

TEN YEAR BUDGET PROJECTION - BUDGET PRESENTATION

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
REVENUE										
LCFF/PROPERTY TAXES										
PROPERTY TAX (3.5% GROWTH)	62,019,867	66,329,838	68,833,398	71,466,366	73,967,689	76,556,558	79,236,038	82,009,299	84,879,625	87,850,411
UNITARY TAX (DIABLO)	6,971,992	6,240,030	5,493,430	4,731,898	3,955,135	3,162,837	2,354,692	1,530,385	689,592	-
CHARTER SCHOOL IN-LIEU	(1,169,104)	(1,175,000)	(1,219,416)	(1,250,000)	(1,290,000)	(1,330,000)	(1,370,000)	(1,397,400)	(1,425,348)	(1,453,855)
TOTAL PROP TAX NET OF IN-LIEU	67,822,755	71,394,868	73,107,412	74,948,264	76,632,824	78,389,395	80,220,730	82,142,284	84,143,869	86,396,556
PROJECTED LCFF FUNDING (NO ADA GROWTH)	59,426,080	60,733,035	64,524,489	66,218,980	68,055,493	70,196,792	72,371,627	74,551,187	76,042,211	77,563,055
EXCESS PROPERTY TAX/STATE AID	(8,396,675)	(10,661,833)	(8,582,923)	(8,729,284)	(8,577,331)	(8,192,603)	(7,849,103)	(7,591,097)	(8,101,658)	(8,833,501)
EDUCATION PROTECTION ACT	1,446,468	1,446,468	1,446,468	1,446,468	1,440,000	1,440,000	1,440,000	1,440,000	1,440,000	1,440,000
MINIMUM STATE AID	3,029,242	3,029,242	3,029,242	3,029,242	3,029,242	3,029,242	3,029,242	3,029,242	3,029,242	3,029,242
SUPPLEMENTAL BASIC AID (OUT OF DISTRICT CHARTER)	156,172	155,758	155,758	156,000	156,000	156,000	156,000	156,000	156,000	156,000
TOTAL LCFF OR PROPERTY TAX REVENUES	72,454,637	76,026,336	77,738,880	79,579,974	81,258,066	83,014,637	84,845,972	86,767,526	88,769,111	91,021,798
TRANSFER TO ADULT ED FUND	(48,473)	(122,687)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)
SPECIAL ED PROPERTY TAX TRANSFER	2,300,080	2,324,157	2,345,208	2,345,208	2,345,000	2,345,000	2,345,000	2,345,000	2,345,000	2,345,000
TOTAL LCFF/PROPERTY TAX REVENUE (8011-8099)	74,706,244	78,227,806	80,009,088	81,850,182	83,528,066	85,284,637	87,115,972	89,037,526	91,039,111	93,291,798
FEDERAL										
MAA/UNRESTRICTED	158,624	155,000	155,000	155,000	155,000	155,000	155,000	155,000	155,000	155,000
FEDERAL IDEA SPECIAL ED	1,436,981	1,461,760	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000
TITLE I	714,519	715,000	680,000	680,000	680,000	680,000	680,000	680,000	680,000	680,000
TITLE II	239,250	182,000	182,000	182,000	182,000	182,000	182,000	182,000	182,000	182,000
TITLE III	90,847	92,156	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000
PERKINS	42,095	36,202	39,151	39,151	39,151	39,151	39,151	39,151	39,151	39,151
HOMELESS ED	78,760	72,381	-	-	-	-	-	-	-	-
MEDI-CAL BILLING	219,106	196,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
TOTAL FEDERAL REVENUES	2,980,182	2,910,499	2,796,151	2,796,151	2,796,151	2,796,151	2,796,151	2,796,151	2,796,151	2,796,151
STATE										
OTHER STATE	162,899	37,698	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
MANDATED COST BLOCK	1,786,635	1,344,555	265,000	265,000	265,000	265,000	265,000	265,000	265,000	265,000
LOTTERY	1,445,867	1,440,170	1,475,000	1,475,000	1,475,000	1,475,000	1,475,000	1,475,000	1,475,000	1,475,000
SPECIAL ED ERMHS	546,409	438,000	420,000	420,000	420,000	420,000	420,000	420,000	420,000	420,000
PROP 39 ENERGY GRANTS	403,724	562,737	-	-	-	-	-	-	-	-
CAREER TECH ED INCENTIVE	198,884	500,000	761,606							
STRS ON-BEHALF	3,157,995	3,276,770	3,200,000	3,200,000	3,200,000	3,200,000	3,200,000	3,200,000	3,200,000	3,200,000
TOTAL OTHER STATE REVENUES	7,702,413	7,599,930	6,161,606	5,400,000	5,400,000	5,400,000	5,400,000	5,400,000	5,400,000	5,400,000
LOCAL										
LEASES AND RENTALS	816,494	745,264	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000
INTEREST	136,950	142,500	160,000	170,000	170,000	170,000	170,000	170,000	170,000	170,000
TRANSPORTATION FEES	75,484	90,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000
FEES AND CONTRACTS	273,254	260,034	270,000	270,000	270,000	270,000	270,000	270,000	270,000	270,000
DONATIONS	96,612	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000
OTHER LOCAL REVENUES	2,231,698	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
TUITION	758,931	685,000	795,000	960,000	1,185,000	1,185,000	1,185,000	1,185,000	1,185,000	1,185,000
SPECIAL ED TRANSFER FROM COE	1,119,098	685,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000
CCSFA	57,877	53,216	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
DIABLO DCPP SETTLEMENT		-	-	-	-	-	-	-	-	-
TOTAL LOCAL REVENUES	5,566,398	3,891,014	4,140,000	4,315,000	4,540,000	4,540,000	4,540,000	4,540,000	4,540,000	4,540,000
TRANSFER IN FROM FUND 20	950,000	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	91,905,237	92,629,249	93,106,845	94,361,333	96,264,217	98,020,788	99,852,123	101,773,677	103,775,262	106,027,949

EXPENSE	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
CERTIFICATED										
Certificated regular	37,468,407	36,973,465	37,422,720	38,133,752	38,858,293	39,596,601	40,348,936	41,115,566	41,896,762	42,692,800
Certificated hourly	839,070	833,751	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000
Certificated Extra Duty	619,451	548,422	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
Certificated Substitute	741,133	641,827	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000
TOTAL CERTIFICATED	39,668,061	38,997,465	39,472,720	40,183,752	40,908,293	41,646,601	42,398,936	43,165,566	43,946,762	44,742,800
CLASSIFIED										
Classified regular	14,899,695	15,346,180	15,809,635	16,125,827	16,448,344	16,777,311	17,112,857	17,455,114	17,804,216	18,160,301
Classified hourly	337,364	383,424	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000
Classified Extra Duty	336,787	334,050	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000
Classified Substitute	500,618	456,759	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000
Classified OT	375,586	290,221	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
TOTAL CLASSIFIED	16,450,050	16,810,634	17,259,635	17,575,827	17,898,344	18,227,311	18,562,857	18,905,114	19,254,216	19,610,301
BENEFITS										
STRS	4,810,004	5,564,980	6,426,159	7,285,314	7,813,484	7,538,035	7,674,207	7,812,967	7,954,364	8,098,447
STRS ON-BEHALF	3,157,995	3,276,770	3,200,000	3,200,000	3,200,000	3,200,000	3,200,000	3,200,000	3,200,000	3,200,000
PERS	2,148,583	2,579,408	3,063,249	3,455,165.47	3,994,824	4,248,773	4,437,874	4,614,068	4,757,508	4,846,885
FICA	916,063	1,022,685	1,070,097	1,089,701	1,109,697	1,130,093	1,150,897	1,172,117	1,193,761	1,215,839
MEDICARE	750,555	800,602	822,619	837,514	852,696	868,172	883,946	900,025	916,414	933,120
ALTERNATIVE RETIREMENT	30,358	17,231	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
HEALTH & WELFARE	7,045,089	7,129,127	7,271,709.54	7,635,295	8,017,060	8,417,913	8,838,808	9,280,749	9,744,786	10,232,026
UNEMPLOYMENT INSURANCE	26,168	27,880	28,366	28,880	29,403	29,937	30,481	31,035	31,600	32,177
WORKERS COMP	1,086,854	1,025,358	907,718	1,155,192	1,176,133	1,197,478	1,219,236	1,241,414	1,264,020	1,287,062
RETIREE BENEFITS	979,701	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
OTHER BENEFITS	401,149	44,833	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000
TOTAL BENEFITS	21,352,519	22,488,874	23,830,918	25,728,061	27,234,297	27,671,400	28,476,450	29,293,375	30,103,454	30,886,555
MATERIALS AND SUPPLIES										
BOOKS AND SUPPLIES	3,118,648	3,200,000	3,700,000	3,700,000	3,700,000	3,700,000	3,700,000	3,700,000	3,700,000	3,700,000
NON-CAPITALIZED EQUIPMENT	594,400	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
TOTAL MATERIALS AND SUPPLIES	3,713,048	3,700,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000
TOTAL SERVICES AND OPERATIONS	8,880,659	8,800,000	8,800,000	8,800,000	8,800,000	8,800,000	8,800,000	8,800,000	8,800,000	8,800,000
TOTAL EQUIPMENT/CAPITAL OUTLAY	1,441,765	822,613	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
OTHER OUTGO										
OTHER TRANSFERS OUT	9,705	21,141	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
TRANSFER TO COE FOR SPECIAL ED	611,561	620,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000
TRANSFER TO CCSFA	148,166	133,497	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000
INDIRECT	(119,442)	(144,860)	(105,000)	(105,000)	(105,000)	(105,000)	(105,000)	(105,000)	(105,000)	(105,000)
TRANSFER TO FUND 20	950,000	-	-	-	-	-	-	-	-	-
TRANSFER TO FUND 40/13	120,000	168,010	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000
TOTAL OTHER OUTGO	1,719,990	797,788	850,000	690,000	690,000	690,000	690,000	690,000	690,000	690,000
TOTAL EXPENSE	93,226,092	92,417,374	94,913,273	97,677,641	100,230,935	101,735,312	103,628,243	105,554,056	107,494,432	109,429,656
SURPLUS/DEFICIT	(1,320,855)	211,875	(1,806,428)	(3,316,308)	(3,966,718)	(3,714,524)	(3,776,121)	(3,780,379)	(3,719,171)	(3,401,707)
BEGINNING BALANCE	17,803,569	17,010,774	17,222,649	15,416,221	12,099,914	8,133,196	4,418,672	642,551	(3,137,827)	(6,856,998)
ENDING BALANCE	16,482,714	17,222,649	15,416,221	12,099,914	8,133,196	4,418,672	642,551	(3,137,827)	(6,856,998)	(10,258,705)