

Schedule of Changes				
2018-19 Adopted Budget vs. 1st Interim				
	Adopted Budget	1st Interim	Change	Explanation
	2018-19	2018-19		
REVENUES				
LCFF Sources	14,669,138	14,867,448	198,310	COLA increase from 3.0% to 3.7% and Funded ADA increase from 1,792.13 to 1,804.89
Federal	400,014	397,847	(2,167)	Increase to Title III Immigrant Ed funding of \$8k with reductions to Title I and Title II Funding of approx. \$10k
State	1,992,648	1,765,491	(227,157)	Decrease in One-time funds from \$344/ada to \$184/ada offset by increases to Lottery Funds \$194/ada to \$204/ada
Local	5,659,881	5,819,761	159,880	Increase due to Interest Income of approx. \$110k, SUMS Grant of \$25k and School Site Donations of \$ 51k offset by a reduction of \$25k in MEF Funds
TOTAL REVENUES:	22,721,681	22,850,547	128,866	
EXPENDITURES				
Certificated Salaries	9,683,928	9,604,864	(79,064)	The total reduction to certificated salaries is a combination of savings through attrition, Master Stipend and Column increases, increases for teacher extra hours (Co-teaching prep, Summer Planning, Committees), an increase to the actual cost of the new Elementary Counselor and an increase to Speech and Language positions.
Classified Salaries	3,427,521	3,435,342	7,821	Increase is due to additional Section 504 Aide hours as well as the 2.25% increase for CSEA members not included in the Adopted Budget. These increases are off-set by a reduction of 3 Intensive Aide Positions
Benefits	5,669,736	5,693,250	23,514	Statutory (STRS, PERS, FICA, Medicare, Unemployment and Workers Compensation) Benefits adjust for changes in salaries. In addition, health benefit costs for new hires was greater than the benefit costs associated with the retiree they replaced.
Books & Supplies	869,759	973,906	104,147	Increase of approx. \$28k is due to IT purchases of chrome books, chrome carts and replacement monitors. Approx. \$95k is due to the allocation of school site carryover (Science, Waste busters, Lost Books, PE and Site Donations) from 2017-18. These increases were offset by approx. \$19k in reductions to cover expenditures in other categories.
Contracts & Services	3,446,389	3,110,528	(335,861)	\$360k in Prop.39 Lighting Project with Sylvania Lighting was "reclassified" to capital outlay from contracted services. In addition, approx. \$35k was reclassified to other expenditure categories. This decrease was off-set by increases in Nursing Services for the Section 504 Program of approx. \$52k and approx. \$8k for other services.
Capital Outlay	-	360,495	360,495	Prop.39 Lighting Project with Sylvania Lighting was "reclassified" to Capital Outlay from Contracted Services
Other Outgo	-	-	-	
Indirect Support Costs	(55,000)	(55,000)	-	
Transfers Out	18,995	18,995	-	
TOTAL EXPENDITURES:	23,061,328	23,142,380	81,052	
Excess (Deficiency) of Revenues over Expenditures	(339,647)	(291,833)	47,814	
FUND BALANCE, RESERVES				
Beginning Balance	5,279,833	5,580,450	300,617	
Ending Balance	4,940,186	5,288,617	348,431	
RESERVES:				
Nonspendable:				
Revolving Cash	28,400	25,000	(3,400)	
Prepaid Expenditures	-	-	-	
Restricted:				
Legally Designated (restricted programs)	186,473	275,801	89,328	
Assigned:				
Textbooks	350,000	350,000	-	
Curriculum & Instruction	100,000	100,000	-	
Technology Replacement/Upgrades	834,729	575,626	(259,103)	
Unassigned:				
Designated for Economic Uncertainties	691,840	694,271	2,431	
Unassigned Fund Balance	2,748,744	3,267,919	519,175	