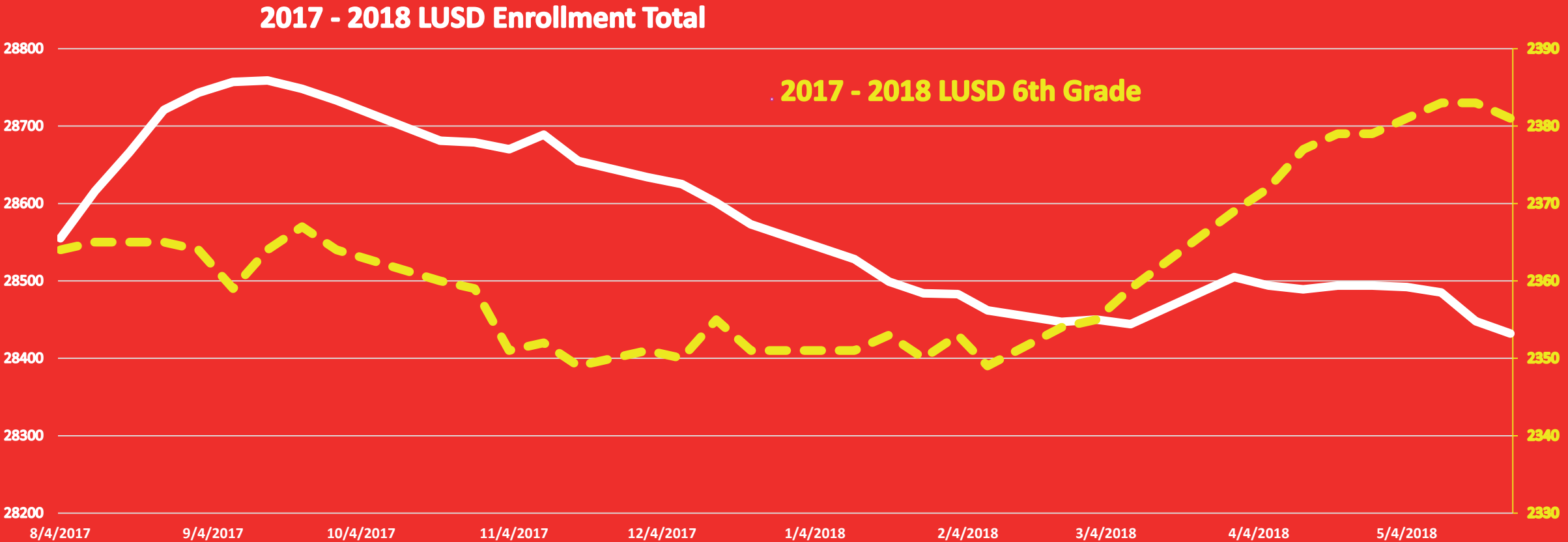
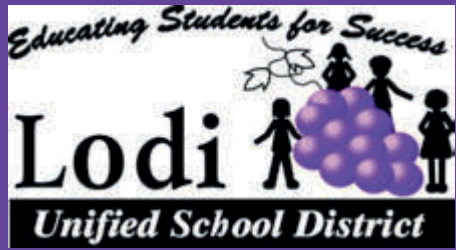


**2018 – 2019 Proposed Budget**  
**June 19, 2018**

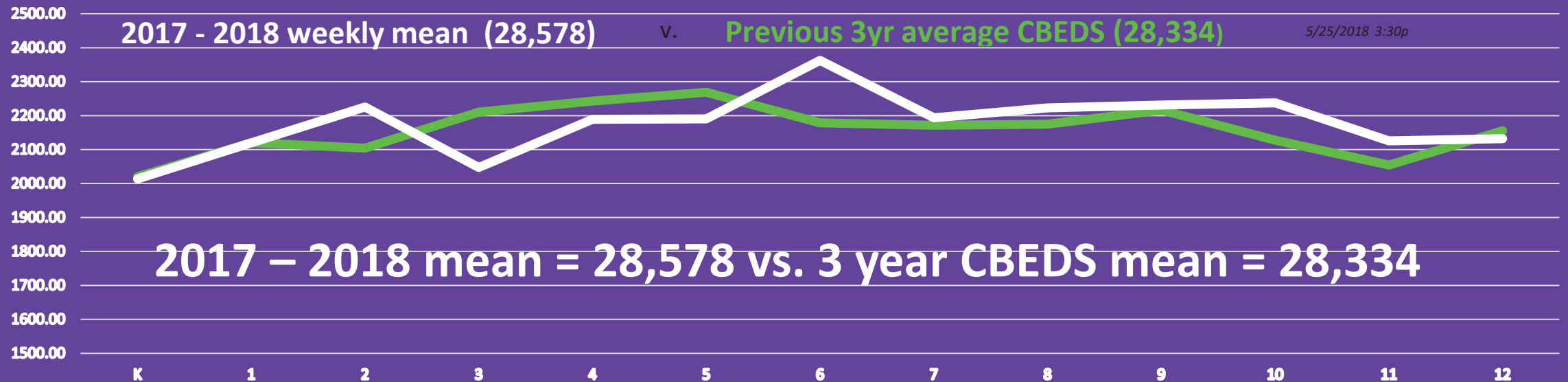


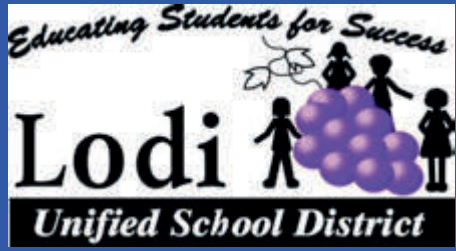
# An interesting contrast...





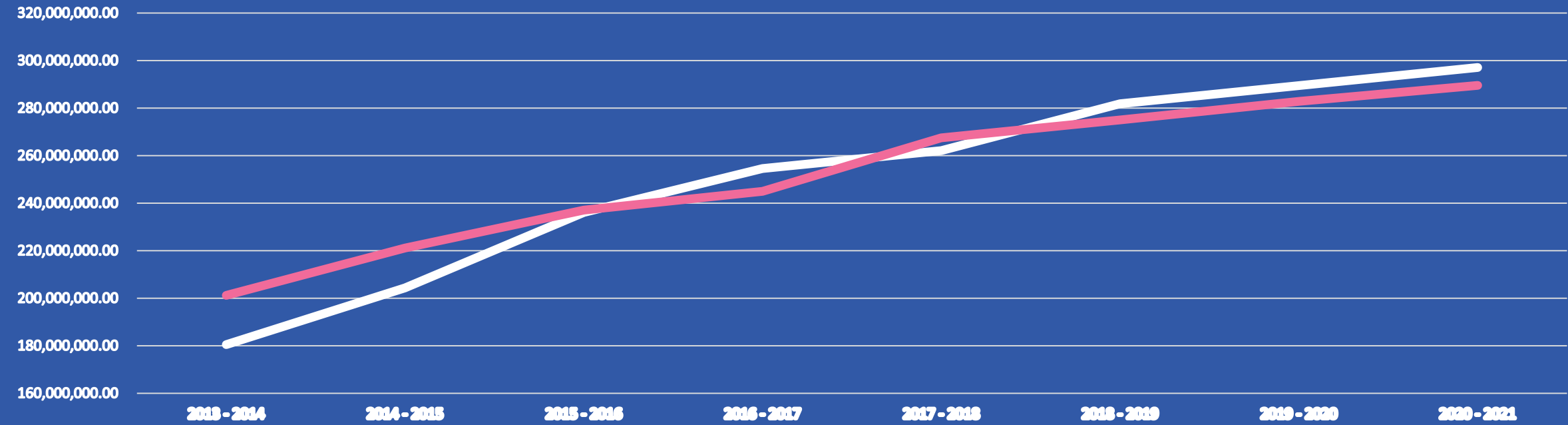
Part of revenue comes from getting more students, and the getting is good...

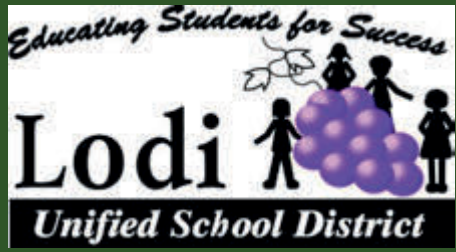




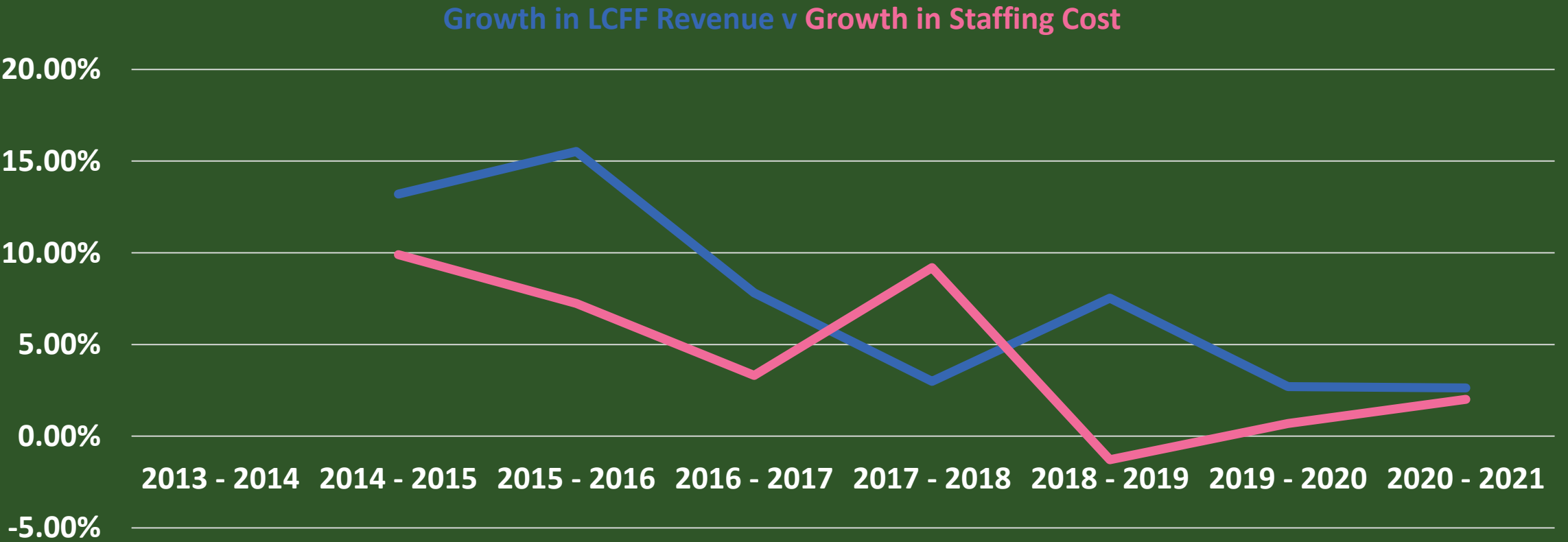
...while the rest comes from a fully funded LCFF...still staffing costs are keeping pace... *(2018-2019 bargaining not included in current budget calculations)*

Dollar Value of LCFF Growth vs. Staffing Costs Growth





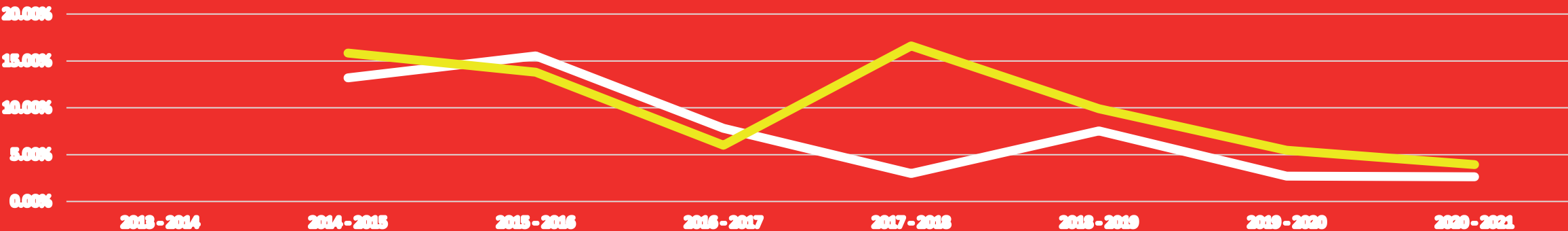
# ...another look at revenue vs staffing costs





# The STRS/PERS Effect on Benefits Cost (Object 3000)

Growth in LCFF Revenue v Growth in Benefits Cost (3000 Object)

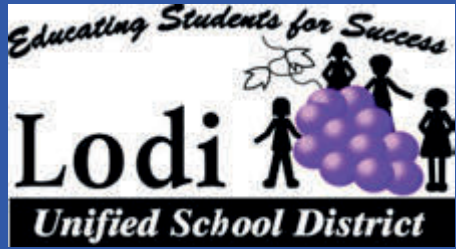


	2013 - 2014	2014 - 2015	2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	2020 - 2021
LCFF		13.20%	15.53%	7.82%	2.99%	7.53%	2.70%	2.63%
3000		15.83%	13.80%	5.99%	16.61%	9.89%	5.47%	3.94%



# Dollars and Percentages...

	2013 - 2014	2014 - 2015	2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	2020 - 2021
Revenue	234,999,664.25	261,751,410.06	311,333,236.69	318,256,701.64	337,380,898.00	341,058,296.00	348,979,778.00	357,697,202.00
Expenditures								
Certificated Salaries	113,978,225.56	123,964,764.75	130,110,942.70	133,674,312.91	138,722,932.00	140,833,762.00	143,089,762.00	145,465,052.00
	46.39%	46.21%	43.09%	42.00%	42.31%	41.85%	42.23%	42.09%
Classified Salaries	39,019,281.70	41,316,401.12	43,481,701.39	43,981,024.07	48,079,677.00	47,932,463.00	48,723,349.00	49,527,285.00
	15.88%	15.40%	14.40%	13.82%	14.67%	14.24%	14.38%	14.33%
Employee Benefits	48,200,789.60	55,832,935.66	63,536,454.20	67,342,670.40	77,817,606.00	86,297,974.00	91,017,499.00	94,600,387.00
	19.62%	20.81%	21.04%	21.16%	23.74%	25.65%	26.86%	27.37%
Books/Material	15,767,159.98	14,374,941.47	21,015,971.26	14,344,982.25	26,873,559.00	20,998,898.00	19,420,186.00	19,216,344.00
	6.42%	5.36%	6.96%	4.51%	8.20%	6.24%	5.73%	5.56%
Services	27,268,280.19	30,466,339.82	36,887,798.03	34,761,102.87	34,010,770.00	38,520,488.00	34,646,872.00	34,858,338.00
	11.10%	11.36%	12.22%	10.92%	10.37%	11.45%	10.23%	10.09%
Total Expenditures	245,682,291.00	268,274,063.26	301,924,747.77	318,256,701.64	327,834,254.00	336,497,396.00	338,826,090.00	345,610,440.00
Objects 1000 -5000	99.41%	99.14%	97.72%	92.41%	99.29%	99.43%	99.43%	99.44%
Objects 1000 - 3000	81.89%	82.42%	78.54%	76.98%	80.72%	81.74%	83.47%	83.79%
Ending Balance	39,615,787.56	32,017,146.88	30,993,905.16	45,016,864.15	52,973,140.00	57,534,040.00	67,687,728.00	79,774,490.00



## Breakdown of Unspent 2017 – 2018 Budget...

- Unrestricted programs (such as One Time, MCBG, and MAA) unspent budget that **MUST** stay within the program
  - \$5,000,000
- District Salaries Resc 0097 (vacant position savings)
  - \$3,000,000
- Supplemental/Concentration Resc 0290 (unspent budget/vacant position savings)
  - \$1,800,000

### Addition to Budget-

- in 18/19, ACA Penalty estimated cost of \$900,000 for 2016 & 2017
- a reserve designation \* ACA Penalty \$425,000 for 2018

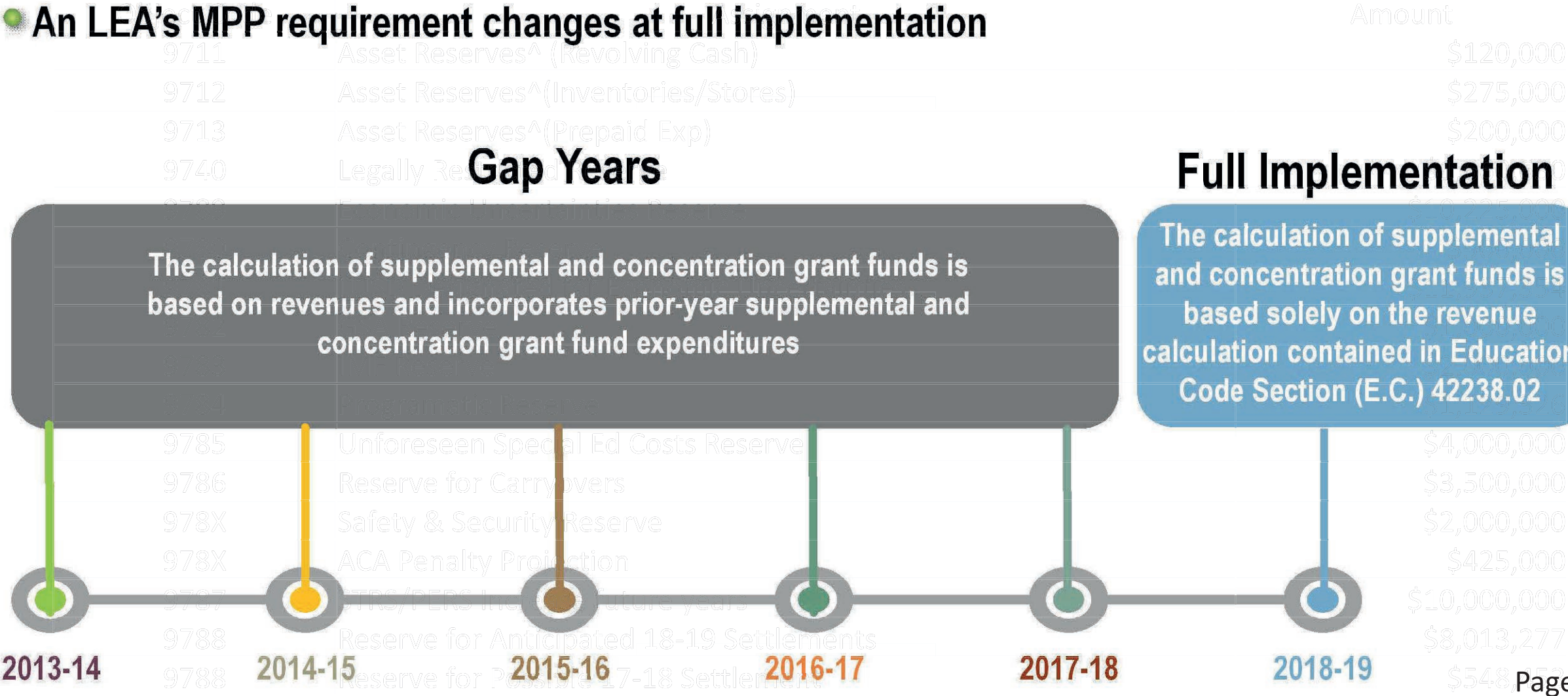


# Components of Fund Balance...

Object Code	Assignment	Amount
9711	Asset Reserves^ (Revolving Cash)	\$120,000
9712	Asset Reserves^(Inventories/Stores)	\$275,000
9713	Asset Reserves^(Prepaid Exp)	\$200,000
9740	Legally Restricted Reserve	\$1,660,630
9789	Economic Uncertainties Reserve	\$10,225,000
9780	Contingency Reserve	\$500,000
9781	LUSD Designated for Economic Uncertainties	\$11,937,354
9782	GSA Reserve	\$1,000,000
9783	IMF Reserve	\$2,000,000
9784	Programatic Reserve	\$1,129,326
9785	Unforeseen Special Ed Costs Reserve	\$4,000,000
9786	Reserve for Carryovers	\$3,500,000
978X	Safety & Security Reserve	\$2,000,000
978X	ACA Penalty Projection	\$425,000
9787	STRS/PERS Increase future years	\$10,000,000
9788	Reserve for Anticipated 18-19 Settlements	\$8,013,277
9788	Reserve for Possible 17-18 Settlement	\$548,453

# Meeting the MPP Requirement

## An LEA's MPP requirement changes at full implementation

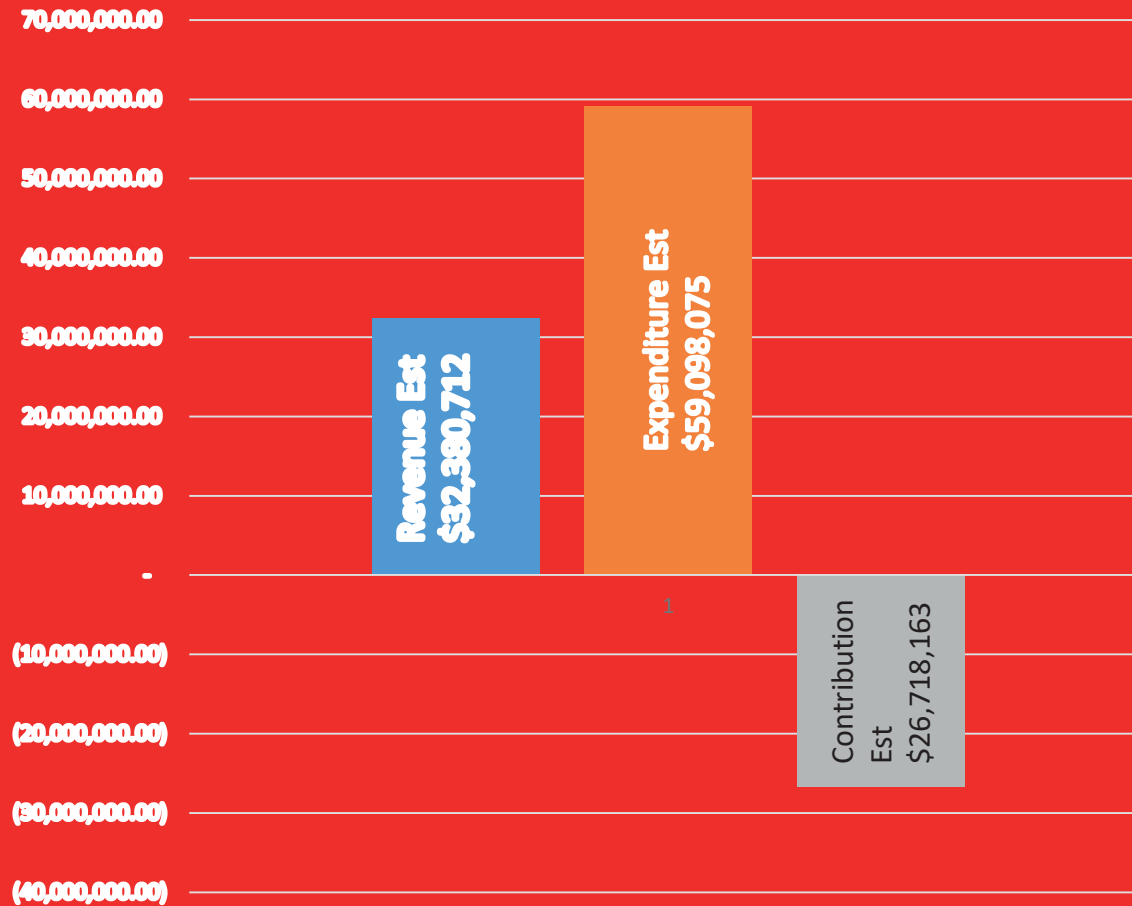




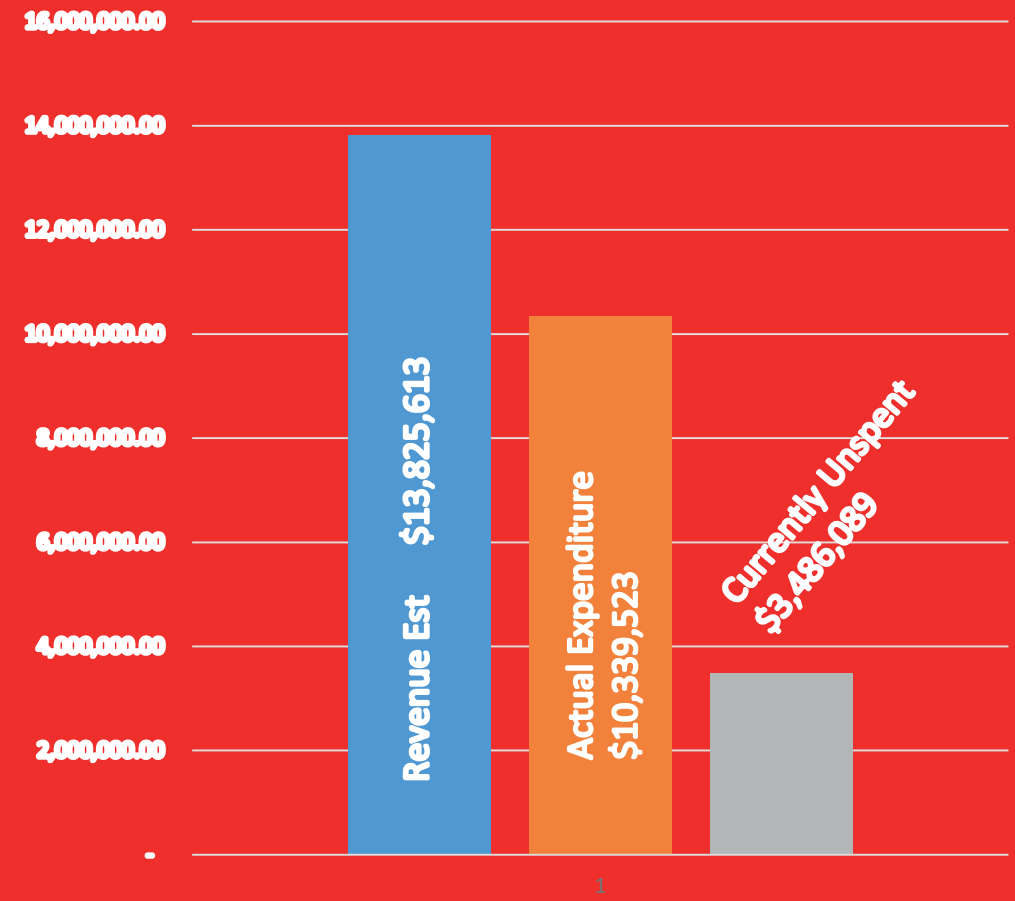
# SPED v. Minimum Proportionality Percentage...

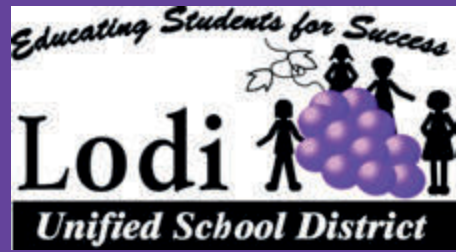
(...or how we need to control SPED and raise MPP!!)

SPED Contribution Estimate for 2017 - 2018



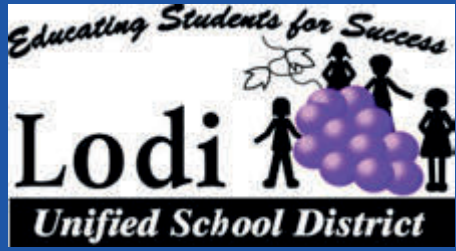
2017 – 2018 Minimum Proportionality Budget





# Value of 1% Staff Compensation ~\$2,344,228

		2018-2019	2019-2020	2020-2021
0% Staff Compensation	Beginning Balance	\$ 52,973,140.00	\$ 57,534,040.00	\$ 67,687,728.00
	Revenue	\$ 341,058,296.00	\$ 348,979,778.00	\$ 357,697,202.00
	Expenditures	\$ 336,497,396.00	\$ 338,826,090.00	\$ 345,610,440.00
	Ending Balance	\$ 57,534,040.00	\$ 67,687,728.00	\$ 79,774,490.00
	% Ending Balance	17.10%	19.98%	23.08%
1% Staff Compensation	Beginning Balance	\$ 52,973,140.00	\$ 55,189,812.00	\$ 62,975,829.72
	Revenue	\$ 341,058,296.00	\$ 348,979,778.00	\$ 357,697,202.00
	Expenditures	\$ 338,841,624.00	\$ 341,193,760.28	\$ 347,978,110.28
	Ending Balance	\$ 55,189,812.00	\$ 62,975,829.72	\$ 72,694,921.44
	% Ending Balance	16.29%	18.46%	20.89%
2% Staff Compensation	Beginning Balance	\$ 52,973,140.00	\$ 52,845,584.00	\$ 58,240,489.16
	Revenue	\$ 341,058,296.00	\$ 348,979,778.00	\$ 357,697,202.00
	Expenditures	\$ 341,185,852.00	\$ 343,584,872.84	\$ 350,369,222.84
	Ending Balance	\$ 52,845,584.00	\$ 58,240,489.16	\$ 65,568,468.32
	% Ending Balance	15.49%	16.95%	18.71%
3% Staff Compensation	Beginning Balance	\$ 52,973,140.00	\$ 50,501,356.00	\$ 53,481,706.32
	Revenue	\$ 341,058,296.00	\$ 348,979,778.00	\$ 357,697,202.00
	Expenditures	\$ 343,530,080.00	\$ 345,999,427.68	\$ 352,783,777.68
	Ending Balance	\$ 50,501,356.00	\$ 53,481,706.32	\$ 58,395,130.64
	% Ending Balance	14.70%	15.46%	16.55%



## Special Thanks and Recognition

**Angel Murnan, Senior Director of Budgets**

**April Juarez, Director III/Controller**

**Brooke Lunn, Business Service**