

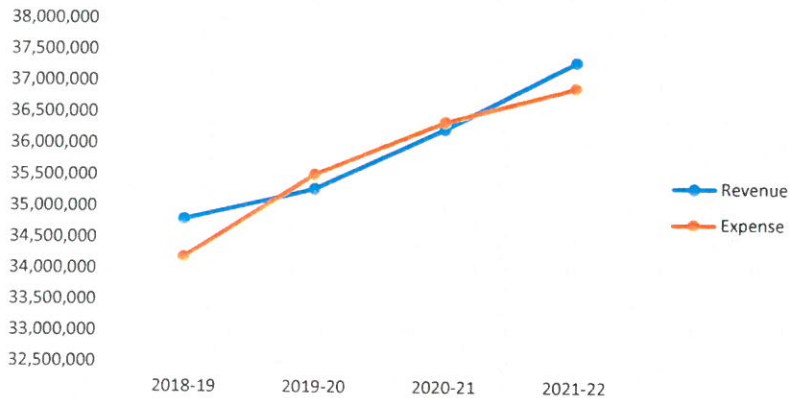
Revenues			2018-2019 10/10 Updates	2019-20		2020-21		2021-22	
			Totals	% change	Totals	% change	Totals	% change	Totals
LCFF			\$ 28,305,891	3.11%	\$ 29,185,253	2.67%	\$ 29,964,500	2.94%	\$ 30,845,456
Federal Revenue	8100-8299		1,389,976	2.57%	1,425,698	2.67%	1,463,764	2.94%	1,506,798.99
Other State	8300-8599		2,659,841	2.57%	2,728,199	2.67%	2,801,042	2.94%	2,883,392.64
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>\$ 34,794,632</b>	<b>1.40%</b>	<b>\$ 35,280,381</b>	<b>2.72%</b>	<b>\$ 36,238,480</b>	<b>2.97%</b>	<b>\$ 37,315,142</b>
<b>Change in Revenue</b>					\$ 485,749		\$ 958,099		\$ 1,076,662
<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>
Books & Supplies	4000-4999		1,087,906	3.50%	1,125,983	3.23%	1,165,392	2.94%	1,203,034
Services	5000-5999		5,243,204	3.50%	5,426,716	3.23%	5,616,651	2.94%	5,798,069
Capitol Outlay	6000-6999		610,890		500,000		500,000		500,000

Revenues		2018-2019 10/10 Updates	2019-20		2020-21		2021-22	
		Totals	% change	Totals	% change	Totals	% change	Totals
Other Outgo	7100-7299							
Indirect	7300-7399	284,528		291,853		299,645		308,455
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>\$ 34,190,111</b>	<b>3.87%</b>	<b>\$ 35,514,908</b>	<b>2.36%</b>	<b>\$ 36,352,663</b>	<b>1.51%</b>	<b>\$ 36,900,137</b>
Change in Expenditures - Cash Basis				1,324,798		837,755		547,474
Total Expenditures, Financial Reporting Basis		34,439,221		35,874,908		36,712,663		37,260,137
Change in unrestricted fund balance-Cash basis		\$ 604,521		\$ (234,527)		\$ (114,183)		\$ 415,006
Change in expenditures, financial reporting basis				1,435,688		837,755		547,474
Depreciation		\$ 860,000		\$ 860,000		\$ 860,000		\$ 860,000
Fund Balance Change (financial reporting basis, including fixed assets)		\$ 355,411		\$ (594,527)		\$ (474,183)		\$ 55,006
Additional OPEB Reporting Requirement (as required by GASB 75)		\$ 749,445		\$ 749,445		\$ 749,445		\$ 749,445
Fund Balance with OPEB obligation reported		\$ (394,034)		\$ (1,343,972)		\$ (1,223,628)		\$ (694,439)
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		78.71%		79.17%		79.04%		78.78%
<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



Revenues		2018-2019 10/10 Updates		2019-20		2020-21		2021-22	
		Totals	% change	Totals	% change	Totals	% change	Totals	
<b>LCFF Revenue Calculations</b>									
<u>ADA</u>	ADA %age	Enrollment/ADA (P-2)		Enrollment (lower class size)		Enrollment (Project flat from 16/17)		Enrollment (Project Flat)	
<u>Changes in ADA</u>		-	-	2,882		2,882		2,882	
	COLA Factor		2.57%		2.67%		2.94%		
	Per student funding (9-12) Updated	\$ 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
	Total Current Year LCFF Funding		28,305,891	3.11%	29,185,253	2.67%	29,964,500	2.94%	30,845,456

Revenue vs. Expense



2018-19 Expense Comparison

