

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	972,276,574.00	2.32%	994,828,099.00	0.12%	996,004,214.00
2. Federal Revenues	8100-8299	112,790,841.20	-7.94%	103,833,478.00	-6.76%	96,817,478.00
3. Other State Revenues	8300-8599	164,883,859.00	0.04%	164,956,485.00	2.28%	168,721,043.00
4. Other Local Revenues	8600-8799	31,010,266.00	-18.88%	25,154,943.00	0.59%	25,302,119.00
5. Other Financing Sources						
a. Transfers In	8900-8929	15,027,605.00	0.00%	15,027,605.00	0.00%	15,027,605.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		1,295,989,145.20	0.60%	1,303,800,610.00	-0.15%	1,301,872,459.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				600,498,960.79		606,094,905.79
b. Step & Column Adjustment				10,209,903.00		10,667,270.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,613,958.00)		(1,510,040.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	600,498,960.79	0.93%	606,094,905.79	1.51%	615,252,135.79
2. Classified Salaries						
a. Base Salaries				228,458,406.63		230,329,696.63
b. Step & Column Adjustment				2,030,448.00		2,119,034.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(159,158.00)		(288,574.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	228,458,406.63	0.82%	230,329,696.63	0.79%	232,160,156.63
3. Employee Benefits	3000-3999	399,072,675.19	7.57%	429,302,345.00	6.10%	455,483,132.00
4. Books and Supplies	4000-4999	43,052,924.85	35.46%	58,321,098.00	0.96%	58,882,777.00
5. Services and Other Operating Expenditures	5000-5999	99,824,322.01	-7.83%	92,008,259.00	1.11%	93,026,818.00
6. Capital Outlay	6000-6999	10,589,896.01	-26.63%	7,770,226.00	0.01%	7,770,735.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,300,000.00	1.24%	1,316,160.00	4.89%	1,380,581.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,584,999.00)	10.47%	(1,750,877.00)	-8.19%	(1,607,547.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	13,758,333.00	-7.27%	12,758,333.00	0.00%	12,758,333.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(116,630,551.00)		(166,390,659.00)
11. Total (Sum lines B1 thru B10)		1,394,970,519.48	-5.41%	1,319,519,595.42	-0.82%	1,308,716,462.42
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(98,981,374.28)		(15,718,985.42)		(6,844,003.42)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		161,833,539.33		62,852,165.05		47,133,179.63
2. Ending Fund Balance (Sum lines C and D1)		62,852,165.05		47,133,179.63		40,289,176.21
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	2,582,028.00		2,582,028.00		2,582,028.00
b. Restricted	9740	30,798,518.76		16,588,530.84		9,960,526.95
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,571,620.00		1,571,620.00		1,571,620.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	27,900,000.00		26,391,000.00		26,175,000.00
2. Unassigned/Unappropriated	9790	(1.71)		0.79		1.26
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		62,852,165.05		47,133,179.63		40,289,176.21

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	27,900,000.00		26,391,000.00		26,175,000.00
c. Unassigned/Unappropriated	9790	0.32		0.79		1.26
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(2.03)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		27,899,998.29		26,391,000.79		26,175,001.26
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.00%		2.00%		2.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Line A4; enter projections)						
		101,187.45		99,669.66		98,174.60
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		1,394,970,519.48		1,319,519,595.42		1,308,716,462.42
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		1,394,970,519.48		1,319,519,595.42		1,308,716,462.42
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		27,899,410.39		26,390,391.91		26,174,329.25
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		27,899,410.39		26,390,391.91		26,174,329.25
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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Multi-Year Projections - Assumptions**

REVENUE ASSUMPTIONS			
Description	2016/17	2017/18	2018/19
LCFF Funding Model			
Funded ADA	101,187	99,670	98,175
COLA *	0.00%	1.11%	2.42%
Funding Gap *	54.18%	72.99%	40.36%
Federal : Impact Aid	\$8.0 Mil	\$8.0 Mil	\$8.0 Mil
Other State			
Mandated Cost Reimbursement	\$3.69 Mil	\$ 3.65 Mil	\$ 3.59 Mil
Mandated Cost Reimbursement (one-time)	\$ -	\$ -	\$ -
Lottery (GFU) *	\$144/ADA	\$144/ADA	\$144/ADA
Local : Interest	0.872%	0.872%	0.872%
Transfers In			
Redevelopment Agency (RDA)	\$14.3 Mil	\$14.3 Mil	\$14.3 Mil
Sale of Property	\$ -	\$ -	\$ -
Teacher Moves	\$0.3Mil	\$0.3Mil	\$0.3Mil
Retiree Medical Fund	\$ -	\$ -	\$ -

* San Diego County Office of Education (SDCOE) and School Services of California (SSC)

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EXPENSE ASSUMPTIONS			
Description	2016/17	2017/18	2018/19
Salaries Step and Column: Cert / Class Salary Increases - 3% effective 7/1/2016 - 1% effective 1/1/2017	1.76% / .92% 4%	1.76% / .92% -	1.76% / .92% -
STRS	12.58%	14.43%	16.28%
PERS	13.89%	15.50%	17.10%
Health & Welfare Premiums	7.0%	6.0%	6.0%
Materials & Supplies (Consumer Price Index- CPI)	2.3%	2.3%	2.5%
Contracted Services (CPI)	2.3%	2.3%	2.5%
Utilities	\$25.5 Mil	\$21.0 Mil	\$20.4 Mil
Board-Approved Budget Deficit Solutions			
Projected Solutions - 2017/18	\$ -	\$116.6 Mil	\$116.6 Mil
Projected Solutions - 2018/19	\$ -	\$ -	\$49.8 Mil
Transfers Out			
Liability Insurance	\$3.4 Mil	\$3.4 Mil	\$3.4 Mil
Property Insurance	\$3.3 Mil	\$3.3 Mil	\$3.3 Mil
Dental Insurance Fund	\$1.0 Mil	\$ -	\$ -
Contributions			
Special Education	\$215.1 Mil	\$217.8 Mil	\$226.3 Mil
Restricted Routine Maintenance (RRM)	\$27.6 Mil	\$27.6 Mil	\$39.3 Mil
(Note: RRM 3% beginning 2018-19)			

RESERVE ASSUMPTIONS			
Description	2016/17	2017/18	2018/19
Economic Uncertainties- 2%	\$27.9 Mil	\$26.4 Mil	\$26.2 Mil
Unexpended Set-Asides and Reserves:			
School Site Ending Balances	\$1.6 Mil	\$1.6 Mil	\$1.6 Mil
Stores Inventory	\$1.7 Mil	\$1.7 Mil	\$1.7 Mil
Prepaid Expenses	\$0.9 Mil	\$0.9 Mil	\$0.9 Mil
Revolving Cash Funds	\$0.06 Mil	\$0.06 Mil	\$0.06 Mil
TOTAL	\$32.1 Mil	\$30.5 Mil	\$30.3 Mil