

General Considerations

- 1 Assumes annual Consumer Price Index growth of 1.5% for 2016-17 and subsequent years.
- 2 Assumes 0% increase in costs over prior year (2014-2015) for most line items
- 3 Assumes resumption of 3% reserve for economic uncertainties for 2015-16 and subsequent years.

Revenue Considerations

- 1 Assumes ADA of 81 (based on projected enrollment of 90).
- 2 Assumes per ADA LCFF and Lottery funding figures provided in the "Per-ADA Funding" Schedule.
- 3 Assumes Fundraising for Unrestricted Budget of \$10,000 gross with associated expenses of \$2,500
- 4 Assumes average LCFF gap funding increments of 3% per year, providing full LCFF target funding in 2019-2020.
- 5 Assumes State Lottery revenues of \$156 per ADA in 2015-16.
- 6 Assumes returns on County Treasury funds remains at 2014-15 rates (approx 0.25%) for all years.
- 7 Assumes excess student-period usage of 2 by PCHS at \$1,500 per student-period
- 8 Assumes Unduplicated Pupil Percentage remains at 61.76%

Expense Considerations

- 1 Includes 2% Cost-of-Living raises for all professional base salaries over prior year.
- 2 Assumes concentration and supplementary grant expenditures to serve unduplicated count pupils of \$52,318 for 2015-16
- 3 Assumes savings of approximately \$9,000 over 2014-15 due to teacher retirements and replacement by teacher at entry-level salary.
- 4 Assumes one-time spending of \$31,616 in 2015-16 for Clean Jobs grant.
- 5 Assumes 5% average increase in health insurance costs for five years.
- 6 Assumes increased costs for services provided by Point Arena Schools, including special education services, district oversight, and transferable credit courses, and assumes some services will be acquired from alternate providers.
- 7 Assumes debt repayment costs of \$23,199 in 2015-16 and 2016-17, and \$19,333 in 2017-18, after which all long-term debts presently recorded will be fully amortized.
- 8 Assumes Increased investment in facility infrastructure beginning in 2017-18