

**PCHS  
16/17 Budget  
Multi-Year Projection**

Revenues		2016-17 Updates as of 1/09/17	2017-18		2018-19		2019-20	
		Totals	% change	Totals	% change	Totals	% change	Totals
<b>LCFF</b>		\$ 25,666,020	1.80%	\$ 26,128,009	1.91%	\$ 26,627,741	2.38%	\$ 27,261,223
Federal Revenue	8100-8299	1,122,773	1.80%	1,142,983	2.40%	1,170,415	2.50%	1,199,674.87
Other State	8300-8599	2,779,040	1.80%	2,829,063	2.40%	2,896,960	2.50%	2,969,384.23
One time/New revenue - assumes no add'l one-time mandates in 17/18, 18/19	8300-8599	1,098,330	-73.49%	291,130	-46.76%	155,000	0.00%	155,000
Local	8600-8799	1,366,147	0.73%	1,376,147	2.50%	1,409,175	2.50%	1,444,404
<b>Total Revenue</b>		<b>\$ 32,032,310</b>	<b>-0.83%</b>	<b>\$ 31,767,331</b>	<b>1.55%</b>	<b>\$ 32,259,290</b>	<b>2.39%</b>	<b>\$ 33,029,686</b>
<b>Change in Revenue</b>				\$ (264,979)		\$ 491,959		\$ 770,396
<b>Expenditures</b>								
Certificated Salaries			Factor		Factor		Increase Factor	
Teachers		\$ 13,065,941	102.0%	\$ 13,324,422	102.0%	\$ 13,676,699	100.0%	\$ 13,764,855
Admin		748,202	102.0%	785,500	102.0%	822,657	100.0%	844,696
step & column		111,669	0.8%	107,235	0.8%	110,195	0.8%	111,033
<b>Total Certificated</b>	1000-1999	<b>\$ 13,925,812</b>		<b>\$ 14,217,157</b>	2.76%	<b>\$ 14,609,551</b>	0.76%	<b>\$ 14,720,583</b>
Classified								
Base		3,796,441	102.00%	3,900,370	102.00%	4,003,314	100.00%	4,028,932
Admin		355,521	102.00%	369,631	102.00%	383,258	100.00%	389,663
step & column		35,000	0.7%	31,171	0.7%	32,022	0.7%	32,256
<b>Total classified</b>	2000-2999	<b>\$ 4,186,962</b>	2.73%	<b>\$ 4,301,172</b>	2.73%	<b>\$ 4,418,594</b>	0.73%	<b>\$ 4,450,850</b>
Stat. benefits - Cert								
STRS		1,730,867	18.53%	2,051,536	15.93%	2,378,435	12.21%	2,668,842
Other Certificated Benefits		354,855	32.21%	469,166	2.76%	482,115	0.76%	485,779
Stat. benefits - Class								
PERS		471,003	16.87%	550,464	21.59%	669,284	16.35%	778,721
Other Classified Benefits		373,801	9.31%	408,611	2.73%	419,766	0.73%	422,831
potential increase								
lifetime benefits		691,000	100.0%	691,000	100.0%	691,000	100.0%	691,000
H&W benefits		3,029,306	104.5%	3,165,625	104.5%	3,308,078	104.5%	3,456,941
<b>Total Benefits</b>	3000-3999	<b>\$ 6,650,832</b>	10.31%	<b>\$ 7,336,402</b>	8.35%	<b>\$ 7,948,679</b>	6.99%	<b>\$ 8,504,114</b>
<b>Books &amp; Supplies</b>	4000-4999	<b>954,611</b>	2.72%	<b>976,826</b>	2.92%	<b>1,005,350</b>	2.60%	<b>1,031,489</b>
<b>Services</b>	5000-5999	<b>4,540,260</b>	2.72%	<b>4,426,736</b>	2.92%	<b>4,555,997</b>	2.60%	<b>4,674,453</b>
<b>Capital Outlay</b>	6000-6999	<b>1,372,587</b>		<b>215,614</b>		<b>-</b>		<b>-</b>
<b>Other Outgo</b>	7100-7299							
<b>Indirect</b>	7300-7399	<b>257,947</b>		<b>263,441</b>		<b>269,052</b>		<b>276,182</b>
<b>Interest/Debt Service</b>	7400-7499	<b>33,314</b>		<b>29,982</b>		<b>26,984</b>		<b>24,285</b>
other uses	7610-7699							
<b>Total Expenditures</b>		<b>\$ 31,922,324</b>	<b>-0.49%</b>	<b>\$ 31,767,331</b>	<b>3.36%</b>	<b>\$ 32,834,206</b>	<b>2.58%</b>	<b>\$ 33,681,956</b>
<b>Change in Expenditures -Prior Year</b>				(154,993)		1,066,875		847,750
<b>Change in unrestricted fund balance</b>		<b>\$ 109,986</b>		<b>\$ (0)</b>		<b>\$ (574,916)</b>		<b>\$ (652,270)</b>
Depreciation		\$ 629,645		\$ 629,645		\$ 629,645		\$ 629,645
<b>Fund Balance Change (financial reporting basis, including fixed assets)</b>		<b>\$ 852,928</b>		<b>\$ (414,031)</b>		<b>\$ (1,204,561)</b>		<b>\$ (1,281,915)</b>
salary		\$ 18,112,774		\$ 18,518,330		\$ 19,028,145		\$ 19,171,433

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	Totals		% change	Totals	% change	Totals	% change	Totals			
benefit	\$	6,650,832		\$	7,336,402		\$	7,948,679		\$	8,504,114
% benefit to salary		36.72%		39.62%		41.77%		44.36%			
% salary/benefit of expenses		77.57%		81.39%		82.16%		82.17%			
<b>Assumptions to Use (Based on Department of Finance figures)</b>											
STRS		12.580%		14.430%		16.280%		18.130%			
PERS		13.888%		15.800%		18.700%		21.600%			
OASDI		6.200%		6.200%		6.200%		6.200%			
Medicare		1.450%		1.450%		1.450%		1.450%			
SUI		0.050%		0.050%		0.050%		0.050%			
WCI		1.800%		1.800%		1.800%		1.800%			
CPI		2.37%		2.72%		2.92%		2.60%			
Stat COLA		0.47%		1.80%		2.40%		2.53%			
PERS Eligibility		81.00%		81.00%		81.00%		81.00%			
Gap Funding		54.18%		23.67%		53.85%		68.94%			
One-Time Discretionary (per ADA)		\$205		\$48.00		\$0.00		\$0.00			
Unduplicated Count		972.86		972.86		972.86		972.86			
<b>LCFF Revenue Calculations</b>											
<b>ADA</b>	ADA %age	<b>Enrollment/ADA (P-2)</b>	<b>Enrollment (lower class size)</b>	<b>Enrollment (Project flat from 16/17)</b>	<b>Enrollment (Project Flat)</b>						
<b>Changes in ADA</b>											
	96.20%	2,948	-	-	-						
			2,836	2,836	2,836						
			2,836	2,836	2,836						
	COLA Factor		1.80%	2.40%	2.50%						
	<b>Per student funding (9-12) Updated</b>	<b>\$ 8,578</b>	<b>\$ 24,327,551</b>	<b>\$ 8,931.00</b>	<b>\$ 25,328,629</b>	<b>\$ 9,389</b>	<b>\$ 26,627,741</b>	<b>\$ 9,612</b>	<b>\$ 27,261,223</b>		
	<b>Total LCFF funding (includes Supplemental, Gap, &amp; Augmentation)</b>	<b>\$ 24,327,551</b>	<b>\$ 25,328,629</b>	<b>5.13%</b>	<b>\$ 26,627,741</b>	<b>\$ 27,261,223</b>					
	<b>Additional Factors (Included Above)</b>										
	HS augmentation	\$ 223	\$ 632,437	4.13%	\$ 658,544	5.13%	\$ 692,321	2.38%	\$ 708,792		
	LCFF Supplemental Grant (Adj. Base x Undup # x 20%)	\$ 1,669,039	\$ 1,669,039	0.041151784	\$ 1,737,723	5.13%	\$ 1,826,851	2.38%	\$ 1,870,316		
	LCFF Target	\$ 9,373	\$ 9,373	\$ 9,373	\$ 9,373	\$ 9,373	\$ 9,373	\$ 9,373	\$ 9,373		
	Gap Funding Per ADA (absent of COLA)	795	\$ 1,221,570	\$ 183	\$ 517,846	\$ 238	\$ 675,025	\$ (11)	\$ (31,426)		
	P/Y Adjustments										
	<b>Total Current Year LCFF Funding</b>	<b>24,327,551</b>	<b>4.11%</b>	<b>25,328,629</b>	<b>5.13%</b>	<b>26,627,741</b>	<b>2.38%</b>	<b>27,261,223</b>			