

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	17	18	19	26	
	2014-15			2014-15			2015-16			2015-16			2016-17			2016-17			2017-18			2017-18			2018-19		
Assumptions:	2nd Interim	NEGOTIATED			ADJS	FORMULA		ADJS	PROPOSED	UPDATED	ADJS	FORMULA	ESTIM	ADJS	PROPOSED	UPDATED	ADJS	FORMULA	ESTIM	ADJS	PROPOSED	UPDATED	ADJS	FORMULA	ESTIM	ADJS	
REVENUE LIMIT:		INCREASES			-4.50%	ADJUSTS			NEGOTIATED		-0.63%	ADJUSTS	BUDGET		NEGOTIATED		0.00%	ADJUSTS	BUDGET		NEGOTIATED		0.00%	ADJUSTS	BUDGET		
3418 ESTIMATED ENROLLMENT - BASED ON CBEDS	3,366				Enroll Change	3,158					Enroll Change	3,146					Enroll Change	3,073					Enroll Change	3,073			
13-14 ESTIMATED ATTENDANCE RATE (prev yr P2)	96.1%				-208	97.1%					-12	97.1%					-73	97.1%					0	97.1%			
CBEDS ESTIMATED CURRENT YEAR ADA	3,235				-2.85%	3,067					-5.19%	3,054					-0.41%	2,984					-2.31%	2,984			
REV LIM ADA (PRIOR YEAR P2 ADJ FOR ANNUAL)	3,330				97.15%	3,235					94.81%	3,067					99.59%	3,054					97.69%	2,984			
6,206 BASE REVENUE LIMIT	5,908					6,127						6,605						7,043						7,288			
COLA	0.85%					1.02%						1.60%						2.48%						2.76%			
DEFICIT ON COLA	0.000%					0.000%						0.000%						0.000%						0.000%			
NET FUNDED REVENUE LIMIT COLA	5,908.50					6,127.35						6,605.25						7,043.43						7,287.50			
DOLLAR CHANGE IN FUNDED RATE	(297.65)					218.85						477.90						438.18						244.07			
PERCENTAGE CHANGE IN FUNDED REVENUE LIMIT	-4.80%					3.70%						7.80%						6.63%						3.47%			
NET FUNDED FEDERAL CATEGORICAL COLA	0.00%					0.00%						0.00%						0.00%						0.00%			
NET FUNDED STATE CATEGORICAL COLA	0.00%					0.00%						0.00%						0.00%						0.00%			
CPI	1.40%					2.20%						2.40%						2.60%						2.70%			
SALARY & BENEFITS:																											
ESTIM STEP/COLUMN INCREASE RATE (CERTIF)	0.50%					0.50%						0.50%						0.50%						0.50%			
ESTIM STEP/COLUMN INCREASE RATE (CLASSIF)	1.00%					1.00%						1.00%						1.00%						1.00%			
PAYROLL BENEF RATE (CERTIF)	11.64%					13.4900%						15.3400%						17.1900%						19.0400%			
PAYROLL BENEF RATE (CLASSIF)	20.73%					20.81%						22.01%						25.56%						27.16%			
HW CAP	7,000																										
ESTIMATED COSTS PER ADA:																											
CERTIFICATED SALARIES (NON-ADMIN)	-			0.00%		-			0.00%			-				0%		-				0%		-			
CLASSIFIED SALARIES (NON-MGMT)	0			0.00%		-			0.00%			-				0%		-				0%		-			
BENEFITS	0					0						0				0%		0				0%		0			
MATERIALS	0					-						-				0%		-				0%		-			
REVENUES																											
LOFF SOURCES	22,336,846	-	0	22,336,846	1,656,251	23,993,097	-	-	23,993,097	(330,687)	-	23,662,410			23,662,410	606,556		24,268,966			24,268,966	(113,687)		24,155,279			
FEDERAL	923,010	-		923,010	(89,860)	833,120	-	-	833,120	-	-	833,120			833,120	-		833,120			833,120			833,120			
STATE	1,174,109	-	-	1,174,109	1,736,189	2,910,298	-	-	2,910,298	(1,944,000)	(151,159)	815,139			815,139		(3,354)	811,785			811,785			816,023			
LOCAL	2,383,417	-	-	2,383,417	42,446	2,425,863	-	-	2,425,863	-	-	2,425,863			2,425,863			2,425,863			2,425,863			2,425,863			
TOTAL	26,817,382	-	-	26,817,382	3,344,996	30,162,378	-	-	30,162,378	(2,274,687)	(151,159)	27,736,532			27,736,532	606,556	(3,354)	28,339,734			28,339,734	(113,687)	4,238	28,230,285		-	
EXPENDITURES					file reduction:	(5)				file adj:	-					file reduction:	(3)					file reduction:	-				
CERTIFICATED SALARIES (dependent upon % increase)	13,777,270	544,659	-	14,321,929	(365,000)	14,465,460	-	-	14,465,460	-	72,327	14,537,787			14,537,787	(219,000)	71,594	14,390,381			14,390,381	-	71,952	14,462,333			
CERTIFICATED SALARIES (not tied to % increases)	-			438,746		69,785			438,746			-			-			-			-			-			
CLASSIFIED SALARIES (dependent upon % increase)	3,804,616	97,677	-	3,902,293	192,152	4,114,917	-	-	4,114,917		20,575	4,135,492			4,135,492		20,677	4,156,169			4,156,169		20,781	4,176,950			
CLASSIFIED SALARIES (not tied to % increases)	-			-		20,472			-			-			-			-			-			-			
EMPLOYEE BENEFITS-CERTIF	2,727,470	62,969	-	2,790,439	328,759	3,119,198	-	-	3,119,198	268,949	11,095	3,399,242			3,399,242		(25,339)	3,373,903			3,373,903		13,700	3,387,603			
EMPLOYEE BENEFITS-CLASSIF	1,130,089	19,476	-	1,149,565	102,393	1,251,958	-	-	1,251,958	49,750	4,528	1,306,236			1,306,236			1,459,065			1,459,065	66,831	5,644	1,531,540			
BOOKS & SUPPLIES	3,519,229	-		3,519,229	(1,588,263)	1,930,966	-	-	1,930,966	-	46,343	1,977,309			1,977,309		51,410	2,028,719			2,028,719		54,775	2,083,495			
SERVICES & OTHER OPERATIONS	3,961,228	-		3,961,228	(363,290)	3,597,938	0		3,597,938		79,155	3,677,093			3,677,093		80,996	3,757,989			3,757,989		62,676	3,840,664			
CAPITAL OUTLAY	33,282	-		33,282	(13,282)	20,000			20,000	102,221		122,221			122,221		20,985	143,206			143,206		-	143,206			
OTHER OUTGO	383,070	-		383,070	104,908	487,978	-	-	487,978			487,978			487,978			487,978			487,978			487,978			
TOTAL	29,336,254	724,781	-	30,061,035	(1,162,877)	28,988,415	-	-	28,988,415	420,920	234,023	29,643,358			29,643,358	(50,471)	204,523	29,797,410			29,797,410	66,831	249,527	30,113,769		-	
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(2,518,872)	(724,781)	-	(3,243,653)	4,507,873	(90,257)			1,173,963	(2,695,607)	(385,182)	(1,906,826)			(1,906,826)		657,027	(207,877)			(1,457,676)		(180,518)	(245,290)	(1,883,484)		
OTHER FINANCING ACTIVITIES																											
INTERFUND TRANSFERS IN	-	-		-		-			-			-			-			-			-			-			
INTERFUND TRANSFERS OUT	-	-		-		-			-			-			-			-			-			-			
OTHER SOURCES OF FINANCING	-	-		-		-			-			-			-			-			-			-			
OTHER USES	-	-		-		-			-			-			-			-			-			-			
CONTRIBUTIONS TO RESTRICTED PROGRAMS	-	-		-		-			-			-			-			-			-			-			
TOTAL OTHER FINANCING ACTIVITIES	-	-		-		-			-			-			-			-			-			-			
NET INCREASE (DECREASE) IN FUND BALANCE	(2,518,872)	(724,781)	-	(3,243,653)		1,173,963			1,173,963			(1,906,826)			(1,906,826)			(1,457,676)			(1,457,676)		(180,518)	(245,290)	(1,883,484)		
FUND BALANCE RESERVES																											
BEGINNING BALANCE	8,454,580			8,454,580		5,210,927			5,210,927			6,384,890			6,384,890			4,478,064			4,478,064			3,020,388			
ENDING FUND BALANCE	5,935,708	20.2%		5,210,927	17.3%	6,384,890	22.0%		6,384,890	22.0%		4,478,064	15.1%		4,478,064	15.1%		3,020,388	10.1%		3,020,388	10.1%		1,136,904	3.8%		
STATE REQUIRED RESERVE (UNASSIGNED)	880,068			901,831		869,652			869,652			889,301			889,301			893,922			893,922			903,413			
REVOLVING CASH	3,750			3,750		3,750			3,750			3,750			3,750			3,750			3,750			3,750			
RESTRICTED	8,681			8,681		10,111			10,111			10,111			10,111			10,111			10,111			10,111			
COMMITTED																											
ASSIGNED	3,655,951			3,546,185		4,580,671			4,580,671			3,711,446			3,711,446			3,562,367			3,562,367			3,612,367			
UNASSIGNED/UNAPPROPRIATED	1,387,238			750,480	5,210,927 17%	920,706			920,706			136,544			(136,544)			-1,449,763			(1,449,763)			-3,292,737			
% UNASSIGNED NET RESERVE TO EXPENDITURES	4.7%	"available" after designations		2.5%	COMPARISON TO CASH:	3.2%			COMPARISON TO CASH:			-0.5%			-0.5%			-4.9%			-4.9%			-11.3%			
3% def %					2,943,967 F25,30,35,JPA				3,119,435 F25,30,35,JPA			3,300,950 F25,30,35,JPA			3,300,950 F25,30,35,JPA			3,334,480 F25,30,35,JPA			3,334,480 F25,30,35,JPA			3,334,480 F25,30,35,JPA			
					8,154,894 27%				9,504,325 33%			7,779,014 28%			7,779,014 28%			6,354,868 21%			6,354,868 21%			6,354,868 21%			
					190,000 <estim deferral>				190,000 estim deferral			190,000 estim deferral			190,000 estim deferral			190,000 estim deferral			190,000 estim deferral			190,000 estim deferral			
					7,964,894 28%				9,314,325 32%			7,589,014 28%			7,589,014 28%			6,164,868 21%									