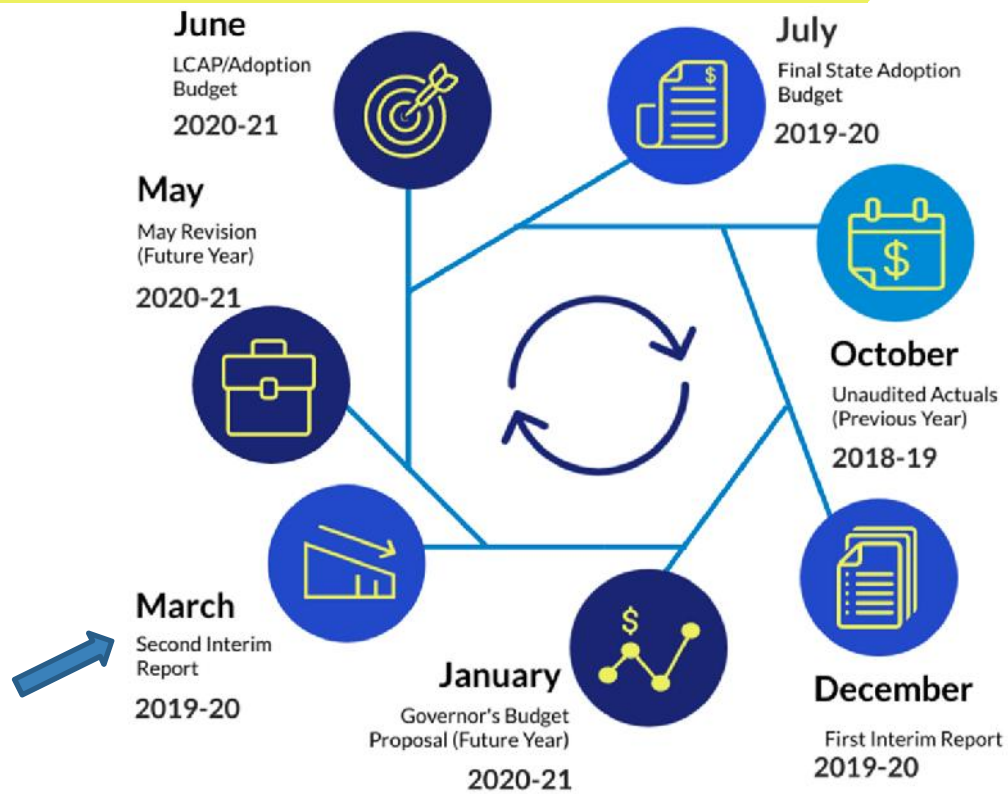


# **Second Interim Budget Update Budget Year 2019-2020**

**March 5, 2020**



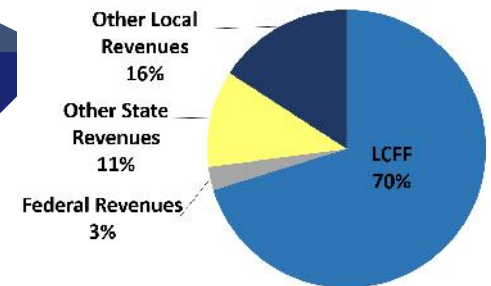
# Budget Reporting Cycle



# Second Interim Budget Update

LCFF Funding Factors  
Pension Costs  
Special Education Funding  
Reserves

# Projected LCFF Revenue Assumptions

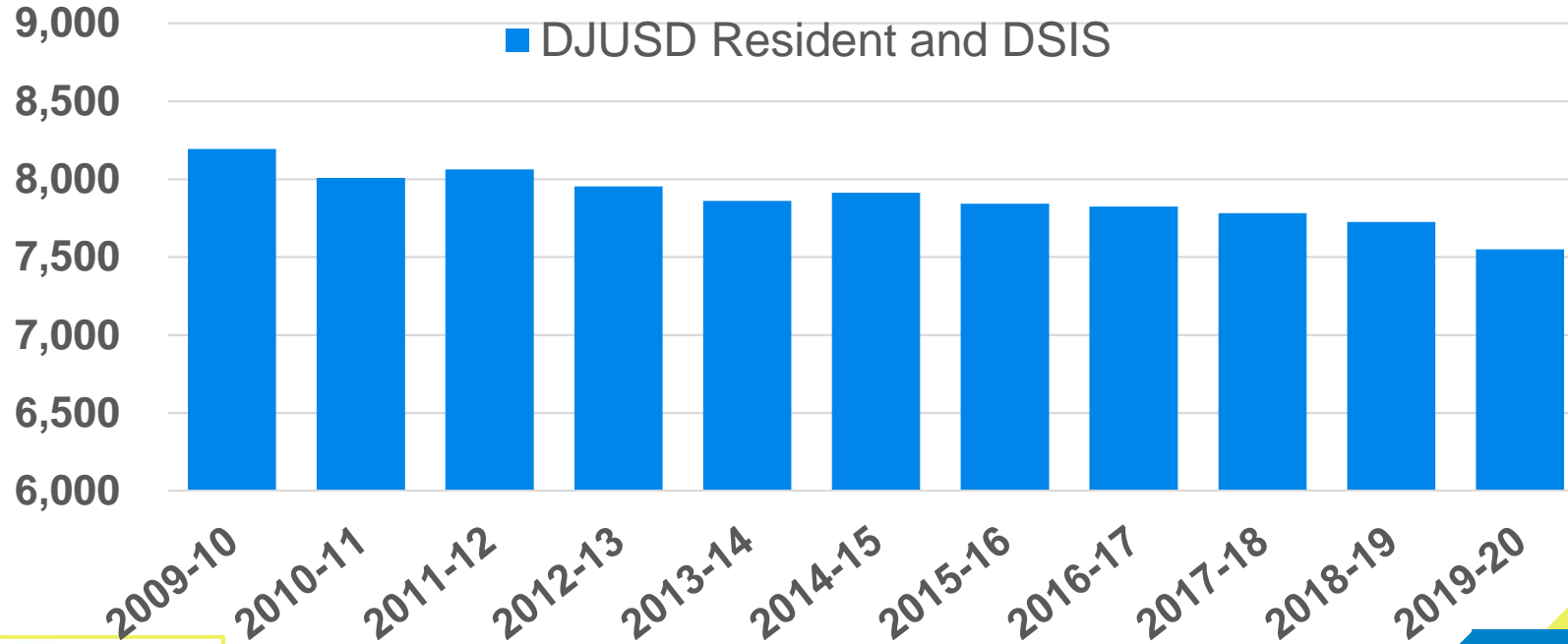


LCFF Factors *	2019-20	2020-21	2021-22
COLA (inflation)	3.26%	2.29%	2.71%
Augmentation	0.00%	0.00%	0.00%
<i>Funded ADA</i>	7,654	7,587	7,492
Unduplicated Pupil Percentage	26.93%	26.49%	26.35%

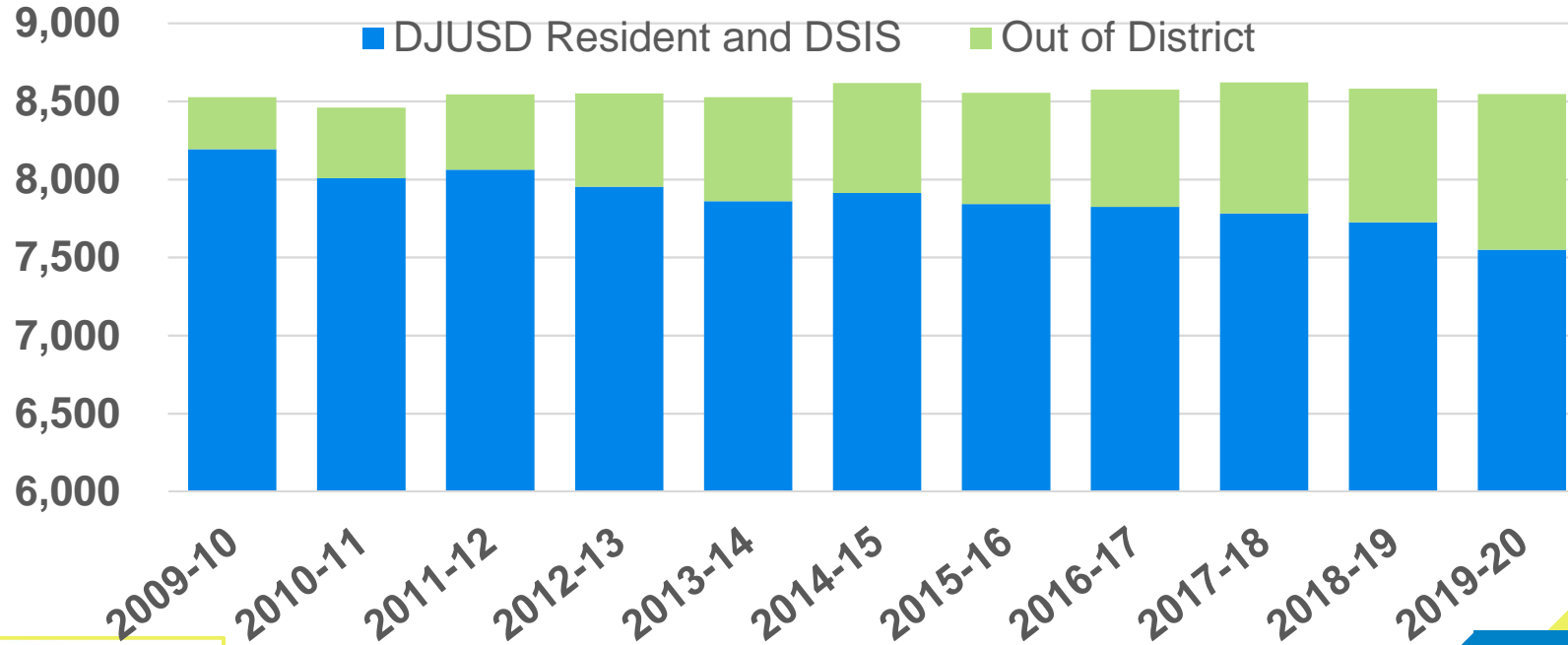
***\* Subject to change based upon new information***

# DJUSD Enrollment History

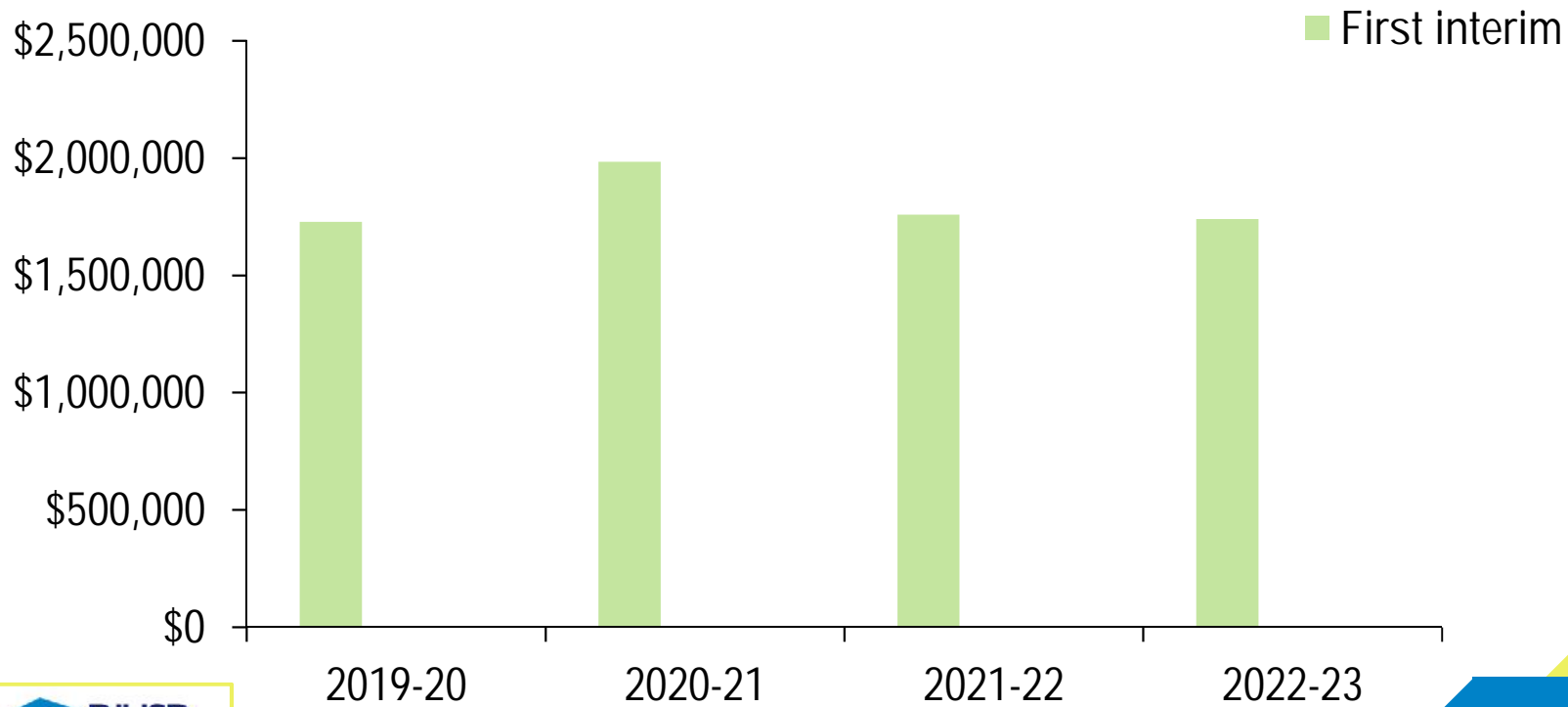
Decline of over 600  
Students since 2019-10



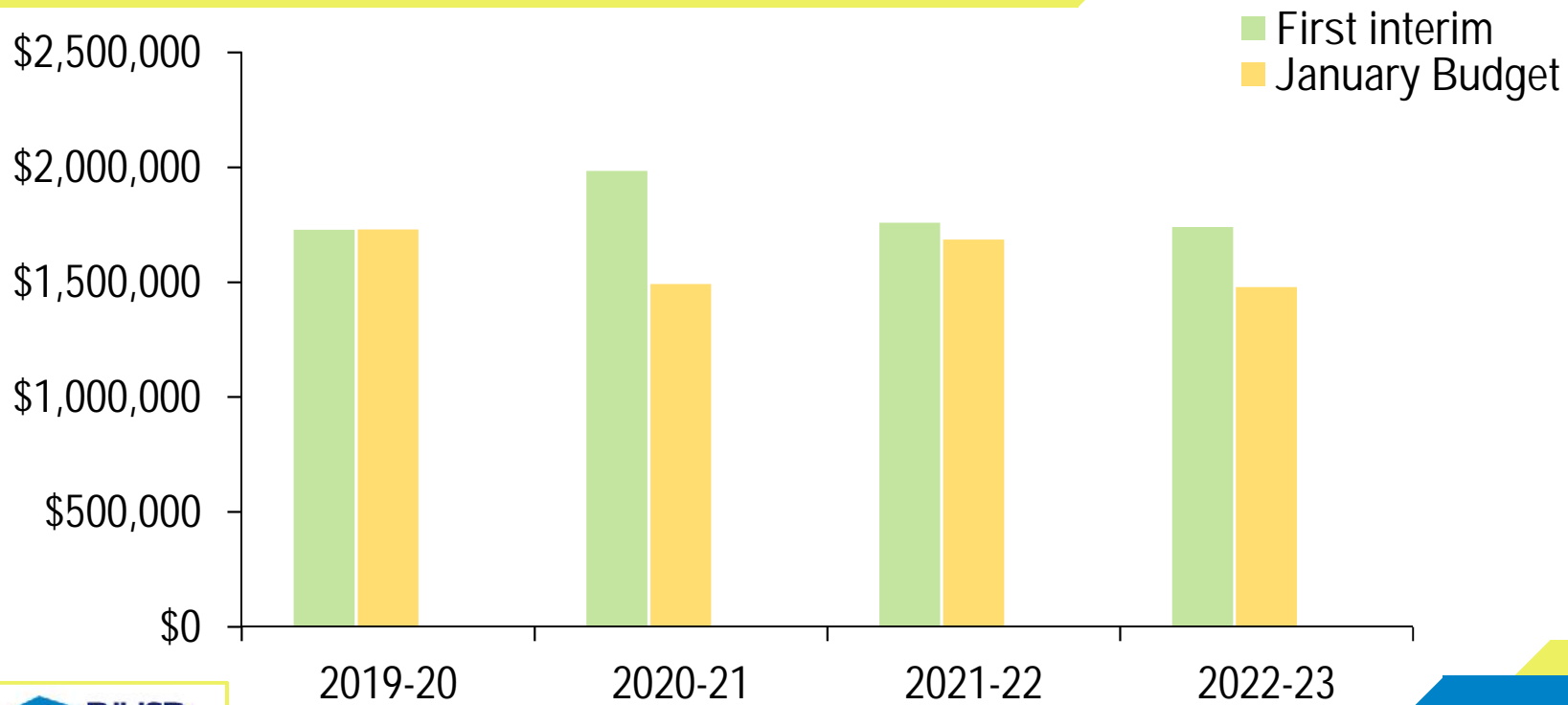
# DJUSD Enrollment History



# LCFF Annual Growth



# LCFF Annual Growth





# LCFF Annual Growth



# Pension Costs

Pension costs continue to increase

No plans for pension relief in Governor's Budget

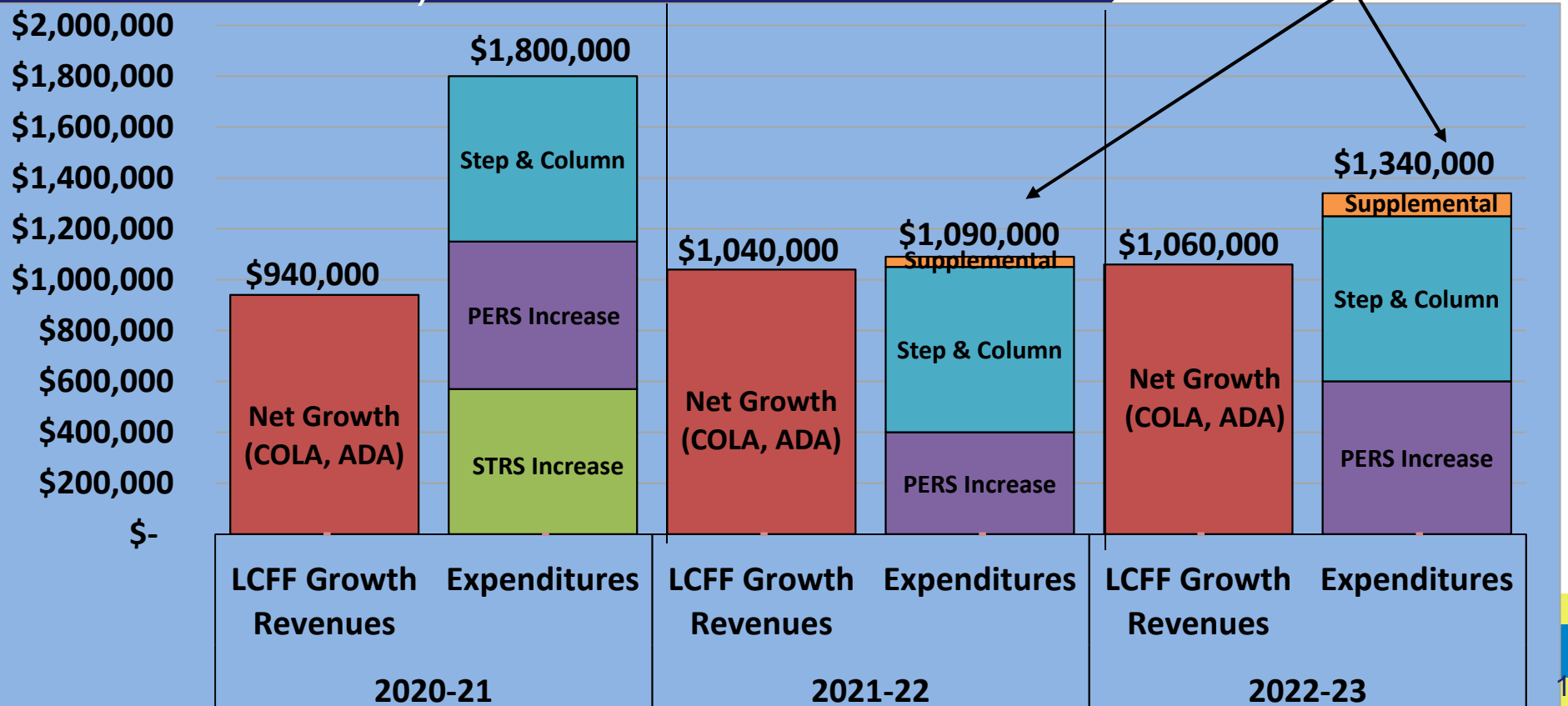
	2019-20	2020-21	2021-22	2022-23
Pension Cost Increases	\$680,000	\$1,150,000	\$270,000	\$540,000
STRS *	17.10%	18.40%	18.10%	18.10%
PERS **	19.72%	22.80%	24.90%	25.90%

\* STRS 2020–21 rate is final. Rates in the future are subject to change by the CalSTRS Board.

\*\* PERS 2020–21 rate is projected. Rates in the future are subject to change by the CalPERS Board.

# Projected LCFF Growth & Expenditures (with enrollment decline)

STRS increases could happen in future years



# Special Education Funding

Special Education base SELPA funding (AB 602)

- Increase SELPA statewide target

- Projected rate increase \$100 per ADA for the Yolo County SELPA

- DJUSD increase of approximately +/- \$800,000

Special Education preschool

- One-time categorical state funding of \$4,570 per student

- Potential one-time grant of \$200,000

- Legislative intent to use funds for increased or improved services

## Multi-Year Projections

The drop in LCFF funding projections due to the lower COLA and declines in enrollment has created a budget deficit of \$1 million for next year

This could potentially be offset by the new Special Education Funding proposal

Budget reductions will be needed in the future to maintain the minimum 3% reserve level based upon current projections

# Questions?