

**DEL NORTE COUNTY SCHOOL DISTRICT GENERAL FD. REVENUE & EXPEND. RECAP
BUDGET PROJECTIONS FOR 2017-18 THRU 2021-24
COMBINED**

10/31/2019

1% Increase

	2017-18 Actuals	2018-19 Actuals	2019-20 Working	2020-21 Initial Estimate	2021-22 Initial Estimate	2022-23 Initial Estimate	2023-24 Initial Estimate
Revenue Limit ADA (incl Dist Funded Co Prog)	3,410	3,415	3,388	3,401	3,401	3,401	3,401
REVENUES							
LCFF Revenue	32,184,749	34,734,468	36,150,376	37,136,854	38,103,842	39,055,786	40,272,029
Federal Revenues	3,479,902	3,405,302	3,396,475	2,972,200	2,972,200	2,972,200	2,972,200
State Revenues (On Bblf STRS 2,919,464 2018/19)	2,729,741	6,037,325	5,605,221 **	4,947,104	4,937,104	4,937,104	4,937,104
Local Revenues	4,253,551	4,009,278	3,764,526	3,483,067	3,483,067	3,483,067	3,339,773
Total Operating Revenue	42,647,942	48,186,373	48,916,598	48,539,225	49,496,213	50,448,157	51,521,106
EXPENDITURES							
Certificated Salaries	16,269,945	17,204,887	17,381,575	17,573,571	17,837,175	18,104,733	18,376,304
Classified Salaries	7,943,110	8,240,811	8,820,489	8,952,796	9,087,088	9,223,394	9,361,745
Employee Benefits (On Bblf STRS 2,919,464 2018/19)	9,667,431	13,376,861	14,241,437 **	14,843,408	15,073,877	15,260,718	15,440,706
Books and Supplies	2,875,459	2,386,283	3,705,986	2,560,310	2,585,913	2,651,772	2,678,290
Services & Other Oper. Exps.	4,820,751	4,336,774	4,586,152	4,103,957	4,144,997	4,186,447	4,228,311
Capital Outlay	303,645		0	0	0	0	0
Other Outgo	710,310		0	0	0	0	0
Direct Support/Indirect Costs	(163,631)	(138,842)	(108,580)	(108,580)	(108,580)	(108,580)	(108,580)
Total Operating Expenditures	42,427,021	45,406,774	48,627,059	47,925,462	48,620,470	49,318,484	49,976,776
Operating Excess (Deficit)	220,921	2,779,599	289,539	613,763	875,743	1,129,673	1,544,330
Transfers From Other Funds							
Transfer From CSSF for Charter Direct Chgs.							
(Transfers To Other Funds)	(1,118,499)	(2,284,409)	(852,787)	(852,787)	(852,787)	(852,787)	(852,787)
Sources							
(Uses)	(328,622)	(372,579)	(401,934)	(358,496)	(358,496)	(358,496)	(358,496)
Contributions							
Net Incr.(Decr.) in Fd. Bal.	(1,226,200)	122,611	(965,182)	(597,520)	(335,540)	(81,610)	333,047
Beg.Fd.Bal. (incl.Reserves)	7,887,726	6,661,526	6,784,137	5,818,955	5,221,435	4,885,895	4,804,285
End.Fd.Bal. (incl. Reserves)	6,661,526	6,784,137	5,818,955	5,221,435	4,885,895	4,804,285	5,137,331
Reserve for Revolving Cash							
Reserve for Prepaid Expenditures	82,756	130,753					
Reserve for Additional Textbook Adoption	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Reserve for Legally Rest. Carryover	648,381	1,004,073	152,549	152,549	152,549	152,549	152,549
Reserve for Local Resources	1,782,208	1,722,734	1,722,734	1,722,734	1,722,734	1,722,734	1,722,734
Reserve for Economic Uncertainties (3%)	1,316,224	1,441,913	1,496,453	1,474,102	1,494,953	1,515,893	1,535,642
Reserve for HR2389 One Time Tech	450,000	-	-	-	-	-	-
Portion of Fd. Bal. Available	1,981,957	2,084,664	2,047,219	1,472,049	1,115,659	1,013,109	1,326,407

DEL NORTE COUNTY SCHOOL DISTRICT GENERAL FD. REVENUE & EX 10/31/2019

BUDGET PROJECTIONS FOR 2017-18 THRU 2021-24

RESTRICTED

	2017-18 Actuals	2018-19 Actuals	2019-20 Working	2020-21 Initial Estimate	2021-22 Initial Estimate	2022-23 Initial Estimate	2023-24 Initial Estimate
REVENUES							
LCFF Revenue							
Federal Revenues	2,930,974	2,907,509	3,298,115	2,874,605	2,874,605	2,803,424	2,803,424
State Revenues	1,496,733	4,633,006	4,317,875	4,300,553	4,290,553	4,290,553	4,290,553
Local Revenues	1,757,729	2,086,022	1,970,753	1,920,868	1,920,868	1,920,868	1,920,868
Total Operating Revenue	6,185,436	9,626,537	9,586,743	9,096,026	9,086,026	9,014,845	9,014,845
EXPENDITURES							
Certificated Salaries	3,703,559	3,856,481	4,145,230	4,207,408	4,270,519	4,334,577	4,399,596
Classified Salaries	3,324,040	3,433,230	3,855,354	3,862,031	3,919,961	3,978,760	4,038,441
Employee Benefits	2,385,181	5,541,104	5,888,859	6,102,771	6,210,210	6,288,616	6,364,050
Books and Supplies	1,158,611	917,699	1,703,319	946,904	946,904	946,904	946,904
Services & Other Oper. Exps.	1,854,228	1,439,797	1,872,801	1,571,133	1,571,133	1,571,133	1,571,133
Capital Outlay							
Other Outgo							
Direct Support/Indirect Costs	225,309	126,185	112,360	112,360	112,360	112,360	112,360
Total Operating Expenditures	12,650,928	15,314,496	17,577,923	16,802,607	17,031,087	17,232,350	17,432,484
Operating Excess (Deficit)	(6,465,492)	(5,687,959)	(7,991,180)	(7,706,581)	(7,945,061)	(8,217,505)	(8,417,639)
Transfers From Other Funds							
Transfer From CSSF for Charter Direct Chgs.							
(Transfers To Other Funds)		(170,312)	(205,200)	(205,200)	(205,200)	(205,200)	(205,200)
Sources							
(Uses)							
Contributions In/(Out)	5,977,309	6,213,812	7,344,857	7,911,781	8,150,261	8,422,705	8,622,839
Net Incr.(Decr.) in Fd. Bal.	(488,183)	355,542	(851,523)	0	0	0	0
Beg.Fd.Bal. (incl.Reserves)	1,136,714	648,531	1,004,072	152,549	152,549	152,549	152,549
End.Fd.Bal. (incl. Reserves)	648,531	1,004,073	152,549	152,549	152,549	152,549	152,549
Reserve for Revolving Cash							
Reserve for Prepaid Expenditures	150						
Reserve for Additional Textbook Adoption							
Reserve for Legally Rest. Carryover	648,381	1,004,073	152,549	152,549	152,549	152,549	152,549
Reserve for Local Resources							
Reserve for Economic Uncertainties (3%)							
Reserve for HR2389 One Time Tech							
Portion of Fd. Bal. Available	(0)	0	0	0	0	0	0

DEL NORTE COUNTY SCHOOL DISTRICT GENERAL FD. REVENUE & E 10/31/2019
BUDGET PROJECTIONS FOR 2017-18 THRU 2021-24

UNRESTRICTED

	1%						
	0						
	0						
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
	Actuals	Actuals	Working	Initial	Initial	Initial	Initial
	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
REVENUES							
LCFF Revenue	32,184,749	34,734,468	36,150,376	37,136,854	38,103,842	39,055,786	40,272,029
Federal Revenues	548,928	497,793	98,360	97,595	96,830	96,830	96,830
State Revenues	1,233,007	1,404,319	1,287,346	646,551	646,551	646,551	96,830
Local Revenues	2,495,822	1,923,256	1,793,773	1,562,199	1,562,199	1,562,199	1,418,905
Total Operating Revenue	36,462,506	38,559,836	39,329,855	39,443,199	40,409,422	41,361,366	41,884,594
EXPENDITURES							
Certificated Salaries	12,566,386	13,348,405	13,236,345	13,366,163	13,566,656	13,770,156	13,976,708
Classified Salaries	4,619,070	4,807,581	4,965,135	5,090,765	5,167,127	5,244,634	5,323,304
Employee Benefits	7,282,250	7,835,757	8,352,578	8,740,637	8,863,667	8,972,102	9,076,656
Books and Supplies	1,716,848	1,468,584	2,002,667	1,613,406	1,639,009	1,704,868	1,731,386
Services & Other Oper. Exps.	2,966,523	2,896,977	2,713,351	2,532,824	2,573,864	2,615,314	2,657,178
Capital Outlay	303,645	0	0	0	0	0	0
Other Outgo	710,310	0	0	0	0	0	0
Direct Support/Indirect Costs	(388,939)	(265,027)	(220,940)	(220,940)	(220,940)	(220,940)	(220,940)
Total Operating Expenditures	29,776,093	30,092,278	31,049,136	31,122,855	31,589,383	32,086,134	32,544,292
Operating Excess (Deficit)	6,686,413	8,467,558	8,280,719	8,320,344	8,820,039	9,275,232	9,340,302
Transfers From Other Funds	0	0	0	0	0	0	0
Transfer From CSSF for Charter Dire	0	0	0	0	0	0	0
(Transfers To Other Funds)	(1,118,499)	(2,114,097)	(647,587)	(647,587)	(647,587)	(647,587)	(647,587)
Sources	0	0	0	0	0	0	0
(Uses)	(328,622)	(372,579)	(401,934)	(358,496)	(358,496)	(358,496)	(358,496)
Contributions	(5,977,309)	(6,213,812)	(7,344,857)	(7,911,781)	(8,150,261)	(8,422,705)	(8,622,839)
Net Incr.(Decr.) in Fd. Bal.	(738,017)	(232,930)	(113,659)	(597,520)	(336,305)	(153,556)	(288,620)
Child Dev. Fd. Bal. Transfer							
Beg.Fd.Bal. (incl.Reserves)	6,751,011	6,012,994	5,780,064	5,666,405	5,068,885	4,732,579	4,579,023
End.Fd.Bal. (incl. Reserves)	6,012,994	5,780,064	5,666,405	5,068,885	4,732,579	4,579,023	4,290,403
Reserve for Revolving Cash	0	0	0	0	0	0	0
Reserve for Prepaid Expenditures	82,606	130,753	0	0	0	0	0
Reserve for Additional Textbook Adop	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Reserve for Legally Rest. Carryover	0	0	0	0	0	0	0
Reserve for Local Resources	1,782,208	1,722,734	1,722,734	1,722,734	1,722,734	1,722,734	1,722,734
Reserve for Economic Uncertainties (3'	1,316,224	1,441,913	1,496,453	1,474,102	1,494,953	1,515,893	1,535,642
Reserve for HR2389 One Time Tech	450,000	0	0	0	0	0	0
Portion of Fd. Bal. Available	1,981,956	2,084,664	2,047,217	1,472,048	1,114,893	940,396	632,027