



**DAVIS JOINT UNIFIED SCHOOL DISTRICT**

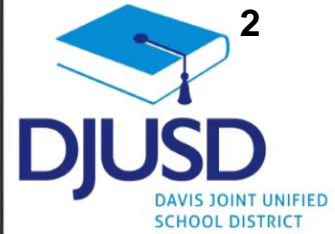
**2018-19  
SECOND INTERIM BUDGET UPDATE**

**MARCH 7, 2019**

**BRUCE COLBY  
CHIEF BUSINESS AND OPERATIONS OFFICER**



# SECOND INTERIM BUDGET PLANNING SUMMARY



The Second Interim Report includes updates since December:

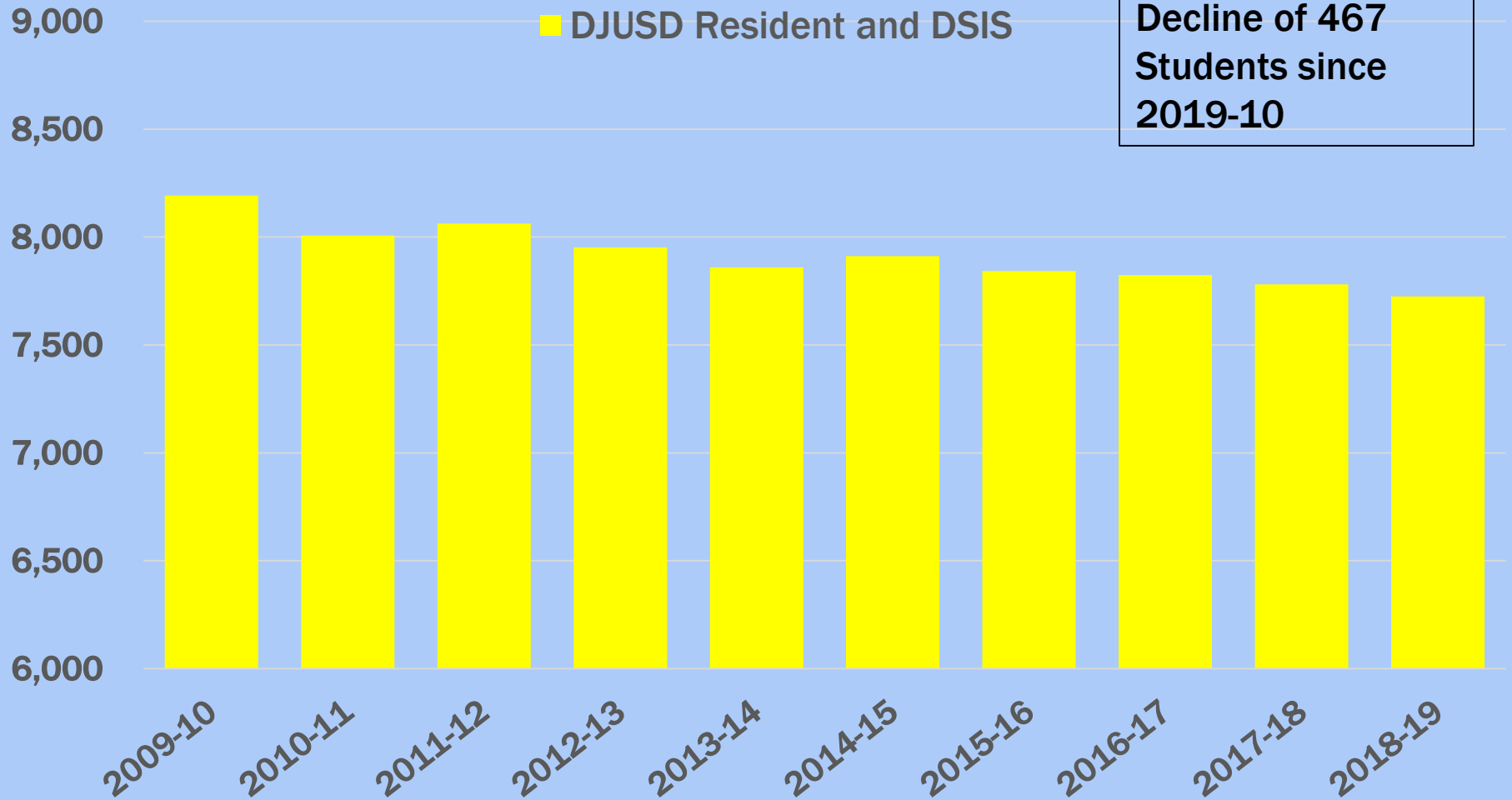
- LCFF and other funding changes from the Governor's January State budget proposal
- Reconciliations since December for:
  - Grants and awards
  - Projected payroll costs
  - Variable operating expenditures
  - Budget transfers between spending categories
- The report includes changes in the budget projections for the current year as well as future years.

# Projected LCFF Revenue Assumptions

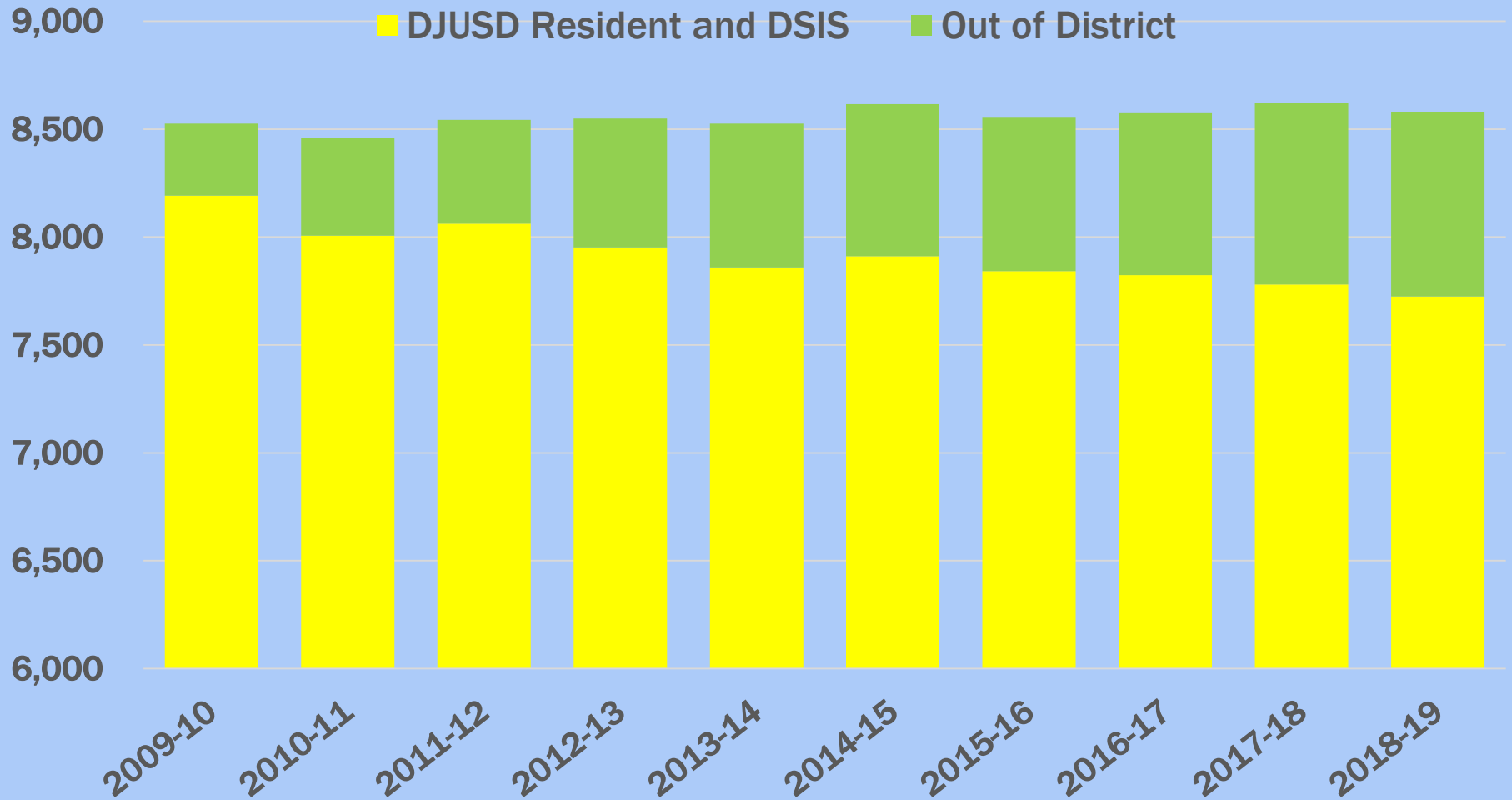
LCFF Factors *	2018-19	2019-20	2020-21
COLA (inflation)	2.71%	3.46%	2.86%
Augmentation	.99%	0.00%	0.00%
ADA	7,689	7,689	7,717
Unduplicated Pupil Percentage	26.99%	27.25%	27.00%

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

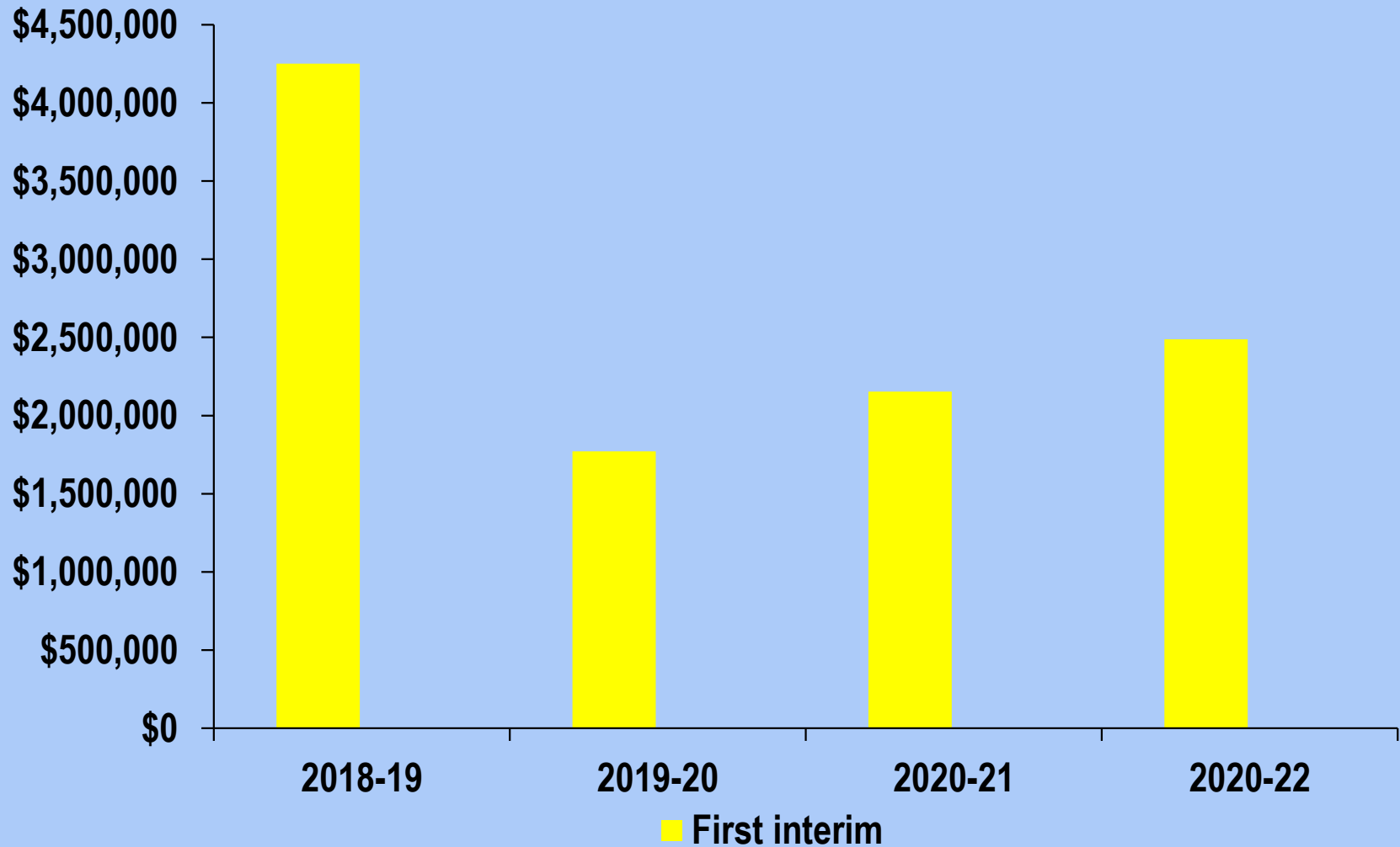
# DJUSD Enrollment History



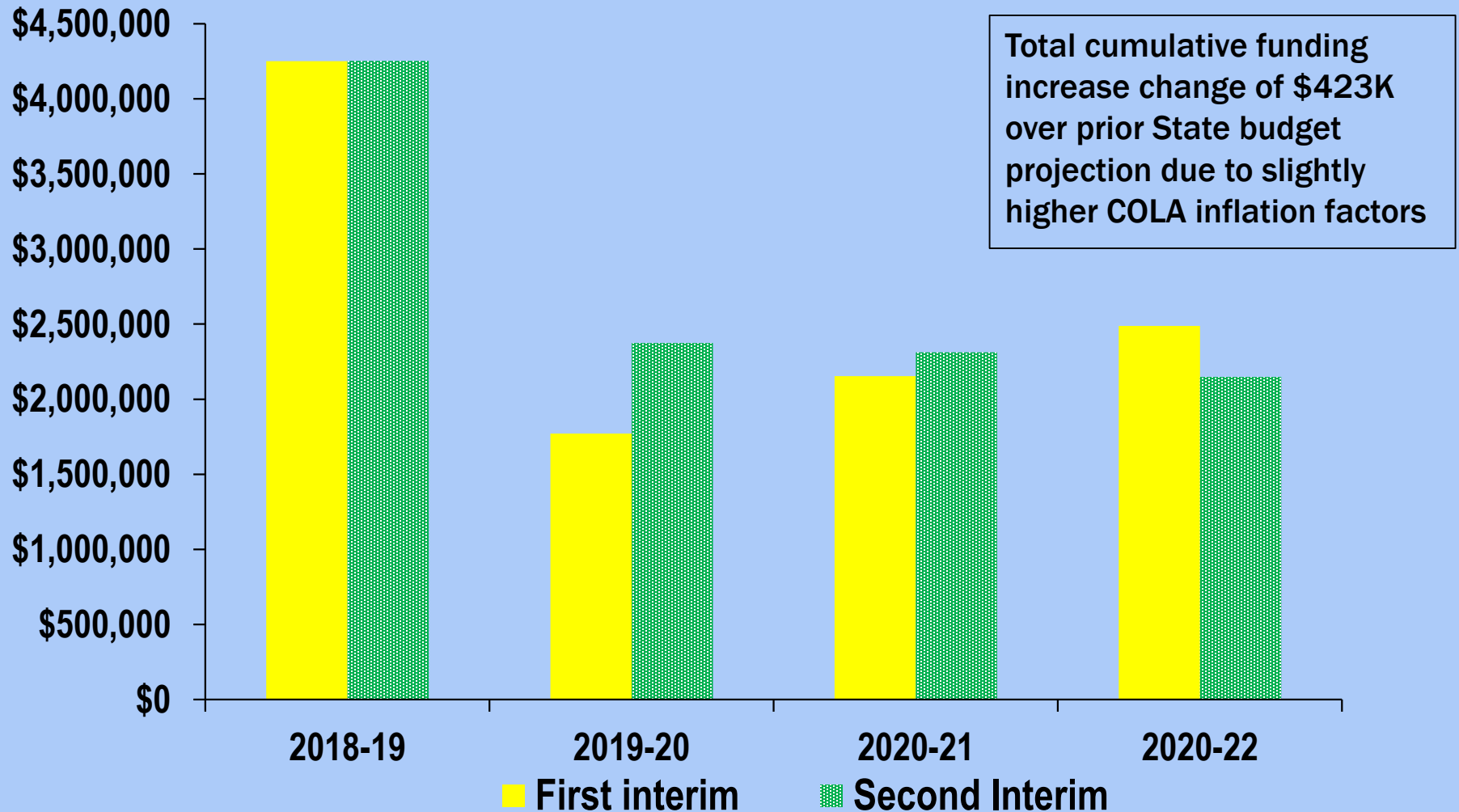
# DJUSD Enrollment History



# LCFF ANNUAL GROWTH



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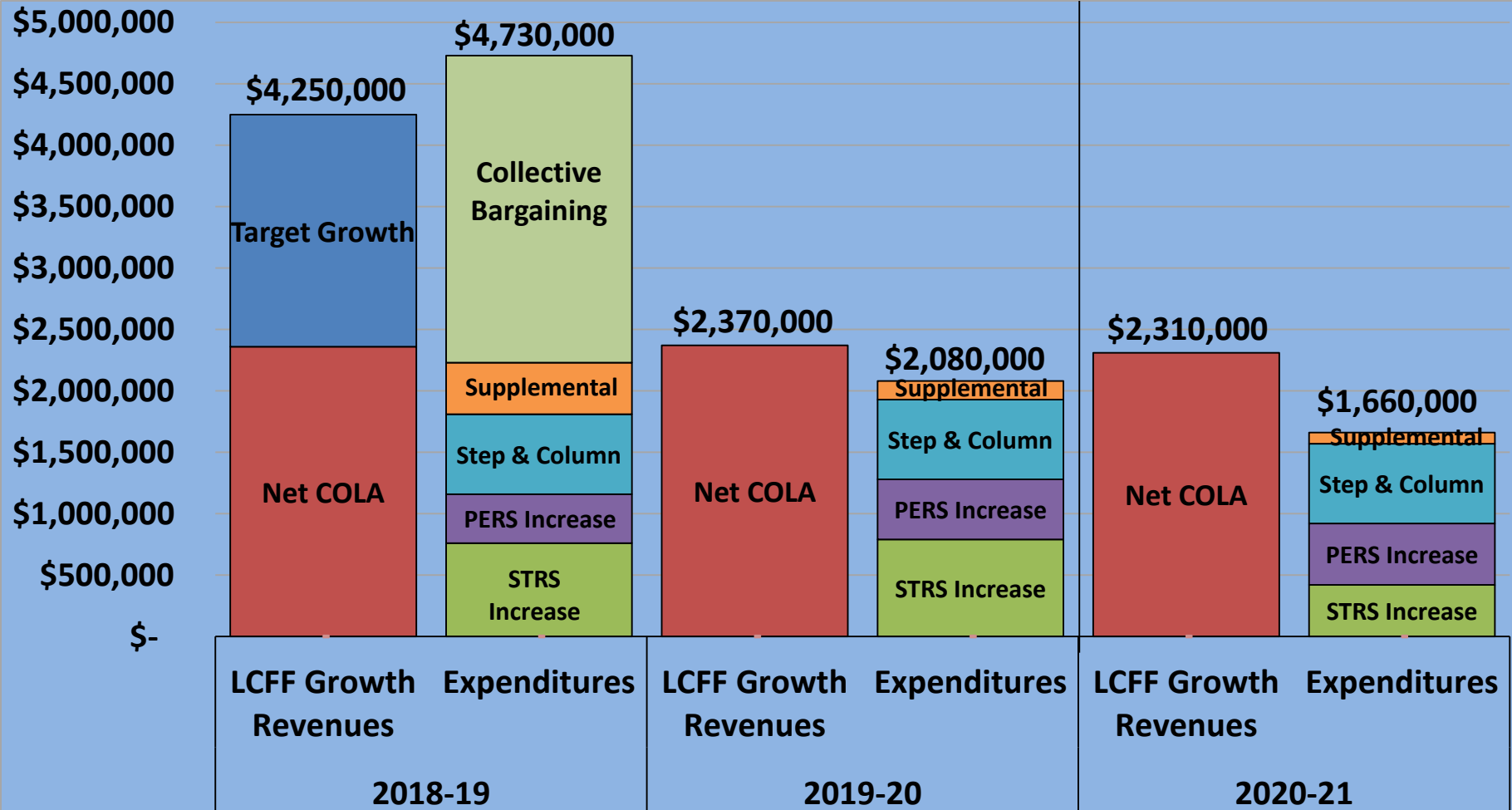
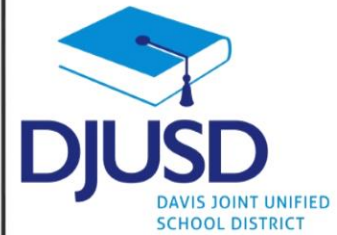


# PENSION COSTS

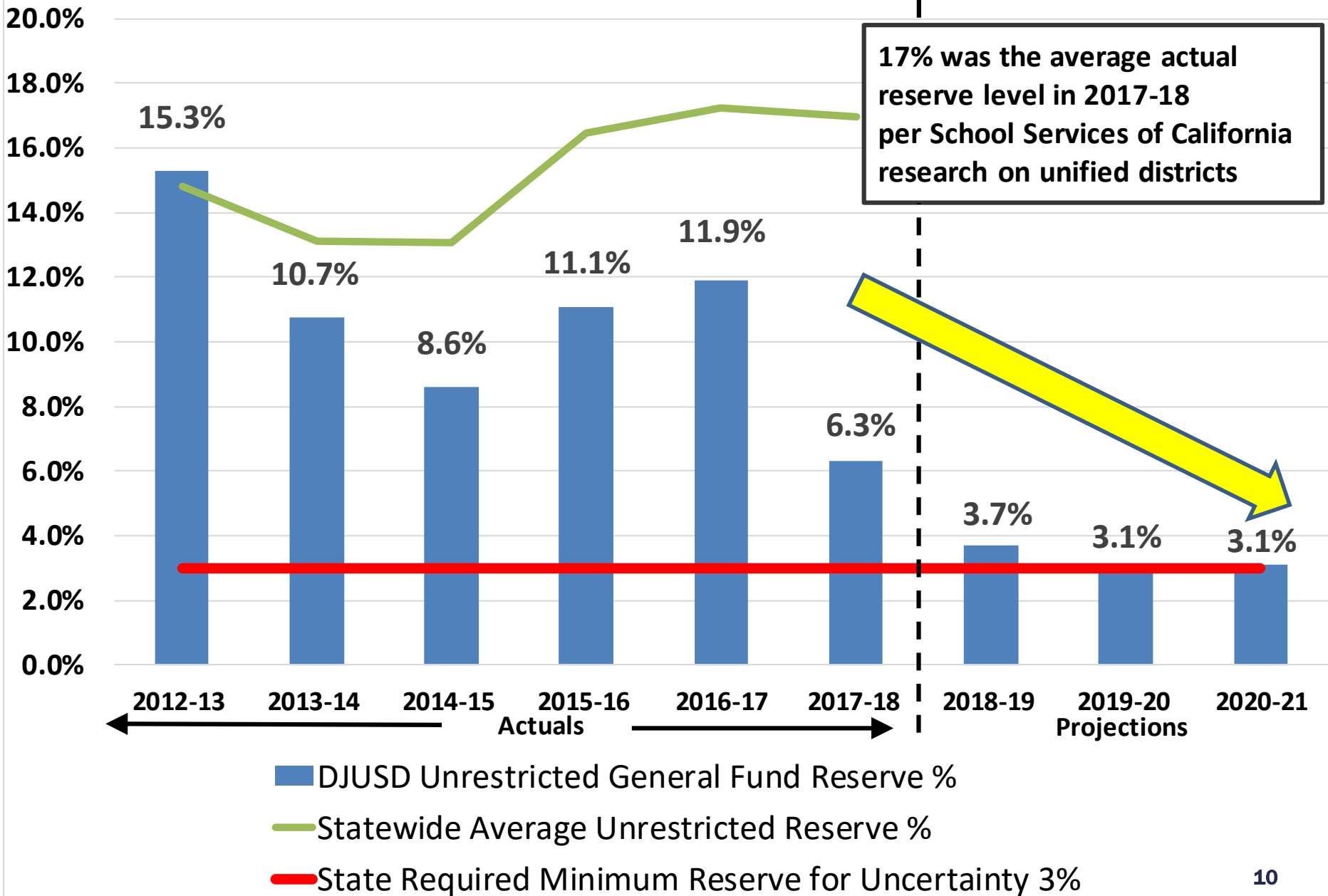
State Pension Costs (STRS/PERS)	2019-20	2020-21	2021-22
Budget cost increase projection	\$ 1,220,000	\$860,000	\$180,000
Current STRS approved rates	18.13%	19.10%	19.10%
Current PERS projected rates	20.7%	23.4%	24.5%



# 2019-20 PROJECTED LCFF GROWTH & EXPENDITURES



# DJUSD General Fund Unrestricted Reserve Levels



# Questions

