		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fund/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Proposed Budget	Revised Budget	Proposed Budget	Revised Budget	Proposed Budget
25 - 8661	Interest Apportionments	4,500	4,303	3,000	3,000	3,000	3,000	3,000	3,000
25 - 8681	Mitigation/Developer Fees	746,776	745,917	975,000	650,000	975,000	650,000	975,000	650,000
Total for Fund 25 and Revenue accounts		751,276	750,219	978,000	653,000	978,000	653,000	978,000	653,000

Budget Revenue Summary By Resource 2016 - 2017

Fund: 25 Capital Facilities/Developer F		Previous Year 2014/15		Previous Year 2014/15 Actual Amount		Current Year 2015/16 Revised Budget		New Year 2016/17 Proposed Budget	
<u>Fd-Resource</u>	<u>Resource Description</u>	<u>Revised Budget</u>		<u>Actual Amount</u>		<u>Revised Budget</u>		<u>Proposed Budget</u>	
25 - 0000	Unassigned	751,276		750,219		978,000		653,000	
Grand Total for Fund 25 Capital Facilities/Developer F		751,276		750,219		978,000		653,000	

Budget Expense Summary by Object for 2016 - 2017

Fund 25 - Capital Facilities/Developer F		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fund/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Actual Amount	Revised Budget	Actual Amount	Revised Budget	Actual Amount
25 - 2200	(CLASSIFIED SUPPORT SALARI	0	0	0	0	91		2,000	
25 - 3200	(PUBLIC EMPLOYEE RETIREMEN	0	0	0	0	11		0	
25 - 3300	(OASDI AND MEDICARE)	153		0		160		153	
25 - 3500	(STATE UNEMPLOYMENT INSURA	1	0	0	0	1		1	
25 - 3600	(WORKERS' COMPENSATION INS	34	0			33		32	
Total for Object 3000		188	0			205		186	
25 - 4300	(MATERIALS AND SUPPLIES)	51,651	47,809			85,263		12,750	
25 - 4400	(NON-CAPITALIZED EQUIPMENT	61,022	58,926			133,405		0	
Total for Object 4000		112,673	106,735			218,668		12,750	
25 - 5600	(RENTALS,LEASES,REPAIRS AN	269,768	267,435			264,267		249,854	
25 - 5700	(DIRECT COST TRANSFERS)	22,465	23,405			25,262		20,700	
25 - 5800	(PROFESSIONAL/CONSULTING A	11,288	2,726			28,446		11,650	
25 - 5900	(COMMUNICATIONS)	100	0			100		100	
Total for Object 5000		303,621	293,566			318,075		282,304	
25 - 6100	(SITES AND IMPROVEMENT OF	24,000	24,000			82,350		0	
25 - 6200	(BUILDINGS AND IMPROVEMEN	139,448	136,022			1,427,161		355,760	
Total for Object 6000		163,448	160,022			1,509,511		355,760	
Total for Fund 25 and Expense accounts		579,930	560,323			2,046,550		653,000	

Budget Expense Summary By Function 2016 - 2017

Fund: 25 Capital Facilities/Developer F		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
<u>Fd-Function</u>	<u>Function Description</u>	Revised Budget	Actual Amount	Revised Budget	Actual Amount	Revised Budget	Actual Amount	Proposed Budget	Actual Amount
25 - 7200	General Administration-Busines	21,953	22,378	24,750	24,750	19,500	19,500		
25 - 8501	Facility Acquisition and Const	517,817	497,788	1,981,640	1,981,640	595,297	595,297		
25 - 8701	Facility Leasing	40,160	40,158	40,160	40,160	38,203	38,203		
Grand Total for Fund 25 Capital Facilities/Developer F		579,930	560,323	2,046,550	2,046,550	653,000	653,000		

SELF-FUNDED INSURANCE FUND

- BUDGET ASSUMPTIONS
- THREE-YEAR COMPARATIVE
FINANCIAL REPORTS

2016-2017 BUDGET ASSUMPTIONS

FUND 62– SELF-FUNDED INSURANCE

REVENUE

Revenue consists primarily of District's contributions from all funds based upon the contract agreement between the district and the employee units. Other revenues include employee payroll deductions, income from retirees, COBRA, leave without pay and part-time employee contributions. The district's ongoing contribution for premiums shall be based on the PFTE (Participating Full Time Equivalent) formula as stipulated in the contract agreement. A PFTE is defined as a district employee participating in a district provided medical plan. Based on the current contract agreements, the PFTE dollar amount is \$13,041 for 2016-2017. The total contractual amount is \$13,477,287 based on 1,033.46 participants. According to the current contract agreements, the employees will share the premium costs exceeding the district's contractual obligation in the form of payroll deduction. The total premiums are budgeted at \$21,869,428, and the interest income is projected to be \$15,650.

EXPENDITURES

All payments for employee health and welfare benefits, which include medical, dental, vision and life insurance are made from this fund. The district is self-funded for a portion of the dental and medical programs. The total expenditures are budgeted at \$21,635,730.

THREE-YEAR COMPARATIVE FINANCIAL REPORTS

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- Budget Expenditures Summary by Object – expenditures sorted by account numbers
- Budget Expenditures Summary by Function – expenditures sorted by function codes

Budget Revenue Summary by Object for 2016 - 2017

Fund 62 - Self-Managed Insurance		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fund/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Revised Budget	Revised Budget	Revised Budget	Proposed Budget	Proposed Budget
62 - 8661	Interest Apportionments	10,000	7,929	13,000		15,650			
62 - 8671	H&W Contributions-Retirees	2,409,881	2,349,699	2,504,381		2,409,881			
62 - 8672	H&W Contributions-Leave w/o Pa	49,877	36,817	49,877		49,877			
62 - 8674	Self Insurance Premium Contrib	19,533,260	19,432,648	19,346,639		19,346,639			
62 - 8676	H&W Contributions-COBRA	61,231	54,860	61,231		61,231			
62 - 8699	All Other Local Revenue	1,800	359	1,800		1,800			
62 - 8919	Other Interfund Transfers In	0	0	5,312		0			
Total for Fund 62 and Revenue accounts		22,066,049	21,882,311	21,982,240		21,885,078			

Budget Revenue Summary By Resource 2016 - 2017

Fund: 62 Self-Managed Insurance		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
<u>Fd-Resource</u>	<u>Resource Description</u>	<u>Revised Budget</u>		<u>Actual Amount</u>		<u>Revised Budget</u>		<u>Proposed Budget</u>	
62 - 0000	Unassigned	22,066,049		21,882,311		21,982,240		21,885,078	
Grand Total for Fund 62 Self-Managed Insurance		22,066,049		21,882,311		21,982,240		21,885,078	

Budget Expense Summary by Object for 2016 - 2017

Fund 62 - Self-Managed Insurance		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fund/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Revised Budget	Revised Budget	Revised Budget	Proposed Budget	Proposed Budget
62 - 1300	(CERTIFICATED ADMINISTRATO	0	0	0	35,621	41,689			
62 - 2300	(CLASSIFIED ADMINISTRATORS	38,749	38,764	598		0			
62 - 2400	(CLERICAL, TECHNICAL AND O	44,591	44,573	47,234	46,247				
Total for Object 2000		83,340	83,337	47,832	46,247				
62 - 3100	(STATE TEACHERS RETIREMENT	3,441	3,440	3,885	5,244				
62 - 3200	(PUBLIC EMPLOYEE RETIREMEN	5,258	5,247	5,596	6,423				
62 - 3300	(OASDI AND MEDICARE)	3,884	3,894	4,021	4,068				
62 - 3400	(HEALTH AND WELFARE BENEFI	3,230	3,230	4,651	7,328				
62 - 3500	(STATE UNEMPLOYMENT INSURA	41	41	41	42				
62 - 3600	(WORKERS' COMPENSATION INS	1,395	1,397	1,343	1,416				
Total for Object 3000		17,249	17,248	19,538	24,521				
62 - 5400	(INSURANCE)	21,198,688	20,550,058	20,856,452	21,211,846				
62 - 5700	(DIRECT COST TRANSFERS)	1,427	1,164	1,427	1,427				
62 - 5800	(PROFESSIONAL/CONSULTING A	331,210	333,760	267,940	310,000				
Total for Object 5000		21,531,325	20,884,981	21,125,819	21,523,273				
62 - 7600	(OTHER FINANCING USES)	207,081	206,318	0	0				
Total for Fund 62 and Expense accounts		21,838,995	21,191,885	21,228,810	21,635,730				

Budget Expense Summary By Function 2016 - 2017

Fund: 62 Self-Managed Insurance		Previous Year 2014/15		Previous Year 2014/15 Actual Amount		Current Year 2015/16 Revised Budget		New Year 2016/17 Proposed Budget	
<u>Fd-Function</u>	<u>Function Description</u>	Revised Budget		Actual Amount		Revised Budget		Proposed Budget	
62 - 6000	(ENTERPRISE)	21,631,914		20,985,567		21,228,810		21,635,730	
62 - 9300	Transfers Between Funds	207,081		206,318		0		0	
Grand Total for Fund 62 Self-Managed Insurance		21,838,995		21,191,885		21,228,810		21,635,730	

WORKERS' COMPENSATION FUND

- BUDGET ASSUMPTIONS
- THREE-YEAR COMPARATIVE
FINANCIAL REPORTS

2016-2017 BUDGET ASSUMPTIONS

FUND 63– SELF-FUNDED WORKERS' COMPENSATION

REVENUE

The Workers' Compensation fund has been a traditional self-funded model for a number of years. Since July 1, 2014, the district has been a member of SCCSIG (Santa Clara County Schools' Insurance Group). The premium rate for 2016-2017 remains at \$1.68 per \$100 payroll, and will be revised once the new premium rate is known in late May. The revenue in this fund is generated from the amount charged to all paid salaries based on the workers' compensation premium rate.

EXPENDITURES

As a member of the SCCSIG, the workers' compensation claims for incidents incurred after July 1, 2007 will be paid by the JPA, and the outstanding claims for incidents incurred before July 1, 2007 will be paid by the liability account (IBNR, incurred but not recorded) that was set up by the district. Ergonomic improvements will also be paid from this fund. These consist of workstations and other improvements. These improvements reduce the incidence of workers' compensation claims and result in keeping our claims history and actuarial rates low. The claim premium for 2016-2017 is estimated by SCCSIG to be \$1,842,101, and the ending fund balance is estimated to be \$573,867.

THREE-YEAR COMPARATIVE FINANCIAL REPORTS

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- Budget Expenditures Summary by Function – expenditures sorted by function codes

Budget Revenue Summary by Object for 2016 - 2017

Fund 63 - Workers' Compensation		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
Fund/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Actual Amount	Revised Budget	Actual Amount	Proposed Budget	Actual Amount
63 - 8661	Interest Apportionments	12,000	12,895	18,000	18,000	18,000	18,000	18,000	18,000
63 - 8678	Workers' Compensation Premiums	1,974,953	1,973,954	2,018,678	2,018,678	2,018,678	2,018,678	1,990,178	1,990,178
Total for Fund 63 and Revenue accounts		1,986,953	1,986,850	2,036,678	2,036,678	2,036,678	2,036,678	2,008,178	2,008,178
Grand Total for Cupertino Union School District		198,653,723	197,819,016	282,046,530	282,046,530	282,046,530	282,046,530	222,099,291	222,099,291

Budget Revenue Summary By Resource 2016 - 2017

Fund: 63 Workers' Compensation		Previous Year 2014/15		Previous Year Actual Amount	Current Year Revised Budget	New Year 2016/17 Proposed Budget
<u>Fd-Resource</u>	<u>Resource Description</u>	Revised Budget				
63 - 0000	Unassigned	1,986,953		1,986,850	2,036,678	2,008,178
Grand Total for Fund 63 Workers' Compensation		1,986,953		1,986,850	2,036,678	2,008,178
Grand Total for Cupertino Union School District		198,653,723		197,819,016	282,046,530	222,099,291

Budget Expense Summary by Object for 2016 - 2017

Fund 63 - Workers' Compensation		Previous Year 2014/15	Previous Year 2014/15	Current Year 2015/16	New Year 2016/17
Fund/Object	Object Description	Revised Budget	Actual Amount	Revised Budget	Proposed Budget
63 - 1300	(CERTIFICATED ADMINISTRATO	0	0	35,245	41,688
63 - 2300	(CLASSIFIED ADMINISTRATORS	64,820	64,765	23,207	22,192
63 - 2400	(CLERICAL, TECHNICAL AND O	29,661	29,715	31,489	30,831
Total for Object 2000		94,481	94,480	54,696	53,023
63 - 3100	(STATE TEACHERS RETIREMENT	3,441	3,440	3,845	5,244
63 - 3200	(PUBLIC EMPLOYEE RETIREMEN	6,107	6,113	6,324	7,263
63 - 3300	(OASDI AND MEDICARE)	4,701	4,638	3,901	3,951
63 - 3400	(HEALTH AND WELFARE BENEFI	4,048	4,048	5,367	8,048
63 - 3500	(STATE UNEMPLOYMENT INSURA	45	47	44	45
63 - 3600	(WORKERS' COMPENSATION INS	1,532	1,584	1,448	1,525
63 - 3900	(OTHER BENEFITS)	750	750	750	750
Total for Object 3000		20,624	20,620	21,679	26,826
63 - 4300	(MATERIALS AND SUPPLIES)	253	0	1,353	253
63 - 5400	(INSURANCE)	1,873,205	1,872,755	1,842,101	1,842,101
63 - 5700	(DIRECT COST TRANSFERS)	1,427	1,164	1,427	1,427
63 - 5800	(PROFESSIONAL/CONSULTING A	19,986	12,086	28,330	29,430
Total for Object 5000		1,894,618	1,886,005	1,871,858	1,872,958
Total for Fund 63 and Expense accounts		2,009,976	2,001,105	1,984,831	1,994,748
Grand Total for Cupertino Union School District		256,891,374	253,867,691	267,145,629	257,394,420

Budget Expense Summary By Function 2016 - 2017

Fund: 63 Workers' Compensation		Previous Year 2014/15		Previous Year 2014/15		Current Year 2015/16		New Year 2016/17	
<u>Fd-Function</u>	<u>Function Description</u>	<u>Revised Budget</u>		<u>Actual Amount</u>		<u>Revised Budget</u>		<u>Proposed Budget</u>	
63 - 6000	(ENTERPRISE)	2,009,976		2,001,105		1,984,831		1,994,748	
Grand Total for Fund 63 Workers' Compensation		2,009,976		2,001,105		1,984,831		1,994,748	
Grand Total for Cupertino Union School District		256,891,374		253,867,691		267,145,629		257,394,420	

SUPPLEMENTAL INFORMATION

- MULTI-YEAR PROJECTIONS
- MULTI-YEAR ASSUMPTIONS
- CEEF GRANT

MULTI-YEAR PROJECTIONS

ADOPTION BUDGET 2016-2017

GENERAL FUND (01-09)

	Current Year 2016-17	Projected Year 1 2017-18	Projected Year 2 2018-19
Projected Average Daily Attendance (P-2 ADA)	18,573	18,428	18,203
LCFF Funding per ADA	7,530	7,754	7,889
AUDITED BEGINNING FUND BALANCE, 7/1	25,764,875	25,859,709	25,269,346
REVENUE			
Revenue Limit Sources	145,917,474	148,969,637	149,684,180
Federal Revenues	4,108,290	4,108,290	4,108,290
State Revenues	16,381,510	12,044,828	12,063,528
Local Revenues & Others	21,209,294	21,320,263	21,335,571
Other Financing Sources	2,453,509	2,453,509	2,453,509
TOTAL REVENUE	190,070,077	188,896,527	189,645,078
EXPENDITURES			
Certificated Salaries	88,703,694	89,281,709	89,884,580
Classified Salaries	33,581,525	33,905,502	34,380,635
Employee Benefits	41,214,685	43,287,886	45,424,516
Supplies	8,963,824	8,811,187	8,930,944
Other Operating Expenditures	17,466,703	14,347,070	14,656,253
Capital Outlay	118,816	87,924	87,924
Other Outgo/Debt Services	99,057	99,057	99,057
Direct/Indirect Support	(173,062)	(333,444)	(333,444)
Interfund Transfer/Other Uses	0	0	0
TOTAL EXPENDITURES	189,975,242	189,486,890	193,130,464
REVENUE LESS EXPENDITURES	94,835	(590,363)	(3,485,386)
ESTIMATED ENDING FUND BALANCE, 6/30	25,859,709	25,269,346	21,783,960
COMPONENTS OF ENDING BALANCE (GASB 54)			
Nonspendable (Working Capital)	353,968	353,968	353,968
Restricted:			
Categorical Programs	2,595,200	2,595,200	2,595,200
Assigned:			
Tier III Programs	859,071	859,071	859,071
One-Time Fund	9,643,087	9,067,375	5,472,682
Various School Carryovers	709,125	709,125	709,125
Unassigned/Unappropriated:			
Reserve for Economic Uncertainties	11,699,257	11,684,607	11,793,914
Unassigned/Unappropriated Amount	0	0	0

	Projected Year 3 2019-20	Projected Year 4 2020-21
Projected Average Daily Attendance (P-2 ADA)	17,941	17,778
LCFF Funding per ADA	8,097	8,307
AUDITED BEGINNING FUND BALANCE, 7/1	21,783,960	16,311,211
REVENUE		
Revenue Limit Sources	151,332,752	153,759,618
Federal Revenues	4,108,290	4,108,290
State Revenues	12,081,192	12,101,628
Local Revenues & Others	21,417,167	21,508,001
Other Financing Sources	2,453,509	2,453,509
TOTAL REVENUE	191,392,910	193,931,046
EXPENDITURES		
Certificated Salaries	90,762,188	91,985,698
Classified Salaries	34,862,896	35,352,391
Employee Benefits	47,624,600	49,152,356
Supplies	9,088,261	9,080,644
Other Operating Expenditures	14,674,178	14,993,658
Capital Outlay	87,924	87,924
Other Outgo/Debt Services	99,057	99,057
Direct/Indirect Support	(333,444)	(333,444)
Interfund Transfer/Other Uses	0	0
TOTAL EXPENDITURES	196,865,660	200,418,284
REVENUE LESS EXPENDITURES	(5,472,749)	(6,487,239)
ESTIMATED ENDING FUND BALANCE, 6/30	16,311,211	9,823,972
COMPONENTS OF ENDING BALANCE (GASB 54)		
Nonspendable (Working Capital)	353,968	353,968
Restricted:		
Categorical Programs	2,595,200	2,595,200
Assigned:		
Tier III Programs	859,071	859,071
One-Time Fund	1,000	0
Various School Carryovers	709,125	709,125
Unassigned/Unappropriated:		
Reserve for Economic Uncertainties	11,905,970	12,012,549
Unassigned/Unappropriated Amount	(113,123)	(6,705,940)

**CUPERTINO UNION SCHOOL DISTRICT
MULTI-YEAR PROJECTION
ASSUMPTIONS USED IN PROJECTION
ADOPTION BUDGET 2016-2017**

<u>Description</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>
Projected Average Daily Attendance (P-2)	18,428	18,203	17,941	17,778	17,736
Funded Average Daily Attendance	18,573	18,428	18,203	17,941	17,778
LCFF Funding per ADA	\$7,530	\$7,754	\$7,889	\$8,097	\$8,307
COLA - Cost of Living Adjustment with Deficit					
Federal Programs	0.00%	0.00%	0.00%	0.00%	0.00%
Other State Programs	0.00%	1.11%	2.42%	2.67%	0.00%
Parcel Tax Revenue	\$8,658,000	\$8,658,000	\$8,658,000	\$8,658,000	\$8,658,000
Lottery, Non-Prop 20, Per ADA	\$140.00	\$140.00	\$140.00	\$140.00	\$140.00
Lottery, Prop-20, Per ADA	\$41.00	\$41.00	\$41.00	\$41.00	\$41.00
Certificated Salaries					
Projected Retirement (FTE) - Teachers		(13)	(13)	(13)	(13)
Projected Staff Reduction/Growth (FTE)		(10)	(11)	(7)	(2)
Classified Salaries					
Projected Retirement (FTE)		0	0	0	0
Projected Staff Reduction (FTE)		0	0	0	0
CalSTRS Rate	12.58%	14.43%	16.28%	18.13%	19.10%
CalPERS Rate	13.89%	15.50%	17.10%	18.60%	19.80%
Health & Welfare Benefit	\$13,477,287	\$13,477,287	\$13,477,287	\$13,477,287	\$13,477,287
Other Assumptions:					
<u>2017-2018</u>					
Revenues:					
Increase in LCFF funding		\$3,052,163			
Mandate Block Grant		\$515,984			
Decrease in one-time Mandate Reimbursement		(\$4,407,370)			
Expenditures:					
Remove one-time board election cost		(\$150,000)			
Elimination of one-time exp. for Educator Effectiveness		(\$656,952)			
Elimination of one-time exp. For CA Energy Grant		(\$2,101,483)			
Elimination of one-time Supplemental Grant exp.		(\$648,987)			
Elimination of one-time exp. LEA Medi-Cal		(\$575,809)			
Increase in LCFF Supplemental Grant expenditures		\$132,885			
Saving from various departments and district programs		(\$686,196)			
Increase in STRS/PERS cost		\$1,959,546			
Net increase in personnel cost from step/column, growth (-10.0 FTEs), and retiree saving (-13.0 FTEs)		\$1,015,647			
Projected school/program carryovers-\$709,125					

2018-2019**Revenues:**

Increase in LCFF funding	\$714,543
Mandate Block Grant	\$509,684
Decrease in one-time Mandate Reimbursement	(\$6,300)

Expenditures:

Board election cost	\$150,000
Increase in LCFF Supplemental Grant expenditures	\$99,787
Saving from various departments and district programs	(\$686,196)
Increase in STRS/PERS cost	\$1,956,059
Net increase in personnel cost from step/column, and growth (-11.0 FTEs), and retiree saving (-13.0 FTEs)	\$1,258,576

Projected school/program carryovers-\$709,125

2019-2020**Revenues:**

Increase in LCFF funding	\$1,648,572
Mandate Block Grant	\$502,348
Decrease in one-time Mandate Reimbursement	(\$7,336)

Expenditures:

Elimination of Board election cost	(\$150,000)
Increase in LCFF Supplemental Grant expenditures	\$133,377
Saving from various departments and district programs	(\$686,196)
Increase in STRS/PERS cost	\$1,926,997
Net increase in personnel cost from step/column, and growth (-7.0 FTEs), and retiree saving (-13.0 FTEs)	\$1,632,956

Projected school/program carryovers-\$709,125

2020-2021**Revenues:**

Increase in LCFF funding	\$2,426,866
Mandate Block Grant	\$487,784
Decrease in one-time Mandate Reimbursement	(\$4,564)

Expenditures:

Board election cost	\$150,000
Decrease in LCFF Supplemental Grant expenditures	(\$36,332)
Saving from various departments and district programs	(\$686,196)
Increase in STRS/PERS cost	\$1,130,547
Net increase in personnel cost from step/column, and growth (-2.0 FTEs), and retiree saving (-13.0 FTEs)	\$2,110,215

Projected school/program carryovers-\$709,125

CUPERTINO EDUCATIONAL ENDOWMENT FOUNDATION (CEE) GRANTS

	2015-2016 Grant	2016-2017 Grant	1985-2017 Cumulative Grants
SCHOOL SITE			
Instructional Materials/Staff Development	\$	\$	\$ 1,437,624
Grants for Teacher Initiated Projects			292,000
School Libraries			192,927
Arts & Technology Matching Funds	77,500	77,500	1,498,200
K-3 Classroom Music Funds	100,000	100,000	1,197,402
Middle School Music Instrument			25,000
Great Schools Week			44,966
School Safety Grant			6,800
School Literacy Books			93,000
Total School Grants	177,500	177,500	4,787,919
DISTRICTWIDE			
Arts			253,000
Disaster Preparedness Training			34,700
Diversity Staff Development/Literature			30,000
Guided Learning Center Pilot			180,000
Instructional Media Support			120,000
Classroom Books			175,000
Leadership Training			42,500
Language Arts Curriculum Development			85,000
4-5 Music Program	300,000	300,000	4,291,000
Parent Education			51,000
Physical Education Support			117,000
Summer Institutes			451,000
Science			352,200
Staff Development			57,000
RAFT memberships for teachers			9,000
Technology			496,500
District Math & Literacy Program			27,000
Classroom Support			18,000
Information Literacy Resource Teacher			214,000
Teacher Workshops in writing			32,000
Math Initiative			157,621
Innovator Award			37,000
Literacy			8,200
Mandarin Immersion Program			84,002
Total District Grants	300,000	300,000	7,322,723
TOTAL ALL GRANTS	\$ 477,500	\$ 477,500	\$ 12,110,642