

**MULTI-YEAR ASSUMPTIONS**

<b>QUICK FACTS</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
LCFF ADA	17,401	17,381	17,381	17,381	17,381	17,381
COLA	0.85%	1.02%	1.60%	2.48%	2.87%	2.50%
GAP CLOSURE (SSC)	30.16%	51.52%	12.52%	18.11%	20.42%	18.40%
GAP CLOSURE (FCMAT)	30.16%	51.52%	35.55%	35.11%	19.88%	
UNDUPLICATED COUNT	77.64%	76.87%	75.35%	75.34%	75.34%	75.34%

<b>REVENUE ASSUMPTIONS</b>	<b>OBJECT</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
<b>Enrollment</b>							
Student Instructional Days		180	180	180	180	180	180
October Enrollment		18,155	18,323	18,323	18,323	18,323	18,323
Enrollment Gain (Loss) over prior October		(213)	168	-	-	-	-
Gain (Loss) Percentage	175661	1.58%	0.91%	0.00%	0.00%	0.00%	0.00%
Budgeted Teacher Increase/decrease							
Teacher Retirements (Unrestricted & Special Ed)							
<b>ADA</b>							
P-2 ADA (PVUSD K-12, excluding Charter)		17,401.29	17,381.29	17,381.29	17,381.29	17,381.29	17,381.29
ADA Gain (Loss)		(144.12)	(20.00)	-	-	-	-
P-2 ADA (PVUSD K-8, excluding Charter)		12,650.62	12,634.66	12,634.66	12,634.66	12,634.66	12,634.66
P-2 ADA (PVUSD 9-12, excluding Charter)		4,696.50	4,746.63	4,746.63	4,746.63	4,746.63	4,746.63
Net Charter Transfer		92.86	17.50	17.50	17.50	17.50	17.50
ADA as Percent of Enrollment		96%	95%	95%	95%	95%	95%
Increasing or Declining ADA for Purposes of LCFF		Decline	Increase	Increase	Increase	Increase	Increase
LCFF ADA		17,401.29	17,381.29	17,381.29	17,381.29	17,381.29	17,381.29
<b>LCFF Factors</b>							
COLA Percent		0.85%	1.02%	1.60%	2.48%	2.87%	2.50%
Gap Funding		30.16%	51.52%	12.52%	18.11%	20.42%	18.40%
K-3 Base Entitlement	\$	7,011	\$ 7,083	\$ 7,196	\$ 7,374	\$ 7,586	\$ 7,776
K-3 CSR Add-on	\$	729	\$ 737	\$ 748	\$ 767	\$ 789	\$ 809
4-6 Base Entitlement	\$	7,116	\$ 7,189	\$ 7,304	\$ 7,485	\$ 7,700	\$ 7,893
7-8 Base Entitlement	\$	7,328	\$ 7,403	\$ 7,521	\$ 7,708	\$ 7,929	\$ 8,127
9-12 Base Entitlement	\$	8,491	\$ 8,578	\$ 8,715	\$ 8,931	\$ 9,187	\$ 9,417
CTE Add-on	\$	221	\$ 223	\$ 227	\$ 232	\$ 239	\$ 245
Supplemental Grants		20%	20%	20%	20%	20%	20%
Concentration Grants		50%	50%	50%	50%	50%	50%
Concentration Grant Threshold		55%	55%	55%	55%	55%	55%
PVUSD Unduplicated Percent (phased in 3 year average)		77.64%	76.87%	75.35%	75.34%	75.34%	75.34%
Home to School Transportation (12/13 amount)	\$	2,673,110	\$ 2,673,110	\$ 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	\$ 1,088,877	\$ 1,088,877
<b>LCFF Revenue</b>							
Target Funding		176,279,014	178,823,378	181,331,504	186,944,982	192,205,458	196,925,448
Phased-In Funding		125,208,979	140,896,148	160,436,298	163,052,324	167,379,219	172,448,731
Difference		51,070,035	37,927,230	20,895,206	23,892,658	24,826,239	24,476,717
PVUSD LCFF Target per ADA	\$	10,130.23	\$ 10,288.27	\$ 10,432.57	\$ 10,755.53	\$ 11,058.18	\$ 11,329.74
PVUSD Funded LCFF per ADA	\$	7,195.38	\$ 8,106.20	\$ 9,230.40	\$ 9,380.91	\$ 9,629.85	\$ 9,921.52
Difference	\$	2,934.84	\$ 2,182.07	\$ 1,202.17	\$ 1,374.62	\$ 1,428.33	\$ 1,408.22
<b>Other Revenue</b>							
Special Education COLA		0.85%	1.02%	1.60%	2.48%	2.48%	2.48%
COLA on Other State Resources		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
COLA on Federal Resources		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Mandated Cost Block Grant per K-8 ADA	\$	28.00	\$ 28.42	\$ 28.42	\$ 28.42	\$ 28.42	\$ 28.42
Mandated Cost Block Grant per 9-12 ADA	\$	56	\$ 56	\$ 56	\$ 56	\$ 56	\$ 56
Mandated Cost One-Time Revenue per ADA	\$	66.87	\$ 529	-	-	-	-
Mandated Costs Combined Total Revenue	\$	1,676,566	\$ 9,194,702	\$ 617,220	\$ 617,220	\$ 617,220	\$ 617,220
Adult Ed One Time Funding	\$	-	1,642,554	-	-	-	-
MAA Revenue	\$	359,383	\$ 341,734	\$ 341,734	\$ 341,734	\$ 341,734	\$ 341,734
School Improvement Grant (Ending)	\$	5,028,567	-	-	-	-	-
QEIA (Ending)	\$	1,832,151	-	-	-	-	-
Lottery (Unrestricted) per ADA	\$	128.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00
Lottery (Restricted) per ADA	\$	34.00	\$ 41.00	\$ 41.00	\$ 41.00	\$ 41.00	\$ 41.00
Educator Effectiveness Funding per Cert FTE	\$	-	\$ 1,466.00	-	-	-	-

**MULTI-YEAR ASSUMPTIONS**

<b>EXPENSE ASSUMPTIONS</b>	<b>OBJECT</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2017-18</b>	<b>2017-18</b>
<b>Benefit Rates</b>							
<b>Employer Rates on Payroll (Other than H&amp;W)</b>							
STRS RATE	3101/2	8.880%	10.730%	12.580%	14.430%	16.280%	18.130%
PERS RATE	3201/2	11.771%	11.847%	13.050%	16.600%	18.200%	19.900%
PERS RATE (Employee portion for Classic Memb	3201/2	7.000%	7.000%	7.000%	7.000%	7.000%	7.000%
MEDICARE	3301/2	1.450%	1.450%	1.450%	1.450%	1.450%	1.450%
SOCIAL SECURITY	3301/2	6.200%	6.200%	6.200%	6.200%	6.200%	6.200%
INCOME PROTECTION (LTD)	3401/2	0.420%	0.505%	0.505%	0.505%	0.505%	0.505%
INCOME PROTECTION (LTD) CLASSIFIED	3401/2	0.416%	0.505%	0.505%	0.505%	0.505%	0.505%
RETIREE BENEFITS	3711/2	3.326%	3.326%	3.526%	3.738%	3.962%	4.200%
UNEMPLOYMENT INSURANCE	3501/2	0.050%	0.050%	0.050%	0.050%	0.050%	0.050%
WORKERS COMPENSATION	3601/2	3.500%	3.720%	3.720%	3.720%	3.720%	3.720%
Classified Salary Total Rates		30.387%	30.772%	31.975%	35.525%	37.125%	38.825%
Certificated Salary Total Rates		14.300%	16.455%	18.305%	20.155%	22.005%	23.855%
<b>Health and Welfare Percentage Cost Increases</b>							
H&W % Increase	3401/2	8.00%	1.48%	6.00%	6.00%	6.00%	6.00%
<b>Other Percentage Increases</b>							
<b>Supplies</b>							
MATERIALS/SUPPLIES - NON SCHOOLS	4310	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
FUEL	4340	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
<b>Services &amp; Other Operating</b>							
TRAVEL & CONFERENCE	5210	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DUES & MEMBERSHIPS	5310	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UTILITIES							
-Gas & Electric	5502	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
-Water	5503	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
-Waste Disposal	5507	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
-Sewer	5508	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
PROPERTY INSURANCE	5450	2.00%	3.00%	3.00%	3.00%	3.00%	3.00%
OTHER INSURANCE	5450	2.00%	3.00%	3.00%	3.00%	3.00%	3.00%
PROFESSIONAL SERVICES	5810	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANSPORTATION CONTRACTS	5813	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
LEGAL COST (SPECIAL ED)	5820	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LEGAL COST (CENTRAL BUDGET)	5820	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SELF-INSURED CLAIMS	5821	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%
SPECIAL EDUCATION CONTRACTS	5100 & 5800	5.00%	5.00%	2.00%	2.00%	2.00%	2.00%
BOARD ELECTION EXPENSE	5835	\$0	\$396	\$0	\$35,000	\$0	\$35,000
<b>Indirect Costs</b>							
INDIRECT COST RATE	7310	3.63%	3.96%	4.05%	4.05%	4.05%	4.05%
STATEWIDE AVERAGE RATE	7350	5.69%	5.11%	5.11%	5.11%	5.11%	5.11%
FOOD SERVICE RATE (lower of district or statewide)		3.63%	3.96%	4.05%	4.05%	4.05%	4.05%
<b>PER STUDENT ALLOCATIONS</b>							
MATERIALS/SUPPLIES - SCHOOL SITES	03-069						
Site Discretionary							
-Elementary		\$63	\$63	\$63	\$63	\$63	\$63
-Middle		\$88	\$88	\$88	\$88	\$88	\$88
-High		\$104	\$104	\$104	\$104	\$104	\$104
LCFF Supplemental		\$286	\$286	\$286	\$286	\$286	\$286
One Time funds 15/16 (per ADA)			\$13				
One Time funds 15/16 (per Site)			\$8,477				
<b>HEALTH AND WELFARE CONTRIBUTIONS</b>							
The district contributes the following amounts to Health and Welfare benefits for a full FTE for the following plans							
<b>Medical</b>							
-Employee		10,080	10,224	10,837	11,487	12,176	12,907
-Employee + 1		18,984	19,944	21,141	22,409	23,754	25,179
-Family		26,544	28,008	29,688	31,469	33,357	35,358
<b>Dental</b>							
-Employee		1,021	1,133	1,133	1,133	1,133	1,133
-Employee + 1		1,021	1,133	1,133	1,133	1,133	1,133
-Family		1,021	1,133	1,133	1,133	1,133	1,133
<b>Vision</b>							
-Employee		223	223	223	223	223	223
-Employee + 1		223	223	223	223	223	223
-Family		223	223	223	223	223	223
<b>Other Planning Factors</b>							
Routine Restricted Maintenance Account				Phase in to 3%	Phase in to 3%	Phase in to 3%	Phase in to 3%
						20/21 back to 3%	