



BUDGET ADVISORY COMMITTEE MEETING

MAY 30, 2017

OVERVIEW – MAY REVISE

MOORPARK'S IMPACT

Enrollment & ADA Projections

Enrollment	ADA
<p>Assumptions: To project the out years we assume a decline of 102 in 17-18, 89 in 18-19, and 74 in 19-20.</p>	<p>Assumptions: To project the out years we assume ADA equates to 94% of PY Enrollment and 98% of PY ADA.</p>
<p>16-17 6387</p>	<p>16-17 6122.68</p>
<p>17-18 6285</p>	<p>17-18 6007.37</p>
<p>18-19 6196</p>	<p>18-19 5919.36</p>
<p>19-20 6122</p>	<p>19-20 5851.64</p>

Dartboard Factors

LCFF Gap Funding Percentage:

Second Interim Projections

16-17	17-18	18-19	19-20
55.28%	23.67%	53.85%	68.94%

May Revise Projections

16-17	17-18	18-19	19-20
55.03%	43.97%	39.03%	41.51%

16-17
\$52,677,633

17-18
\$52,303,236

18-19
\$52,799,992

19-20
\$53,384,661

16-17
\$52,698,783

17-18
\$52,875,252

18-19
\$52,947,223

19-20
\$53,358,168

Dashboard Factors

One-Time Discretionary Funds per ADA:

Second Interim Projections					May Revise Projections										
16-17		17-18		18-19		19-20		16-17		17-18		18-19		19-20	
\$214		\$48		\$0		\$0		\$214		\$170		\$0		\$0	
16-17					16-17										
15-16 ADA					15-16 ADA										
6,258.60	x	\$214.5515	=	\$1,342,792	6,258.60	x	\$214.5515	=	\$1,342,792						
17-18					17-18										
16-17 ADA					16-17 ADA										
6,122.68	x	\$48	=	\$293,887	6,122.68	x	\$170	=	\$1,040,856						
18-19					18-19										
17-18 ADA					17-18 ADA										
6,007.37	x	\$0	=	\$0	6,007.37	x	\$0	=	\$0						
19-20					19-20										
18-19 ADA					18-19 ADA										
5,919.36	x	\$0	=	\$0	5,919.36	x	\$0	=	\$0						

Dashboard Factors

CalPERS Employer Rate Projection:

Second Interim Projections

16-17	17-18	18-19	19-20
13.888%	15.8%	18.7%	21.6%

16-17

$$\text{\$10,585,227} * .13888 = \text{\$1,470,076}$$

17-18

$$\text{\$10,833,808} * .158 = \text{\$1,711,742}$$

18-19

$$\text{\$10,983,622} * .187 = \text{\$2,053,937}$$

19-20

$$\text{\$11,148,376} * .216 = \text{\$2,408,049}$$

May Revise Projections

16-17	17-18	18-19	19-20
13.888%	15.531%	18.1%	20.8%

16-17

$$\text{\$10,585,227} * .13888 = \text{\$1,470,076}$$

17-18

$$\text{\$10,833,808} * .15531 = \text{\$1,682,599}$$

18-19

$$\text{\$10,983,622} * .181 = \text{\$1,988,036}$$

19-20

$$\text{\$11,148,376} * .208 = \text{\$2,310,654}$$

Dartboard Factors

CalSTRS Employer Rate Projection:

Second Interim & May Revise Projections

16-17	17-18	18-19	19-20
12.58%	14.43%	16.28%	18.13%

16-17

$$\$27,788,868 * .1258 = \$3,495,840$$

17-18

$$\$27,848,031 * .1443 = \$4,018,471$$

18-19

$$\$27,947,733 * .1628 = \$4,549,891$$

19-20

$$\$28,366,949 * .1813 = \$5,142,928$$

16-17 Active Medical Cost:

Monthly	16-17 Annual Cost	16-17 Employee Annual Cost \$500 per	16-17 District Annual Cost
Kaiser \$985: Enrolled: 116	\$1,371,120	\$58,000	\$1,313,120
HMO \$1,399: Enrolled: 130	\$2,182,440	\$65,000	\$2,117,440
PPO \$1,261: Enrolled: 270	\$4,085,640	\$135,000	\$3,950,640
Total		\$258,000	\$7,381,200

17-18 Active Medical Cost Projections:

Monthly	17-18 Annual Cost	17-18 Employee Annual Cost \$500 per	17-18 District Annual Cost
Kaiser \$962: Enrolled: 116	\$1,339,104	\$58,000	\$1,281,104
HMO \$1,511: Enrolled: 130	\$2,357,160	\$65,000	\$2,292,160
PPO \$1,274: Enrolled: 270	\$4,127,760	\$135,000	\$3,992,760
Total		\$258,000	\$7,566,024

16-17 Early Retiree Medical Cost

			Employee Cost			
Kaiser		Monthly Cost	Annualy	\$500 Annually	District Cost	
Single	2	\$ 692.00	\$ 16,608.00	\$ 1,000.00	\$ 15,608.00	
Two Party	5	\$ 118.00	\$ 7,080.00	\$ 2,500.00	\$ 4,580.00	
Family	0	\$ 1,499.00	\$ -	\$ -	\$ -	
HMO						
Single	1	\$ 1,156.00	\$ 13,872.00	\$ 500.00	\$ 13,372.00	
Two Party	2	\$ 1,984.00	\$ 47,616.00	\$ 1,000.00	\$ 46,616.00	
Family	0	\$ 2,503.00	\$ -	\$ -	\$ -	
PPO						
Single	6	\$ 1,108.00	\$ 79,776.00	\$ 3,000.00	\$ 76,776.00	
Two Party	31	\$ 1,906.00	\$ 709,032.00	\$ 15,500.00	\$ 693,532.00	
Family	9	\$ 2,405.00	\$ 259,740.00	\$ 4,500.00	\$ 255,240.00	
				\$ 28,000.00	\$ 1,105,724.00	

17-18 Early Retiree Medical Cost

		Employee Cost			
Kaiser		Monthly Cost	Annualy	\$500 Annually	District Cost
Single	2	\$ 675.00	\$ 16,200.00	\$ 1,000.00	\$ 15,200.00
Two Party	5	\$ 1,160.00	\$ 69,600.00	\$ 2,500.00	\$ 67,100.00
Family	0	\$ 1,466.00	\$ -	\$ -	\$ -
HMO					
Single	1	\$ 1,248.00	\$ 14,976.00	\$ 500.00	\$ 14,476.00
Two Party	2	\$ 2,143.00	\$ 51,432.00	\$ 1,000.00	\$ 50,432.00
Family	0	\$ 2,703.00	\$ -	\$ -	\$ -
PPO					
Single	6	\$ 1,084.00	\$ 78,048.00	\$ 3,000.00	\$ 75,048.00
Two Party	31	\$ 1,865.00	\$ 693,780.00	\$ 15,500.00	\$ 678,280.00
Family	9	\$ 2,353.00	\$ 254,124.00	\$ 4,500.00	\$ 249,624.00
				\$ 28,000.00	\$ 1,150,160.00

REVENUE & SAVINGS

17-18 Revenue & Savings

Second Interim	Adopted	Increase/(Decrease)
17-18	17-18	17/18
\$ 52,303,236.00	\$ 52,875,252.00	\$ 572,016.00
	<i>One-Time Money - \$48 per ADA</i>	\$ (293,887.00)
	<i>17/18 Projected Shortfall</i>	\$ (316,000.00)
	<i>PARS Savings</i>	\$ 588,113.00
	<i>PY RDA</i>	\$ 418,000.00
	<i>Access Road</i>	\$ (63,000.00)
	<i>.25 GATE</i>	\$ (25,505.00)
	<i>Fuel and Diesel Tax Increase</i>	\$ (14,000.00)
	<i>Liberian Contract</i>	\$ (5,000.00)
	<i>New Athletic Stipends</i>	\$ (15,000.00)
	<i>SPED Encroachment Incr</i>	\$ (500,000.00)
	<i>Mechanic</i>	\$ (58,937.00)
	<i>Distinguished School Murals (4)</i>	\$ (10,000.00)
		\$ 276,800.00

Thank You

