

Budget Assumptions for 2017-2018 and 2018-2019

Budget Assumptions	2017-2018	2018-2019
COLA (Department of Finance)	1.11%	2.42%
LCFF GAP Funding Percentage (Department of Finance)	73.96%	41.22%
Enrollment (NUSD) Budget Year	7,514	7,402
Prior Year CBEDs Enrollment	7,577	7,514
Change in Enrollment (NUSD)	(63)	(112)
Enrollment (Students Served by MCOE)	47	47
Budget Year Projected P2 ADA (NUSD/MCOE)	7,279.87	7,170.79
Prior Year Projected P2 ADA (NUSD/MCOE)	7,343.21	7,279.87
Change from Prior Year	(63.34)	(109.08)
Budget Year Funded ADA (NUSD/MCOE)	7,343.21	7,279.87
Prior Year Funded ADA (NUSD/MCOE)	7,466.56	7,343.21
Change from Prior Year	(123.35)	(63.34)
Budget Year LCFF Entitlement Per ADA	\$8,672	\$8,817
Prior Year LCFF Entitlement Per ADA	\$8,351	\$8,672
Increase in LCFF Entitlement Per ADA from Prior Year	\$321	\$145
Increase in LCFF Entitlement per ADA from Prior Year	3.84%	1.67%
Net Increase in LCFF Funding-due to decline in ADA	2.13%	0.80%
State, Federal and Other Local	Removed One-Time & Deferred Revenues	
State Revenues	Zero COLA	Zero COLA
Lottery Funding (Unrestricted)	\$140/ADA	\$140/ADA
Lottery Funding (Restricted/Prop 20)	\$41/ADA	\$41/ADA
Mandate Block Grant	\$28.42/K-8 ADA \$56/9-12 ADA	\$28.42/K-8 ADA \$56/9-12 ADA
One-time Mandate	\$0	\$0
Changes in Teacher Staffing due to Declining Enrollment	(2 FTE)	(3 FTE)
Elementary		
Secondary		
Certificated Step/Column Increase	1.50%	1.50%
Classified Step Increase	2%	2%
Payroll Related Taxes, Insurance & Benefits		
STRS Rates	14.43%	16.28%
PERS Rates	15.50%	17.10%
Health/Welfare	2016-2017 Rates/Employer Cap	
Workers Compensation	2.095%	2.095%
Books and Supplies and Operating Expenditures	Removed carryover and one-time costs	
Capital Outlay	Removed carryover and one-time costs	
Indirect Costs	5.00%	5.00%
Contribution to Restricted Programs	5.00%	5.00%
Routine Repair Maintenance Account	2.25%	3.00%
Reserve Level	15%	15%
•Reserve for Economic Uncertainty – 3%		
•Locally Agreed Upon Reserve Level – 12%		