

2019-20 2nd Interim Combined Unrestricted and Restricted Multi Year Projection (MYP)

REVENUES	2019-20	2020-21	2021-22
LCFF Sources	144,954,488	146,278,781	149,211,765
Remaining Revenues	37,304,748	36,313,811	36,313,811
Total Revenues	182,259,236	182,592,592	185,525,576
EXPENDITURES			
Salaries & Benefits	141,999,458	149,513,808	152,892,872
Books/Supplies & Outlay	10,148,783	7,421,171	5,421,171
Services & Operating Expenses	40,922,254	39,110,165	38,710,165
Other Outgo & Indirect Costs	-924,236	-924,236	-924,236
Future Unidentified Fiscal Stabilization Measures		0	-3,611,676
Total Expenditures	192,146,260	195,120,908	192,488,295
Operating Net Increase/Decrease	-9,887,023	-12,528,316	-6,962,719
Transfers In and Other Sources	979,415	979,415	979,415
Transfers Out and Other Uses	-138,790	-138,790	-138,790
Current Year Increase/Decrease In Fund Balance	-9,046,398	-11,687,691	-6,122,094
Beginning Balance	30,825,874	25,579,476	13,891,785
Ending Balance	21,779,476	13,891,785	7,769,691
Components of Ending Balance	2019-20	2020-21	2021-22
Restricted Ending Balance (only can be spent on federal or state mandates, or per donor requirements)	1,990,860	1,990,860	1,990,860
Reserve for Economic Uncertainty	5,768,551	5,743,791	5,778,813
Unassigned/Unappropriated Ending Balance	14,020,065	6,157,134	18

2019-20 2nd Interim Unrestricted MYP Detail and Assumptions (Items with "letter-number" e.g. "B-1" refer to Fiscal Stabilization Plan-Part 1)

2019-20 UNRESTRICTED		Assumptions for 2020-21		2020-21 UNRESTRICTED		Assumptions for 2021-22		2021-22 UNRESTRICTED	
REVENUES AND OTHER FINANCING SOURCES									
LCFF Sources 8010-8099	\$ 140,910,116			Per LCFF Calculator	\$ 142,234,409			Per LCFF Calculator	\$ 145,167,393
Federal Revenue 8100-8299	\$ 135,000				\$ 135,000				\$ 135,000
Other State Revenue 8300-8599	\$ 3,648,240				\$ 3,648,240				\$ 3,648,240
Other Local Revenue 8600-8799	\$ 5,140,171				\$ 5,140,171				\$ 5,140,171
Transfers In 8900-8929	\$ 979,415				\$ 979,415				\$ 979,415
Other Sources 8930-8979	\$ -				\$ -				\$ -
Contributions 8980-8999	\$ (30,782,866)				\$ (34,841,249)				\$ (35,700,053)
Total	\$ 120,030,077				\$ 117,295,986				\$ 119,370,167
EXPENDITURES AND OTHER FINANCING USES									
Certificated Salaries 1000-1999									
	\$ 62,394,621			New Baseline	\$ 60,618,273			New Baseline	\$ 64,497,843
		B-1	\$ (200,000)						
		D-1	\$ (456,300)	Step & Column	\$ 1,454,839			Step & Column	\$ 1,547,948
		D-3	\$ (210,048)	4% Negotiations	\$ 2,424,731				
		18 FTE RIF	\$ (1,170,000)						
		50% Vacancies	\$ 260,000						
				Updated Budget	\$ 64,497,843			Updated Budget	\$ 66,045,791
Classified Salaries 2000-2999									
	\$ 16,124,990			New Baseline	\$ 15,958,762			New Baseline	\$ 16,341,773
		E-1	\$ (119,131)						
		F-8	\$ (243,750)	Step & Column	\$ 383,010			Step & Column	\$ 392,203
		F-9	\$ (207,965)						
		Vacancies	\$ 404,618						
				Updated Budget	\$ 16,341,773			Updated Budget	\$ 16,733,975
Employee Benefits 3000-3999									
	\$ 25,082,940			New Baseline	\$ 24,496,258			New Baseline	\$ 27,038,324
		B-1	\$ (50,000)						
		D-1	\$ (152,100)	4% Negotiations	\$ 533,441			STRS (0.3%)	\$ (198,137)
		D-3	\$ (70,016)	STRS 1.3%	\$ 838,472			PERS 2.1%	\$ 351,413
		E-1	\$ (39,710)	PERS 3.08%	\$ 503,327			Step & Column	\$ 426,833
		F-8	\$ (81,250)	Med Cap \$750	\$ 262,500				
		F-9	\$ (69,322)	Step & Column	\$ 404,327				
		F-10	\$ (36,500)						
		RIF	\$ (234,000)						
		Vacancies	\$ 146,216						
				Updated Budget	\$ 27,038,324			Updated Budget	\$ 27,618,434
Books and Supplies 4000-4999									
	\$ 4,681,813			New Baseline	\$ 4,661,813			New Baseline	\$ 2,661,813
		F-5	\$ (10,000)			Adoption	\$ (2,000,000)		
		F-6	\$ (10,000)						
				Updated Budget	\$ 4,661,813			Updated Budget	\$ 2,661,813
Services and Other Operating Expenditures 5000-5999									
	\$ 18,557,727			New Baseline	\$ 17,794,177			New Baseline	\$ 17,394,177
		F-1	\$ (35,550)			F-3	\$ (400,000)		
		F-2	\$ (31,000)						
		F-4	\$ (400,000)						
		F-7	\$ (32,000)						

F-12	\$ (15,000)
Prop 39	\$ (250,000)

		Updated Budget	\$ 17,794,177	Updated Budget	\$ 17,394,177
Capital Outlay 6000-6999	\$ -		\$ -		\$ -
Other Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400-7499	\$ 127,717		\$ 127,717		\$ 127,717
Other Outgo - Transfers of Indirect Costs 7300-7399	\$ (1,477,970)		\$ (1,477,970)		\$ (1,477,970)
Transfer Out 7600-7629	\$ -		\$ -		\$ -
Other Uses 7630-7699	\$ -		\$ -		\$ -
Total	\$ 125,491,839		\$ 128,983,677		\$ 129,103,937
				Future Unspecified Budget Solutions	\$ (3,611,676)
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (5,461,762)		\$ (11,687,691)		\$ (6,122,094)
BEGINNING FUND BALANCE	\$ 25,250,378		\$ 23,588,616		\$ 11,900,925
		A-3	\$ 3,000,000		
		A-4	\$ 800,000		
ENDING FUND BALANCE	\$ 19,788,616		\$ 11,900,925		\$ 5,778,831
RESERVE FOR ECONOMIC UNCERTAINTIES	\$ 5,768,551		\$ 5,743,791		\$ 5,778,813
Unassigned/Unappropriated Ending Balance	\$ 14,020,064		\$ 6,157,134		\$ 18

2019-20 2nd Interim Restricted MYP Detail and Assumptions

2019-20 RESTRICTED		Assumptions for 2020-21		2020-21 RESTRICTED		2021-22 RESTRICTED	
REVENUES AND OTHER FINANCING SOURCES							
LCFF Sources 8010-8099	\$ 4,044,372			\$ 4,044,372			\$ 4,044,372
Federal Revenue 8100-8299	\$ 9,892,373	Discontinue Res. 5805	\$ (482,532)	\$ 9,409,841			\$ 9,409,841
Other State Revenue 8300-8599	\$ 10,534,119	Discontinue Res. 7085	\$ (357,942)	\$ 10,176,177			\$ 10,176,177
Other Local Revenue 8600-8799	\$ 7,954,846	Discontinue Res. 9900 & 9999	\$ (150,464)	\$ 7,804,382			\$ 7,804,382
Transfers In 8900-8929	\$ -			\$ -			\$ -
Other Sources 8930-8979	\$ -			\$ -			\$ -
Contributions 8980-8999	\$ 30,782,866			\$ 34,841,249			\$ 35,700,053
Total	\$ 63,208,575			\$ 66,276,021			\$ 67,134,824
EXPENDITURES AND OTHER FINANCING USES							
Certificated Salaries 1000-1999							
	\$ 16,955,655			New Baseline \$ 17,005,977	New Baseline	\$ 18,094,359	
		Res. 5805	\$ (174,527)				
		Res. 7085	\$ (124,794)	Step & Column \$ 408,143	Step & Column	\$ 434,265	
		Res. 7311	\$ (702)	4% Negotiations \$ 680,239			
		Res. 7338	\$ (61,235)				
		Res. 7510	\$ (57,060)				
		Res. 9028	\$ (32,072)				
		Res. 9900 & 9999	\$ (7,914)				
		Vacancies	\$ 508,625				
				Updated Budget \$ 18,094,359	Updated Budget	\$ 18,528,624	
Classified Salaries 2000-2999							
	\$ 6,721,130			New Baseline \$ 7,395,491	New Baseline	\$ 7,572,983	
		Res. 5805	\$ (4,777)				
		Res. 7085	\$ (116,758)	Step & Column \$ 177,492	Step & Column	\$ 181,752	
		Res. 9028	\$ (106,777)				
		Res. 9900 & 9999	\$ (3,139)				
		Vacancies	\$ 905,812				
				Updated Budget \$ 7,572,983	Updated Budget	\$ 7,754,734	
Employee Benefits 3000-3999							
	\$ 14,720,121			New Baseline \$ 15,109,059	New Baseline	\$ 15,968,526	
		Res. 5805	\$ (43,976)				
		Res. 7085	\$ (101,276)	4% Negotiations \$ 149,653	STRS (0.3%)	\$ (55,586)	
		Res. 7311	\$ (145)	STRS 1.3% \$ 235,227	PERS 2.1%	\$ 162,849	
		Res. 7338	\$ (21,577)	PERS 3.08% \$ 233,248	Step & Column	\$ 135,524	
		Res. 7510	\$ (15,142)	Med Cap \$750 \$ 112,500			
		Res. 9028	\$ (50,171)	Step & Column \$ 128,840			
		Res. 9900 & 9999	\$ (1,128)				
		Vacancies	\$ 622,352				

				Updated Budget	\$ 15,968,526	Updated Budget	\$ 16,211,313
Books and Supplies 4000-4999							
	\$ 5,302,248			New Baseline	\$ 2,609,176	New Baseline	\$ 2,609,176
		Res. 5640	\$ (72,389)				
		Res. 5805	\$ (125,173)				
		Res. 6300	\$ (1,235,918)				
		Res. 7085	\$ (234,211)				
		Res. 7311	\$ (3,055)				
		Res. 7338	\$ (111,112)				
		Res. 7510	\$ (97,148)				
		Res. 9028	\$ (126,196)				
		Res. 9900 & 9999	\$ (687,870)				
				Updated Budget	\$ 2,609,176	Updated Budget	\$ 2,609,176
Services and Other Operating Expenditures 5000-5999							
	\$ 22,364,527			New Baseline	\$ 21,315,988	New Baseline	\$ 21,315,988
		Res. 5805	\$ (134,079)				
		Res. 7085	\$ (76,238)				
		Res. 7311	\$ (61,740)				
		Res. 7338	\$ (500)				
		Res. 7510	\$ (486,000)				
		Res. 9027	\$ (145,449)				
		Res. 9028	\$ (1,290)				
		Res. 9900 & 9999	\$ (143,242)				
				Updated Budget	\$ 21,315,988	Updated Budget	\$ 21,315,988
Capital Outlay 6000-6999	\$ 164,723	9900 & 9999	\$ (14,541)		\$ 150,182		\$ 150,182
Other Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400-7499	\$ -				\$ -		\$ -
Other Outgo - Transfers of Indirect Costs 7300-7399	\$ 426,017				\$ 426,017		\$ 426,017
Transfer Out 7600-7629	\$ 138,790				\$ 138,790		\$ 138,790
Other Uses 7630-7699	\$ -				\$ -		\$ -
Total	\$ 66,793,211				\$ 66,276,021		\$ 67,134,824
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (3,584,636)				\$ -		\$ -
BEGINNING FUND BALANCE	\$ 5,575,496				\$ 1,990,860		\$ 1,990,860
ENDING FUND BALANCE	\$ 1,990,860				\$ 1,990,860		\$ 1,990,860