

**Rio School District
2018-19 Second Interim Budget Report
Multi-Year Projection Assumptions**

Assumption	2018-19 2nd Interim Budget	2019-20	2020-21
Revenues:			
Average Daily Attendance (ADA)	5045	5137	5169
Funded ADA *	5045	5137	5169
Cost of Living Adjustments	3.70%	3.46%	2.86%
LCFF Calculator	FCMAT	FCMAT	FCMAT
LCFF Gap Funding Percentage	100.00%		
One Time Funds	\$ 906,284	\$ -	\$ -
Restricted Lottery Revenues	\$53/ADA	\$53/ADA	\$53/ADA
Unrestricted Lottery	\$151/ADA	\$151/ADA	\$151/ADA
Carryovers from Prior Year	Included	Included	Included
Expenditures:			
Step and Column Adjustments	Actual Cost	1.50%	1.50%
Salary Increases/Settlements	None	None	None
Certificated Staffing Changes	Budgeted	0 FTE Less	0 FTE Less
Administrator Staffing Changes	Budgeted	0 FTE Less	0 FTE Less
Classified Staffing Changes	Budgeted	0 FTE Less	0 FTE Less
STRS	16.28%	17.10%	18.10%
PERS	18.06%	20.70%	23.40%
Cost of Health Increase	Actual Cost	5% Increase	5% Increase
Carry-overs from Prior Year	Included	Included	Included
Utilities	Budgeted	5% Increase	5% Increase

**Rio School District
Multi-Year Projections
2018-19 2nd Interim Budget Report**

Description		Object Codes	2018-19 2nd Interim Budget	2019-20	2020-21
Funded Average Daily Attendance			5,045	5,137	5,169
A	Revenues and Other Financing Sources:				
1	LCFF: Base Grant	8010-8099	\$40,239,075	\$42,378,145	\$43,877,907
	LCFF: Supp/Concent	8010-8099	11,482,870	11,629,681	11,592,647
2	Federal Revenues	8100-8299	2,777,088	2,777,088	2,777,088
3	Other State Revenues	8300-8599	3,476,687	2,661,762	2,737,909
4	Other Local Revenues	8600-8799	2,948,074	2,948,074	2,948,074
5	Other Financing Sources	8900-8999	-	-	-
6	Transfer in from Other Funds		97,021	98,961	100,941
7	Total Revenues and Other Financing Sources		61,020,815	62,493,631	64,034,565
B	Expenditures and Other Financing uses:				
1	Certificated Salaries	1000-1999			
	a. Base Salaries		24,359,302	24,359,302	24,724,692
	b. Projected Step and Column Adjustment		0	365,390	370,870
	c. Cost of Living Adjustment		-	-	-
	d. Other Adjustments/ Reduction Due to Reduction in Enrollment		-	-	-
	e. Total Certificated Salaries		24,359,302	24,724,692	25,095,562
2	Classified Salaries	2000-2999			
	a. Base Salaries		7,681,319	7,681,319	7,796,539
	b. Projected Step and Column Adjustment		-	115,220	116,948
	c. Cost of Living Adjustment		-	-	-
	d. Other Adjustments		-	-	-
	e. Total Classified Salaries		7,681,319	7,796,539	7,913,487
3	Employee Benefits:				
	a. STRS	3100	3,874,512	4,227,922	4,542,297
	b. PERS	3200	1,353,383	1,613,884	1,851,756
	c. FICA and Medicare	3300	927,480	954,943	969,267
	d. Health and Welfare	3400	6,489,829	6,814,320	7,155,036
	e. Unemployment	3500	16,303	16,780	17,031
	f. Worker Comp	3600	708,132	718,719	729,500
	g. Retiree Benefits	3700	1,053,561	1,066,976	1,080,593
	h. Cost of Living Adjustments		-	-	-
	i. Other Benefits	3900	185,551	185,551	185,551
	j. Total Benefits		14,808,751	15,599,096	16,531,032
4	Books and Supplies	4000-4999	3,185,411	3,856,117	2,949,411
5	Services and Other Operating Expenditures	5000-5999	7,719,338	7,769,116	7,821,382
6	Capital Outlay	6000-6999	809,639	809,639	609,639
7	Other outgo	7100-7299, 7400-7499	2,757,657	2,658,365	2,658,365
8	Indirect costs	7300	-	-	-
9	Other Financing Uses	7600-7699	176,814	-	-
10	Proposed Budget Cuts		-	-	-
11	Other Adjustments		-	-	-
12	Total Expenditures and Financing Uses		61,088,331	63,013,662	63,578,877
C	Net Increase (Decrease) in Fund Balance		(\$77,516)	(\$519,931)	\$455,688
D	Fund Balance				
1	Net Beginning Balance		3,607,640	3,530,124	3,010,193
	Total Components of Ending Fund Balance		\$3,530,124	\$3,010,193	\$3,465,881
E	Available Reserves- Unrestricted Only				
	General Fund:				
	Revolving Cash/Stores		30,000	30,000	30,000
	Legally Restricted/Carryover		906,706	(0)	0
	Assigned for a 1% 2018-19 Salary Increase		362,000	724,000	1,086,000
	Designated for Economic Uncertainties	9770	1,832,950	1,890,407	1,807,366
	Undesignated/ Unappropriated Amount		398,468	365,786	442,515
	Total Available Reserve - by Amount		\$3,530,124	\$3,010,193	\$3,465,881
	Total Available Reserve - by Percent		3.65%	3.58%	3.70%