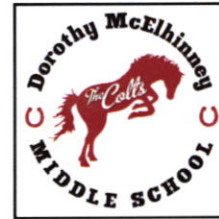
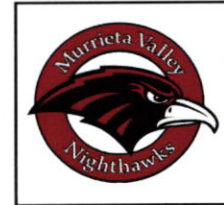
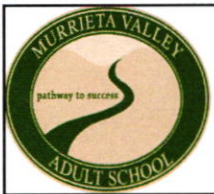
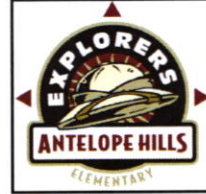
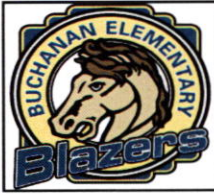


# 2016-2017 Adopted Budget

## June 23, 2016



G = General Ledger Data; S = Supplemental Data

| Form  | Description   | Data Supplied For:              |                   |
|-------|---|---------------------------------|-------------------|
|       |   | 2015-16<br>Estimated<br>Actuals | 2016-17<br>Budget |
| 01    | General Fund/County School Service Fund                     | GS                              | GS                |
| 09    | Charter Schools Special Revenue Fund                        |                                 |                   |
| 10    | Special Education Pass-Through Fund                         |                                 |                   |
| 11    | Adult Education Fund  | G                               | G                 |
| 12    | Child Development Fund                                      | G                               | G                 |
| 13    | Cafeteria Special Revenue Fund                              | G                               | G                 |
| 14    | Deferred Maintenance Fund                                   | G                               |                   |
| 15    | Pupil Transportation Equipment Fund                         |                                 |                   |
| 17    | Special Reserve Fund for Other Than Capital Outlay Projects |                                 |                   |
| 18    | School Bus Emissions Reduction Fund                         |                                 |                   |
| 19    | Foundation Special Revenue Fund                             |                                 |                   |
| 20    | Special Reserve Fund for Postemployment Benefits            |                                 |                   |
| 21    | Building Fund   | G                               | G                 |
| 25    | Capital Facilities Fund                                     | G                               | G                 |
| 30    | State School Building Lease-Purchase Fund                   |                                 |                   |
| 35    | County School Facilities Fund                               | G                               |                   |
| 40    | Special Reserve Fund for Capital Outlay Projects            |                                 |                   |
| 49    | Capital Project Fund for Blended Component Units            |                                 |                   |
| 51    | Bond Interest and Redemption Fund                           | G                               | G                 |
| 52    | Debt Service Fund for Blended Component Units               |                                 |                   |
| 53    | Tax Override Fund   |                                 |                   |
| 56    | Debt Service Fund   |                                 |                   |
| 57    | Foundation Permanent Fund                                   |                                 |                   |
| 61    | Cafeteria Enterprise Fund                                   |                                 |                   |
| 62    | Charter Schools Enterprise Fund                             |                                 |                   |
| 63    | Other Enterprise Fund                                       |                                 |                   |
| 66    | Warehouse Revolving Fund                                    |                                 |                   |
| 67    | Self-Insurance Fund   |                                 |                   |
| 71    | Retiree Benefit Fund  |                                 |                   |
| 73    | Foundation Private-Purpose Trust Fund                       |                                 |                   |
| 76    | Warrant/Pass-Through Fund                                   |                                 |                   |
| 95    | Student Body Fund   |                                 |                   |
| 76A   | Changes in Assets and Liabilities (Warrant/Pass-Through)    |                                 |                   |
| 95A   | Changes in Assets and Liabilities (Student Body)            |                                 |                   |
| A     | Average Daily Attendance                                    | S                               | S                 |
| ASSET | Schedule of Capital Assets                                  |                                 |                   |
| CASH  | Cashflow Worksheet  |                                 | S                 |
| CB    | Budget Certification  |                                 | S                 |
| CC    | Workers' Compensation Certification                         |                                 | S                 |
| CEA   | Current Expense Formula/Minimum Classroom Comp. - Actuals   | G                               |                   |
| CEB   | Current Expense Formula/Minimum Classroom Comp. - Budget    |                                 | GS                |
| CHG   | Change Order Form   |                                 |                   |
| DEBT  | Schedule of Long-Term Liabilities                           |                                 |                   |
| ICR   | Indirect Cost Rate Worksheet                                | G                               |                   |
| L     | Lottery Report  | GS                              |                   |
| MYP   | Multiyear Projections - General Fund                        |                                 | GS                |

G = General Ledger Data; S = Supplemental Data

| Form  | Description   | Data Supplied For:              |                   |
|-------|---|---------------------------------|-------------------|
|       |   | 2015-16<br>Estimated<br>Actuals | 2016-17<br>Budget |
| NCMOE | No Child Left Behind Maintenance of Effort                    | GS                              |                   |
| SEA   | Special Education Revenue Allocations                         |                                 |                   |
| SEAS  | Special Education Revenue Allocations Setup (SELPA Selection) |                                 |                   |
| SIAA  | Summary of Interfund Activities - Actuals                     | G                               |                   |
| SIAB  | Summary of Interfund Activities - Budget                      |                                 | G                 |
| 01CS  | Criteria and Standards Review                                 | GS                              | GS                |



**DISTRICT CERTIFICATION  
OF ADOPTED BUDGET**

**2016 - 2017  
Adopted Budget**

ANNUAL BUDGET REPORT:  
July 1, 2016 Budget Adoption

Insert "X" in applicable boxes:

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Place: 41870 McAlby Court, Murrieta, CA  
Date: June 13, 2016

Place: 41870 McAlby Court, Murrieta, CA  
Date: June 16, 2016  
Time: 05:00 PM

Adoption Date: June 23, 2016

Signed: \_\_\_\_\_  
Clerk/Secretary of the Governing Board  
(Original signature required)

Contact person for additional information on the budget reports:

Name: Stacy Matussek

Telephone: 951-696-1600

Title: Executive Director, Fiscal Services

E-mail: smatussek@murrieta.k12.ca.us

### Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

| CRITERIA AND STANDARDS |                          |  | Met | Not Met |
|------------------------|--------------------------|--|-----|---------|
| 1                      | Average Daily Attendance | Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years. | X   |         |

| <b>CRITERIA AND STANDARDS (continued)</b> |                                       |  | <b>Met</b> | <b>Not Met</b> |
|---|---------------------------------------|--|------------|----------------|
| 2   | Enrollment                            | Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.  | X          |                |
| 3   | ADA to Enrollment                     | Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.   | X          |                |
| 4   | Local Control Funding Formula (LCFF)  | Projected change in LCFF is within the standard for the budget and two subsequent fiscal years.  | X          |                |
| 5   | Salaries and Benefits                 | Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years. | X          |                |
| 6a  | Other Revenues                        | Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.   |            | X              |
| 6b  | Other Expenditures                    | Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.                              | X          |                |
| 7   | Ongoing and Major Maintenance Account | If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.  | X          |                |
| 8   | Deficit Spending                      | Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.   | X          |                |
| 9   | Fund Balance                          | Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.   | X          |                |
| 10  | Reserves                              | Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.               | X          |                |

| <b>SUPPLEMENTAL INFORMATION</b> |  |  | <b>No</b> | <b>Yes</b> |
|---------------------------------|--|--|-----------|------------|
| S1                              | Contingent Liabilities                               | Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?  | X         |            |
| S2                              | Using One-time Revenues to Fund Ongoing Expenditures | Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?   | X         |            |
| S3                              | Using Ongoing Revenues to Fund One-time Expenditures | Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?  | X         |            |
| S4                              | Contingent Revenues                                  | Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?  | X         |            |
| S5                              | Contributions  | Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years? |           | X          |

| <b>SUPPLEMENTAL INFORMATION (continued)</b> |  |   | <b>No</b>           | <b>Yes</b> |
|---|--|---|---------------------|------------|
| S6  | Long-term Commitments                        | Does the district have long-term (multiyear) commitments or debt agreements?  |                     | X          |
|   |  | • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2015-16) annual payment?  |                     | X          |
| S7a   | Postemployment Benefits Other than Pensions  | Does the district provide postemployment benefits other than pensions (OPEB)?   |                     | X          |
|   |  | • If yes, are they lifetime benefits?   | X                   |            |
|   |  | • If yes, do benefits continue beyond age 65?   | X                   |            |
|   |  | • If yes, are benefits funded by pay-as-you-go?   |                     | X          |
| S7b   | Other Self-insurance Benefits                | Does the district provide other self-insurance benefits (e.g., workers' compensation)?  | X                   |            |
| S8  | Status of Labor Agreements                   | Are salary and benefit negotiations still open for:   |                     |            |
|   |  | • Certificated? (Section S8A, Line 1)   |                     | X          |
|   |  | • Classified? (Section S8B, Line 1)   |                     | X          |
|   |  | • Management/supervisor/confidential? (Section S8C, Line 1)   |                     | X          |
| S9  | Local Control and Accountability Plan (LCAP) | • Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?   |                     | X          |
|   |  | • Approval date for adoption of the LCAP or approval of an update to the LCAP:  | <b>Jun 23, 2016</b> |            |
| S10   | LCAP Expenditures                            | Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures? |                     | X          |

| <b>ADDITIONAL FISCAL INDICATORS</b> |   |   | <b>No</b> | <b>Yes</b> |
|-------------------------------------|---|---|-----------|------------|
| A1                                  | Negative Cash Flow                                | Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?  | X         |            |
| A2                                  | Independent Position Control                      | Is personnel position control independent from the payroll system?  |           | X          |
| A3                                  | Declining Enrollment                              | Is enrollment decreasing in both the prior fiscal year and budget year?   | X         |            |
| A4                                  | New Charter Schools Impacting District Enrollment | Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?  | X         |            |
| A5                                  | Salary Increases Exceed COLA                      | Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | X         |            |

| <b>ADDITIONAL FISCAL INDICATORS (continued)</b> |                                 |   | <b>No</b> | <b>Yes</b> |
|---|---------------------------------|---|-----------|------------|
| A6  | Uncapped Health Benefits        | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?                       | X         |            |
| A7  | Independent Financial System    | Is the district's financial system independent from the county office system?   | X         |            |
| A8  | Fiscal Distress Reports         | Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a). | X         |            |
| A9  | Change of CBO or Superintendent | Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?   | X         |            |



ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

(  ) Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

|   |               |
|---|---------------|
| Total liabilities actuarially determined:             | \$ _____      |
| Less: Amount of total liabilities reserved in budget: | \$ _____      |
| Estimated accrued but unfunded liabilities:           | \$ _____ 0.00 |

(  ) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:  
Protected Insurance Programs for Schools

(  ) This school district is not self-insured for workers' compensation claims.

Signed \_\_\_\_\_  
Clerk/Secretary of the Governing Board  
(Original signature required)

Date of Meeting: \_\_\_\_\_

For additional information on this certification, please contact:

Name: Christina Hill

Title: Director, Risk Management

Telephone: 951-696-1600

E-mail: chill@murrieta.k12.ca.us



# GENERAL FUND

2016 - 2017  
Adopted Budget

# MURRIETA VALLEY UNIFIED SCHOOL DISTRICT 2016-2017 Adopted Budget Assumptions

The 2016-2017 Adopted Budget was prepared utilizing the following sources:

- Governor's May Revise
- Department of Finance LCFF Gap Percentages
- School Services of California's Dartboard Projections
- Fiscal Crisis and Management Assistance Team LCFF Calculators
- District Local Control Accountability Plan

Throughout the 2016-2017 Fiscal Year, key dates and events may have an impact on budget projections and may require budget revisions including:

- Final State Adopted Budget
  - June 2016
  - At print time of this document, the State budget was not yet signed by the Governor
- Student Enrollment
  - August 2016—First Day of School
  - October 2016—CBEDS
- Average Daily Attendance (ADA) Reports
  - P1 December 2016
  - P2 April 2017
- Negotiations not yet settled with bargaining units

## **ENROLLMENT / AVERAGE DAILY ATTENDANCE / LOCAL CONTROL FUNDING FORMULA**

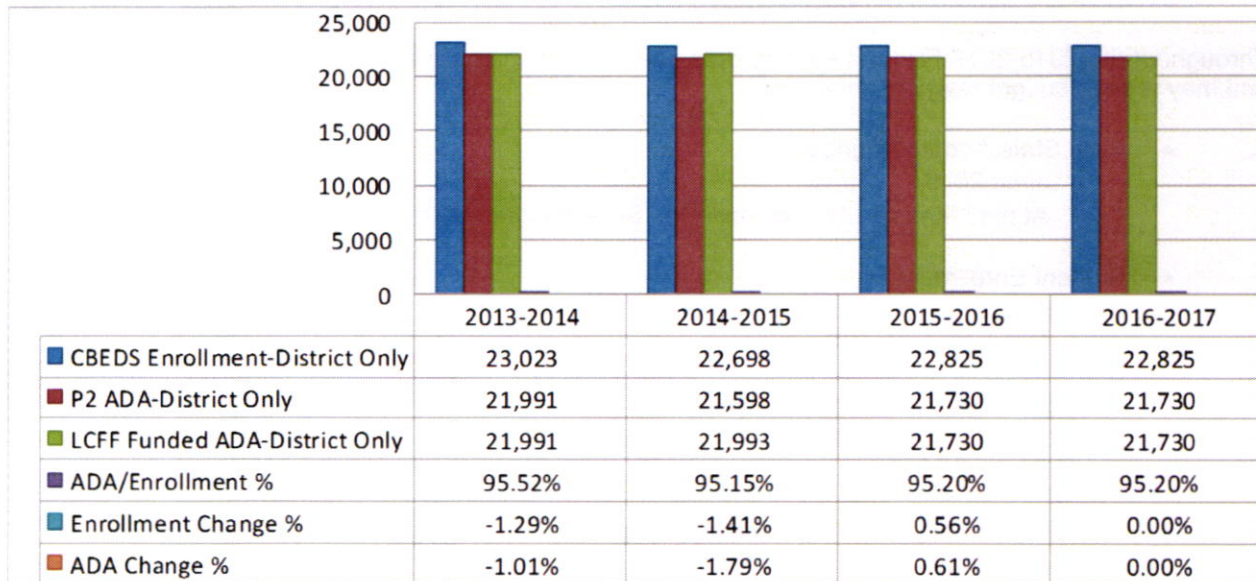
Fiscal Year 2016-2017 is the fourth year of the eight year LCFF (Local Control Funding Formula) phase in. LCFF calculators provided by Fiscal Crisis and Management Assistance Team were utilized for District projections. The following information details the components of LCFF and district calculations:

- Grade Span Base Grants Per ADA—TK/K-3, 4-6, 7-8, 9-12
- Base Grant Add-On's—TK/K-3 Grade Span Adjustment and 9-12 Career Technical Education
- Supplemental and Concentration Grant Increases Based on Unduplicated Student Counts:
  - English Learners, Free and Reduced Price Meal Program, Foster Youth
  - District Unduplicated Pupil Count three year rolling average 33.67%
- Cost of Living Adjustment 0%
- Department of Finance Gap Funding Rate 54.84%
- District Enrollment Projection 22,825—0% Growth
- District Projected P2 ADA 21,730
- Districts are funded on the greater of prior year ADA or current year ADA
  - LCFF Projected Funded ADA 21,740
    - Includes 10 ADA County Programs
    - Budget includes transfer ADA costs to Riverside County Office of Education for county programs

# MURRIETA VALLEY UNIFIED SCHOOL DISTRICT 2016-2017 Adopted Budget Assumptions

## ENROLLMENT / AVERAGE DAILY ATTENDANCE / LOCAL CONTROL FUNDING FORMULA— CONTINUED

### Historical Enrollment and P2 Average Daily Attendance



### Local Control Funding Formula (LCFF)

| LCFF Factors  | K-3          | 4-6          | 7-8          | 9-12         | Total                |
|---|--------------|--------------|--------------|--------------|----------------------|
| Base Grant  | \$7,083      | \$7,189      | \$7,403      | \$8,578      |                      |
| Grade Span Adjustment   | \$737        |              |              | \$223        |                      |
| Supplemental Add-On at 33.67% -<br>3 Year Average Unduplicated<br>Pupil Count | \$527        | \$484        | \$499        | \$593        |                      |
| Funded ADA including County<br>Programs ADA                                   | 5,546.34     | 4,756.87     | 3,433.91     | 8,002.35     | 21,739.47            |
| LCFF Grade Level Funding  | \$46,293,075 | \$36,499,974 | \$27,133,100 | \$75,171,350 | \$185,097,499        |
| Transportation Funding  |              |              |              |              | \$88,659             |
| 2016-2017 LCFF Target Funding   |              |              |              |              | \$185,186,158        |
| LCFF Floor  |              |              |              |              | \$168,101,938        |
| LCFF Funding Gap  |              |              |              |              | \$17,084,220         |
| 54.84% Funding Gap  |              |              |              |              | \$9,368,987          |
| <b>2016-2017 LCFF Funding</b>   |              |              |              |              | <b>\$177,470,925</b> |

# MURRIETA VALLEY UNIFIED SCHOOL DISTRICT 2016-2017 Adopted Budget Assumptions

## ENROLLMENT / AVERAGE DAILY ATTENDANCE / LOCAL CONTROL FUNDING FORMULA— CONTINUED

LCFF funding totaling \$177,470,925 is comprised of the following sources:

- State Aid \$99,321,400
- Property Taxes \$47,523,259
- Education Protection Act \$30,626,266

Total LCFF Sources are equal to \$177,470,925.

## FEDERAL REVENUES

2016-2017 Adopted Budget Federal Revenues are projected at prior year funding levels and a 0% COLA:

| Resource Code | Description   | Allocation         |
|---------------|---|--------------------|
| 0000          | Other Federal   | \$30,000           |
| 0310          | Medi-Cal Administrative Activities                                  | \$200,000          |
| 3010          | NCLB: Title I   | \$2,036,479        |
| 3310          | Special Ed: IDEA Basic Local Assistance Entitlement                 | \$3,915,249        |
| 3311          | Special Ed: IDEA Basic Local Assistance Entitlement Private Schools | \$1,384            |
| 3315          | Special Ed: IDEA Preschool Grants                                   | \$80,299           |
| 3320          | Special Ed: IDEA Preschool Local Entitlement                        | \$195,031          |
| 3327          | Special Ed: IDEA MH Reimbursement                                   | \$201,000          |
| 3345          | Special Ed: IDEA Preschool Staff Development                        | \$866              |
| 3550          | Vocational Programs: Voc & Applied Technology                       | \$116,151          |
| 4035          | NCLB Title II Improving Teacher Quality                             | \$231,366          |
| 5920          | Elementary School Counseling Grant                                  | \$360,516          |
|               | <b>Total Federal Revenues</b>                                       | <b>\$7,368,341</b> |

# MURRIETA VALLEY UNIFIED SCHOOL DISTRICT 2016-2017 Adopted Budget Assumptions

## STATE REVENUES

2016-2017 Adopted Budget State Revenues include the following programs:

- One-time funds for outstanding Mandated Costs claims equal to \$237 per P2 ADA
- Mandated Cost Block Grant funds are equal to \$28 per K-8 2015-2016 P2 ADA and \$56 per 9-12 2015-2016 P2 ADA
- Lottery funds are projected at \$140 per 2015-2016 annual ADA
- Lottery Prop 20 funds are projected at \$41 per 2015-2016 annual ADA
- STRS On Behalf Pension Contribution Rate 8.578248%

| Resource Code | Description   | Allocation          |
|---------------|---|---------------------|
| 0000          | Testing/Assessments                                 | \$13,000            |
| 0000          | Mandated Cost / Mandated Cost Block Grant           | \$838,023           |
| 0000          | One-Time Funds for Outstanding Mandated Cost Claims | \$5,086,926         |
| 1100          | Lottery   | \$3,173,070         |
| 6300          | Lottery Prop 20                                     | \$929,256           |
| 6378          | CA Health & Science Capacity Building Project       | \$50,000            |
| 6387          | CTE Incentive Grant                                 | \$500,000           |
| 6512          | Special Ed Mental Health                            | \$1,313,354         |
| 6520          | Special Ed Workability                              | \$61,009            |
| 7690          | STRS on Behalf Pension Contribution                 | \$8,179,930         |
|               | <b>Total State Revenues</b>                         | <b>\$20,144,568</b> |

## LOCAL REVENUES

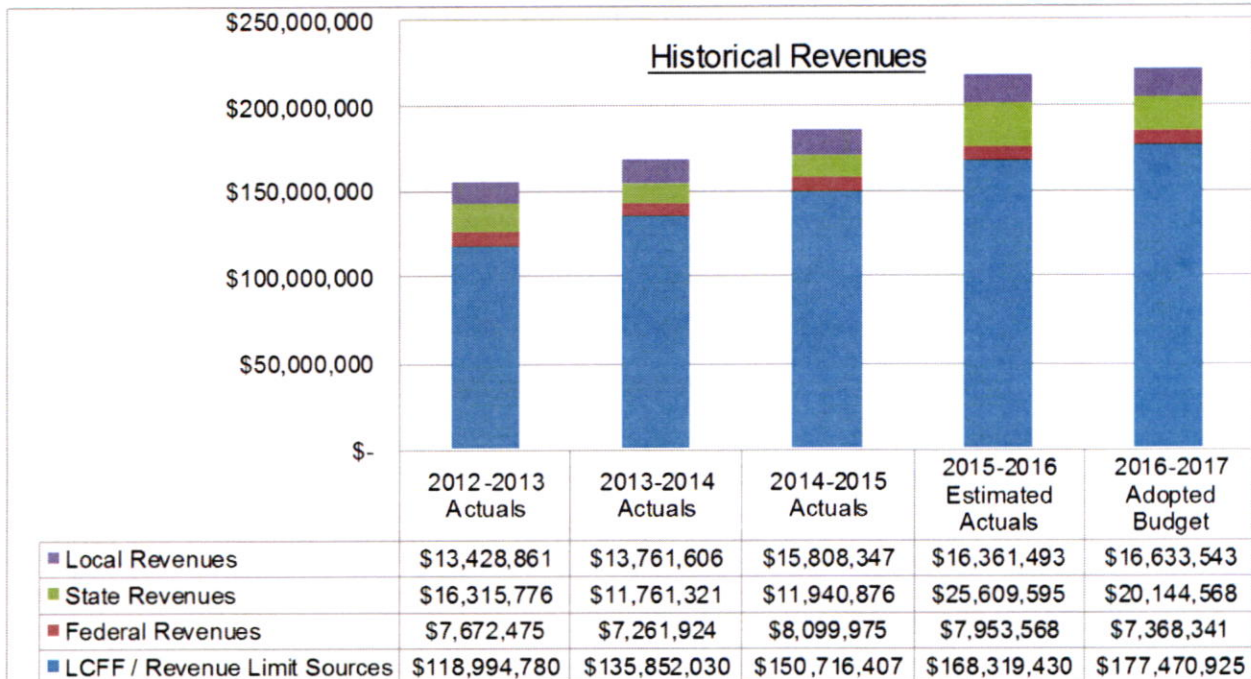
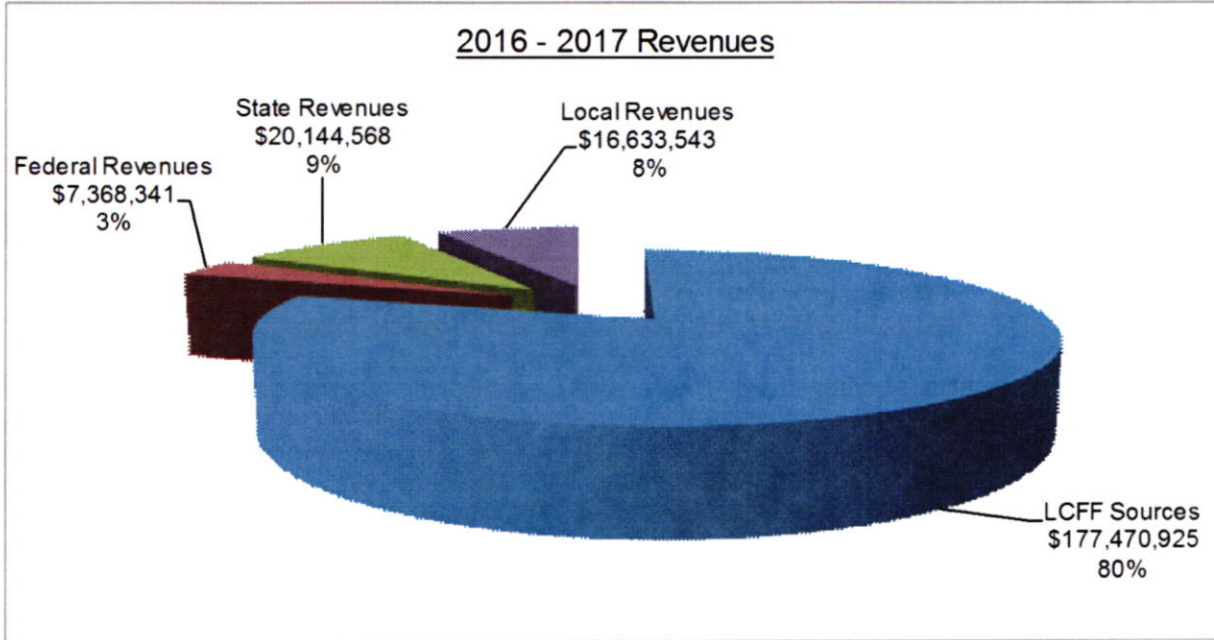
2016-2017 Adopted Budget Local Revenues include interest earnings, use of facilities, donations, reimbursements from outside agencies, reimbursements from district safety credits with the JPA, nonresident student fees and other revenues. Local revenues for AB602 special education are funded on district-wide ADA.

| Resource Code | Description                      | Allocation          |
|---------------|----------------------------------|---------------------|
| 0000          | Leases & Rentals                 | \$370,000           |
| 0000          | Interest                         | \$75,000            |
| 0000          | Other Income                     | \$250,000           |
| 0200          | Safety Credits Reimbursements    | \$1,016,939         |
| 0600          | Donation Revenue                 | \$400,000           |
| 0605          | Safety Awards                    | \$19,000            |
| 0620          | Non Resident Student Fees        | \$735,000           |
| 0705          | Transportation Services          | \$280,000           |
| 0991          | Bill to Outside Agencies         | \$1,205,000         |
| 6382          | California Career Pathways Trust | \$348,352           |
| 6500          | Selpa Transfer from COE          | \$11,334,138        |
| 6531          | Low Incidence                    | \$45,234            |
| 9986          | Redevelopment Revenues           | \$554,880           |
|               | <b>Total Local Revenues</b>      | <b>\$16,633,543</b> |

# MURRIETA VALLEY UNIFIED SCHOOL DISTRICT 2016-2017 Adopted Budget Assumptions

## REVENUES

2016-2017 Adopted Budget Revenues are projected at \$221,617,377.



# MURRIETA VALLEY UNIFIED SCHOOL DISTRICT 2016-2017 Adopted Budget Assumptions

## EXPENDITURES

### Salaries and Benefits

- The 2016-2017 Adopted Budget includes the following FTEs:
  - Certificated Teachers 1,038.10
  - Classified 762.5
  - Management/Support 147.0
- Certificated Staffing Ratios to develop initial 2016-2017 general education staffing requirements:
  - TK/K-3 Grades—Individual site Grade Span Adjustment calculations were utilized for staffing
  - 4-5 Grades—32:1
  - 6-8 Grades—31:1
  - 9-12 Grades—31:1 Core Subjects, 60:1 Physical Education, 38:1 Electives
- Classified staffing ratios—These ratios do not include crossing guards, custodians, technology assistants or special education staff. All staffing requirements for special education are determined by Education Code and/or contract requirements.
  - Basic Hours—28:1 Elementary, 26:1 Middle Schools, 23:1 High Schools
  - Supplemental—33:1 Elementary, 48:1 Middle Schools, 38:1 High Schools
- Statutory Benefits and Health and Welfare
  - STRS Rate increase of 1.85% from 10.73% to 12.58%
    - Projected increase equal to \$1.9M
  - PERS Rate increase of 2.041% from 11.847% to 13.888%
    - Projected increase equal to \$0.7M
  - Workers Comp Rate increase of .22% from 2.60% to 2.82%
  - Certificated total statutory benefit rate equal to 16.90%
  - Classified total statutory benefit rate equal to 24.408%
  - Health and welfare cap at \$9,275 per FTE
- Governmental Accounting Standards Board (GASB) 68 requires districts to record their proportionate share of the STRS pension liability. Adopted Budget includes revenue and expenditure budgets in the restricted General Fund equal to a projected liability of \$8,179,930. The STRS pension liability rate is projected at 8.578248%.
- Step and Column at Adopted Budget
  - All certificated employees \$1,924,969 plus statutory benefits of \$325,320 for a total of \$2,250,289
  - All classified employees \$407,380 plus statutory benefits of \$99,433 for a total of \$506,813
- Retiree Benefits are projected at \$534,378
- The budget also includes approximately \$4.4M in district paid salaries and benefits for substitutes, athletic stipends, home hospital instruction, Saturday school instruction, class size compensation, AB1522 paid sick leave for substitutes, summer school instruction
- Salary and benefit projections of \$192,538,711 are equal to 87.42% of total expenditures.