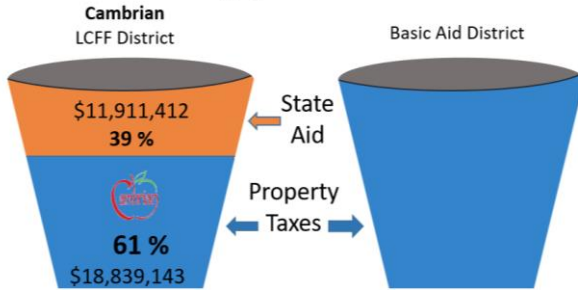




# Budget Information At-a-Glance

April 2020

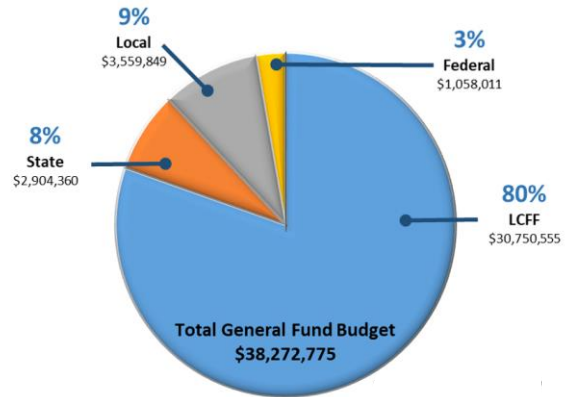
**We don't get to choose - there are two types of funding systems under LCFF**



For every new dollar of property taxes = a dollar reduction of state aid.  
**Example:**  $\uparrow$  \$5 in property taxes =  $\downarrow$  \$5 in state aid

Based Upon 2nd Interim 3.19.20

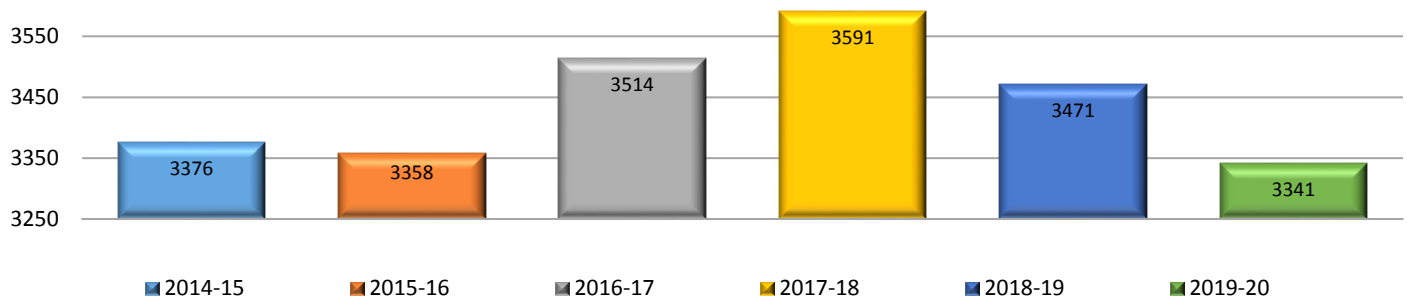
## 2019-20 Total General Fund Revenue



Based Upon 2nd Interim 3.19.20

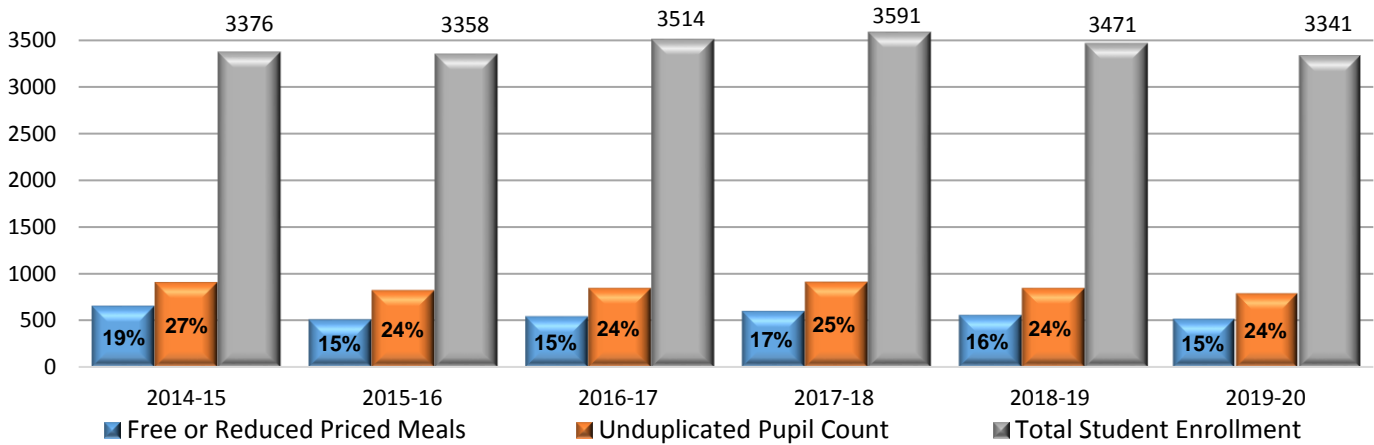
## Year to Year Enrollment Comparison

TK - 8th Grade



CALPADS Data

## Year to Year: Total Unduplicated Pupil Count and Free or Reduced Price Meal Participation as a Percentage of Total Student Enrollment



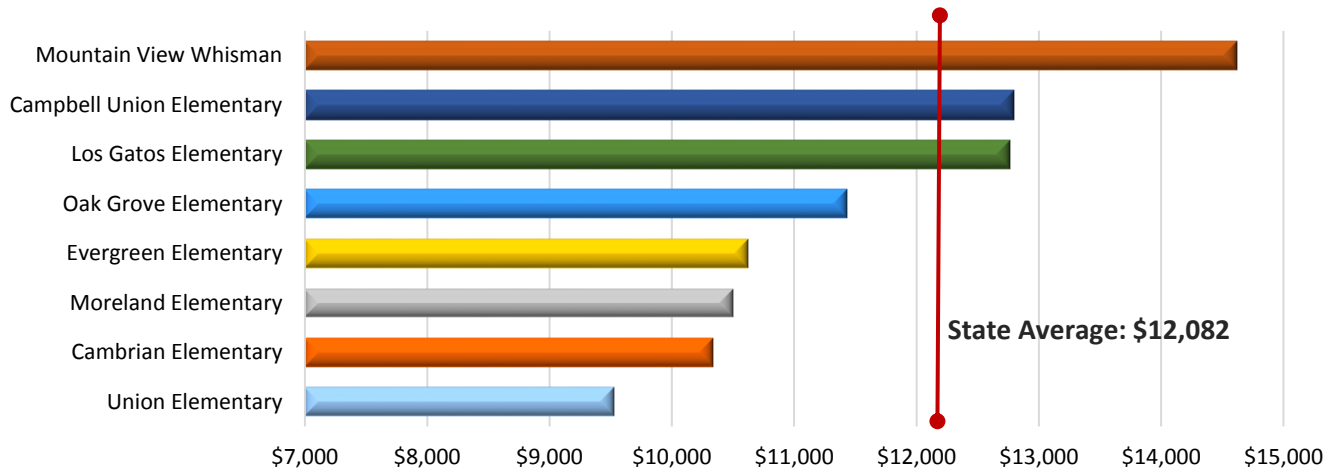
CALPADS Data

**Unduplicated Pupil Count** = The count of pupils who (1) are English learners, (2) meet income or categorical eligibility requirements for free or reduced-price meals under the National School Lunch Program, or (3) are foster youth. "Unduplicated count" means that each pupil is counted only once even if the pupil meets more than one of these criteria.

**Free and Reduced-Price Meals** = Any student who meets the federal income eligibility criteria or is deemed to be categorically eligible for Free and Reduced-Price Meals (FRPM) under the National School Lunch Program will be counted as FRPM-eligible.



### 2017-18 Revenue per Student



Ed. Data.org 2017-18

### How is The Money Spent?

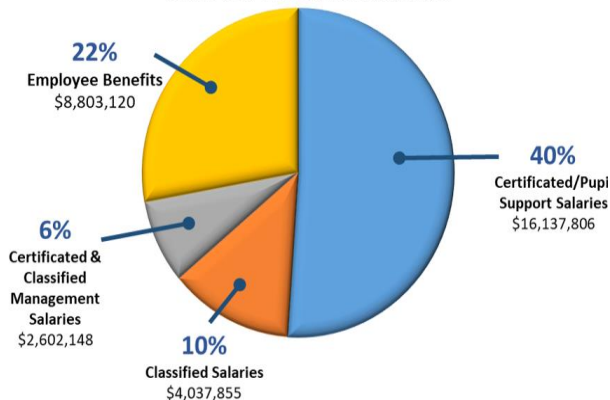
#### 2019-20 Total General Expenditures



Based Upon 2nd Interim 3.19.20

#### Cambrian Staffing & Benefits

78% of Total General Fund Expenditures



Based Upon 2nd Interim 3.19.20

#### Increases to Employer Pension Contribution Rates

| Factor  | CalSTRS: Employer Contributions | CalPERS: Employer Contributions |
|---------|---------------------------------|---------------------------------|
| 2018-19 | 16.28%                          | 18.06%                          |
| 2019-20 | 17.10%                          | 19.72%                          |
| 2020-21 | 18.40%                          | 22.80%                          |
| 2021-22 | 18.10%                          | 24.90%                          |
| 2022-23 | 18.10%                          | 25.90%                          |
| 2023-24 | 18.10%                          | 26.60%                          |

\*Employee Pension costs have continued to rise significantly since 2013-14

2013-14 rates: CalSTRS: 8.25% and CalPERS: 11.44%