

TEN YEAR BUDGET PROJECTION - 2017-18 1ST INTERIM

	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	68,651,382	71,054,181	73,541,077	76,115,015	78,779,040	81,536,307	84,390,077	87,343,730
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)	(1,262,743)	(1,315,946)	(1,342,027)	(1,368,630)	(1,396,003)	(1,423,923)	(1,452,401)
TOTAL PROP TAX NET OF IN-LIEU	67,822,755	71,394,868	72,925,396	74,523,336	76,180,266	77,935,825	79,765,102	81,670,689	83,655,747	85,891,329
PROJECTED LCFF FUNDING (NO ADA GROWTH)	59,426,080	60,841,430	63,527,150	65,247,458	67,869,463	69,055,171	70,746,979	72,480,570	74,256,975	76,076,271
EXCESS PROPERTY TAX/STATE AID	(8,396,675)	(10,553,438)	(9,398,246)	(9,275,878)	(8,310,803)	(8,880,654)	(9,018,123)	(9,190,119)	(9,398,772)	(9,815,058)
EDUCATION PROTECTION ACT	1,446,468	1,446,468	1,435,000	1,435,000	1,435,000	1,435,000	1,435,000	1,435,000	1,435,000	1,435,000
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	155,000	155,000	155,000	155,000	155,000	155,000	155,000	155,000
TOTAL LCFF OR PROPERTY TAX REVENUES	72,454,637	76,026,336	77,544,638	79,142,578	80,799,508	82,555,067	84,384,344	86,289,931	88,274,989	90,510,571
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	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000
TOTAL LCFF/PROPERTY TAX REVENUE (8011-8099)	74,706,244	78,227,806	79,569,638	81,167,578	82,824,508	84,580,067	86,409,344	88,314,931	90,299,989	92,535,571
FEDERAL										
MAA/UNRESTRICTED	158,624	155,000	104,500	104,500	104,500	104,500	104,500	104,500	104,500	104,500
FEDERAL IDEA SPECIAL ED	1,436,981	1,461,760	1,430,000	1,430,000	1,430,000	1,430,000	1,430,000	1,430,000	1,430,000	1,430,000
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	233,000	233,000	233,000	233,000	233,000	233,000	233,000	233,000
TITLE III	90,847	92,156	101,000	101,000	101,000	101,000	101,000	101,000	101,000	101,000
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	170,000	170,000	170,000	170,000	170,000	170,000	170,000	170,000
TOTAL FEDERAL REVENUES	2,980,182	2,910,499	2,757,651	2,757,651	2,757,651	2,757,651	2,757,651	2,757,651	2,757,651	2,757,651
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	1,331,265	260,000	265,000	265,000	265,000	265,000	265,000	265,000	265,000
LOTTERY	1,445,867	1,440,170	1,487,000	1,487,000	1,487,000	1,487,000	1,487,000	1,487,000	1,487,000	1,487,000
SPECIAL ED ERHMS	546,409	438,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
PROP 39 ENERGY GRANTS	403,724	391,513	-	-	-	-	-	-	-	-
CAREER TECH ED INCENTIVE	198,884	863,332	120,000	-	-	-	-	-	-	-
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	7,778,748	5,307,000	5,192,000	5,192,000	5,192,000	5,192,000	5,192,000	5,192,000	5,192,000
LOCAL										
LEASES AND RENTALS	816,494	745,264	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000
INTEREST	136,950	141,000	110,000	120,000	130,000	130,000	130,000	130,000	130,000	130,000
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	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
DONATIONS	96,612	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
OTHER LOCAL REVENUES	2,231,698	488,839	1,300,000	1,300,000	1,290,000	1,290,000	1,290,000	1,290,000	1,290,000	1,290,000
TUITION	758,931	685,000	685,000	685,000	685,000	685,000	685,000	685,000	685,000	685,000
SPECIAL ED TRANSFER FROM COE	1,119,098	1,032,925	1,330,000	1,330,000	1,330,000	1,330,000	1,330,000	1,330,000	1,330,000	1,330,000
CCSFA	57,877	56,000	56,000	56,000	56,000	56,000	56,000	56,000	56,000	56,000
DIABLO DCPD SETTLEMENT	-	-	-	-	-	-	-	-	-	-
TOTAL LOCAL REVENUES	5,566,398	3,649,062	4,761,000	4,771,000	4,771,000	4,771,000	4,771,000	4,771,000	4,771,000	4,771,000
TRANSFER IN FROM FUND 20	950,000	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	91,905,237	92,566,115	92,395,289	93,888,229	95,545,159	97,300,718	99,129,995	101,035,582	103,020,640	105,256,222

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	36,881,381	37,957,949	38,679,150	39,414,053	40,162,920	40,926,016	41,703,610	42,495,979	43,303,402
Certificated hourly	839,070	824,441	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000
Certificated Extra Duty	619,451	546,231	525,000	525,000	525,000	525,000	525,000	525,000	525,000	525,000
Certificated Substitute	741,133	651,529	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
TOTAL CERTIFICATED	39,668,061	38,903,582	39,682,949	40,404,150	41,139,053	41,887,920	42,651,016	43,428,610	44,220,979	45,028,402
CLASSIFIED										
Classified regular	14,899,695	15,456,572	15,923,360	16,241,828	16,566,664	16,897,998	17,235,957	17,580,677	17,932,290	18,290,936
Classified hourly	337,364	372,293	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
Classified Extra Duty	336,787	333,900	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000
Classified Substitute	500,618	437,558	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Classified OT	375,586	283,789	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
TOTAL CLASSIFIED	16,450,050	16,884,112	17,373,360	17,691,828	18,016,664	18,347,998	18,685,957	19,030,677	19,382,290	19,740,936
BENEFITS										
STRS	4,810,004	5,583,323	6,460,384	7,325,272	7,857,559	8,000,593	8,146,344	8,294,865	8,446,207	8,600,425
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	2,607,703	3,230,118	3,799,835	4,461,249	4,817,471	5,092,552	5,338,451	5,437,606	5,538,744
FICA	916,063	1,031,018	1,077,148	1,096,893	1,117,033	1,137,576	1,158,529	1,179,902	1,201,702	1,223,938
MEDICARE	750,555	801,643	827,316	842,392	857,758	873,421	889,386	905,660	922,247	939,155
ALTERNATIVE RETIREMENT	30,358	15,279	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
HEALTH & WELFARE	7,045,089	7,124,989	7,481,238	7,855,300	8,248,065	8,660,469	9,093,492	9,548,167	10,025,575	10,526,854
UNEMPLOYMENT INSURANCE	26,168	27,898	28,528	29,048	29,578	30,118	30,668	31,230	31,802	32,385
WORKERS COMP	1,086,854	1,027,020	1,141,126	1,161,920	1,183,114	1,204,718	1,226,739	1,249,186	1,272,065	1,295,387
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	44,777	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000
TOTAL BENEFITS	21,352,519	22,540,420	24,486,860	26,351,660	27,995,357	28,965,366	29,878,712	30,788,459	31,578,204	32,397,887
MATERIALS AND SUPPLIES										
BOOKS AND SUPPLIES	3,118,648	3,700,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
NON-CAPITALIZED EQUIPMENT	594,400	359,630	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
TOTAL MATERIALS AND SUPPLIES	3,713,048	4,059,630	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
TOTAL SERVICES AND OPERATIONS	8,880,659	8,200,000	8,200,000	8,200,000	8,200,000	8,200,000	8,200,000	8,200,000	8,200,000	8,200,000
TOTAL EQUIPMENT/CAPITAL OUTLAY	1,441,765	15,000	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	580,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
TRANSFER TO CCSFA	148,166	148,166	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
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	-	1,000,000	1,000,000	1,000,000	-	-	-	-	-
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	772,457	1,815,000	1,655,000	1,655,000	655,000	655,000	655,000	655,000	655,000
TOTAL EXPENSE	93,226,092	91,375,201	96,058,169	98,802,637	101,506,075	102,556,284	104,570,685	106,602,746	108,536,473	110,522,226
SURPLUS/DEFICIT	(1,320,855)	1,190,914	(3,662,880)	(4,914,408)	(5,960,916)	(5,255,566)	(5,440,690)	(5,567,164)	(5,515,833)	(5,266,004)
*BEGINNING BALANCE	17,803,569	17,010,774	18,201,688	14,538,808	9,624,400	3,663,484	(1,592,082)	(7,032,772)	(12,599,936)	(18,115,769)
ENDING BALANCE	16,482,714	18,201,688	14,538,808	9,624,400	3,663,484	(1,592,082)	(7,032,772)	(12,599,936)	(18,115,769)	(23,381,773)