

Revenues		2018-2019 10/1 Updates		2019-20		2020-21		2021-22	
		Totals	% change	Totals	% change	Totals	% change	Totals	
<b>LCFF</b>		<b>\$ 28,305,891</b>	3.11%	<b>\$ 29,185,253</b>	2.67%	<b>\$ 29,964,500</b>	2.94%	<b>\$ 30,845,456</b>	
Federal Revenue	8100-8299	1,389,976	2.57%	1,425,698	2.67%	1,463,764	2.94%	1,506,798.99	
Other State	8300-8599	2,635,081	2.57%	2,702,803	2.67%	2,774,968	2.94%	2,856,551.64	
One time/New revenue - assumes no add'l one-time mandates in 18/19 & beyond	8300-8599	546,333	-100.00%		#DIV/0!	-	#DIV/0!	-	
Local	8600-8799	1,892,591	2.57%	1,941,231	3.50%	2,009,174	3.50%	2,079,495	
<b>Total Revenue</b>		<b>\$ 34,769,872</b>	<b>1.40%</b>	<b>\$ 35,254,985</b>	<b>2.72%</b>	<b>\$ 36,212,406</b>	<b>2.97%</b>	<b>\$ 37,288,301</b>	
<b>Change in Revenue</b>				\$ 485,113		\$ 957,421		\$ 1,075,896	
<b>Expenditures</b>									
Certificated Salaries			Increase Factor		Increase Factor		Increase Factor		
Teachers		\$ 13,360,179	100.0%	\$ 13,360,179	100.0%	\$ 13,446,980	100.0%	\$ 13,534,441	
Admin		916,313	100.0%	916,313	100.0%	938,013	100.0%	959,878	
step & column			0.8%	108,501	0.8%	109,326	0.8%	110,157	
<b>Total Certificated</b>	1000-1999	<b>\$ 14,276,492</b>		<b>\$ 14,384,993</b>	0.76%	<b>\$ 14,494,319</b>	0.76%	<b>\$ 14,604,476</b>	
Classified									
Base		4,385,988	100.00%	4,385,988	100.00%	4,414,013	100.00%	4,442,243	
Admin		412,863	100.00%	412,863	100.00%	419,869	100.00%	426,927	
step & column		-	0.7%	35,032	0.7%	35,287	0.7%	35,545	
<b>Total classified</b>	2000-2999	<b>\$ 4,798,851</b>	0.73%	<b>\$ 4,833,883</b>	0.73%	<b>\$ 4,869,170</b>	0.73%	<b>\$ 4,904,715</b>	
Stat. benefits - Cert									
STRS		2,324,213	12.21%	2,607,999	6.15%	2,768,415	-1.88%	2,716,433	
Other Certificated Benefits		380,541	24.74%	474,705	0.76%	478,313	0.76%	481,948	
Stat. benefits - Class									
PERS		866,768	16.00%	1,005,448	13.81%	1,144,255	5.45%	1,206,560	
Other Classified Benefits		436,073	5.31%	459,219	0.73%	462,571	0.73%	465,948	
lifetime benefits		311,000	100.0%	691,000	100.0%	691,000	100.0%	691,000	
Medical benefits		3,516,712	104.1%	3,660,897	104.5%	3,825,638	104.5%	3,997,791	
<b>Total Benefits</b>	3000-3999	<b>\$ 7,835,308</b>	13.58%	<b>\$ 8,899,268</b>	5.29%	<b>\$ 9,370,191</b>	2.02%	<b>\$ 9,559,679</b>	
<b>Books &amp; Supplies</b>	4000-4999	<b>1,115,906</b>	3.50%	<b>1,154,963</b>	3.23%	<b>1,195,386</b>	2.94%	<b>1,233,997</b>	
<b>Services</b>	5000-5999	<b>5,263,204</b>	3.50%	<b>5,447,416</b>	3.23%	<b>5,638,076</b>	2.94%	<b>5,820,186</b>	
<b>Capitall Outlay</b>	6000-6999	<b>610,890</b>		<b>500,000</b>		<b>500,000</b>		<b>500,000</b>	
<b>Other Outgo</b>	7100-7299								
<b>Indirect</b>	7300-7399	<b>284,528</b>		<b>291,853</b>		<b>299,645</b>		<b>308,455</b>	

Revenues		2018-2019 10/1 Updates	2019-20		2020-21		2021-22	
		Totals	% change	Totals	% change	Totals	% change	Totals
Interest/Debt Service	7400-7499	52,932		52,213		37,294		21,709
other uses	7610-7699							
<b>Total Expenditures, Cash Reporting Basis</b>		<b>\$ 34,238,111</b>	<b>3.87%</b>	<b>\$ 35,564,588</b>	<b>2.36%</b>	<b>\$ 36,404,082</b>	<b>1.51%</b>	<b>\$ 36,953,216</b>
<b>Change in Expenditures - Cash Basis</b>				1,326,478		839,494		549,134
<b>Total Expenditures, Financial Reporting Basis</b>		<b>34,487,221</b>		<b>35,924,588</b>		<b>36,764,082</b>		<b>37,313,216</b>
<b>Change in unrestricted fund balance-Cash basis</b>		<b>\$ 531,761</b>		<b>\$ (309,604)</b>		<b>\$ (191,676)</b>		<b>\$ 335,085</b>
<b>Change in expenditures, financial reporting basis</b>				1,437,368		839,494		549,134
Depreciation		\$ 860,000		\$ 860,000		\$ 860,000		\$ 860,000
Fund Balance Change (financial reporting basis, including fixed assets)		<b>\$ 282,651</b>		<b>\$ (669,604)</b>		<b>\$ (551,676)</b>		<b>\$ (24,915)</b>
<b>Additional OPEB Reporting Requirement (as required by GASB 75)</b>		<b>\$ 749,445</b>		<b>\$ 749,445</b>		<b>\$ 749,445</b>		<b>\$ 749,445</b>
<b>Fund Balance with OPEB obligation reported</b>		<b>\$ (466,794)</b>		<b>\$ (1,419,049)</b>		<b>\$ (1,301,121)</b>		<b>\$ (774,360)</b>
salary		\$ 19,075,343		\$ 19,218,876		\$ 19,363,489		\$ 19,509,191
benefit		\$ 7,835,308		\$ 8,899,268		\$ 9,370,191		\$ 9,559,679
% benefit to salary		41.08%		46.30%		48.39%		49.00%
% salary/benefit of expenses		78.60%		79.06%		78.93%		78.66%
<b>Assumptions to Use (Based on Department of Finance figures)</b>								
STRS		16.280%		18.130%		19.100%		18.600%
PERS		18.062%		20.800%		23.500%		24.600%
OASDI		6.200%		6.200%		6.200%		6.200%
Medicare		1.450%		1.450%		1.450%		1.450%
SUI		0.050%		0.050%		0.050%		0.050%
WCI		1.800%		1.800%		1.800%		1.800%
CPI		3.66%		3.50%		3.23%		2.94%
Stat COLA		3.70%		2.57%		2.67%		3.42%
Gap Funding		0.00%		0.00%		73.51%		100.00%
One-Time Discretionary (per ADA)		\$184.00		\$0.00		\$0.00		\$0.00
Unduplicated Count		853.00		853.00		853.00		853.00
<b>LCFF Revenue Calculations</b>								
<b>ADA</b>	<b>ADA %age</b>	<b>Enrollment/ADA (P-2)</b>	<b>Enrollment (lower class size)</b>	<b>Enrollment (Project flat from 16/</b>	<b>Enrollment (Project Flat)</b>			

Revenues	2018-2019 10/1 Updates		2019-20		2020-21		2021-22	
	Totals	% change	Totals	% change	Totals	% change	Totals	
<b>Changes in ADA</b>	-		2,882		2,882		2,882	
	-				-		-	
COLA Factor		2.57%		2.67%		2.94%		
<b>Per student funding (9-12) Updated</b>	\$ 9,873	\$ -	\$ 10,127	\$ 29,185,253	\$ 10,397	\$ 29,964,500	\$ 10,703	\$ 30,845,456
Total LCFF funding (includes Supplemental, Gap, & Augmentation)	\$ 28,305,891		\$ 29,185,253	2.67%	\$ 29,964,500		\$ 30,845,456	
<b>Total Current Year LCFF Funding</b>	<b>28,305,891</b>	3.11%	<b>29,185,253</b>	2.67%	<b>29,964,500</b>	2.94%	<b>30,845,456</b>	

