



MT. DIABLO UNIFIED SCHOOL DISTRICT

2020-21

45-DAY BUDGET REVISION

Presented August 10, 2020

Dr. Lisa Gonzales, Chief Business Officer
Mika Arbelbide, Director of Fiscal Services

Material Changes from Adopted Budget

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- Local Control Funding Formula (LCFF) Cost of Living Adjustment (COLA)
 - Changed from -7.92% to 0.00%
- One-Time Learning Loss Mitigation Funds - we have included in revenue but have not expensed (until received) and have placed in an assignment for cash deferrals

2020-21 45-Day Budget Revision

Assumptions

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- ❑ Enrollment – 0.8% decline (approx. 240 pupil)
- ❑ Estimated Unduplicated Pupil percentage for supplemental 48.87%
- ❑ LCFF Cost of Living Adjustment (COLA) – 0.00%
- ❑ Step/Column Increase – 1.50%
- ❑ Health Benefits Increase – 10.00% per year
- ❑ Teacher FTE Decrease due to Enrollment – 7.5 FTE
- ❑ Supply/Service Cost Increase – per CPI (Consumer Price Index)
 - ❑ 20/21 0.89% 21/22 1.59% 22/23 1.87%
- ❑ STRS Projected Rates (State Teachers Retirement System)
 - ❑ 20/21 16.15% 21/22 16.00% 22/23 18.10%
- ❑ PERS Projected Rates (Public Employee Retirement System)
 - ❑ 20/21 20.70% 21/22 22.84% 22/23 25.50%

Multi-Year Projections

	2020-21			2021-22			2022-23			
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
A. REVENUES AND OTHER FINANCING SOURCES										
LCFF/Revenue Limit Sources	8010-8099	278,534,047	0	278,534,047	274,101,707	0	274,101,707	272,293,412	0	272,293,412
Federal Revenues	8100-8299	0	39,464,510	39,464,510	0	17,563,661	17,563,661	0	17,563,661	17,563,661
Other State Revenues	8300-8599	5,935,014	46,943,019	52,878,033	5,935,014	44,562,463	50,497,477	5,935,014	44,562,463	50,497,477
Other Local Revenues	8600-8799	3,648,792	6,908,946	10,557,738	3,648,792	6,908,946	10,557,738	3,648,792	6,908,946	10,557,738
Total		288,117,853	93,316,475	381,434,328	283,685,513	69,035,070	352,720,583	281,877,218	69,035,070	350,912,288
B. EXPENDITURES AND OTHER FINANCING USES										
Certificated Salaries	1000-1999	114,419,069	36,798,639	151,217,708	115,467,121	37,234,339	152,701,460	116,520,849	37,676,539	154,197,388
Classified Salaries	2000-2999	30,542,903	23,004,331	53,547,234	31,001,003	23,196,831	54,197,834	31,466,003	23,392,231	54,858,234
Employee Benefits	3000-3999	58,197,101	44,301,558	102,498,659	60,878,301	45,335,349	106,213,650	66,507,921	47,186,119	113,694,040
Books and Supplies	4000-4999	4,742,703	9,224,837	13,967,539	4,818,112	7,018,407	11,836,518	4,908,211	7,028,397	11,936,607
Services and Operating Expenditures	5000-5999	15,933,726	24,606,680	40,540,406	16,187,072	18,779,507	34,966,579	16,489,770	19,003,674	35,493,444
Capital Outlay	6000-6999	663,114	3,161,561	3,824,675	673,658	265,720	939,378	684,399	269,957	954,356
Other Outgo	7100-7499	308,436	2,010,706	2,319,142	0	2,042,676	2,042,676	0	2,075,244	2,075,244
Other Outgo - Indirect Costs	7300-7399	(1,822,669)	1,796,337	(26,332)	(5,679,127)	4,812,820	(866,308)	(5,813,734)	4,926,894	(886,841)
Total		222,984,383	144,904,649	367,889,032	223,346,139	138,685,649	362,031,788	230,763,418	141,559,055	372,322,473
C. OVER/SHORT		65,133,470	(51,588,174)	13,545,296	60,339,374	(69,650,579)	(9,311,205)	51,113,800	(72,523,985)	(21,410,185)
D. CONTRIBUTIONS	8980-8999	(65,527,003)	65,527,003	0	(67,421,104)	67,421,104	0	(70,180,436)	70,180,436	0
E. NET INCREASE (DECREASE) IN FUND BALANCE		(393,533)	13,938,829	13,545,296	(7,081,730)	(2,229,475)	(9,311,205)	(19,066,636)	(2,343,549)	(21,410,185)
F. FUND BALANCE										
Beginning Fund Balance		27,425,548	10,786,792	38,212,340	27,032,016	24,725,621	51,757,637	19,950,285	22,496,146	42,446,431
Ending Fund Balance		27,032,016	24,725,621	51,757,637	19,950,285	22,496,146	42,446,431	883,649	20,152,597	21,036,246
Restricted		712,000	24,725,621	25,437,621	712,000	22,496,146	23,208,146	712,000	20,152,597	20,864,597
Other Assigned for Cash Deferrals		15,283,345		15,283,345	8,377,331		8,377,331	0		0
Reserve for Economic Uncertainties		11,036,671		11,036,671	10,860,954		10,860,954	171,649		171,649
(REQUIRED AMOUNT FOR 3% RESERVE)		11,036,671		11,036,671	10,860,954		10,860,954	11,169,674		11,169,674

Questions

