

# DISTRICT PROPOSAL

DUBLIN UNIFIED SCHOOL DISTRICT				
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE				
2018-19 Revised Budget Plus MYP (Approved September 11, 2018)				
		2018-19	2019-20	2020-21
<b>BEGINNING BALANCE</b>		20,621,825	11,265,997	7,293,067
<b>ADD: REVENUES</b>		126,116,109	132,274,689	141,300,575
<b>LESS: EXPENDITURES</b>		(131,286,937)	(134,573,619)	(140,188,540)
<b>(1) 2% Ongoing Effective July 1, 2018</b>	2.00	(1,674,000)	(1,674,000)	(1,674,000)
<b>(2) 3% One-time Bonus July 1, 2018</b>	3.00	(2,511,000)	0	0
	0.00	0	0	0
	0.00	0	0	0
	0.00	0	0	0
<b>SURPLUS/(DEFICIT)</b>		(9,355,828)	(3,972,930)	(561,965)
<b>PROJECTED ENDING BALANCE</b>		11,265,997	7,293,067	6,731,102
<b>ADD: SPECIAL RESERVE FUND (FUND 17)</b>		10,692,941	10,692,941	10,692,941
<b>TOTAL PROJECTED ENDING BALANCE (FUND 01 AND FUND 17)</b>		21,958,938	17,986,008	17,424,043
<b>COMPONENTS OF ENDING BALANCE</b>				
<i>Reserve for Textbooks, Pension Increase, Computer Refresh for 2021-22</i>		(4,946,413)	(4,946,413)	(4,946,413)
<i>Reserve for Revolving Cash</i>				
<i>Textbooks Adoption FY2021-22 - \$</i>				
<i>STRS/PERS Increase in Contribution FY2021-22 -</i>				
<i>Computer Refresh FY2021-22 -</i>				
<b>3% Required Reserve for Uncertainty</b>		(4,064,158)	(4,087,429)	(4,255,876)
<b>5% Additional Reserve for Uncertainty</b>		(6,773,597)	(6,812,381)	(7,093,127)
<b>FUNDS AVAILABLE FOR DISCRETIONARY SPENDING</b>		6,174,770	2,139,785	1,128,627

DUBLIN UNIFIED SCHOOL DISTRICT				
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE				
2018-19 Revised Budget Plus MYP (Approved September 11, 2018)				
		2018-19	2019-20	2020-21
<b>BEGINNING BALANCE</b>		20,621,825	5,600,197	(3,285,233)
<b>ADD: REVENUES</b>		126,116,109	132,274,689	141,300,575
<b>LESS: EXPENDITURES</b>		(131,286,937)	(134,573,619)	(140,188,540)
(1) 2% Ongoing Effective July 1, 2018	1.50	(1,255,500)	(1,255,500)	(1,255,500)
(2) 3% Ongoing Increase July 1, 2018	3.00	(2,511,000)	(2,511,000)	(2,511,000)
(3) 3.9% One-time Bonus	3.90	(3,264,300)	0	0
(4) Reduction in Secondary Student Contacts		(2,820,000)	(2,820,000)	(2,820,000)
<b>SURPLUS/(DEFICIT)</b>		(15,021,628)	(8,885,430)	(5,474,465)
<b>PROJECTED ENDING BALANCE</b>		5,600,197	(3,285,233)	(8,759,698)
<b>ADD: SPECIAL RESERVE FUND (FUND 17)</b>		10,692,941	10,692,941	10,692,941
<b>TOTAL PROJECTED ENDING BALANCE (FUND 01 AND FUND 17)</b>		16,293,138	7,407,708	1,933,243
<b>COMPONENTS OF ENDING BALANCE</b>				
Reserve for Textbooks, Pension Increase, Computer Refresh for 2021-22		(4,946,413)	(4,946,413)	(4,946,413)
Reserve for Revolving Cash = (\$75,000)				
Textbooks Adoption FY2021-22 = (\$3,016,659)				
STRS/PERS Increase in Contribution FY2021-22 = (\$1,368,500)				
Technology Refresh FY2021-22 = (\$486,254)				
3% Required Reserve for Uncertainty		(4,234,132)	(4,234,804)	(4,403,251)
5% Additional Reserve for Uncertainty		(7,056,887)	(7,058,006)	(7,338,752)
<b>FUNDS AVAILABLE FOR DISCRETIONARY SPENDING</b>		55,706	(8,831,515)	(14,755,173)