

**2019-20 Proposed Budget
Multi-Year Projection**

	2018-19 Estimated Actuals			2019-20 Proposed			2020-21			2021-22		
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL
<u>Income:</u>												
LCFF/Property Tax	96,771,465	0	96,771,465	95,357,234	0	95,357,234	94,039,212	0	94,039,212	93,701,886	0	93,701,886
Federal Income	0	4,340,858	4,340,858	0	4,269,518	4,269,518	0	4,269,518	4,269,518	0	4,269,518	4,269,518
Oth State Income	4,201,758	6,704,209	10,905,967	1,943,157	6,689,961	8,633,118	1,943,157	6,689,961	8,633,118	1,943,157	6,689,961	8,633,118
Local Income	3,676,499	2,105,198	5,781,697	4,162,181	1,622,925	5,785,106	4,162,181	1,622,925	5,785,106	4,162,181	1,622,925	5,785,106
Transfers In	2,491,107	0	2,491,107	0	0	0	0	0	0	0	0	0
Contributions	(15,273,990)	15,273,990	0	(16,888,175)	16,888,175	0	(17,388,175)	17,388,175	0	(17,738,175)	17,738,175	0
Total Income	91,866,839	28,424,255	120,291,094	84,574,397	29,470,579	114,044,976	82,756,375	29,970,579	112,726,954	82,069,049	30,320,579	112,389,628
<u>Expenditures:</u>												
Certif Salaries	49,563,681	6,457,662	56,021,343	49,015,675	6,538,887	55,554,562	49,937,130	6,728,515	56,665,644	50,186,187	6,829,442	57,015,629
Classif Salaries	8,079,920	3,128,842	11,208,762	8,668,509	2,886,473	11,554,982	8,733,523	2,908,122	11,641,644	8,799,024	2,929,932	11,728,957
Benefits	23,891,299	9,427,038	33,318,337	25,027,506	9,829,424	34,856,930	27,501,012	10,106,743	37,607,755	32,191,218	10,248,956	42,440,174
Supplies/Materials	2,046,305	3,873,702	5,920,007	1,949,306	2,762,466	4,711,772	1,949,306	2,762,466	4,711,772	1,949,306	2,762,466	4,711,772
Services + Other Opr	4,062,518	4,080,798	8,143,316	4,554,309	5,005,166	9,559,475	4,554,309	5,080,166	9,634,475	4,554,309	5,080,166	9,634,475
Capital Outlay	9,800	2,758,816	2,768,616	4,000	0	4,000	4,000	0	4,000	4,000	0	4,000
Other Outgo	457,041	2,145,679	2,602,720	976,731	2,448,163	3,424,894	976,731	2,448,163	3,424,894	976,731	2,448,163	3,424,894
Total Expenditures	88,110,564	31,872,537	119,983,101	90,196,036	29,470,579	119,666,615	93,656,010	30,034,174	123,690,185	98,660,775	30,299,126	128,959,901
Excess or (Deficit)	3,756,275	(3,448,282)	307,993	(5,621,639)	0	(5,621,639)	(10,899,635)	(63,595)	(10,963,231)	(16,591,726)	21,453	(16,570,273)
Begin Bal	21,187,090	5,236,012	26,423,102	24,943,365	1,787,730	26,731,095	19,321,726	1,787,730	21,109,456	8,422,091	1,724,135	10,146,225
Audit Adjustment		0	0		0	0		0	0		0	0
Adj Beg Bal	21,187,090	5,236,012	26,423,102	24,943,365	1,787,730	26,731,095	19,321,726	1,787,730	21,109,456	8,422,091	1,724,135	10,146,225
Ending Balance	24,943,365	1,787,730	26,731,095	19,321,726	1,787,730	21,109,456	8,422,091	1,724,135	10,146,225	(8,169,635)	1,745,588	(6,424,047)
<u>Components of EB:</u>												
<u>Nonspendable:</u>												
Revolving Cash	14,184		14,184	15,000		15,000	15,000		15,000	15,000		15,000
Stores	45,398		45,398	45,000		45,000	1,500		1,500	1,500		1,500
Prepaid Expenses	269,338		269,338									
<u>Restricted</u>		1,787,730	1,787,730		1,787,730	1,787,730		1,724,135	1,724,135		1,745,588	1,745,588
<u>Committed:</u>												
<u>Assigned:</u>			0			0			0			0
			0			0			0			0
<u>Unassigned:</u>												
Total Components	328,920	1,787,730	2,116,650	60,000	1,787,730	1,847,730	16,500	1,724,135	1,740,635	16,500	1,745,588	1,762,088
Econ Uncertainties	24,614,445	0	24,614,445	19,261,726	0	19,261,726	8,405,591	0	8,405,591	(8,186,135)	0	(8,186,135)
	20.51%		20.51%	16.10%		16.10%	6.80%		6.80%	-6.35%		-6.35%

**2019-20 Proposed Budget
Multi-Year Projection Assumptions**

		2019-20		2020-21		2021-22	
		Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Funded (Prior Year) ADA		10620		10177		9863	
<u>Income:</u>							
LCFF/Property Tax							
LCFF Total		95,357,234		94,039,212		93,701,886	
	Net	-		-		-	
Federal Income							
PY Categorical Carryover							
	Net	-		-		-	
Oth State Income							
	Net	-		-		-	
Local Income							
	Net	-		-		-	
Transfers In				-		-	
Contributions							
	Net			(500,000)	500,000	(350,000)	350,000
	Net			(500,000)	500,000	(350,000)	350,000
Net Change to Income Combined				(500,000)	500,000	(350,000)	350,000
				-		-	

**2019-20 Proposed Budget
Multi-Year Projection Assumptions**

	2019-20		2020-21		2021-22	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Expenditures:						
Certif Salaries						
Step/Column	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
			735,235	98,083	749,057	100,928
Mid-year increase in 19/20			1.40%	1.40%	0.00%	0.00%
One time additional for mid-year			686,219	91,544	-	0
Salary Increase %	-	-	-	-	-	-
			0	0	0	0
Less 5 FTE for enrollment decline			(500,000)		(500,000)	
Less 14 FTE for decline from retirements	(1,400,000)					
6 add'l retirements	(240,000)					
Net			921,455	189,628	249,057	100,928
Classif Salaries						
Step	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%
			65,014	21,649	65,501	21,811
Salary Increase	-	-	-	-	-	-
			0	0	0	0
Net			65,014	21,649	65,501	21,811
Benefits						
Cert H&W	12,933,346	2,456,987	13,580,013	2,579,836	14,259,014	2,708,828
Class H&W						
H&W Increase %	5%	5%	5%	5%	5%	5%
H&W Increase \$	646,667	122,849	679,001	128,992	712,951	135,441
STRS Contribution Increase			686,219	91,545		
PERS Contribution Increase			247,919	56,782	113,542	26,094
Net			15,193,152	2,857,155	15,085,507	2,870,364
Supplies/Materials						
PY One-Time Carry-Over						
Net			-	-	-	-
Services + Other Opr						
Other Services increases				75,000		
EW Library						
Carlsbad SRO						
Athletics Contribution						
PPS Restructure						
CMH Realignment						
Net			-	75,000	-	-
Capital Outlay						
Other Outgo						
Net			-	-	-	-
Net Change to Expenditures Combined	-	-	2,599,607	563,595	1,141,051	284,274
				3,163,202		1,425,325