

MULTI-YEAR ASSUMPTIONS

QUICK FACTS	2017-18	2018-19	2019-20	2019-20
LCFF ADA	17,294.14	17,374.14	17,454.14	17,534.14
COLA	1.56%	2.71%	2.57%	2.67%
GAP CLOSURE (SSC)	45.17%	100.00%	100.00%	100.00%
GAP CLOSURE (FCMAT)	45.47%	100.00%	100.00%	100.00%
UNDUPLICATED COUNT	78.29%	78.18%	78.69%	78.69%

REVENUE ASSUMPTIONS

REVENUE ASSUMPTIONS	2017-18	2018-19	2019-20	2019-20
<u>Enrollment</u>				
Student Instructional Days	180	180	180	180
October Enrollment	18,192	18,192	18,192	18,192
Enrollment Gain (Loss) over prior October	(107)	-	-	-
Gain (Loss) Percentage	-0.58%	0.00%	0.00%	0.00%
Budgeted Teacher Increase/decrease				
Teacher Retirements (Unrestricted & Special Ed)				
<u>ADA</u>				
P-2 ADA (PVUSD K-12, excluding Charter)	17,294.14	17,374.14	17,454.14	17,534.14
ADA Gain (Loss)	(160.02)	80.00	80.00	80.00
P-2 ADA (PVUSD K-8, excluding Charter)	12,276.72	12,336.72	12,396.72	12,456.72
P-2 ADA (PVUSD 9-12, excluding Charter)	5,017.42	5,037.42	5,057.42	5,077.42
Net Charter Transfer	13.61	13.61	13.61	13.61
ADA as Percent of Enrollment	95.1%	95.5%	95.9%	96.4%
Increasing or Declining ADA for Purposes of LCFF	Increase	Increase	Decline	Decline
LCFF ADA	17,294.14	17,374.14	17,454.14	17,534.14
<u>LCFF Factors</u>				
COLA Percent	1.56%	2.71%	2.57%	2.67%
Gap Funding (SSC)	45.17%	100.00%	100.00%	100.00%
Gap Funding (DOF)	45.47%	100.00%	100.00%	100.00%
Gap Funding (Average) Used for MYP's	45.32%	100.00%	100.00%	100.00%
K-3 Base Entitlement	\$ 7,193	\$ 7,409	\$ 7,599	\$ 7,802
K-3 CSR Add-on	\$ 748	\$ 771	\$ 790	\$ 811
4-6 Base Entitlement	\$ 7,301	\$ 7,520	\$ 7,713	\$ 7,919
7-8 Base Entitlement	\$ 7,518	\$ 7,744	\$ 7,943	\$ 8,155
9-12 Base Entitlement	\$ 8,712	\$ 8,973	\$ 9,204	\$ 9,450
CTE Add-on	\$ 227	\$ 233	\$ 239	\$ 246
Supplemental Grants	20%	20%	20%	20%
Concentration Grants	50%	50%	50%	50%
Concentration Grant Threshold	55%	55%	55%	55%
PVUSD Unduplicated Percent (phased in 3 year average)	78.29%	78.18%	78.69%	78.69%
Home to School Transportation (12/13 amount)	\$ 2,673,110	\$ 2,673,110	\$ 2,673,110	\$ 2,673,110
TIIG (12/13 amount)	\$ 1,088,877	\$ 1,088,877	\$ 1,088,877	\$ 1,088,877
<u>LCFF Revenue</u>				
Target Funding	180,672,256	186,159,291	192,218,859	198,133,798
Phased-In Funding	175,155,658	186,159,291	192,218,859	198,133,798
Difference	5,516,598	-	-	-
PVUSD LCFF Target per ADA	\$ 10,447.02	\$ 10,714.73	\$ 11,012.79	\$ 11,299.89
PVUSD Funded LCFF per ADA	\$ 10,128.04	\$ 10,714.73	\$ 11,012.79	\$ 11,299.89
Difference	\$ 318.99	\$ -	\$ -	\$ -
<u>Other Revenue</u>				
Special Education COLA	1.56%	2.51%	2.41%	2.41%
COLA on Other State Resources	0.00%	0.00%	0.00%	0.00%
COLA on Federal Resources	0.00%	0.00%	0.00%	0.00%
Mandated Cost Block Grant per K-8 ADA	\$ 30.34	\$ 31.16	\$ 31.16	\$ 31.16
Mandated Cost Block Grant per 9-12 ADA	\$ 58.25	\$ 59.83	\$ 59.83	\$ 59.83
Mandated Cost One-Time Revenue per ADA	\$ 147.00	\$ 344.00	\$ -	\$ -

MULTI-YEAR ASSUMPTIONS

EXPENSE ASSUMPTIONS	2017-18	2018-19	2019-20	2019-20
Benefit Rates				
<u>Employer Rates on Payroll (Other than H&W)</u>				
STRS RATE	14.430%	16.280%	18.130%	19.100%
PERS RATE	15.531%	18.062%	20.800%	23.500%
PERS RATE (Employee portion for Classic Members)	7.000%	7.000%	7.000%	7.000%
MEDICARE	1.450%	1.450%	1.450%	1.450%
SOCIAL SECURITY	6.200%	6.200%	6.200%	6.200%
INCOME PROTECTION (LTD)	0.505%	0.505%	0.505%	0.505%
INCOME PROTECTION (LTD) CLASSIFIED	0.505%	0.505%	0.505%	0.505%
RETIREE BENEFITS	3.250%	3.250%	3.250%	3.250%
UNEMPLOYMENT INSURANCE	0.050%	0.050%	0.050%	0.050%
WORKERS COMPENSATION	4.078%	4.486%	4.486%	4.486%
Classified Salary Total Rates	34.814%	37.753%	40.491%	43.191%
Certificated Salary Total Rates	20.513%	22.771%	24.621%	25.591%
<u>Health and Welfare Percentage Cost Increases</u>				
H&W % Increase	5.80%	0.80%	4.00%	4.00%
Other Percentage Increases				
<u>Supplies</u>				
MATERIALS/SUPPLIES - NON SCHOOLS	0.00%	0.00%	0.00%	0.00%
FUEL	2.00%	2.00%	2.00%	2.00%
<u>Services & Other Operating</u>				
TRAVEL & CONFERENCE	0.00%	0.00%	0.00%	0.00%
DUES & MEMBERSHIPS	0.00%	0.00%	0.00%	0.00%
UTILITIES				
-Gas & Electric	2.00%	2.00%	2.00%	2.00%
-Water	2.00%	2.00%	2.00%	2.00%
-Waste Disposal	2.00%	2.00%	2.00%	2.00%
-Sewer	2.00%	2.00%	2.00%	2.00%
PROPERTY INSURANCE	3.00%	3.00%	3.00%	3.00%
PROFESSIONAL SERVICES	0.00%	0.00%	0.00%	0.00%
BOARD ELECTION EXPENSE	\$0	\$50,000	\$0	\$50,000
<u>Indirect Costs</u>				
INDIRECT COST RATE	4.11%	3.44%	3.44%	3.44%
STATEWIDE AVERAGE RATE	4.92%	4.92%	4.92%	4.92%
FOOD SERVICE RATE (lower of district or statewide)	4.11%	3.44%	3.44%	3.44%
<u>PER STUDENT ALLOCATIONS</u>				
MATERIALS/SUPPLIES - SCHOOL SITES				
Site Discretionary				
-Elementary	\$53	\$53	\$53	\$53
-Middle	\$75	\$75	\$75	\$75
-High	\$88	\$88	\$88	\$88
LCFF Supplemental	\$266	\$266	\$266	\$266
<u>HEALTH AND WELFARE CONTRIBUTIONS</u>				
The district contributes the following amounts to Health and Welfare benefits for a full FTE for the following plans				
Medical (Note: Benefits listed using adjusted rates based on changes to insurance as of 10/1/18)				
-Employee	11,376	10,812	11,244	11,694
-Employee + 1	22,140	21,804	22,676	23,583
-Family	31,032	30,744	31,974	33,253
Dental				
-Employee	1,133	1,133	1,133	1,133
-Employee + 1	1,133	1,133	1,133	1,133
-Family	1,133	1,133	1,133	1,133
Vision				
-Employee	223	223	223	223
-Employee + 1	223	223	223	223
-Family	223	223	223	223