

# Fiscal Recovery Plan

Fiscal Years 2018-2020



GATEWAY UNIFIED SCHOOL DISTRICT

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Presented to the Board of Trustees  
June 27, 2018

# Gateway Unified School District Fiscal Recovery Plan 2018-2020

## Introduction

This Fiscal Recovery Plan has been created by the District Cabinet with input from the District Leadership Team, and in conjunction with the Shasta County Office of Education (SCOE). The District Leadership Team has consulted with the District Advisory Council (DAC) as this plan was developed. This Fiscal Recovery Plan outlines the preliminary steps the district is proposing to take in order to make budgetary adjustments to impact the multi-year financial projections to reflect a sound fiscal foundation which supports the districts primary purpose; ensuring all students learn and learn at high levels. This includes providing strong instruction and programs which allow students to receive a well rounded education. Though substantial steps in this transition are necessary, many of which include budgetary reductions, an open and transparent collaboration that levies the support of all district stakeholders will be the only viable path to a sound fiscal future for the Gateway District.

This Fiscal Recovery Plan was developed to address the structural deficit identified in the District's budget, as of the first, second, third interim budgets of the 2017-2018 school year and the adopted budget for the 2018-19 fiscal year (Appendix A), which the district self qualified and reported to the SCOE. The goal of this plan is to outline the steps that the district plans to take in order to directly address key and targeted areas to improve the district's 2018-2020 multi-year financial projections. *This plan is meant to be adaptable to all budgetary conditions in California's school funding laws, to the current enrollment projections for the district, and the educational needs of the students of the district.*

According to the Fiscal Review of the district's budget by the Shasta County Office of Education (Appendix B), the comprehensive Budget Review by School Services of California (SSC) (Appendix C), and the Proposal for Supplementary Retirement Plan (SRP) by Public Agency Retirement Services (PARS) (Appendix D) the components for the greatest concern are deficit spending, fund balance, reserve for economic uncertainty, enrollment, ADA and bargaining agreements. During the fall of 2017 and continuing through the spring of 2018, the District began a preliminary budgetary investigation, looking at all of the components to analyze where adjustments can be made. This fiscal recovery plan seeks to utilize the comments from SCOE's, SSC's and PARS, along with other correspondence to make recommendations to the Gateway Unified School District Board of Trustees that will bring the District's budget out of the qualified status.



## The Budget

Deficit spending is when expenditures exceed revenues. For the sake of this recovery plan, the report will only take into account the District's *unrestricted* fund balance. The multi-year budget projection as of the 2017-2018 first interim shows an average deficit of \$2.8 million dollars per year for the next three years. The second interim shows an average deficit of \$1.9 million dollars per year for the next three years. The third interim multi year shows an average deficit of \$1.5 million dollars through the 2019-2020 school year. The average multi-year deficit at the 2018 budget adoption is projected to be \$1,114,379.00. This is a change of an average of \$ 1.7 Million per year difference. This change has occurred mainly due to planned reductions, revisions to the LCAP, and revenue changes.

Fund balance is the dollars unspent in prior years where expenditures did not exceed revenues. The first interim unrestricted fund balance at the end of the third year (2019-20) was projected to be \$298,803.00. At second interim, the third year unrestricted fund balance was projected at \$2,880,846.00 and the third interim projection is \$4,217,505.00. These increases again, are mainly due to planned reductions, planned revisions in the LCAP, and revenue changes. The 2018-2019 budget adoption projects the **total** fund balance for the fiscal year 2018-2019 to be \$5,527,250.00. For the fiscal year 2019-2020, the projection is \$4,673,398.00 and for the 2020-2021 a fund balance of \$3,299,459.00.

The state requires a reserve of 3% of the General Fund expenditures. The reserve is calculated by dividing the total economic uncertainty by the total expenditures. The projected required 3% reserve as of the third year (2019-2020) at first interim was 3.0%. At second interim, the projection was 2.4% and at third interim the projection was 4.2%. At the 2018-19 budget adoption, the projection is 3.1%; with these projections the District has self qualified for each interim report.

**Note:** These projections are based on snapshots at the time of when each interim report was calculated. These snapshots include revenue projections, projected expenditures, projected reductions, projected LCAP changes, and projected ADA.

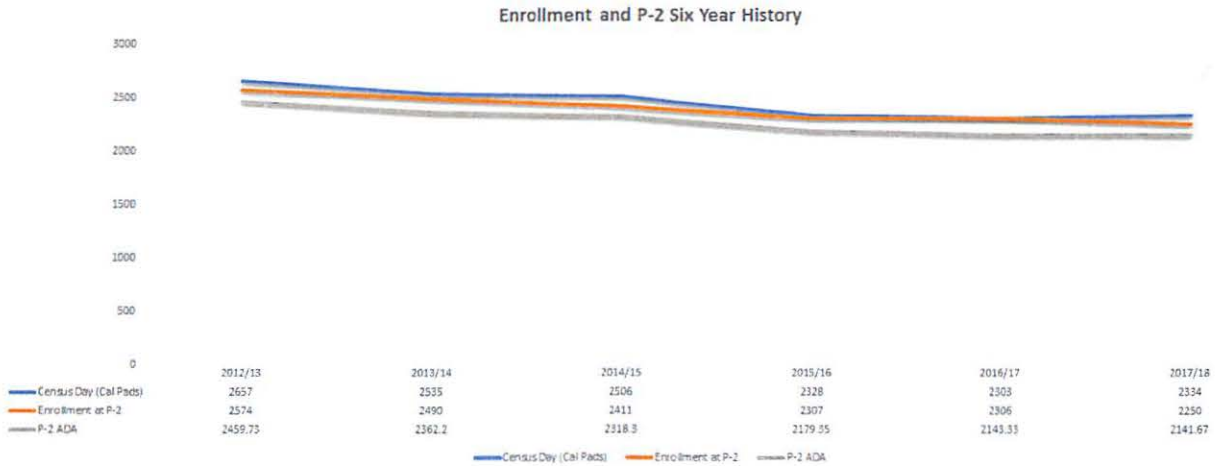
The 2018-2019 Budget adoption projects the Economic Uncertainty to be 10.2% for the 2018-19 fiscal year, 6.6% for the 2019-20 fiscal year, and 3.1% for the 2020-2021 fiscal year. (Appendix E)

Even with the projected reductions, LCAP revisions and new revenues, the District's budget may show continued deficit spending due to increased expenses and declining enrollment. In order to change this trajectory, expenditures must be monitored and reduced in the current and the subsequent following years, as needed, to balance the budget.

## Enrollment and Average Daily Attendance (ADA)

With state funding dependent on Average Daily Attendance, it is prudent to look at data related to both enrollment and ADA.

Over the last several years the district has seen a decline in student enrollment. For the purpose of this report the baseline year will be 2012-2013. The average loss in student enrollment over the last five years, at P-2, was 64.8 students.

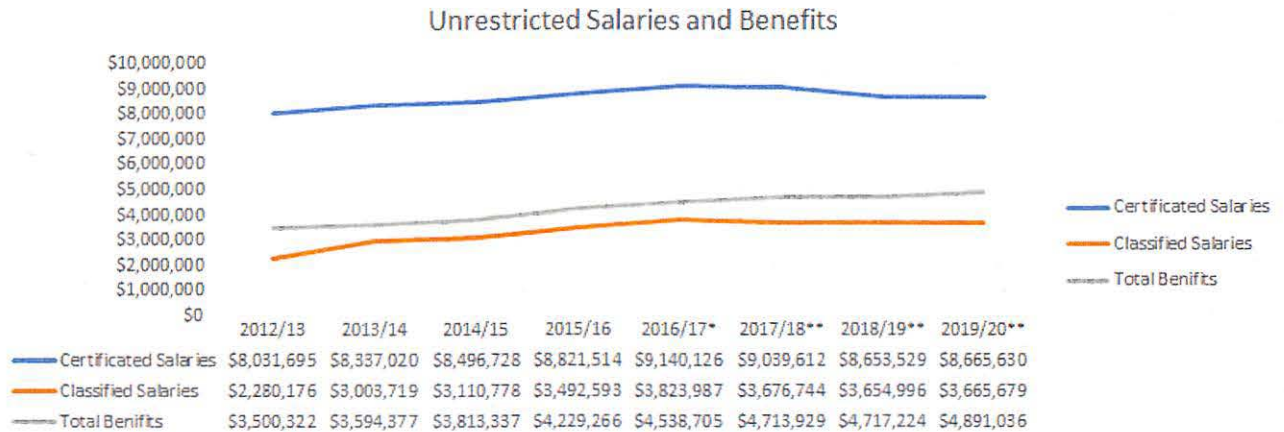


The Average Daily Attendance (ADA) has declined averaging 63.61 students per year over the last five years. The chart below indicates the ADA loss from previous year (blue) and the total loss (orange) over the last five years. (See Appendix F for the SCOE Average Daily Attendance 2013-14 to 2017-18)



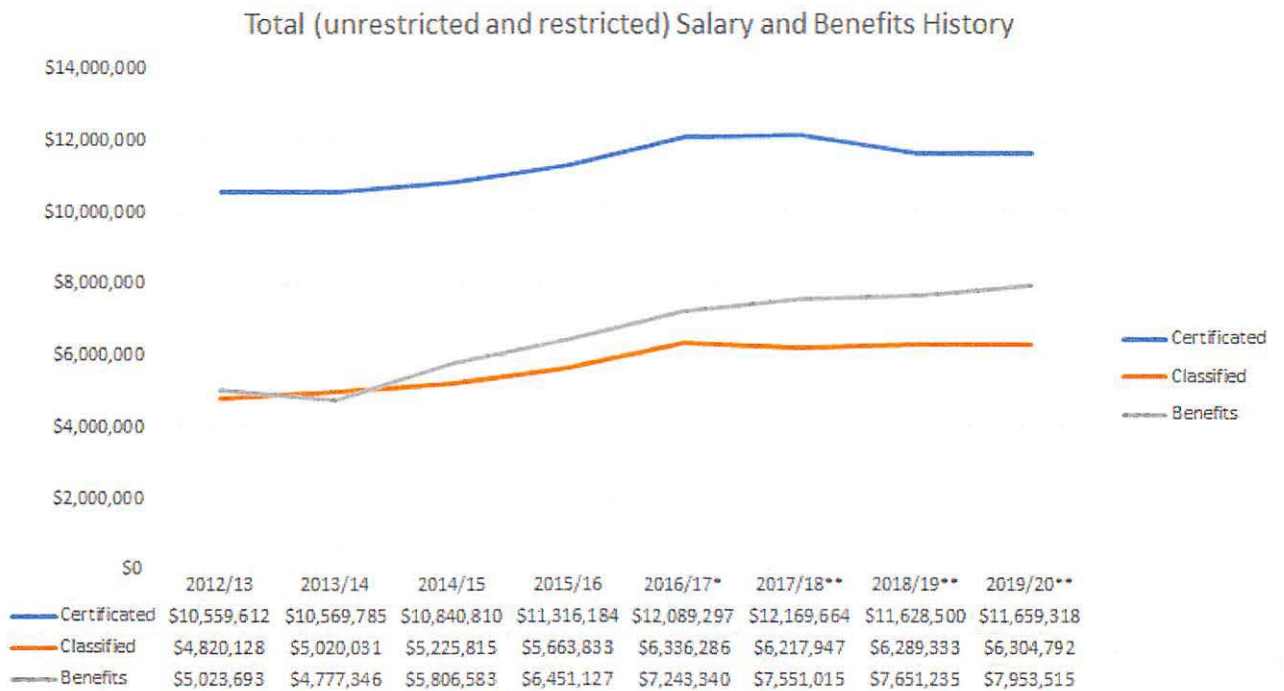
## Salaries and Benefits

Salary and benefits for all employee groups has increased over the past four years.



\* unaudited actuals

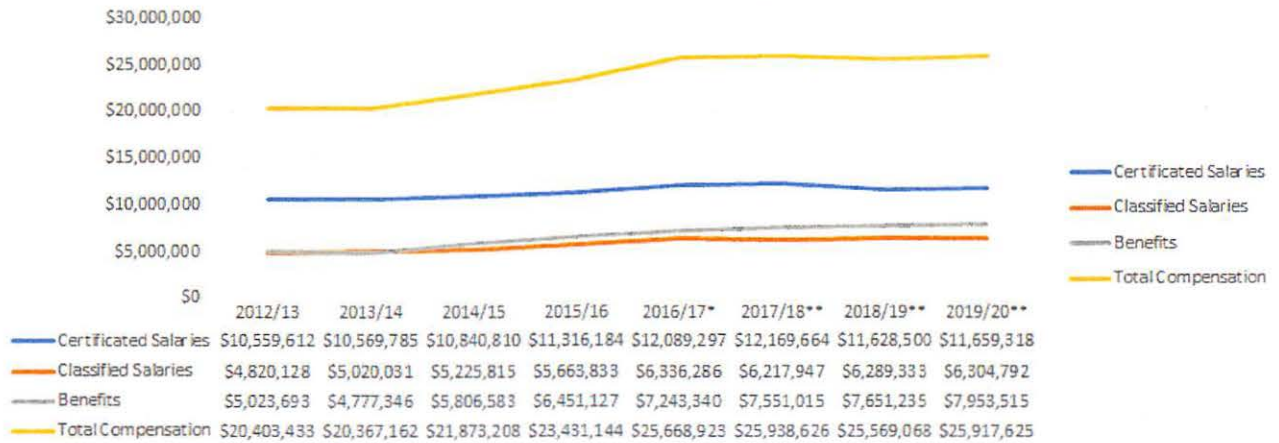
\*\* 2017-18 Third Interim projections



\* unaudited actuals

\*\* 2017-18 Third Interim projections

Total District Compensation



\* unaudited actuals

\*\* 2017-18 Third Interim projections

## Negotiations

The negotiations process over the last five years has contributed to the ongoing deficit. The following charts demonstrate the history of the bargaining agreements:

<b>Certificated</b>	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	Total
Percent on Schedule		2.30%	4%	5%	7%	1.75%	20.05%
Health & Welfare Benefits	\$250.00			\$500.00			\$750.00

<b>Classified</b>	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	Total
Percent on Schedule	0%	1.60%	3%	3%	6%	1.70%	15%
Money on Benefits			\$400.00		\$500.00		\$900.00

<b>Non Represented</b>	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	Total
Percent on Schedule	"Me Too"	2.30% ("Me Too")	3.5%	5.0%	4%	1.0%	15.8
Money on Benefits	\$250 ("Me Too")	"Me Too"		\$500.00	\$500.00		\$1250

<b>Superintendent</b>	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	Total
Percent on Schedule	First Year	1.5%%	3.50%	5%	4%	0%	14%
Money on Benefits				\$500.00	\$500.00		\$1000

## Retirement Benefits

Along with the negotiated agreements, the cost of retirement benefits have increased substantially. The chart below shows the proposed increase percentages.

### CalSTRS:

School employer contributions will increase from 8.25 percent to a total of 19.1 percent of payroll, phased in over the next seven years. This will account for a 10.85% increase over the next eight years.

<b>CalSTRS</b>	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2020
Percent	8.25%	8.25%	8.88%	10.73%	12.58%	14.43%	16.28%	18.13%	19.10%	19.10%
Difference from Prior Year	0	0	0.63%	1.85%	1.85%	1.85%	1.85%	1.85%	0.97%	0.00%

**CalPERS:**

School employer contributions will increase from 11.44% percent to a total of 25.20 percent of payroll, phased in over the next seven years. This will account for a 13.76% increase over the next eight years

<b>CalPERS</b>	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Percent Increase		11.44%	11.77%	11.85%	13.89%	15.53%	18.10%	20.80%	23.80%	25.20%
Difference from Prior Year			0.33%	0.08%	2.04%	1.64%	2.17%	2.70%	3.00%	1.40%

**Encroachment**

Encroachment is often an issue with Special Education, GREAT Partnership, Transportation, Maintenance and operations and Cafeteria Programs. The Gateway 2017-18 first interim budget had a projected \$4,313,277.00 dollars expensed as encroachment. The second interim had a projected encroachment of \$4,372,499.00 and the third interim projection of \$4,253,152.00 on the General Fund. Gateway Special Education accounts for approximately \$2.7 million dollars. The GREAT Partnership accounts for approximately \$580,000.00. The Maintenance department accounts for approximately \$1.3 million, which is mandated by Ed Code.

This Fiscal Recovery Plan maintains a focus on the district's board adopted goals. In particular: "Gateway Unified School District will work in partnership with parents and the community to assure that all students meet or exceed state standards. Developing and sustaining high performing schools for all PreK-12 students to graduate career and college ready without remediation." It is understood that to have high performing schools, we must have programs that meet the needs of students, well trained staff to provide strong programs and ensure that "ALL" students learn and learn at high levels.

**Budget Studies**

The Districts first and second interim budgets were certified as qualified. The District had three (3) budget studies performed and one (1) program review.

The first budget review, due to the qualified certification, was by the Shasta County Office of Education (SCOE) and contracted with Jan Combes, who is a retired Assistant Superintendent of Business to conduct a fiscal review for the district. To bring the District's budget into alignment and reduce the projected deficit spending, the report recommended reductions of twenty percent (20%) in object codes 4000-6000 and eighty percent (80%) in staffing or object codes 1000-3000). The suggestions included:

- hiring freeze
- bargaining unit constraints
- closing small schools

- review supply carryovers
- evaluate agreements
- reduce encroachments on the general fund
- confirm what is restricted and unrestricted reserve levels
- Establish a budget review committee

The second budget review was conducted by School Services of California (SCC). This was recommended as part of the mediation process between the District and the Gateway Teachers Association (GTA). School Services produced a fifty five page report that contains a vast amount of information which includes an analysis of the current status, as of April, of the district budget, comparisons with similar districts and specific recommendations for the District to consider. The recommendations from School Services are:

- When one-time discretionary funds are received, they should only be applied to one-time uses such as increasing reserves, purchasing instructional materials, setting aside funds for retiree benefits, textbooks, technology, etc.
- Staffing reductions are built into the MYP; the District will need to identify the staff positions or particular kinds of services to be reduced or eliminated and the Board of Education will need to take formal action before the staffing reductions can occur in the future.
- Create a standing benefits committee, the purpose of which is to analyze benefit plans and investigate alternatives for reducing costs.
- Consider placing the OPEB set-asides in Fund 20 into an irrevocable trust so that the funds can be used to offset the District's OPEB liability and cannot be used for any other purpose.
- Consider conducting an analysis of the Books and Supplies, Services and other Operating Expenditures, Capital Outlay, and Direct/Indirect Support areas of expenditure when preparing the Second Interim report or Estimated Actuals each year to determine an amount for each major object code that is expected not to be spent. These amounts can be set up as negative line items in the budget and will allow the District to more closely estimate its General Fund ending balance for the year. Further, since some of these areas of the budget were underspent significantly for two years in a row, the District should consider whether ongoing cuts can be made in order to free up ongoing resources for other purposes, such as addressing deficit spending.
- Consider reducing the Routine Restricted Maintenance Account (RRMA) contribution in the budget to utilize the current flexibility allowed; however, at the same time the District should ensure that sufficient funds are included in the budget to appropriately maintain facilities.
- Make adjustments in the operation of the Cafeteria Fund to increase revenues and/or decrease expenditures in order to minimize the General Fund contribution required.
- Maintain Board Policy 3100 (Budget) for a higher level of reserves than the state requires, as a prudent reserve can help to ensure that disruption to instructional programs for students is minimized when financial difficulties occur.
- Prepare a cash flow projection for 2018-2019 to ensure that the district has sufficient operating cash for the foreseeable future.

- Identify the specific reductions to be made in order to address the systemic deficit spending problem and take action to implement them as soon as possible so that a prudent reserve remains to support fiscal stability; given that 86% of the District's budget is dedicated to personnel and that comparative data indicates higher staffing levels, the District should look to right-size staffing in the areas indicated by the comparative data.
- This includes considering additional budget reductions if the District and GTA reach an agreement with significant ongoing costs as proposed in the District's latest offer.
- Avoid making any further proposals at the bargaining table that increase expenditures that further exacerbate its systemic deficit spending problem, as it may be faced with negotiating concessions from employees in the future in order to stay solvent.

### **Public Agency Retirement Services (PARS) Review**

The purpose of this review was to look at the possible retirement incentives the District could possibly offer during current and ongoing negotiations with the Gateway Teachers Association. The study analyzes possible retirement programs that could be offered to benefit teachers to retire early, which would allow the district to "save" money by exercising one of two options, replacing retiring teachers with teachers newer to the profession or not replacing the retiring teachers.

The document is approximately 138 pages in length. The findings indicate that with the current \$35,000 dollar retirement payment given to retiring employees and the number of current and future eligible retirees, there would not be an advantage to look at any additional retirement incentive program. Again, the report stated "*we definitely did not recommend that the District move forward with a Retirement Incentive*" This quote was taken from an email from Eric O'Leary, Senior Vice President PARS (Public Agency Retirement Services) confirming the findings of the study dated June 25, 2018".

### **Transportation Review (Appendix G)**

A review of the Gateway Transportation Department, at the recommendation of SCOE, was completed as of June 20, 2018. The purpose of the review is to provide information on the efficiency of the department. The report has identified strengths of the program, areas for improvement and possible suggestions on how to begin to provide services to districts around the Gateway district. A meeting to review the findings of the study took place on June 20, 2018. In their closing summary, the reviewers reported that, "After a thorough review of Gateway Unified school District's Transportation system, it appears that the district is running an efficient system as compared to other Shasta County districts. As previously discussed, we have made several recommendations for the district to consider."

The Transportation, Business Services and Human Resources Departments will study the findings and develop a plan with possible action steps based on recommendations. This plan and action steps will be brought to a future board meeting.



This Fiscal Recovery Plan is committed to continue to implement the Board of Trustees' District Goals adopted by the Board in August 2012.

1. Gateway Unified School District will work in partnership with parents and the community to assure that all students meet or exceed state standards. Developing and sustaining high performing schools for all PreK-12 students to graduate career and college ready without remediation.
2. Gateway Unified School District students/staff will learn and work in a safe, supportive, and caring environment.
3. Gateway Unified School District will engage with the community to meet the District's Mission and Vision.
4. Gateway Unified School District will ensure that the workforce is highly qualified and well trained.
5. Gateway Unified School District will provide and maintain facilities and grounds that enhance student learning and accommodate student capacity.
6. Gateway Unified School District will be fiscally accountable to the public and will allocate resources based on Board Goals

## **Recovery Plan**

The Gateway Unified School District is proposing to begin addressing the structural deficit forecasted in the Districts 2018-2021 multi-year financial projections. Again, this document is a fluid document and may be revised according to new information and data received by the District.

LCAP (Appendix H, also available on the District website)

The District is in the process of reestablishing what is considered as our base program. This may allow the District to "move" more services into the LCAP.

## **REDUCTIONS**

With the District identified as qualified, reductions will need to be made across the District. The following is a list of reductions for the 2018-19 school year.

The following spreadsheet shows reductions for the 2018-2019

I	Reductions in Gateway Unified District Certificated Employees	2018-2019	Change to Unrestricted	Change to Restricted	FTE	Funding Source	Notes	Status
	Ins. Coach		\$26,074.00	\$78,221.00	1	LCAP/Title II	Reduction retiree not filled	in 2nd IT/3rd IT
	Ins Coach			\$81,873.00	0.5	Title I	Reduction retiree filled at .5 FTE	in 3rd IT/3rd IT
	Ins Coach	\$94,267.00			1	LCAP	Reduction	
	Title I Teacher Reduction			\$46,000.00	0.5	Title I	Reduction .5 FTE reduction	in 2nd IT/3rd IT
	Art Teacher reduction	\$101,164.00			1	General	Reduction retiree not filled	in 2nd IT/3rd IT
	CTE Technology Teacher	\$92,621.00			1	General	Transfer Reduced 1.0 FTE @ CVHS	in 3rd IT
	MLHS Teacher	\$25,392.00			1	General	Reduction This position was filled with subs for 2017-18, so savings between 2017-18 and 2018-19 is only the amount paid for partial year and subs	in 2nd IT/3rd IT
	Teacher Kinder				1	General	On Hold This position is on hold, is budgeted	
	Teacher Kinder				1	General	On Hold (SLS)	
	Retirees (5)	\$139,984.00	\$58,200.00			General	Difference between outgoing and hiring projection	in 2nd IT/3rd IT
	Restructure PD Days SpEd			\$5,000.00		LCAP	Reduction of 1 day from 5 days (4 days)	
	<b>Total</b>	<b>\$479,502.00</b>	<b>\$269,294.00</b>		<b>8</b>			

II	Reductions in Gateway Unified District Classified Employees	2018-2019	Change to Unrestricted	Change to Restricted	FTE	Funding Source	Notes	Status
	Restructure Position DO Sec	\$42,094.00	\$76,148.00	1.4	General	Reduction Restructure (6 hrs / 202 days)	in 2nd IT/3rd IT	
	Reduce PSA's	\$7,500.00			General	Reduction (Retirees)		
	SARB Secretary	Included in DO restructure		1	General	Reduction (Laam)	in 3rd IT	
	Reduction 3.5 hour FTE cook	\$12,000.00		0.5		Reduction- This is a fund 13 savings	Fund 13 savings in 3rd IT	
	Para 1 (Kinder)		\$15,000.00	1	Title 1	Lay-off-5.75 Hours	in 3rd IT	
	Para 1	\$12,000.00		1	General	Vacant-4.25 Hours	in 3rd IT	
	Para 1 (Kinder)	\$15,000.00		1	General	Lay-off-5.75 Hours	in 3rd IT	
	Para 1 (Kinder)	\$15,000.00		1	General	Layoff - 5.75 Hours	in 3rd IT	
	Para 1		\$10,000.00	1	Title 1?	Vacant 3.50	in 3rd IT	
	SAILS (Group Leader)		\$20,000.00	2	Grant	Reduction 2 Vacant Positions	in 3rd IT	
	Title 1 Restructure					Now includes MLHS, GEO & CDS		
	<b>Total</b>	<b>\$103,594.00</b>	<b>\$121,148.00</b>					

III	Reductions in Gateway Unified District Management	2018-2019	Change to Unrestricted	Change to Restricted	FTE	Funding Source	Notes	Status
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	Reorganization of the Human Resources Department	\$50,000.00				General	Superintendent taking on the Director of HR, implementing Asst Director of HR and reducing Admin Asst to secretary position.	
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Total \$50,000.00

IV Negotiations with Bargaining Units

	GTA					General	Using unrestricted ending balance to cover the cost of increases	
	CSEA	-\$38,619.00				General		in 3rd IT
	Non-Represented					General		
	One time payment \$7,500	-\$73,488.00					Retiree (8) payment \$60,000 plus benefits	in 3rd IT
	Retiree Benefits	-\$217,500.00				General	Cost of OPEB for retirees, need estimate of new retirees for cost of early retirement letter	in 3rd IT

V	Reductions in Spending	2018-2019	Change to Unrestricted	Change to Restricted	FTE	Funding Source	Notes	Status
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	Escape Contract	\$17,555.00						in 3rd IT
	Maintenance and Operations						Goal is to bring spending to match the 3% mandatory	
	Attorney Fees	\$25,000.00						

Total \$42,555.00

It should be noted that the District has outlined possible reductions for the 2019-20 and 2020-21 fiscal years. These possible general reductions may be implemented as the District monitors the budget. This includes reductions associated with eight (8) retirement letters that have been received for the end of the 2018-19 school year, as part of the 2017-2018 negotiations process. These possible reductions may be reviewed by the District Budget Review Committee (DBRC).

## **Moving Forward**

As the District moves forward with the ongoing budget concerns the following are action steps for the 2018-2019 fiscal year:

1. Develop and implement a District Budget Review Committee. The purpose of the Committee will be to increase transparency of the District's budget and foster a collaborative working relationship with stakeholders. The Committee will study and review recommendations from the budget and department studies performed during the 2017-18 school year. These would include the SCOE Budget Review, California School Services (SCC) Budget Review, the SCOE Transportation Review, the Public Agency Retirement Services (PARS) review, and any correspondence from SCOE. The Committee may make possible recommendations to the Superintendent and Board of Trustees to be considered to reduce deficit spending and build the Economic Uncertainty and to maintain a reserve established by the Board. Currently Board Policy 3100 (Budget) states that a 17% reserve is to be maintained. This Committee may consist of GTA members, CSEA members, stakeholders, site administration and District administration. The Committee shall report to the Board of Trustees progress on work at the first interim, second interim, third interim and adopted budget cycles. It will be at the Board of Trustees discretion as to how long the DBRC will meet and any future actions taken in relation recommendations that come from the committee.
2. Create a Standing Benefits Committee (SBC), the purpose of which is to analyze benefit plans and investigate alternatives for reducing costs. This committee may consist of GTA members, CSEA members, stakeholders, site and district administration.

## **Conclusion:**

This document has been created to provide information to the Gateway Board of Trustees and its stakeholders concerning the District budget and factors that influence the budget. The information included is using information that was current at the time of the studies. There most likely is different information the District has used to adjust projections as the information became available.

The two recommendations are made solely as a starting point to begin collaboration with stakeholders and foster deeper transparency and possible future recommendations to be considered by the Board of Trustees to move the District's budget out of the current qualified status. It should be noted that the Shasta County Office of Education will be consulting on this plan and possibly any future recommendations from any committees as part of their oversight responsibilities.

**This Fiscal Recovery Plan is a fluid document. Data points that affect the district budget may change throughout the year. With the LCFF being fully funded for the 2018-2019 school year, there is a possibility that some of the budget assumptions that historically had to be made, may end. Having that said, with a new Governor in office, it will be interesting to see the direction of funding for schools.**

**It should be noted that any recommendations that may affect any bargaining agreements between the Gateway Unified School District, and the GTA or CSEA must be negotiated.**

**Lastly, to ensure total transparency, the Gateway Board of Trustees has the authority to accept or reject any recommendations contained in this document or any future recommendations from the DBRC, the SBC, or any other information received by the Gateway Board of Trustees. The Board of Trustees maintains all authority afforded to it by Ed Code and Gateway Unified School District policies.**

**2018-19 BUDGET ADOPTION  
MULTI-YEAR PROJECTION  
Gateway Unified School District**

**APPENDIX A**

		2018-19 Budget Adoption			2019-20 Projected			2020-21 Projected		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>REVENUES</b>	<b>Object</b>									
LCFF Revenue Sources	8010 - 8099	23,018,635	-	23,018,635	23,271,809	-	23,271,809	23,696,754	-	23,696,754
Federal Revenues	8100 - 8299	83,500	2,350,143	2,433,643	-	2,376,955	2,376,955	-	2,393,979	2,393,979
Other State Revenues	8300 - 8599	729,347	2,677,876	3,407,223	393,937	1,614,172	2,008,109	392,577	1,613,536	2,006,113
Other Local Revenues	8600 - 8799	612,912	2,927,257	3,540,169	611,779	2,977,953	3,589,732	611,789	3,019,280	3,631,069
Interfund Transfers In	8910 - 8929	246,952	5,122	252,074	307,940	5,122	313,062	199,275	2,561	201,836
Other Sources	8930 - 8979	-	-	-	-	-	-	-	-	-
Contributions	8980 - 8999	(4,423,411)	4,423,411	-	(4,410,298)	4,410,298	-	(4,420,609)	4,420,609	-
<b>TOTAL REVENUES</b>		<b>20,267,935</b>	<b>12,383,809</b>	<b>32,651,744</b>	<b>20,175,167</b>	<b>11,384,500</b>	<b>31,559,667</b>	<b>20,479,786</b>	<b>11,449,965</b>	<b>31,929,751</b>
<b>EXPENDITURES</b>	<b>Object</b>									
Certificated Salaries	1000 - 1999	8,661,239	2,750,535	11,411,774	8,454,689	2,793,888	11,248,577	8,553,784	2,823,537	11,377,321
Classified Salaries	2000 - 2999	3,722,804	2,652,662	6,375,466	3,754,724	2,657,969	6,412,693	3,785,742	2,614,224	6,399,966
<b>STRS</b>	<b>3101-3102</b>	<b>1,378,815</b>	<b>1,437,224</b>	<b>2,816,039</b>	<b>1,498,275</b>	<b>1,493,081</b>	<b>2,991,356</b>	<b>1,597,369</b>	<b>1,524,201</b>	<b>3,121,570</b>
<b>PERS</b>	<b>3201-3202</b>	<b>667,020</b>	<b>471,083</b>	<b>1,138,103</b>	<b>775,167</b>	<b>543,508</b>	<b>1,318,675</b>	<b>882,993</b>	<b>603,772</b>	<b>1,486,765</b>
Other Employee Benefits	3300-3999	2,806,757	1,024,694	3,831,451	2,857,397	1,023,700	3,881,097	2,755,142	1,009,246	3,764,388
Total Employee Benefits		4,852,592	2,933,001	7,785,593	5,130,839	3,060,289	8,191,128	5,235,504	3,137,219	8,372,723
Total Salary and Benefits		17,236,635	8,336,198	25,572,833	17,340,252	8,512,146	25,852,398	17,575,030	8,574,980	26,150,010
Books and Supplies	4000 - 4999	1,094,407	756,268	1,850,675	1,060,297	417,637	1,477,934	1,052,000	411,758	1,463,758
Services, Other Operating Expenses	5000 - 5999	2,751,140	2,377,503	5,128,643	2,753,581	2,224,487	4,978,068	2,711,089	2,236,847	4,947,936
Capital Outlay	6000 - 6599	359,010	834,878	1,193,888	-	-	-	-	-	-
Other Outgo	7100 - 7499	23,791	42,305	66,096	10,000	42,305	52,305	10,000	42,305	52,305
Direct Support / Indirect Costs	7300 - 7399	(245,768)	176,913	(68,855)	(250,595)	180,341	(70,254)	(254,051)	182,619	(71,432)
Interfund Transfers Out	7610 - 7629	426,841	-	426,841	347,792	-	347,792	264,575	-	264,575
Other Uses	7630 - 7699	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>21,646,056</b>	<b>12,524,065</b>	<b>34,170,121</b>	<b>21,261,327</b>	<b>11,376,916</b>	<b>32,638,243</b>	<b>21,358,643</b>	<b>11,448,509</b>	<b>32,807,152</b>
<b>NET INCREASE/DECREASE IN FUND BALANCE</b>		<b>(1,378,121)</b>	<b>(140,256)</b>	<b>(1,518,377)</b>	<b>(1,086,160)</b>	<b>7,584</b>	<b>(1,078,576)</b>	<b>(878,857)</b>	<b>1,456</b>	<b>(877,401)</b>
<b>BEGINNING BALANCE</b>		<b>6,642,597</b>	<b>627,754</b>	<b>7,270,351</b>	<b>5,264,476</b>	<b>487,498</b>	<b>5,751,974</b>	<b>4,178,316</b>	<b>495,082</b>	<b>4,673,398</b>
<b>Audit Adjustment</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ENDING BALANCE</b>		<b>5,264,476</b>	<b>487,498</b>	<b>5,751,974</b>	<b>4,178,316</b>	<b>495,082</b>	<b>4,673,398</b>	<b>3,299,459</b>	<b>496,538</b>	<b>3,795,997</b>

**Components of Ending Fund Balance**

Reserved Rev Cash/GAINS/Stores	11,900	-	11,900	11,900	-	11,900	11,900	-	11,900
Economic Uncertainty	3,501,019	-	3,501,019	2,159,538	-	2,159,538	1,017,871	-	1,017,871
Board Designated/Assigned	1,751,557	-	1,751,557	2,006,878	-	2,006,878	2,269,688	-	2,269,688
Restricted	-	487,498	487,498	-	495,082	495,082	-	496,538	496,538
Undesignated	-	-	-	-	-	-	-	-	-
<b>Total Ending Fund Balance</b>	<b>5,264,476</b>	<b>487,498</b>	<b>5,751,974</b>	<b>4,178,316</b>	<b>495,082</b>	<b>4,673,398</b>	<b>3,299,459</b>	<b>496,538</b>	<b>3,795,997</b>

**ECONOMIC UNCERTAINTY**

	10.2%	6.6%	3.1%
Funded LCFF ADA (Projected)	2141.66	2107.97	2079.24
District Funded County Program ADA	9.94	9.94	9.94
Total Projected Funded LCFF ADA	2151.60	2117.91	2089.18

**The calculation for Economic Uncertainty percentage is the Economic Uncertainty, in this case \$3,501,019, divided by Total General fund expenditures, \$34,170,121, which is 10.2%.**

**2017-18 THIRD INTERIM  
MULTI-YEAR PROJECTION  
Gateway Unified School District**

		2017-18 Third Interim			2018-19 Projected			2019-20 Projected		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>REVENUES</b>	<b>Object</b>									
LCFF Revenue Sources	8010 - 8099	21,499,993	-	21,499,993	22,776,964	-	22,776,964	22,992,005	-	22,992,005
Federal Revenues	8100 - 8299	83,555	2,471,439	2,554,994	83,500	2,228,790	2,312,290	-	2,251,626	2,251,626
Other State Revenues	8300 - 8599	715,266	2,169,815	2,885,081	391,500	2,569,071	2,960,571	391,229	1,538,515	1,929,744
Other Local Revenues	8600 - 8799	861,767	3,340,360	4,202,127	729,592	3,087,127	3,816,719	729,629	3,112,654	3,842,283
Interfund Transfers In	8910 - 8929	80,869	5,526	86,395	150,085	5,000	155,085	72,397	5,000	77,397
Other Sources	8930 - 8979	-	-	-	-	-	-	-	-	-
Contributions	8980 - 8999	(4,253,152)	4,253,152	-	(4,477,873)	4,477,873	-	(4,380,021)	4,380,021	-
<b>TOTAL REVENUES</b>		<b>18,988,298</b>	<b>12,240,292</b>	<b>31,228,590</b>	<b>19,653,768</b>	<b>12,367,861</b>	<b>32,021,629</b>	<b>19,805,239</b>	<b>11,287,816</b>	<b>31,093,055</b>
<b>EXPENDITURES</b>	<b>Object</b>									
Certificated Salaries	1000 - 1999	9,039,612	3,130,052	12,169,664	8,653,529	2,974,971	11,628,500	8,665,630	2,993,688	11,659,318
Classified Salaries	2000 - 2999	3,676,744	2,541,203	6,217,947	3,654,996	2,634,337	6,289,333	3,665,679	2,639,113	6,304,792
<b>STRS</b>	<b>3101-3102</b>	<b>1,258,391</b>	<b>1,359,390</b>	<b>2,617,781</b>	<b>1,365,085</b>	<b>1,382,671</b>	<b>2,747,756</b>	<b>1,531,928</b>	<b>1,435,952</b>	<b>2,967,880</b>
<b>PERS</b>	<b>3201-3202</b>	<b>538,491</b>	<b>391,456</b>	<b>929,947</b>	<b>639,651</b>	<b>476,424</b>	<b>1,116,075</b>	<b>739,174</b>	<b>552,381</b>	<b>1,291,555</b>
Other Employee Benefits	3300-3999	2,917,047	1,086,240	4,003,287	2,712,488	1,074,916	3,787,404	2,619,934	1,074,146	3,694,080
Total Employee Benefits		4,713,929	2,837,086	7,551,015	4,717,224	2,934,011	7,651,235	4,891,036	3,062,479	7,953,515
Total Salary and Benefits		17,430,285	8,508,341	25,938,626	17,025,749	8,543,319	25,569,068	17,222,345	8,695,280	25,917,625
Books and Supplies	4000 - 4999	963,876	651,106	1,614,982	955,786	706,177	1,661,963	912,793	406,920	1,319,713
Services, Other Operating Expenses	5000 - 5999	2,527,340	2,400,563	4,927,903	2,720,015	2,256,232	4,976,247	2,684,677	2,082,905	4,767,582
Capital Outlay	6000 - 6599	-	924,914	924,914	359,010	794,878	1,153,888	-	-	-
Other Outgo	7100 - 7499	67,510	69,845	137,355	10,000	69,845	79,845	10,000	69,845	79,845
Direct Support / Indirect Costs	7300 - 7399	(282,669)	212,406	(70,263)	(249,433)	179,099	(70,334)	(252,550)	181,096	(71,454)
Interfund Transfers Out	7610 - 7629	382,548	-	382,548	349,275	-	349,275	136,432	-	136,432
Other Uses	7630 - 7699	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>21,088,890</b>	<b>12,767,175</b>	<b>33,856,065</b>	<b>21,170,402</b>	<b>12,549,550</b>	<b>33,719,952</b>	<b>20,713,697</b>	<b>11,436,046</b>	<b>32,149,743</b>
<b>NET INCREASE/DECREASE IN FUND BALANCE</b>		<b>(2,100,592)</b>	<b>(526,883)</b>	<b>(2,627,475)</b>	<b>(1,516,634)</b>	<b>(181,689)</b>	<b>(1,698,323)</b>	<b>(908,458)</b>	<b>(148,230)</b>	<b>(1,056,688)</b>
<b>BEGINNING BALANCE</b>		<b>8,743,189</b>	<b>1,154,637</b>	<b>9,897,826</b>	<b>6,642,597</b>	<b>627,754</b>	<b>7,270,351</b>	<b>5,125,963</b>	<b>446,065</b>	<b>5,572,028</b>
<b>Audit Adjustment</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ENDING BALANCE</b>		<b>6,642,597</b>	<b>627,754</b>	<b>7,270,351</b>	<b>5,125,963</b>	<b>446,065</b>	<b>5,572,028</b>	<b>4,217,505</b>	<b>297,835</b>	<b>4,515,340</b>

**Components of Ending Fund Balance**

Reserved Rev Cash/GAINS/Stores	11,900	-	11,900	11,900	-	11,900	11,900	-	11,900
Economic Uncertainty	4,766,717	-	4,766,717	3,133,100	-	3,133,100	1,343,177	-	1,343,177
Board Designated/Assigned	1,863,980	-	1,863,980	1,980,963	-	1,980,963	2,862,428	-	2,862,428
Restricted	-	627,754	627,754	-	446,065	446,065	-	297,835	297,835
Undesignated	-	-	-	-	-	-	-	-	-
<b>Total Ending Fund Balance</b>	<b>6,642,597</b>	<b>627,754</b>	<b>7,270,351</b>	<b>5,125,963</b>	<b>446,065</b>	<b>5,572,028</b>	<b>4,217,505</b>	<b>297,835</b>	<b>4,515,340</b>

**ECONOMIC UNCERTAINTY**

	14.1%	9.3%	4.2%
Funded LCFF ADA (Projected)	2142.67	2142.67	2079.24
District Funded County Program ADA	9.94	9.94	-63.43
<b>Total Projected Funded LCFF ADA</b>	<b>2152.61</b>	<b>2152.61</b>	<b>2089.18</b>

Assumptions:



**2017-18 SECOND INTERIM  
MULTI-YEAR PROJECTION  
Gateway Unified School District**

		2017-18 Second Interim			2018-19 Projected			2019-20 Projected		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>REVENUES</b>	<b>Object</b>									
LCFF Revenue Sources	8010 - 8099	21,515,876	0	21,515,876	22,799,744		22,799,744	23,008,951		23,008,951
Federal Revenues	8100 - 8299	0	2,527,387	2,527,387	0	2,302,620	2,302,620	0	2,328,484	2,328,484
Other State Revenues	8300 - 8599	762,916	2,527,572	3,290,488	443,836	1,636,516	2,080,352	443,598	1,494,363	1,937,961
Other Local Revenues	8600 - 8799	793,571	3,354,819	4,148,390	612,945	3,078,987	3,691,932	612,982	3,100,558	3,713,540
Interfund Transfers In	8910 - 8929	80,869	5,526	86,395	127,291	5,000	132,291	62,140	5,000	67,140
Other Sources	8930 - 8979	0	0	0	0	0	0	0	0	0
Contributions	8980 - 8999	(4,372,499)	4,372,499	0	(4,540,682)	4,540,682	0	(4,659,765)	4,659,765	0
<b>TOTAL REVENUES</b>		<b>18,780,733</b>	<b>12,787,803</b>	<b>31,568,536</b>	<b>19,443,134</b>	<b>11,563,805</b>	<b>31,006,939</b>	<b>19,467,906</b>	<b>11,588,170</b>	<b>31,056,076</b>
<b>EXPENDITURES</b>	<b>Object</b>									
Certificated Salaries	1000 - 1999	8,868,346	3,116,763	11,985,109	8,734,734	2,954,907	11,689,641	8,732,776	2,971,997	11,704,773
Classified Salaries	2000 - 2999	3,709,566	2,594,420	6,303,986	3,755,569	2,648,931	6,404,500	3,788,484	2,675,207	6,463,691
<b>STRS &amp; PERS</b>	<b>3100-3299</b>	<b>1,785,937</b>	<b>1,750,547</b>	<b>3,536,484</b>	<b>2,055,524</b>	<b>1,854,746</b>	<b>3,910,270</b>	<b>2,315,831</b>	<b>1,974,632</b>	<b>4,290,463</b>
Other Employee Benefits	3300-3999	2,841,942	1,080,368	3,922,310	2,728,755	1,052,113	3,780,868	2,655,178	1,056,242	3,711,420
Total Employee Benefits		4,627,879	2,830,915	7,458,794	4,784,279	2,906,859	7,691,138	4,971,009	3,030,874	8,001,883
Total Salary and Benefits		17,205,791	8,542,098	25,747,889	17,274,582	8,510,697	25,785,279	17,492,269	8,678,078	26,170,347
Books and Supplies	4000 - 4999	1,150,402	732,749	1,883,151	942,391	582,396	1,524,787	934,301	433,956	1,368,257
Services, Other Operating Expenses	5000 - 5999	2,691,083	3,325,190	6,016,273	2,785,805	2,341,235	5,127,040	2,740,685	2,314,925	5,055,610
Capital Outlay	6000 - 6599	0	452,269	452,269	194,310	0	194,310	0	0	0
Other Outgo	7100 - 7499	67,509	69,845	137,354	10,000	69,845	79,845	10,000	69,845	79,845
Direct Support / Indirect Costs	7300 - 7399	(286,740)	216,477	(70,263)	(261,182)	190,848	(70,334)	(265,345)	193,891	(71,454)
Interfund Transfers Out	7610 - 7629	382,548	0	382,548	349,275	0	349,275	136,432	0	136,432
Other Uses	7630 - 7699	0	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>21,210,593</b>	<b>13,338,628</b>	<b>34,549,221</b>	<b>21,295,181</b>	<b>11,695,021</b>	<b>32,990,202</b>	<b>21,048,342</b>	<b>11,690,695</b>	<b>32,739,037</b>
<b>NET INCREASE/DECREASE IN FUND BALANCE</b>		<b>(2,429,860)</b>	<b>(550,825)</b>	<b>(2,980,685)</b>	<b>(1,852,047)</b>	<b>(131,216)</b>	<b>(1,983,263)</b>	<b>(1,580,436)</b>	<b>(102,525)</b>	<b>(1,682,961)</b>
<b>BEGINNING BALANCE</b>		<b>8,743,189</b>	<b>1,154,637</b>	<b>9,897,826</b>	<b>6,313,329</b>	<b>603,812</b>	<b>6,917,141</b>	<b>4,461,282</b>	<b>472,596</b>	<b>4,933,878</b>
<b>Audit Adjustment</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ENDING BALANCE</b>		<b>6,313,329</b>	<b>603,812</b>	<b>6,917,141</b>	<b>4,461,282</b>	<b>472,596</b>	<b>4,933,878</b>	<b>2,880,846</b>	<b>370,071</b>	<b>3,250,917</b>

**Components of Ending Fund Balance**

Reserved Rev Cash/GAINS/Stores	11,900	-	11,900	11,900	-	11,900	11,900	-	11,900
Economic Uncertainty	3,969,278	-	3,969,278	2,329,679	-	2,329,679	774,052	-	774,052
Board Designated/Assigned	2,332,151	-	2,332,151	2,119,703	-	2,119,703	2,094,894	-	2,094,894
Restricted	-	603,812	603,812	-	472,596	472,596	-	370,071	370,071
Undesignated	-	-	-	-	-	-	-	-	-
<b>Total Ending Fund Balance</b>	<b>6,313,329</b>	<b>603,812</b>	<b>6,917,141</b>	<b>4,461,282</b>	<b>472,596</b>	<b>4,933,878</b>	<b>2,880,846</b>	<b>370,071</b>	<b>3,250,917</b>

Restricted balance projections change - for comparison- should compare Economic Uncert, Board Design and Undesignated

<b>ECONOMIC UNCERTAINTY</b>	<b>11.5%</b>	<b>7.1%</b>	<b>2.4%</b>
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Funded LCFF ADA (Projected)	<b>2145.00</b>	<b>2145.00</b>	<b>2110.66</b>	-34.34
District Funded County Program ADA	9.94	9.94	9.94	
<b>Total Projected Funded LCFF ADA</b>	<b>2154.94</b>	<b>2154.94</b>	<b>2120.60</b>	

**2017-18 FIRST INTERIM  
MULTI-YEAR PROJECTION  
Gateway Unified School District**

		2017-18 First Interim			2018-19 Projected			2019-20 Projected		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>REVENUES</b>										
	<b>Object</b>									
LCFF Revenue Sources	8010 - 8099	21,498,208	0	21,498,208	21,967,887		21,967,887	22,238,733		22,238,733
Federal Revenues	8100 - 8299	0	2,502,431	2,502,431	0	2,381,157	2,381,157	0	2,405,666	2,405,666
Other State Revenues	8300 - 8599	761,880	2,597,206	3,359,086	438,635	1,491,231	1,929,866	436,389	1,490,321	1,926,710
Other Local Revenues	8600 - 8799	484,949	3,496,271	3,981,220	352,366	3,183,788	3,536,154	352,417	3,208,373	3,560,790
Interfund Transfers In	8910 - 8929	80,869	5,526	86,395	54,651	0	54,651			0
Other Sources	8930 - 8979	0	0	0	0	0	0	0	0	0
Contributions	8980 - 8999	(4,313,277)	4,313,277	0	(4,407,483)	4,407,483	0	(4,515,782)	4,515,782	0
<b>TOTAL REVENUES</b>		<b>18,512,629</b>	<b>12,914,711</b>	<b>31,427,340</b>	<b>18,406,056</b>	<b>11,463,659</b>	<b>29,869,715</b>	<b>18,511,757</b>	<b>11,620,142</b>	<b>30,131,899</b>
<b>EXPENDITURES</b>										
	<b>Object</b>									
Certificated Salaries	1000 - 1999	8,933,080	3,107,590	12,040,670	8,852,022	3,000,866	11,852,888	8,770,612	3,010,709	11,781,321
Classified Salaries	2000 - 2999	3,721,258	2,664,262	6,385,520	3,773,671	2,590,368	6,364,039	3,763,482	2,627,302	6,390,784
<b>STRS &amp; PERS</b>	<b>3100-3299</b>	<b>1,799,048</b>	<b>1,757,124</b>	<b>3,556,172</b>	<b>2,065,708</b>	<b>1,843,709</b>	<b>3,909,417</b>	<b>2,309,850</b>	<b>1,971,988</b>	<b>4,281,838</b>
Other Employee Benefits	3300-3999	2,889,368	1,087,599	3,976,967	3,000,657	1,085,912	4,086,569	2,994,487	1,090,876	4,085,363
Total Employee Benefits		4,688,416	2,844,723	7,533,139	5,066,365	2,929,621	7,995,986	5,304,337	3,062,864	8,367,201
Total Salary and Benefits		17,342,754	8,616,575	25,959,329	17,692,058	8,520,855	26,212,913	17,838,431	8,700,875	26,539,306
Books and Supplies	4000 - 4999	1,129,662	832,061	1,961,723	1,027,854	488,951	1,516,805	1,023,366	468,779	1,492,145
Services, Other Operating Expenses	5000 - 5999	2,677,285	3,299,206	5,976,491	2,709,010	2,310,929	5,019,939	2,670,676	2,277,759	4,948,435
Capital Outlay	6000 - 6599	0	452,269	452,269	0	0	0	0	0	0
Other Outgo	7100 - 7499	53,719	69,845	123,564	53,719	69,845	123,564	53,719	69,845	123,564
Direct Support / Indirect Costs	7300 - 7399	(279,822)	214,772	(65,050)	(270,274)	198,210	(72,064)	(274,572)	201,311	(73,261)
Interfund Transfers Out	7610 - 7629	91,867	0	91,867	162,177	0	162,177	173,199	0	173,199
Other Uses	7630 - 7699	0	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>21,015,465</b>	<b>13,484,728</b>	<b>34,500,193</b>	<b>21,374,544</b>	<b>11,588,790</b>	<b>32,963,334</b>	<b>21,484,819</b>	<b>11,718,569</b>	<b>33,203,388</b>
<b>NET INCREASE/DECREASE IN FUND BALANCE</b>		<b>(2,502,836)</b>	<b>(570,017)</b>	<b>(3,072,853)</b>	<b>(2,968,488)</b>	<b>(125,131)</b>	<b>(3,093,619)</b>	<b>(2,973,062)</b>	<b>(98,427)</b>	<b>(3,071,489)</b>
<b>BEGINNING BALANCE</b>		<b>8,743,189</b>	<b>1,154,637</b>	<b>9,897,826</b>	<b>6,240,353</b>	<b>584,620</b>	<b>6,824,973</b>	<b>3,271,865</b>	<b>459,489</b>	<b>3,731,354</b>
<b>Audit Adjustment</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ENDING BALANCE</b>		<b>6,240,353</b>	<b>584,620</b>	<b>6,824,973</b>	<b>3,271,865</b>	<b>459,489</b>	<b>3,731,354</b>	<b>298,803</b>	<b>361,062</b>	<b>659,865</b>

**Components of Ending Fund Balance**

Reserved Rev Cash/GAINS/Stores	11,900	-	11,900	11,900	-	11,900	11,900	-	11,900
Economic Uncertainty	2,489,415	-	2,489,415	1,648,167	-	1,648,167	996,102	-	996,102
Board Designated/Assigned	3,739,038	-	3,739,038	1,611,798	-	1,611,798	1,024,716	-	1,024,716
Restricted	-	584,620	584,620	-	459,489	459,489	-	361,062	361,062
Undesignated	-	-	-	-	-	-	(1,733,915)	-	(1,733,915)
<b>Total Ending Fund Balance</b>	<b>6,240,353</b>	<b>584,620</b>	<b>6,824,973</b>	<b>3,271,865</b>	<b>459,489</b>	<b>3,731,354</b>	<b>298,803</b>	<b>361,062</b>	<b>659,865</b>

Restricted balance projections change - for comparison- should compare Economic Uncert, Board Design and Undesignated

<b>ECONOMIC UNCERTAINTY</b>	<b>7.2%</b>	<b>5.0%</b>	<b>3.0%</b>
Funded LCFF ADA	2156.49	2156.49	2127.62
Increase in LCFF Funding			469,679
Increase in STRS/PERS Expense			353,245
Difference			116,434
			270,846
			372,421
			(101,575)



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# GATEWAY USD FISCAL REVIEW

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By Jan Combes, Fiscal Consultant



JAN COMBES  
Assistant Superintendent of Business, Retired  
Feb. 26, 2018

# Gateway Unified School District

## Fiscal Review

### **Background**

This report is intended to be a brief review and opinion regarding the Gateway Unified School District's fiscal status. The review focused on the financial data and budget projections of the First Period Interim Report, representing income and expense as of Oct 31, 2017. Also reviewed were enrollment projections, current year position control documents (certificated staffing), and prior year comparative data (2016-17 Budget and Year End Actuals).

On December 13, 2017 the district presented its First Period Interim Report to the Board and self-certified a qualified status. A qualified interim report is a statement that the district may not meet its financial obligations for the current fiscal year and two subsequent fiscal years. Current projections indicate that the district will have exhausted all unrestricted general fund reserves within 28 months.

The Shasta County Office of Education subsequently issued a warning letter to the Board on January 11, 2018 regarding the need for corrective action. I am a retired Chief Business Official with a background in fiscally troubled districts (Hayward USD, Chico USD, and most recently Fiscal Advisor for Orland USD). I was asked to review the First Period Interim Report and request other documents, as needed. I was then to offer an opinion on the size and scope of the cuts needed, the primary causes of the budget deficit as I see it, how we might understand the budget better and move forward with the needed reductions, and any other analysis that might be helpful during this difficult time.

### **Size and Scope of the Budget Deficit**

The size of the district budget is \$34 M, requiring a reserve of 3% or about \$1 M, in the best of conditions. Districts that are experiencing declining enrollment, such as Gateway USD has been, require higher reserves to help offset losses in revenues. Districts in declining enrollment must work quickly and diligently to balance staffing to enrollments, and to consider realignments and possible school closures. Recognizing the need for higher reserves, the Board has set 10% (\$3.4 M) as its desired reserve level.

Currently the district anticipates ending this school year with an undesignated economic uncertainty reserve of 7.3% (\$2.5 M), falling short of the Board's desires. The main problem is that the district expenses are expected to be \$3 M greater than the revenue each year. The expense budget is about 10% out of balance with income. Using current estimates, the district reserves will drop to 5% (\$1.6 M) within 16 months, and -2% (-\$.7 M) within 28 months. Without adequate reserves in place, cash may fall short of needed levels to make payroll with 16-28 months.

In four months the Board will be adopting a July 1 budget. Gateway USD must make dramatic corrections before July 1, 2018 to be able to adopt an approvable budget.

To bring the budget into balance, the district will need to reduce expenditures or find additional new revenues of about \$2.5-\$3 M a year. To put this into perspective, absent any unforeseen revenue, this requires reducing the expense budget by 8-10%.

### **Primary Causes of the Budget Gap**

For 2017-18, the planned staffing reductions in both certificated and classified categories did not take place as planned: instead the cost of employment increased as vacancies were filled with substitutes and then the positions eliminated by attrition were eventually reinstated. Position control reports indicate that the 2<sup>nd</sup> Period Interim Report will have additional salary and benefit adjustments further compounding the budget deficit.

In the Multi Year Projections, the cost of certificated and classified retirement (STRS and PERS) are slated to increase dramatically in 2018-19 and again in 2019-20. These increases alone are enough to wipe out all new revenues from future cost of living increases applied to the LCFF. Other normal costs of employment such as step and column advancements will be difficult to cover. At the same time the unions will likely look to cost of living increases and expect increases in compensation or health benefit contributions as a result of the state COLA increase.

Multi-year projections already anticipate some savings from expected retirements and the reduction of two certificated FTE and one classified position. Recognizing that salary and benefits represent almost 80% of the overall expense budget, the solution is most likely going to require additional personnel adjustments.

### **Warning Signs**

During my twenty-eight years in school finance I have seen many changes in financial reporting requirements. I often served on state committees to develop some of these changes. One of the most helpful was the Criteria and Standards Review Document that accompanies every financial report that goes to the Board. School district budgets are complex and can seem to come in a foreign language, even to seasoned accountants. The Criteria and Standards Review is a quick and handy way of identifying problem areas. My advice? Pay attention to it!

For the First Period Interim Report the Gateway USD's review begins on page 15 with the following indicators of budget distress:

Items 6(a) and (b): Adjustments to revenue and expenses are varying by more than 5% from budget adoption. This indicates that there are unknown issues causing the budget to grow or shrink more than the norm.

Item 8: Unrestricted deficit spending is exceeding the standard (factors listed as the cause: increasing costs in salaries and benefits, special education, legal fees, deferred maintenance, and utility increases)

Item 10: Reserve does not meet minimum requirements

Supplemental Information (S 1,5,6,7,8.): out of 9 areas, only 4 are sound; the unmet criteria represents a list of areas where the budget is likely to erode further (MAA funding, increasing drain on unrestricted dollars by required programs, debt payments, post-employment benefit debt, and negotiations remaining unsettled)

Additional Indicator A7: with the county and district having separate financial systems, there is no safety net of the county being able to identify quickly and easily where some of the gaps exist; this also makes cash flow more difficult to track; analyzing cash flow will become more critical as reserves shrink

### **Understanding that the Budget and Multi Year Projections are Estimates**

It is important that everyone from the Board to the Unions to the School Site Staff and the District Office/Administrative Staff recognize that the budget is only a best guess on any given day.

That said, revenue estimates need to be kept up-to-date with help from county and state support services. Expenditures categories – most importantly position control for the certificated (1000) and classified (2000) salary accounts need to be kept updated for staffing adjustments. In supplies, services and equipment the budget should be analyzed for year-to-date trends and revised frequently.

In districts facing fiscal distress it can be helpful to develop more than one projection: for example, a best case and a worst case. Factors vary by district of course. When Hayward USD was on the brink of a state loan (fiscal insolvency) we had three models we worked with/talked about with many varied factors.

For example, in the worst case: assume that the COLA is not fully funded, staff relatively high knowing you may not achieve attrition savings, anticipate that incoming Kinder students are less than previous years. In the best case: build in future COLA, staff as tight as possible to enrollment, and assume a small Kinder population. When it is all said and done, and the year is over, and the books closed, you can expect that the true numbers will likely fall somewhere in between.

Depending on the climate at the bargaining unit table, building in COLA on the LCFF in future years is a sticky subject. Some unions see future COLA on the LCFF as a guarantee of future raises. If possible, it is best to not plan on COLA increases in the “out years” of your MYP until they materialize. Recognize that COLA applies to all areas of the budget and oftentimes fixed increasing expenses (in this case, STRS and PERS rates) are likely to spend all new monies. Due to the qualified certification at this point all negotiations should be put on hold other than to bring unions into a position where they understand the budget. Negotiations need to focus on where the district stands, fiscally, absent any raises.

Once everyone understands the budget and multi-year projections, their fluidity and what makes them go up and down, you then develop a plan to cut expenditures that is aimed somewhere in between those best-and-worst-case projections.

You will also need to determine what is the fairest way to reduce expenses. For example, does everyone across the board take the same cut in supply budgets? Does each employee group “own” a share of the deficit (if 80% of the budget is personnel costs, does the district try to find 80% of the gap in staffing...and then share that pain across certificated, classified and administrative positions based on each group’s portion of the budget?). There are many ways to have these discussions but they all begin with understanding the budget, the fact that it changes almost daily, and the important of transparency.

I have not delved into many of the details of Gateway USD, and this is not intended to be more than one person rendering an opinion based on the reports that have been seen. Here is a conceptual model:

“worst case” example that is “in the ballpark” of Gateway USD’s numbers:

Amount needed to bring budget into balance	\$ 3,000,000
80% from staffing (1000-3000)	2,400,000
20% from 4000-6000 Object Codes	600,000

alternatively, here is a “best case” example:

Amount needed to bring budget into balance	\$ 3,000,000
Possible new revenues to project at 2 <sup>nd</sup> Interim (LCFF)	-800,000
Possible “budget fall out” in the 4000-5000	-700,000
Size of Deficit shrinks to	\$ 1,500,000
80% from staffing (1000-3000)	1,200,000
20% from 4000-6000 Object Codes	300,000

**Balancing Enrollment and Staffing**

A review of 2017-18 enrollment compared with the number of regular education teachers is provided at the end of this report. It appears that by next year the district may be overstaffed by 12 FTE. Please keep in mind that some of the extra FTE include programs such as music at the elementary level and additional staff that may be tied to the LCAP plan. Regardless, it appears that the student to teacher ratio is lower than normal.

At an average cost of employment of about \$80,000 per FTE, the district could save almost a million dollars by bringing certificated staffing in-line with enrollment... in a perfect world. Kids and schools don’t normally come in perfect packages of the right number of students by

grade level. This is a critical time to evaluate the ratios and staff tightly. Take full advantage of any savings from retirements and staff attrition. If necessary to achieve reductions in FTE, consider layoff proceedings are going to be needed and start early to bring everyone on board to understand why and how.

Enrollment drives staffing and is the most important component of the budget. It is important for business and human resources to remain closely aligned on position control. A review of 2<sup>nd</sup> Interim Budget 2016-17 versus actual expenses in the 1000-3000 categories shows that position control was in place, at least at the end of last year. The budget to actual variance should be minimal, if position control is driving budget and payroll. This year there were positions eliminated at the end of 2016-17 that found themselves back in the budget by 1<sup>st</sup> Interim 2017-18 and there will be similar adjustments at 2<sup>nd</sup> Interim. Hopefully both business and personnel know how and why this occurred and will be able to work together to prevent a similar mishap in 2018-19. As reserves shrink, these kinds of changes will create bigger problems.

Good communication between business and human resources is a vital component to balancing this budget.

### **Hiring Freeze**

If a freeze on new hires has not already been put in place, it is important to do so immediately and keep it in place until the district is able to present a positive certification. Each and every vacant position should be considered frozen until proven that the district cannot function without it.

For certificated positions the district needs to develop a cohort enrollment projection by school site and grade level of regular education (excluding SDC) students. From there develop staffing ratios tied to projected site enrollments and determine if the district is overstaffed or understaffed by school site. Sections at the middle school and high schools need to be reviewed and elective classes that fall short of students need to be eliminated or combined (for example rather than offering sections of all 4 years of a foreign language, combine your upper years into one Jr-Sr level class).

For classified and administrative positions, the district needs to evaluate what positions could be eliminated or combined with other positions. It is much easier to make adjustments when positions are vacant. Take advantage of every vacancy to analyze the job, determine if duties can be altered or re-aligned, and work with the classified bargaining unit to adjust job descriptions as deemed necessary. Involving the bargaining unit leadership in helping evaluate staffing is much easier when the position is vacant. Consider consolidating some positions by negotiating a “utility” position.

### **Potential Bargaining Unit Constraints**

I have not studied bargaining unit language for the district and I do not wish to give bargaining advice. However, I did request language on class size in order to evaluate student enrollment and staffing ratios. I reviewed the following part of the agreement with the teacher’s union:



“10.1 The District and The Association are both committed to maintaining class sizes below state guidelines. If classes grow to levels of State guidelines, the Association and Administration will meet to explore options”. (options include increased classroom dollars, adjusted aide time, release time, and cross-age tutoring).

A district that has a balanced budget and 10% in reserves can probably afford this language, which appears to have been negotiated in 1993. The time is ripe to re-visit this language in future negotiations to discuss whether the options listed are those tied to the LCAP Percentage to Increase or Improve Student Services.

### **Closing Small Schools**

As enrollment declines districts often avoid talking about closing school sites because of the fear of a charter school taking over the campus. The district has had some difficulties related to charter schools and, unfortunately, that is a reality in today’s world that schools are dealing with. Sometimes they work out well and sometimes not. Regardless, the district should look at the alternative school site and the cost to operate those programs separately on that campus. The cost of utilities, custodial, providing food services, transportation and administrative overhead are difficult to justify for an enrollment of 121 students.

### **Review Supply Carryovers**

Are you carrying over the same money from one year to the next? Is it time to wipe the slate clean and give sites and programs an appropriate budget but disallow carryover from one year to the next? Sometimes carryovers are legitimate but funds that carryover with an indefinite end date will skew your budget. You will appear to be over-spending during the budget year, the reserve requirements will be artificially inflated, and at the end of the year they fall out. Eliminate carryover or require it to be within a certain percentage or amount or for a finite period of time. Principals, department heads and teachers may want to carryover their funds: require purposeful plan if allowed. This year’s money should be spent on this year’s kids.

### **Evaluate Agreements**

Evaluate your service agreements with vendors such as copier replacements/leases on a regular basis. Sometimes we get stuck in a habit and times change and we don’t need a particular service any more. Technology is always giving us new and better ways to accomplish our work. As we move to a paperless world be sure you adjust the copier agreement for the fewer pages you are likely to be printing.

The district appears to have quite a bit of annual carryover in the 5000’s object codes. Make sure you are not over-budgeting for things you aren’t using anymore. Don’t forget to include the cost of those odd things that impact the budget one year and not the next, like election costs.

Are you spending too much on legal fees? Limit the number of people in the district who can pick up the phone and call or email an attorney; have all legal contacts go through the district office or one administrator. Review your legal bills for duplicates in billable hours. Know what each legal question/situation is expected to cost you in billable hours. If you are spending more

on legal than you think you need to be, talk to your attorney about a retainer agreement instead of by-the-hour. What and when are you having an attorney present in the district? Can you schedule your attorney needs (such as during negotiations) more effectively?

Dues and memberships: evaluate their importance and effectiveness. When times get tight, limit travel and conference expenses to only those things that are critical to the budget and to your educational plan.

### **Encroachments on General Fund Dollars**

The cost of special education, transportation, food services and maintenance can wreak havoc on the unrestricted general fund dollars, yet these are all much needed programs and services. As the cost of STRS and PERS increase, the employment cost of these programs will rise accordingly. This appears to be one of the biggest hurdles the district is facing as the MYP projects encroachment being up 50% over last year.

Review transportation services and make sure you are not providing more than you need to. Can you consolidate with other districts or county or city services?

Food services: if your food services program is not self-supporting find out where the holes are and what you can do about them. Perhaps your free and reduced counts are down because parents are not filling out the paperwork. Perhaps you need to increase the price of the paid meal. Do you run full meal services at all sites? Would it save money to consolidate to one or more centralized kitchens?

Special Education: be fastidious. Needs change constantly. Evaluate aide time and transportation needs and classroom loading and where and how programs are operating. With every child that moves out of an SDC classroom, re-evaluate staffing. With every position vacancy re-evaluate the need and look for cost effective options in position replacement.

### **Reserve Levels, What is Restricted and What is Not?**

One piece of confusion for me in your multi year projections are the board designations on page 12 of the First Period Interim Report for 2017-18. There are designations for Forest Reserve Funds, Unrestricted Lottery Funds, Technology Infrastructure, and Redevelopment District (RDA) Funds.

The MAA funds, due to the contingent liability of paying the monies back, should remain highly restricted. The regulations around MAA funding are still in flux. Annually the district should consult the school district auditor to discuss setting up a year-end payable to get the MAA funds off the books, if appropriate. An error in not identifying MAA as a year-end payable caused major budget upheaval in one district I worked in that was in negative status.

Other than MAA, the rest of those unrestricted designations may be eligible to be part of your Economic Uncertainty (Reserve) Funds. By separating them out, it makes it harder to interpret where you are in the third year out (which will be your second year out on July 1). I'm referring specifically to the negative \$1,733,915 on page 13 of the 2017-18 First Period Interim Report. Note that the MAA funds, along with all other board designated funds from Year 1 and Year 2 have been used up. Put more simply: if you should end up having to pay back the MAA funds, your situation is \$87,000 worse than what is projected.

Bottom Line: Review Board Designations and determine if, in fact, they are eligible to serve as part of unrestricted general fund reserves. If they are, then for budget transparency adjust the available reserve percentages to include them for a more accurate description of the ending balance.

### **Budget Review Committee**

Until the budget is in a qualified or negative certification the budget development process usually falls to the business manager or CBO of the school district and their staff with help from human resources (regarding loading and staffing), and the Superintendent or Curriculum Superintendent (regarding programs). Everything else is usually status quo driven from years of formulas for providing sites with their supply allocations, on-going costs such as increases in utilities and service contracts, etc.

When it comes time to trim the budget, the decisions should be influenced by those most affected by those decisions. In other words: program and site personnel, teachers and classified staff should all have a part in prioritizing budget needs.

One of the first steps to reducing the budget is usually putting together a budget review committee. Start by defining who the key stakeholders are in the district. The committee might include three or four members of the district cabinet such as the CBO, the human resources director, and the educational services director and/or special education director and a principal or assistant principal. Add enough members from certificated and classified service to have representative group (a good rule of thumb is 4 admin, 4 teachers, 4 classified employees and have the CBO stand outside of the voting process). This allows the CBO to provide materials and run the meeting and work the numbers, but no input to the process of what to cut. You may wish to include representatives from parent organizations or bond fund committees.

Do NOT include the Superintendent or a Board member. These individuals have decision making power and should not be influenced by the committee process until the committee has reached consensus.

Make sure the group understands they are reviewing and providing input only and as such they are not acting in an advisory capacity. In the end the Superintendent will recommend a budget to the Board for approval that may or may not include all the work of the committee. Stress that the committee will provide much needed input and is expected to communicate back to their stakeholder groups. At the conclusion of each meeting have the CBO provide a one-page

newsletter summarizing what was discussed. This can be shared electronically across the district. Have people with questions talk to one of their representatives first, then the CBO if necessary. Your committee members will learn to “teach the lesson” about the budget deficit and what the district is doing to help resolve it.

The first few meetings will be devoted to understanding revenues, expenses and the size of the shortfall or deficit. The multi-year projections need to be fully explained along with the “best” and “worst” case scenarios. A worst-case target should be defined. In Chico USD we used to say “Plan for the worst, hope for the best”.

Once the target is in place, the brainstorming begins. All ideas are thrown against the wall. The business office comes back at a subsequent meeting with the potential savings of each concept. Ideas are discussed and accepted or rejected by consensus vote. A potential plan will begin to unfold. In Chico we even opened up the process to the public via “email us your budget reduction idea”.

Remember that this process happens simultaneously with budget development process (it doesn’t stop the process as we wait and figure out how to fix things):

- Revenue projections that are updated regularly (as the LCFF changes so does the target for the committee)
- Enrollment and staffing are aligned/position control reflects the right number of positions
- A Hiring Freeze is in place so that all vacant positions are open for discussion (filling positions with subs if needed)
- 4000-6000 budget categories are correct with one-time carryover eliminated if possible

It is also important to avoid collectively bargained issues in the work of the budget committee. These will always come up and they will need to go on a separate list to be shared with the Board and Superintendent but are not for the committee to discuss. These ideas are not discounted or tossed aside or about as cure-alls. Instead they are acknowledged unemotionally, written down, and the committee moves on to discuss all things on the list that are non-bargaining related. You can either have two lists or asterisk the ones that you are not going to have discussion about. Early on you will want to have a way to stop the meeting whenever a member of the BRC sees the group wandering into bargaining unit territory to avoid needless discussions and wasting of time.

In the end you will have a long list. Divide the list into what you should do anyway, what you would rather not do but can live with (with the plan to bring these programs/services back when and if the situation allows for it), and the things that are extreme measures you would rather never have to implement.

Consult with your negotiations attorney before the list goes public to make sure all bargaining related matters are either left off the list or indicated as “Bargaining May Be Required”. The point is that you don’t want to find yourself negotiating in public over the budget.

## **Concluding Comments**

These few pages are intended to offer an opinion on the size and scope of the cuts needed, the primary causes of the budget deficit and some ideas on how we might understand the budget better and move forward with the needed reductions. It is simply that: an opinion. I hope that you have found it helpful. I extend my sincere thanks to staff at the district and the county that helped provide me with documents for this review and for answering many questions along the way.

In my work with fiscally troubled districts over several years, I developed ways of looking at enrollment, staffing, and budget/multi-year projections that are meant to be reader-friendly and help with budget transparency. I have a list of reductions made by other districts to move from negative to positive certification. I am happy to share my materials with the district upon request, or to meet with the district management team, school board, or unions to discuss this review.

Respectfully Submitted:

*Jan Combes*

Jan Combes

Assistant Superintendent of Business, Retired

Background in Fiscally Troubled Districts:

Orland USD (4 mo. appointment as Fiscal Advisor Glenn COE; Negative) (2014-15)

Chico USD (3 years) (moved from Qualified to Negative to Qualified to Positive in 2010)

HUSD (3 years) (moved from Negative to Positive in 2007)

In the chart below I've taken CALPADS enrollment and FTE on position control reports by site to try to align the ratio of FTE to enrollment by school site. Projected ADA needs to be fine tuned by preparing a Cohort projection model by site for regular education students only. After that, staffing needs to be brought in line with projected enrollment. It appears that the district is currently overstaffed and could load at about 12 FTE less even though enrollment is only expected to be 38 less than current year. Please fine tune those enrollment estimates before using this analysis. It's simply meant to serve as an example.

	2017-18 (CALPADS)			2018-19 Projected (needs fine tuning)			Change		
				<b>Buckeye, SLS, Grand Oaks (HR Docs)</b>					
				<b>HS/SDC Cohort Projection Model (JK's)</b>					
School Site	Regular Ed	SDC	Total	Regular Ed	SDC	Total	Regular Ed	SDC	Total
Buckeye (K-8)	609	0	609	575	0	575	(34)	0	(34)
Shasta Lakes School (1-8)	663	0	663	599	0	599	(64)	0	(64)
Grand Oaks Elem (K-5)	239	0	239	227	0	227	(12)	0	(12)
Central Valley HS (9-12)	610	0	610	713	0	713	103	0	103
Mountain Lakes HS (10-12)	50	0	50	17	0	17	(33)	0	(33)
Gateway Educ Options (2-12)	58	0	58	60	0	60	2	0	2
Gateway Comm Day ((7-11)	13	0	13	13	0	13	0	0	0
Spec Ed Consortium (K-8)	0	75	75	0	75	75	0	0	0
NPS Gateway (2-12)	0	7	7	0	7	7	0	0	0
<b>ENROLLMENT:</b>	<b>2,242</b>	<b>82</b>	<b>2,324</b>	<b>2,204</b>	<b>82</b>	<b>2,286</b>	<b>(38)</b>	<b>0</b>	<b>(38)</b>
Unrestricted Gen Fund FTE							Change		
School Site	Enrollment	FTE	Ratio	Enrollment	FTE	Ratio	Enrollment	FTE	
Buckeye (K-8)	609	27.32	23.29	575	22.00	26.14	(34.00)	(5.32)	
Shasta Lakes School (1-8)	663	26.68	24.85	599	23.00	26.04	(64.00)	(3.68)	
Grand Oaks Elem (K-5)	239	10.40	22.98	227	9.00	25.22	(12.00)	(1.40)	
Central Valley HS (9-12)	610	24.62	24.78	713	27.00	26.41	103.00	2.38	
Mountain Lakes HS (10-12)	50	4.40	11.36	17	1.00	17.00	(33.00)	(3.40)	
Gateway Educ Options (2-12)	58	3.50	16.57	60	3.50	17.14	2.00	0.00	
Gateway Comm Day ((7-11)	13	2.00	6.50	13	1.00	13.00	0.00	(1.00)	
Spec Ed Consortium (K-8)	75	5.36	13.99	75	5.36	13.99			
NPS Gateway (2-12)	7			7					
<b>STAFFING:</b>	<b>2,324</b>	<b>104.28</b>	<b>22.29</b>	<b>2,286</b>	<b>92</b>	<b>25</b>	<b>(38)</b>	<b>(12)</b>	



April 19, 2018

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Mr. Jim Harrell  
Superintendent  
Gateway Unified School District  
4411 Mountain Lakes Boulevard  
Redding, CA 96003

Dear Mr. Harrell:

Thank you for allowing School Services of California, Inc., (SSC) to assist the Gateway Unified School District (District) in a comprehensive Budget Review.

### Scope and Methodology

The District requested SSC to perform a Budget Review, which involved analyzing each major revenue and expenditure category in the General Fund and ancillary funds (to the extent those funds have a fiscal impact on the General Fund). The review was not an audit, but was designed to give the District a fair and independent assessment of the current District finances.

The review of revenues and expenditures included:

- An examination of projected enrollment and average daily attendance (ADA)
- A review of unduplicated pupil percentages (UPP) and other assumptions for the Local Control Funding Formula (LCFF)
- Verification of State Budget assumptions for one-time sources and other state and categorical funds
- A review of budget assumptions for federal revenues, interest income, and other local sources
- Verification of budgeted salary and benefit amounts
- A review of budget assumptions for the expenditures of supplies, operational items, and capital outlay
- A review of fund balances and potential sources of funds
- Clarifying questions asked of District Office staff as needed



In this report, we include the Budget Review findings for each major revenue and expenditure category examined. If certain budget assumptions were found not to be reasonable and the amounts are significant, we have suggested budget revisions be made.

As part of this study, SSC also conducted a comparative analysis of revenues, expenditures, fund balance reserves, staffing ratios, and teacher salaries and benefits using our statewide databases. The analysis measures the District's level of funding, expenditures, and staffing, as well as teacher compensation, as compared to school districts of like size and with comparable resources.

## Executive Summary

Based upon our detailed review of the District's budget and multiyear projections, The District appears to utilize industry standard practices in its budget based on the most recently known information when the budgets were prepared. The District's revenue projections are appropriately conservative – not overly conservative and not too optimistic – and follow the recommendations made by the Shasta County Office of Education and other outside sources. The District's expenditure projections reflect the mathematical extension of recent historical costs as well as factors unique to the District and known information from the state and other external sources.

### Enrollment and Revenues

Enrollment projections form the basis for most school district revenues and expenditures—enrollment drives ADA, unduplicated counts, and staffing, primarily. Since 2012-13, when student enrollment was 4,029, the District's enrollment has declined by almost 40% to 2,502 by 2017-18 (note that these figures include the District's charter school enrollment). The District has projected relatively flat enrollment and ADA for 2017-18, but declining enrollment and ADA in the future. Declining or even flat enrollment places pressure on school districts to reduce expenditures each year. Typically, a school district with declining enrollment is unable to reduce expenditures quickly enough to keep pace with the drop in revenues based on enrollment and ADA. This is why most districts have the choice of using current-year or prior-year ADA for the majority of their state funding, which in essence provides an additional year for a school district declining in enrollment (and ADA) to adjust expenditures downward.

### Expenditures

In the review of unrestricted salary and benefit expenses as compared to unrestricted total expenditures for 2016-17, the latest complete fiscal year, the District committed 86% of all expenditures on salary and benefits. This left only 14% for all other expenditures. Expenditures for salaries and benefits will continue to grow due to step and column movement, unfunded Special Education costs, and the increase in the employer contribution rate for the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS). Contributions from the General Fund to programs such as food services and



transportation have been increasing and this trend is projected into the future.

The District's assumptions in the multiyear projections reflect a reduced number of staff members, which are in process for 2018-19, but have not yet been identified for 2019-20. The District will need to identify the staff positions or particular kinds of services to be reduced or eliminated and the Board of Education will need to take formal action before the staffing reductions can occur in future years.

### Reserves

Based upon the District's ADA, the state-established minimum reserve level is 3% of total expenditures and other financing uses. There are many reasons why school districts in California should maintain reserves much higher than the state-required minimum—volatility in state revenues, declining enrollment, carryover of unspent LCAP funds, and many other reasons. The purpose of adequate reserves is to ensure that, as the District's financial situation changes, disruptions to programs and services are minimized.

The District has adopted a Board Policy (3100 Budget) for a higher level of reserves than the state requires. It states, "The Board intends to maintain a minimum assigned and unassigned fund balance in an amount which includes a reserve for economic uncertainties equal to at least two months of general fund operating expenditures, or 17 percent of general fund expenditures and other financing uses to maintain fiscal solvency and stability and to protect the district against unforeseen circumstances. If the assigned and unassigned fund balance falls below the level set by the Board due to an emergency situation, unexpected expenditures, or revenue shortfalls, the Board shall develop a plan to recover the fund balance which may include dedicating new unrestricted revenues, reducing expenditures, and/or increasing revenues or pursuing other funding sources." This level of reserves is consistent with the Government Finance Officers' Association recommendation for a prudent reserve and the District is commended for adopting this policy as a way of ensuring that disruption to instructional programs for students is minimized when financial difficulties occur.

The District is estimated to deficit spend each year in its multiyear projection. When considering that the District deficit spent in 2016-17, there exists a systemic deficit spending trend that is reducing the District's unrestricted reserves significantly. The District is projected to reduce its Reserve for Economic Uncertainties to 2.4% at the end of 2019-20, which is under the 3% minimum reserve requirement and significantly under the District's Board Policy. The District self-certified its Second Interim report as "qualified" meaning that it may not meet its financial obligations in the current and subsequent two years. We recommend that the District identify the specific reductions to be made and take action to implement them as soon as possible so that a prudent reserve remains to support fiscal stability.

### Comparative Data

The comparative data in this report indicates that the District's revenues per ADA are near the average for the comparative group, but the District has had the greatest loss of students over the last five years – this means that total revenues have not increased over the last five years like that of the other districts in the comparative group.

Further, the comparative data shows that the District has prioritized its investment in the numbers of staff members of all types to serve its student population, and/or the District has not reduced its staffing levels commensurate with the loss of students over time. The District has prioritized working conditions for its employees over compensation or other potential options for the use of its resources. This significantly reduces the District's flexibility to invest in other priorities, such as staff compensation or maintaining prudent reserves.

### Current Negotiations

The District and GTA sunshined initial proposals for 2017-18 in September 2016 and to date the parties have not reached a settlement. The District's latest proposal provides a 1.5% ongoing salary increase, retroactive to July 1, 2017. The proposal also increases the "early tell" stipend by an additional \$7,500 per retiree that meets certain criteria as well as some language changes that are anticipated to have minimal impact on finances. When incorporating this proposal into the District's multiyear projections the District will more than exhaust its reserves in 2019-20 – reserves go negative in that third year – unless mitigating measures are implemented.

Government Code Section 3547.5 requires a school district to disclose at a public board meeting the major provisions and the costs of a tentative agreement before it is adopted by the board. The school district superintendent and chief business official must certify in writing that the school district can afford the agreement for the life of the agreement, and if there are budget revisions necessary then those must be acted upon by the board.

If the District and GTA were to agree to this latest proposal by the District, the District must be prepared to enact expenditure reductions in order to ensure that it demonstrates fiscal solvency during the three-year projection. Any such budget reductions would be on top of what is already required to eliminate the District's systemic deficit spending. We recommend that the District avoid making any further proposals that increase expenditures or further exacerbate its systemic deficit spending problem, as it may be faced with negotiating concessions from employees in the future in order to stay solvent.

## **Budget Review**

The Budget Review involved a detailed examination of the 2016-17 Unaudited Actuals report, 2017-18 Adopted Budget, and 2017-18 Second Interim report—the latest Board-approved budget available during our field work. This included a review of the District's multiyear projection (MYP) submitted with the 2017-18 Second Interim report. We also performed a detailed analysis



of the District's calculations and budget line items related to the LCFF. For the purpose of reviewing the LCFF entitlement, our analysis was focused on the 2017-18 Second Interim report version of the LCFF calculations.

We also analyzed the District's budget reports in previous fiscal years (2015-16 and 2016-17) as compared to the Unaudited Actuals reports in each of those years to determine and analyze historical budget trends.

Our main focus during this review was on the unrestricted side of the General Fund as an indicator of fiscal solvency and the availability of discretionary resources that can be used by the Board of Education for any educational purpose.

### **Budget Monitoring**

A budget is not a static document. Changes to revenues and expenditures occur throughout the budget cycle due to state-influenced factors—both positive and negative—and local factors based on Board priorities, staffing needs, program changes, unforeseen circumstances, and more. In addition to the state-required Adopted Budget each year, the District is required to update its budget at the state-determined intervals during the year: the First Interim report, the Second Interim report, and Estimated Actuals report with the next year's Adopted Budget.

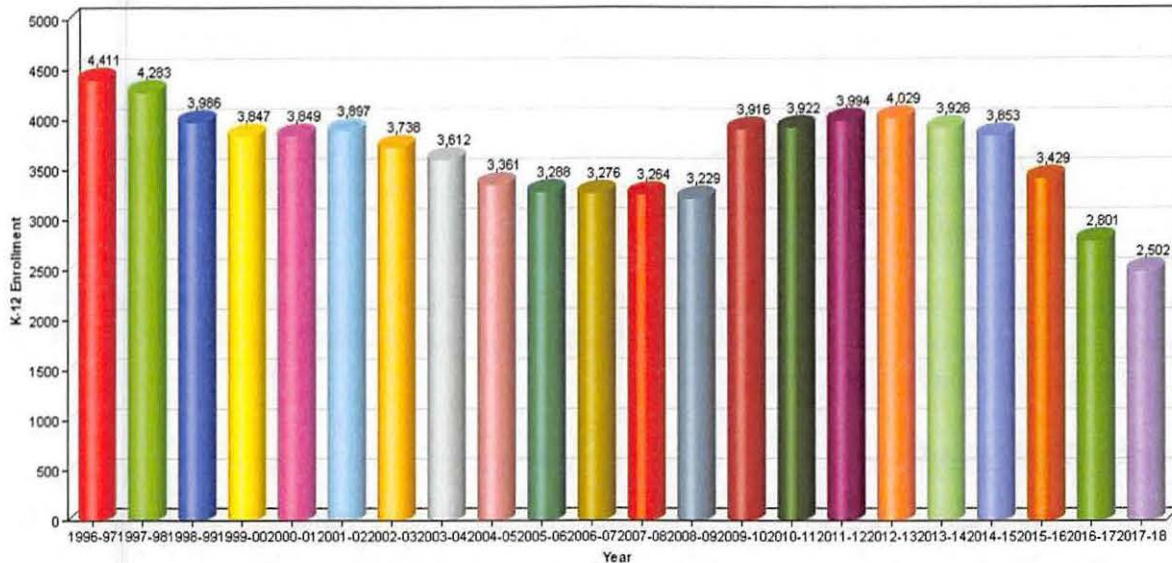
Based upon our review of the District's budgets that were provided for 2015-16 and 2016-17, the major object code amounts for most of the reporting periods indicate that budget revisions were made during the year.

There were significant variances in a few of the major object code categories as the District closed its books. These variances are discussed further in the following sections of this report.

### **Enrollment and ADA**

Enrollment projections form the basis for most school district revenues and expenditures—enrollment drives ADA, unduplicated counts, and staffing, primarily. Since 2012-13, when student enrollment was 4,029, the District's enrollment has declined by almost 40% to 2,502 by 2017-18. Figure 1 illustrates the District's enrollment history (note that these figures include the District's charter school enrollment).

**Figure 1: K-12 Enrollment**



Source: Dataquest on the California Department of Education website

Figure 2 displays the District’s enrollment, ADA, and ADA-to-enrollment ratio for the previous four years.

	2013-14	2014-15	2015-16	2016-17
Enrollment	2,552	2,523	2,345	2,297
ADA	2,380.19	2,339.30	2,195.29	2,152.53
ADA Change From Prior Year		(40.89)	(144.01)	(42.76)
ADA-to-Enrollment Ratio	93.27%	92.72%	93.62%	93.71%

Source: District LCFF calculations

\*LCFF-funded ADA is the actual ADA for the prior year when declining

The District has projected relatively flat enrollment and ADA for 2017-18, but declining enrollment and ADA in the future. The District’s projected enrollment and ADA are as follows in Figure 3.

	2017-18	2018-19	2019-20
Enrollment	2,316	2,278	2,269
ADA	2,154.94	2,120.60	2,111.83
ADA Change From Prior Year	2.41	(34.34)	(8.77)
ADA-to-Enrollment Ratio	93.05%	93.09%	93.07%

Source: District LCFF calculations

\*LCFF-funded ADA is the actual ADA for the prior year when declining

Declining or even flat enrollment places pressure on school districts to reduce expenditures each year. Typically, a school district with declining enrollment is unable to reduce expenditures



quickly enough to keep pace with the drop in revenues based on enrollment and ADA. This is why most districts have the choice of using current-year or prior-year ADA for the majority of their state funding, which in essence provides an additional year for a school district declining in enrollment (and ADA) to adjust expenditures downward.

Note that the enrollment and ADA have declined in prior years, which caused the District to receive significantly less in LCFF revenues in than it otherwise would have received. This pattern of declining ADA in one year and declining LCFF revenues the next year is repeated each year as long as the District’s ADA is declining.

**Revenues**

The District’s LCFF revenue estimate, prepared using the template provided by the Fiscal Crisis & Management Assistance Team (FCMAT), appears to take into account the changes that influence the LCFF calculation for the District. We believe the LCFF revenue calculations are reasonable based on the assumptions at the time that the District approved its 2017-18 Second Interim report.

Figure 4 shows the LCFF revenues for the prior year, current year, and the out years of the MYP.

Figure 4: Actual and Projected LCFF Revenues				
	2016-17	2017-18 Budget	2018-19 Projected	2019-20 Projected
LCFF Revenue	\$21,453,170	\$21,515,876	\$22,799,744	\$23,008,951
Change From Prior Year		\$62,706	\$1,283,868	\$209,207
% Increase/(Decrease) from Prior Year		0.3%	6.0%	0.9%

Source: LCFF calculation provided by District

Note that the District’s overall LCFF revenues are projected to increase each year, by less than 1% in 2017-18 and 2019-20, and by about 6% in 2018-19 based upon Governor Jerry Brown’s proposal to fully fund the LCFF to each school district’s target. Once school districts reach their LCFF targets, current law only provides a cost-of-living adjustment (COLA) each year, which is projected to be less than 3% in the next several years. This indicates a significant slowdown of the revenues being provided to school districts.

Further, there are constraints related to LCFF revenues that must be considered in budgeting for the current and future fiscal years, as follows:

- There are requirements under the LCFF that the District must plan to meet when budgeting expenditures. The District is required to show that it is providing increased or improved services for its unduplicated pupils above what is provided to all students. Unduplicated pupils are classified as English learners, foster youth, or students eligible for the free and reduced-price meals program. The calculation is the average of a three-year percentage for the District

and is estimated at 70.85% in 2017-18. State statutes and regulations require that the proportion of increased funding a school district receives as a result of the percentage of unduplicated pupils enrolled is accounted for in the school district's Local Control and Accountability Plan (LCAP). Therefore, the District must recognize that a proportional share of the revenues received through the LCFF must be used to provide increased or improved services targeted to meet the needs of eligible students and should be taken into account during budget preparation and planning whenever the District is considering its future expenditure commitments.

- Further, at full LCFF implementation (proposed by the Governor for 2018-19) the regulations specify a school district's proportionality requirement is determined solely by how much it receives in supplemental and/or concentration grants divided by its adjusted base grant total. In other words, a school district will lose the benefit of reporting its prior-year expenditures, which may be much less than what it received in supplemental and/or concentration grant funding. So, as the District prepares its 2018-19 budget and LCAP it needs to take note of this significant change as current law requires the District to make this shift as part of its 2018-19 LCAP (see 5 California Code of Regulations Section 15496[a][8]).
- Grades K-3 class-size reduction funding is implicitly included in school district LCFF targets through a \$748 per ADA grade span K-3 adjustment. In order to retain these funds, all school districts must be moving their transitional kindergarten-3 average class size by school site to the 24:1 target at the same pace as receiving gap funding under the LCFF unless there is a local collective bargaining agreement (CBA) that specifies otherwise, or a district is already at 24:1. The District has a CBA with the Gateway Teachers Association (GTA) that specifies that "the District and the Association are both committed to maintaining class sizes below state guidelines." Additional language exists for additional considerations and options for ameliorating conditions when class sizes exceed the guidelines. This language could potentially provide the District with some class size flexibility.

The District's current-year budget reflects the \$147 per ADA in one-time discretionary funds that are being provided from the 2017-18 State Budget; these funds are appropriately removed in the out years of the MYP. The Governor's proposed Budget for 2018-19 includes \$295 per ADA in one-time discretionary funds, which the District has appropriately not included in its revenue projection for 2018-19. This is because there have been subsequent proposals by state policy makers to redirect these funds to other purposes in 2018-19. When one-time discretionary funds are received they should only be applied to one-time uses such as increasing reserves, purchasing instructional materials, setting aside funds for retiree benefits, textbooks, technology, etc.

The District's budget indicates a carryover of funds from 2016-17 for the Educator Effectiveness Program of \$90,252 and for the College Readiness Block Grant of \$69,216. While these are restricted funds, we urge the District to ensure that the Educator Effectiveness funds are spent by June 30, 2018, and that the College Readiness Block Grant funds are spent by June 30, 2019, according to program specifications.



**Expenditures**

In the review of unrestricted salary and benefit expenses as compared to unrestricted total expenditures for 2016-17, the latest complete fiscal year, the District committed 86% of all expenditures on salary and benefits. This left only 14% for all other expenditures. Expenditures for salaries and benefits will continue to grow due to step and column movement, unfunded Special Education costs, and the increase in the employer contribution rate for the California State Teachers’ Retirement System (CalSTRS) and the California Public Employees’ Retirement System (CalPERS).

Figure 5 illustrates the District’s actual and projected expenditures for salaries and benefits.

Figure 5: Unrestricted General Fund Salaries and Benefits				
	2016-17 Unaudited	2017-18 Budget	2018-19 Projected	2019-20 Projected
Certificated Salaries	\$9,140,126	\$8,868,346	\$8,734,734	\$8,732,776
Classified Salaries	\$3,823,987	\$3,709,566	\$3,755,569	\$3,788,484
Employee Benefits	\$4,538,705	\$4,627,879	\$4,784,279	\$4,971,009
Total	\$17,502,818	\$17,205,791	\$17,274,582	\$17,492,269

Source: District Standardized Account Code Structure (SACS) reports

The District is planning reductions in employee salaries from the 2016-17 Unaudited Actuals report in all three years of the projection. The District’s assumptions reflect a reduced number of staff members, which are in process for 2018-19, but have not yet been identified for 2019-20. The District will need to identify the staff positions or particular kinds of services to be reduced or eliminated and the Board of Education will need to take formal action before the staffing reductions can occur in future years.

The District has in place a hard cap on the District’s contribution to employee health benefits, which protects the District financially from automatic cost increases that have been significant in recent years and are expected to continue. However, this may make the District vulnerable for penalties from the Internal Revenue Service for each employee whose contribution to the premium does not meet the “affordable” test under the Affordable Care Act. We recommend that the District create a standing benefits committee, the purpose of which is to analyze benefit plans and investigate alternatives for reducing costs. A cap on the District’s contribution to health benefits is a way to incentivize employees to make more prudent health care decisions, and the sharing of cost savings ideas through a mechanism such as a benefits committee can result in reduced premium costs, or at least premium increase mitigation, which helps all parties in the long run.

The District provides Other Postemployment Benefits (OPEB) for employees who retire with at least ten years of service in the District. Qualifying retirees can continue health benefit coverage (medical, dental, and vision) for up to ten years, not to extend past age 65. The District provides up to \$35,000 per full-time employee that retires, which is allocated over time by the retiree and limited to the actual cost of the premiums for the plans chosen. The District has an expenditure budget of \$244,629 in the 2017-18 fiscal year for the current cost of OPEB premiums, \$224,325



of which is borne by the unrestricted General Fund—the balance is borne by restricted programs based upon staffing in those programs. A portion of this premium is funded by a Transfer In of \$86,395 from the Special Reserve Fund for Postemployment Benefits (Fund 20), most of which is allocated to the unrestricted General Fund. Transfers Out to Fund 20 from the unrestricted General Fund were increased in the 2017-18 Second Interim report by \$295,468 for eight additional retirees. The balance in Fund 20 is anticipated to be \$339,119 at the end of the current year. Fund 20 is not setup as an irrevocable trust and deposits in this fund cannot be used to offset the District’s actuarially determined postemployment benefit liability, which, as of the latest actuarial study for July 1, 2016, was estimated to be \$2,971,799.

The District has included in its 2017-18 expenditure budget, the increases in contribution rates for CalSTRS and CalPERS and has planned for the additional increases in the MYP according to the latest estimates available at the time of the Second Interim report.

**Figure 6: Employer Contributions to Employee Pensions**

	2017-18	2018-19	2019-20
CalSTRS	14.43%	16.28%	18.13%
CalPERS	15.53%	17.70%	20.00%

Source: District budget assumptions

These uncontrollable increasing costs amount to over \$370,000 per year in the District’s expenditure budget. Further, CalPERS has just announced a revision to the 2018-19 employer contribution rate that is being considered for adoption—18.062%, which is an increase from the projected rate in Figure 6 of 17.7%. This also indicates that higher projected rates for the years beyond 2018-19 will likely be announced.

In comparing the prior-year Second Interim reports to the Unaudited Actuals, following are the variances in the major object codes of expenditures.

**Figure 7: Comparison of Expenditures: Second Interim to Unaudited Actuals**

Major Object Code/Year	Second Interim	Unaudited Actuals	Increase/ (Decrease)	% Increase/ (Decrease)
<b>Certificated Salaries</b>				
2015-16	\$8,773,950	\$8,821,514	\$47,564	0.5%
2016-17	\$9,077,574	\$9,140,126	\$62,552	0.7%
<b>Classified Salaries</b>				
2015-16	\$3,478,259	\$3,492,593	\$14,334	0.4%
2016-17	\$3,876,366	\$3,823,987	(\$52,379)	-1.4%
<b>Employee Benefits</b>				
2015-16	\$4,265,013	\$4,229,266	(\$35,747)	-0.8%
2016-17	\$4,600,474	\$4,538,705	(\$61,769)	-1.3%
<b>Books and Supplies</b>				
2015-16	\$1,465,825	\$1,115,957	(\$349,868)	-23.9%
2016-17	\$1,180,311	\$881,581	(\$298,730)	-25.3%



Services and Other Operating Expenditures				
2015-16	\$2,932,848	\$2,768,549	(\$164,299)	-5.6%
2016-17	\$2,633,203	\$2,248,802	(\$384,401)	-14.6%
Capital Outlay				
2015-16	\$491,219	\$478,068	(\$13,151)	-2.7%
2016-17	\$0	\$33,880	\$33,880	\$0
Other Outgo				
2015-16	\$151,571	\$103,826	(\$47,745)	-31.5%
2016-17	\$53,719	\$56,711	\$2,992	5.6%
Indirect/Direct Support				
2015-16	(\$230,696)	(\$211,928)	\$18,768	-8.1%
2016-17	(\$235,464)	(\$287,669)	(\$52,205)	22.2%

Source: District SACS reports

The expenditures for salaries and benefits reflect variances ranging from a decrease of 1.4% to an increase of 0.7%. Since these expenditures comprise 86% of the District’s unrestricted General Fund budget, even minor variances can have a significant impact. However, these variances are within the realm of best practice.

Most school districts begin each fiscal year with unfilled positions and employees come and go during the year. Despite best efforts, those positions remain unfilled while applicants are screened and interviewed. These unfilled positions result in vacancy savings, which create a savings to the school district’s bottom line. The amount of vacancy savings can vary greatly from year to year as the factors that generate vacancies can significantly change. If a school district’s budget includes the full cost of salaries and benefits with no adjustment for anticipated vacancy savings, the expenditure budget would be overstated. However, it appears that the District does include an estimate of vacancy savings in its budget throughout the year, thereby allowing for minimal variances upon closing the books.

Negative variances are not unusual in the areas of Books and Supplies, Services and Other Operating Expenditures, Capital Outlay, and Direct/Indirect Support, as department, program, and school site budgets across the District are not fully expended by the time the books are closed. To minimize these variances, we recommend that the District conduct an analysis, when preparing the Second Interim report or Estimated Actuals each year, of these expenditure budgets and determine an amount for each major object code that is expected not to be spent. These amounts can be set up as negative line items in the budget and will allow the District to more closely estimate its General Fund ending balance for the year. Further, since some of these areas of the budget were underspent significantly for two years in a row, the District should consider whether ongoing cuts can be made in order to free up ongoing resources for other purposes, such as addressing deficit spending (see the “MYP and Reserves” section below.)

**Contributions**

Contributions to restricted programs consist of support for some of the District’s special programs. School districts across the state make significant local contributions to their Special Education programs as needed to support services to those students. Also, most school districts are required to contribute a minimum amount each year to the Routine Restricted Maintenance Account (RRMA) for a certain number of years for maintaining facilities that were funded by the state’s School Facility Program.

The District is projecting the following for contributions in the budget and MYP.

Figure 7: Contributions to Restricted Programs - Budget and Projections					
	2015-16 Unaudited Actuals	2016-17 Unaudited Actuals	2017-18 Budget	2018-19 Projected	2019-20 Projected
Special Education	\$1,668,365	\$2,361,410	\$2,729,048	\$2,907,077	\$3,006,838
RRMA	\$896,636	\$947,142	\$1,044,970	\$1,033,808	\$1,052,226
Transportation*	\$110,798	\$191,017	\$234,472	\$247,654	\$268,782
GREAT and Other	\$49,627	\$61,333	\$598,481	\$599,797	\$600,701
<b>Total</b>	<b>\$2,725,426</b>	<b>\$3,560,902</b>	<b>\$4,606,971</b>	<b>\$4,788,336</b>	<b>\$4,928,547</b>
% Increase/ (Decrease) from Prior Year		31%	29%	4%	3%

Source: District SACS reports and additional financial data

\*State converted to an unrestricted program in 2013-14

The 2015-16 State Budget Act contained some flexibility in the RRMA contribution requirements. For 2017-18 through 2019-20 the minimum contribution is the greater of: (1) the lesser of 3% or the amount contributed for 2014-15, or (2) 2%. If a school district receives state funding for facilities from Proposition 51 of 2016, the required contribution increases to 3% starting the following year. The District is currently budgeting for a contribution of 3%, or \$1,044,970, which is greater than the current requirement of \$643,274. The District can consider reducing its RRMA contribution in the budget according to these new provisions that have been enacted; however, at the same time the District should ensure that sufficient funds are included in the budget to appropriately maintain its facilities.

School districts receive supplementary funding for Special Education in addition to the LCFF dollars generated by students with disabilities; however, the combined funding doesn’t adequately address the needs and requirements to provide services. The transportation program is similar, in that the state funding provided does not address the full cost of providing home-to-school



transportation for regular education and special education students.

The increasing costs of these programs, which are for the most part legally required, apply additional pressure on the District's ability to manage its budget with limited resources.

### Other Funds

The Cafeteria Fund (Fund 13) reflects deficit spending in both 2016-17 and 2017-18 after contributions from the General Fund in both years. The fund balance is projected to decline to just over 2% by the end of 2017-18. Expenditures in this fund include an allocation of indirect costs from the General Fund, which provides a more accurate portrayal of the true costs of the food services program. However, there will be pressure to increase the General Fund contribution to keep the Cafeteria Fund solvent unless significant adjustments are made to operations in order to increase revenues and/or decrease expenditures.

The Special Reserve Fund for Postemployment Benefits (Fund 20) contains a reserve for OPEB. A transfer from this fund is made each year to the General Fund to pay a portion of the cost of the current OPEB premiums due. At the end of 2017-18 this fund is anticipated to have an ending balance of \$339,119 (see further information on the use of this fund in the "Expenditures" section above). We recommend that the District consider setting these funds aside in an irrevocable trust so that the funds can be used to offset the District's OPEB liability and cannot be used for any other purpose.

The District does not anticipate that any of its other funds will require a contribution from the General Fund in order to remain solvent. It is important to make program and/or staffing revisions, or generate additional revenues, in the Cafeteria Fund to ensure this fund is as self-supporting as possible, including all direct and indirect costs. Any action to reduce the deficit spending in this fund will correspondingly reduce the contribution required from the General Fund.

### MYP and Reserves

Based upon the District's ADA, the state-established minimum reserve level is 3% of total expenditures and other financing uses. There are many reasons why school districts in California should maintain reserves much higher than the state-required minimum—volatility in state revenues, declining enrollment, carryover of unspent LCAP funds, and many other reasons. The purpose of adequate reserves is to ensure that, as the District's financial situation changes, disruptions to programs and services are minimized. During lean times, such as the Great Recession, school districts throughout the state relied on their fund balance to continue operating programs and minimize the impact on school sites.

The District has adopted a Board Policy (3100 Budget) for a higher level of reserves than the state requires. It states, "The Board intends to maintain a minimum assigned and unassigned fund balance in an amount which includes a reserve for economic uncertainties equal to at least two

months of general fund operating expenditures, or 17 percent of general fund expenditures and other financing uses to maintain fiscal solvency and stability and to protect the district against unforeseen circumstances. If the assigned and unassigned fund balance falls below the level set by the Board due to an emergency situation, unexpected expenditures, or revenue shortfalls, the Board shall develop a plan to recover the fund balance which may include dedicating new unrestricted revenues, reducing expenditures, and/or increasing revenues or pursuing other funding sources.” This level of reserves is consistent with the Government Finance Officers’ Association recommendation for a prudent reserve and the District is commended for adopting this policy as a way of ensuring that disruption to instructional programs for students is minimized when financial difficulties occur.

The beginning fund balance is the ending fund balance of the previous fiscal year. Figure 9 reflects the District’s fund balance percentage for the current year and projections for the subsequent two years.

Figure 9: Unrestricted General Fund MYP			
	2017-18	2018-19	2019-20
Beginning Fund Balance	\$8,743,189	\$6,313,328	\$4,461,281
Revenues	\$23,072,363	\$23,856,525	\$24,065,531
Expenditures	(\$20,828,046)	(\$20,945,906)	(\$20,911,910)
Transfers In	\$80,869	\$127,291	\$62,140
Transfers Out	(\$382,548)	(\$349,275)	(\$136,432)
Contributions to Restricted Programs	(\$4,372,499)	(\$4,540,682)	(\$4,659,765)
<b>Surplus/(Deficit)</b>	<b>(\$2,429,861)</b>	<b>(\$1,852,047)</b>	<b>(\$1,580,436)</b>
<b>Ending Fund Balance</b>	<b>\$6,313,328</b>	<b>\$4,461,281</b>	<b>\$2,880,845</b>
Nonspendable	(\$11,900)	(\$11,900)	(\$11,900)
Assigned	(\$2,332,150)	(\$2,119,703)	(\$2,094,894)
<b>Reserve for Economic Uncertainties</b>	<b>\$3,969,278</b>	<b>\$2,329,678</b>	<b>\$774,051</b>
<b>% of Total General Fund Expenditures and Other Outgo</b>	<b>11.5%</b>	<b>7.1%</b>	<b>2.4%</b>

Source: District SACS reports

As can be seen above, the District is estimated to deficit spend each year in the projection. When considering that the District deficit spent in 2016-17, there exists a systemic deficit spending trend that is reducing the District’s unrestricted reserves significantly. The District is projected to reduce its Reserve for Economic Uncertainties to 2.4% at the end of 2019-20, which is under the 3% minimum reserve requirement and significantly under the District’s Board Policy. The District self-certified its Second Interim report as “qualified” meaning that it may not meet its financial obligations in the current and subsequent two years.

The letters to the District from the Shasta County Office of Education this year—one in response to the District’s Adopted Budget and the other in response to the District’s First Interim report—



note the District's deficit spending trend, express concern about this trend, and urge the District to implement budget reductions to maintain its reserves.

The Assigned Fund Balance contains carryovers of unspent site, department, Lottery, and LCAP funds, as well as funds reserved for potential liabilities and required specific uses. These funds are one-time in nature, which means that, even if they could be redirected to other uses, they could not be used to solve the District's ongoing deficit spending problem.

We recommend that the District identify the specific reductions to be made and take action to implement them as soon as possible so that a prudent reserve remains to support fiscal stability.

### Cash Flow

We also analyzed the General Fund cash flow projections in the 2017-18 Second Interim report in order to determine the cash flow needs of the District and any risk to the cash based on the change to the ending balance. The cash balance is projected to be positive at the end of each month. However, cash declines in 7 out of the 12 months in the projection and, overall, cash is anticipated to decline from the beginning to the end of the year by approximately \$2 million, or by over 20%. This is a similar trajectory to the declining fund balance. The District should prepare a cash flow projection for 2018-19 to ensure that it has sufficient operating cash for the foreseeable future.

### Audit Findings for the Fiscal Year Ending June 30, 2017

School districts are required to have an external audit of their financial records on an annual basis. The most recent audit conducted was for the 2016-17 fiscal year. There were no current-year findings in the report and the auditors determined that the prior-year findings have been resolved.

### Current Negotiations

The District and GTA sunshined initial proposals for 2017-18 in September 2016 and to date, the parties have not reached a settlement. The District's latest proposal provides a 1.5% ongoing salary increase, retroactive to July 1, 2017. The proposal also increases the "early tell" stipend by an additional \$7,500 per retiree that meets certain criteria. This is provided if the retiree submits an irrevocable commitment to retire with notice that is provided earlier than normal so that the District can better plan its staffing needs for the next year and potentially reduce the number of layoff notices that need to be issued. This should be distinguished from an early retirement incentive, which is to get employees to retire in an earlier year than they normally would have. Such an incentive has to be more significant and would likely only be fiscally prudent to offer if there are retirees that would not be replaced. In the District's latest proposal to GTA, there are also some language changes proposed that are anticipated to have minimal impact on finances. The District has calculated that the cost of a 1% salary increase for all employees is approximately \$215,000.

Figure 10 illustrates the impact of this proposal on the District's MYP.

Figure 10: Unrestricted General Fund MYP			
	2017-18	2018-19	2019-20
Beginning Fund Balance	\$8,743,189	\$5,893,328	\$3,713,944
Revenues	\$23,072,363	\$23,856,525	\$24,065,531
Expenditures	(\$20,828,046)	(\$20,945,906)	(\$20,911,910)
<b>1.5% Proposed Salary Increase</b>	<b>(\$322,500)</b>	<b>(\$327,338)</b>	<b>(\$332,248)</b>
<b>Increase in Retirement Payment (13 retirees)</b>	<b>(\$97,500)</b>	<b>\$0</b>	<b>\$0</b>
Transfers In	\$80,869	\$127,291	\$62,140
Transfers Out	(\$382,548)	(\$349,275)	(\$136,432)
Contributions to Restricted Programs	(\$4,372,499)	(\$4,540,682)	(\$4,659,765)
<b>Surplus/(Deficit)</b>	<b>(\$2,849,861)</b>	<b>(\$2,179,385)</b>	<b>(\$1,912,684)</b>
<b>Ending Fund Balance</b>	<b>\$5,893,328</b>	<b>\$3,713,944</b>	<b>\$1,801,260</b>
Nonspendable	(\$11,900)	(\$11,900)	(\$11,900)
Assigned	(\$2,332,150)	(\$2,119,703)	(\$2,094,894)
<b>Reserve for Economic Uncertainties</b>	<b>\$3,549,278</b>	<b>\$1,582,341</b>	<b>(\$305,534)</b>
<b>% of Total General Fund Expenditures and Other Outgo</b>	<b>10.3%</b>	<b>4.8%</b>	<b>-0.9%</b>

Source: District SACS reports and latest District offer to GTA

As can be seen above, the latest District proposal to GTA is projected to more than exhaust the District's reserves in 2019-20 unless mitigating measures are implemented.

Government Code Section (G.C.) 3540.2 requires a school district with a qualified or negative certification to allow the county office of education (COE) at least ten days to review and comment on a tentative agreement between a school district and its union and that the COE must notify the school district and its stakeholders if the COE believes the agreement would endanger the fiscal well-being of the school district.

Further, G.C. 3547.5 requires a school district to disclose at a public board meeting the major provisions and the costs of a tentative agreement before it is adopted by the board. The school district superintendent and chief business official must certify in writing that the school district can afford the agreement for the life of the agreement, and if there are budget revisions necessary then those must be acted upon by the board.

If the District and GTA were to agree to this latest proposal by the District, the District must be prepared to enact expenditure reductions in order to ensure that it demonstrates fiscal solvency during the three-year MYP. Any such budget reductions would be on top of what is already required to eliminate the District's systemic deficit spending. We recommend that the District avoid making any further proposals that increase expenditures or further exacerbate its systemic deficit spending problem, as it may be faced with negotiating concessions from employees in the



future in order to stay solvent.

## Comparative Analysis

### Financial and Staffing Comparisons

We believe that one way to inform the District’s future fiscal decisions is to look at the District’s past fiscal and staffing practices as compared with that of other school districts. In conjunction with the District, we selected a group of 13 school districts—all are unified school districts with the closest size in terms of ADA and UPP to the District.

Note that this group of comparative districts is not the group that is typically used by the District for comparing employee compensation. That is because how much a school district can spend is related to the unrestricted revenues that it can generate, mostly through the LCFF formula based on the number of students and the UPP. Therefore, this group of comparative districts was selected because they have similar economies of scale and resources available based upon ADA- and UPP-driven revenues.

Figure 11: Comparative Unified School Districts With Similar ADA and UPP		
District Name	2016-17 ADA	2016-17 UPP
Bear Valley Unified School District (USD)	2,382.60	68.55%
Dos Palos Oro Loma Joint USD	2,236.36	90.50%
Fall River Joint USD	1,146.56	60.33%
<b>Gateway USD</b>	<b>2,198.81</b>	<b>72.52%</b>
Gonzales USD	2,322.04	86.88%
Hilmar USD	2,260.41	60.18%
Hughson USD	2,062.75	56.05%
Linden USD	2,186.76	59.78%
Orland Joint USD	2,162.07	78.82%
Paradise USD	3,232.78	63.81%
Riverbank USD	2,200.81	85.65%
Silver Valley USD	2,005.81	55.64%
Willows USD	1,387.25	68.12%
Woodlake USD	2,216.69	88.52%

Source: 2016-17 state-certified reports: J-90, CBEDS, SACS

The latest certified statewide data available for the financial and staffing comparisons is from the 2016-17 fiscal year from these sources:

- SACS financial reports
- California Basic Educational Data System (CBEDS) student and staffing data
- California Longitudinal Pupil Achievement Data System (CALPADS) student and staffing data

The financial comparative tables in this section are focused on the unrestricted side of the General Fund, as that is where a school district’s Board of Education has discretion for spending.

Figure 12 illustrates that the District received, on a per-ADA basis for 2016-17, close to the average of the comparative group in unrestricted General Fund revenues.

Figure 12: Unrestricted General Fund Revenues for 2016-17		
District Name	Rank	Unrestricted Revenue Per ADA (Excluding Other Sources)
Silver Valley USD	1	\$13,743.71
Dos Palos Oro Loma Joint USD	2	\$11,462.09
Woodlake USD	3	\$11,320.92
Fall River Joint USD	4	\$11,205.94
Riverbank USD	5	\$11,019.97
Gonzales USD	6	\$10,938.11
<b>Gateway USD</b>	<b>7</b>	<b>\$10,682.08</b>
<b>Comparative Group Average</b>	—	<b>\$10,630.34</b>
Orland Joint USD	8	\$10,496.37
<b>All Unified Districts Average</b>	—	<b>\$10,279.17</b>
Willows USD	9	\$10,079.47
Bear Valley USD	10	\$9,952.74
Linden USD	11	\$9,799.43
Paradise USD	12	\$9,723.90
Hughson USD	13	\$9,696.11
Hilmar USD	14	\$9,497.80

Source: 2016-17 state-certified reports: J-90, CBEDS, SACS



Figure 13 illustrates, that out of the 14 districts, only four districts grew in ADA during the five-year period from 2012-13 to 2016-17 and the rest declined in ADA to various degrees. The average change for all districts in the comparison was -1.87% for the five-year period and the District's decrease was 12.74%. The District's ADA trend ranks last out of the 14 comparisons.

Figure 13: Total ADA With Percentage Change from 2012-13 to 2016-17				
District Name	Rank	% Change in ADA from 2012-13 to 2016-17	Total ADA	
			2012	2016
Hilmar USD	1	5.49%	2,134	2,252
Fall River Joint USD	2	4.65%	1,081	1,131
Orland Joint USD	3	2.03%	2,062	2,104
Dos Palos Oro Loma Joint USD	4	1.64%	2,176	2,211
Riverbank USD	5	-0.09%	2,200	2,198
Gonzales USD	6	-0.35%	2,305	2,297
Willows USD	7	-1.08%	1,379	1,364
<b>All Unified Districts Average</b>	—	<b>-1.82%</b>	<b>3,924,678</b>	<b>3,853,185</b>
<b>Comparative Group Average</b>	—	<b>-1.87%</b>	<b>27,827</b>	<b>27,307</b>
Hughson USD	8	-3.38%	2,065	1,996
Paradise USD	9	-3.60%	3,299	3,180
Woodlake USD	10	-3.87%	2,181	2,097
Bear Valley USD	11	-4.04%	2,464	2,364
Linden USD	12	-4.79%	2,230	2,123
Silver Valley USD	13	-11.60%	2,251	1,990
<b>Gateway USD</b>	<b>14</b>	<b>-12.74%</b>	<b>2,460</b>	<b>2,147</b>

Source: 2016-17 state-certified reports: J-90, CBEDS, SACS

Figure 14 illustrates that the District ranks 9 out of the 14 districts in per-ADA expenditures on unrestricted certificated salaries for 2016-17, very close to the comparative group and statewide averages. The level of expenditures in this comparison can be due to the number of certificated staff members, the salary paid for each staff member, or a combination of both. This is explored further in the comparative tables later in this report.

Figure 14: Unrestricted Certificated Salaries for 2016-17		
District Name	Rank	Unrestricted Certificated Salaries Per ADA
Silver Valley USD	1	\$5,060.69
Riverbank USD	2	\$4,652.23
Hughson USD	3	\$4,631.38
Willows USD	4	\$4,520.27
Gonzales USD	5	\$4,460.54
Bear Valley USD	6	\$4,338.02
Hilmar USD	7	\$4,321.15
<b>Comparative Group Average</b>	—	<b>\$4,290.73</b>
Woodlake USD	8	\$4,283.69
<b>Gateway USD</b>	<b>9</b>	<b>\$4,257.26</b>
<b>All Unified Districts Average</b>	—	<b>\$4,237.84</b>
Fall River Joint USD	10	\$4,174.40
Dos Palos Oro Loma Joint USD	11	\$4,016.36
Linden USD	12	\$3,912.04
Paradise USD	13	\$3,863.65
Orland Joint USD	14	\$3,827.52

Source: 2016-17 state-certified reports: J-90, CBEDS, SACS

As noted in Figure 15, the District ranks second highest of the 14 districts in per-ADA expenditures on unrestricted classified salaries for 2016-17.

Figure 15: Unrestricted Classified Salaries for 2016-17		
District Name	Rank	Unrestricted Classified Salaries Per ADA
Silver Valley USD	1	\$1,877.40
<b>Gateway USD</b>	<b>2</b>	<b>\$1,781.13</b>
Fall River Joint USD	3	\$1,689.14
Riverbank USD	4	\$1,562.07
Gonzales USD	5	\$1,560.20
Dos Palos Oro Loma Joint USD	6	\$1,430.07
Woodlake USD	7	\$1,396.24
<b>Comparative Group Average</b>	—	<b>\$1,373.02</b>
Bear Valley USD	8	\$1,330.93
Hilmar USD	9	\$1,307.72
Linden USD	10	\$1,280.25
Paradise USD	11	\$1,227.67
<b>All Unified Districts Average</b>	—	<b>\$1,176.69</b>
Orland Joint USD	12	\$1,146.04
Hughson USD	13	\$1,126.32
Willows USD	14	\$1,002.31

Source: 2016-17 state-certified reports: J-90, CBEDS, SACS



Figure 16 illustrates that the District ranks 4 out of the 14 districts in per-ADA expenditures on unrestricted employee benefits for 2016-17. Employee benefits include the District’s contributions to pension systems, health benefits, Workers’ Compensation, and other employee and retiree benefit programs.

Figure 16: Unrestricted Employee Benefit Expense for 2016-17		
District Name	Rank	Unrestricted Employee Benefit Expense Per ADA
Silver Valley USD	1	\$3,056.90
Woodlake USD	2	\$2,438.42
Orland Joint USD	3	\$2,265.13
<b>Gateway USD</b>	<b>4</b>	<b>\$2,114.02</b>
Gonzales USD	5	\$2,083.07
Paradise USD	6	\$2,018.93
<b>Comparative Group Average</b>	—	<b>\$1,994.26</b>
<b>All Unified Districts Average</b>	—	<b>\$1,894.11</b>
Dos Palos Oro Loma Joint USD	7	\$1,880.15
Bear Valley USD	8	\$1,864.73
Hilmar USD	9	\$1,861.72
Fall River Joint USD	10	\$1,859.87
Riverbank USD	11	\$1,783.98
Hughson USD	12	\$1,633.23
Linden USD	13	\$1,525.33
Willows USD	14	\$1,473.24

Source: 2016-17 state-certified reports: J-90, CBEDS, SACS

As noted in Figure 17, the District ranks third highest of the 14 districts for the percentage of total expenditures dedicated to all unrestricted personnel salaries and benefits. This comparison reflects expenditures for certificated employee salaries, classified employee salaries, and employee and retiree benefits.

Figure 17: All Unrestricted Personnel Salary and Benefit Expense for 2016-17		
District Name	Rank	Unrestricted % of Total Expense
Paradise USD	1	88.32%
Willows USD	2	86.16%
<b>All Unified Districts Average</b>	—	<b>86.14%</b>
<b>Gateway USD</b>	<b>3</b>	<b>85.65%</b>
Hilmar USD	4	85.61%
Hughson USD	5	85.17%
Gonzales USD	6	83.68%
<b>Comparative Group Average</b>	—	<b>81.12%</b>
Bear Valley USD	7	81.09%
Riverbank USD	8	80.89%
Orland Joint USD	9	79.76%
Woodlake USD	10	77.67%
Fall River Joint USD	11	77.36%
Dos Palos Oro Loma Joint USD	12	76.99%
Silver Valley USD	13	76.38%
Linden USD	14	75.98%

Source: 2016-17 state-certified reports: J-90, CBEDS, SACS

Figure 18 illustrates that the District ranks 9 out of the 14 districts in per-ADA expenditures on unrestricted books and supplies for 2016-17.

Figure 18: Unrestricted Books and Supplies Expense for 2016-17		
District Name	Rank	Unrestricted Books and Supplies Expense Per ADA
Gonzales USD	1	\$991.49
Linden USD	2	\$798.10
Fall River Joint USD	3	\$729.18
Orland Joint USD	4	\$712.63
Woodlake USD	5	\$663.63
Riverbank USD	6	\$625.82
Bear Valley USD	7	\$624.95
Dos Palos Oro Loma Joint USD	8	\$585.49
<b>Comparative Group Average</b>	—	<b>\$546.30</b>
<b><i>Gateway USD</i></b>	<b>9</b>	<b><i>\$410.62</i></b>
Hilmar USD	10	\$399.15
<b>All Unified Districts Average</b>	—	<b>\$359.85</b>
Paradise USD	11	\$284.47
Hughson USD	12	\$266.47
Willows USD	13	\$223.05
Silver Valley USD	14	\$222.57

Source: 2016-17 state-certified reports: J-90, CBEDS, SACS

Figure 19 illustrates that the District ranks 4 out of the 14 districts in per-ADA expenditures on unrestricted services and other operating expenses for 2016-17. Services and other operating expenses include utilities, contracted services, dues and memberships, insurance, rentals and leases, travel and conferences, and communications expense.

Figure 19: Unrestricted Services and Other Operating Expense for 2016-17		
District Name	Rank	Unrestricted Services and Other Operations Expense Per ADA
Silver Valley USD	1	\$2,868.47
Dos Palos Oro Loma Joint USD	2	\$1,422.38
Fall River Joint USD	3	\$1,140.84
<b>Gateway USD</b>	<b>4</b>	<b>\$1,047.44</b>
<b>Comparative Group Average</b>	—	<b>\$993.44</b>
Woodlake USD	5	\$980.88
Bear Valley USD	6	\$931.68
Riverbank USD	7	\$879.22
Linden USD	9	\$879.02
Paradise USD	9	\$762.60
<b>All Unified Districts Average</b>	—	<b>\$734.40</b>
Hughson USD	10	\$716.59
Hilmar USD	11	\$687.58
Orland Joint USD	12	\$673.77
Gonzales USD	13	\$588.62
Willows USD	14	\$552.43

Source: 2016-17 state-certified reports: J-90, CBEDS, SACS



Figure 20 illustrates that the District ranks 12 out of the 14 districts in per-ADA expenditures on unrestricted capital outlay expenses for 2016-17.

Figure 20: Unrestricted Capital Outlay Expense for 2016-17		
District Name	Rank	Unrestricted Capital Outlay Expense Per ADA
Woodlake USD	1	\$544.34
Fall River Joint USD	2	\$390.13
Linden USD	3	\$241.38
Riverbank USD	4	\$207.52
Orland Joint USD	5	\$168.64
Hilmar USD	6	\$165.58
Dos Palos Oro Loma Joint USD	7	\$154.97
<b>Comparative Group Average</b>	—	<b>\$153.78</b>
Hughson USD	8	\$101.83
Gonzales USD	9	\$92.81
<b>All Unified Districts Average</b>	—	<b>\$83.14</b>
Willows USD	10	\$55.90
Paradise USD	11	\$26.75
<b>Gateway USD</b>	<b>12</b>	<b>\$15.78</b>
Bear Valley USD	13	\$0.00
Silver Valley USD	14	\$0.00

Source: 2016-17 state-certified reports: J-90, CBEDS, SACS



Figure 21 illustrates that the District ranks second to last of the 14 districts in per-ADA expenditures on unrestricted other outgo expenses for 2016-17.

Figure 21: Unrestricted Other Outgo Expense for 2016-17		
District Name	Rank	Unrestricted Other Outgo Expense Per ADA
Willows USD	1	\$292.58
Orland Joint USD	2	\$281.65
Linden USD	3	\$204.70
Hughson USD	4	\$202.12
Bear Valley USD	5	\$200.45
Riverbank USD	6	\$176.96
Woodlake USD	7	\$145.79
<b>Comparative Group Average</b>	—	<b>\$89.19</b>
Dos Palos Oro Loma Joint USD	8	\$26.82
Hilmar USD	9	\$7.21
Silver Valley USD	10	\$0.00
Fall River Joint USD	11	-\$0.12
<b>All Unified Districts Average</b>	—	<b>-\$1.13</b>
Gonzales USD	12	-\$93.01
<b>Gateway USD</b>	<b>13</b>	<b>-\$107.57</b>
Paradise USD	14	-\$133.52

Source: 2016-17 state-certified reports: J-90, CBEDS, SACS

Figure 22 illustrates that the District ranks 6 out of the 14 districts in per-ADA total unrestricted expense for 2016-17.

Figure 22: Total Unrestricted Expenditures of the District for 2016-17		
District Name	Rank	Unrestricted Total Expense Per ADA
Silver Valley USD	1	\$13,086.02
Woodlake USD	2	\$10,452.99
Fall River Joint USD	3	\$9,983.44
Riverbank USD	4	\$9,887.80
Gonzales USD	5	\$9,683.71
<b>Gateway USD</b>	<b>6</b>	<b>\$9,518.68</b>
Dos Palos Oro Loma Joint USD	7	\$9,516.24
<b>Comparative Group Average</b>	—	<b>\$9,440.72</b>
Bear Valley USD	8	\$9,290.75
Orland Joint USD	9	\$9,075.37
Linden USD	10	\$8,840.83
Hilmar USD	11	\$8,750.10
Hughson USD	12	\$8,677.93
<b>All Unified Districts Average</b>	—	<b>\$8,484.92</b>
Willows USD	13	\$8,119.78
Paradise USD	14	\$8,050.54

Source: 2016-17 state-certified reports: J-90, CBEDS, SACS

An indicator of fiscal solvency is the size of the unrestricted General Fund net ending fund balance. Figure 23 illustrates that the District’s unrestricted General Fund net ending fund balance ranks 4 out of the 14 districts on a per-ADA basis.

Figure 23: 2016-17 Unrestricted Net Ending Balance as a Percent of Total Expenditures, Transfers, and Other Uses		
District Name	Rank	General Fund Net Ending Balance Per ADA
Gonzales USD	1	\$4,570.26
Linden USD	2	\$3,629.89
Fall River Joint USD	3	\$4,067.03
<b>Gateway USD</b>	<b>4</b>	<b>\$4,072.38</b>
Dos Palos Oro Loma Joint USD	5	\$3,683.91
Riverbank USD	6	\$3,416.44
Woodlake USD	7	\$2,710.27
Hughson USD	8	\$2,193.56
<b>Comparative Group Average</b>	—	<b>\$2,236.28</b>
<b>All Unified Districts Average</b>	—	<b>\$2,000.98</b>
Willows USD	9	\$1,729.58
Hilmar USD	10	\$1,270.12
Paradise USD	11	\$1,191.70
Orland Joint USD	12	\$639.38
Bear Valley USD	13	\$460.43
Silver Valley USD	14	\$553.73

Source: 2016-17 state-certified reports: J-90, CBEDS, SACS

### Staffing Comparisons

Figure 24 illustrates that the District ranks 7 out of the 14 districts in classroom expense as a percent of current expense for 2016-17.

Figure 24: Classroom Expense as a Percent of Current Expense for 2016-17		
District Name	Rank	Classroom Expense Percent of Current Expense
Paradise USD	1	63.17%
Hilmar USD	2	60.37%
Willows USD	3	60.29%
<b>All Unified Districts Average</b>	—	<b>59.34%</b>
Orland Joint USD	4	58.73%
Bear Valley USD	5	57.45%
Hughson USD	6	57.08%
<b>Comparative Group Average</b>	—	<b>56.85%</b>
<b>Gateway USD</b>	<b>7</b>	<b>55.96%</b>
Silver Valley USD	8	55.93%
Linden USD	9	55.51%
Woodlake USD	10	55.43%
Fall River Joint USD	11	55.04%
Riverbank USD	12	55.01%
Dos Palos Oro Loma Joint USD	13	52.31%
Gonzales USD	14	52.19%

Source: 2016-17 state-certified reports: J-90, CBEDS, SACS



This next series of tables illustrate the staffing levels of the District as compared with the other districts in the group.

Figure 25 illustrates that the District ranks 3 out of the 14 districts in student enrollment per classroom teacher, meaning that the District has more teachers relative to its student enrollment than most of the comparative group.

Figure 25: Student Enrollment Per Classroom Teacher						
District Name	Rank	2012	2013	2014	2015	2016
Silver Valley USD	1	18.87	17.53	16.82	15.79	16.84
Fall River Joint USD	2	17.50	17.08	16.94	17.16	18.11
<b>Gateway USD</b>	<b>3</b>	<b>18.78</b>	<b>19.90</b>	<b>19.25</b>	<b>18.61</b>	<b>18.89</b>
Riverbank USD	4	21.21	21.83	21.03	19.86	19.93
Orland Joint USD	5	21.66	22.07	21.96	20.03	20.22
Hilmar USD	6	19.62	20.43	20.88	20.43	20.22
Paradise USD	7	20.83	20.73	20.14	19.70	20.32
<b>Comparative Group Average</b>	<b>—</b>	<b>21.85</b>	<b>21.71</b>	<b>21.06</b>	<b>20.12</b>	<b>20.36</b>
Gonzales USD	8	22.98	21.96	21.53	20.26	20.40
Linden USD	9	22.97	22.72	22.50	21.74	20.65
Woodlake USD	10	21.79	23.11	21.54	21.47	20.65
<b>All Unified Districts Average</b>	<b>—</b>	<b>22.62</b>	<b>22.60</b>	<b>22.01</b>	<b>21.48</b>	<b>21.06</b>
Hughson USD	11	22.24	22.51	22.26	21.84	21.47
Bear Valley USD	12	24.12	23.92	22.85	20.29	21.97
Willows USD	13	26.29	26.41	25.61	23.22	22.42
Dos Palos Oro Loma Joint USD	14	26.96	24.78	22.41	21.57	22.52

Source: 2016-17 state-certified reports: J-90, CBEDS, SACS

Figure 26 illustrates that the District ranks 2 out of the 14 districts in student enrollment per pupil services and Special Education employee.

Figure 26: Student Enrollment Per Pupil Services and Special Education Employee						
District Name	Rank	2012	2013	2014	2015	2016
Silver Valley USD	1	263.19	234.26	268.00	161.85	154.86
<b>Gateway USD</b>	<b>2</b>	<b>182.61</b>	<b>165.69</b>	<b>166.51</b>	<b>162.80</b>	<b>177.84</b>
<b>All Unified Districts Average</b>	<b>—</b>	<b>267.08</b>	<b>256.62</b>	<b>245.93</b>	<b>233.30</b>	<b>228.91</b>
Willows USD	3	194.56	190.45	189.87	235.25	237.33
Hilmar USD	4	324.93	380.85	308.63	260.34	241.51
Paradise USD	5	252.27	223.06	253.94	242.31	269.49
Linden USD	6	386.83	382.00	379.67	317.57	276.75
Riverbank USD	7	386.33	329.71	328.86	273.15	320.16
<b>Comparative Group Average</b>	<b>—</b>	<b>347.43</b>	<b>347.61</b>	<b>340.27</b>	<b>316.26</b>	<b>328.11</b>
Dos Palos Oro Loma Joint USD	8	503.33	594.75	455.40	327.57	332.14
Hughson USD	9	485.78	390.91	330.15	424.20	379.64
Orland Joint USD	10	332.77	443.00	563.50	545.75	440.20
Gonzales USD	11	381.72	318.21	298.43	323.07	440.73
Fall River Joint USD	12	324.44	268.28	208.75	257.39	616.00
Bear Valley USD	13	407.03	941.11	908.52	850.37	934.44
Woodlake USD	14	735.60	760.84	690.06	1,138.50	1,096.00

Source: 2016-17 state-certified reports: J-90, CBEDS, SACS

Figure 27 illustrates that the District ranks 2 out of the 14 districts in student enrollment per nonadministrative certificated employee.

Figure 27: Student Enrollment Per Nonadministrative Certificated Employee						
District Name	Rank	2012	2013	2014	2015	2016
Silver Valley USD	1	17.61	16.31	15.82	14.39	15.19
<b>Gateway USD</b>	<b>2</b>	<b>17.03</b>	<b>17.76</b>	<b>17.26</b>	<b>16.70</b>	<b>17.07</b>
Fall River Joint USD	3	16.60	16.06	15.67	16.09	17.60
Hilmar USD	4	18.50	19.39	19.56	18.94	18.66
Riverbank USD	5	20.10	20.48	19.77	18.51	18.77
Paradise USD	6	19.24	18.97	18.66	18.22	18.90
<b>Comparative Group Average</b>	—	<b>20.56</b>	<b>20.43</b>	<b>19.83</b>	<b>18.91</b>	<b>19.17</b>
Linden USD	7	21.68	21.44	21.24	20.35	19.22
<b>All Unified Districts Average</b>	—	<b>20.85</b>	<b>20.77</b>	<b>20.20</b>	<b>19.67</b>	<b>19.28</b>
Orland Joint USD	8	20.34	21.02	21.13	19.32	19.33
Gonzales USD	9	21.67	20.54	20.08	19.06	19.49
Woodlake USD	10	21.17	22.43	20.89	21.08	20.27
Hughson USD	11	21.27	21.28	20.86	20.77	20.32
Willows USD	12	23.16	23.19	22.56	21.14	20.49
Dos Palos Oro Loma Joint USD	13	25.59	23.79	21.36	20.24	21.09
Bear Valley USD	14	22.77	23.32	22.29	19.81	21.46

Source: 2016-17 state-certified reports: J-90, CBEDS, SACS



Figure 28 illustrates that the District ranks 2 out of the 14 districts in student enrollment per all certificated employees.

Figure 28: Student Enrollment Per All Certificated Employees						
District Name	Rank	2012	2013	2014	2015	2016
Silver Valley USD	1	16.32	15.06	14.80	13.30	14.20
<b>Gateway USD</b>	<b>2</b>	<b>15.82</b>	<b>16.28</b>	<b>15.84</b>	<b>15.29</b>	<b>15.57</b>
Fall River Joint USD	3	14.96	14.47	14.15	14.51	15.79
Paradise USD	4	17.86	17.57	17.29	16.80	17.35
Riverbank USD	5	18.78	19.06	18.19	17.11	17.50
Orland Joint USD	6	18.59	19.37	19.74	17.89	17.63
Gonzales USD	7	20.07	19.12	18.72	17.80	17.65
Linden USD	8	20.01	20.34	19.46	18.83	17.71
<b>Comparative Group Average</b>	—	<b>19.03</b>	<b>18.94</b>	<b>18.36</b>	<b>17.51</b>	<b>17.72</b>
Hilmar USD	9	17.59	18.35	18.61	18.07	17.76
<b>All Unified Districts Average</b>	—	<b>19.42</b>	<b>19.31</b>	<b>18.72</b>	<b>18.31</b>	<b>17.88</b>
Hughson USD	10	19.38	19.28	18.71	18.52	18.21
Willows USD	11	21.15	20.84	20.34	19.16	18.61
Woodlake USD	12	19.87	20.84	19.47	19.62	18.87
Dos Palos Oro Loma Joint USD	13	23.71	21.82	19.70	18.75	19.67
Bear Valley USD	14	20.99	22.14	20.99	18.79	20.44

Source: 2016-17 state-certified reports: J-90, CBEDS, SACS



Figure 29 illustrates that the District ranks first out of the 14 districts in student enrollment per paraprofessional classified employee.

Figure 29: Student Enrollment Per Paraprofessional Classified Employee						
District Name	Rank	2012	2013	2014	2015	2016
<b>Gateway USD</b>	<b>1</b>	<b>49.20</b>	<b>54.63</b>	<b>34.36</b>	<b>33.10</b>	<b>41.90</b>
Paradise USD	2	66.36	66.08	52.58	54.48	53.15
Fall River Joint USD	3	69.52	66.31	44.11	45.98	55.87
Woodlake USD	4	81.18	87.07	66.23	85.96	68.48
Dos Palos Oro Loma Joint USD	5	139.81	76.74	66.97	70.02	70.99
Riverbank USD	6	148.59	83.02	107.32	75.32	77.77
<b>Comparative Group Average</b>	<b>—</b>	<b>109.88</b>	<b>106.50</b>	<b>78.74</b>	<b>82.41</b>	<b>79.80</b>
<b>All Unified Districts Average</b>	<b>—</b>	<b>122.32</b>	<b>116.75</b>	<b>87.53</b>	<b>81.27</b>	<b>80.15</b>
Bear Valley USD	7	82.44	69.05	62.90	77.59	84.86
Hughson USD	8	179.18	325.76	66.81	120.72	86.46
Gonzales USD	9	103.52	125.35	106.26	105.76	87.38
Orland Joint USD	10	142.30	141.99	116.13	93.89	90.88
Silver Valley USD	11	151.58	179.24	99.22	88.74	97.13
Hilmar USD	12	180.81	170.23	106.42	103.11	104.80
Linden USD	13	101.80	201.05	87.95	90.48	108.00
Willows USD	14	386.05	422.35	481.00	354.32	312.97

Source: 2016-17 state-certified reports: J-90, CBEDS, SACS

Figure 30 illustrates that the District ranks 6 out of the 14 districts in student enrollment per clerical employee.

Figure 30: Student Enrollment Per Clerical Employee						
District Name	Rank	2012	2013	2014	2015	2016
Silver Valley USD	1	62.70	61.94	54.07	48.83	51.50
Fall River Joint USD	2	62.80	71.16	57.02	61.51	67.51
Dos Palos Oro Loma Joint USD	3	153.04	109.13	79.20	67.44	69.40
Woodlake USD	4	65.32	87.07	102.37	116.35	85.69
Riverbank USD	5	122.00	164.86	167.42	155.19	89.31
<b>Gateway USD</b>	<b>6</b>	<b>85.16</b>	<b>88.64</b>	<b>80.35</b>	<b>64.20</b>	<b>90.53</b>
<b>Comparative Group Average</b>	<b>—</b>	<b>110.45</b>	<b>112.78</b>	<b>101.00</b>	<b>102.06</b>	<b>94.79</b>
Bear Valley USD	7	143.13	101.64	89.20	104.55	95.35
Gonzales USD	8	140.40	134.89	133.89	116.49	101.25
Hughson USD	9	128.59	102.38	84.92	140.19	111.30
Linden USD	10	113.77	124.57	107.20	133.67	112.10
Willows USD	11	133.36	140.78	127.70	116.67	114.29
Paradise USD	12	117.78	114.44	146.48	112.68	116.28
<b>All Unified Districts Average</b>	<b>—</b>	<b>135.14</b>	<b>137.23</b>	<b>126.39</b>	<b>122.14</b>	<b>119.89</b>
Orland Joint USD	13	138.65	230.73	120.92	124.74	143.95
Hilmar USD	14	203.82	216.06	156.35	159.87	159.88

Source: 2016-17 state-certified reports: J-90, CBEDS, SACS

Figure 31 illustrates that the District ranks first out of the 14 districts in student enrollment per other classified employee.

Figure 31: Student Enrollment Per Other Classified Employee						
District Name	Rank	2012	2013	2014	2015	2016
<b>Gateway USD</b>	<b>1</b>	<b>46.13</b>	<b>51.11</b>	<b>41.25</b>	<b>46.36</b>	<b>33.80</b>
Woodlake USD	2	53.11	58.19	31.88	30.80	34.36
Fall River Joint USD	3	36.05	34.94	29.23	34.57	36.43
Dos Palos Oro Loma Joint USD	4	114.39	50.19	44.21	44.31	46.04
Riverbank USD	5	35.23	36.40	35.30	33.22	46.15
Bear Valley USD	6	54.27	46.37	40.55	37.65	46.57
Linden USD	7	67.87	72.08	82.84	65.87	47.61
<b>Comparative Group Average</b>	<b>—</b>	<b>58.41</b>	<b>54.45</b>	<b>46.49</b>	<b>46.32</b>	<b>47.95</b>
Paradise USD	8	54.39	57.04	40.27	45.42	48.92
Gonzales USD	9	59.01	53.03	56.86	56.92	49.05
Willows USD	10	66.08	61.90	55.39	56.16	53.02
Orland Joint USD	11	54.35	72.39	78.07	65.16	53.20
Silver Valley USD	12	52.29	50.56	54.84	50.38	53.58
Hughson USD	13	156.14	74.65	46.50	60.48	54.73
<b>All Unified Districts Average</b>	<b>—</b>	<b>64.60</b>	<b>65.05</b>	<b>58.40</b>	<b>56.63</b>	<b>55.74</b>
Hilmar USD	14	70.50	70.66	61.29	59.05	63.19

Source: 2016-17 state-certified reports: J-90, CBEDS, SACS



Figure 32 illustrates that the District ranks first out of the 14 districts in student enrollment per all classified employees.

Figure 32: Student Enrollment Per All Classified Employees						
District Name	Rank	2012	2013	2014	2015	2016
<b>Gateway USD</b>	<b>1</b>	<b>18.61</b>	<b>20.35</b>	<b>15.20</b>	<b>14.85</b>	<b>15.51</b>
Fall River Joint USD	2	17.23	17.31	13.44	14.94	16.62
Woodlake USD	3	21.52	24.90	17.78	18.98	18.06
Dos Palos Oro Loma Joint USD	4	44.59	23.74	19.93	19.35	19.91
Silver Valley USD	5	24.00	24.09	21.36	19.38	20.67
Paradise USD	6	23.84	24.15	19.73	20.31	20.90
Riverbank USD	7	23.09	21.94	22.93	20.07	21.87
<b>Comparative Group Average</b>	—	<b>28.35</b>	<b>27.31</b>	<b>22.67</b>	<b>22.98</b>	<b>22.76</b>
Bear Valley USD	8	26.64	21.79	19.31	20.40	22.86
Gonzales USD	9	29.65	29.20	29.01	28.08	23.98
Linden USD	10	29.99	37.21	30.52	29.66	25.52
Hughson USD	11	50.60	38.12	20.73	31.30	25.76
<b>All Unified Districts Average</b>	—	<b>32.20</b>	<b>32.03</b>	<b>27.43</b>	<b>26.21</b>	<b>25.80</b>
Orland Joint USD	12	30.64	39.70	33.68	29.40	27.21
Hilmar USD	13	40.62	40.56	31.14	30.40	31.62
Willows USD	14	39.65	39.02	35.76	34.25	32.46

Source: 2016-17 state-certified reports: J-90, CBEDS, SACS



Figure 33 illustrates that the District ranks first out of the 14 districts in student enrollment per adults with student contact.

Figure 33: Student Enrollment Per Adults With Student Contact						
District Name	Rank	2012	2013	2014	2015	2016
<b>Gateway USD</b>	<b>1</b>	<b>12.65</b>	<b>13.41</b>	<b>11.49</b>	<b>11.10</b>	<b>12.13</b>
Silver Valley USD	2	15.78	14.95	13.65	12.38	13.14
Fall River Joint USD	3	13.40	12.93	11.56	11.92	13.38
Paradise USD	4	14.92	14.74	13.77	13.65	13.94
Riverbank USD	5	17.71	16.43	16.69	14.86	15.12
<b>Comparative Group Average</b>	—	<b>17.32</b>	<b>17.14</b>	<b>15.84</b>	<b>15.38</b>	<b>15.46</b>
<b>All Unified Districts Average</b>	—	<b>17.82</b>	<b>17.63</b>	<b>16.41</b>	<b>15.84</b>	<b>15.54</b>
Woodlake USD	6	16.79	17.84	15.88	16.92	15.64
Hilmar USD	7	16.78	17.40	16.52	16.00	15.84
Gonzales USD	8	17.92	17.65	16.89	16.15	15.94
Orland Joint USD	9	17.80	18.31	17.88	16.02	15.94
Dos Palos Oro Loma Joint USD	10	21.63	18.16	16.20	15.70	16.26
Linden USD	11	17.88	19.37	17.11	16.61	16.31
Hughson USD	12	19.01	19.98	15.89	17.72	16.45
Bear Valley USD	13	17.84	17.43	16.46	15.78	17.13
Willows USD	14	21.85	21.98	21.55	19.95	19.23

Source: 2016-17 state-certified reports: J-90, CBEDS, SACS

Figure 34 illustrates that the District ranks 5 out of the 14 districts in student enrollment per school-level administrator.

Figure 34: Student Enrollment Per School-Level Administrator						
District Name	Rank	2012	2013	2014	2015	2016
Hughson USD	1	397.45	313.87	248.09	245.20	241.39
Fall River Joint USD	2	225.05	232.01	232.41	234.92	244.44
Willows USD	3	489.00	287.20	288.60	287.00	284.80
Silver Valley USD	4	342.14	295.75	284.75	263.00	309.71
<b>Gateway USD</b>	<b>5</b>	<b>382.30</b>	<b>362.14</b>	<b>358.00</b>	<b>337.39</b>	<b>316.50</b>
Paradise USD	6	378.40	372.55	351.41	333.17	340.64
<b>Comparative Group Average</b>	<b>—</b>	<b>395.79</b>	<b>371.71</b>	<b>349.59</b>	<b>338.11</b>	<b>350.44</b>
Woodlake USD	7	757.67	587.75	572.75	379.50	365.33
Orland Joint USD	8	309.00	316.43	409.82	363.83	366.83
Linden USD	9	390.08	580.25	382.86	449.09	372.10
Riverbank USD	10	389.58	366.35	343.58	352.15	383.33
<b>All Unified Districts Average</b>	<b>—</b>	<b>415.66</b>	<b>405.67</b>	<b>380.92</b>	<b>400.64</b>	<b>384.50</b>
Dos Palos Oro Loma Joint USD	11	453.00	339.86	325.29	327.57	387.50
Gonzales USD	12	407.17	413.67	412.83	403.83	404.00
Bear Valley USD	13	388.81	438.10	360.21	364.44	427.63
Hilmar USD	14	487.39	462.35	479.36	487.45	480.60

Source: 2016-17 state-certified reports: J-90, CBEDS, SACS

Figure 35 illustrates that the District ranks 3 out of the 14 districts in student enrollment per district-level administrator.

Figure 35: Student Enrollment Per District-Level Administrator						
District Name	Rank	2012	2013	2014	2015	2016
Bear Valley USD	1	868.33	0.00	0.00	0.00	0.00
Gonzales USD	2	814.33	827.33	825.67	807.67	346.29
<b>Gateway USD</b>	<b>3</b>	<b>531.40</b>	<b>422.50</b>	<b>417.67</b>	<b>388.00</b>	<b>400.14</b>
Fall River Joint USD	4	456.25	392.93	394.93	400.00	417.63
Orland Joint USD	5	721.00	1,107.50	1,127.00	727.67	440.20
Paradise USD	6	725.92	660.75	710.00	618.75	560.26
Linden USD	7	773.67	1,252.46	594.78	580.42	578.07
Hughson USD	8	485.78	589.04	676.97	564.10	640.49
<b>All Unified Districts Average</b>	—	<b>879.01</b>	<b>853.15</b>	<b>776.03</b>	<b>774.20</b>	<b>681.87</b>
<b>Comparative Group Average</b>	—	<b>724.75</b>	<b>854.21</b>	<b>845.44</b>	<b>774.42</b>	<b>693.35</b>
Willows USD	9	489.00	718.00	721.50	717.50	712.00
Silver Valley USD	10	638.67	591.50	1,139.00	526.00	722.67
Riverbank USD	11	1,053.64	1,125.85	677.06	635.83	798.61
Woodlake USD	12	568.25	587.75	572.75	1,138.50	1,096.00
Dos Palos Oro Loma Joint USD	13	1,132.50	1,189.50	1,138.50	1,146.50	1,162.50
Hilmar USD	14	1,350.60	1,353.61	1,942.24	1,975.00	1,602.00

Source: 2016-17 state-certified reports: J-90, CBEDS, SACS



### Teacher Compensation Comparisons

The following comparative tables reflect total compensation at different points of the salary schedule by adding the average district contribution to health and welfare benefits to the salary. For these comparisons a different comparative group was compiled to represent elementary, unified, and high school districts in the geographical area that are closest in size to the District in terms of ADA, as these are districts with which the District competes for its talent.

Figure 36: Comparative Districts in the Geographical Area		
District Name	2016-17 ADA	2016-17 UPP
Anderson Union High School District (HSD)	1,523	50.75%
Colusa USD	1,411	70.75%
Corning Union Elementary School District (ESD)	2,036	87.68%
Enterprise ESD	3,634	69.32%
Eureka City USD	3,621	64.58%
Fall River Joint USD	1,147	60.33%
<b>Gateway USD</b>	<b>2,199</b>	<b>72.52%</b>
Gridley USD	1,993	59.73%
Konocti USD	3,178	83.63%
Live Oak USD	1,778	81.10%
Orland Joint USD	2,162	78.82%
Oroville City ESD	2,302	79.77%
Oroville Union HSD	2,046	70.77%
Paradise USD	3,233	63.81%
Red Bluff Union ESD	2,088	79.35%
Red Bluff Union HSD	1,528	59.36%
Redding ESD	2,912	61.48%
Shasta Union HSD	4,252	36.75%
Williams USD	1,311	88.02%
Willows USD	1,387	68.12%

Source: 2016-17 state-certified reports: J-90, CBEDS, SACS



The latest certified statewide data available for the teacher compensation comparisons is from the J-90 Teacher Salary and Benefits Schedule for the 2016-17 fiscal year.

Figure 37 below illustrates the student enrollment trends from 2011-12 to 2016-17 for each of the districts in the comparative group. The District's enrollment trend is the second lowest of the comparative group at a decline of -14.12%

**Figure 37: Comparative Analysis of District P-2\* ADA from 2011-12 to 2016-17**

District Name	Rank	2011-12	2016-17	% Change from 2011-12 to 2016-17
Corning Union ESD	1	1,841	2,014	9.38
Konocti USD	2	2,834	3,046	7.49
Fall River Joint USD	3	1,053	1,127	6.99
Colusa USD	4	1,342	1,404	4.58
Williams USD	5	1,231	1,276	3.68
Live Oak USD	6	1,699	1,722	1.36
Orland Joint USD	7	2,094	2,104	0.48
Eureka City USD	8	3,577	3,539	-1.07
Gridley USD	9	1,967	1,922	-2.30
Red Bluff Union ESD	10	2,048	1,963	-4.15
Shasta Union HSD	11	4,379	4,166	-4.87
Willows USD	12	1,436	1,364	-5.01
Paradise USD	13	3,385	3,180	-6.05
Redding ESD	14	3,042	2,829	-7.03
Red Bluff Union HSD	15	1,636	1,507	-7.89
Oroville City ESD	16	2,497	2,259	-9.52
Anderson Union HSD	17	1,864	1,666	-10.62
<b>Gateway USD</b>	<b>18</b>	<b>2,495</b>	<b>2,143</b>	<b>-14.12</b>
Oroville Union HSD	19	2,372	1,973	-16.86
Enterprise ESD	20	Not Reported	3,596	N/A

Source: 2016-17 state-certified reports: J-90, CBEDS, SACS

\*Second Principal Apportionment (P-2)

In Figure 38, the District’s total compensation at the lowest scheduled salary ranks last out of 20 districts in the comparative group.

Figure 38: Total Compensation: Lowest Scheduled Salary Plus Average District Health and Welfare Benefits				
District Name	Rank	Total Compensation	Lowest Scheduled Salary	Average Health and Welfare Benefit Contribution
Oroville Union HSD	1	\$65,945	\$45,848	\$20,097
Konocti USD	2	\$63,154	\$45,000	\$18,154
<b>Statewide Unified Average</b>	—	<b>\$60,943</b>	<b>\$47,532</b>	<b>\$13,411</b>
Orland Joint USD	3	\$60,921	\$44,792	\$16,129
Oroville City ESD	4	\$60,630	\$48,643	\$11,987
Colusa USD	5	\$58,836	\$48,331	\$10,505
Shasta Union HSD	6	\$57,574	\$44,914	\$12,660
Red Bluff Union ESD	7	\$57,422	\$44,377	\$13,045
Live Oak USD	8	\$57,223	\$45,103	\$12,120
Willows USD	9	\$56,860	\$56,860	\$0
Corning Union ESD	10	\$56,664	\$46,264	\$10,400
<b>Comparative Group Average</b>	—	<b>\$56,113</b>	<b>\$44,188</b>	<b>\$11,925</b>
Redding ESD	11	\$55,643	\$46,369	\$9,274
Williams USD	12	\$55,542	\$47,026	\$8,516
Enterprise ESD	13	\$54,817	\$43,999	\$10,818
<b>Region 02 Unified Average*</b>	—	<b>\$54,271</b>	<b>\$41,086</b>	<b>\$13,185</b>
Eureka City USD	14	\$53,473	\$39,975	\$13,498
Fall River Joint USD	15	\$51,469	\$41,979	\$9,490
Red Bluff Union HSD	16	\$51,228	\$41,728	\$9,500
Anderson Union HSD	17	\$50,213	\$39,168	\$11,045
Gridley USD	18	\$49,649	\$40,987	\$8,662
Paradise USD	19	\$48,617	\$38,000	\$10,617
<b>Gateway USD</b>	<b>20</b>	<b>\$45,240</b>	<b>\$36,918</b>	<b>\$8,322</b>

Source: 2016-17 state-certified reports: J-90, CBEDS, SACS

\*Region 02 is defined as Butte, Glenn, Lassen, Modoc, Plumas, Shasta, Siskiyou, Tehama and Trinity counties



In Figure 39, the District’s total compensation offered at BA+30, Step 1, ranks 18 out of the 20 districts in the comparative group.

Figure 39: Total Compensation: Salary Paid for BA+30, Step 1 Plus Average District Health and Welfare Benefits				
District Name	Rank	Total Compensation	Salary at BA+30, Step 1	Average Health and Welfare Benefit Contribution
Oroville Union HSD	1	\$67,647	\$47,550	\$20,097
<b>Statewide Unified Average</b>	—	<b>\$64,469</b>	<b>\$51,058</b>	<b>\$13,411</b>
Konocti USD	2	\$63,154	\$45,000	\$18,154
Orland Joint USD	3	\$60,921	\$44,792	\$16,129
Oroville City ESD	4	\$60,630	\$48,643	\$11,987
Colusa USD	5	\$60,251	\$49,746	\$10,505
Shasta Union HSD	6	\$59,635	\$46,975	\$12,660
Willows USD	7	\$58,000	\$58,000	\$0
Red Bluff Union ESD	8	\$57,422	\$44,377	\$13,045
Gridley USD	9	\$57,277	\$48,615	\$8,662
Live Oak USD	10	\$57,223	\$45,103	\$12,120
<b>Comparative Group Average</b>	—	<b>\$57,096</b>	<b>\$45,171</b>	<b>\$11,925</b>
Williams USD	11	\$56,952	\$48,436	\$8,516
Corning Union ESD	12	\$56,664	\$46,264	\$10,400
Red Bluff Union HSD	13	\$56,350	\$46,850	\$9,500
<b>Region 02 Unified Average*</b>	—	<b>\$56,127</b>	<b>\$42,942</b>	<b>\$13,185</b>
Redding ESD	14	\$55,643	\$46,369	\$9,274
Enterprise ESD	15	\$54,817	\$43,999	\$10,818
Eureka City USD	16	\$53,473	\$39,975	\$13,498
Fall River Joint USD	17	\$51,469	\$41,979	\$9,490
<b>Gateway USD</b>	<b>18</b>	<b>\$51,355</b>	<b>\$43,033</b>	<b>\$8,322</b>
Anderson Union HSD	19	\$51,213	\$40,168	\$11,045
Paradise USD	20	\$48,617	\$38,000	\$10,617

Source: 2016-17 state-certified reports: J-90, CBEDS, SACS

\*Region 02 is defined as Butte, Glenn, Lassen, Modoc, Plumas, Shasta, Siskiyou, Tehama and Trinity counties

In Figure 40, the District’s total compensation at BA+60, Step 10, ranks 16 out of the 20 districts in the comparative group.

Figure 40: Total Compensation: Salary Paid for BA+60, Step 10 Plus Average District Health and Welfare Benefits				
District Name	Rank	Total Compensation	Salary at BA+60, Step 10	Average Health and Welfare Benefit Contribution
<b>Statewide Unified Average</b>	—	<b>\$88,113</b>	<b>\$74,702</b>	<b>\$13,411</b>
Oroville City ESD	1	\$87,507	\$75,520	\$11,987
Oroville Union HSD	2	\$86,319	\$66,222	\$20,097
Konocti USD	3	\$81,987	\$63,833	\$18,154
Shasta Union HSD	4	\$81,926	\$69,266	\$12,660
Enterprise ESD	5	\$80,197	\$69,379	\$10,818
Red Bluff Union HSD	6	\$77,364	\$67,864	\$9,500
Orland Joint USD	7	\$76,953	\$60,824	\$16,129
<b>Comparative Group Average</b>	—	<b>\$76,443</b>	<b>\$64,518</b>	<b>\$11,925</b>
Live Oak USD	8	\$75,972	\$63,852	\$12,120
Redding ESD	9	\$75,578	\$66,304	\$9,274
Williams USD	10	\$75,563	\$67,047	\$8,516
Anderson Union HSD	11	\$75,405	\$64,360	\$11,045
Willows USD	12	\$75,360	\$75,360	\$0
Colusa USD	13	\$75,313	\$64,808	\$10,505
Gridley USD	14	\$73,653	\$64,991	\$8,662
Red Bluff Union ESD	15	\$72,994	\$59,949	\$13,045
<b>Region 02 Unified Average*</b>	—	<b>\$72,832</b>	<b>\$59,647</b>	<b>\$13,185</b>
<b>Gateway USD</b>	<b>16</b>	<b>\$71,097</b>	<b>\$62,775</b>	<b>\$8,322</b>
Corning Union ESD	17	\$70,642	\$60,242	\$10,400
Eureka City USD	18	\$69,310	\$55,812	\$13,498
Fall River Joint USD	19	\$67,427	\$57,937	\$9,490
Paradise USD	20	\$66,681	\$56,064	\$10,617

Source: 2016-17 state-certified reports: J-90, CBEDS, SACS

\*Region 02 is defined as Butte, Glenn, Lassen, Modoc, Plumas, Shasta, Siskiyou, Tehama and Trinity counties



In Figure 41, the District’s total compensation at the maximum salary offered ranks 17 out of the 20 districts in the comparative group.

Figure 41: Total Compensation: Maximum Scheduled Salary Plus Average District Health and Welfare Benefits				
District Name	Rank	Total Compensation	Maximum Scheduled Salary	Average Health and Welfare Benefit Contribution
<b>Statewide Unified Average</b>	—	<b>\$110,418</b>	<b>\$97,007</b>	<b>\$13,411</b>
Oroville Union HSD	1	\$110,364	\$90,267	\$20,097
Paradise USD	2	\$109,229	\$98,612	\$10,617
Shasta Union HSD	3	\$104,940	\$92,280	\$12,660
Live Oak USD	4	\$104,688	\$92,568	\$12,120
Oroville City ESD	5	\$104,113	\$92,126	\$11,987
Orland Joint USD	6	\$103,081	\$86,952	\$16,129
Williams USD	7	\$102,656	\$94,140	\$8,516
<b>Region 02 Unified Average*</b>	—	<b>\$101,752</b>	<b>\$88,567</b>	<b>\$13,185</b>
Gridley USD	8	\$101,559	\$92,897	\$8,662
Konocti USD	9	\$101,423	\$83,269	\$18,154
Enterprise ESD	10	\$101,159	\$90,341	\$10,818
<b>Comparative Group Average</b>	—	<b>\$100,675</b>	<b>\$88,750</b>	<b>\$11,925</b>
Corning Union ESD	11	\$99,974	\$89,574	\$10,400
Colusa USD	12	\$98,627	\$88,122	\$10,505
Red Bluff Union HSD	13	\$97,411	\$87,911	\$9,500
Anderson Union HSD	14	\$97,065	\$86,020	\$11,045
Willows USD	15	\$96,467	\$96,467	\$0
Red Bluff Union ESD	16	\$95,730	\$82,685	\$13,045
<b>Gateway USD</b>	<b>17</b>	<b>\$94,847</b>	<b>\$86,525</b>	<b>\$8,322</b>
Redding ESD	18	\$94,471	\$85,197	\$9,274
Eureka City USD	19	\$92,016	\$78,518	\$13,498
Fall River Joint USD	20	\$87,971	\$78,481	\$9,490

Source: 2016-17 state-certified reports: J-90, CBEDS, SACS

\*Region 02 is defined as Butte, Glenn, Lassen, Modoc, Plumas, Shasta, Siskiyou, Tehama and Trinity counties

The computed average salary is based upon how many full-time equivalent teachers there are at each cell in the salary schedule. In Figure 42, the District’s total compensation at the computed average salary ranks 16 out of the 20 districts in the comparative group.

Figure 42: Total Compensation: Computed Average Salary Plus Average District Health and Welfare Benefits				
District Name	Rank	Total Compensation	Computed Average Salary	Average Health and Welfare Benefit Contribution
<b>Statewide Unified Average</b>	—	<b>\$91,953</b>	<b>\$78,542</b>	<b>\$13,411</b>
Oroville Union HSD	1	\$91,429	\$71,332	\$20,097
Oroville City ESD	2	\$89,552	\$77,565	\$11,987
Shasta Union HSD	3	\$85,675	\$73,015	\$12,660
Gridley USD	4	\$83,260	\$74,598	\$8,662
Red Bluff Union HSD	5	\$82,079	\$72,579	\$9,500
Live Oak USD	6	\$81,747	\$69,627	\$12,120
Anderson Union HSD	7	\$79,789	\$68,744	\$11,045
Orland Joint USD	8	\$79,670	\$63,541	\$16,129
<b>Comparative Group Average</b>	—	<b>\$79,567</b>	<b>\$67,642</b>	<b>\$11,925</b>
Enterprise ESD	9	\$79,566	\$68,748	\$10,818
<b>Region 02 Unified Average*</b>	—	<b>\$78,634</b>	<b>\$65,449</b>	<b>\$13,185</b>
Colusa USD	10	\$78,050	\$67,545	\$10,505
Williams USD	11	\$77,906	\$69,390	\$8,516
Willows USD	12	\$77,141	\$77,141	\$0
Paradise USD	13	\$76,214	\$65,597	\$10,617
Konocti USD	14	\$76,046	\$57,892	\$18,154
Redding ESD	15	\$76,036	\$66,762	\$9,274
<b>Gateway USD</b>	<b>16</b>	<b>\$75,214</b>	<b>\$66,892</b>	<b>\$8,322</b>
Eureka City USD	17	\$75,185	\$61,687	\$13,498
Corning Union ESD	18	\$75,027	\$64,627	\$10,400
Red Bluff Union ESD	19	\$74,198	\$61,153	\$13,045
Fall River Joint USD	20	\$67,620	\$58,130	\$9,490

Source: 2016-17 state-certified reports: J-90, CBEDS, SACS

\*Region 02 is defined as Butte, Glenn, Lassen, Modoc, Plumas, Shasta, Siskiyou, Tehama and Trinity counties



Movement of teachers across the salary schedule during their career can be estimated based upon typical progression, which results in a certain amount of cumulative career earnings. Figure 43 illustrates that the ten-year earnings for teachers in the District ranks 14 out of the 20 districts in the comparison.

Figure 43: Ten-Year Earnings Calculation (Ranked by Ten-Year Total)			
District Name	Rank	Ten-Year Total Earnings	MA Stipend
Willows USD	1	\$656,088	\$1,000
Oroville City ESD	2	\$612,276	\$800
Red Bluff Union HSD	3	\$581,081	\$2
Williams USD	4	\$575,690	\$1,000
Shasta Union HSD	5	\$573,468	\$1,232
Oroville Union HSD	6	\$569,062	\$600
Colusa USD	7	\$559,760	\$800
Gridley USD	8	\$555,814	\$1,100
Redding ESD	9	\$552,406	\$2,380
Enterprise ESD	10	\$551,662	\$0
Live Oak USD	11	\$547,263	\$1,200
Konocti USD	12	\$540,865	\$1,200
Anderson Union HSD	13	\$528,902	\$1,490
<b>Gateway USD</b>	<b>14</b>	<b>\$527,829</b>	<b>\$1,500</b>
Corning Union ESD	15	\$521,374	\$0
Red Bluff Union ESD	16	\$519,544	\$1,000
Orland Joint USD	17	\$512,096	\$1,027
Fall River Joint USD	18	\$492,735	\$990
Eureka City USD	19	\$473,775	\$0
Paradise USD	20	\$455,193	\$1,121

Source: 2016-17 state-certified reports: J-90, CBEDS, SACS

Figure 44 illustrates that the twenty-year earnings for teachers in the District 14 out of the 20 districts in the comparison.

Figure 44: Twenty-Year Earnings Calculation (Ranked by Twenty-Year Total)			
District Name	Rank	Twenty-Year Total Earnings	MA Stipend
Willows USD	1	\$1,531,483	\$1,000
Red Bluff Union HSD	2	\$1,477,774	\$2
Oroville City ESD	3	\$1,459,933	\$800
Enterprise ESD	4	\$1,406,640	\$0
Williams USD	5	\$1,373,324	\$1,000
Shasta Union HSD	6	\$1,353,316	\$1,232
Oroville Union HSD	7	\$1,323,338	\$600
Colusa USD	8	\$1,319,602	\$800
Gridley USD	9	\$1,313,760	\$1,100
Live Oak USD	10	\$1,310,460	\$1,200
Konocti USD	11	\$1,294,506	\$1,200
Redding ESD	12	\$1,293,980	\$2,380
Anderson Union HSD	13	\$1,276,370	\$1,490
<b>Gateway USD</b>	<b>14</b>	<b>\$1,258,308</b>	<b>\$1,500</b>
Red Bluff Union ESD	15	\$1,249,175	\$1,000
Corning Union ESD	16	\$1,237,858	\$0
Orland Joint USD	17	\$1,232,889	\$1,027
Fall River Joint USD	18	\$1,135,942	\$990
Eureka City USD	19	\$1,132,184	\$0
Paradise USD	20	\$1,113,809	\$1,121

Source: 2016-17 state-certified reports: J-90, CBEDS, SACS



Figure 45 illustrates that, for twenty-five-year cumulative career earnings, the District ranks 15 out of the 20 districts in the comparison.

Figure 45: Twenty-Five-Year Earnings Calculation (Ranked by Twenty-Five-Year Total)			
District Name	Rank	Twenty-Five-Year Total Earnings	MA Stipend
Willows USD	1	\$2,018,818	\$1,000
Red Bluff Union HSD	2	\$1,911,793	\$2
Oroville City ESD	3	\$1,904,601	\$800
Enterprise ESD	4	\$1,858,345	\$0
Williams USD	5	\$1,813,790	\$1,000
Shasta Union HSD	6	\$1,768,404	\$1,232
Colusa USD	7	\$1,758,776	\$800
Oroville Union HSD	8	\$1,738,786	\$600
Live Oak USD	9	\$1,736,550	\$1,200
Gridley USD	10	\$1,736,323	\$1,100
Konocti USD	11	\$1,704,943	\$1,200
Redding ESD	12	\$1,692,640	\$2,380
Anderson Union HSD	13	\$1,673,180	\$1,490
Corning Union ESD	14	\$1,671,832	\$0
<b>Gateway USD</b>	<b>15</b>	<b>\$1,661,475</b>	<b>\$1,500</b>
Red Bluff Union ESD	16	\$1,657,312	\$1,000
Orland Joint USD	17	\$1,644,111	\$1,027
Paradise USD	18	\$1,511,027	\$1,121
Eureka City USD	19	\$1,490,439	\$0
Fall River Joint USD	20	\$1,484,297	\$990

Source: 2016-17 state-certified reports: J-90, CBEDS, SACS

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## Conclusion

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The comparative data above indicates that the District has prioritized its investment in the numbers of staff members of all types to serve its student population, and/or the District has not reduced its staffing levels commensurate with the loss of students over time. The District has prioritized working conditions for its employees over compensation or other potential options for the use of its resources. This significantly reduces the District's flexibility to invest in other priorities, such as staff compensation or maintaining prudent reserves. Specifically, the comparative data indicates the following:

1. The District's revenues per ADA are near the average for the comparative group, but the District has had the greatest loss of students over the last five years (or the second greatest loss, depending on the comparative group)
  - a. This means that total revenues have not increased over the last five years like that of the other districts in the comparative group
2. The District's percentage of expenditures dedicated to personnel salaries and benefits ranks high among the comparative group
3. The District has been able to maintain a prudent level of reserves even with #1 and #2 above
4. The District has higher certificated nonmanagement staffing relative to its student population than all but one of the comparative districts
5. The District has the highest classified nonmanagement staffing of the comparative group relative to its student population
6. To a lesser extent the District has more administrative staffing relative to its student population than that of the comparative group
7. The District's total compensation for teachers ranks low but improves in ranking as teachers gain seniority
  - a. The District is competitive when looking at long-term earnings

With regard to the budget, the District appears to utilize industry standard practices in its budget based on the most recently known information when the budgets were prepared. The District's revenue projections are appropriately conservative – not overly conservative and not too optimistic – and follow the recommendations made by the COE and other outside sources. The District's expenditure projections reflect the mathematical extension of recent historical costs as well as factors unique to the District and known information from the state and other external sources.

Given the many factors discussed in this report, and given the District's financial outlook, we recommend that the District take action to stem the deficit spending trend in order to maintain an appropriate level of reserves and cash for operations. This includes considering additional budget reductions if the District and GTA reach an agreement with significant ongoing costs as proposed in the District's latest offer. Given that 86% of the District's budget is dedicated to personnel and that the comparative data indicates higher staffing levels, the District should look to right-size staffing in the areas indicated by the comparative data – both classified and certificated positions. There isn't room in the other 14% of the budget to make reductions and achieve a balanced budget. If the District takes a tentative agreement with additional ongoing costs to the Board of Education for approval it should be preceded by a list of reductions that the Board can adopt to ensure that the District maintains fiscal solvency.

Lastly, the District should closely monitor developments at the state and federal level with regard to revenues as well as all of its local factors, including ADA and staffing. Close monitoring of all of these factors will help ensure that each budget revision and MYP is reflective of the current reality and demonstrates the multiyear impact of decisions that are made.

Thank you for allowing us to provide you with this Budget Review. We welcome any questions you may have about this report. If we can be of further service to the District, please do not hesitate to contact us.

Sincerely,



SHEILA G. VICKERS  
Vice President



## Appendix A—Summary of Recommendations

What follows is a list of the recommendations made throughout this report. For further detail and the reasons for the recommendations please refer to the earlier sections of this report.

1. When one-time discretionary funds are received they should only be applied to one-time uses such as increasing reserves, purchasing instructional materials, setting aside funds for retiree benefits, textbooks, technology, etc.
2. Staffing reductions are built into the MYP; the District will need to identify the staff positions or particular kinds of services to be reduced or eliminated and the Board of Education will need to take formal action before the staffing reductions can occur in future years.
3. Create a standing benefits committee, the purpose of which is to analyze benefit plans and investigate alternatives for reducing costs.
4. Consider placing the OPEB set-asides in Fund 20 into an irrevocable trust so that the funds can be used to offset the District's OPEB liability and cannot be used for any other purpose.
5. Consider conducting an analysis of the Books and Supplies, Services and Other Operating Expenditures, Capital Outlay, and Direct/Indirect Support areas of expenditure when preparing the Second Interim report or Estimated Actuals each year to determine an amount for each major object code that is expected not to be spent. These amounts can be set up as negative line items in the budget and will allow the District to more closely estimate its General Fund ending balance for the year. Further, since some of these areas of the budget were underspent significantly for two years in a row, the District should consider whether ongoing cuts can be made in order to free up ongoing resources for other purposes, such as addressing deficit spending.
6. Consider reducing the RRMA contribution in the budget to utilize the current flexibility allowed; however, at the same time the District should ensure that sufficient funds are included in the budget to appropriately maintain its facilities.
7. Make adjustments in the operation of the Cafeteria Fund to increase revenues and/or decrease expenditures in order to minimize the General Fund contribution required.
8. Maintain Board Policy (3100 Budget) for a higher level of reserves than the state requires, as a prudent reserve can help ensure that disruption to instructional programs for students is minimized when financial difficulties occur.
9. Prepare a cash flow projection for 2018-19 to ensure that the District has sufficient

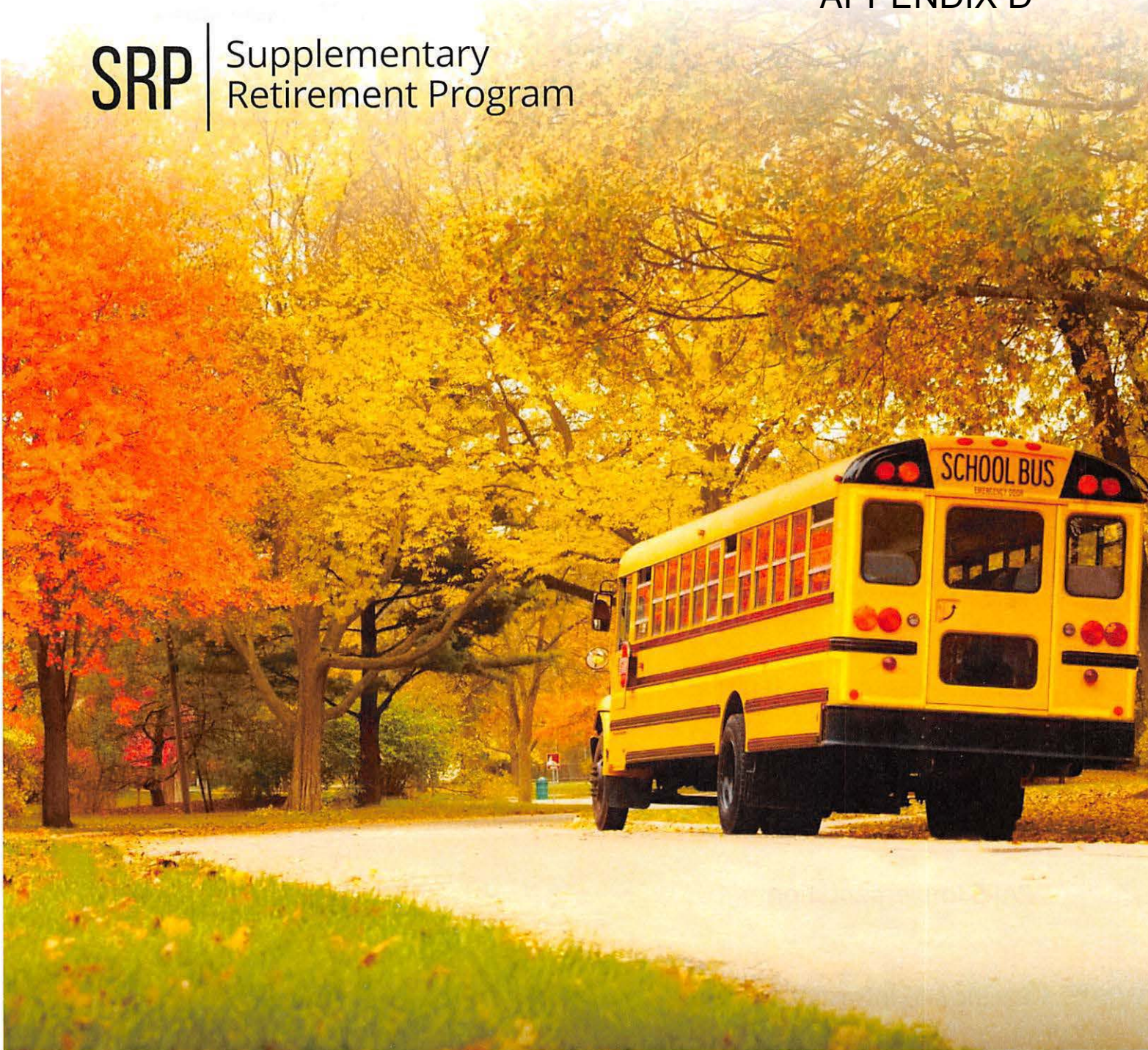


operating cash for the foreseeable future.

10. Identify the specific reductions to be made in order to address the systemic deficit spending problem and take action to implement them as soon as possible so that a prudent reserve remains to support fiscal stability; given that 86% of the District's budget is dedicated to personnel and that the comparative data indicates higher staffing levels, the District should look to right-size staffing in the areas indicated by the comparative data
11. This includes considering additional budget reductions if the District and GTA reach an agreement with significant ongoing costs as proposed in the District's latest offer.
12. Avoid making any further proposals at the bargaining table that increase expenditures or further exacerbate its systemic deficit spending problem, as it may be faced with negotiating concessions from employees in the future in order to stay solvent.



**SRP** | Supplementary Retirement Program



# GATEWAY UNIFIED SCHOOL DISTRICT

Proposal for  
Supplementary Retirement Plan (SRP)  
April 20, 2018

PUBLIC AGENCY RETIREMENT SERVICES | **PARS**  
TRUSTED SOLUTIONS. LASTING RESULTS.



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# **Section I**

## **Introduction**



# INTRODUCTION

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- PARS is Public Agency Retirement Services
- Over 800 client agencies
- Over 420,000 public employee participants
- Over 1,400 retirement plans under administration
- **Solutions for Educational Agencies include:**

1

## **Supplementary Retirement Plan (SRP)**

A constructive and appealing tool to reduce labor costs, restructure your workforce, avoid lay-offs and retain/attract skilled employees

2

## **Pension Rate Stabilization Program (PRSP)**

A pension prefunding trust designed specifically to address GASB 68 liabilities on financial statements and stabilize future costs.

COMBO TRUST

3

## **OPEB Solutions Program**

An OPEB prefunding trust designed in partnership with the California School Boards Association (CSBA) to reduce OPEB liabilities and increase investment rates of return.

4

## **Alternate Retirement System (ARS)**

An alternative to Social Security for part-time employees offered to provide a valuable benefit for employees and permanent payroll savings to the District.

5

## **Supplemental Defined Contribution Plan**

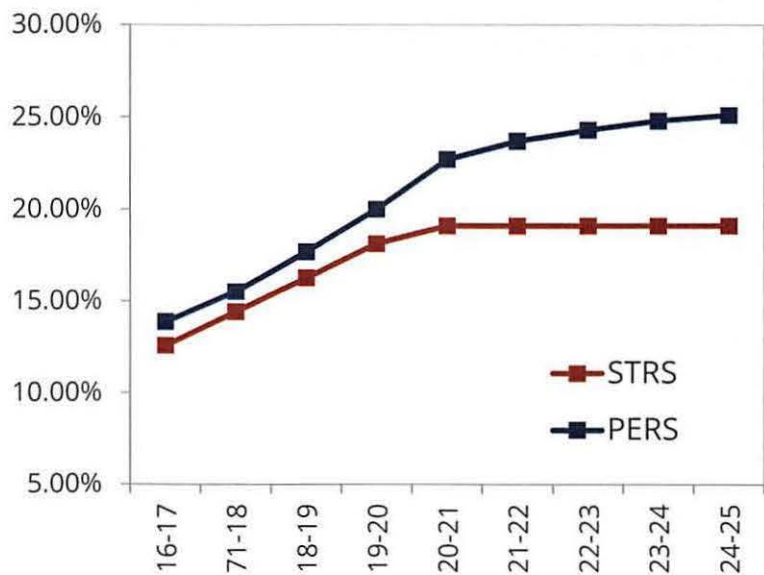
A locally designed retirement plan offered in addition to STRS or PERS with the goal of attracting and retaining select employees to the District.

# PENSION RATE STABILIZATION PROGRAM

- **PARS PRSP** is a GASB-compliant solution for setting aside and safeguarding reserve dollars to help deal with rising STRS/PERS costs.
- **Prefund** pension costs
- **Access** funds at any time to pay pension costs
- **Create** a Rainy Day Fund available during adverse budget times
- **Address** District Liability on the Balance Sheet
- **Restore** local control over assets
- **Mitigate** long-term costs and rate volatility
- **Protected** by an exclusive IRS Private Letter Ruling

## STRS/PERS CONTRIBUTION RATE INCREASES

Year	STRS	PERS
2016-17	12.58%	13.89%
2017-18	14.43%	15.53%
2018-19	16.28%	17.70%
2019-20	18.13%	20.00%
2020-21	19.10%	22.70%
2021-22	19.10%	23.70%
2022-23	19.10%	24.30%
2023-24	19.10%	24.80%
2024-25	19.10%	25.10%





## ABOUT PARS

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- Specializes exclusively in governmental retirement plan consulting and administration
- Coordinates plan design and performs plan implementation and ongoing “Turn-Key” plan administration
- PARS is a fee-for-service company—we do not receive commissions, overwrites, front-end or back-end loads from any investment or investment product related to the PARS SRP program.



# SUPPLEMENTARY RETIREMENT PLAN

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- PARS SRP is a retirement incentive plan offered to encourage employees' early retirement.
- Districts look to offer PARS SRP in order to:
  - Achieve budget savings
  - Reduce the number of top-of-the-salary schedule employees
  - Reorganize departments or programs
  - Reduce the impact of potential future layoffs
- PARS has implemented retirement incentives since 1984.



# PARS SRP CLIENTS

UPDATED: JANUARY 2018

Acton-Agua Dulce USD	Corona-Norco USD	Le Grand Union HSD	Paramount USD	Savanna SD
Alameda Co OoE	Cotati-Rohnert Park USD	Lemon Grove SD	Parlier USD	Scotts Valley USD
Alameda USD	Covina-Valley USD	Lennox ESD	Pasadena City College	Selma USD
Alhambra USD	Cupertino Union SD	Lincoln USD	Pasadena USD	Shasta County OoE
Alisal Union SD	Cutler-Orosi Jt USD	Lindsay USD	Paso Robles Schools	Shoreline USD
Alliance City Schools, OH	Cypress SD	Little Lake City SD	Patterson Jt USD	Sierra USD
Alpine Union SD	Davis Jt USD	Live Oak USD	Perris Union HSD	Simi Valley USD
Alta Loma SD	Del Mar Union SD	Loma Prieta Jt Union SD	Petaluma City Schools	Snowline Jt USD
Alta Vista ESD	Desert CCD	Lompoc USD	Placentia-Yorba Linda USD	Solana Beach SD
Alvin CCD	Desert Sands USD	Lone Star CCD, TX	Planada ESD	Solano CCD
Anaheim ESD	Dinuba USD	Long Beach CCD	Pleasant Valley SD	Somis Union SD
Anaheim Union HSD	Downey USD	Long Beach USD	Point Arena Jt Union HSD	Sonoma Co OoE
Apple Valley USD	Duarte USD	Los Alamitos USD	Pomona USD	Sonoma Valley USD
Armona Union ESD	Earlimart SD	Los Angeles CCD	Porterville USD	South Pasadena USD
Arvin Union SD	East Side Union HSD	Los Angeles Co OoE	Rancho Santiago CCD	Southfield Public SD, WI
Atascadero USD	Edgewood City SD, OH	Los Angeles USD	Redding ESD	Southwestern CCD
Azusa USD	El Dorado Union HSD	Lucia Mar USD	Redondo Beach USD	St. Helena USD
Bakersfield City SD	El Monte City SD	Lynwood USD	Redwood Empire SIG	Stockton USD
Baldwin Park USD	El Monte Union HSD	Madera USD	Reef-Sunset USD	Sweetwater Union HSD
Bassett USD	El Rancho Charter	Magnolia SD	Rialto USD	Taft City SD
Beardsley SD	El Rancho USD	Manhattan Beach USD	Richland SD	Tehachapi USD
Beaumont USD	El Tejon USD	Manteca USD	Rio School District	Temecula Vly USD
Bellflower USD	Elk Grove USD	McSwain Union ESD	Ripon USD	Templeton USD
Benicia USD	Escondido Union ESD	Merced City SD	Riverdale Jt USD	Terra Bella Union ESD
Benjamin Logan Local SD, OH	Escondido Union HSD	Merced County OoE	Riverside CCD	Tracy USD
Beverly Hills USD	Etiwanda SD	Merced Union HSD	Riverside USD	Trinity County OoE
Brea Olinda USD	Fountain Valley SD	Mesa Union SD	Roseville City ESD	Tulare City ESD
Buena Park SD	Fremont City Schools, OH	Metro Ed District	Rowland USD	Tustin USD
Burlingame SD	Fresno USD	Milford EV Schools, OH	S Orange County CCD	Twin Rivers USD
Butler Tech/Career Schools, OH	Fullerton Jt Union HSD	Mill Valley SD	S San Francisco USD	Upland USD
Byron Union SD	Fullerton SD	MiraCosta CCD	Sacramento City USD	Vacaville USD
Cajon Valley Union SD	Galt Joint Union HSD	Monrovia USD	Sacramento County OoE	Vallejo City USD
Calaveras Co OoE	Galt Joint Union SD	Montebello USD	Saddleback Valley USD	Vermilion Local SD, OH
Calaveras USD	Garvey SD	Moorpark USD	Salinas Union HSD	Victoria College, TX
Calistoga Joint USD	General Shafter SD	Moreno Valley USD	San Bernardino CCD	Visalia USD
Cambrian SD	Glendale CCD	Morgan Hill USD	San Bernardino City USD	Vista USD
Campbell Union HSD	Glendale USD	Morongo USD	San Bernardino County SoS	W Liberty-Salem Local SD, OH
Capistrano USD	Glendora USD	MT View SD (El Monte)	San Bruno Park SD	W Sonoma Co Union HSD
Carlsbad USD	Golden Plains USD	Mt. San Antonio College	San Diego USD	Walnut Valley USD
Caruthers USD	Golden Valley USD	Mtn View SD (Ontario)	San Francisco USD	Wasco Union ESD
Cascade Union ESD	Gonzales USD	N Central TX College, TX	San Gabriel USD	Washington USD (Fresno)
Castaic Union SD	Grossmont Union HSD	N Orange County CCD	San Jose USD	Washington USD (Yolo)
Center USD	Grossmont-Cuyamaca CCD	Napa Valley CCD	San Juan USD	West Covina USD
Centinela Vly Union HSD	Guadalupe Union SD	Napa Valley USD	San Lorenzo Vly USD	Western Placer USD
Central SD	Hamilton USD	Natomas USD	San Luis Coastal USD	Westminster SD
Central USD	Hawthorne SD	Nevada Jt Union HSD	San Luis Obispo CCD (Cuesta)	Whittier City SD
Cerritos CCD	Healdsburg USD	New Haven USD	San Marcos USD	Whittier Union HSD
Chaffey Jt Union HSD	Hesperia USD	Newhall SD	San Marino USD	Willows USD
Charlotte-Mecklenburg Schools	Huntington Beach City SD	Newman-Crows Landing USD	San Mateo Union HSD	Windsor USD
Charter Oak USD	Huntington Beach Union HSD	Newport-Mesa USD	San Miguel Jt Union SD	Winters Jt USD
Chawanakee USD	Huron City Schools, OH	Oakland USD	San Rafael City Schools	Wm Hart Union HSD
Chino Valley USD	Inglewood USD	Oakley Union ESD	San Ysidro SD	Woodland Jt USD
Circleville City Schools, OH	Irvine USD	Ocean View SD (OC)	Santa Ana USD	Yosemite USD
Cloverleaf Local SD, OH	Jefferson Union HSD	Oceanside USD	Santa Barbara USD	Yucaipa-Calimesa Jt USD
Clovis USD	Kentfield SD	Ohio Hi-Point Jt Voc SD, OH	Santa Clara County OoE	
Coachella Valley USD	Kerman USD	Old Adobe Union SD	Santa Clarita CCD	
Coast CCD	Kern HSD	Ontario-Montclair SD	Santa Cruz City Schools	
Colfax ESD	Keystone Local Schools, OH	Orange County DoE	Santa Maria-Bonita SD	
Compton CCD	Klamath-Trinity Jt USD	Orange USD	Santa Rita Union SD	
Compton USD	La Canada USD	Pacifica SD	Santee ESD	
Corcoran Joint USD	La Mesa-Spring Vly SD	Palomar CCD	Santiago Middle School	
Coronado USD	Lagunitas SD	Palos Verdes Peninsula USD	Saugus Union SD	
	Lassen CCD	Panama-Buena Vista Union SD	Sausalito Marin City SD	

# **Section II**

## **Benefit Illustrations**

# BENEFIT CHOICES

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## 70% or 60% or 50% of Final Pay Spend Amount Benefit

Option 1

### Unmodified

Monthly cash payment for the participant's lifetime

Option 2

### Joint & Survivor

Reduced Joint and Survivor monthly payment paid for the participant's lifetime and beneficiary's lifetime.

Option 3

### Life or 10 Years

Modified monthly cash payment paid for the greater of 10 years or the participant's lifetime.

Options 5-15

### Fixed Payments\*

Higher, fixed period payments, based on the present value of the unmodified benefit, paid monthly for a fixed number of years. These options are guaranteed to pay out for the specified period.

*\* Options 5-9 are eligible for direct rollover to an IRA or another qualified plan.*

*The benefits illustrated for Options 1 to 15 are based on projected annuity rates. The amount of the benefit will be determined prior to the first distribution based on actual annuity rates at that time.*



# BENEFIT ILLUSTRATION

Prepared on: April 20, 2018

Certificated Non-Management  
Gateway Unified School District

## Prepared for: Certificated Non-Management

## Supplementary Retirement Plan

### SRP Level of Benefit

**70.00% of Final Pay**

The Supplementary Retirement Plan (SRP) benefits are illustrated according to the assumptions listed below. Your SRP benefit is subject to verification of these assumptions and will ultimately be determined based on the provisions of the plan.

To participate in the SRP, you must review and correct any assumptions that are inaccurate using the enclosed Correction Form (page 1).

#### Assumption Table

<b>Resignation Date:</b>	<b>6/30/2018</b>
<b>Participant Birthdate:</b>	<b>8/1/1958</b>
<b>Participant Age @ Resignation:</b>	<b>59.91</b>
<b>Final Pay*:</b>	<b>\$81,982.80</b>

\* 2017-18 contract salary (placement on 2017-2018 salary schedule), multiplied by current FTE (full-time equivalence). For hourly employees, Final Pay shall be defined as actual salary earned during 2017-2018 school year based on actual hours worked.

<b>Beneficiary Birthdate*:</b>	<b>8/1/1958</b>
<b>Beneficiary Age @ Resignation:</b>	<b>59.91</b>

\*Note: A beneficiary birthdate assumption was created based on your own date of birth. Beneficiary birthdate only affects the amount of Option 2.

### SRP Level of Benefit

The SRP benefit supplements your primary retirement system allowance. If you participate in the SRP, your choice of benefit option and beneficiary for Option 2 is final upon the close of the enrollment window and cannot be changed thereafter.

The projected benefit amounts illustrated for all options are based on annuity rates at the time this illustration was printed. The final amount of your benefit will be determined prior to your first distribution based on the most current annuity rates at the time of purchasing the annuity.

### Projected SRP Benefit Payout Amounts

<b>Option 1 (Lifetime):</b>	<b>\$240.23</b>	
A monthly cash payment for your lifetime only. Option 1 does not pay out to a beneficiary.		
<b>Option 2 (Joint &amp; Survivor):</b>	<b>\$205.85</b>	
Option 2 is a modified monthly payment for your lifetime and the lifetime of your one named beneficiary.		
<b>Option 3 (Lifetime or 10-Years):</b>	<b>\$237.24</b>	
Option 3 is a modified monthly payment for the greater of your lifetime or 10 years. In the event of death within 10 years of resignation, monthly payments will continue to your beneficiary or estate until a total of 120 payments are made.		
<b>Options 5-15 (Fixed-Term Payments)*:</b>		
Options 5-15 provide a higher monthly payment guaranteed for a fixed number of years as shown below. Payments are made to the participant until the final payment is made. In the event of death, all remaining payments will be paid to your beneficiary or estate.		
Option #	Years of Payment	Monthly Payment
5*	5	<b>\$959.64</b>
6*	6	<b>\$812.84</b>
7*	7	<b>\$707.25</b>
8*	8	<b>\$628.05</b>
9*	9	<b>\$566.65</b>
10	10	<b>\$517.41</b>
11	11	<b>\$478.50</b>
12	12	<b>\$445.22</b>
13	13	<b>\$416.98</b>
14	14	<b>\$392.88</b>
15	15	<b>\$371.87</b>

\* Options 5-9 are eligible for direct rollover into an IRA or to an eligible plan that accepts the rollover. Required minimum distributions after age 70½ (or after death) are not eligible for rollover. Please consult with a qualified tax or legal advisor to determine whether your SRP monthly benefit may be eligible for rollover.



# BENEFIT ILLUSTRATION

Prepared on: April 20, 2018

Certificated Management  
Gateway Unified School District

**Prepared for: Certificated Management**

**Supplementary Retirement Plan**

## SRP Level of Benefit

**70.00% of Final Pay**

The Supplementary Retirement Plan (SRP) benefits are illustrated according to the assumptions listed below. Your SRP benefit is subject to verification of these assumptions and will ultimately be determined based on the provisions of the plan.

To participate in the SRP, you must review and correct any assumptions that are inaccurate using the enclosed Correction Form (page 1).

### Assumption Table

<b>Resignation Date:</b>	<b>6/30/2018</b>
<b>Participant Birthdate:</b>	<b>5/21/1959</b>
<b>Participant Age @ Resignation:</b>	<b>59.11</b>
<b>Final Pay*:</b>	<b>\$129,233.28</b>

\* 2017-18 contract salary (placement on 2017-2018 salary schedule), multiplied by current FTE (full-time equivalence). For hourly employees, Final Pay shall be defined as actual salary earned during 2017-2018 school year based on actual hours worked.

<b>Beneficiary Birthdate*:</b>	<b>5/21/1959</b>
<b>Beneficiary Age @ Resignation:</b>	<b>59.11</b>

\*Note: A beneficiary birthdate assumption was created based on your own date of birth. Beneficiary birthdate only affects the amount of Option 2.

## SRP Level of Benefit

The SRP benefit supplements your primary retirement system allowance. If you participate in the SRP, your choice of benefit option and beneficiary for Option 2 is final upon the close of the enrollment window and cannot be changed thereafter.

The projected benefit amounts illustrated for all options are based on annuity rates at the time this illustration was printed. The final amount of your benefit will be determined prior to your first distribution based on the most current annuity rates at the time of purchasing the annuity.

## Projected SRP Benefit Payout Amounts

<b>Option 1 (Lifetime):</b>	<b>\$378.68</b>
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A monthly cash payment for your lifetime only. Option 1 does not pay out to a beneficiary.

<b>Option 2 (Joint &amp; Survivor):</b>	<b>\$326.19</b>
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Option 2 is a modified monthly payment for your lifetime and the lifetime of your one named beneficiary.

<b>Option 3 (Lifetime or 10-Years):</b>	<b>\$373.98</b>
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Option 3 is a modified monthly payment for the greater of your lifetime or 10 years. In the event of death within 10 years of resignation, monthly payments will continue to your beneficiary or estate until a total of 120 payments are made.

### Options 5-15 (Fixed-Term Payments)\*:

Options 5-15 provide a higher monthly payment guaranteed for a fixed number of years as shown below. Payments are made to the participant until the final payment is made. In the event of death, all remaining payments will be paid to your beneficiary or estate.

Option #	Years of Payment	Monthly Payment
5*	5	<b>\$1,512.73</b>
6*	6	<b>\$1,281.32</b>
7*	7	<b>\$1,114.87</b>
8*	8	<b>\$990.03</b>
9*	9	<b>\$893.23</b>
10	10	<b>\$815.62</b>
11	11	<b>\$754.28</b>
12	12	<b>\$701.81</b>
13	13	<b>\$657.31</b>
14	14	<b>\$619.31</b>
15	15	<b>\$586.20</b>

\* Options 5-9 are eligible for direct rollover into an IRA or to an eligible plan that accepts the rollover. Required minimum distributions after age 70½ (or after death) are not eligible for rollover. Please consult with a qualified tax or legal advisor to determine whether your SRP monthly benefit may be eligible for rollover.

# BENEFIT ILLUSTRATION

Prepared on: April 20, 2018

Classified Management  
Gateway Unified School District

## Prepared for: Classified Management

## Supplementary Retirement Plan

### SRP Level of Benefit

**70.00% of Final Pay**

The Supplementary Retirement Plan (SRP) benefits are illustrated according to the assumptions listed below. Your SRP benefit is subject to verification of these assumptions and will ultimately be determined based on the provisions of the plan.

To participate in the SRP, you must review and correct any assumptions that are inaccurate using the enclosed Correction Form (page 1).

### Assumption Table

<b>Resignation Date:</b>	<b>6/30/2018</b>
<b>Participant Birthdate:</b>	<b>10/13/1957</b>
<b>Participant Age @ Resignation:</b>	<b>60.71</b>
<b>Final Pay*:</b>	<b>\$83,960.00</b>

\* 2017-18 contract salary (placement on 2017-2018 salary schedule), multiplied by current FTE (full-time equivalence). For hourly employees, Final Pay shall be defined as actual salary earned during 2017-2018 school year based on actual hours worked.

<b>Beneficiary Birthdate*:</b>	<b>10/13/1957</b>
<b>Beneficiary Age @ Resignation:</b>	<b>60.71</b>

\*Note: A beneficiary birthdate assumption was created based on your own date of birth. Beneficiary birthdate only affects the amount of Option 2.

### SRP Level of Benefit

The SRP benefit supplements your primary retirement system allowance. If you participate in the SRP, your choice of benefit option and beneficiary for Option 2 is final upon the close of the enrollment window and cannot be changed thereafter.

The projected benefit amounts illustrated for all options are based on annuity rates at the time this illustration was printed. The final amount of your benefit will be determined prior to your first distribution based on the most current annuity rates at the time of purchasing the annuity.

### Projected SRP Benefit Payout Amounts

<b>Option 1 (Lifetime):</b>	<b>\$251.31</b>	
A monthly cash payment for your lifetime only. Option 1 does not pay out to a beneficiary.		
<b>Option 2 (Joint &amp; Survivor):</b>	<b>\$214.18</b>	
Option 2 is a modified monthly payment for your lifetime and the lifetime of your one named beneficiary.		
<b>Option 3 (Lifetime or 10-Years):</b>	<b>\$247.78</b>	
Option 3 is a modified monthly payment for the greater of your lifetime or 10 years. In the event of death within 10 years of resignation, monthly payments will continue to your beneficiary or estate until a total of 120 payments are made.		
<b>Options 5-15 (Fixed-Term Payments)*:</b>		
Options 5-15 provide a higher monthly payment guaranteed for a fixed number of years as shown below. Payments are made to the participant until the final payment is made. In the event of death, all remaining payments will be paid to your beneficiary or estate.		
Option #	Years of Payment	Monthly Payment
5*	5	<b>\$982.79</b>
6*	6	<b>\$832.45</b>
7*	7	<b>\$724.31</b>
8*	8	<b>\$643.20</b>
9*	9	<b>\$580.31</b>
10	10	<b>\$529.89</b>
11	11	<b>\$490.04</b>
12	12	<b>\$455.95</b>
13	13	<b>\$427.04</b>
14	14	<b>\$402.35</b>
15	15	<b>\$380.84</b>

\* Options 5-9 are eligible for direct rollover into an IRA or to an eligible plan that accepts the rollover. Required minimum distributions after age 70½ (or after death) are not eligible for rollover. Please consult with a qualified tax or legal advisor to determine whether your SRP monthly benefit may be eligible for rollover.



# BENEFIT ILLUSTRATION

Prepared on: April 20, 2018

Classified Non-Management  
Gateway Unified School District

**Prepared for: Classified Non-Management** **Supplementary Retirement Plan**

## SRP Level of Benefit

**70.00% of Final Pay**

The Supplementary Retirement Plan (SRP) benefits are illustrated according to the assumptions listed below. Your SRP benefit is subject to verification of these assumptions and will ultimately be determined based on the provisions of the plan.

To participate in the SRP, you must review and correct any assumptions that are inaccurate using the enclosed Correction Form (page 1).

Assumption Table	
<b>Resignation Date:</b>	<b>6/30/2018</b>
<b>Participant Birthdate:</b>	<b>2/15/1959</b>
<b>Participant Age @ Resignation:</b>	<b>59.37</b>
<b>Final Pay*:</b>	<b>\$29,190.23</b>
* 2017-18 contract salary (placement on 2017-2018 salary schedule), multiplied by current FTE (full-time equivalence). For hourly employees, Final Pay shall be defined as actual salary earned during 2017-2018 school year based on actual hours worked.	
<b>Beneficiary Birthdate*:</b>	<b>2/15/1959</b>
<b>Beneficiary Age @ Resignation:</b>	<b>59.37</b>
*Note: A beneficiary birthdate assumption was created based on your own date of birth. Beneficiary birthdate only affects the amount of Option 2.	

## SRP Level of Benefit

The SRP benefit supplements your primary retirement system allowance. If you participate in the SRP, your choice of benefit option and beneficiary for Option 2 is final upon the close of the enrollment window and cannot be changed thereafter.

*The projected benefit amounts illustrated for all options are based on annuity rates at the time this illustration was printed. The final amount of your benefit will be determined prior to your first distribution based on the most current annuity rates at the time of purchasing the annuity.*

## Projected SRP Benefit Payout Amounts

<b>Option 1 (Lifetime):</b>	<b>\$85.53</b>	
A monthly cash payment for your lifetime only. Option 1 does not pay out to a beneficiary.		
<b>Option 2 (Joint &amp; Survivor):</b>	<b>\$73.68</b>	
Option 2 is a modified monthly payment for your lifetime and the lifetime of your one named beneficiary.		
<b>Option 3 (Lifetime or 10-Years):</b>	<b>\$84.47</b>	
Option 3 is a modified monthly payment for the greater of your lifetime or 10 years. In the event of death within 10 years of resignation, monthly payments will continue to your beneficiary or estate until a total of 120 payments are made.		
<b>Options 5-15 (Fixed-Term Payments)*:</b>		
Options 5-15 provide a higher monthly payment guaranteed for a fixed number of years as shown below. Payments are made to the participant until the final payment is made. In the event of death, all remaining payments will be paid to your beneficiary or estate.		
Option #	Years of Payment	Monthly Payment
5*	5	<b>\$341.68</b>
6*	6	<b>\$289.42</b>
7*	7	<b>\$251.82</b>
8*	8	<b>\$223.62</b>
9*	9	<b>\$201.76</b>
10	10	<b>\$184.23</b>
11	11	<b>\$170.37</b>
12	12	<b>\$158.52</b>
13	13	<b>\$148.47</b>
14	14	<b>\$139.89</b>
15	15	<b>\$132.41</b>

*\* Options 5-9 are eligible for direct rollover into an IRA or to an eligible plan that accepts the rollover. Required minimum distributions after age 70½ (or after death) are not eligible for rollover. Please consult with a qualified tax or legal advisor to determine whether your SRP monthly benefit may be eligible for rollover.*



# BENEFIT ILLUSTRATION

Prepared on: April 20, 2018

Confidential

Gateway Unified School District

**Prepared for: Confidential**

**Supplementary Retirement Plan**

## SRP Level of Benefit

**70.00% of Final Pay**

The Supplementary Retirement Plan (SRP) benefits are illustrated according to the assumptions listed below. Your SRP benefit is subject to verification of these assumptions and will ultimately be determined based on the provisions of the plan.

To participate in the SRP, you must review and correct any assumptions that are inaccurate using the enclosed Correction Form (page 1).

### Assumption Table

<b>Resignation Date:</b>	<b>6/30/2018</b>
<b>Participant Birthdate:</b>	<b>9/14/1963</b>
<b>Participant Age @ Resignation:</b>	<b>54.79</b>
<b>Final Pay*:</b>	<b>\$60,014.49</b>

\* 2017-18 contract salary (placement on 2017-2018 salary schedule), multiplied by current FTE (full-time equivalence). For hourly employees, Final Pay shall be defined as actual salary earned during 2017-2018 school year based on actual hours worked.

<b>Beneficiary Birthdate*:</b>	<b>9/14/1963</b>
<b>Beneficiary Age @ Resignation:</b>	<b>54.79</b>

\*Note: A beneficiary birthdate assumption was created based on your own date of birth. Beneficiary birthdate only affects the amount of Option 2.

## SRP Level of Benefit

The SRP benefit supplements your primary retirement system allowance. If you participate in the SRP, your choice of benefit option and beneficiary for Option 2 is final upon the close of the enrollment window and cannot be changed thereafter.

The projected benefit amounts illustrated for all options are based on annuity rates at the time this illustration was printed. The final amount of your benefit will be determined prior to your first distribution based on the most current annuity rates at the time of purchasing the annuity.

## Projected SRP Benefit Payout Amounts

<b>Option 1 (Lifetime):</b>	<b>\$160.06</b>
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A monthly cash payment for your lifetime only. Option 1 does not pay out to a beneficiary.

<b>Option 2 (Joint &amp; Survivor):</b>	<b>\$140.53</b>
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Option 2 is a modified monthly payment for your lifetime and the lifetime of your one named beneficiary.

<b>Option 3 (Lifetime or 10-Years):</b>	<b>\$158.88</b>
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Option 3 is a modified monthly payment for the greater of your lifetime or 10 years. In the event of death within 10 years of resignation, monthly payments will continue to your beneficiary or estate until a total of 120 payments are made.

### Options 5-15 (Fixed-Term Payments)\*:

Options 5-15 provide a higher monthly payment guaranteed for a fixed number of years as shown below. Payments are made to the participant until the final payment is made. In the event of death, all remaining payments will be paid to your beneficiary or estate.

Option #	Years of Payment	Monthly Payment
5*	5	<b>\$702.49</b>
6*	6	<b>\$595.03</b>
7*	7	<b>\$517.73</b>
8*	8	<b>\$459.76</b>
9*	9	<b>\$414.81</b>
10	10	<b>\$378.76</b>
11	11	<b>\$350.28</b>
12	12	<b>\$325.91</b>
13	13	<b>\$305.25</b>
14	14	<b>\$287.60</b>
15	15	<b>\$272.23</b>

\* Options 5-9 are eligible for direct rollover into an IRA or to an eligible plan that accepts the rollover. Required minimum distributions after age 70½ (or after death) are not eligible for rollover. Please consult with a qualified tax or legal advisor to determine whether your SRP monthly benefit may be eligible for rollover.

# BENEFIT ILLUSTRATION

Prepared on: April 20, 2018

Certificated Non-Management  
Gateway Unified School District

**Prepared for: Certificated Non-Management**

**Supplementary Retirement Plan**

## SRP Level of Benefit

**60.00% of Final Pay**

The Supplementary Retirement Plan (SRP) benefits are illustrated according to the assumptions listed below. Your SRP benefit is subject to verification of these assumptions and will ultimately be determined based on the provisions of the plan.

To participate in the SRP, you must review and correct any assumptions that are inaccurate using the enclosed Correction Form (page 1).

### Assumption Table

**Resignation Date:** 6/30/2018  
**Participant Birthdate:** 8/1/1958  
**Participant Age @ Resignation:** 59.91  
**Final Pay\*:** \$81,982.80

\* 2017-18 contract salary (placement on 2017-2018 salary schedule), multiplied by current FTE (full-time equivalence). For hourly employees, Final Pay shall be defined as actual salary earned during 2017-2018 school year based on actual hours worked.

**Beneficiary Birthdate\*:** 8/1/1958  
**Beneficiary Age @ Resignation:** 59.91

\*Note: A beneficiary birthdate assumption was created based on your own date of birth. Beneficiary birthdate only affects the amount of Option 2.

## SRP Level of Benefit

The SRP benefit supplements your primary retirement system allowance. If you participate in the SRP, your choice of benefit option and beneficiary for Option 2 is final upon the close of the enrollment window and cannot be changed thereafter.

The projected benefit amounts illustrated for all options are based on annuity rates at the time this illustration was printed. The final amount of your benefit will be determined prior to your first distribution based on the most current annuity rates at the time of purchasing the annuity.

## Projected SRP Benefit Payout Amounts

**Option 1 (Lifetime):** \$205.91

A monthly cash payment for your lifetime only. Option 1 does not pay out to a beneficiary.

**Option 2 (Joint & Survivor):** \$176.44

Option 2 is a modified monthly payment for your lifetime and the lifetime of your one named beneficiary.

**Option 3 (Lifetime or 10-Years):** \$203.35

Option 3 is a modified monthly payment for the greater of your lifetime or 10 years. In the event of death within 10 years of resignation, monthly payments will continue to your beneficiary or estate until a total of 120 payments are made.

**Options 5-15 (Fixed-Term Payments)\*:**

Options 5-15 provide a higher monthly payment guaranteed for a fixed number of years as shown below. Payments are made to the participant until the final payment is made. In the event of death, all remaining payments will be paid to your beneficiary or estate.

Option #	Years of Payment	Monthly Payment
5*	5	\$822.55
6*	6	\$696.72
7*	7	\$606.21
8*	8	\$538.33
9*	9	\$485.70
10	10	\$443.49
11	11	\$410.14
12	12	\$381.61
13	13	\$357.41
14	14	\$336.75
15	15	\$318.75

\* Options 5-9 are eligible for direct rollover into an IRA or to an eligible plan that accepts the rollover. Required minimum distributions after age 70½ (or after death) are not eligible for rollover. Please consult with a qualified tax or legal advisor to determine whether your SRP monthly benefit may be eligible for rollover.



# BENEFIT ILLUSTRATION

Prepared on: April 20, 2018

Certificated Management  
Gateway Unified School District

## Prepared for: Certificated Management

## Supplementary Retirement Plan

### SRP Level of Benefit

**60.00% of Final Pay**

The Supplementary Retirement Plan (SRP) benefits are illustrated according to the assumptions listed below. Your SRP benefit is subject to verification of these assumptions and will ultimately be determined based on the provisions of the plan.

To participate in the SRP, you must review and correct any assumptions that are inaccurate using the enclosed Correction Form (page 1).

### Assumption Table

<b>Resignation Date:</b>	<b>6/30/2018</b>
<b>Participant Birthdate:</b>	<b>5/21/1959</b>
<b>Participant Age @ Resignation:</b>	<b>59.11</b>
<b>Final Pay*:</b>	<b>\$129,233.28</b>

\* 2017-18 contract salary (placement on 2017-2018 salary schedule), multiplied by current FTE (full-time equivalence). For hourly employees, Final Pay shall be defined as actual salary earned during 2017-2018 school year based on actual hours worked.

<b>Beneficiary Birthdate*:</b>	<b>5/21/1959</b>
<b>Beneficiary Age @ Resignation:</b>	<b>59.11</b>

\*Note: A beneficiary birthdate assumption was created based on your own date of birth. Beneficiary birthdate only affects the amount of Option 2.

### SRP Level of Benefit

The SRP benefit supplements your primary retirement system allowance. If you participate in the SRP, your choice of benefit option and beneficiary for Option 2 is final upon the close of the enrollment window and cannot be changed thereafter.

The projected benefit amounts illustrated for all options are based on annuity rates at the time this illustration was printed. The final amount of your benefit will be determined prior to your first distribution based on the most current annuity rates at the time of purchasing the annuity.

### Projected SRP Benefit Payout Amounts

<b>Option 1 (Lifetime):</b>	<b>\$324.58</b>	
A monthly cash payment for your lifetime only. Option 1 does not pay out to a beneficiary.		
<b>Option 2 (Joint &amp; Survivor):</b>	<b>\$279.60</b>	
Option 2 is a modified monthly payment for your lifetime and the lifetime of your one named beneficiary.		
<b>Option 3 (Lifetime or 10-Years):</b>	<b>\$320.55</b>	
Option 3 is a modified monthly payment for the greater of your lifetime or 10 years. In the event of death within 10 years of resignation, monthly payments will continue to your beneficiary or estate until a total of 120 payments are made.		
<b>Options 5-15 (Fixed-Term Payments)*:</b>		
Options 5-15 provide a higher monthly payment guaranteed for a fixed number of years as shown below. Payments are made to the participant until the final payment is made. In the event of death, all remaining payments will be paid to your beneficiary or estate.		
Option #	Years of Payment	Monthly Payment
5*	5	<b>\$1,296.62</b>
6*	6	<b>\$1,098.28</b>
7*	7	<b>\$955.60</b>
8*	8	<b>\$848.60</b>
9*	9	<b>\$765.63</b>
10	10	<b>\$699.10</b>
11	11	<b>\$646.53</b>
12	12	<b>\$601.56</b>
13	13	<b>\$563.41</b>
14	14	<b>\$530.84</b>
15	15	<b>\$502.46</b>

\* Options 5-9 are eligible for direct rollover into an IRA or to an eligible plan that accepts the rollover. Required minimum distributions after age 70½ (or after death) are not eligible for rollover. Please consult with a qualified tax or legal advisor to determine whether your SRP monthly benefit may be eligible for rollover.



# BENEFIT ILLUSTRATION

Prepared on: April 20, 2018

Classified Non-Management  
Gateway Unified School District

**Prepared for: Classified Non-Management**

**Supplementary Retirement Plan**

## SRP Level of Benefit

**60.00% of Final Pay**

The Supplementary Retirement Plan (SRP) benefits are illustrated according to the assumptions listed below. Your SRP benefit is subject to verification of these assumptions and will ultimately be determined based on the provisions of the plan.

To participate in the SRP, you must review and correct any assumptions that are inaccurate using the enclosed Correction Form (page 1).

### Assumption Table

<b>Resignation Date:</b>	<b>6/30/2018</b>
<b>Participant Birthdate:</b>	<b>2/15/1959</b>
<b>Participant Age @ Resignation:</b>	<b>59.37</b>
<b>Final Pay*:</b>	<b>\$29,190.23</b>

*\* 2017-18 contract salary (placement on 2017-2018 salary schedule), multiplied by current FTE (full-time equivalence). For hourly employees, Final Pay shall be defined as actual salary earned during 2017-2018 school year based on actual hours worked.*

<b>Beneficiary Birthdate*:</b>	<b>2/15/1959</b>
<b>Beneficiary Age @ Resignation:</b>	<b>59.37</b>

*\*Note: A beneficiary birthdate assumption was created based on your own date of birth. Beneficiary birthdate only affects the amount of Option 2.*

## SRP Level of Benefit

The SRP benefit supplements your primary retirement system allowance. If you participate in the SRP, your choice of benefit option and beneficiary for Option 2 is final upon the close of the enrollment window and cannot be changed thereafter.

*The projected benefit amounts illustrated for all options are based on annuity rates at the time this illustration was printed. The final amount of your benefit will be determined prior to your first distribution based on the most current annuity rates at the time of purchasing the annuity.*

## Projected SRP Benefit Payout Amounts

<b>Option 1 (Lifetime):</b>	<b>\$73.31</b>
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A monthly cash payment for your lifetime only. Option 1 does not pay out to a beneficiary.

<b>Option 2 (Joint &amp; Survivor):</b>	<b>\$63.15</b>
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Option 2 is a modified monthly payment for your lifetime and the lifetime of your one named beneficiary.

<b>Option 3 (Lifetime or 10-Years):</b>	<b>\$72.40</b>
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Option 3 is a modified monthly payment for the greater of your lifetime or 10 years. In the event of death within 10 years of resignation, monthly payments will continue to your beneficiary or estate until a total of 120 payments are made.

### Options 5-15 (Fixed-Term Payments)\*:

Options 5-15 provide a higher monthly payment guaranteed for a fixed number of years as shown below. Payments are made to the participant until the final payment is made. In the event of death, all remaining payments will be paid to your beneficiary or estate.

Option #	Years of Payment	Monthly Payment
5*	5	<b>\$292.87</b>
6*	6	<b>\$248.07</b>
7*	7	<b>\$215.84</b>
8*	8	<b>\$191.67</b>
9*	9	<b>\$172.93</b>
10	10	<b>\$157.91</b>
11	11	<b>\$146.03</b>
12	12	<b>\$135.87</b>
13	13	<b>\$127.26</b>
14	14	<b>\$119.90</b>
15	15	<b>\$113.49</b>

*\* Options 5-9 are eligible for direct rollover into an IRA or to an eligible plan that accepts the rollover. Required minimum distributions after age 70½ (or after death) are not eligible for rollover. Please consult with a qualified tax or legal advisor to determine whether your SRP monthly benefit may be eligible for rollover.*



# BENEFIT ILLUSTRATION

Prepared on: April 20, 2018

Classified Management  
Gateway Unified School District

## Prepared for: Classified Management

## Supplementary Retirement Plan

### SRP Level of Benefit

**60.00% of Final Pay**

The Supplementary Retirement Plan (SRP) benefits are illustrated according to the assumptions listed below. Your SRP benefit is subject to verification of these assumptions and will ultimately be determined based on the provisions of the plan.

To participate in the SRP, you must review and correct any assumptions that are inaccurate using the enclosed Correction Form (page 1).

#### Assumption Table

<b>Resignation Date:</b>	<b>6/30/2018</b>
<b>Participant Birthdate:</b>	<b>10/13/1957</b>
<b>Participant Age @ Resignation:</b>	<b>60.71</b>
<b>Final Pay*:</b>	<b>\$83,960.00</b>

\* 2017-18 contract salary (placement on 2017-2018 salary schedule), multiplied by current FTE (full-time equivalence). For hourly employees, Final Pay shall be defined as actual salary earned during 2017-2018 school year based on actual hours worked.

<b>Beneficiary Birthdate*:</b>	<b>10/13/1957</b>
<b>Beneficiary Age @ Resignation:</b>	<b>60.71</b>

\*Note: A beneficiary birthdate assumption was created based on your own date of birth. Beneficiary birthdate only affects the amount of Option 2.

### SRP Level of Benefit

The SRP benefit supplements your primary retirement system allowance. If you participate in the SRP, your choice of benefit option and beneficiary for Option 2 is final upon the close of the enrollment window and cannot be changed thereafter.

The projected benefit amounts illustrated for all options are based on annuity rates at the time this illustration was printed. The final amount of your benefit will be determined prior to your first distribution based on the most current annuity rates at the time of purchasing the annuity.

### Projected SRP Benefit Payout Amounts

<b>Option 1 (Lifetime):</b>	<b>\$215.41</b>	
A monthly cash payment for your lifetime only. Option 1 does not pay out to a beneficiary.		
<b>Option 2 (Joint &amp; Survivor):</b>	<b>\$183.58</b>	
Option 2 is a modified monthly payment for your lifetime and the lifetime of your one named beneficiary.		
<b>Option 3 (Lifetime or 10-Years):</b>	<b>\$212.39</b>	
Option 3 is a modified monthly payment for the greater of your lifetime or 10 years. In the event of death within 10 years of resignation, monthly payments will continue to your beneficiary or estate until a total of 120 payments are made.		
<b>Options 5-15 (Fixed-Term Payments)*:</b>		
Options 5-15 provide a higher monthly payment guaranteed for a fixed number of years as shown below. Payments are made to the participant until the final payment is made. In the event of death, all remaining payments will be paid to your beneficiary or estate.		
Option #	Years of Payment	Monthly Payment
5*	5	<b>\$842.39</b>
6*	6	<b>\$713.53</b>
7*	7	<b>\$620.83</b>
8*	8	<b>\$551.31</b>
9*	9	<b>\$497.41</b>
10	10	<b>\$454.19</b>
11	11	<b>\$420.04</b>
12	12	<b>\$390.82</b>
13	13	<b>\$366.03</b>
14	14	<b>\$344.87</b>
15	15	<b>\$326.44</b>

\* Options 5-9 are eligible for direct rollover into an IRA or to an eligible plan that accepts the rollover. Required minimum distributions after age 70½ (or after death) are not eligible for rollover. Please consult with a qualified tax or legal advisor to determine whether your SRP monthly benefit may be eligible for rollover.



# BENEFIT ILLUSTRATION

Prepared on: April 20, 2018

Confidential  
Gateway Unified School District

**Prepared for: Confidential**

**Supplementary Retirement Plan**

## SRP Level of Benefit

**60.00% of Final Pay**

The Supplementary Retirement Plan (SRP) benefits are illustrated according to the assumptions listed below. Your SRP benefit is subject to verification of these assumptions and will ultimately be determined based on the provisions of the plan.

To participate in the SRP, you must review and correct any assumptions that are inaccurate using the enclosed Correction Form (page 1).

### Assumption Table

<b>Resignation Date:</b>	<b>6/30/2018</b>
<b>Participant Birthdate:</b>	<b>9/14/1963</b>
<b>Participant Age @ Resignation:</b>	<b>54.79</b>
<b>Final Pay*:</b>	<b>\$60,014.49</b>

*\* 2017-18 contract salary (placement on 2017-2018 salary schedule), multiplied by current FTE (full-time equivalence). For hourly employees, Final Pay shall be defined as actual salary earned during 2017-2018 school year based on actual hours worked.*

<b>Beneficiary Birthdate*:</b>	<b>9/14/1963</b>
<b>Beneficiary Age @ Resignation:</b>	<b>54.79</b>

*\*Note: A beneficiary birthdate assumption was created based on your own date of birth. Beneficiary birthdate only affects the amount of Option 2.*

## SRP Level of Benefit

The SRP benefit supplements your primary retirement system allowance. If you participate in the SRP, your choice of benefit option and beneficiary for Option 2 is final upon the close of the enrollment window and cannot be changed thereafter.

*The projected benefit amounts illustrated for all options are based on annuity rates at the time this illustration was printed. The final amount of your benefit will be determined prior to your first distribution based on the most current annuity rates at the time of purchasing the annuity.*

## Projected SRP Benefit Payout Amounts

<b>Option 1 (Lifetime):</b>	<b>\$137.19</b>
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A monthly cash payment for your lifetime only. Option 1 does not pay out to a beneficiary.

<b>Option 2 (Joint &amp; Survivor):</b>	<b>\$120.46</b>
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Option 2 is a modified monthly payment for your lifetime and the lifetime of your one named beneficiary.

<b>Option 3 (Lifetime or 10-Years):</b>	<b>\$136.18</b>
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Option 3 is a modified monthly payment for the greater of your lifetime or 10 years. In the event of death within 10 years of resignation, monthly payments will continue to your beneficiary or estate until a total of 120 payments are made.

### Options 5-15 (Fixed-Term Payments)\*:

Options 5-15 provide a higher monthly payment guaranteed for a fixed number of years as shown below. Payments are made to the participant until the final payment is made. In the event of death, all remaining payments will be paid to your beneficiary or estate.

Option #	Years of Payment	Monthly Payment
5*	5	<b>\$602.14</b>
6*	6	<b>\$510.03</b>
7*	7	<b>\$443.77</b>
8*	8	<b>\$394.08</b>
9*	9	<b>\$355.55</b>
10	10	<b>\$324.65</b>
11	11	<b>\$300.24</b>
12	12	<b>\$279.36</b>
13	13	<b>\$261.64</b>
14	14	<b>\$246.52</b>
15	15	<b>\$233.34</b>

*\* Options 5-9 are eligible for direct rollover into an IRA or to an eligible plan that accepts the rollover. Required minimum distributions after age 70½ (or after death) are not eligible for rollover. Please consult with a qualified tax or legal advisor to determine whether your SRP monthly benefit may be eligible for rollover.*



# BENEFIT ILLUSTRATION

Prepared on: April 20, 2018

Certificated Non-Management  
Gateway Unified School District

## Prepared for: Certificated Non-Management

## Supplementary Retirement Plan

### SRP Level of Benefit

**50.00% of Final Pay**

The Supplementary Retirement Plan (SRP) benefits are illustrated according to the assumptions listed below. Your SRP benefit is subject to verification of these assumptions and will ultimately be determined based on the provisions of the plan.

To participate in the SRP, you must review and correct any assumptions that are inaccurate using the enclosed Correction Form (page 1).

#### Assumption Table

<b>Resignation Date:</b>	<b>6/30/2018</b>
<b>Participant Birthdate:</b>	<b>8/1/1958</b>
<b>Participant Age @ Resignation:</b>	<b>59.91</b>
<b>Final Pay*:</b>	<b>\$81,982.80</b>

\* 2017-18 contract salary (placement on 2017-2018 salary schedule), multiplied by current FTE (full-time equivalence). For hourly employees, Final Pay shall be defined as actual salary earned during 2017-2018 school year based on actual hours worked.

<b>Beneficiary Birthdate*:</b>	<b>8/1/1958</b>
<b>Beneficiary Age @ Resignation:</b>	<b>59.91</b>

\*Note: A beneficiary birthdate assumption was created based on your own date of birth. Beneficiary birthdate only affects the amount of Option 2.

### SRP Level of Benefit

The SRP benefit supplements your primary retirement system allowance. If you participate in the SRP, your choice of benefit option and beneficiary for Option 2 is final upon the close of the enrollment window and cannot be changed thereafter.

The projected benefit amounts illustrated for all options are based on annuity rates at the time this illustration was printed. The final amount of your benefit will be determined prior to your first distribution based on the most current annuity rates at the time of purchasing the annuity.

### Projected SRP Benefit Payout Amounts

<b>Option 1 (Lifetime):</b>	<b>\$171.59</b>	
A monthly cash payment for your lifetime only. Option 1 does not pay out to a beneficiary.		
<b>Option 2 (Joint &amp; Survivor):</b>	<b>\$147.03</b>	
Option 2 is a modified monthly payment for your lifetime and the lifetime of your one named beneficiary.		
<b>Option 3 (Lifetime or 10-Years):</b>	<b>\$169.46</b>	
Option 3 is a modified monthly payment for the greater of your lifetime or 10 years. In the event of death within 10 years of resignation, monthly payments will continue to your beneficiary or estate until a total of 120 payments are made.		
<b>Options 5-15 (Fixed-Term Payments)*:</b>		
Options 5-15 provide a higher monthly payment guaranteed for a fixed number of years as shown below. Payments are made to the participant until the final payment is made. In the event of death, all remaining payments will be paid to your beneficiary or estate.		
Option #	Years of Payment	Monthly Payment
5*	5	<b>\$685.46</b>
6*	6	<b>\$580.60</b>
7*	7	<b>\$505.18</b>
8*	8	<b>\$448.61</b>
9*	9	<b>\$404.75</b>
10	10	<b>\$369.58</b>
11	11	<b>\$341.79</b>
12	12	<b>\$318.01</b>
13	13	<b>\$297.84</b>
14	14	<b>\$280.63</b>
15	15	<b>\$265.62</b>

\* Options 5-9 are eligible for direct rollover into an IRA or to an eligible plan that accepts the rollover. Required minimum distributions after age 70½ (or after death) are not eligible for rollover. Please consult with a qualified tax or legal advisor to determine whether your SRP monthly benefit may be eligible for rollover.



# BENEFIT ILLUSTRATION

Prepared on: April 20, 2018

Certificated Management  
Gateway Unified School District

**Prepared for: Certificated Management**

**Supplementary Retirement Plan**

## SRP Level of Benefit

**50.00% of Final Pay**

The Supplementary Retirement Plan (SRP) benefits are illustrated according to the assumptions listed below. Your SRP benefit is subject to verification of these assumptions and will ultimately be determined based on the provisions of the plan.

To participate in the SRP, you must review and correct any assumptions that are inaccurate using the enclosed Correction Form (page 1).

### Assumption Table

**Resignation Date:** 6/30/2018  
**Participant Birthdate:** 5/21/1959  
**Participant Age @ Resignation:** 59.11  
**Final Pay\*:** \$129,233.28

*\* 2017-18 contract salary (placement on 2017-2018 salary schedule), multiplied by current FTE (full-time equivalence). For hourly employees, Final Pay shall be defined as actual salary earned during 2017-2018 school year based on actual hours worked.*

**Beneficiary Birthdate\*:** 5/21/1959  
**Beneficiary Age @ Resignation:** 59.11

*\*Note: A beneficiary birthdate assumption was created based on your own date of birth. Beneficiary birthdate only affects the amount of Option 2.*

## SRP Level of Benefit

The SRP benefit supplements your primary retirement system allowance. If you participate in the SRP, your choice of benefit option and beneficiary for Option 2 is final upon the close of the enrollment window and cannot be changed thereafter.

*The projected benefit amounts illustrated for all options are based on annuity rates at the time this illustration was printed. The final amount of your benefit will be determined prior to your first distribution based on the most current annuity rates at the time of purchasing the annuity.*

## Projected SRP Benefit Payout Amounts

**Option 1 (Lifetime):** **\$270.49**

A monthly cash payment for your lifetime only. Option 1 does not pay out to a beneficiary.

**Option 2 (Joint & Survivor):** **\$233.00**

Option 2 is a modified monthly payment for your lifetime and the lifetime of your one named beneficiary.

**Option 3 (Lifetime or 10-Years):** **\$267.13**

Option 3 is a modified monthly payment for the greater of your lifetime or 10 years. In the event of death within 10 years of resignation, monthly payments will continue to your beneficiary or estate until a total of 120 payments are made.

**Options 5-15 (Fixed-Term Payments)\*:**

Options 5-15 provide a higher monthly payment guaranteed for a fixed number of years as shown below. Payments are made to the participant until the final payment is made. In the event of death, all remaining payments will be paid to your beneficiary or estate.

Option #	Years of Payment	Monthly Payment
5*	5	<b>\$1,080.52</b>
6*	6	<b>\$915.23</b>
7*	7	<b>\$796.34</b>
8*	8	<b>\$707.16</b>
9*	9	<b>\$638.02</b>
10	10	<b>\$582.58</b>
11	11	<b>\$538.77</b>
12	12	<b>\$501.30</b>
13	13	<b>\$469.50</b>
14	14	<b>\$442.37</b>
15	15	<b>\$418.72</b>

*\* Options 5-9 are eligible for direct rollover into an IRA or to an eligible plan that accepts the rollover. Required minimum distributions after age 70½ (or after death) are not eligible for rollover. Please consult with a qualified tax or legal advisor to determine whether your SRP monthly benefit may be eligible for rollover.*

# BENEFIT ILLUSTRATION

Prepared on: April 20, 2018

Classified Non-Management  
Gateway Unified School District

## Prepared for: Classified Non-Management

## Supplementary Retirement Plan

### SRP Level of Benefit

**50.00% of Final Pay**

The Supplementary Retirement Plan (SRP) benefits are illustrated according to the assumptions listed below. Your SRP benefit is subject to verification of these assumptions and will ultimately be determined based on the provisions of the plan.

To participate in the SRP, you must review and correct any assumptions that are inaccurate using the enclosed Correction Form (page 1).

### Assumption Table

<b>Resignation Date:</b>	<b>6/30/2018</b>
<b>Participant Birthdate:</b>	<b>2/15/1959</b>
<b>Participant Age @ Resignation:</b>	<b>59.37</b>
<b>Final Pay*:</b>	<b>\$29,190.23</b>

\* 2017-18 contract salary (placement on 2017-2018 salary schedule), multiplied by current FTE (full-time equivalence). For hourly employees, Final Pay shall be defined as actual salary earned during 2017-2018 school year based on actual hours worked.

<b>Beneficiary Birthdate*:</b>	<b>2/15/1959</b>
<b>Beneficiary Age @ Resignation:</b>	<b>59.37</b>

\*Note: A beneficiary birthdate assumption was created based on your own date of birth. Beneficiary birthdate only affects the amount of Option 2.

### SRP Level of Benefit

The SRP benefit supplements your primary retirement system allowance. If you participate in the SRP, your choice of benefit option and beneficiary for Option 2 is final upon the close of the enrollment window and cannot be changed thereafter.

The projected benefit amounts illustrated for all options are based on annuity rates at the time this illustration was printed. The final amount of your benefit will be determined prior to your first distribution based on the most current annuity rates at the time of purchasing the annuity.

### Projected SRP Benefit Payout Amounts

<b>Option 1 (Lifetime):</b>	<b>\$61.10</b>	
A monthly cash payment for your lifetime only. Option 1 does not pay out to a beneficiary.		
<b>Option 2 (Joint &amp; Survivor):</b>	<b>\$52.63</b>	
Option 2 is a modified monthly payment for your lifetime and the lifetime of your one named beneficiary.		
<b>Option 3 (Lifetime or 10-Years):</b>	<b>\$60.34</b>	
Option 3 is a modified monthly payment for the greater of your lifetime or 10 years. In the event of death within 10 years of resignation, monthly payments will continue to your beneficiary or estate until a total of 120 payments are made.		
<b>Options 5-15 (Fixed-Term Payments)*:</b>		
Options 5-15 provide a higher monthly payment guaranteed for a fixed number of years as shown below. Payments are made to the participant until the final payment is made. In the event of death, all remaining payments will be paid to your beneficiary or estate.		
Option #	Years of Payment	Monthly Payment
5*	5	<b>\$244.06</b>
6*	6	<b>\$206.73</b>
7*	7	<b>\$179.87</b>
8*	8	<b>\$159.73</b>
9*	9	<b>\$144.11</b>
10	10	<b>\$131.59</b>
11	11	<b>\$121.69</b>
12	12	<b>\$113.23</b>
13	13	<b>\$106.05</b>
14	14	<b>\$99.92</b>
15	15	<b>\$94.58</b>

\* Options 5-9 are eligible for direct rollover into an IRA or to an eligible plan that accepts the rollover. Required minimum distributions after age 70½ (or after death) are not eligible for rollover. Please consult with a qualified tax or legal advisor to determine whether your SRP monthly benefit may be eligible for rollover.



# BENEFIT ILLUSTRATION

Prepared on: April 20, 2018

Classified Management  
Gateway Unified School District

**Prepared for: Classified Management**

**Supplementary Retirement Plan**

## SRP Level of Benefit

**50.00% of Final Pay**

The Supplementary Retirement Plan (SRP) benefits are illustrated according to the assumptions listed below. Your SRP benefit is subject to verification of these assumptions and will ultimately be determined based on the provisions of the plan.

To participate in the SRP, you must review and correct any assumptions that are inaccurate using the enclosed Correction Form (page 1).

### Assumption Table

**Resignation Date:** 6/30/2018  
**Participant Birthdate:** 10/13/1957  
**Participant Age @ Resignation:** 60.71  
**Final Pay\*:** \$83,960.00

\* 2017-18 contract salary (placement on 2017-2018 salary schedule), multiplied by current FTE (full-time equivalence). For hourly employees, Final Pay shall be defined as actual salary earned during 2017-2018 school year based on actual hours worked.

**Beneficiary Birthdate\*:** 10/13/1957  
**Beneficiary Age @ Resignation:** 60.71

\*Note: A beneficiary birthdate assumption was created based on your own date of birth. Beneficiary birthdate only affects the amount of Option 2.

## SRP Level of Benefit

The SRP benefit supplements your primary retirement system allowance. If you participate in the SRP, your choice of benefit option and beneficiary for Option 2 is final upon the close of the enrollment window and cannot be changed thereafter.

The projected benefit amounts illustrated for all options are based on annuity rates at the time this illustration was printed. The final amount of your benefit will be determined prior to your first distribution based on the most current annuity rates at the time of purchasing the annuity.

## Projected SRP Benefit Payout Amounts

<b>Option 1 (Lifetime):</b>	<b>\$179.51</b>	
A monthly cash payment for your lifetime only. Option 1 does not pay out to a beneficiary.		
<b>Option 2 (Joint &amp; Survivor):</b>	<b>\$152.98</b>	
Option 2 is a modified monthly payment for your lifetime and the lifetime of your one named beneficiary.		
<b>Option 3 (Lifetime or 10-Years):</b>	<b>\$176.99</b>	
Option 3 is a modified monthly payment for the greater of your lifetime or 10 years. In the event of death within 10 years of resignation, monthly payments will continue to your beneficiary or estate until a total of 120 payments are made.		
<b>Options 5-15 (Fixed-Term Payments)*:</b>		
Options 5-15 provide a higher monthly payment guaranteed for a fixed number of years as shown below. Payments are made to the participant until the final payment is made. In the event of death, all remaining payments will be paid to your beneficiary or estate.		
Option #	Years of Payment	Monthly Payment
5*	5	<b>\$701.99</b>
6*	6	<b>\$594.60</b>
7*	7	<b>\$517.36</b>
8*	8	<b>\$459.43</b>
9*	9	<b>\$414.51</b>
10	10	<b>\$378.49</b>
11	11	<b>\$350.03</b>
12	12	<b>\$325.68</b>
13	13	<b>\$305.03</b>
14	14	<b>\$287.40</b>
15	15	<b>\$272.03</b>

\* Options 5-9 are eligible for direct rollover into an IRA or to an eligible plan that accepts the rollover. Required minimum distributions after age 70½ (or after death) are not eligible for rollover. Please consult with a qualified tax or legal advisor to determine whether your SRP monthly benefit may be eligible for rollover.

# BENEFIT ILLUSTRATION

Prepared on: April 20, 2018

Confidential

Gateway Unified School District

**Prepared for: Confidential**

**Supplementary Retirement Plan**

## SRP Level of Benefit

**50.00% of Final Pay**

The Supplementary Retirement Plan (SRP) benefits are illustrated according to the assumptions listed below. Your SRP benefit is subject to verification of these assumptions and will ultimately be determined based on the provisions of the plan.

To participate in the SRP, you must review and correct any assumptions that are inaccurate using the enclosed Correction Form (page 1).

### Assumption Table

<b>Resignation Date:</b>	<b>6/30/2018</b>
<b>Participant Birthdate:</b>	<b>9/14/1963</b>
<b>Participant Age @ Resignation:</b>	<b>54.79</b>
<b>Final Pay*:</b>	<b>\$60,014.49</b>

\* 2017-18 contract salary (placement on 2017-2018 salary schedule), multiplied by current FTE (full-time equivalence). For hourly employees, Final Pay shall be defined as actual salary earned during 2017-2018 school year based on actual hours worked.

<b>Beneficiary Birthdate*:</b>	<b>9/14/1963</b>
<b>Beneficiary Age @ Resignation:</b>	<b>54.79</b>

\*Note: A beneficiary birthdate assumption was created based on your own date of birth. Beneficiary birthdate only affects the amount of Option 2.

## SRP Level of Benefit

The SRP benefit supplements your primary retirement system allowance. If you participate in the SRP, your choice of benefit option and beneficiary for Option 2 is final upon the close of the enrollment window and cannot be changed thereafter.

The projected benefit amounts illustrated for all options are based on annuity rates at the time this illustration was printed. The final amount of your benefit will be determined prior to your first distribution based on the most current annuity rates at the time of purchasing the annuity.

## Projected SRP Benefit Payout Amounts

**Option 1 (Lifetime): \$114.33**

A monthly cash payment for your lifetime only. Option 1 does not pay out to a beneficiary.

**Option 2 (Joint & Survivor): \$100.38**

Option 2 is a modified monthly payment for your lifetime and the lifetime of your one named beneficiary.

**Option 3 (Lifetime or 10-Years): \$113.49**

Option 3 is a modified monthly payment for the greater of your lifetime or 10 years. In the event of death within 10 years of resignation, monthly payments will continue to your beneficiary or estate until a total of 120 payments are made.

### Options 5-15 (Fixed-Term Payments)\*:

Options 5-15 provide a higher monthly payment guaranteed for a fixed number of years as shown below. Payments are made to the participant until the final payment is made. In the event of death, all remaining payments will be paid to your beneficiary or estate.

Option #	Years of Payment	Monthly Payment
5*	5	\$501.78
6*	6	\$425.02
7*	7	\$369.81
8*	8	\$328.40
9*	9	\$296.29
10	10	\$270.55
11	11	\$250.20
12	12	\$232.80
13	13	\$218.03
14	14	\$205.43
15	15	\$194.45

\* Options 5-9 are eligible for direct rollover into an IRA or to an eligible plan that accepts the rollover. Required minimum distributions after age 70½ (or after death) are not eligible for rollover. Please consult with a qualified tax or legal advisor to determine whether your SRP monthly benefit may be eligible for rollover.

# **Section III**

## Summary Report



## ANALYSIS REPORT

April 20, 2018

### Introduction

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The primary objective of a retirement incentive is to increase and accelerate the retirement rate over and above natural attrition in order to facilitate specific District objectives such as personnel restructuring, fiscal savings, etc. Fiscal savings are achieved by replacing the retiring employee, who is typically at the top of the salary schedule, with a replacement employee at the bottom of the salary schedule. With retirement incentives involving teachers, the resulting salary differential is sufficient to pay for the costs of the plan and generate additional savings over and above natural attrition.

### Analysis Method of Calculation

---

The analysis compares the savings projected over a five-year period from offering the PARS Supplementary Retirement Plan (SRP) during the 2017-18 academic year to the savings expected over the same period if natural attrition runs its normal course. The analysis examines current and future costs and compensation differentials, including projections of all compensation and benefit increases. This analysis has been used nationwide for well over one thousand plans, and is a well-accepted model of calculation.

The basic model of calculation is as follows:

	<b>Total Compensation Differential between Retiring Employee and Replacement Employee</b>
-	Retirement Health Care Cost
-	Retirement Incentive Cost
-	Current Natural Attrition
-	Future Loss in Natural Attrition
+	Savings due to Non-Replacements
=	<b>Net Savings (Cost)</b>

## Assumptions

	<p><b>Certificated Employees</b></p> <ul style="list-style-type: none"> <li>Age 55 with 5 years of District service; or Age 50 with 30 years of service</li> </ul>								
<b>Eligibility Requirements</b>	<p><b>Classified Employees</b></p> <ul style="list-style-type: none"> <li>Age 50 with 5 years of District service</li> <li>FTE = 0.50 and above (Classified Non-Management)</li> </ul> <p><b>Resignation from District employment effective:</b></p> <ul style="list-style-type: none"> <li>June 30, 2018</li> </ul>								
<b>Benefit Level</b>	<p><b>Scenario A: 70% of Final Pay Spend Amount*</b>  <b>Scenario B: 60% of Final Pay Spend Amount*</b>  <b>Scenario C: 50% of Final Pay Spend Amount*</b></p> <p>* 2017-18 Contract Salary multiplied by current FTE.</p>								
<b>Replacement Salaries</b>	<p>Certificated Non-Management: \$52,899*            Certificated Management: 91.21% (Step 3)            Classified Non-Management: 71.50% (Step 1)**            Classified Management: 90.70% (Step 3)            Confidential: 72.53% (Step 1)**</p> <p><i>*Based on PARS 2-Year New Hire Study</i>  <i>**Excluding Longevity</i></p>								
<b>Health Care Costs (Active)</b>	<table border="0"> <tr> <td><b>Certificated Non-Management:</b></td> <td><b>Certificated Management:</b></td> <td><b>Classified Non-Management:</b></td> <td><b>Classified Management:</b></td> </tr> <tr> <td>\$9,100</td> <td>\$11,850</td> <td>\$8,600</td> <td>\$11,850</td> </tr> </table>	<b>Certificated Non-Management:</b>	<b>Certificated Management:</b>	<b>Classified Non-Management:</b>	<b>Classified Management:</b>	\$9,100	\$11,850	\$8,600	\$11,850
<b>Certificated Non-Management:</b>	<b>Certificated Management:</b>	<b>Classified Non-Management:</b>	<b>Classified Management:</b>						
\$9,100	\$11,850	\$8,600	\$11,850						
<b>Health Care Costs (Retired)</b>	<p>\$35,000 Max, Pro-Rated by FTE and Service Multiplier            Service Multiplier: 50% (10 Years) ; 75% (15 Years) ; 100% (20 Years)            District Contribution spread out over time, from retirement to age 65</p>								
<b>Health Care COLA's</b>	None								
<b>PARS Plan Funding</b>	5 years								
<b>Replacement Positions</b>	100% to 0% replacement of positions, in varying increments								

Fiscal projections illustrated in the analysis are based on the averages of the retirement age employees. Since the actual participants will be unknown until the close of the enrollment window, this analysis represents an estimate of the potential savings from the plan. After the close of the enrollment window, PARS performs a complete post-analysis utilizing the actual data from the enrolled participants to determine the fiscal impact of the plan.

PARS has also provided non-replacement figures in this proposal with the District's understanding that these non-replacement numbers represent position cuts obtained through the offering of a retirement incentive plan. The District should be sure not to budget a similar number of position cuts, thereby double counting savings within this retirement incentive analysis and the budget. The following summarizes the results of the analysis:

## FISCAL SUMMARY OF SAVINGS

### Scenario A: 70% of Final Pay Spend Amount Benefit

#### 2017-18 Retirement Projections

Employee Group	# of Eligible Employees	Proj. Retirements with PARS SRP	Percentage Retirements
Certificated Non-Management	33	12	36.36%
Certificated Management	3	1	33.33%
Classified Non-Management	79	12	15.19%
Classified Management	2	0	0.00%
Confidential	6	1	16.67%
<b>TOTAL</b>	<b>123</b>	<b>26</b>	<b>21.14%</b>

#### Projected Fiscal Impact: 100% Full-Replacement

Employee Group	Non-Replace PARS	Projected Savings in Year 1	Projected Savings over 3 Years	Projected Savings over 5 Years
Certificated Non-Management	0.00	(\$23,988)	(\$175,233)	(\$408,513)
Certificated Management	0.00	(\$6,998)	(\$43,731)	(\$84,646)
Classified Non-Management	0.00	\$7,602	(\$1,715)	(\$51,927)
Confidential	0.00	\$12,611	\$28,271	\$27,819
<b>TOTAL</b>	<b>0.00</b>	<b>(\$10,773)</b>	<b>(\$192,408)</b>	<b>(\$517,267)</b>

#### Projected Fiscal Impact: Break-Even

Employee Group	Non-Replace PARS	Projected Savings in Year 1	Projected Savings over 3 Years	Projected Savings over 5 Years
Certificated Non-Management	3.00	\$50,791	\$62,322	\$8,428
Certificated Management	1.00	\$152,243	\$473,713	\$819,369
Classified Non-Management	1.00	\$28,038	\$64,719	\$67,918
Confidential	0.00	\$12,611	\$28,271	\$27,819
<b>TOTAL</b>	<b>5.00</b>	<b>\$243,683</b>	<b>\$629,025</b>	<b>\$923,534</b>



**Scenario A: 70% of Final Pay Spend Amount Benefit**

**Certificated Non-Management**

Replacement Scenario	Non-Replace PARS	Projected Savings in Year 1	Projected Savings over 3 Years	Projected Savings over 5 Years
100% Replacement	0.00	(\$23,988)	(\$175,233)	(\$408,513)
92% Replacement	1.00	\$938	(\$96,048)	(\$269,533)
83% Replacement	2.00	\$25,864	(\$16,863)	(\$130,552)
75% Replacement	3.00	\$50,791	\$62,322	\$8,428
67% Replacement	4.00	\$75,717	\$141,507	\$147,408
58% Replacement	5.00	\$100,643	\$220,692	\$286,388

**Certificated Management**

Replacement Scenario	Non-Replace PARS	Projected Savings in Year 1	Projected Savings over 3 Years	Projected Savings over 5 Years
100% Replacement	0.00	(\$6,998)	(\$43,731)	(\$84,646)
0% Replacement	1.00	\$152,243	\$473,713	\$819,369

**Scenario A: 70% of Final Pay Spend Amount Benefit**

**Classified Non-Management**

Replacement Scenario	Non-Replace PARS	Projected Savings in Year 1	Projected Savings over 3 Years	Projected Savings over 5 Years
100% Replacement	0.00	\$7,602	(\$1,715)	(\$51,927)
92% Replacement	1.00	\$28,038	\$64,719	\$67,918
83% Replacement	2.00	\$48,474	\$131,153	\$187,763
75% Replacement	3.00	\$68,910	\$197,587	\$307,608
67% Replacement	4.00	\$89,346	\$264,021	\$427,452
58% Replacement	5.00	\$109,782	\$330,455	\$547,297

**Confidential**

Replacement Scenario	Non-Replace PARS	Projected Savings in Year 1	Projected Savings over 3 Years	Projected Savings over 5 Years
100% Replacement	0.00	\$12,611	\$28,271	\$27,819
0% Replacement	1.00	\$80,926	\$251,505	\$432,268

## FISCAL SUMMARY OF SAVINGS

### Scenario B: 60% of Final Pay Spend Amount Benefit

2017-18 Retirement Projections			
Employee Group	# of Eligible Employees	Proj. Retirements with PARS SRP	Percentage Retirements
Certificated Non-Management	33	10	30.30%
Certificated Management	3	1	33.33%
Classified Non-Management	79	10	12.66%
Classified Management	2	0	0.00%
Confidential	6	1	16.67%
<b>TOTAL</b>	<b>123</b>	<b>22</b>	<b>17.89%</b>

### Projected Fiscal Impact: 100% Full-Replacement

Employee Group	Non-Replace PARS	Projected Savings in Year 1	Projected Savings over 3 Years	Projected Savings over 5 Years
Certificated Non-Management	0.00	(\$43,131)	(\$180,544)	(\$358,280)
Certificated Management	0.00	(\$4,271)	(\$35,550)	(\$71,012)
Classified Non-Management	0.00	\$5,430	(\$1,261)	(\$37,321)
Confidential	0.00	\$13,878	\$32,070	\$34,150
<b>TOTAL</b>	<b>0.00</b>	<b>(\$28,094)</b>	<b>(\$185,285)</b>	<b>(\$432,463)</b>

### Projected Fiscal Impact: Break-Even

Employee Group	Non-Replace PARS	Projected Savings in Year 1	Projected Savings over 3 Years	Projected Savings over 5 Years
Certificated Non-Management	5.00	\$31,647	\$57,011	\$58,660
Certificated Management	1.00	\$154,970	\$481,894	\$833,003
Classified Non-Management	1.00	\$22,947	\$55,682	\$65,403
Confidential	0.00	\$13,878	\$32,070	\$34,150
<b>TOTAL</b>	<b>7.00</b>	<b>\$223,442</b>	<b>\$626,657</b>	<b>\$991,216</b>



**Scenario B: 60% of Final Pay Spend Amount Benefit**

**Certificated Non-Management**

Replacement Scenario	Non-Replace PARS	Projected Savings in Year 1	Projected Savings over 3 Years	Projected Savings over 5 Years
100% Replacement	0.00	(\$43,131)	(\$180,544)	(\$358,280)
90% Replacement	1.00	(\$28,175)	(\$133,033)	(\$274,892)
80% Replacement	2.00	(\$13,220)	(\$85,522)	(\$191,504)
70% Replacement	3.00	\$1,736	(\$38,011)	(\$108,116)
60% Replacement	4.00	\$16,692	\$9,500	(\$24,728)
50% Replacement	5.00	\$31,647	\$57,011	\$58,660

**Certificated Management**

Replacement Scenario	Non-Replace PARS	Projected Savings in Year 1	Projected Savings over 3 Years	Projected Savings over 5 Years
100% Replacement	0.00	(\$4,271)	(\$35,550)	(\$71,012)
0% Replacement	1.00	\$154,970	\$481,894	\$833,003

**Scenario B: 60% of Final Pay Spend Amount Benefit**

**Classified Non-Management**

Replacement Scenario	Non-Replace PARS	Projected Savings in Year 1	Projected Savings over 3 Years	Projected Savings over 5 Years
100% Replacement	0.00	\$5,430	(\$1,261)	(\$37,321)
90% Replacement	1.00	\$22,947	\$55,682	\$65,403
80% Replacement	2.00	\$40,463	\$112,626	\$168,127
70% Replacement	3.00	\$57,980	\$169,569	\$270,851
60% Replacement	4.00	\$75,497	\$226,512	\$373,575
50% Replacement	5.00	\$93,013	\$283,455	\$476,299

**Confidential**

Replacement Scenario	Non-Replace PARS	Projected Savings in Year 1	Projected Savings over 3 Years	Projected Savings over 5 Years
100% Replacement	0.00	\$13,878	\$32,070	\$34,150
0% Replacement	1.00	\$82,192	\$255,304	\$438,600

## FISCAL SUMMARY OF SAVINGS

### Scenario C: 50% of Final Pay Spend Amount Benefit

#### 2017-18 Retirement Projections

Employee Group	# of Eligible Employees	Proj. Retirements with PARS SRP	Percentage Retirements
Certificated Non-Management	33	9	27.27%
Certificated Management	3	1	33.33%
Classified Non-Management	79	8	10.13%
Classified Management	2	0	0.00%
Confidential	6	1	16.67%
<b>TOTAL</b>	<b>123</b>	<b>19</b>	<b>15.45%</b>

#### Projected Fiscal Impact: 100% Full-Replacement

Employee Group	Non-Replace PARS	Projected Savings in Year 1	Projected Savings over 3 Years	Projected Savings over 5 Years
Certificated Non-Management	0.00	(\$47,513)	(\$174,507)	(\$326,116)
Certificated Management	0.00	(\$1,545)	(\$27,370)	(\$57,378)
Classified Non-Management	0.00	\$794	(\$8,023)	(\$34,294)
Confidential	0.00	\$15,144	\$35,869	\$40,482
<b>TOTAL</b>	<b>0.00</b>	<b>(\$33,120)</b>	<b>(\$174,031)</b>	<b>(\$377,306)</b>

#### Projected Fiscal Impact: Break-Even

Employee Group	Non-Replace PARS	Projected Savings in Year 1	Projected Savings over 3 Years	Projected Savings over 5 Years
Certificated Non-Management	8.00	\$18,957	\$36,653	\$44,497
Certificated Management	1.00	\$157,697	\$490,074	\$846,637
Classified Non-Management	1.00	\$13,932	\$34,684	\$42,749
Confidential	0.00	\$15,144	\$35,869	\$40,482
<b>TOTAL</b>	<b>10.00</b>	<b>\$205,730</b>	<b>\$597,280</b>	<b>\$974,365</b>



**NON-REPLACEMENT SCENARIOS***Certificated Employees***Scenario C: 50% of Final Pay Spend Amount Benefit****Certificated Non-Management**

Replacement Scenario	Non-Replace PARS	Projected Savings in Year 1	Projected Savings over 3 Years	Projected Savings over 5 Years
100% Replacement	0.00	(\$47,513)	(\$174,507)	(\$326,116)
78% Replacement	2.00	(\$30,896)	(\$121,717)	(\$233,463)
56% Replacement	4.00	(\$14,278)	(\$68,927)	(\$140,809)
33% Replacement	6.00	\$2,339	(\$16,137)	(\$48,156)
11% Replacement	8.00	\$18,957	\$36,653	\$44,497

**Certificated Management**

Replacement Scenario	Non-Replace PARS	Projected Savings in Year 1	Projected Savings over 3 Years	Projected Savings over 5 Years
100% Replacement	0.00	(\$1,545)	(\$27,370)	(\$57,378)
0% Replacement	1.00	\$157,697	\$490,074	\$846,637

**Scenario C: 50% of Final Pay Spend Amount Benefit**

**Classified Non-Management**

Replacement Scenario	Non-Replace PARS	Projected Savings in Year 1	Projected Savings over 3 Years	Projected Savings over 5 Years
100% Replacement	0.00	\$794	(\$8,023)	(\$34,294)
88% Replacement	1.00	\$13,932	\$34,684	\$42,749
75% Replacement	2.00	\$27,069	\$77,392	\$119,792
63% Replacement	3.00	\$40,207	\$120,099	\$196,835
50% Replacement	4.00	\$53,344	\$162,807	\$273,878

**Confidential**

Replacement Scenario	Non-Replace PARS	Projected Savings in Year 1	Projected Savings over 3 Years	Projected Savings over 5 Years
100% Replacement	0.00	\$15,144	\$35,869	\$40,482
0% Replacement	1.00	\$83,458	\$259,103	\$444,931

## **Conclusion**

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The PARS approach to the analysis is conservative in its nature. Since the analyses utilize averages for the entire group of eligible employees, the actual outcome will typically exceed the initial projections. The primary reason for the increase in savings is due to the fact that the average age of the enrolled group tends to be higher than the average age for the entire group.

To provide the District with a measure of financial safety, a minimum participation level or fiscal objective can be set for the plan to go into effect. This allows the District to withdraw the incentive if the actual participation level is lower than expected or does not result in a financially acceptable outcome. In instances where the minimum participation level is not reached, the post-analysis can provide the District with a valuable tool in evaluating the feasibility of the plan. If the minimum participation level is not reached but the incentive attracts a sufficient number of participants to make the plan economically feasible, the District retains the option of allowing the incentive to go forward.

## **Notice**

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This analysis attempts to quantify in economic terms - not budgetary terms - the fiscal impact of a retirement incentive program at the District. This analysis is entirely driven by the assumptions set forth by the District. If the assumptions are changed or modified by the District the results shall vary from what is set forth in this analysis. The accuracy of any results and/or analysis will depend entirely upon the accuracy of the information provided and the assumptions used.

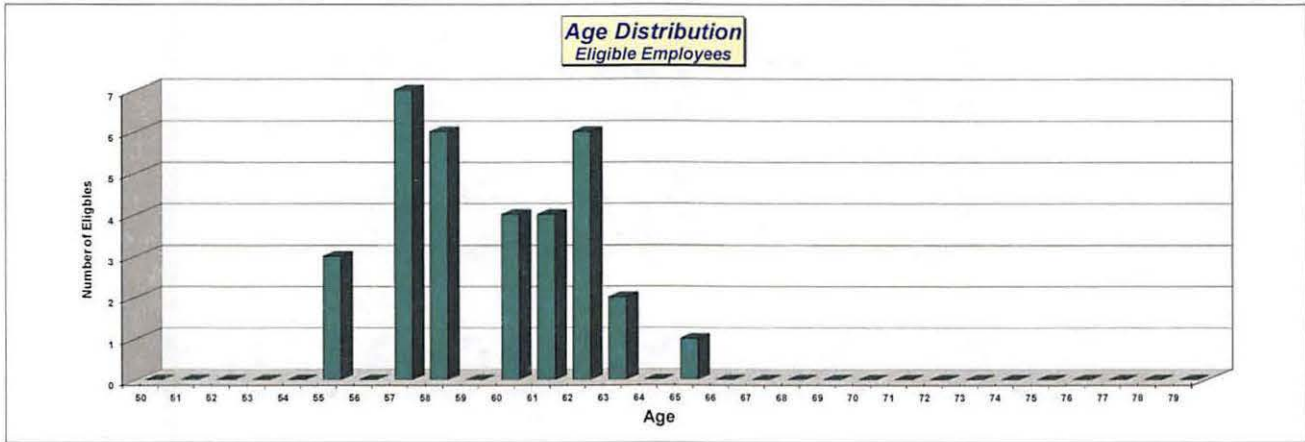
The information, data and assumptions used in this analysis have been provided to Public Agency Retirement Services (PARS) by the District. It shall be the responsibility of the District to certify the accuracy, content and completeness of the information, data and assumptions so that PARS may rely on such information without further audit. PARS shall be under no duty to question the information, data and assumptions received from the District including, but not limited to, inquiries about how the analysis, information, data and assumptions work in conjunction with the District's budget.

PARS shall not be liable for non-performance of Services if such non-performance is caused by or results from erroneous and/or late delivery of information, data and assumptions.

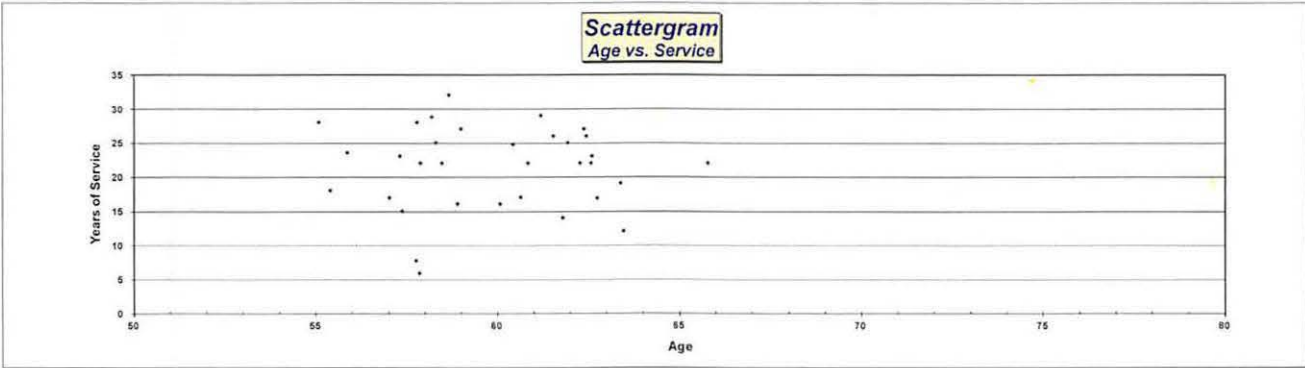
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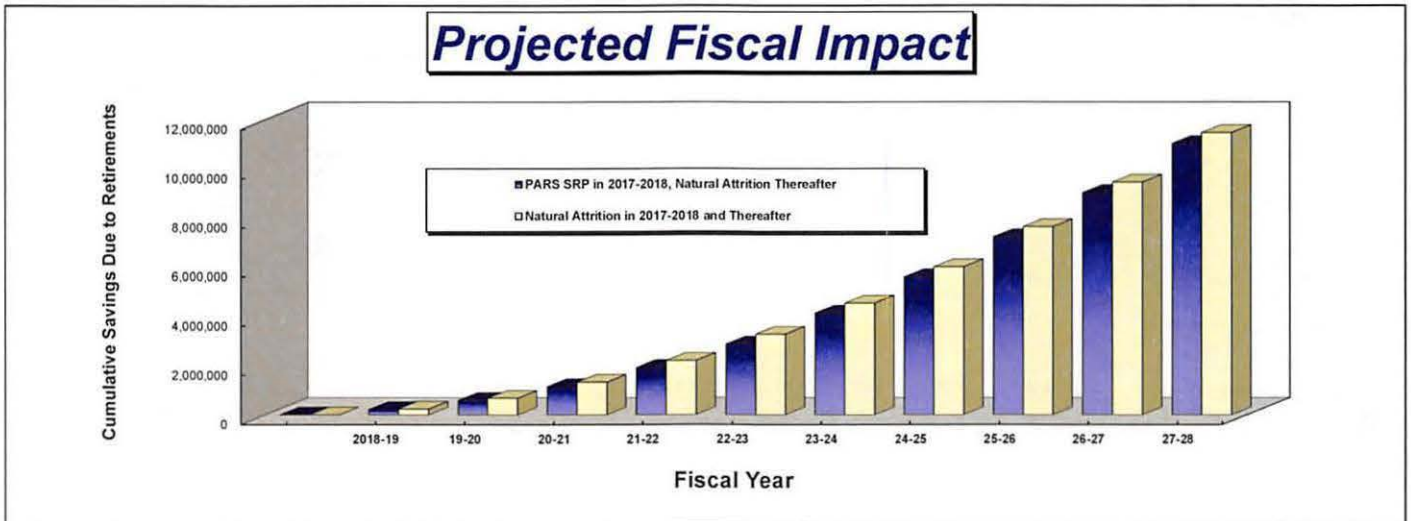


**Section IV**  
Certificated  
Non-Management  
Analysis



AGE	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	TOTAL
Number of Eligibles	0	0	0	0	0	3	0	7	6	4	4	6	2	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	33	





	2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	10-YR TOTAL
<b>PARS SRP</b>											
Annual Savings (Costs)	218,649	377,889	561,542	763,701	946,256	1,275,073	1,460,477	1,626,670	1,801,486	1,990,052	11,021,794
Cumulative Savings (Costs)	218,649	596,538	1,158,080	1,921,780	2,868,037	4,143,109	5,603,586	7,230,256	9,031,742	11,021,794	
<b>NATURAL ATTRITION</b>											
Annual Savings (Costs)	242,637	440,922	649,754	871,765	1,071,472	1,268,812	1,463,094	1,634,581	1,814,732	2,007,590	11,465,358
Cumulative Savings (Costs)	242,637	683,559	1,333,313	2,205,077	3,276,549	4,545,361	6,008,455	7,643,036	9,457,768	11,465,358	
<b>CUMULATIVE DIFFERENCE</b>	(23,988)	(87,021)	(175,233)	(283,297)	(408,513)	(402,252)	(404,869)	(412,780)	(426,026)	(443,565)	(443,565)
	Avg Age	Avg Service	SRP Retirements	PARS SRP %	Natural Attrition	Natural Attrition %	Benefit Level		Employees	FTE	
	59.91	21.39	12	36.35%	8	24.24%	70.00%		33	32.63	



Public Agency Retirement Services (PARS)  
 Supplementary Retirement Plan (SRP)  
 April 20, 2018

Gateway Unified School District  
 Certificated Non-Management  
 Summary Report - 5 Year Funding  
 70.00% of Final Pay Spend Amount  
 Replacement @ \$52,899

I. RETIREMENT PROJECTION

PARS SRP:			
Class	Eligible Employees	Retirees	Retirement Rate
1	33.00	12.00	36.36%
2	27.00	5.00	18.52%
3	24.00	5.17	21.54%
4	27.83	5.53	19.87%
5	32.30	5.03	15.57%
6	35.27	5.09	14.43%
7	32.18	5.06	15.72%
8	31.12	4.50	14.46%
9	32.62	4.81	14.75%
10	32.81	5.23	15.94%
<b>Total</b>		<b>57.42</b>	

New Eligibles
--
6
2
9
10
8
2
4
6
5

Natural Attrition:			
Class	Eligible Employees	Retirees	Retirement Rate
1	33.00	8.00	24.24%
2	31.00	6.23	20.10%
3	26.77	6.06	22.64%
4	29.71	6.20	20.87%
5	33.51	5.46	16.29%
6	36.05	5.37	14.90%
7	32.68	5.24	16.03%
8	31.44	4.61	14.66%
9	32.83	4.88	14.86%
10	32.95	5.27	15.99%
<b>Total</b>		<b>57.32</b>	

II. FISCAL PROJECTION

Class	2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	TOTAL
<b>PARS SRP</b>											
1	218,649	218,869	231,512	242,480	241,039	378,166	370,999	364,601	352,160	336,523	2,954,998
2		159,020	158,390	162,101	166,544	165,805	162,247	159,098	156,257	150,885	1,440,345
3			171,640	169,313	173,026	177,495	176,573	172,735	169,306	166,183	1,376,261
4				189,806	187,193	191,027	195,648	194,511	190,229	186,372	1,334,788
5					178,455	175,961	179,322	183,385	182,200	178,141	1,077,465
6						186,628	183,984	187,251	191,218	189,661	938,943
7							191,705	188,952	192,065	195,661	768,584
8								176,136	173,575	176,219	525,930
9									194,476	191,613	386,088
10										218,393	218,393
<b>Total</b>	<b>218,649</b>	<b>377,889</b>	<b>561,542</b>	<b>763,701</b>	<b>946,256</b>	<b>1,275,073</b>	<b>1,460,477</b>	<b>1,626,670</b>	<b>1,801,486</b>	<b>1,990,052</b>	<b>11,021,794</b>
<b>Natural Attrition</b>											
1	242,637	242,783	251,212	258,524	257,563	252,111	247,332	243,068	234,773	224,349	2,454,353
2		198,139	197,354	201,978	207,513	206,592	202,159	198,236	194,696	188,002	1,794,670
3			201,188	198,460	202,812	208,038	206,970	202,470	198,452	194,791	1,613,181
4				212,803	209,872	214,172	219,352	218,077	213,277	208,953	1,496,505
5					193,711	191,004	194,652	199,062	197,775	193,370	1,169,574
6						196,895	194,104	197,552	201,737	200,306	990,694
7							198,525	195,674	198,898	202,628	795,925
8								180,442	177,518	180,527	538,786
9									197,305	194,401	391,707
10										220,063	220,063
<b>Total</b>	<b>242,637</b>	<b>440,922</b>	<b>649,754</b>	<b>871,765</b>	<b>1,071,472</b>	<b>1,268,812</b>	<b>1,463,094</b>	<b>1,634,581</b>	<b>1,814,732</b>	<b>2,007,590</b>	<b>11,465,358</b>
<b>Net Savings or (Cost)</b>	<b>Annual</b>	<b>(23,988)</b>	<b>(63,034)</b>	<b>(88,212)</b>	<b>(108,064)</b>	<b>(125,216)</b>	<b>6,261</b>	<b>(2,617)</b>	<b>(7,911)</b>	<b>(13,246)</b>	<b>(443,565)</b>
	<b>Cumulative</b>	<b>(23,988)</b>	<b>(87,021)</b>	<b>(175,233)</b>	<b>(283,297)</b>	<b>(408,513)</b>	<b>(402,252)</b>	<b>(404,859)</b>	<b>(412,780)</b>	<b>(426,026)</b>	<b>(443,565)</b>

Public Agency Retirement Services (PARS)  
 Supplementary Retirement Plan (SRP)  
 April 20, 2018

Retirement Class 1  
 Natural Attrition  
 Certificated Non-Management  
 70.00% of Final Pay Spend Amount  
 Replacement @ \$52,899

I. Net Annual Savings or (Cost)

Average per Eligible Employee		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	10-YR TOTAL
A. Eligible Employee Compensation:	Salary	84,041	86,066	88,476	90,953	93,500	96,118	98,809	101,576	104,420	107,344	951,301
	Statutory	18,901	20,948	22,393	23,020	23,665	24,327	25,009	25,709	26,429	27,169	237,570
	Fringe	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	91,000
	Total	112,041	116,114	119,969	123,073	126,265	129,545	132,918	136,385	139,949	143,612	1,279,871
B. Replacement Employee Compensation:	Salary	53,619	56,368	59,443	62,647	65,983	69,457	73,073	76,838	80,756	84,834	683,019
	Statutory	12,059	13,720	15,045	15,856	16,700	17,579	18,495	19,448	20,439	21,471	170,813
	Fringe	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	91,000
	Total	74,779	79,188	83,588	87,603	91,783	96,136	100,668	105,386	110,296	115,405	944,832
C. Compensation Differential (A - B):		37,263	36,926	36,381	35,471	34,481	33,409	32,249	30,999	29,653	28,207	335,039
D. Retiree Fringe Benefit Costs:		6,933	6,579	4,979	3,155	2,286	1,895	1,333	615	306	163	28,244
E. PARS Contributions (annual payments for 5 years):		0	0	0	0	0	0	0	0	0	0	0
F. Net Annual Savings or (Cost) Per Retiring Employee (C - D - E):		30,330	30,348	31,401	32,316	32,195	31,514	30,917	30,383	29,347	28,044	306,794

II. Net Annual Savings or (Cost)

Aggregate		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	10-YR TOTAL
A. Savings due to Retirements:	Average Savings	30,330	30,348	31,401	32,316	32,195	31,514	30,917	30,383	29,347	28,044	306,794
	x # of Retirees	8	8	8	8	8	8	8	8	8	8	8
	Total	242,637	242,783	251,212	258,524	257,563	252,111	247,332	243,068	234,773	224,349	2,454,353
B. Savings due to Non-Replacements:	Average Savings	74,779	79,188	83,588	87,603	91,783	96,136	100,668	105,386	110,296	115,405	944,832
	x # of Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	0	0	0	0	0	0	0	0	0	0	0
C. Net Annual Savings or (Cost) Aggregate (A + B):		242,637	242,783	251,212	258,524	257,563	252,111	247,332	243,068	234,773	224,349	2,454,353
					Avg Age	Avg Service	NAT ATTR %			Employees	FTE	
					59.01	21.38	24.24%			33	32.83	

Public Agency Retirement Services (PARS)  
 Supplementary Retirement Plan (SRP)  
 April 20, 2018

Retirement Class 1  
 PARS SRP  
 Certificated Non-Management  
 70.00% of Final Pay Spend Amount  
 Replacement @ \$52,899

I. Net Annual Savings or (Cost)

Average per Eligible Employee		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	10-YR TOTAL
A. Eligible Employee Compensation:	Salary	84,041	86,066	88,476	90,953	93,500	96,118	98,809	101,576	104,420	107,344	951,301
	Statutory	18,901	20,948	22,393	23,020	23,665	24,327	25,009	25,709	26,429	27,169	237,570
	Fringe	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	91,000
	Total	112,041	116,114	119,969	123,073	126,265	129,545	132,918	136,385	139,949	143,612	1,279,871
B. Replacement Employee Compensation:	Salary	53,619	56,368	59,443	62,847	65,983	69,457	73,073	76,838	80,756	84,834	683,019
	Statutory	12,059	13,720	15,045	15,856	16,700	17,579	18,495	19,448	20,439	21,471	170,813
	Fringe	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	91,000
	Total	74,779	79,188	83,588	87,603	91,783	96,136	100,668	105,386	110,296	115,405	944,832
C. Compensation Differential (A - B):		37,263	36,926	36,381	35,471	34,481	33,409	32,249	30,999	29,653	28,207	335,039
D. Retiree Fringe Benefit Costs:		6,933	6,579	4,979	3,155	2,286	1,895	1,333	615	306	163	28,244
E. PARS Contributions (annual payments for 5 years):		12,109	12,109	12,109	12,109	12,109	0	0	0	0	0	60,544
F. Net Annual Savings or (Cost) Per Retiring Employee (C - D - E):		18,221	18,239	19,293	20,207	20,087	31,514	30,917	30,383	29,347	28,044	246,250

II. Net Annual Savings or (Cost) Aggregate

Aggregate		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	10-YR TOTAL
A. Savings due to Retirements:	Average Savings	18,221	18,239	19,293	20,207	20,087	31,514	30,917	30,383	29,347	28,044	246,250
	x # of Retirees	12	12	12	12	12	12	12	12	12	12	12
	Total	218,649	218,869	231,512	242,480	241,039	378,166	370,999	364,601	352,160	336,523	2,954,998
B. Savings due to Non-Replacements:	Average Savings	74,779	79,188	83,588	87,603	91,783	96,136	100,668	105,386	110,296	115,405	944,832
	x # of Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	0	0	0	0	0	0	0	0	0	0	0
C. Net Annual Savings or (Cost) Aggregate (A + B):		218,649	218,869	231,512	242,480	241,039	378,166	370,999	364,601	352,160	336,523	2,954,998
					Avg. Age	Avg. Service	PARS DRP %	Benefit Level		Employees	FTE	
					58.81	21.38	36.30%	70.00%		33	32.63	



**PARS SRP  
Retirement Class  
2**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary	86,066	88,476	90,953	93,500	96,118	98,809	101,576	104,420	107,344		867,261
	Statutory	20,948	22,393	23,020	23,665	24,327	25,009	25,709	26,429	27,169		218,669
	Fringe	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100		81,900
	<b>Total</b>	<b>116,114</b>	<b>119,969</b>	<b>123,073</b>	<b>126,265</b>	<b>129,545</b>	<b>132,918</b>	<b>136,385</b>	<b>139,949</b>	<b>143,612</b>		<b>1,167,830</b>
B.	Replacement Salary	54,912	57,946	61,108	64,401	67,830	71,402	75,119	78,990	83,018		614,725
	Statutory	13,366	14,666	15,466	16,300	17,168	18,072	19,013	19,992	21,012		155,054
	Fringe	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100		81,900
	<b>Total</b>	<b>77,377</b>	<b>81,712</b>	<b>85,674</b>	<b>89,801</b>	<b>94,098</b>	<b>98,573</b>	<b>103,232</b>	<b>108,082</b>	<b>113,129</b>		<b>851,679</b>
(A - B) C.	Compensation Differential	38,737	38,257	37,399	36,464	35,447	34,344	33,152	31,867	30,483		316,150
D.	Retiree Fringe Costs	6,933	6,579	4,979	3,155	2,286	1,895	1,333	615	306		28,081
E.	PARS Contribution Costs	0	0	0	0	0	0	0	0	0		0
(C - D - E) F.	Net Annual Savings or (Cost) per EE	31,804	31,678	32,420	33,309	33,161	32,449	31,820	31,251	30,177		288,069
	# of Retiring Employees	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00		5.00
	<b>Net Aggregate Savings (Cost)</b>	<b>159,020</b>	<b>158,390</b>	<b>162,101</b>	<b>166,544</b>	<b>165,805</b>	<b>162,247</b>	<b>159,098</b>	<b>156,257</b>	<b>150,885</b>		<b>1,440,345</b>

**Natural Attrition  
Retirement Class  
2**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary	86,066	88,476	90,953	93,500	96,118	98,809	101,576	104,420	107,344		867,261
	Statutory	20,948	22,393	23,020	23,665	24,327	25,009	25,709	26,429	27,169		218,669
	Fringe	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100		81,900
	<b>Total</b>	<b>116,114</b>	<b>119,969</b>	<b>123,073</b>	<b>126,265</b>	<b>129,545</b>	<b>132,918</b>	<b>136,385</b>	<b>139,949</b>	<b>143,612</b>		<b>1,167,830</b>
B.	Replacement Salary	54,912	57,946	61,108	64,401	67,830	71,402	75,119	78,990	83,018		614,725
	Statutory	13,366	14,666	15,466	16,300	17,168	18,072	19,013	19,992	21,012		155,054
	Fringe	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100		81,900
	<b>Total</b>	<b>77,377</b>	<b>81,712</b>	<b>85,674</b>	<b>89,801</b>	<b>94,098</b>	<b>98,573</b>	<b>103,232</b>	<b>108,082</b>	<b>113,129</b>		<b>851,679</b>
(A - B) C.	Compensation Differential	38,737	38,257	37,399	36,464	35,447	34,344	33,152	31,867	30,483		316,150
D.	Retiree Fringe Costs	6,933	6,579	4,979	3,155	2,286	1,895	1,333	615	306		28,081
E.	PARS Contribution Costs	0	0	0	0	0	0	0	0	0		0
(C - D - E) F.	Net Annual Savings or (Cost) per EE	31,804	31,678	32,420	33,309	33,161	32,449	31,820	31,251	30,177		288,069
	# of Retiring Employees	6.23	6.23	6.23	6.23	6.23	6.23	6.23	6.23	6.23		6.23
	<b>Net Aggregate Savings (Cost)</b>	<b>198,139</b>	<b>197,354</b>	<b>201,978</b>	<b>207,513</b>	<b>206,592</b>	<b>202,159</b>	<b>198,236</b>	<b>194,696</b>	<b>188,002</b>		<b>1,794,670</b>

**PARS SRP  
Retirement Class  
3**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary			88,476	90,953	93,500	96,118	98,809	101,576	104,420	107,344	781,195
	Statutory			22,393	23,020	23,665	24,327	25,009	25,709	26,429	27,169	197,720
	Fringe			9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	72,800
	<b>Total</b>			<b>119,969</b>	<b>123,073</b>	<b>126,265</b>	<b>129,545</b>	<b>132,918</b>	<b>136,385</b>	<b>139,949</b>	<b>143,612</b>	<b>1,051,715</b>
B.	Replacement Salary			56,449	59,569	62,819	66,204	69,730	73,401	77,223	81,201	546,595
	Statutory			14,287	15,077	15,899	16,756	17,649	18,578	19,545	20,552	138,343
	Fringe			9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	72,800
	<b>Total</b>			<b>79,837</b>	<b>83,746</b>	<b>87,818</b>	<b>92,060</b>	<b>96,478</b>	<b>101,078</b>	<b>105,868</b>	<b>110,853</b>	<b>757,739</b>
(A - B) C.	Compensation Differential			40,132	39,328	38,446	37,485	36,439	35,306	34,081	32,759	293,977
D.	Retiree Fringe Costs			6,933	6,579	4,979	3,155	2,286	1,895	1,333	615	27,775
E.	PARS Contribution Costs			0	0	0	0	0	0	0	0	0
(C - D - E) F.	Net Annual Savings or (Cost) per EE			33,199	32,749	33,467	34,330	34,153	33,411	32,748	32,144	266,201
	# of Retiring Employees			5.17	5.17	5.17	5.17	5.17	5.17	5.17	5.17	5.17
	<b>Net Aggregate Savings (Cost)</b>			<b>171,640</b>	<b>169,313</b>	<b>173,026</b>	<b>177,485</b>	<b>176,573</b>	<b>172,735</b>	<b>169,306</b>	<b>166,183</b>	<b>1,376,261</b>

**Natural Attrition  
Retirement Class  
3**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary			88,476	90,953	93,500	96,118	98,809	101,576	104,420	107,344	781,195
	Statutory			22,393	23,020	23,665	24,327	25,009	25,709	26,429	27,169	197,720
	Fringe			9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	72,800
	<b>Total</b>			<b>119,969</b>	<b>123,073</b>	<b>126,265</b>	<b>129,545</b>	<b>132,918</b>	<b>136,385</b>	<b>139,949</b>	<b>143,612</b>	<b>1,051,715</b>
B.	Replacement Salary			56,449	59,569	62,819	66,204	69,730	73,401	77,223	81,201	546,595
	Statutory			14,287	15,077	15,899	16,756	17,649	18,578	19,545	20,552	138,343
	Fringe			9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	72,800
	<b>Total</b>			<b>79,837</b>	<b>83,746</b>	<b>87,818</b>	<b>92,060</b>	<b>96,478</b>	<b>101,078</b>	<b>105,868</b>	<b>110,853</b>	<b>757,739</b>
(A - B) C.	Compensation Differential			40,132	39,328	38,446	37,485	36,439	35,306	34,081	32,759	293,977
D.	Retiree Fringe Costs			6,933	6,579	4,979	3,155	2,286	1,895	1,333	615	27,775
E.	PARS Contribution Costs			0	0	0	0	0	0	0	0	0
(C - D - E) F.	Net Annual Savings or (Cost) per EE			33,199	32,749	33,467	34,330	34,153	33,411	32,748	32,144	266,201
	# of Retiring Employees			6.06	6.06	6.06	6.06	6.06	6.06	6.06	6.06	6.06
	<b>Net Aggregate Savings (Cost)</b>			<b>201,188</b>	<b>198,460</b>	<b>202,812</b>	<b>208,038</b>	<b>206,970</b>	<b>202,470</b>	<b>198,452</b>	<b>194,791</b>	<b>1,613,181</b>

**PARS SRP  
Retirement Class  
4**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary				90,953	93,500	96,118	98,809	101,576	104,420	107,344	692,719
	Statutory				23,020	23,665	24,327	25,009	25,709	26,429	27,169	175,327
	Fringe				9,100	9,100	9,100	9,100	9,100	9,100	9,100	63,700
	<b>Total</b>				<b>123,073</b>	<b>126,265</b>	<b>129,545</b>	<b>132,918</b>	<b>136,385</b>	<b>139,949</b>	<b>143,612</b>	<b>931,746</b>
B.	Replacement Salary				58,030	61,237	64,578	68,058	71,682	75,456	79,385	478,425
	Statutory				14,687	15,499	16,345	17,225	18,143	19,098	20,092	121,089
	Fringe				9,100	9,100	9,100	9,100	9,100	9,100	9,100	63,700
	<b>Total</b>				<b>81,817</b>	<b>85,836</b>	<b>90,022</b>	<b>94,383</b>	<b>98,925</b>	<b>103,654</b>	<b>108,577</b>	<b>663,214</b>
(A - B) C.	Compensation Differential			41,256	40,429	39,523	38,535	37,460	36,295	35,035		268,532
D.	Retiree Fringe Costs				6,933	6,579	4,979	3,155	2,286	1,895	1,333	27,160
E.	PARS Contribution Costs				0	0	0	0	0	0	0	0
(C - D - E) F.	Net Annual Savings or (Cost) per EE				34,323	33,850	34,544	35,379	35,174	34,400	33,702	241,372
	# of Retiring Employees				5.53	5.53	5.53	5.53	5.53	5.53	5.53	5.53
	<b>Net Aggregate Savings (Cost)</b>				<b>189,806</b>	<b>187,193</b>	<b>191,027</b>	<b>195,648</b>	<b>194,511</b>	<b>190,229</b>	<b>186,372</b>	<b>1,334,786</b>

**Natural Attrition  
Retirement Class  
4**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary				90,953	93,500	96,118	98,809	101,576	104,420	107,344	692,719
	Statutory				23,020	23,665	24,327	25,009	25,709	26,429	27,169	175,327
	Fringe				9,100	9,100	9,100	9,100	9,100	9,100	9,100	63,700
	<b>Total</b>				<b>123,073</b>	<b>126,265</b>	<b>129,545</b>	<b>132,918</b>	<b>136,385</b>	<b>139,949</b>	<b>143,612</b>	<b>931,746</b>
B.	Replacement Salary				58,030	61,237	64,578	68,058	71,682	75,456	79,385	478,425
	Statutory				14,687	15,499	16,345	17,225	18,143	19,098	20,092	121,089
	Fringe				9,100	9,100	9,100	9,100	9,100	9,100	9,100	63,700
	<b>Total</b>				<b>81,817</b>	<b>85,836</b>	<b>90,022</b>	<b>94,383</b>	<b>98,925</b>	<b>103,654</b>	<b>108,577</b>	<b>663,214</b>
(A - B) C.	Compensation Differential			41,256	40,429	39,523	38,535	37,460	36,295	35,035		268,532
D.	Retiree Fringe Costs				6,933	6,579	4,979	3,155	2,286	1,895	1,333	27,160
E.	PARS Contribution Costs				0	0	0	0	0	0	0	0
(C - D - E) F.	Net Annual Savings or (Cost) per EE				34,323	33,850	34,544	35,379	35,174	34,400	33,702	241,372
	# of Retiring Employees				6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20
	<b>Net Aggregate Savings (Cost)</b>				<b>212,803</b>	<b>209,872</b>	<b>214,172</b>	<b>219,352</b>	<b>218,077</b>	<b>213,277</b>	<b>208,953</b>	<b>1,496,505</b>



**PARS SRP  
Retirement Class  
5**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary					93,500	96,118	98,809	101,576	104,420	107,344	601,766
	Statutory					23,665	24,327	25,009	25,709	26,429	27,169	152,307
	Fringe					9,100	9,100	9,100	9,100	9,100	9,100	54,600
	<b>Total</b>					<b>126,265</b>	<b>129,545</b>	<b>132,918</b>	<b>136,385</b>	<b>139,949</b>	<b>143,612</b>	<b>808,673</b>
B.	Replacement Salary					59,655	62,951	66,386	69,963	73,689	77,569	410,213
	Statutory					15,099	15,933	16,802	17,708	18,651	19,633	103,825
	Fringe					9,100	9,100	9,100	9,100	9,100	9,100	54,600
	<b>Total</b>					<b>83,853</b>	<b>87,984</b>	<b>92,288</b>	<b>96,771</b>	<b>101,440</b>	<b>106,301</b>	<b>568,638</b>
(A - B) C.	Compensation Differential				42,411	41,561	40,630	39,613	38,509	37,311		240,035
D.	Retiree Fringe Costs				6,933	6,579	4,979	3,155	2,286	1,895		25,827
E.	PARS Contribution Costs				0	0	0	0	0	0		0
(C - D - E) F.	Net Annual Savings or (Cost) per EE				35,478	34,982	35,650	36,458	36,223	35,416		214,208
	# of Retiring Employees				5.03	5.03	5.03	5.03	5.03	5.03		5.03
	<b>Net Aggregate Savings (Cost)</b>				<b>178,455</b>	<b>175,961</b>	<b>179,322</b>	<b>183,385</b>	<b>182,200</b>	<b>178,141</b>		<b>1,077,465</b>

**Natural Attrition  
Retirement Class  
5**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary					93,500	96,118	98,809	101,576	104,420	107,344	601,766
	Statutory					23,665	24,327	25,009	25,709	26,429	27,169	152,307
	Fringe					9,100	9,100	9,100	9,100	9,100	9,100	54,600
	<b>Total</b>					<b>126,265</b>	<b>129,545</b>	<b>132,918</b>	<b>136,385</b>	<b>139,949</b>	<b>143,612</b>	<b>808,673</b>
B.	Replacement Salary					59,655	62,951	66,386	69,963	73,689	77,569	410,213
	Statutory					15,099	15,933	16,802	17,708	18,651	19,633	103,825
	Fringe					9,100	9,100	9,100	9,100	9,100	9,100	54,600
	<b>Total</b>					<b>83,853</b>	<b>87,984</b>	<b>92,288</b>	<b>96,771</b>	<b>101,440</b>	<b>106,301</b>	<b>568,638</b>
(A - B) C.	Compensation Differential				42,411	41,561	40,630	39,613	38,509	37,311		240,035
D.	Retiree Fringe Costs				6,933	6,579	4,979	3,155	2,286	1,895		25,827
E.	PARS Contribution Costs				0	0	0	0	0	0		0
(C - D - E) F.	Net Annual Savings or (Cost) per EE				35,478	34,982	35,650	36,458	36,223	35,416		214,208
	# of Retiring Employees				5.46	5.46	5.46	5.46	5.46	5.46		5.46
	<b>Net Aggregate Savings (Cost)</b>				<b>193,711</b>	<b>191,004</b>	<b>194,652</b>	<b>199,062</b>	<b>197,775</b>	<b>193,370</b>		<b>1,169,574</b>

**PARS SRP  
Retirement Class  
6**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary						96,118	98,809	101,576	104,420	107,344	508,266
	Statutory						24,327	25,009	25,709	26,429	27,169	128,642
	Fringe						9,100	9,100	9,100	9,100	9,100	45,500
	<b>Total</b>						<b>129,545</b>	<b>132,918</b>	<b>136,385</b>	<b>139,949</b>	<b>143,612</b>	<b>682,408</b>
B.	Replacement Salary						61,325	64,714	68,245	71,922	75,752	341,958
	Statutory						15,521	16,379	17,273	18,204	19,173	86,550
	Fringe						9,100	9,100	9,100	9,100	9,100	45,500
	<b>Total</b>						<b>85,946</b>	<b>90,193</b>	<b>94,617</b>	<b>99,226</b>	<b>104,025</b>	<b>474,008</b>
(A - B)	C.	Compensation Differential					43,599	42,725	41,767	40,723	39,587	208,400
D.	Retiree Fringe Costs						6,933	6,579	4,979	3,155	2,286	23,932
E.	PARS Contribution Costs						0	0	0	0	0	0
(C - D - E)	F.	Net Annual Savings or (Cost) per EE					36,666	36,146	36,788	37,567	37,301	184,468
		# of Retiring Employees					5.09	5.09	5.09	5.09	5.09	5.09
		Net Aggregate Savings (Cost)					186,628	183,984	187,251	191,218	189,861	938,943

**Natural Attrition  
Retirement Class  
6**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary						96,118	98,809	101,576	104,420	107,344	508,266
	Statutory						24,327	25,009	25,709	26,429	27,169	128,642
	Fringe						9,100	9,100	9,100	9,100	9,100	45,500
	<b>Total</b>						<b>129,545</b>	<b>132,918</b>	<b>136,385</b>	<b>139,949</b>	<b>143,612</b>	<b>682,408</b>
B.	Replacement Salary						61,325	64,714	68,245	71,922	75,752	341,958
	Statutory						15,521	16,379	17,273	18,204	19,173	86,550
	Fringe						9,100	9,100	9,100	9,100	9,100	45,500
	<b>Total</b>						<b>85,946</b>	<b>90,193</b>	<b>94,617</b>	<b>99,226</b>	<b>104,025</b>	<b>474,008</b>
(A - B)	C.	Compensation Differential					43,599	42,725	41,767	40,723	39,587	208,400
D.	Retiree Fringe Costs						6,933	6,579	4,979	3,155	2,286	23,932
E.	PARS Contribution Costs						0	0	0	0	0	0
(C - D - E)	F.	Net Annual Savings or (Cost) per EE					36,666	36,146	36,788	37,567	37,301	184,468
		# of Retiring Employees					5.37	5.37	5.37	5.37	5.37	5.37
		Net Aggregate Savings (Cost)					196,895	194,104	197,552	201,737	200,306	990,594

**PARS SRP**  
Retirement Class  
7

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary							98,809	101,576	104,420	107,344	412,148
	Statutory							25,009	25,709	26,429	27,169	104,315
	Fringe							9,100	9,100	9,100	9,100	36,400
	<b>Total</b>							<b>132,918</b>	<b>136,385</b>	<b>139,949</b>	<b>143,612</b>	<b>552,863</b>
B.	Replacement Salary							63,042	66,526	70,156	73,936	273,660
	Statutory							15,956	16,838	17,756	18,713	69,263
	Fringe							9,100	9,100	9,100	9,100	36,400
	<b>Total</b>							<b>88,098</b>	<b>92,464</b>	<b>97,012</b>	<b>101,749</b>	<b>379,323</b>
(A - B) C.	Compensation Differential							44,820	43,921	42,937	41,863	173,540
D.	Retiree Fringe Costs							6,933	6,579	4,979	3,155	21,646
E.	PARS Contribution Costs							0	0	0	0	0
(C - D - E) F.	Net Annual Savings or (Cost) per EE							37,886	37,342	37,958	38,708	151,894
	# of Retiring Employees							5.06	5.06	5.06	5.06	5.06
	<b>Net Aggregate Savings (Cost)</b>							<b>191,705</b>	<b>188,952</b>	<b>192,065</b>	<b>195,861</b>	<b>768,584</b>

**Natural Attrition**  
Retirement Class  
7

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary							98,809	101,576	104,420	107,344	412,148
	Statutory							25,009	25,709	26,429	27,169	104,315
	Fringe							9,100	9,100	9,100	9,100	36,400
	<b>Total</b>							<b>132,918</b>	<b>136,385</b>	<b>139,949</b>	<b>143,612</b>	<b>552,863</b>
B.	Replacement Salary							63,042	66,526	70,156	73,936	273,660
	Statutory							15,956	16,838	17,756	18,713	69,263
	Fringe							9,100	9,100	9,100	9,100	36,400
	<b>Total</b>							<b>88,098</b>	<b>92,464</b>	<b>97,012</b>	<b>101,749</b>	<b>379,323</b>
(A - B) C.	Compensation Differential							44,820	43,921	42,937	41,863	173,540
D.	Retiree Fringe Costs							6,933	6,579	4,979	3,155	21,646
E.	PARS Contribution Costs							0	0	0	0	0
(C - D - E) F.	Net Annual Savings or (Cost) per EE							37,886	37,342	37,958	38,708	151,894
	# of Retiring Employees							5.24	5.24	5.24	5.24	5.24
	<b>Net Aggregate Savings (Cost)</b>							<b>198,525</b>	<b>195,674</b>	<b>198,898</b>	<b>202,828</b>	<b>795,925</b>



**PARS SRP  
Retirement Class  
8**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary								101,576	104,420	107,344	313,339
	Statutory								25,709	26,429	27,169	79,306
	Fringe								9,100	9,100	9,100	27,300
	Total								136,385	139,949	143,612	419,945
B.	Replacement Salary								64,807	68,389	72,120	205,316
	Statutory								16,403	17,309	18,254	51,965
	Fringe								9,100	9,100	9,100	27,300
	Total								90,310	94,798	99,473	284,581
(A - B)	C.	Compensation Differential							46,075	45,151	44,139	135,364
D.	Retiree Fringe Costs								6,933	6,579	4,979	18,491
E.	PARS Contribution Costs								0	0	0	0
(C - D - E)	F.	Net Annual Savings or (Cost) per EE							39,141	38,572	39,160	116,873
		# of Retiring Employees							4.50	4.50	4.50	4.50
		Net Aggregate Savings (Cost)							176,136	173,575	176,219	525,930

**Natural Attrition  
Retirement Class  
8**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary								101,576	104,420	107,344	313,339
	Statutory								25,709	26,429	27,169	79,306
	Fringe								9,100	9,100	9,100	27,300
	Total								136,385	139,949	143,612	419,945
B.	Replacement Salary								64,807	68,389	72,120	205,316
	Statutory								16,403	17,309	18,254	51,965
	Fringe								9,100	9,100	9,100	27,300
	Total								90,310	94,798	99,473	284,581
(A - B)	C.	Compensation Differential							46,075	45,151	44,139	135,364
D.	Retiree Fringe Costs								6,933	6,579	4,979	18,491
E.	PARS Contribution Costs								0	0	0	0
(C - D - E)	F.	Net Annual Savings or (Cost) per EE							39,141	38,572	39,160	116,873
		# of Retiring Employees							4.61	4.61	4.61	4.61
		Net Aggregate Savings (Cost)							180,442	177,818	180,527	538,786

**PARS SRP**  
Retirement Class  
9

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary									104,420	107,344	211,763
	Statutory									26,429	27,169	53,597
	Fringe									9,100	9,100	18,200
	<b>Total</b>									<b>139,949</b>	<b>143,612</b>	<b>283,561</b>
B.	Replacement Salary									66,622	70,304	136,925
	Statutory									16,862	17,794	34,656
	Fringe									9,100	9,100	18,200
	<b>Total</b>									<b>92,584</b>	<b>97,197</b>	<b>189,781</b>
(A - B)	C. Compensation Differential									47,365	46,415	93,780
D.	Retiree Fringe Costs									6,933	6,579	13,512
E.	PARS Contribution Costs									0	0	0
(C - D - E)	F. Net Annual Savings or (Cost) per EE									40,432	39,836	80,268
	# of Retiring Employees									4.81	4.81	4.81
	<b>Net Aggregate Savings (Cost)</b>									<b>194,476</b>	<b>191,613</b>	<b>386,088</b>

**Natural Attrition**  
Retirement Class  
9

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary									104,420	107,344	211,763
	Statutory									26,429	27,169	53,597
	Fringe									9,100	9,100	18,200
	<b>Total</b>									<b>139,949</b>	<b>143,612</b>	<b>283,561</b>
B.	Replacement Salary									66,622	70,304	136,925
	Statutory									16,862	17,794	34,656
	Fringe									9,100	9,100	18,200
	<b>Total</b>									<b>92,584</b>	<b>97,197</b>	<b>189,781</b>
(A - B)	C. Compensation Differential									47,365	46,415	93,780
D.	Retiree Fringe Costs									6,933	6,579	13,512
E.	PARS Contribution Costs									0	0	0
(C - D - E)	F. Net Annual Savings or (Cost) per EE									40,432	39,836	80,268
	# of Retiring Employees									4.88	4.88	4.88
	<b>Net Aggregate Savings (Cost)</b>									<b>197,306</b>	<b>194,401</b>	<b>391,707</b>

**PARS SRP  
Retirement Class  
10**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary										107,344	107,344
	Statutory										27,169	27,169
	Fringe										9,100	9,100
	<b>Total</b>										<b>143,612</b>	<b>143,612</b>
B.	Replacement Salary										68,487	68,487
	Statutory										17,334	17,334
	Fringe										9,100	9,100
	<b>Total</b>										<b>94,921</b>	<b>94,921</b>
(A - B)	C. Compensation Differential										48,691	48,691
D.	Retiree Fringe Costs										6,933	6,933
E.	PARS Contribution Costs										0	0
(C - D - E)	F. Net Annual Savings or (Cost) per EE										41,758	41,758
	# of Retiring Employees										5.23	5.23
	<b>Net Aggregate Savings (Cost)</b>										<b>218,393</b>	<b>218,393</b>

**Natural Attrition  
Retirement Class  
10**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary										107,344	107,344
	Statutory										27,169	27,169
	Fringe										9,100	9,100
	<b>Total</b>										<b>143,612</b>	<b>143,612</b>
B.	Replacement Salary										68,487	68,487
	Statutory										17,334	17,334
	Fringe										9,100	9,100
	<b>Total</b>										<b>94,921</b>	<b>94,921</b>
(A - B)	C. Compensation Differential										48,691	48,691
D.	Retiree Fringe Costs										6,933	6,933
E.	PARS Contribution Costs										0	0
(C - D - E)	F. Net Annual Savings or (Cost) per EE										41,758	41,758
	# of Retiring Employees										5.27	5.27
	<b>Net Aggregate Savings (Cost)</b>										<b>220,063</b>	<b>220,063</b>



**Public Agency Retirement Services (PARS)  
Supplementary Retirement Plan (SRP)  
April 20, 2018**

**Gateway Unified School District  
Certificated Non-Management  
Assumptions**

<p><b>1. Eligibility Requirements as of June 30, 2018:</b></p> <table border="0"> <tr> <td>Employee Type</td> <td>Certificated Non-Management</td> </tr> <tr> <td>Criterion 1</td> <td>55 and 5</td> </tr> <tr> <td>Criterion 2</td> <td>50 and 30</td> </tr> </table> <p><b>2. Replacement Salary:</b> Replacement @ \$52,899. *Based on PARS 2-Year New Hire Study</p> <p><b>3. Eligible Employee Salary:</b> Average = \$81,983</p> <p><b>4. Funding Period:</b>  5 Year Funding</p> <p><b>5. Retirement Projections:</b> 12 PARS SRP Retirements 8 Natural Attrition Retirements</p>	Employee Type	Certificated Non-Management	Criterion 1	55 and 5	Criterion 2	50 and 30	<p><b>6. Salary COLAs (Based on SSC Projections):</b></p> <table border="0"> <thead> <tr> <th>Year</th> <th>Eligible Employee</th> <th>Replacement Employee</th> </tr> </thead> <tbody> <tr><td>0</td><td>0.00%</td><td>0.00%</td></tr> <tr><td>1</td><td>2.51%</td><td>2.51%</td></tr> <tr><td>2</td><td>2.41%</td><td>2.41%</td></tr> <tr><td>3</td><td>2.80%</td><td>2.80%</td></tr> <tr><td>4</td><td>2.80%</td><td>2.80%</td></tr> <tr><td>5</td><td>2.80%</td><td>2.80%</td></tr> <tr><td>6</td><td>2.80%</td><td>2.80%</td></tr> <tr><td>7</td><td>2.80%</td><td>2.80%</td></tr> <tr><td>8</td><td>2.80%</td><td>2.80%</td></tr> <tr><td>9</td><td>2.80%</td><td>2.80%</td></tr> <tr><td>10</td><td>2.80%</td><td>2.80%</td></tr> </tbody> </table> <p><b>7. Salary Step-and-Column:</b> Replacement Steps 10 Step and Column 2.65%</p> <p><b>8. Annual Health Care Costs:</b> Eligible Employee Cost \$9,100 Eligible Employee COLA 0.00% Replacement Employee Cost \$9,100 Replacement Employee COLA 0.00% Retiree Pre-65 Cost \$35,000 Max (Varies)* Retiree Pre-65 COLA 0.00% Retiree Post-65 Cost \$0</p> <p>*Spread out from retirement to age 65 or over 10 years, whichever comes first. Amount varies by Service and FTE.</p>	Year	Eligible Employee	Replacement Employee	0	0.00%	0.00%	1	2.51%	2.51%	2	2.41%	2.41%	3	2.80%	2.80%	4	2.80%	2.80%	5	2.80%	2.80%	6	2.80%	2.80%	7	2.80%	2.80%	8	2.80%	2.80%	9	2.80%	2.80%	10	2.80%	2.80%	<p><b>9. Limits on Retiree Health Costs:</b></p> <table border="0"> <tr><td>Retiree Age Maximum</td><td>65</td></tr> <tr><td>Maximum Years of Payout</td><td>10</td></tr> <tr><td>Retiree Service Minimum</td><td>10</td></tr> <tr><td>Retiree Age Minimum</td><td>50</td></tr> </table> <p><b>10. Statutory Benefits:</b></p> <table border="0"> <tr><td>Social Security</td><td></td></tr> <tr><td>Medicare</td><td>1.450%</td></tr> <tr><td>Workers Compensation</td><td>4.710%</td></tr> <tr><td>Unemployment Insurance</td><td>0.050%</td></tr> <tr><td>Other</td><td>0.000%</td></tr> <tr><td><b>Total</b></td><td><b>6.210%</b></td></tr> </table> <p><b>11. STRS Rates</b></p> <table border="0"> <thead> <tr> <th>Year</th> <th>Employer</th> </tr> </thead> <tbody> <tr><td>1 2018-19</td><td>16.280%</td></tr> <tr><td>2 2019-20</td><td>18.130%</td></tr> <tr><td>3 2020-21</td><td>19.100%</td></tr> <tr><td>4 2021-22</td><td>19.100%</td></tr> <tr><td>5 2022-23</td><td>19.100%</td></tr> <tr><td>6 2023-24</td><td>19.100%</td></tr> <tr><td>7 2024-25</td><td>19.100%</td></tr> <tr><td>8 2025-26</td><td>19.100%</td></tr> <tr><td>9 2026-27</td><td>19.100%</td></tr> <tr><td>10 2027-28</td><td>19.100%</td></tr> </tbody> </table>	Retiree Age Maximum	65	Maximum Years of Payout	10	Retiree Service Minimum	10	Retiree Age Minimum	50	Social Security		Medicare	1.450%	Workers Compensation	4.710%	Unemployment Insurance	0.050%	Other	0.000%	<b>Total</b>	<b>6.210%</b>	Year	Employer	1 2018-19	16.280%	2 2019-20	18.130%	3 2020-21	19.100%	4 2021-22	19.100%	5 2022-23	19.100%	6 2023-24	19.100%	7 2024-25	19.100%	8 2025-26	19.100%	9 2026-27	19.100%	10 2027-28	19.100%
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**Notice**

This analysis attempts to quantify in economic terms, not budgetary terms, the fiscal impact of a retirement incentive program at the Gateway Unified School District. This analysis is entirely driven by the assumptions set forth by the Gateway Unified School District. If the assumptions are changed or modified by the Gateway Unified School District the results shall vary from what is set forth in this analysis. The accuracy of any results and/or analysis will depend entirely upon the accuracy of the information provided and the assumptions used.

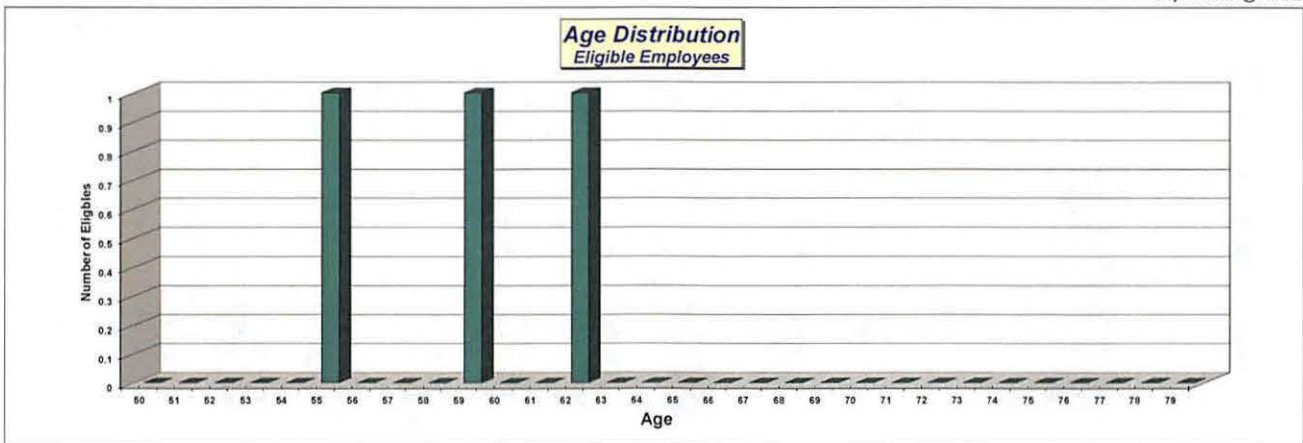
The information, data and assumptions used in this analysis have been provided to Public Agency Retirement Services (PARS) by the Gateway Unified School District. It shall be the responsibility of the Gateway Unified School District to certify the accuracy, content and completeness of the information, data and assumptions so that PARS may rely on such information without further audit. PARS shall be under no duty to question the information, data and assumptions received from the Gateway Unified School District including, but not limited to, inquiries about how the analysis, information, data and assumptions work in conjunction with the Gateway Unified School District's budget.

PARS shall not be liable for non-performance of Services if such non-performance is caused by or results from erroneous and/or late delivery of information, data and assumptions.

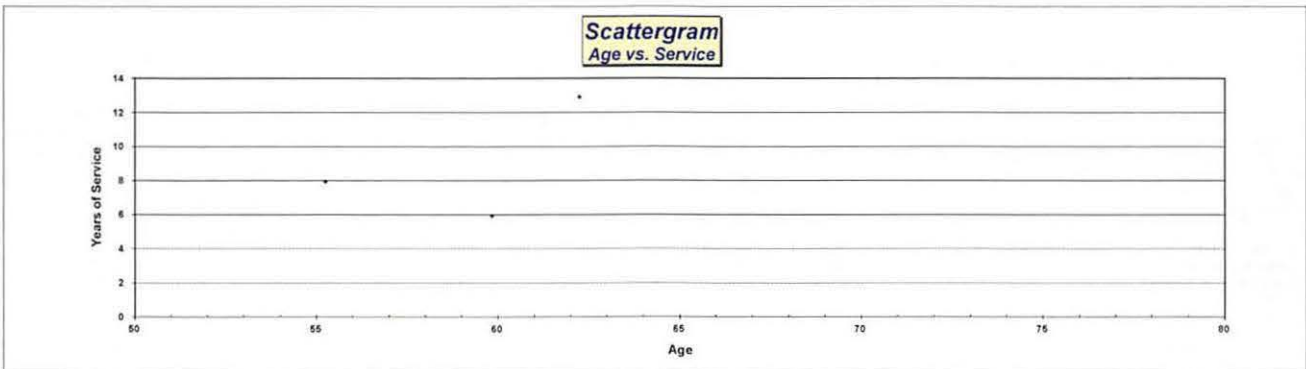
PARS is not licensed to provide and does not offer tax, accounting, legal, investment or actuarial advice.

**Section V**  
Certificated  
Management  
Analysis

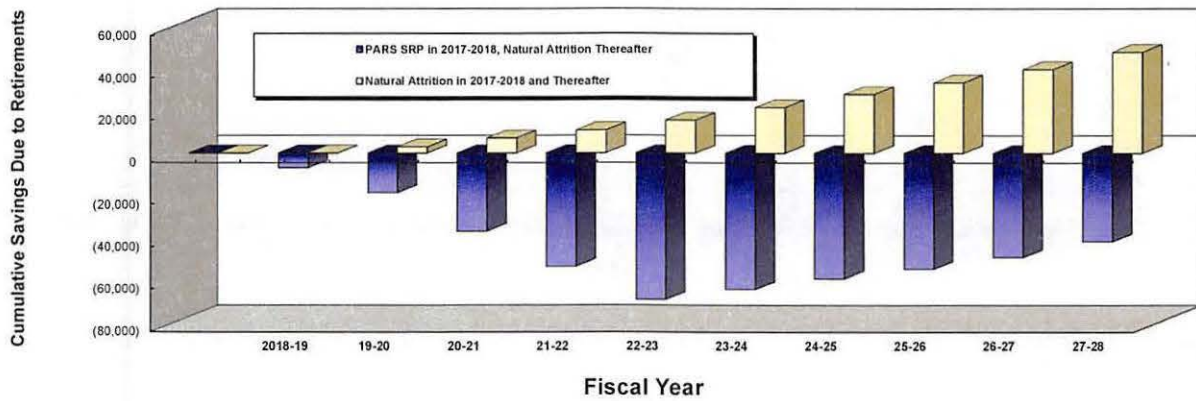




AGE	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	TOTAL
Number of Eligibles	0	0	0	0	0	1	0	0	0	1	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3



### Projected Fiscal Impact



	2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	10-YR TOTAL
<b>PARS SRP</b>											
Annual Savings (Costs)	(6,998)	(11,751)	(17,989)	(16,728)	(15,701)	4,841	5,145	4,545	5,558	7,486	(41,594)
Cumulative Savings (Costs)	(6,998)	(18,750)	(36,739)	(53,467)	(69,168)	(64,328)	(59,183)	(54,638)	(49,080)	(41,594)	
<b>NATURAL ATTRITION</b>											
Annual Savings (Costs)	0	2,910	4,082	3,735	4,750	6,030	6,328	5,479	6,225	8,137	47,677
Cumulative Savings (Costs)	0	2,910	6,992	10,728	15,478	21,508	27,836	33,315	39,540	47,677	
<b>CUMULATIVE DIFFERENCE</b>											
	(6,998)	(21,660)	(43,731)	(64,195)	(84,646)	(85,835)	(87,019)	(87,953)	(88,620)	(89,270)	(89,270)
		Avg Age	Avg Service	SRP Retirements	PARS SRP %	Natural Attrition	Natural Attrition %	Benefit Level	Employees	FTE	
		59.11	8.93	1	33.33%	0	0.00%	70.00%	3	3.00	

Public Agency Retirement Services (PARS)  
 Supplementary Retirement Plan (SRP)  
 April 20, 2018

Gateway Unified School District  
 Certificated Management  
 Summary Report - 5 Year Funding  
 70.00% of Final Pay Spend Amount  
 Replacement @ 91.21%

I. RETIREMENT PROJECTION

PARS SRP:				
Class	Eligible Employees	Retirees	Retirement Rate	
1	3.00	1.00	33.33%	
2	2.00	0.15	7.50%	
3	1.85	0.14	7.57%	
4	1.71	0.13	7.60%	
5	2.58	0.20	7.75%	
6	3.38	0.26	7.69%	
7	3.12	0.25	8.01%	
8	2.87	0.21	7.32%	
9	6.66	0.28	4.20%	
10	8.38	0.35	4.18%	
<b>Total</b>		<b>2.97</b>		

New Eligibles
--
0
0
0
1
1
0
0
4
2

Natural Attrition:				
Class	Eligible Employees	Retirees	Retirement Rate	
1	3.00	0.00	0.00%	
2	3.00	0.23	7.67%	
3	2.77	0.21	7.58%	
4	2.56	0.21	8.20%	
5	3.35	0.27	8.06%	
6	4.08	0.32	7.84%	
7	3.76	0.31	8.24%	
8	3.45	0.25	7.25%	
9	7.20	0.31	4.31%	
10	8.89	0.38	4.27%	
<b>Total</b>		<b>2.49</b>		

II. FISCAL PROJECTION

Class	2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	TOTAL
<b>PARS SRP</b>											
1		(6,998)	(13,649)	(20,691)	(19,088)	(19,088)	0	0	0	0	(79,514)
2			1,898	857	(241)	0	0	0	0	0	2,514
3				1,846	830	(225)	0	0	0	0	2,452
4					800	(208)	0	0	0	0	2,361
5					1,770						3,767
6						2,811	1,277				5,077
7							3,772	1,722	(417)	0	5,059
8								3,743	1,717	(401)	4,403
9									3,245	1,495	6,530
10										4,464	5,757
<b>Total</b>		<b>(6,998)</b>	<b>(11,751)</b>	<b>(17,989)</b>	<b>(16,728)</b>	<b>(15,701)</b>	<b>4,841</b>	<b>5,145</b>	<b>4,545</b>	<b>5,558</b>	<b>(41,594)</b>
<b>Natural Attrition</b>											
1		0	0	0	0	0	0	0	0	0	0
2			2,910	1,314	(369)	0	0	0	0	0	3,855
3				2,769	1,245	(337)	0	0	0	0	3,677
4					1,293	(337)	0	0	0	0	3,815
5					2,859						5,086
6						3,794	1,724	(433)	0	0	6,249
7							4,642	2,120	(513)	0	6,274
8								4,641	2,130	(497)	5,242
9									3,853	1,780	7,230
10										4,942	6,250
<b>Total</b>		<b>0</b>	<b>2,910</b>	<b>4,082</b>	<b>3,735</b>	<b>4,750</b>	<b>6,030</b>	<b>6,328</b>	<b>5,479</b>	<b>6,225</b>	<b>47,677</b>
<b>Net Savings or (Cost)</b>	<b>Annual</b>	<b>(6,998)</b>	<b>(14,661)</b>	<b>(22,071)</b>	<b>(20,464)</b>	<b>(20,452)</b>	<b>(1,189)</b>	<b>(1,184)</b>	<b>(934)</b>	<b>(667)</b>	<b>(89,270)</b>
	<b>Cumulative</b>	<b>(6,998)</b>	<b>(21,660)</b>	<b>(43,731)</b>	<b>(64,195)</b>	<b>(84,646)</b>	<b>(85,835)</b>	<b>(87,019)</b>	<b>(87,953)</b>	<b>(88,620)</b>	<b>(89,270)</b>



Public Agency Retirement Services (PARS)  
 Supplementary Retirement Plan (SRP)  
 April 20, 2018

Retirement Class 1  
 Natural Attrition  
 Certificated Management  
 70.00% of Final Pay Spend Amount  
 Replacement @ 91.21%

I. Net Annual Savings or (Cost)

Average per Eligible Employee		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	10-YR TOTAL
A. Eligible Employee Compensation:	Salary	132,477	135,670	139,468	143,374	147,388	151,515	155,757	160,119	164,602	169,211	1,499,580
	Statutory	29,118	32,330	34,588	35,557	36,552	37,576	38,628	39,709	40,821	41,964	366,844
	Fringe	11,850	11,850	11,850	11,850	11,850	11,850	11,850	11,850	11,850	11,850	118,500
	<b>Total</b>	<b>173,445</b>	<b>179,850</b>	<b>185,907</b>	<b>190,780</b>	<b>195,790</b>	<b>200,941</b>	<b>206,235</b>	<b>211,678</b>	<b>217,273</b>	<b>223,025</b>	<b>1,984,924</b>
B. Replacement Employee Compensation:	Salary	120,832	129,570	139,468	143,374	147,388	151,515	155,757	160,119	164,602	169,211	1,481,836
	Statutory	26,559	30,877	34,588	35,557	36,552	37,576	38,628	39,709	40,821	41,964	362,831
	Fringe	11,850	11,850	11,850	11,850	11,850	11,850	11,850	11,850	11,850	11,850	118,500
	<b>Total</b>	<b>159,241</b>	<b>172,296</b>	<b>185,907</b>	<b>190,780</b>	<b>195,790</b>	<b>200,941</b>	<b>206,235</b>	<b>211,678</b>	<b>217,273</b>	<b>223,025</b>	<b>1,963,167</b>
C. Compensation Differential (A - B):		14,204	7,553	0	0	0	0	0	0	0	0	21,758
D. Retiree Fringe Benefit Costs:		2,115	2,115	1,604	0	0	0	0	0	0	0	5,833
E. PARS Contributions (annual payments for 5 years):		0	0	0	0	0	0	0	0	0	0	0
F. Net Annual Savings or (Cost) Per Retiring Employee (C - D - E):		12,089	5,439	(1,604)	0	0	0	0	0	0	0	15,924

II. Net Annual Savings or (Cost) Aggregate

Aggregate		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	10-YR TOTAL
A. Savings due to Retirements:	Average Savings	12,089	5,439	(1,604)	0	0	0	0	0	0	0	15,924
	x # of Retirees	0	0	0	0	0	0	0	0	0	0	0
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
B. Savings due to Non-Replacements:	Average Savings	159,241	172,296	185,907	190,780	195,790	200,941	206,235	211,678	217,273	223,025	1,963,167
	x # of Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
C. Net Annual Savings or (Cost) Aggregate (A + B):		0	0	0	0	0	0	0	0	0	0	0
					Avg Age	Avg Service	NAT ATTR %			Employees	FTE	
					59.11	8.93	0.00%			3	3.00	

Public Agency Retirement Services (PARS)  
 Supplementary Retirement Plan (SRP)  
 April 20, 2018

Retirement Class 1  
 PARS SRP  
 Certificated Management  
 70.00% of Final Pay Spend Amount  
 Replacement @ 91.21%

I. Net Annual Savings or (Cost)  
 Average per Eligible Employee

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	10-YR TOTAL
<b>A. Eligible Employee Compensation:</b>	Salary	132,477	135,670	139,468	143,374	147,388	151,515	155,757	160,119	164,602	169,211	1,499,580
	Statutory	29,118	32,330	34,588	35,557	36,552	37,576	38,628	39,709	40,821	41,964	366,844
	Fringe	11,850	11,850	11,850	11,850	11,850	11,850	11,850	11,850	11,850	11,850	118,500
	<b>Total</b>	<b>173,445</b>	<b>179,850</b>	<b>185,907</b>	<b>190,780</b>	<b>195,790</b>	<b>200,941</b>	<b>206,235</b>	<b>211,678</b>	<b>217,273</b>	<b>223,025</b>	<b>1,984,924</b>
<b>B. Replacement Employee Compensation:</b>	Salary	120,832	129,570	139,468	143,374	147,388	151,515	155,757	160,119	164,602	169,211	1,481,836
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	Fringe	11,850	11,850	11,850	11,850	11,850	11,850	11,850	11,850	11,850	11,850	118,500
	<b>Total</b>	<b>159,241</b>	<b>172,296</b>	<b>185,907</b>	<b>190,780</b>	<b>195,790</b>	<b>200,941</b>	<b>206,235</b>	<b>211,678</b>	<b>217,273</b>	<b>223,025</b>	<b>1,963,167</b>
<b>C. Compensation Differential (A - B):</b>		14,204	7,553	0	0	0	0	0	0	0	0	21,758
<b>D. Retiree Fringe Benefit Costs:</b>		2,115	2,115	1,604	0	0	0	0	0	0	0	5,833
<b>E. PARS Contributions (annual payments for 5 years):</b>		19,088	19,088	19,088	19,088	19,088	0	0	0	0	0	95,439
<b>F. Net Annual Savings or (Cost) Per Retiring Employee (C - D - E):</b>		(6,998)	(13,649)	(20,691)	(19,088)	(19,088)	0	0	0	0	0	(79,514)

II. Net Annual Savings or (Cost)  
 Aggregate

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	10-YR TOTAL
<b>A. Savings due to Retirements:</b>	Average Savings	(6,998)	(13,649)	(20,691)	(19,088)	(19,088)	0	0	0	0	0	(79,514)
	x # of Retirees	1	1	1	1	1	1	1	1	1	1	1
	<b>Total</b>	<b>(6,998)</b>	<b>(13,649)</b>	<b>(20,691)</b>	<b>(19,088)</b>	<b>(19,088)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(79,514)</b>
<b>B. Savings due to Non-Replacements:</b>	Average Savings	159,241	172,296	185,907	190,780	195,790	200,941	206,235	211,678	217,273	223,025	1,963,167
	x # of Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>C. Net Annual Savings or (Cost) Aggregate (A + B):</b>		(6,998)	(13,649)	(20,691)	(19,088)	(19,088)	0	0	0	0	0	(79,514)
	Avg Age				59.11							
	Avg Service				8.93							
	PARS SRP %				33.33%							
	Benefit Level				70.00%							
	Employees				3							
	FTE				3.00							

**PARS SRP  
Retirement Class  
2**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary		135,670	139,468	143,374	147,388	151,515	155,757	160,119	164,602	169,211	1,367,103
	Statutory		32,330	34,588	35,557	36,552	37,576	38,628	39,709	40,821	41,964	337,726
	Fringe		11,850	11,850	11,850	11,850	11,850	11,850	11,850	11,850	11,850	106,650
	<b>Total</b>		<b>179,850</b>	<b>185,907</b>	<b>190,780</b>	<b>195,790</b>	<b>200,941</b>	<b>206,235</b>	<b>211,678</b>	<b>217,273</b>	<b>223,025</b>	<b>1,811,479</b>
B.	Replacement Salary		123,744	133,198	143,374	147,388	151,515	155,757	160,119	164,602	169,211	1,348,907
	Statutory		29,488	33,033	35,557	36,552	37,576	38,628	39,709	40,821	41,964	333,329
	Fringe		11,850	11,850	11,850	11,850	11,850	11,850	11,850	11,850	11,850	106,650
	<b>Total</b>		<b>165,083</b>	<b>178,081</b>	<b>190,780</b>	<b>195,790</b>	<b>200,941</b>	<b>206,235</b>	<b>211,678</b>	<b>217,273</b>	<b>223,025</b>	<b>1,788,886</b>
(A - B) C.	Compensation Differential		14,767	7,826	0	0	0	0	0	0	0	22,593
D.	Retiree Fringe Costs		2,115	2,115	1,604	0	0	0	0	0	0	5,833
E.	PARS Contribution Costs		0	0	0	0	0	0	0	0	0	0
(C - D - E) F.	Net Annual Savings or (Cost) per EE		12,652	5,711	(1,604)	0	0	0	0	0	0	16,760
	# of Retiring Employees		0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
	<b>Net Aggregate Savings (Cost)</b>		<b>1,898</b>	<b>857</b>	<b>(241)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,514</b>

**Natural Attrition  
Retirement Class  
2**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary		135,670	139,468	143,374	147,388	151,515	155,757	160,119	164,602	169,211	1,367,103
	Statutory		32,330	34,588	35,557	36,552	37,576	38,628	39,709	40,821	41,964	337,726
	Fringe		11,850	11,850	11,850	11,850	11,850	11,850	11,850	11,850	11,850	106,650
	<b>Total</b>		<b>179,850</b>	<b>185,907</b>	<b>190,780</b>	<b>195,790</b>	<b>200,941</b>	<b>206,235</b>	<b>211,678</b>	<b>217,273</b>	<b>223,025</b>	<b>1,811,479</b>
B.	Replacement Salary		123,744	133,198	143,374	147,388	151,515	155,757	160,119	164,602	169,211	1,348,907
	Statutory		29,488	33,033	35,557	36,552	37,576	38,628	39,709	40,821	41,964	333,329
	Fringe		11,850	11,850	11,850	11,850	11,850	11,850	11,850	11,850	11,850	106,650
	<b>Total</b>		<b>165,083</b>	<b>178,081</b>	<b>190,780</b>	<b>195,790</b>	<b>200,941</b>	<b>206,235</b>	<b>211,678</b>	<b>217,273</b>	<b>223,025</b>	<b>1,788,886</b>
(A - B) C.	Compensation Differential		14,767	7,826	0	0	0	0	0	0	0	22,593
D.	Retiree Fringe Costs		2,115	2,115	1,604	0	0	0	0	0	0	5,833
E.	PARS Contribution Costs		0	0	0	0	0	0	0	0	0	0
(C - D - E) F.	Net Annual Savings or (Cost) per EE		12,652	5,711	(1,604)	0	0	0	0	0	0	16,760
	# of Retiring Employees		0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23
	<b>Net Aggregate Savings (Cost)</b>		<b>2,910</b>	<b>1,314</b>	<b>(369)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,855</b>



**PARS SRP  
Retirement Class  
3**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary		139,468	143,374	147,388	151,515	155,757	160,119	164,602	169,211		1,231,434
	Statutory		34,588	35,557	36,552	37,576	38,628	39,709	40,821	41,964		305,396
	Fringe		11,850	11,850	11,850	11,850	11,850	11,850	11,850	11,850		94,800
	<b>Total</b>		<b>185,907</b>	<b>190,780</b>	<b>195,790</b>	<b>200,941</b>	<b>206,235</b>	<b>211,678</b>	<b>217,273</b>	<b>223,025</b>		<b>1,631,629</b>
B.	Replacement Salary		127,209	136,927	147,388	151,515	155,757	160,119	164,602	169,211		1,212,728
	Statutory		31,548	33,958	36,552	37,576	38,628	39,709	40,821	41,964		300,757
	Fringe		11,850	11,850	11,850	11,850	11,850	11,850	11,850	11,850		94,800
	<b>Total</b>		<b>170,607</b>	<b>182,735</b>	<b>195,790</b>	<b>200,941</b>	<b>206,235</b>	<b>211,678</b>	<b>217,273</b>	<b>223,025</b>		<b>1,608,285</b>
(A - B) C.	Compensation Differential		15,300	8,045	0	0	0	0	0	0		23,344
D.	Retiree Fringe Costs		2,115	2,115	1,604	0	0	0	0	0		5,833
E.	PARS Contribution Costs		0	0	0	0	0	0	0	0		0
(C - D - E) F.	Net Annual Savings or (Cost) per EE		13,185	5,930	(1,604)	0	0	0	0	0		17,511
	# of Retiring Employees		0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14		0.14
	<b>Net Aggregate Savings (Cost)</b>		<b>1,846</b>	<b>830</b>	<b>(225)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>2,452</b>

**Natural Attrition  
Retirement Class  
3**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary		139,468	143,374	147,388	151,515	155,757	160,119	164,602	169,211		1,231,434
	Statutory		34,588	35,557	36,552	37,576	38,628	39,709	40,821	41,964		305,396
	Fringe		11,850	11,850	11,850	11,850	11,850	11,850	11,850	11,850		94,800
	<b>Total</b>		<b>185,907</b>	<b>190,780</b>	<b>195,790</b>	<b>200,941</b>	<b>206,235</b>	<b>211,678</b>	<b>217,273</b>	<b>223,025</b>		<b>1,631,629</b>
B.	Replacement Salary		127,209	136,927	147,388	151,515	155,757	160,119	164,602	169,211		1,212,728
	Statutory		31,548	33,958	36,552	37,576	38,628	39,709	40,821	41,964		300,757
	Fringe		11,850	11,850	11,850	11,850	11,850	11,850	11,850	11,850		94,800
	<b>Total</b>		<b>170,607</b>	<b>182,735</b>	<b>195,790</b>	<b>200,941</b>	<b>206,235</b>	<b>211,678</b>	<b>217,273</b>	<b>223,025</b>		<b>1,608,285</b>
(A - B) C.	Compensation Differential		15,300	8,045	0	0	0	0	0	0		23,344
D.	Retiree Fringe Costs		2,115	2,115	1,604	0	0	0	0	0		5,833
E.	PARS Contribution Costs		0	0	0	0	0	0	0	0		0
(C - D - E) F.	Net Annual Savings or (Cost) per EE		13,185	5,930	(1,604)	0	0	0	0	0		17,511
	# of Retiring Employees		0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21		0.21
	<b>Net Aggregate Savings (Cost)</b>		<b>2,769</b>	<b>1,245</b>	<b>(337)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>3,677</b>

**PARS SRP**  
Retirement Class  
4

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary				143,374	147,388	151,515	155,757	160,119	164,602	169,211	1,091,965
	Statutory				35,557	36,552	37,576	38,628	39,709	40,821	41,964	270,807
	Fringe				11,850	11,850	11,850	11,850	11,850	11,850	11,850	82,950
	<b>Total</b>				<b>190,780</b>	<b>195,790</b>	<b>200,941</b>	<b>206,235</b>	<b>211,678</b>	<b>217,273</b>	<b>223,025</b>	<b>1,445,722</b>
B.	Replacement Salary				130,771	140,761	151,515	155,757	160,119	164,602	169,211	1,072,736
	Statutory				32,431	34,909	37,576	38,628	39,709	40,821	41,964	266,038
	Fringe				11,850	11,850	11,850	11,850	11,850	11,850	11,850	82,950
	<b>Total</b>				<b>175,052</b>	<b>187,520</b>	<b>200,941</b>	<b>206,235</b>	<b>211,678</b>	<b>217,273</b>	<b>223,025</b>	<b>1,421,724</b>
(A - B)	C. Compensation Differential				15,728	8,270	0	0	0	0	0	23,998
D.	Retiree Fringe Costs				2,115	2,115	1,604	0	0	0	0	5,833
E.	PARS Contribution Costs				0	0	0	0	0	0	0	0
(C - D - E)	F. Net Annual Savings or (Cost) per EE				13,613	6,155	(1,604)	0	0	0	0	18,165
	# of Retiring Employees				0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13
	<b>Net Aggregate Savings (Cost)</b>				<b>1,770</b>	<b>800</b>	<b>(208)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,361</b>

**Natural Attrition**  
Retirement Class  
4

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary				143,374	147,388	151,515	155,757	160,119	164,602	169,211	1,091,965
	Statutory				35,557	36,552	37,576	38,628	39,709	40,821	41,964	270,807
	Fringe				11,850	11,850	11,850	11,850	11,850	11,850	11,850	82,950
	<b>Total</b>				<b>190,780</b>	<b>195,790</b>	<b>200,941</b>	<b>206,235</b>	<b>211,678</b>	<b>217,273</b>	<b>223,025</b>	<b>1,445,722</b>
B.	Replacement Salary				130,771	140,761	151,515	155,757	160,119	164,602	169,211	1,072,736
	Statutory				32,431	34,909	37,576	38,628	39,709	40,821	41,964	266,038
	Fringe				11,850	11,850	11,850	11,850	11,850	11,850	11,850	82,950
	<b>Total</b>				<b>175,052</b>	<b>187,520</b>	<b>200,941</b>	<b>206,235</b>	<b>211,678</b>	<b>217,273</b>	<b>223,025</b>	<b>1,421,724</b>
(A - B)	C. Compensation Differential				15,728	8,270	0	0	0	0	0	23,998
D.	Retiree Fringe Costs				2,115	2,115	1,604	0	0	0	0	5,833
E.	PARS Contribution Costs				0	0	0	0	0	0	0	0
(C - D - E)	F. Net Annual Savings or (Cost) per EE				13,613	6,155	(1,604)	0	0	0	0	18,165
	# of Retiring Employees				0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21
	<b>Net Aggregate Savings (Cost)</b>				<b>2,859</b>	<b>1,293</b>	<b>(337)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,815</b>

**PARS SRP  
Retirement Class  
5**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary					147,388	151,515	155,757	160,119	164,602	169,211	948,591
	Statutory					36,552	37,576	38,628	39,709	40,821	41,964	235,251
	Fringe					11,850	11,850	11,850	11,850	11,850	11,850	71,100
	Total					195,790	200,941	206,235	211,678	217,273	223,025	1,254,942
B.	Replacement Salary					134,433	144,703	155,757	160,119	164,602	169,211	928,824
	Statutory					33,339	35,886	38,628	39,709	40,821	41,964	230,348
	Fringe					11,850	11,850	11,850	11,850	11,850	11,850	71,100
	Total					179,622	192,439	206,235	211,678	217,273	223,025	1,230,272
(A - B)	C.	Compensation Differential				16,168	8,502	0	0	0	0	24,670
	D.	Retiree Fringe Costs				2,115	2,115	1,604	0	0	0	5,833
	E.	PARS Contribution Costs				0	0	0	0	0	0	0
(C - D - E)	F.	Net Annual Savings or (Cost) per EE				14,054	6,387	(1,604)	0	0	0	18,837
		# of Retiring Employees				0.20	0.20	0.20	0.20	0.20	0.20	0.20
		Net Aggregate Savings (Cost)				2,811	1,277	(321)	0	0	0	3,767

**Natural Attrition  
Retirement Class  
5**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary					147,388	151,515	155,757	160,119	164,602	169,211	948,591
	Statutory					36,552	37,576	38,628	39,709	40,821	41,964	235,251
	Fringe					11,850	11,850	11,850	11,850	11,850	11,850	71,100
	Total					195,790	200,941	206,235	211,678	217,273	223,025	1,254,942
B.	Replacement Salary					134,433	144,703	155,757	160,119	164,602	169,211	928,824
	Statutory					33,339	35,886	38,628	39,709	40,821	41,964	230,348
	Fringe					11,850	11,850	11,850	11,850	11,850	11,850	71,100
	Total					179,622	192,439	206,235	211,678	217,273	223,025	1,230,272
(A - B)	C.	Compensation Differential				16,168	8,502	0	0	0	0	24,670
	D.	Retiree Fringe Costs				2,115	2,115	1,604	0	0	0	5,833
	E.	PARS Contribution Costs				0	0	0	0	0	0	0
(C - D - E)	F.	Net Annual Savings or (Cost) per EE				14,054	6,387	(1,604)	0	0	0	18,837
		# of Retiring Employees				0.27	0.27	0.27	0.27	0.27	0.27	0.27
		Net Aggregate Savings (Cost)				3,794	1,724	(433)	0	0	0	5,086



**PARS SRP  
Retirement Class  
6**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary						151,515	155,757	160,119	164,602	169,211	801,203
	Statutory						37,576	38,628	39,709	40,821	41,964	198,698
	Fringe						11,850	11,850	11,850	11,850	11,850	59,250
	<b>Total</b>						<b>200,941</b>	<b>206,235</b>	<b>211,678</b>	<b>217,273</b>	<b>223,025</b>	<b>1,059,152</b>
B.	Replacement Salary						138,197	148,754	160,119	164,602	169,211	780,882
	Statutory						34,273	36,891	39,709	40,821	41,964	193,659
	Fringe						11,850	11,850	11,850	11,850	11,850	59,250
	<b>Total</b>						<b>184,320</b>	<b>197,495</b>	<b>211,678</b>	<b>217,273</b>	<b>223,025</b>	<b>1,033,791</b>
(A - B)	C.	Compensation Differential				16,621	8,740	0	0	0	0	25,361
D.	Retiree Fringe Costs					2,115	2,115	1,604	0	0	0	5,833
E.	PARS Contribution Costs					0	0	0	0	0	0	0
(C - D - E)	F.	Net Annual Savings or (Cost) per EE				14,506	6,625	(1,604)	0	0	0	19,527
		# of Retiring Employees				0.26	0.26	0.26	0.26	0.26	0.26	0.26
		Net Aggregate Savings (Cost)				3,772	1,722	(417)	0	0	0	5,077

**Natural Attrition  
Retirement Class  
6**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary						151,515	155,757	160,119	164,602	169,211	801,203
	Statutory						37,576	38,628	39,709	40,821	41,964	198,698
	Fringe						11,850	11,850	11,850	11,850	11,850	59,250
	<b>Total</b>						<b>200,941</b>	<b>206,235</b>	<b>211,678</b>	<b>217,273</b>	<b>223,025</b>	<b>1,059,152</b>
B.	Replacement Salary						138,197	148,754	160,119	164,602	169,211	780,882
	Statutory						34,273	36,891	39,709	40,821	41,964	193,659
	Fringe						11,850	11,850	11,850	11,850	11,850	59,250
	<b>Total</b>						<b>184,320</b>	<b>197,495</b>	<b>211,678</b>	<b>217,273</b>	<b>223,025</b>	<b>1,033,791</b>
(A - B)	C.	Compensation Differential				16,621	8,740	0	0	0	0	25,361
D.	Retiree Fringe Costs					2,115	2,115	1,604	0	0	0	5,833
E.	PARS Contribution Costs					0	0	0	0	0	0	0
(C - D - E)	F.	Net Annual Savings or (Cost) per EE				14,506	6,625	(1,604)	0	0	0	19,527
		# of Retiring Employees				0.32	0.32	0.32	0.32	0.32	0.32	0.32
		Net Aggregate Savings (Cost)				4,642	2,120	(513)	0	0	0	6,249

**PARS SRP  
Retirement Class  
7**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary							155,757	160,119	164,602	169,211	649,688
	Statutory							38,628	39,709	40,821	41,964	161,123
	Fringe							11,850	11,850	11,850	11,850	47,400
	<b>Total</b>							<b>206,235</b>	<b>211,678</b>	<b>217,273</b>	<b>223,025</b>	<b>858,211</b>
B.	Replacement Salary							142,066	152,920	164,602	169,211	628,798
	Statutory							35,232	37,924	40,821	41,964	155,942
	Fringe							11,850	11,850	11,850	11,850	47,400
	<b>Total</b>							<b>189,149</b>	<b>202,694</b>	<b>217,273</b>	<b>223,025</b>	<b>832,140</b>
(A - B)	C.	Compensation Differential						17,086	8,984	0	0	26,071
D.	Retiree Fringe Costs							2,115	2,115	1,604	0	5,833
E.	PARS Contribution Costs							0	0	0	0	0
(C - D - E)	F.	Net Annual Savings or (Cost) per EE						14,972	6,870	(1,604)	0	20,238
		# of Retiring Employees						0.25	0.25	0.25	0.25	0.25
		Net Aggregate Savings (Cost)						3,743	1,717	(401)	0	5,059

**Natural Attrition  
Retirement Class  
7**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary							155,757	160,119	164,602	169,211	649,688
	Statutory							38,628	39,709	40,821	41,964	161,123
	Fringe							11,850	11,850	11,850	11,850	47,400
	<b>Total</b>							<b>206,235</b>	<b>211,678</b>	<b>217,273</b>	<b>223,025</b>	<b>858,211</b>
B.	Replacement Salary							142,066	152,920	164,602	169,211	628,798
	Statutory							35,232	37,924	40,821	41,964	155,942
	Fringe							11,850	11,850	11,850	11,850	47,400
	<b>Total</b>							<b>189,149</b>	<b>202,694</b>	<b>217,273</b>	<b>223,025</b>	<b>832,140</b>
(A - B)	C.	Compensation Differential						17,086	8,984	0	0	26,071
D.	Retiree Fringe Costs							2,115	2,115	1,604	0	5,833
E.	PARS Contribution Costs							0	0	0	0	0
(C - D - E)	F.	Net Annual Savings or (Cost) per EE						14,972	6,870	(1,604)	0	20,238
		# of Retiring Employees						0.31	0.31	0.31	0.31	0.31
		Net Aggregate Savings (Cost)						4,641	2,130	(497)	0	6,274

**PARS SRP  
Retirement Class  
8**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary								160,119	164,602	169,211	493,931
	Statutory								39,709	40,821	41,964	122,495
	Fringe								11,850	11,850	11,850	35,550
	<b>Total</b>								<b>211,678</b>	<b>217,273</b>	<b>223,025</b>	<b>651,976</b>
B.	Replacement Salary								146,044	157,201	169,211	472,456
	Statutory								36,219	38,986	41,964	117,169
	Fringe								11,850	11,850	11,850	35,550
	<b>Total</b>								<b>194,113</b>	<b>208,037</b>	<b>223,025</b>	<b>625,175</b>
(A - B)	C. Compensation Differential								17,565	9,236	0	26,801
D.	Retiree Fringe Costs								2,115	2,115	1,604	5,833
E.	PARS Contribution Costs								0	0	0	0
(C - D - E)	F. Net Annual Savings or (Cost) per EE								15,450	7,121	(1,604)	20,968
	# of Retiring Employees								0.21	0.21	0.21	0.21
	<b>Net Aggregate Savings (Cost)</b>								<b>3,245</b>	<b>1,495</b>	<b>(337)</b>	<b>4,403</b>

**Natural Attrition  
Retirement Class  
8**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary								160,119	164,602	169,211	493,931
	Statutory								39,709	40,821	41,964	122,495
	Fringe								11,850	11,850	11,850	35,550
	<b>Total</b>								<b>211,678</b>	<b>217,273</b>	<b>223,025</b>	<b>651,976</b>
B.	Replacement Salary								146,044	157,201	169,211	472,456
	Statutory								36,219	38,986	41,964	117,169
	Fringe								11,850	11,850	11,850	35,550
	<b>Total</b>								<b>194,113</b>	<b>208,037</b>	<b>223,025</b>	<b>625,175</b>
(A - B)	C. Compensation Differential								17,565	9,236	0	26,801
D.	Retiree Fringe Costs								2,115	2,115	1,604	5,833
E.	PARS Contribution Costs								0	0	0	0
(C - D - E)	F. Net Annual Savings or (Cost) per EE								15,450	7,121	(1,604)	20,968
	# of Retiring Employees								0.25	0.25	0.25	0.25
	<b>Net Aggregate Savings (Cost)</b>								<b>3,863</b>	<b>1,780</b>	<b>(401)</b>	<b>5,242</b>



**PARS SRP**  
Retirement Class  
9

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary									164,602	169,211	333,813
	Statutory									40,821	41,964	82,786
	Fringe									11,850	11,850	23,700
	<b>Total</b>									<b>217,273</b>	<b>223,025</b>	<b>440,298</b>
B.	Replacement Salary									150,133	161,603	311,736
	Statutory									37,233	40,078	77,311
	Fringe									11,850	11,850	23,700
	<b>Total</b>									<b>199,216</b>	<b>213,530</b>	<b>412,747</b>
(A - B)	C. Compensation Differential									18,057	9,495	27,551
D.	Retiree Fringe Costs									2,115	2,115	4,230
E.	PARS Contribution Costs									0	0	0
(C - D - E)	F. Net Annual Savings or (Cost) per EE									15,942	7,380	23,322
	# of Retiring Employees									0.28	0.28	0.28
	Net Aggregate Savings (Cost)									4,464	2,066	6,530

**Natural Attrition**  
Retirement Class  
9

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary									164,602	169,211	333,813
	Statutory									40,821	41,964	82,786
	Fringe									11,850	11,850	23,700
	<b>Total</b>									<b>217,273</b>	<b>223,025</b>	<b>440,298</b>
B.	Replacement Salary									150,133	161,603	311,736
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	Fringe									11,850	11,850	23,700
	<b>Total</b>									<b>199,216</b>	<b>213,530</b>	<b>412,747</b>
(A - B)	C. Compensation Differential									18,057	9,495	27,551
D.	Retiree Fringe Costs									2,115	2,115	4,230
E.	PARS Contribution Costs									0	0	0
(C - D - E)	F. Net Annual Savings or (Cost) per EE									15,942	7,380	23,322
	# of Retiring Employees									0.31	0.31	0.31
	Net Aggregate Savings (Cost)									4,942	2,288	7,230

**PARS SRP  
Retirement Class  
10**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary										169,211	169,211
	Statutory										41,964	41,964
	Fringe										11,850	11,850
	<b>Total</b>										<b>223,025</b>	<b>223,025</b>
B.	Replacement Salary										154,337	154,337
	Statutory										38,276	38,276
	Fringe										11,850	11,850
	<b>Total</b>										<b>204,463</b>	<b>204,463</b>
(A - B)	<b>Compensation Differential</b>										<b>18,562</b>	<b>18,562</b>
D.	<b>Retiree Fringe Costs</b>										<b>2,115</b>	<b>2,115</b>
E.	<b>PARS Contribution Costs</b>										<b>0</b>	<b>0</b>
(C - D - E)	<b>Net Annual Savings or (Cost) per EE</b>										<b>16,447</b>	<b>16,447</b>
	<b># of Retiring Employees</b>										<b>0.35</b>	<b>0.35</b>
	<b>Net Aggregate Savings (Cost)</b>										<b>5,757</b>	<b>5,757</b>

**Natural Attrition  
Retirement Class  
10**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary										169,211	169,211
	Statutory										41,964	41,964
	Fringe										11,850	11,850
	<b>Total</b>										<b>223,025</b>	<b>223,025</b>
B.	Replacement Salary										154,337	154,337
	Statutory										38,276	38,276
	Fringe										11,850	11,850
	<b>Total</b>										<b>204,463</b>	<b>204,463</b>
(A - B)	<b>Compensation Differential</b>										<b>18,562</b>	<b>18,562</b>
D.	<b>Retiree Fringe Costs</b>										<b>2,115</b>	<b>2,115</b>
E.	<b>PARS Contribution Costs</b>										<b>0</b>	<b>0</b>
(C - D - E)	<b>Net Annual Savings or (Cost) per EE</b>										<b>16,447</b>	<b>16,447</b>
	<b># of Retiring Employees</b>										<b>0.38</b>	<b>0.38</b>
	<b>Net Aggregate Savings (Cost)</b>										<b>6,250</b>	<b>6,250</b>

**Public Agency Retirement Services (PARS)  
Supplementary Retirement Plan (SRP)  
April 20, 2018**

**Gateway Unified School District  
Certificated Management  
Assumptions**

<p><b>1. Eligibility Requirements as of June 30, 2018:</b></p> <table border="0"> <tr> <td>Employee Type</td> <td>Certificated Management</td> </tr> <tr> <td>Criterion 1</td> <td>55 and 5</td> </tr> <tr> <td>Criterion 2</td> <td>50 and 30</td> </tr> </table> <p><b>2. Replacement Salary:</b> Replacement @ 91.21% of current salary. Replace at Step 3</p> <p><b>3. Eligible Employee Salary:</b> Average = \$129,233</p> <p><b>4. Funding Period:</b> 5 Year Funding</p> <p><b>5. Retirement Projections:</b> 1 PARS SRP Retirement 0 Natural Attrition Retirement</p>	Employee Type	Certificated Management	Criterion 1	55 and 5	Criterion 2	50 and 30	<p><b>6. Salary COLAs (Based on SSC Projections):</b></p> <table border="0"> <thead> <tr> <th>Year</th> <th>Eligible Employee</th> <th>Replacement Employee</th> </tr> </thead> <tbody> <tr><td>0</td><td>0.00%</td><td>0.00%</td></tr> <tr><td>1</td><td>2.51%</td><td>2.51%</td></tr> <tr><td>2</td><td>2.41%</td><td>2.41%</td></tr> <tr><td>3</td><td>2.80%</td><td>2.80%</td></tr> <tr><td>4</td><td>2.80%</td><td>2.80%</td></tr> <tr><td>5</td><td>2.80%</td><td>2.80%</td></tr> <tr><td>6</td><td>2.80%</td><td>2.80%</td></tr> <tr><td>7</td><td>2.80%</td><td>2.80%</td></tr> <tr><td>8</td><td>2.80%</td><td>2.80%</td></tr> <tr><td>9</td><td>2.80%</td><td>2.80%</td></tr> <tr><td>10</td><td>2.80%</td><td>2.80%</td></tr> </tbody> </table> <p><b>7. Salary Step-and-Column:</b> Replacement Steps 3 Step and Column 4.71%</p> <p><b>8. Annual Health Care Costs:</b></p> <table border="0"> <tr><td>Eligible Employee Cost</td><td>\$11,850</td></tr> <tr><td>Eligible Employee COLA</td><td>0.00%</td></tr> <tr><td>Replacement Employee Cost</td><td>\$11,850</td></tr> <tr><td>Replacement Employee COLA</td><td>0.00%</td></tr> <tr><td>Retiree Pre-65 Cost</td><td>\$35,000 Max (Varies)*</td></tr> <tr><td>Retiree Pre-65 COLA</td><td>0.00%</td></tr> <tr><td>Retiree Post-65 Cost</td><td>\$0</td></tr> </table> <p>*Spread out from retirement to age 65 or over 10 years, whichever comes first. Amount varies by Service and FTE.</p>	Year	Eligible Employee	Replacement Employee	0	0.00%	0.00%	1	2.51%	2.51%	2	2.41%	2.41%	3	2.80%	2.80%	4	2.80%	2.80%	5	2.80%	2.80%	6	2.80%	2.80%	7	2.80%	2.80%	8	2.80%	2.80%	9	2.80%	2.80%	10	2.80%	2.80%	Eligible Employee Cost	\$11,850	Eligible Employee COLA	0.00%	Replacement Employee Cost	\$11,850	Replacement Employee COLA	0.00%	Retiree Pre-65 Cost	\$35,000 Max (Varies)*	Retiree Pre-65 COLA	0.00%	Retiree Post-65 Cost	\$0	<p><b>9. Limits on Retiree Health Costs:</b></p> <table border="0"> <tr><td>Retiree Age Maximum</td><td>65</td></tr> <tr><td>Maximum Years of Payout</td><td>10</td></tr> <tr><td>Retiree Service Minimum</td><td>10</td></tr> <tr><td>Retiree Age Minimum</td><td>50</td></tr> </table> <p><b>10. Statutory Benefits:</b></p> <table border="0"> <tr><td>Social Security</td><td></td></tr> <tr><td>Medicare</td><td>1.450%</td></tr> <tr><td>Workers Compensation</td><td>4.200%</td></tr> <tr><td>Unemployment Insurance</td><td>0.050%</td></tr> <tr><td>Other</td><td>0.000%</td></tr> <tr><td><b>Total</b></td><td><b>5.700%</b></td></tr> </table> <p><b>11. STRS Rates</b></p> <table border="0"> <thead> <tr> <th>Year</th> <th>Employer</th> </tr> </thead> <tbody> <tr><td>1 2018-19</td><td>16.280%</td></tr> <tr><td>2 2019-20</td><td>18.130%</td></tr> <tr><td>3 2020-21</td><td>19.100%</td></tr> <tr><td>4 2021-22</td><td>19.100%</td></tr> <tr><td>5 2022-23</td><td>19.100%</td></tr> <tr><td>6 2023-24</td><td>19.100%</td></tr> <tr><td>7 2024-25</td><td>19.100%</td></tr> <tr><td>8 2025-26</td><td>19.100%</td></tr> <tr><td>9 2026-27</td><td>19.100%</td></tr> <tr><td>10 2027-28</td><td>19.100%</td></tr> </tbody> </table>	Retiree Age Maximum	65	Maximum Years of Payout	10	Retiree Service Minimum	10	Retiree Age Minimum	50	Social Security		Medicare	1.450%	Workers Compensation	4.200%	Unemployment Insurance	0.050%	Other	0.000%	<b>Total</b>	<b>5.700%</b>	Year	Employer	1 2018-19	16.280%	2 2019-20	18.130%	3 2020-21	19.100%	4 2021-22	19.100%	5 2022-23	19.100%	6 2023-24	19.100%	7 2024-25	19.100%	8 2025-26	19.100%	9 2026-27	19.100%	10 2027-28	19.100%
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**Public Agency Retirement Services (PARS)  
Supplementary Retirement Plan (SRP)  
April 20, 2018**

**Gateway Unified School District  
Certificated Management**

## **Notice**

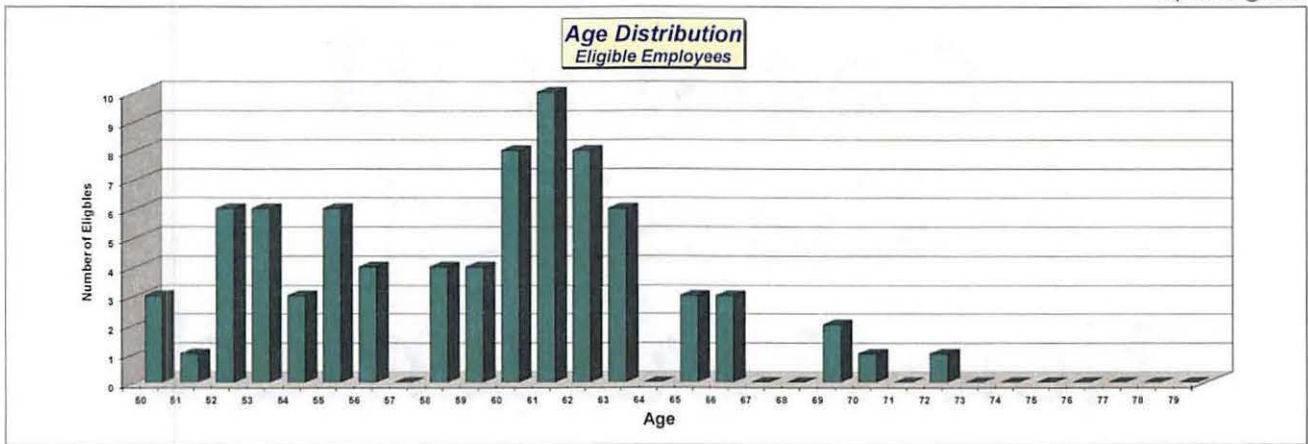
This analysis attempts to quantify in economic terms, not budgetary terms, the fiscal impact of a retirement incentive program at the Gateway Unified School District. This analysis is entirely driven by the assumptions set forth by the Gateway Unified School District. If the assumptions are changed or modified by the Gateway Unified School District the results shall vary from what is set forth in this analysis. The accuracy of any results and/or analysis will depend entirely upon the accuracy of the information provided and the assumptions used.

The information, data and assumptions used in this analysis have been provided to Public Agency Retirement Services (PARS) by the Gateway Unified School District. It shall be the responsibility of the Gateway Unified School District to certify the accuracy, content and completeness of the information, data and assumptions so that PARS may rely on such information without further audit. PARS shall be under no duty to question the information, data and assumptions received from the Gateway Unified School District including, but not limited to, inquiries about how the analysis, information, data and assumptions work in conjunction with the Gateway Unified School District's budget.

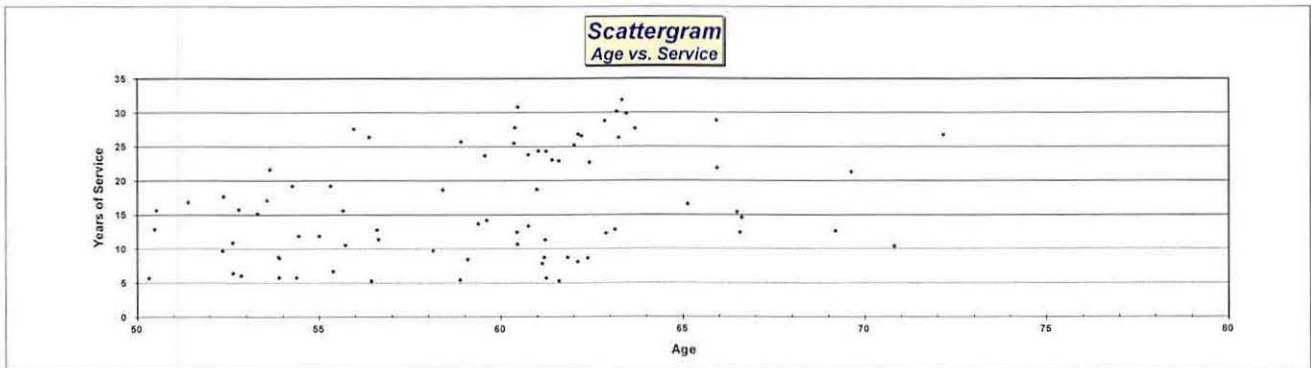
PARS shall not be liable for non-performance of Services if such non-performance is caused by or results from erroneous and/or late delivery of information, data and assumptions.

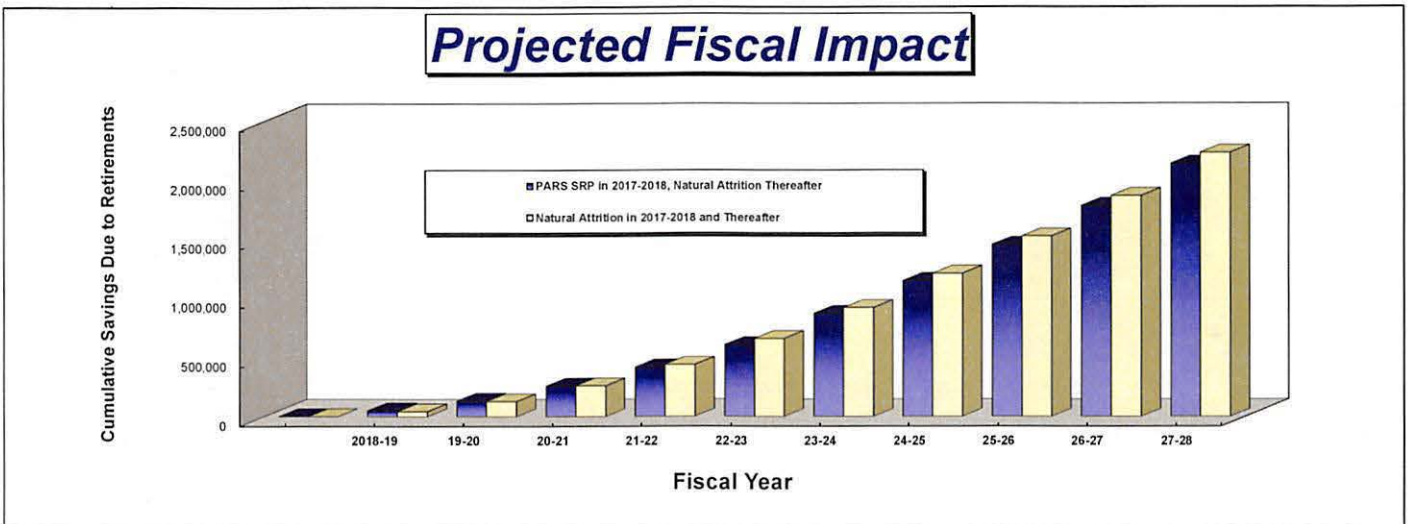
PARS is not licensed to provide and does not offer tax, accounting, legal, investment or actuarial advice.

**Section VI**  
Classified  
Non-Management  
Analysis



AGE	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	TOTAL
Number of Eligibles	3	1	6	6	3	6	4	0	4	4	8	10	8	6	0	3	3	0	0	2	1	0	1	0	0	0	0	0	0	0	79





	2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	10-YR TOTAL
<b>PARS SRP</b>											
Annual Savings (Costs)	49,987	83,350	124,964	159,051	189,406	265,696	276,605	303,514	330,525	354,875	2,137,974
Cumulative Savings (Costs)	49,987	133,337	258,300	417,352	606,758	872,455	1,149,060	1,452,574	1,783,099	2,137,974	
<b>NATURAL ATTRITION</b>											
Annual Savings (Costs)	42,385	85,399	132,232	177,726	220,944	261,211	289,223	315,501	341,616	364,572	2,230,808
Cumulative Savings (Costs)	42,385	127,783	260,015	437,741	658,685	919,896	1,209,119	1,524,620	1,866,236	2,230,808	
<b>CUMULATIVE DIFFERENCE</b>	7,602	5,553	(1,715)	(20,389)	(51,927)	(47,441)	(60,059)	(72,045)	(83,136)	(92,834)	(92,834)
	Avg. Age	Avg. Service	SRP Retirements	PARS SRP %	Natural Attrition	Natural Attrition %	Benefit Level	Employees	FTE		
	59.37	16.48	12	15.10%	5	6.33%	70.00%	79	68.36		



Public Agency Retirement Services (PARS)  
 Supplementary Retirement Plan (SRP)  
 April 20, 2018

Gateway Unified School District  
 Classified Non-Management  
 Summary Report - 5 Year Funding  
 70.00% of Final Pay Spend Amount  
 Replacement @ 71.50%

I. RETIREMENT PROJECTION

PARS SRP:			
Class	Eligible Employees	Retirees	Retirement Rate
1	79.00	12.00	15.19%
2	75.00	4.42	5.89%
3	77.58	4.53	5.84%
4	85.05	4.85	5.70%
5	87.20	5.14	5.89%
6	93.06	5.63	6.05%
7	91.43	5.51	6.14%
8	91.82	5.58	6.08%
9	92.24	5.56	6.03%
10	87.68	5.32	6.07%
<b>Total</b>		<b>58.64</b>	

New Eligibles
--
8
7
12
7
11
4
6
6
1

Natural Attrition:			
Class	Eligible Employees	Retirees	Retirement Rate
1	79.00	5.00	6.33%
2	82.00	5.06	6.17%
3	83.94	5.12	6.10%
4	90.82	5.39	5.93%
5	92.43	5.66	6.12%
6	97.77	6.12	6.26%
7	95.65	6.04	6.31%
8	95.61	5.98	6.25%
9	95.63	5.91	6.18%
10	90.72	5.65	6.23%
<b>Total</b>		<b>55.93</b>	

II. FISCAL PROJECTION

Class		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	TOTAL	
PARS SRP	1		49,987	43,367	43,598	32,511	17,813	48,336	21,885	23,084	24,458	26,986	332,005
	2			39,983	37,502	36,759	32,306	26,578	18,424	8,334	8,789	9,321	218,007
	3				43,864	40,411	39,272	34,399	28,184	19,455	8,852	9,338	233,774
	4					49,371	45,271	43,733	38,151	31,083	21,512	9,821	238,941
	5						54,744	50,074	48,061	41,692	34,016	23,542	252,129
	6							62,577	57,048	54,331	47,206	38,468	259,629
	7								64,852	58,817	56,012	48,614	228,295
	8									66,739	60,688	57,630	185,058
	9										68,981	62,710	131,692
	10											68,444	68,444
	<b>Total</b>		<b>49,987</b>	<b>83,350</b>	<b>124,964</b>	<b>159,051</b>	<b>189,406</b>	<b>265,696</b>	<b>276,605</b>	<b>303,514</b>	<b>330,525</b>	<b>354,875</b>	<b>2,137,974</b>
Natural Attrition	1		42,385	39,627	39,723	35,103	28,979	20,140	9,119	9,610	10,191	11,244	246,120
	2			45,772	42,932	42,081	36,984	30,427	21,092	9,540	10,073	10,671	249,573
	3				49,577	45,674	44,386	38,879	31,854	21,989	10,005	10,554	252,919
	4					54,868	50,312	48,602	42,399	34,544	23,907	10,914	265,545
	5						60,282	55,140	52,923	45,910	37,457	25,924	277,636
	6							68,024	62,013	59,059	51,314	41,816	282,225
	7								69,823	63,325	60,306	52,340	245,794
	8									71,523	65,039	61,761	198,324
	9										73,324	65,658	139,982
	10											72,690	72,690
	<b>Total</b>		<b>42,385</b>	<b>85,399</b>	<b>132,232</b>	<b>177,726</b>	<b>220,944</b>	<b>261,211</b>	<b>289,223</b>	<b>315,501</b>	<b>341,616</b>	<b>364,572</b>	<b>2,230,808</b>
Net Savings or (Cost)	Annual	7,602	(2,049)	(7,268)	(18,675)	(31,537)	4,486	(12,618)	(11,986)	(11,091)	(9,698)	(92,834)	
	Cumulative	7,602	5,553	(1,715)	(20,389)	(51,927)	(47,441)	(60,059)	(72,045)	(83,136)	(92,834)	(92,834)	

Public Agency Retirement Services (PARS)  
 Supplementary Retirement Plan (SRP)  
 April 20, 2018

Retirement Class 1  
 Natural Attrition  
 Classified Non-Management  
 70.00% of Final Pay Spend Amount  
 Replacement @ 71.50%

I. Net Annual Savings or (Cost)  
 Average per Eligible Employee

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	10-YR TOTAL
A. Eligible Employee Compensation:	Salary	29,923	30,644	31,502	32,384	33,291	34,223	35,181	36,166	37,179	38,220	338,714
	Statutory	8,965	10,021	11,152	11,820	12,384	12,902	13,334	13,599	13,979	14,371	122,527
	Fringe	8,600	8,600	8,600	8,600	8,600	8,600	8,600	8,600	8,600	8,600	86,000
	Total	47,488	49,265	51,254	52,804	54,275	55,725	57,115	58,365	59,758	61,191	547,240
B. Replacement Employee Compensation:	Salary	20,339	22,027	23,946	26,032	28,300	30,765	33,445	34,382	35,345	36,334	290,917
	Statutory	6,094	7,203	8,477	9,502	10,528	11,599	12,676	12,928	13,290	13,662	105,957
	Fringe	8,600	8,600	8,600	8,600	8,600	8,600	8,600	8,600	8,600	8,600	86,000
	Total	35,033	37,830	41,023	44,134	47,428	50,964	54,721	55,910	57,234	58,596	482,873
C. Compensation Differential (A - B):		12,455	11,434	10,231	8,670	6,847	4,761	2,394	2,455	2,524	2,595	64,367
D. Retiree Fringe Benefit Costs:		3,978	3,509	2,286	1,650	1,052	733	570	533	486	346	15,143
E. PARS Contributions (annual payments for 5 years):		0	0	0	0	0	0	0	0	0	0	0
F. Net Annual Savings or (Cost) Per Retiring Employee (C - D - E):		8,477	7,925	7,945	7,021	5,796	4,028	1,824	1,922	2,038	2,249	49,224

II. Net Annual Savings or (Cost)  
 Aggregate

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	10-YR TOTAL
A. Savings due to Retirements:	Average Savings	8,477	7,925	7,945	7,021	5,796	4,028	1,824	1,922	2,038	2,249	49,224
	x # of Retirees	5	5	5	5	5	5	5	5	5	5	5
	Total	42,385	39,627	39,723	35,103	28,979	20,140	9,119	9,610	10,191	11,244	246,120
B. Savings due to Non-Replacements:	Average Savings	35,033	37,830	41,023	44,134	47,428	50,964	54,721	55,910	57,234	58,596	482,873
	x # of Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	0	0	0	0	0	0	0	0	0	0	0
C. Net Annual Savings or (Cost) Aggregate (A + B):		42,385	39,627	39,723	35,103	28,979	20,140	9,119	9,610	10,191	11,244	246,120
					Aug. Age	Aug. Service	NAAT ATTR %			Employees	FTE	
					50.37	16.68	6.33%			79	68.36	

Public Agency Retirement Services (PARS)  
 Supplementary Retirement Plan (SRP)  
 April 20, 2018

Retirement Class 1  
 PARS SRP  
 Classified Non-Management  
 70.00% of Final Pay Spend Amount  
 Replacement @ 71.50%

I. Net Annual Savings or (Cost)

Average per Eligible Employee		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	10-YR TOTAL
A. Eligible Employee Compensation:	Salary	29,923	30,644	31,502	32,384	33,291	34,223	35,181	36,166	37,179	38,220	338,714
	Statutory	8,965	10,021	11,152	11,820	12,384	12,902	13,334	13,599	13,979	14,371	122,527
	Fringe	8,600	8,600	8,600	8,600	8,600	8,600	8,600	8,600	8,600	8,600	86,000
	Total	47,488	49,265	51,254	52,804	54,275	55,725	57,115	58,365	59,758	61,191	547,240
B. Replacement Employee Compensation:	Salary	20,339	22,027	23,946	26,032	28,300	30,765	33,445	34,382	35,345	36,334	290,917
	Statutory	6,094	7,203	8,477	9,502	10,528	11,599	12,676	12,928	13,290	13,662	105,957
	Fringe	8,600	8,600	8,600	8,600	8,600	8,600	8,600	8,600	8,600	8,600	86,000
	Total	35,033	37,830	41,023	44,134	47,428	50,964	54,721	55,910	57,234	58,596	482,873
C. Compensation Differential (A - B):		12,455	11,434	10,231	8,670	6,847	4,761	2,394	2,455	2,524	2,595	64,367
D. Retiree Fringe Benefit Costs:		3,978	3,509	2,286	1,650	1,052	733	570	533	486	346	15,143
E. PARS Contributions (annual payments for 5 years):		4,311	4,311	4,311	4,311	4,311	0	0	0	0	0	21,557
F. Net Annual Savings or (Cost) Per Retiring Employee (C - D - E):		4,166	3,614	3,633	2,709	1,484	4,028	1,824	1,922	2,038	2,249	27,667

II. Net Annual Savings or (Cost) Aggregate

Aggregate		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	10-YR TOTAL
A. Savings due to Retirements:	Average Savings	4,166	3,614	3,633	2,709	1,484	4,028	1,824	1,922	2,038	2,249	27,667
	x # of Retirees	12	12	12	12	12	12	12	12	12	12	12
	Total	49,987	43,367	43,598	32,511	17,813	48,336	21,885	23,064	24,458	26,986	332,005
B. Savings due to Non-Replacements:	Average Savings	35,033	37,830	41,023	44,134	47,428	50,964	54,721	55,910	57,234	58,596	482,873
	x # of Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	0	0	0	0	0	0	0	0	0	0	0
C. Net Annual Savings or (Cost) Aggregate (A + B):		49,987	43,367	43,598	32,511	17,813	48,336	21,885	23,064	24,458	26,986	332,005
					59.37	18.48	15.10%	72.00%		79	68.38	

**PARS SRP  
Retirement Class  
2**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary	30,644	31,502	32,384	33,291	34,223	35,181	36,166	37,179	38,220		308,791
	Statutory	10,021	11,152	11,820	12,384	12,902	13,334	13,599	13,979	14,371		113,561
	Fringe	8,600	8,600	8,600	8,600	8,600	8,600	8,600	8,600	8,600		77,400
	Total	49,265	51,254	52,804	54,275	55,725	57,115	58,365	59,758	61,191		499,752
B.	Replacement Salary	20,829	22,644	24,617	26,761	29,092	31,627	34,382	35,345	36,334		261,631
	Statutory	6,811	8,016	8,985	9,955	10,968	11,987	12,928	13,290	13,662		96,601
	Fringe	8,600	8,600	8,600	8,600	8,600	8,600	8,600	8,600	8,600		77,400
	Total	36,241	39,260	42,202	45,316	48,660	52,213	55,910	57,234	58,596		435,632
(A - B)	C.	Compensation Differential	13,024	11,994	10,603	8,959	7,065	4,902	2,455	2,524	2,595	64,120
D.	Retiree Fringe Costs	3,978	3,509	2,286	1,650	1,052	733	570	533	486	14,797	
E.	PARS Contribution Costs	0	0	0	0	0	0	0	0	0	0	
(C - D - E)	F.	Net Annual Savings or (Cost) per EE	9,046	8,485	8,316	7,309	6,013	4,168	1,885	1,991	2,109	49,323
		# of Retiring Employees	4.42	4.42	4.42	4.42	4.42	4.42	4.42	4.42	4.42	4.42
		Net Aggregate Savings (Cost)	39,983	37,502	36,759	32,306	26,578	18,424	8,334	8,799	9,321	218,007

**Natural Attrition  
Retirement Class  
2**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary	30,644	31,502	32,384	33,291	34,223	35,181	36,166	37,179	38,220		308,791
	Statutory	10,021	11,152	11,820	12,384	12,902	13,334	13,599	13,979	14,371		113,561
	Fringe	8,600	8,600	8,600	8,600	8,600	8,600	8,600	8,600	8,600		77,400
	Total	49,265	51,254	52,804	54,275	55,725	57,115	58,365	59,758	61,191		499,752
B.	Replacement Salary	20,829	22,644	24,617	26,761	29,092	31,627	34,382	35,345	36,334		261,631
	Statutory	6,811	8,016	8,985	9,955	10,968	11,987	12,928	13,290	13,662		96,601
	Fringe	8,600	8,600	8,600	8,600	8,600	8,600	8,600	8,600	8,600		77,400
	Total	36,241	39,260	42,202	45,316	48,660	52,213	55,910	57,234	58,596		435,632
(A - B)	C.	Compensation Differential	13,024	11,994	10,603	8,959	7,065	4,902	2,455	2,524	2,595	64,120
D.	Retiree Fringe Costs	3,978	3,509	2,286	1,650	1,052	733	570	533	486	14,797	
E.	PARS Contribution Costs	0	0	0	0	0	0	0	0	0	0	
(C - D - E)	F.	Net Annual Savings or (Cost) per EE	9,046	8,485	8,316	7,309	6,013	4,168	1,885	1,991	2,109	49,323
		# of Retiring Employees	5.06	5.06	5.06	5.06	5.06	5.06	5.06	5.06	5.06	5.06
		Net Aggregate Savings (Cost)	45,772	42,932	42,081	36,984	30,427	21,092	9,540	10,073	10,671	249,573



**PARS SRP  
Retirement Class  
3**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary			31,502	32,384	33,291	34,223	35,181	36,166	37,179	38,220	278,147
	Statutory			11,152	11,820	12,384	12,902	13,334	13,599	13,979	14,371	103,541
	Fringe			8,600	8,600	8,600	8,600	8,600	8,600	8,600	8,600	68,800
	<b>Total</b>			<b>51,254</b>	<b>52,804</b>	<b>54,275</b>	<b>55,725</b>	<b>57,115</b>	<b>58,365</b>	<b>59,758</b>	<b>61,191</b>	<b>450,487</b>
B.	Replacement Salary			21,413	23,278	25,306	27,510	29,907	32,512	35,345	36,334	231,605
	Statutory			7,580	8,496	9,414	10,371	11,335	12,225	13,290	13,662	86,373
	Fringe			8,600	8,600	8,600	8,600	8,600	8,600	8,600	8,600	68,800
	<b>Total</b>			<b>37,593</b>	<b>40,375</b>	<b>43,320</b>	<b>46,482</b>	<b>49,842</b>	<b>53,337</b>	<b>57,234</b>	<b>58,596</b>	<b>386,778</b>
(A - B) C.	Compensation Differential			13,661	12,430	10,955	9,243	7,273	5,028	2,524	2,595	63,709
D.	Retiree Fringe Costs			3,978	3,509	2,286	1,650	1,052	733	570	533	14,311
E.	PARS Contribution Costs			0	0	0	0	0	0	0	0	0
(C - D - E) F.	Net Annual Savings or (Cost) per EE			9,683	8,921	8,669	7,594	6,222	4,295	1,954	2,061	49,398
	# of Retiring Employees			4.53	4.53	4.53	4.53	4.53	4.53	4.53	4.53	4.53
	<b>Net Aggregate Savings (Cost)</b>			<b>43,864</b>	<b>40,411</b>	<b>39,272</b>	<b>34,399</b>	<b>28,184</b>	<b>19,455</b>	<b>8,852</b>	<b>9,338</b>	<b>223,774</b>

**Natural Attrition  
Retirement Class  
3**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary			31,502	32,384	33,291	34,223	35,181	36,166	37,179	38,220	278,147
	Statutory			11,152	11,820	12,384	12,902	13,334	13,599	13,979	14,371	103,541
	Fringe			8,600	8,600	8,600	8,600	8,600	8,600	8,600	8,600	68,800
	<b>Total</b>			<b>51,254</b>	<b>52,804</b>	<b>54,275</b>	<b>55,725</b>	<b>57,115</b>	<b>58,365</b>	<b>59,758</b>	<b>61,191</b>	<b>450,487</b>
B.	Replacement Salary			21,413	23,278	25,306	27,510	29,907	32,512	35,345	36,334	231,605
	Statutory			7,580	8,496	9,414	10,371	11,335	12,225	13,290	13,662	86,373
	Fringe			8,600	8,600	8,600	8,600	8,600	8,600	8,600	8,600	68,800
	<b>Total</b>			<b>37,593</b>	<b>40,375</b>	<b>43,320</b>	<b>46,482</b>	<b>49,842</b>	<b>53,337</b>	<b>57,234</b>	<b>58,596</b>	<b>386,778</b>
(A - B) C.	Compensation Differential			13,661	12,430	10,955	9,243	7,273	5,028	2,524	2,595	63,709
D.	Retiree Fringe Costs			3,978	3,509	2,286	1,650	1,052	733	570	533	14,311
E.	PARS Contribution Costs			0	0	0	0	0	0	0	0	0
(C - D - E) F.	Net Annual Savings or (Cost) per EE			9,683	8,921	8,669	7,594	6,222	4,295	1,954	2,061	49,398
	# of Retiring Employees			5.12	5.12	5.12	5.12	5.12	5.12	5.12	5.12	5.12
	<b>Net Aggregate Savings (Cost)</b>			<b>49,577</b>	<b>45,674</b>	<b>44,386</b>	<b>38,879</b>	<b>31,854</b>	<b>21,989</b>	<b>10,005</b>	<b>10,554</b>	<b>252,919</b>

**PARS SRP  
Retirement Class  
4**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary				32,384	33,291	34,223	35,181	36,166	37,179	38,220	246,645
	Statutory				11,820	12,384	12,902	13,334	13,599	13,979	14,371	92,389
	Fringe				8,600	8,600	8,600	8,600	8,600	8,600	8,600	60,200
	<b>Total</b>				<b>52,804</b>	<b>54,275</b>	<b>55,725</b>	<b>57,115</b>	<b>58,365</b>	<b>59,758</b>	<b>61,191</b>	<b>399,234</b>
B.	Replacement Salary				22,012	23,930	26,014	28,281	30,744	33,423	36,334	200,739
	Statutory				8,034	8,902	9,807	10,718	11,560	12,567	13,662	75,251
	Fringe				8,600	8,600	8,600	8,600	8,600	8,600	8,600	60,200
	<b>Total</b>				<b>38,647</b>	<b>41,432</b>	<b>44,422</b>	<b>47,599</b>	<b>50,904</b>	<b>54,590</b>	<b>58,596</b>	<b>336,190</b>
(A - B) C.	Compensation Differential			14,158	12,843	11,303	9,516	7,461	5,169	2,595		63,044
D.	Retiree Fringe Costs			3,978	3,509	2,286	1,650	1,052	733	570		13,778
E.	PARS Contribution Costs			0	0	0	0	0	0	0		0
(C - D - E) F.	Net Annual Savings or (Cost) per EE			10,180	9,334	9,017	7,866	6,409	4,435	2,025		49,266
	# of Retiring Employees			4.85	4.85	4.85	4.85	4.85	4.85	4.85		4.85
	<b>Net Aggregate Savings (Cost)</b>			49,371	45,271	43,733	38,151	31,083	21,512	9,821		238,941

**Natural Attrition  
Retirement Class  
4**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary				32,384	33,291	34,223	35,181	36,166	37,179	38,220	246,645
	Statutory				11,820	12,384	12,902	13,334	13,599	13,979	14,371	92,389
	Fringe				8,600	8,600	8,600	8,600	8,600	8,600	8,600	60,200
	<b>Total</b>				<b>52,804</b>	<b>54,275</b>	<b>55,725</b>	<b>57,115</b>	<b>58,365</b>	<b>59,758</b>	<b>61,191</b>	<b>399,234</b>
B.	Replacement Salary				22,012	23,930	26,014	28,281	30,744	33,423	36,334	200,739
	Statutory				8,034	8,902	9,807	10,718	11,560	12,567	13,662	75,251
	Fringe				8,600	8,600	8,600	8,600	8,600	8,600	8,600	60,200
	<b>Total</b>				<b>38,647</b>	<b>41,432</b>	<b>44,422</b>	<b>47,599</b>	<b>50,904</b>	<b>54,590</b>	<b>58,596</b>	<b>336,190</b>
(A - B) C.	Compensation Differential			14,158	12,843	11,303	9,516	7,461	5,169	2,595		63,044
D.	Retiree Fringe Costs			3,978	3,509	2,286	1,650	1,052	733	570		13,778
E.	PARS Contribution Costs			0	0	0	0	0	0	0		0
(C - D - E) F.	Net Annual Savings or (Cost) per EE			10,180	9,334	9,017	7,866	6,409	4,435	2,025		49,266
	# of Retiring Employees			5.39	5.39	5.39	5.39	5.39	5.39	5.39		5.39
	<b>Net Aggregate Savings (Cost)</b>			54,868	50,312	48,602	42,399	34,544	23,907	10,914		265,545

**PARS SRP  
Retirement Class  
5**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary					33,291	34,223	35,181	36,166	37,179	38,220	214,261
	Statutory					12,384	12,902	13,334	13,599	13,979	14,371	80,569
	Fringe					8,600	8,600	8,600	8,600	8,600	8,600	51,600
	<b>Total</b>					<b>54,275</b>	<b>55,725</b>	<b>57,115</b>	<b>58,365</b>	<b>59,758</b>	<b>61,191</b>	<b>346,429</b>
B.	Replacement Salary					22,629	24,600	26,743	29,073	31,605	34,359	169,008
	Statutory					8,418	9,274	10,136	10,931	11,884	12,919	63,561
	Fringe					8,600	8,600	8,600	8,600	8,600	8,600	51,600
	<b>Total</b>					<b>39,646</b>	<b>42,474</b>	<b>45,478</b>	<b>48,604</b>	<b>52,089</b>	<b>55,877</b>	<b>284,169</b>
(A - B)	C.	Compensation Differential				14,629	13,251	11,637	9,761	7,669	5,313	62,260
D.	Retiree Fringe Costs					3,978	3,509	2,286	1,650	1,052	733	13,208
E.	PARS Contribution Costs					0	0	0	0	0	0	0
(C - D - E)	F.	Net Annual Savings or (Cost) per EE				10,651	9,742	9,350	8,111	6,618	4,580	49,052
		# of Retiring Employees				5.14	5.14	5.14	5.14	5.14	5.14	5.14
		Net Aggregate Savings (Cost)				54,744	50,074	48,061	41,692	34,016	23,542	252,129

**Natural Attrition  
Retirement Class  
5**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary					33,291	34,223	35,181	36,166	37,179	38,220	214,261
	Statutory					12,384	12,902	13,334	13,599	13,979	14,371	80,569
	Fringe					8,600	8,600	8,600	8,600	8,600	8,600	51,600
	<b>Total</b>					<b>54,275</b>	<b>55,725</b>	<b>57,115</b>	<b>58,365</b>	<b>59,758</b>	<b>61,191</b>	<b>346,429</b>
B.	Replacement Salary					22,629	24,600	26,743	29,073	31,605	34,359	169,008
	Statutory					8,418	9,274	10,136	10,931	11,884	12,919	63,561
	Fringe					8,600	8,600	8,600	8,600	8,600	8,600	51,600
	<b>Total</b>					<b>39,646</b>	<b>42,474</b>	<b>45,478</b>	<b>48,604</b>	<b>52,089</b>	<b>55,877</b>	<b>284,169</b>
(A - B)	C.	Compensation Differential				14,629	13,251	11,637	9,761	7,669	5,313	62,260
D.	Retiree Fringe Costs					3,978	3,509	2,286	1,650	1,052	733	13,208
E.	PARS Contribution Costs					0	0	0	0	0	0	0
(C - D - E)	F.	Net Annual Savings or (Cost) per EE				10,651	9,742	9,350	8,111	6,618	4,580	49,052
		# of Retiring Employees				5.66	5.66	5.66	5.66	5.66	5.66	5.66
		Net Aggregate Savings (Cost)				60,282	55,140	52,923	45,910	37,457	25,924	277,636

**PARS SRP  
Retirement Class  
6**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary						34,223	35,181	36,166	37,179	38,220	180,970
	Statutory						12,902	13,334	13,599	13,979	14,371	68,184
	Fringe						8,600	8,600	8,600	8,600	8,600	43,000
	<b>Total</b>						<b>55,725</b>	<b>57,115</b>	<b>58,365</b>	<b>59,758</b>	<b>61,191</b>	<b>292,154</b>
B.	Replacement Salary						23,262	25,289	27,492	29,887	32,490	138,419
	Statutory						8,770	9,584	10,337	11,237	12,216	52,145
	Fringe						8,600	8,600	8,600	8,600	8,600	43,000
	<b>Total</b>						<b>40,632</b>	<b>43,473</b>	<b>46,429</b>	<b>49,724</b>	<b>53,307</b>	<b>233,564</b>
(A - B)	C.	Compensation Differential					15,093	13,642	11,936	10,034	7,884	58,590
D.	Retiree Fringe Costs						3,978	3,509	2,286	1,650	1,052	12,475
E.	PARS Contribution Costs						0	0	0	0	0	0
(C - D - E)	F.	Net Annual Savings or (Cost) per EE					11,115	10,133	9,650	8,385	6,833	46,115
		# of Retiring Employees					5.63	5.63	5.63	5.63	5.63	5.63
		Net Aggregate Savings (Cost)					62,577	57,048	54,331	47,206	38,468	259,629

**Natural Attrition  
Retirement Class  
6**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary						34,223	35,181	36,166	37,179	38,220	180,970
	Statutory						12,902	13,334	13,599	13,979	14,371	68,184
	Fringe						8,600	8,600	8,600	8,600	8,600	43,000
	<b>Total</b>						<b>55,725</b>	<b>57,115</b>	<b>58,365</b>	<b>59,758</b>	<b>61,191</b>	<b>292,154</b>
B.	Replacement Salary						23,262	25,289	27,492	29,887	32,490	138,419
	Statutory						8,770	9,584	10,337	11,237	12,216	52,145
	Fringe						8,600	8,600	8,600	8,600	8,600	43,000
	<b>Total</b>						<b>40,632</b>	<b>43,473</b>	<b>46,429</b>	<b>49,724</b>	<b>53,307</b>	<b>233,564</b>
(A - B)	C.	Compensation Differential					15,093	13,642	11,936	10,034	7,884	58,590
D.	Retiree Fringe Costs						3,978	3,509	2,286	1,650	1,052	12,475
E.	PARS Contribution Costs						0	0	0	0	0	0
(C - D - E)	F.	Net Annual Savings or (Cost) per EE					11,115	10,133	9,650	8,385	6,833	46,115
		# of Retiring Employees					6.12	6.12	6.12	6.12	6.12	6.12
		Net Aggregate Savings (Cost)					68,024	62,013	59,059	51,314	41,816	282,225



**PARS SRP  
Retirement Class  
7**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary							35,181	36,166	37,179	38,220	146,747
	Statutory							13,334	13,599	13,979	14,371	55,282
	Fringe							8,600	8,600	8,600	8,600	34,400
	<b>Total</b>							<b>57,115</b>	<b>58,365</b>	<b>59,758</b>	<b>61,191</b>	<b>236,429</b>
B.	Replacement Salary							23,914	25,997	28,261	30,723	108,895
	Statutory							9,063	9,775	10,626	11,552	41,016
	Fringe							8,600	8,600	8,600	8,600	34,400
	<b>Total</b>							<b>41,577</b>	<b>44,372</b>	<b>47,488</b>	<b>50,875</b>	<b>184,312</b>
(A - B)	C.	Compensation Differential						15,538	13,993	12,271	10,315	52,117
D.	Retiree Fringe Costs							3,978	3,509	2,286	1,650	11,423
E.	PARS Contribution Costs							0	0	0	0	0
(C - D - E)	F.	Net Annual Savings or (Cost) per EE						11,560	10,484	9,984	8,666	40,694
		# of Retiring Employees						5.61	5.61	5.61	5.61	5.61
		Net Aggregate Savings (Cost)						64,852	58,817	56,012	48,614	228,295

**Natural Attrition  
Retirement Class  
7**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary							35,181	36,166	37,179	38,220	146,747
	Statutory							13,334	13,599	13,979	14,371	55,282
	Fringe							8,600	8,600	8,600	8,600	34,400
	<b>Total</b>							<b>57,115</b>	<b>58,365</b>	<b>59,758</b>	<b>61,191</b>	<b>236,429</b>
B.	Replacement Salary							23,914	25,997	28,261	30,723	108,895
	Statutory							9,063	9,775	10,626	11,552	41,016
	Fringe							8,600	8,600	8,600	8,600	34,400
	<b>Total</b>							<b>41,577</b>	<b>44,372</b>	<b>47,488</b>	<b>50,875</b>	<b>184,312</b>
(A - B)	C.	Compensation Differential						15,538	13,993	12,271	10,315	52,117
D.	Retiree Fringe Costs							3,978	3,509	2,286	1,650	11,423
E.	PARS Contribution Costs							0	0	0	0	0
(C - D - E)	F.	Net Annual Savings or (Cost) per EE						11,560	10,484	9,984	8,666	40,694
		# of Retiring Employees						6.04	6.04	6.04	6.04	6.04
		Net Aggregate Savings (Cost)						69,823	63,325	60,306	52,340	245,794

**PARS SRP  
Retirement Class  
8**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary								36,166	37,179	38,220	111,565
	Statutory								13,599	13,979	14,371	41,949
	Fringe								8,600	8,600	8,600	25,800
	<b>Total</b>								<b>58,365</b>	<b>59,758</b>	<b>61,191</b>	<b>179,314</b>
B.	Replacement Salary								24,583	26,725	29,053	80,361
	Statutory								9,243	10,048	10,924	30,216
	Fringe								8,600	8,600	8,600	25,800
	<b>Total</b>								<b>42,426</b>	<b>45,373</b>	<b>48,577</b>	<b>136,376</b>
(A - B)	C. Compensation Differential								15,939	14,385	12,614	42,938
D.	Retiree Fringe Costs								3,978	3,509	2,286	9,773
E.	PARS Contribution Costs								0	0	0	0
(C - D - E)	F. Net Annual Savings or (Cost) per EE								11,960	10,876	10,328	33,164
	# of Retiring Employees								5.58	5.58	5.58	5.58
	<b>Net Aggregate Savings (Cost)</b>								<b>66,739</b>	<b>60,688</b>	<b>57,630</b>	<b>185,058</b>

**Natural Attrition  
Retirement Class  
8**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary								36,166	37,179	38,220	111,565
	Statutory								13,599	13,979	14,371	41,949
	Fringe								8,600	8,600	8,600	25,800
	<b>Total</b>								<b>58,365</b>	<b>59,758</b>	<b>61,191</b>	<b>179,314</b>
B.	Replacement Salary								24,583	26,725	29,053	80,361
	Statutory								9,243	10,048	10,924	30,216
	Fringe								8,600	8,600	8,600	25,800
	<b>Total</b>								<b>42,426</b>	<b>45,373</b>	<b>48,577</b>	<b>136,376</b>
(A - B)	C. Compensation Differential								15,939	14,385	12,614	42,938
D.	Retiree Fringe Costs								3,978	3,509	2,286	9,773
E.	PARS Contribution Costs								0	0	0	0
(C - D - E)	F. Net Annual Savings or (Cost) per EE								11,960	10,876	10,328	33,164
	# of Retiring Employees								5.98	5.98	5.98	5.98
	<b>Net Aggregate Savings (Cost)</b>								<b>71,523</b>	<b>65,039</b>	<b>61,761</b>	<b>198,324</b>

**PARS SRP  
Retirement Class  
9**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary									37,179	38,220	75,399
	Statutory									13,979	14,371	28,350
	Fringe									8,600	8,600	17,200
	<b>Total</b>									<b>59,758</b>	<b>61,191</b>	<b>120,949</b>
B.	Replacement Salary									25,271	27,473	52,744
	Statutory									9,502	10,330	19,832
	Fringe									8,600	8,600	17,200
	<b>Total</b>									<b>43,373</b>	<b>46,403</b>	<b>89,776</b>
(A - B) C.	Compensation Differential									16,385	14,788	31,173
D.	Retiree Fringe Costs									3,978	3,509	7,487
E.	PARS Contribution Costs									0	0	0
(C - D - E) F.	Net Annual Savings or (Cost) per EE									12,407	11,279	23,686
	# of Retiring Employees									5.56	5.56	5.56
	<b>Net Aggregate Savings (Cost)</b>									<b>68,981</b>	<b>62,710</b>	<b>131,692</b>

**Natural Attrition  
Retirement Class  
9**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary									37,179	38,220	75,399
	Statutory									13,979	14,371	28,350
	Fringe									8,600	8,600	17,200
	<b>Total</b>									<b>59,758</b>	<b>61,191</b>	<b>120,949</b>
B.	Replacement Salary									25,271	27,473	52,744
	Statutory									9,502	10,330	19,832
	Fringe									8,600	8,600	17,200
	<b>Total</b>									<b>43,373</b>	<b>46,403</b>	<b>89,776</b>
(A - B) C.	Compensation Differential									16,385	14,788	31,173
D.	Retiree Fringe Costs									3,978	3,509	7,487
E.	PARS Contribution Costs									0	0	0
(C - D - E) F.	Net Annual Savings or (Cost) per EE									12,407	11,279	23,686
	# of Retiring Employees									5.91	5.91	5.91
	<b>Net Aggregate Savings (Cost)</b>									<b>73,324</b>	<b>66,658</b>	<b>139,982</b>

**PARS SRP  
Retirement Class  
10**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary										38,220	38,220
	Statutory										14,371	14,371
	Fringe										8,600	8,600
	<b>Total</b>										<b>61,191</b>	<b>61,191</b>
B.	Replacement Salary										25,979	25,979
	Statutory										9,768	9,768
	Fringe										8,600	8,600
	<b>Total</b>										<b>44,347</b>	<b>44,347</b>
(A - B)	<b>C. Compensation Differential</b>										<b>16,844</b>	<b>16,844</b>
D.	Retiree Fringe Costs										3,978	3,978
E.	PARS Contribution Costs										0	0
(C - D - E)	<b>F. Net Annual Savings or (Cost) per EE</b>										<b>12,865</b>	<b>12,865</b>
	# of Retiring Employees										5.32	5.32
	<b>Net Aggregate Savings (Cost)</b>										<b>68,444</b>	<b>68,444</b>

**Natural Attrition  
Retirement Class  
10**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary										38,220	38,220
	Statutory										14,371	14,371
	Fringe										8,600	8,600
	<b>Total</b>										<b>61,191</b>	<b>61,191</b>
B.	Replacement Salary										25,979	25,979
	Statutory										9,768	9,768
	Fringe										8,600	8,600
	<b>Total</b>										<b>44,347</b>	<b>44,347</b>
(A - B)	<b>C. Compensation Differential</b>										<b>16,844</b>	<b>16,844</b>
D.	Retiree Fringe Costs										3,978	3,978
E.	PARS Contribution Costs										0	0
(C - D - E)	<b>F. Net Annual Savings or (Cost) per EE</b>										<b>12,865</b>	<b>12,865</b>
	# of Retiring Employees										5.65	5.65
	<b>Net Aggregate Savings (Cost)</b>										<b>72,690</b>	<b>72,690</b>



**Public Agency Retirement Services (PARS)  
Supplementary Retirement Plan (SRP)  
April 20, 2018**

**Gateway Unified School District  
Classified Non-Management  
Assumptions**

<p><b>1. Eligibility Requirements as of June 30, 2018:</b></p> <p>Employee Type      Classified Non-Management Criterion 1                      50 and 5</p> <p>FTE = 0.50 and Above</p> <p><b>2. Replacement Salary:</b> Replacement @ 71.50% of current salary.* Replace at Step 1 *Excluding Longevity</p> <p><b>3. Eligible Employee Salary:</b> Average = \$29,190</p> <p><b>4. Funding Period:</b>  5 Year Funding</p> <p><b>5. Retirement Projections:</b> 12 PARS SRP Retirements 5 Natural Attrition Retirements</p>	<p><b>6. Salary COLAs (Based on SSC Projections):</b></p> <table border="1"> <thead> <tr> <th>Year</th> <th>Eligible Employee</th> <th>Replacement Employee</th> </tr> </thead> <tbody> <tr><td>0</td><td>0.00%</td><td>0.00%</td></tr> <tr><td>1</td><td>2.51%</td><td>2.51%</td></tr> <tr><td>2</td><td>2.41%</td><td>2.41%</td></tr> <tr><td>3</td><td>2.80%</td><td>2.80%</td></tr> <tr><td>4</td><td>2.80%</td><td>2.80%</td></tr> <tr><td>5</td><td>2.80%</td><td>2.80%</td></tr> <tr><td>6</td><td>2.80%</td><td>2.80%</td></tr> <tr><td>7</td><td>2.80%</td><td>2.80%</td></tr> <tr><td>8</td><td>2.80%</td><td>2.80%</td></tr> <tr><td>9</td><td>2.80%</td><td>2.80%</td></tr> <tr><td>10</td><td>2.80%</td><td>2.80%</td></tr> </tbody> </table> <p><b>7. Salary Step-and-Column:</b> Replacement Steps                      7 Step and Column                      5.75%</p> <p><b>8. Annual Health Care Costs:</b> Eligible Employee Cost                      \$8,600 Eligible Employee COLA                      0.00% Replacement Employee Cost                      \$8,600 Replacement Employee COLA                      0.00% Retiree Pre-65 Cost                      \$35,000 Max (Varies)* Retiree Pre-65 COLA                      0.00% Retiree Post-65 Cost                      \$0</p> <p>*Spread out from retirement to age 65 or over 10 years, whichever comes first. Amount varies by Service and FTE.</p>	Year	Eligible Employee	Replacement Employee	0	0.00%	0.00%	1	2.51%	2.51%	2	2.41%	2.41%	3	2.80%	2.80%	4	2.80%	2.80%	5	2.80%	2.80%	6	2.80%	2.80%	7	2.80%	2.80%	8	2.80%	2.80%	9	2.80%	2.80%	10	2.80%	2.80%	<p><b>9. Limits on Retiree Health Costs:</b></p> <table border="1"> <tr><td>Retiree Age Maximum</td><td>65</td></tr> <tr><td>Maximum Years of Payout</td><td>10</td></tr> <tr><td>Retiree Service Minimum</td><td>10</td></tr> <tr><td>Retiree Age Minimum</td><td>50</td></tr> </table> <p><b>10. Statutory Benefits:</b></p> <table border="1"> <tr><td>Social Security</td><td>6.200%</td></tr> <tr><td>Medicare</td><td>1.450%</td></tr> <tr><td>Workers Compensation</td><td>4.200%</td></tr> <tr><td>Unemployment Insurance</td><td>0.050%</td></tr> <tr><td>Other</td><td>0.000%</td></tr> <tr><td>Total</td><td>11.900%</td></tr> </table> <p><b>11. PERS Rates</b></p> <table border="1"> <thead> <tr><th>Year</th><th></th></tr> </thead> <tbody> <tr><td>1 2018-19</td><td>18.062%</td></tr> <tr><td>2 2019-20</td><td>20.800%</td></tr> <tr><td>3 2020-21</td><td>23.500%</td></tr> <tr><td>4 2021-22</td><td>24.600%</td></tr> <tr><td>5 2022-23</td><td>25.300%</td></tr> <tr><td>6 2023-24</td><td>25.800%</td></tr> <tr><td>7 2024-25</td><td>26.000%</td></tr> <tr><td>8 2025-26</td><td>25.700%</td></tr> <tr><td>9 2026-27</td><td>25.700%</td></tr> <tr><td>10 2027-28</td><td>25.700%</td></tr> </tbody> </table>	Retiree Age Maximum	65	Maximum Years of Payout	10	Retiree Service Minimum	10	Retiree Age Minimum	50	Social Security	6.200%	Medicare	1.450%	Workers Compensation	4.200%	Unemployment Insurance	0.050%	Other	0.000%	Total	11.900%	Year		1 2018-19	18.062%	2 2019-20	20.800%	3 2020-21	23.500%	4 2021-22	24.600%	5 2022-23	25.300%	6 2023-24	25.800%	7 2024-25	26.000%	8 2025-26	25.700%	9 2026-27	25.700%	10 2027-28	25.700%
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**Public Agency Retirement Services (PARS)  
Supplementary Retirement Plan (SRP)  
April 20, 2018**

**Gateway Unified School District  
Classified Non-Management**

## **Notice**

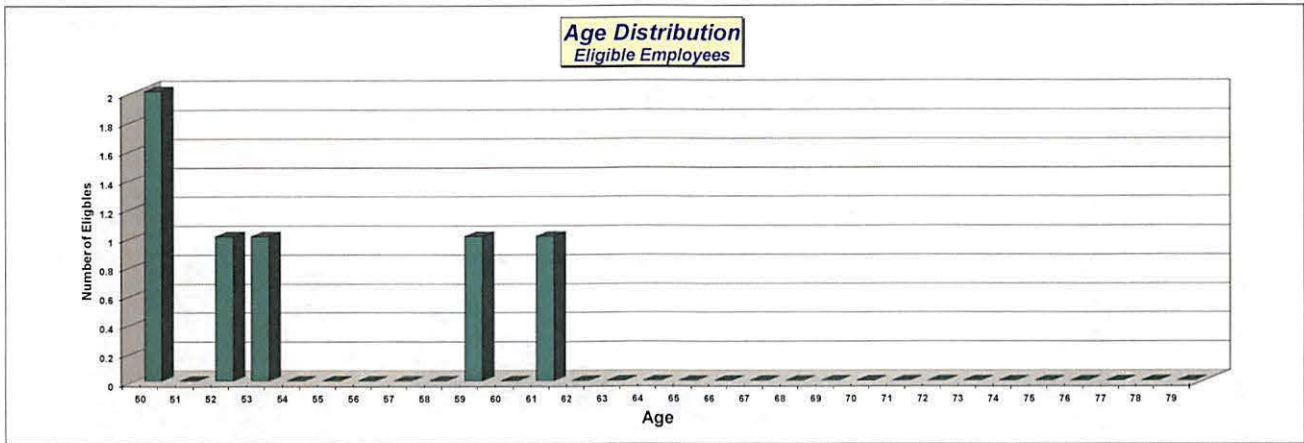
This analysis attempts to quantify in economic terms, not budgetary terms, the fiscal impact of a retirement incentive program at the Gateway Unified School District. This analysis is entirely driven by the assumptions set forth by the Gateway Unified School District. If the assumptions are changed or modified by the Gateway Unified School District the results shall vary from what is set forth in this analysis. The accuracy of any results and/or analysis will depend entirely upon the accuracy of the information provided and the assumptions used.

The information, data and assumptions used in this analysis have been provided to Public Agency Retirement Services (PARS) by the Gateway Unified School District. It shall be the responsibility of the Gateway Unified School District to certify the accuracy, content and completeness of the information, data and assumptions so that PARS may rely on such information without further audit. PARS shall be under no duty to question the information, data and assumptions received from the Gateway Unified School District including, but not limited to, inquiries about how the analysis, information, data and assumptions work in conjunction with the Gateway Unified School District's budget.

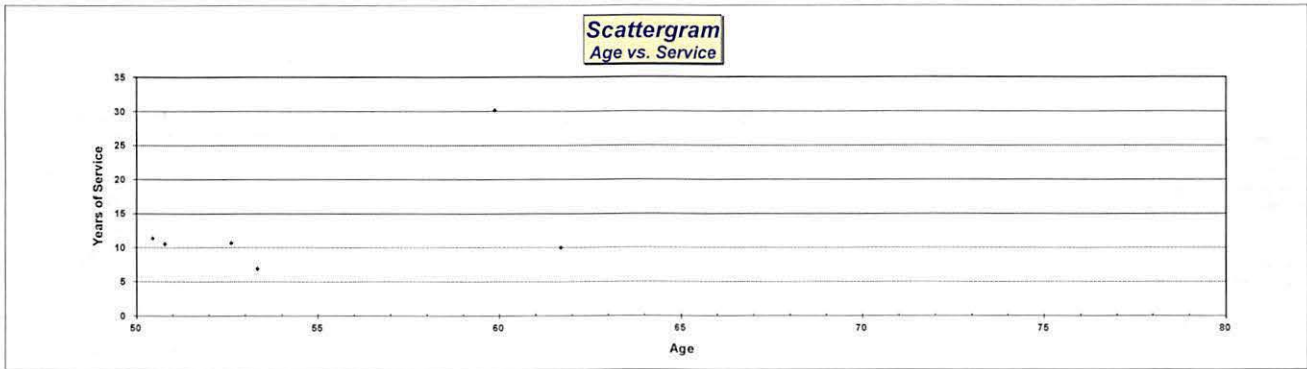
PARS shall not be liable for non-performance of Services if such non-performance is caused by or results from erroneous and/or late delivery of information, data and assumptions.

PARS is not licensed to provide and does not offer tax, accounting, legal, investment or actuarial advice.

**Section VII**  
Confidential  
Analysis

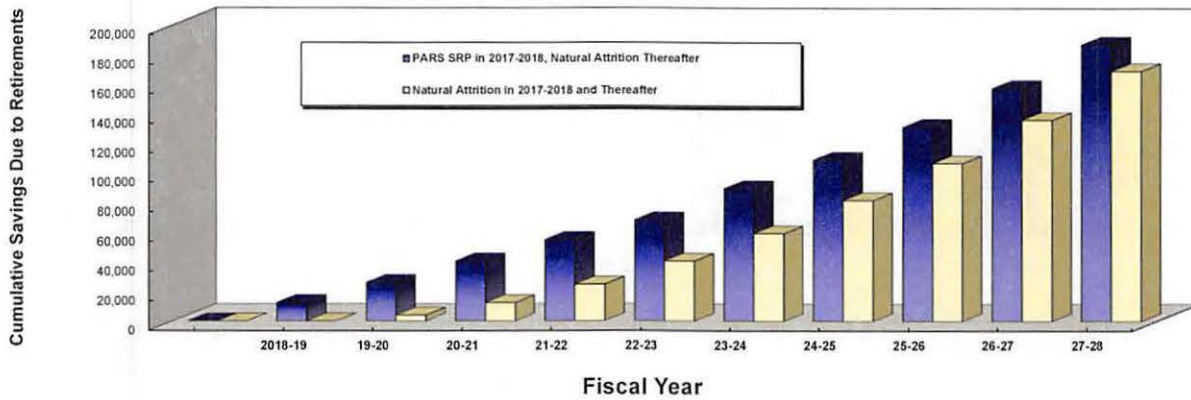


AGE	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	TOTAL
Number of Eligibles	2	0	1	1	0	0	0	0	0	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	





### Projected Fiscal Impact



	2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	10-YR TOTAL
<b>PARS SRP</b>											
Annual Savings (Costs)	12,611	13,595	14,536	14,418	13,333	21,315	19,568	22,257	26,188	29,508	187,328
Cumulative Savings (Costs)	12,611	26,206	40,742	55,160	68,493	89,808	109,376	131,633	157,820	187,328	
<b>NATURAL ATTRITION</b>											
Annual Savings (Costs)	0	4,059	8,412	12,307	15,897	18,790	22,372	25,112	29,386	33,033	169,367
Cumulative Savings (Costs)	0	4,059	12,471	24,778	40,674	59,464	81,836	106,948	136,334	169,367	
<b>CUMULATIVE DIFFERENCE</b>											
	12,611	22,147	28,271	30,382	27,819	30,344	27,540	24,685	21,486	17,961	17,961
	Avg Age	Avg Service	SRP Retirements	PARS SRP %	Natural Attrition	Natural Attrition %	Benefit Level	Employees	FTE		
	34.79	13.26	1	16.67%	0	0.00%	70.00%	6	6.00		

I. RETIREMENT PROJECTION

PARS SRP:				
Class	Eligible Employees	Retirees	Retirement Rate	
1	6.00	1.00	16.67%	
2	5.00	0.14	2.80%	
3	4.86	0.16	3.29%	
4	4.70	0.16	3.40%	
5	4.54	0.16	3.52%	
6	4.38	0.17	3.88%	
7	4.21	0.21	4.99%	
8	5.00	0.23	4.60%	
9	4.77	0.28	5.87%	
10	4.49	0.27	6.01%	
<b>Total</b>		<b>2.78</b>		

New Eligibles
--
0
0
0
0
0
0
0
1
0
0
<b>Total</b>

Natural Attrition:				
Class	Eligible Employees	Retirees	Retirement Rate	
1	6.00	0.00	0.00%	
2	6.00	0.18	3.00%	
3	5.82	0.20	3.44%	
4	5.62	0.20	3.56%	
5	5.42	0.21	3.87%	
6	5.21	0.21	4.03%	
7	5.00	0.26	5.20%	
8	5.74	0.27	4.70%	
9	5.47	0.33	6.03%	
10	5.14	0.32	6.23%	
<b>Total</b>		<b>2.18</b>		

II. FISCAL PROJECTION

Class	2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	TOTAL
<b>PARS SRP</b>											
1	12,611	10,438	7,888	4,642	876	6,453	1,750	1,818	1,893	1,971	50,339
2		3,157	2,848	2,441	1,963	1,416	934	254	265	276	13,554
3			3,800	3,385	2,893	2,325	1,675	1,099	303	315	15,796
4				3,950	3,509	2,995	2,403	1,727	1,135	315	16,033
5					4,092	3,630	3,053	2,473	1,784	1,171	16,244
6						4,497	3,981	3,380	2,711	1,958	16,627
7							5,731	5,055	4,304	3,455	18,544
8								6,450	5,705	4,858	17,013
9									8,088	7,155	15,243
10										8,033	8,033
<b>Total</b>	<b>12,611</b>	<b>13,595</b>	<b>14,536</b>	<b>14,418</b>	<b>13,333</b>	<b>21,315</b>	<b>19,568</b>	<b>22,257</b>	<b>26,188</b>	<b>29,508</b>	<b>187,328</b>
<b>Natural Attrition</b>											
1	0	0	0	0	0	0	0	0	0	0	0
2		4,059	3,662	3,138	2,524	1,820	1,201	327	341	355	17,427
3			4,750	4,231	3,616	2,906	2,094	1,374	379	394	19,745
4				4,937	4,386	3,744	3,004	2,159	1,418	394	20,042
5					5,371	4,765	4,059	3,246	2,342	1,537	21,320
6						5,555	4,918	4,175	3,349	2,419	20,415
7							7,095	6,259	5,328	4,277	22,960
8								7,572	6,697	5,703	19,972
9									9,533	8,433	17,965
10										9,521	9,521
<b>Total</b>	<b>0</b>	<b>4,059</b>	<b>8,412</b>	<b>12,307</b>	<b>15,897</b>	<b>18,790</b>	<b>22,372</b>	<b>25,112</b>	<b>29,386</b>	<b>33,033</b>	<b>169,367</b>
<b>Net Savings or (Cost)</b>	<b>Annual</b>										
		12,611	9,536	6,124	2,111	(2,564)	2,526	(2,804)	(2,855)	(3,199)	17,961
	<b>Cumulative</b>	<b>12,611</b>	<b>22,147</b>	<b>28,271</b>	<b>30,382</b>	<b>27,819</b>	<b>30,344</b>	<b>27,540</b>	<b>24,685</b>	<b>21,486</b>	<b>17,961</b>

Public Agency Retirement Services (PARS)  
 Supplementary Retirement Plan (SRP)  
 April 20, 2018

Retirement Class 1  
 Natural Attrition  
 Confidential  
 70.00% of Final Pay Spend Amount  
 Replacement @ 72.53%

I. Net Annual Savings or (Cost)

Average per Eligible Employee		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	10-YR TOTAL
A. Eligible Employee Compensation:	Salary	61,521	63,004	64,768	66,581	68,445	70,362	72,332	74,357	76,439	78,580	696,388
	Statutory	18,433	20,602	22,928	24,302	25,462	26,526	27,414	27,958	28,741	29,546	251,912
	Fringe	11,850	11,850	11,850	11,850	11,850	11,850	11,850	11,850	11,850	11,850	118,500
	Total	91,804	95,456	99,545	102,733	105,757	108,738	111,596	114,166	117,030	119,975	1,066,801
B. Replacement Employee Compensation:	Salary	43,447	46,940	50,908	55,211	59,878	64,939	70,428	72,400	74,428	76,512	615,092
	Statutory	13,018	15,350	18,021	20,152	22,275	24,482	26,692	27,223	27,985	28,768	223,965
	Fringe	11,850	11,850	11,850	11,850	11,850	11,850	11,850	11,850	11,850	11,850	118,500
	Total	68,314	74,140	80,780	87,213	94,003	101,271	108,971	111,473	114,262	117,130	957,557
C. Compensation Differential (A - B):		23,489	21,316	18,766	15,520	11,754	7,467	2,625	2,693	2,768	2,846	109,243
D. Retiree Fringe Benefit Costs:		2,014	2,014	2,014	2,014	2,014	1,014	875	875	875	875	14,583
E. PARS Contributions (annual payments for 5 years):		0	0	0	0	0	0	0	0	0	0	0
F. Net Annual Savings or (Cost) Per Retiring Employee (C - D - E):		21,476	19,302	16,752	13,506	9,741	6,453	1,750	1,818	1,893	1,971	94,660

II. Net Annual Savings or (Cost) Aggregate

Aggregate		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	10-YR TOTAL
A. Savings due to Retirements:	Average Savings	21,476	19,302	16,752	13,506	9,741	6,453	1,750	1,818	1,893	1,971	94,660
	x # of Retirees	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0
B. Savings due to Non-Replacements:	Average Savings	68,314	74,140	80,780	87,213	94,003	101,271	108,971	111,473	114,262	117,130	957,557
	x # of Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	0	0	0	0	0	0	0	0	0	0	0
C. Net Annual Savings or (Cost) Aggregate (A + B):		0	0	0	0	0	0	0	0	0	0	0
					Avg. Age	Avg. Service	%AT ATTR %			Employees	FTE	
					54.79	13.26	0.00%			0	8.00	

Public Agency Retirement Services (PARS)  
 Supplementary Retirement Plan (SRP)  
 April 20, 2018

Retirement Class 1  
 PARS SRP  
 Confidential  
 70.00% of Final Pay Spend Amount  
 Replacement @ 72.53%

I. Net Annual Savings or (Cost)  
 Average per Eligible Employee

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	10-YR TOTAL
A. Eligible Employee Compensation:	Salary	61,521	63,004	64,768	66,581	68,445	70,362	72,332	74,357	76,439	78,580	696,388
	Statutory	18,433	20,602	22,928	24,302	25,462	26,526	27,414	27,958	28,741	29,546	251,912
	Fringe	11,850	11,850	11,850	11,850	11,850	11,850	11,850	11,850	11,850	11,850	118,500
	Total	91,804	95,456	99,545	102,733	105,757	108,738	111,596	114,166	117,030	119,975	1,066,801
B. Replacement Employee Compensation:	Salary	43,447	46,940	50,908	55,211	59,878	64,939	70,428	72,400	74,428	76,512	615,092
	Statutory	13,018	15,350	18,021	20,152	22,275	24,482	26,692	27,223	27,985	28,768	223,965
	Fringe	11,850	11,850	11,850	11,850	11,850	11,850	11,850	11,850	11,850	11,850	118,500
	Total	68,314	74,140	80,780	87,213	94,003	101,271	108,971	111,473	114,262	117,130	957,557
C. Compensation Differential (A - B):		23,489	21,316	18,766	15,520	11,754	7,467	2,625	2,693	2,768	2,846	109,243
D. Retiree Fringe Benefit Costs:		2,014	2,014	2,014	2,014	2,014	1,014	875	875	875	875	14,583
E. PARS Contributions (annual payments for 5 years):		8,864	8,864	8,864	8,864	8,864	0	0	0	0	0	44,321
F. Net Annual Savings or (Cost) Per Retiring Employee (C - D - E):		12,611	10,438	7,888	4,642	876	6,453	1,750	1,818	1,893	1,971	50,339

II. Net Annual Savings or (Cost)  
 Aggregate

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	10-YR TOTAL
A. Savings due to Retirements:	Average Savings	12,611	10,438	7,888	4,642	876	6,453	1,750	1,818	1,893	1,971	50,339
	x # of Retirees	1	1	1	1	1	1	1	1	1	1	1
	Total	12,611	10,438	7,888	4,642	876	6,453	1,750	1,818	1,893	1,971	50,339
B. Savings due to Non-Replacements:	Average Savings	68,314	74,140	80,780	87,213	94,003	101,271	108,971	111,473	114,262	117,130	957,557
	x # of Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	0	0	0	0	0	0	0	0	0	0	0
C. Net Annual Savings or (Cost) Aggregate (A + B):		12,611	10,438	7,888	4,642	876	6,453	1,750	1,818	1,893	1,971	50,339
					Avg Age	Avg Service	PARS SRP %	Benefit Level		Employees	FTE	
					54.79	13.26	16.67%	70.00%		6	6.00	



**PARS SRP  
Retirement Class  
2**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary	63,004	64,768	66,581	68,445	70,362	72,332	74,357	76,439	78,580		634,868
	Statutory	20,602	22,928	24,302	25,462	26,526	27,414	27,958	28,741	29,546		233,479
	Fringe	11,850	11,850	11,850	11,850	11,850	11,850	11,850	11,850	11,850		106,650
	<b>Total</b>	<b>95,456</b>	<b>99,546</b>	<b>102,733</b>	<b>105,757</b>	<b>108,738</b>	<b>111,596</b>	<b>114,166</b>	<b>117,030</b>	<b>119,975</b>		<b>974,997</b>
B.	Replacement Salary	44,494	48,255	52,334	56,757	61,555	66,758	72,400	74,428	76,512		553,491
	Statutory	14,549	17,082	19,102	21,114	23,206	25,301	27,223	27,985	28,768		204,330
	Fringe	11,850	11,850	11,850	11,850	11,850	11,850	11,850	11,850	11,850		106,650
	<b>Total</b>	<b>70,893</b>	<b>77,187</b>	<b>83,285</b>	<b>89,721</b>	<b>96,611</b>	<b>103,909</b>	<b>111,473</b>	<b>114,262</b>	<b>117,130</b>		<b>864,471</b>
(A - B) C.	Compensation Differential	24,562	22,358	19,448	16,036	12,128	7,687	2,693	2,768	2,846		110,526
D.	Retiree Fringe Costs	2,014	2,014	2,014	2,014	2,014	1,014	875	875	875		13,708
E.	PARS Contribution Costs	0	0	0	0	0	0	0	0	0		0
(C - D - E) F.	Net Annual Savings or (Cost) per EE	22,549	20,345	17,434	14,022	10,114	6,673	1,818	1,893	1,971		96,818
	# of Retiring Employees	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14		0.14
	<b>Net Aggregate Savings (Cost)</b>	<b>3,157</b>	<b>2,848</b>	<b>2,441</b>	<b>1,963</b>	<b>1,416</b>	<b>934</b>	<b>254</b>	<b>265</b>	<b>276</b>		<b>13,554</b>

**Natural Attrition  
Retirement Class  
2**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary	63,004	64,768	66,581	68,445	70,362	72,332	74,357	76,439	78,580		634,868
	Statutory	20,602	22,928	24,302	25,462	26,526	27,414	27,958	28,741	29,546		233,479
	Fringe	11,850	11,850	11,850	11,850	11,850	11,850	11,850	11,850	11,850		106,650
	<b>Total</b>	<b>95,456</b>	<b>99,546</b>	<b>102,733</b>	<b>105,757</b>	<b>108,738</b>	<b>111,596</b>	<b>114,166</b>	<b>117,030</b>	<b>119,975</b>		<b>974,997</b>
B.	Replacement Salary	44,494	48,255	52,334	56,757	61,555	66,758	72,400	74,428	76,512		553,491
	Statutory	14,549	17,082	19,102	21,114	23,206	25,301	27,223	27,985	28,768		204,330
	Fringe	11,850	11,850	11,850	11,850	11,850	11,850	11,850	11,850	11,850		106,650
	<b>Total</b>	<b>70,893</b>	<b>77,187</b>	<b>83,285</b>	<b>89,721</b>	<b>96,611</b>	<b>103,909</b>	<b>111,473</b>	<b>114,262</b>	<b>117,130</b>		<b>864,471</b>
(A - B) C.	Compensation Differential	24,562	22,358	19,448	16,036	12,128	7,687	2,693	2,768	2,846		110,526
D.	Retiree Fringe Costs	2,014	2,014	2,014	2,014	2,014	1,014	875	875	875		13,708
E.	PARS Contribution Costs	0	0	0	0	0	0	0	0	0		0
(C - D - E) F.	Net Annual Savings or (Cost) per EE	22,549	20,345	17,434	14,022	10,114	6,673	1,818	1,893	1,971		96,818
	# of Retiring Employees	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18		0.18
	<b>Net Aggregate Savings (Cost)</b>	<b>4,059</b>	<b>3,662</b>	<b>3,138</b>	<b>2,524</b>	<b>1,820</b>	<b>1,201</b>	<b>327</b>	<b>341</b>	<b>355</b>		<b>17,427</b>

**PARS SRP  
Retirement Class  
3**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary		64,768	66,581	68,445	70,362	72,332	74,357	76,439	78,580		571,864
	Statutory		22,928	24,302	25,462	26,526	27,414	27,958	28,741	29,546		212,877
	Fringe		11,850	11,850	11,850	11,850	11,850	11,850	11,850	11,850		94,800
	<b>Total</b>		<b>99,545</b>	<b>102,733</b>	<b>105,757</b>	<b>108,738</b>	<b>111,596</b>	<b>114,166</b>	<b>117,030</b>	<b>119,975</b>		<b>879,541</b>
B.	Replacement Salary		45,740	49,606	53,799	58,346	63,278	68,627	74,428	76,512		490,335
	Statutory		16,192	18,106	20,013	21,997	23,982	25,804	27,985	28,768		182,847
	Fringe		11,850	11,850	11,850	11,850	11,850	11,850	11,850	11,850		94,800
	<b>Total</b>		<b>73,782</b>	<b>79,562</b>	<b>85,662</b>	<b>92,193</b>	<b>99,111</b>	<b>106,280</b>	<b>114,262</b>	<b>117,130</b>		<b>767,982</b>
(A - B) C.	Compensation Differential		25,764	23,171	20,095	16,545	12,485	7,885	2,768	2,846		111,559
D.	Retiree Fringe Costs		2,014	2,014	2,014	2,014	2,014	1,014	875	875		12,833
E.	PARS Contribution Costs		0	0	0	0	0	0	0	0		0
(C - D - E) F.	Net Annual Savings or (Cost) per EE		23,750	21,157	18,081	14,532	10,471	6,871	1,893	1,971		98,726
	# of Retiring Employees		0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16		0.16
	<b>Net Aggregate Savings (Cost)</b>		<b>3,800</b>	<b>3,385</b>	<b>2,893</b>	<b>2,325</b>	<b>1,675</b>	<b>1,099</b>	<b>303</b>	<b>315</b>		<b>15,796</b>

**Natural Attrition  
Retirement Class  
3**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary		64,768	66,581	68,445	70,362	72,332	74,357	76,439	78,580		571,864
	Statutory		22,928	24,302	25,462	26,526	27,414	27,958	28,741	29,546		212,877
	Fringe		11,850	11,850	11,850	11,850	11,850	11,850	11,850	11,850		94,800
	<b>Total</b>		<b>99,545</b>	<b>102,733</b>	<b>105,757</b>	<b>108,738</b>	<b>111,596</b>	<b>114,166</b>	<b>117,030</b>	<b>119,975</b>		<b>879,541</b>
B.	Replacement Salary		45,740	49,606	53,799	58,346	63,278	68,627	74,428	76,512		490,335
	Statutory		16,192	18,106	20,013	21,997	23,982	25,804	27,985	28,768		182,847
	Fringe		11,850	11,850	11,850	11,850	11,850	11,850	11,850	11,850		94,800
	<b>Total</b>		<b>73,782</b>	<b>79,562</b>	<b>85,662</b>	<b>92,193</b>	<b>99,111</b>	<b>106,280</b>	<b>114,262</b>	<b>117,130</b>		<b>767,982</b>
(A - B) C.	Compensation Differential		25,764	23,171	20,095	16,545	12,485	7,885	2,768	2,846		111,559
D.	Retiree Fringe Costs		2,014	2,014	2,014	2,014	2,014	1,014	875	875		12,833
E.	PARS Contribution Costs		0	0	0	0	0	0	0	0		0
(C - D - E) F.	Net Annual Savings or (Cost) per EE		23,750	21,157	18,081	14,532	10,471	6,871	1,893	1,971		98,726
	# of Retiring Employees		0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20		0.20
	<b>Net Aggregate Savings (Cost)</b>		<b>4,750</b>	<b>4,231</b>	<b>3,616</b>	<b>2,906</b>	<b>2,094</b>	<b>1,374</b>	<b>379</b>	<b>394</b>		<b>19,745</b>

**PARS SRP  
Retirement Class  
4**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary				66,581	68,445	70,362	72,332	74,357	76,439	78,580	507,096
	Statutory				24,302	25,462	26,526	27,414	27,958	28,741	29,546	189,949
	Fringe				11,850	11,850	11,850	11,850	11,850	11,850	11,850	82,950
	<b>Total</b>				<b>102,733</b>	<b>105,757</b>	<b>108,738</b>	<b>111,596</b>	<b>114,166</b>	<b>117,030</b>	<b>119,975</b>	<b>779,996</b>
B.	Replacement Salary				47,020	50,995	55,305	59,980	65,050	70,548	76,512	425,410
	Statutory				17,162	18,970	20,850	22,732	24,459	26,526	28,768	159,468
	Fringe				11,850	11,850	11,850	11,850	11,850	11,850	11,850	82,950
	<b>Total</b>				<b>76,033</b>	<b>81,815</b>	<b>88,005</b>	<b>94,562</b>	<b>101,359</b>	<b>108,925</b>	<b>117,130</b>	<b>667,829</b>
(A - B) C.	Compensation Differential				26,700	23,942	20,733	17,033	12,807	8,106	2,846	112,167
D.	Retiree Fringe Costs				2,014	2,014	2,014	2,014	2,014	1,014	875	11,958
E.	PARS Contribution Costs				0	0	0	0	0	0	0	0
(C - D - E) F.	Net Annual Savings or (Cost) per EE				24,687	21,928	18,719	15,020	10,793	7,092	1,971	100,209
	# of Retiring Employees				0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16
	<b>Net Aggregate Savings (Cost)</b>				<b>3,950</b>	<b>3,509</b>	<b>2,995</b>	<b>2,403</b>	<b>1,727</b>	<b>1,135</b>	<b>315</b>	<b>16,033</b>

**Natural Attrition  
Retirement Class  
4**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary				66,581	68,445	70,362	72,332	74,357	76,439	78,580	507,096
	Statutory				24,302	25,462	26,526	27,414	27,958	28,741	29,546	189,949
	Fringe				11,850	11,850	11,850	11,850	11,850	11,850	11,850	82,950
	<b>Total</b>				<b>102,733</b>	<b>105,757</b>	<b>108,738</b>	<b>111,596</b>	<b>114,166</b>	<b>117,030</b>	<b>119,975</b>	<b>779,996</b>
B.	Replacement Salary				47,020	50,995	55,305	59,980	65,050	70,548	76,512	425,410
	Statutory				17,162	18,970	20,850	22,732	24,459	26,526	28,768	159,468
	Fringe				11,850	11,850	11,850	11,850	11,850	11,850	11,850	82,950
	<b>Total</b>				<b>76,033</b>	<b>81,815</b>	<b>88,005</b>	<b>94,562</b>	<b>101,359</b>	<b>108,925</b>	<b>117,130</b>	<b>667,829</b>
(A - B) C.	Compensation Differential				26,700	23,942	20,733	17,033	12,807	8,106	2,846	112,167
D.	Retiree Fringe Costs				2,014	2,014	2,014	2,014	2,014	1,014	875	11,958
E.	PARS Contribution Costs				0	0	0	0	0	0	0	0
(C - D - E) F.	Net Annual Savings or (Cost) per EE				24,687	21,928	18,719	15,020	10,793	7,092	1,971	100,209
	# of Retiring Employees				0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
	<b>Net Aggregate Savings (Cost)</b>				<b>4,937</b>	<b>4,386</b>	<b>3,744</b>	<b>3,004</b>	<b>2,159</b>	<b>1,418</b>	<b>394</b>	<b>20,042</b>

**PARS SRP  
Retirement Class  
5**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary				68,445	70,362	72,332	74,357	76,439	78,580		440,515
	Statutory				25,462	26,526	27,414	27,958	28,741	29,546		165,647
	Fringe				11,850	11,850	11,850	11,850	11,850	11,850		71,100
	<b>Total</b>				<b>105,757</b>	<b>108,738</b>	<b>111,596</b>	<b>114,166</b>	<b>117,030</b>	<b>119,975</b>		<b>677,263</b>
B.	Replacement Salary				48,337	52,423	56,854	61,659	66,871	72,524		358,668
	Statutory				17,981	19,763	21,548	23,184	25,144	27,269		134,889
	Fringe				11,850	11,850	11,850	11,850	11,850	11,850		71,100
	<b>Total</b>				<b>78,168</b>	<b>84,036</b>	<b>90,251</b>	<b>96,693</b>	<b>103,865</b>	<b>111,643</b>		<b>564,657</b>
(A - B)	C.	Compensation Differential			27,589	24,702	21,344	17,472	13,166	8,333		112,606
D.	Retiree Fringe Costs				2,014	2,014	2,014	2,014	2,014	1,014		11,083
E.	PARS Contribution Costs				0	0	0	0	0	0		0
(C - D - E)	F.	Net Annual Savings or (Cost) per EE			25,575	22,688	19,331	15,458	11,152	7,319		101,523
		# of Retiring Employees			0.16	0.16	0.16	0.16	0.16	0.16		0.16
		Net Aggregate Savings (Cost)			4,092	3,630	3,093	2,473	1,784	1,171		16,244

**Natural Attrition  
Retirement Class  
5**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary				68,445	70,362	72,332	74,357	76,439	78,580		440,515
	Statutory				25,462	26,526	27,414	27,958	28,741	29,546		165,647
	Fringe				11,850	11,850	11,850	11,850	11,850	11,850		71,100
	<b>Total</b>				<b>105,757</b>	<b>108,738</b>	<b>111,596</b>	<b>114,166</b>	<b>117,030</b>	<b>119,975</b>		<b>677,263</b>
B.	Replacement Salary				48,337	52,423	56,854	61,659	66,871	72,524		358,668
	Statutory				17,981	19,763	21,548	23,184	25,144	27,269		134,889
	Fringe				11,850	11,850	11,850	11,850	11,850	11,850		71,100
	<b>Total</b>				<b>78,168</b>	<b>84,036</b>	<b>90,251</b>	<b>96,693</b>	<b>103,865</b>	<b>111,643</b>		<b>564,657</b>
(A - B)	C.	Compensation Differential			27,589	24,702	21,344	17,472	13,166	8,333		112,606
D.	Retiree Fringe Costs				2,014	2,014	2,014	2,014	2,014	1,014		11,083
E.	PARS Contribution Costs				0	0	0	0	0	0		0
(C - D - E)	F.	Net Annual Savings or (Cost) per EE			25,575	22,688	19,331	15,458	11,152	7,319		101,523
		# of Retiring Employees			0.21	0.21	0.21	0.21	0.21	0.21		0.21
		Net Aggregate Savings (Cost)			5,371	4,765	4,059	3,246	2,342	1,537		21,320



**PARS SRP**  
Retirement Class  
6

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary						70,362	72,332	74,357	76,439	78,580	372,070
	Statutory						26,526	27,414	27,958	28,741	29,546	140,186
	Fringe						11,850	11,850	11,850	11,850	11,850	59,250
	<b>Total</b>						<b>108,738</b>	<b>111,596</b>	<b>114,166</b>	<b>117,030</b>	<b>119,975</b>	<b>571,506</b>
B.	Replacement Salary						49,690	53,891	58,446	63,386	68,744	294,156
	Statutory						18,733	20,425	21,976	23,833	25,848	110,814
	Fringe						11,850	11,850	11,850	11,850	11,850	59,250
	<b>Total</b>						<b>80,274</b>	<b>86,165</b>	<b>92,271</b>	<b>99,069</b>	<b>106,441</b>	<b>464,220</b>
(A - B) C.	Compensation Differential					28,465	25,431	21,894	17,961	13,534		107,285
D.	Retiree Fringe Costs					2,014	2,014	2,014	2,014	2,014		10,069
E.	PARS Contribution Costs					0	0	0	0	0		0
(C - D - E) F.	Net Annual Savings or (Cost) per EE					26,451	23,417	19,880	15,948	11,520		97,216
	# of Retiring Employees					0.17	0.17	0.17	0.17	0.17		0.17
	Net Aggregate Savings (Cost)					4,497	3,981	3,380	2,711	1,958		16,527

**Natural Attrition**  
Retirement Class  
6

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary						70,362	72,332	74,357	76,439	78,580	372,070
	Statutory						26,526	27,414	27,958	28,741	29,546	140,186
	Fringe						11,850	11,850	11,850	11,850	11,850	59,250
	<b>Total</b>						<b>108,738</b>	<b>111,596</b>	<b>114,166</b>	<b>117,030</b>	<b>119,975</b>	<b>571,506</b>
B.	Replacement Salary						49,690	53,891	58,446	63,386	68,744	294,156
	Statutory						18,733	20,425	21,976	23,833	25,848	110,814
	Fringe						11,850	11,850	11,850	11,850	11,850	59,250
	<b>Total</b>						<b>80,274</b>	<b>86,165</b>	<b>92,271</b>	<b>99,069</b>	<b>106,441</b>	<b>464,220</b>
(A - B) C.	Compensation Differential					28,465	25,431	21,894	17,961	13,534		107,285
D.	Retiree Fringe Costs					2,014	2,014	2,014	2,014	2,014		10,069
E.	PARS Contribution Costs					0	0	0	0	0		0
(C - D - E) F.	Net Annual Savings or (Cost) per EE					26,451	23,417	19,880	15,948	11,520		97,216
	# of Retiring Employees					0.21	0.21	0.21	0.21	0.21		0.21
	Net Aggregate Savings (Cost)					5,555	4,918	4,175	3,349	2,419		20,415

**PARS SRP  
Retirement Class  
7**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary							72,332	74,357	76,439	78,580	301,708
	Statutory							27,414	27,958	28,741	29,546	113,659
	Fringe							11,850	11,850	11,850	11,850	47,400
	Total							111,596	114,166	117,030	119,975	462,767
B.	Replacement Salary							51,082	55,399	60,082	65,161	231,724
	Statutory							19,360	20,830	22,591	24,500	87,282
	Fringe							11,850	11,850	11,850	11,850	47,400
	Total							82,292	88,080	94,523	101,511	366,406
(A - B)	C. Compensation Differential							29,304	26,086	22,507	18,464	96,362
D.	Retiree Fringe Costs							2,014	2,014	2,014	2,014	8,055
E.	PARS Contribution Costs							0	0	0	0	0
(C - D - E)	F. Net Annual Savings or (Cost) per EE							27,290	24,072	20,494	16,450	88,306
	# of Retiring Employees							0.21	0.21	0.21	0.21	0.21
	Net Aggregate Savings (Cost)							5,731	5,055	4,304	3,455	18,544

**Natural Attrition  
Retirement Class  
7**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary							72,332	74,357	76,439	78,580	301,708
	Statutory							27,414	27,958	28,741	29,546	113,659
	Fringe							11,850	11,850	11,850	11,850	47,400
	Total							111,596	114,166	117,030	119,975	462,767
B.	Replacement Salary							51,082	55,399	60,082	65,161	231,724
	Statutory							19,360	20,830	22,591	24,500	87,282
	Fringe							11,850	11,850	11,850	11,850	47,400
	Total							82,292	88,080	94,523	101,511	366,406
(A - B)	C. Compensation Differential							29,304	26,086	22,507	18,464	96,362
D.	Retiree Fringe Costs							2,014	2,014	2,014	2,014	8,055
E.	PARS Contribution Costs							0	0	0	0	0
(C - D - E)	F. Net Annual Savings or (Cost) per EE							27,290	24,072	20,494	16,450	88,306
	# of Retiring Employees							0.26	0.26	0.26	0.26	0.26
	Net Aggregate Savings (Cost)							7,095	6,259	5,328	4,277	22,960

**PARS SRP**  
Retirement Class  
8

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary								74,357	76,439	78,580	229,376
	Statutory								27,958	28,741	29,546	86,245
	Fringe								11,850	11,850	11,850	35,550
	<b>Total</b>								<b>114,166</b>	<b>117,030</b>	<b>119,975</b>	<b>351,172</b>
B.	Replacement Salary								52,512	56,951	61,764	171,227
	Statutory								19,745	21,413	23,223	64,381
	Fringe								11,850	11,850	11,850	35,550
	<b>Total</b>								<b>84,107</b>	<b>90,214</b>	<b>96,838</b>	<b>271,159</b>
(A - B) C.	Compensation Differential							30,059	26,816	23,138		80,013
D.	Retiree Fringe Costs							2,014	2,014	2,014		6,041
E.	PARS Contribution Costs							0	0	0		0
(C - D - E) F.	Net Annual Savings or (Cost) per EE							28,045	24,803	21,124		73,971
	# of Retiring Employees							0.23	0.23	0.23		0.23
	<b>Net Aggregate Savings (Cost)</b>							<b>6,450</b>	<b>5,705</b>	<b>4,858</b>		<b>17,013</b>

**Natural Attrition**  
Retirement Class  
8

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary								74,357	76,439	78,580	229,376
	Statutory								27,958	28,741	29,546	86,245
	Fringe								11,850	11,850	11,850	35,550
	<b>Total</b>								<b>114,166</b>	<b>117,030</b>	<b>119,975</b>	<b>351,172</b>
B.	Replacement Salary								52,512	56,951	61,764	171,227
	Statutory								19,745	21,413	23,223	64,381
	Fringe								11,850	11,850	11,850	35,550
	<b>Total</b>								<b>84,107</b>	<b>90,214</b>	<b>96,838</b>	<b>271,159</b>
(A - B) C.	Compensation Differential							30,059	26,816	23,138		80,013
D.	Retiree Fringe Costs							2,014	2,014	2,014		6,041
E.	PARS Contribution Costs							0	0	0		0
(C - D - E) F.	Net Annual Savings or (Cost) per EE							28,045	24,803	21,124		73,971
	# of Retiring Employees							0.27	0.27	0.27		0.27
	<b>Net Aggregate Savings (Cost)</b>							<b>7,572</b>	<b>6,697</b>	<b>5,703</b>		<b>19,972</b>

**PARS SRP  
Retirement Class  
9**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary									76,439	78,580	155,019
	Statutory									28,741	29,546	58,287
	Fringe									11,850	11,850	23,700
	<b>Total</b>									<b>117,030</b>	<b>119,975</b>	<b>237,006</b>
B.	Replacement Salary									53,982	58,545	112,528
	Statutory									20,297	22,013	42,310
	Fringe									11,850	11,850	23,700
	<b>Total</b>									<b>86,130</b>	<b>92,408</b>	<b>178,538</b>
(A - B)	C.	Compensation Differential								30,901	27,567	58,468
	D.	Retiree Fringe Costs								2,014	2,014	4,028
	E.	PARS Contribution Costs								0	0	0
(C - D - E)	F.	Net Annual Savings or (Cost) per EE								28,887	25,553	54,440
		# of Retiring Employees								0.28	0.28	0.28
		Net Aggregate Savings (Cost)								8,088	7,155	15,243

**Natural Attrition  
Retirement Class  
9**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary									76,439	78,580	155,019
	Statutory									28,741	29,546	58,287
	Fringe									11,850	11,850	23,700
	<b>Total</b>									<b>117,030</b>	<b>119,975</b>	<b>237,006</b>
B.	Replacement Salary									53,982	58,545	112,528
	Statutory									20,297	22,013	42,310
	Fringe									11,850	11,850	23,700
	<b>Total</b>									<b>86,130</b>	<b>92,408</b>	<b>178,538</b>
(A - B)	C.	Compensation Differential								30,901	27,567	58,468
	D.	Retiree Fringe Costs								2,014	2,014	4,028
	E.	PARS Contribution Costs								0	0	0
(C - D - E)	F.	Net Annual Savings or (Cost) per EE								28,887	25,553	54,440
		# of Retiring Employees								0.33	0.33	0.33
		Net Aggregate Savings (Cost)								9,533	8,433	17,965



**PARS SRP  
Retirement Class  
10**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary										78,580	78,580
	Statutory										29,546	29,546
	Fringe										11,850	11,850
	<b>Total</b>										<b>119,975</b>	<b>119,975</b>
B.	Replacement Salary										55,494	55,494
	Statutory										20,866	20,866
	Fringe										11,850	11,850
	<b>Total</b>										<b>88,210</b>	<b>88,210</b>
(A - B)	C. Compensation Differential										31,766	31,766
D.	Retiree Fringe Costs										2,014	2,014
E.	PARS Contribution Costs										0	0
(C - D - E)	F. Net Annual Savings or (Cost) per EE										29,752	29,752
	# of Retiring Employees										0.27	0.27
	<b>Net Aggregate Savings (Cost)</b>										<b>8,033</b>	<b>8,033</b>

**Natural Attrition  
Retirement Class  
10**

		2018-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Total
A.	Eligible Salary										78,580	78,580
	Statutory										29,546	29,546
	Fringe										11,850	11,850
	<b>Total</b>										<b>119,975</b>	<b>119,975</b>
B.	Replacement Salary										55,494	55,494
	Statutory										20,866	20,866
	Fringe										11,850	11,850
	<b>Total</b>										<b>88,210</b>	<b>88,210</b>
(A - B)	C. Compensation Differential										31,766	31,766
D.	Retiree Fringe Costs										2,014	2,014
E.	PARS Contribution Costs										0	0
(C - D - E)	F. Net Annual Savings or (Cost) per EE										29,752	29,752
	# of Retiring Employees										0.32	0.32
	<b>Net Aggregate Savings (Cost)</b>										<b>9,521</b>	<b>9,521</b>

**Public Agency Retirement Services (PARS)  
Supplementary Retirement Plan (SRP)  
April 20, 2018**

**Gateway Unified School District  
Confidential  
Assumptions**

<p><b>1. Eligibility Requirements as of June 30, 2018:</b></p> <p>Employee Type                      Confidential Criterion 1                              50 and 5</p> <p><b>2. Replacement Salary:</b> Replacement @ 72.53% of current salary.* Replace at Step 1 *Excluding Longevity</p> <p><b>3. Eligible Employee Salary:</b> Average = \$60,014</p> <p><b>4. Fund</b></p> <p>5 Year Funding</p> <p><b>5. Retirement Projections:</b> 1 PARS SRP Retirement 0 Natural Attrition Retirement</p>	<p><b>6. Salary COLAs (Based on SSC Projections):</b></p> <table border="1"> <thead> <tr> <th>Year</th> <th>Eligible Employee</th> <th>Replacement Employee</th> </tr> </thead> <tbody> <tr><td>0</td><td>0.00%</td><td>0.00%</td></tr> <tr><td>1</td><td>2.51%</td><td>2.51%</td></tr> <tr><td>2</td><td>2.41%</td><td>2.41%</td></tr> <tr><td>3</td><td>2.80%</td><td>2.80%</td></tr> <tr><td>4</td><td>2.80%</td><td>2.80%</td></tr> <tr><td>5</td><td>2.80%</td><td>2.80%</td></tr> <tr><td>6</td><td>2.80%</td><td>2.80%</td></tr> <tr><td>7</td><td>2.80%</td><td>2.80%</td></tr> <tr><td>8</td><td>2.80%</td><td>2.80%</td></tr> <tr><td>9</td><td>2.80%</td><td>2.80%</td></tr> <tr><td>10</td><td>2.80%</td><td>2.80%</td></tr> </tbody> </table> <p><b>7. Salary Step-and-Column:</b> Replacement Steps                      7 Step and Column                              5.50%</p> <p><b>8. Annual Health Care Costs:</b></p> <table border="1"> <tbody> <tr><td>Eligible Employee Cost</td><td>\$11,850</td></tr> <tr><td>Eligible Employee COLA</td><td>0.00%</td></tr> <tr><td>Replacement Employee Cost</td><td>\$11,850</td></tr> <tr><td>Replacement Employee COLA</td><td>0.00%</td></tr> <tr><td>Retiree Pre-65 Cost</td><td>\$35,000 Max (Varies)*</td></tr> <tr><td>Retiree Pre-65 COLA</td><td>0.00%</td></tr> <tr><td>Retiree Post-65 Cost</td><td>\$0</td></tr> </tbody> </table> <p>*Spread out from retirement to age 65 or over 10 years, whichever comes first. Amount varies by Service and FTE.</p>	Year	Eligible Employee	Replacement Employee	0	0.00%	0.00%	1	2.51%	2.51%	2	2.41%	2.41%	3	2.80%	2.80%	4	2.80%	2.80%	5	2.80%	2.80%	6	2.80%	2.80%	7	2.80%	2.80%	8	2.80%	2.80%	9	2.80%	2.80%	10	2.80%	2.80%	Eligible Employee Cost	\$11,850	Eligible Employee COLA	0.00%	Replacement Employee Cost	\$11,850	Replacement Employee COLA	0.00%	Retiree Pre-65 Cost	\$35,000 Max (Varies)*	Retiree Pre-65 COLA	0.00%	Retiree Post-65 Cost	\$0	<p><b>9. Limits on Retiree Health Costs:</b></p> <table border="1"> <tbody> <tr><td>Retiree Age Maximum</td><td>65</td></tr> <tr><td>Maximum Years of Payout</td><td>10</td></tr> <tr><td>Retiree Service Minimum</td><td>10</td></tr> <tr><td>Retiree Age Minimum</td><td>50</td></tr> </tbody> </table> <p><b>10. Statutory Benefits:</b></p> <table border="1"> <tbody> <tr><td>Social Security</td><td>6.200%</td></tr> <tr><td>Medicare</td><td>1.450%</td></tr> <tr><td>Workers Compensation</td><td>4.200%</td></tr> <tr><td>Unemployment Insurance</td><td>0.050%</td></tr> <tr><td>Other</td><td>0.000%</td></tr> <tr><td><b>Total</b></td><td><b>11.900%</b></td></tr> </tbody> </table> <p><b>11. PERS Rates</b></p> <table border="1"> <thead> <tr><th>Year</th><th></th></tr> </thead> <tbody> <tr><td>1 2018-19</td><td>18.062%</td></tr> <tr><td>2 2019-20</td><td>20.800%</td></tr> <tr><td>3 2020-21</td><td>23.500%</td></tr> <tr><td>4 2021-22</td><td>24.600%</td></tr> <tr><td>5 2022-23</td><td>25.300%</td></tr> <tr><td>6 2023-24</td><td>25.800%</td></tr> <tr><td>7 2024-25</td><td>26.000%</td></tr> <tr><td>8 2025-26</td><td>25.700%</td></tr> <tr><td>9 2026-27</td><td>25.700%</td></tr> <tr><td>10 2027-28</td><td>25.700%</td></tr> </tbody> </table>	Retiree Age Maximum	65	Maximum Years of Payout	10	Retiree Service Minimum	10	Retiree Age Minimum	50	Social Security	6.200%	Medicare	1.450%	Workers Compensation	4.200%	Unemployment Insurance	0.050%	Other	0.000%	<b>Total</b>	<b>11.900%</b>	Year		1 2018-19	18.062%	2 2019-20	20.800%	3 2020-21	23.500%	4 2021-22	24.600%	5 2022-23	25.300%	6 2023-24	25.800%	7 2024-25	26.000%	8 2025-26	25.700%	9 2026-27	25.700%	10 2027-28	25.700%
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## **Notice**

This analysis attempts to quantify in economic terms, not budgetary terms, the fiscal impact of a retirement incentive program at the Gateway Unified School District. This analysis is entirely driven by the assumptions set forth by the Gateway Unified School District. If the assumptions are changed or modified by the Gateway Unified School District the results shall vary from what is set forth in this analysis. The accuracy of any results and/or analysis will depend entirely upon the accuracy of the information provided and the assumptions used.

The information, data and assumptions used in this analysis have been provided to Public Agency Retirement Services (PARS) by the Gateway Unified School District. It shall be the responsibility of the Gateway Unified School District to certify the accuracy, content and completeness of the information, data and assumptions so that PARS may rely on such information without further audit. PARS shall be under no duty to question the information, data and assumptions received from the Gateway Unified School District including, but not limited to, inquiries about how the analysis, information, data and assumptions work in conjunction with the Gateway Unified School District's budget.

PARS shall not be liable for non-performance of Services if such non-performance is caused by or results from erroneous and/or late delivery of information, data and assumptions.

PARS is not licensed to provide and does not offer tax, accounting, legal, investment or actuarial advice.

**Section VIII**  
**PARS**  
**Implementation**



# PLAN IMPLEMENTATION

---

PARS will assist the District in implementing and provide ongoing administration for the proposed PARS Supplementary Retirement Plan (SRP). The following is a brief overview of the PARS implementation strategy developed through the administration of more than 1,400 retirement incentive plans since 1984.

## **Plan Design**

- Analysis
- Plan Description Document
- Board Resolution

## **Plan Communication and Education**

- Customized Enrollment Packet
- PARS Group Orientation Meetings
- Toll-Free Enrollment Line
- Employee Workshops

## **Post-Implementation**

- Post -Analysis
- Legal Documents
- Administration

# PLAN DESIGN

---

## **Analysis**

The analysis compares the savings projected over a period of years from offering the PARS Supplementary Retirement Plan (SRP) to the savings expected over the same period if natural attrition runs its normal course. The analysis examines current and future costs and compensation differentials, including projections of all compensation and benefit increases. This analysis has been used for over twenty years for more than four hundred PARS SRP plans, and is a well-accepted model of calculation.

The fiscal projections illustrated in the analysis prior to plan implementation are based on the averages of retirement age employees. Since the actual participants will be unknown until the close of the enrollment window, this analysis represents an estimate of the potential savings of the plan. After the close of the enrollment window, PARS performs a complete "Post-Analysis" utilizing the actual data from the enrolled participants to determine the fiscal impact of the plan.

## **Plan Description Document**

The plan description document sets forth the general terms of the District's plan with regard to eligibility, benefits and participation requirements. PARS prepares a draft document for the District to review.

## **Board Resolution**

A Board Resolution states the District's intention to implement the PARS Supplementary Retirement Plan. The Board Resolution also designates a Plan Administrator to execute the legal documents and perform the functions necessary to maintain the District's participation in the plan. A sample resolution will be provided to the District. Upon request, PARS will also prepare a board agenda report detailing the pertinent plan information.

# PLAN COMMUNICATION

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## **Customized Enrollment Packets**

A customized enrollment packet is sent to all eligible participants. The packets contain the information and forms necessary for participants to enroll in the plan and receive the PARS SRP benefit at retirement. Included in each packet is a personalized benefit illustration.

## **PARS Group Orientation Meetings**

Group orientation meetings are usually held shortly after the enrollment packets have been distributed. All eligible employees are encouraged to attend along with their spouses and financial advisors.

During the orientations, the plan provisions and enrollment requirements are reviewed in detail. General information about employees' current retirement system is discussed and all interested employees are encouraged to seek counseling appointments with their state retirement system representatives. Many Districts have successfully integrated these representatives at the group orientation meetings in order to provide comprehensive information to the eligible employees

## **Toll-Free Enrollment Line**

Employees are encouraged to call the toll-free enrollment line for answers to their questions. The phone lines have twenty-four hour voicemail capability and dedicated enrollment specialists answering incoming calls during business hours.

## **Employee Workshops**

PARS conducts workshops at the Districts to provide individualized consulting for participants. These workshops are held to answer any remaining questions participants may have about the plan and assist them in the completion of the enrollment forms.





# POST-IMPLEMENTATION

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## Post-Analysis

At the end of the enrollment window, a complete post-analysis is performed utilizing the actual data from the enrolled participants to determine the fiscal impact of the plan.

## Legal Documents

PARS will draft the necessary legal documentation to establish the plan and submit it to the District for legal review. The legal documentation includes a governing board resolution, custodial agreement, administrative services agreement, and other applicable documents.

## Administrative Services

During enrollment and after retirement, participants have unlimited access to PARS' plan administration specialists for questions and information regarding the District's plan.



# SUMMARY OF SERVICES

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## Design and Development

- Meet with District and Bargaining Unit personnel to discuss plan provisions, implementation timelines, benefit communication strategies and funding policies
- Provide the necessary advisory services to finalize these elements of the plan
- Provide, for review by District legal counsel, documents needed to establish the plan

## Implementation

- Produce customized enrollment packets which include benefit illustrations and enrollment materials
- Send packets to eligible employees via U.S. Mail
- Conduct group orientation meetings and PARS Workshops for one-on-one plan consulting
- Provide toll-free enrollment line for personalized assistance
- Process enrollments directly with participants, thereby reducing the District's administrative role in the plan
- Coordinate with appropriate District personnel to ensure timely and effective completion of these activities

# SUMMARY OF SERVICES

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## Administration

- Prepare invoices for contributions and submit them to the District for payment
- Coordinate payments to Pacific Life (which shall be made by the plan custodian), and act as an ongoing liaison between Pacific Life and the District in regard to these payments

## Fee Schedule

- The following is the standard fee schedule for PARS SRP services:
  - 5.50% of all plan contributions\*
  - \* Subject to a \$5,000 minimum per year, over 5 years*
  - In the event the plan is cancelled, a one-time fee shall apply.
- PARS is strictly a fee-for-service organization. No commissions, overwrites, front-end loads or back-end loads will be added to any insurance product purchased through the PARS SRP.

**Section IX**  
Pacific Life  
Information

# SELECTING AN ANNUITY PROVIDER

In Conformance with Department of Labor Interpretive Bulletin 95-1



As of December 31, 2016



# WHY PACIFIC LIFE

Since 1868, individuals and businesses have relied on the strength of Pacific Life to protect their financial security. We have no publicly traded stock; we are an independent company that remains focused on long-term strategies, our financial strength, and on making decisions that benefit our policyholders and clients.

## OUR EXPERTISE

- Financial Protection
- Wealth Preservation
- Income for Life
- Wealth Accumulation
- Retirement Income

## OUR PRODUCTS

- Life Insurance
- Mutual Funds
- Annuities
- Investment Products and Services for Businesses

## Mutuality

Pacific Life Insurance Company's organization is relatively unique as we are part of a mutual holding company structure; therefore, policy and contract owners are members of the company, and we are not driven by stock price when making decisions. Our structure allows us to develop innovative products that evolve with the needs of the families and businesses we serve. Our support goes beyond just product innovation; we select businesses and markets that we understand well, can excel in, and can provide value to our customers.

Pacific Life has approximately \$143 billion in assets and \$10.2 billion in equity<sup>1</sup> as of December 31, 2016.<sup>2</sup>

- Pacific Life Insurance Company is organized under a mutual holding company structure and operates for the benefit of its policyholders and contract owners.
- We have achieved ongoing recognition<sup>3</sup> for high-quality service standards.
- We offer solutions that help you manage risks during all market environments.
- We maintain strong financial strength ratings from major independent rating agencies.

### Financial Strength Ratings

A+	A.M. Best
A+	Fitch Ratings
A1	Moody's
AA-	Standard & Poor's®

*As of May 1, 2017.*

Ratings may change. For more information and current financial strength ratings, please visit our website.

<sup>1</sup>Excludes accumulated other comprehensive income and noncontrolling interest.

<sup>2</sup>Based on generally accepted accounting principles (GAAP) in the United States of America.

<sup>3</sup>Recipient of multiple DALBAR Service Awards since 1997. Refer to [www.DALBAR.com](http://www.DALBAR.com) for more information regarding awards, certification, and rankings. Standard & Poor's® is a registered trademark of Standard & Poor's Financial Services LLC ("S&P").

# FACTORS TO BE CONSIDERED BY FIDUCIARIES

The selection of an annuity provider for purposes of a pension benefit distribution is a fiduciary decision governed by the Employee Retirement Income Security Act of 1974 (ERISA). The Department of Labor issued Interpretive Bulletin 95-1 (IB 95-1) (Section 2509.95-1), as amended, to provide guidance in the selection of an annuity provider. The content herein provides information from Pacific Life to respond to the criteria of IB 95-1.

In accordance with IB 95-1, plan fiduciaries must conduct an objective, thorough, and analytical search for purposes of identifying providers from which to purchase annuities. The bulletin sets forth factors that should be considered by fiduciaries in evaluating a provider's claims-paying ability and creditworthiness, including but not limited to:

- **The quality and diversification** of the annuity provider's investment portfolio.
- **The size of the insurer** relative to the proposed contract.
- **The level of the insurer's capital and surplus.**
- **The lines of business of the annuity provider** and other indications of an insurer's exposure to liability.
- **The structure of the annuity contract** and guarantees supporting the annuities, such as the use of separate accounts.

Pacific Life is a highly rated and well-diversified insurance company, and an experienced and innovative annuity provider.





# PORTFOLIO QUALITY AND DIVERSIFICATION

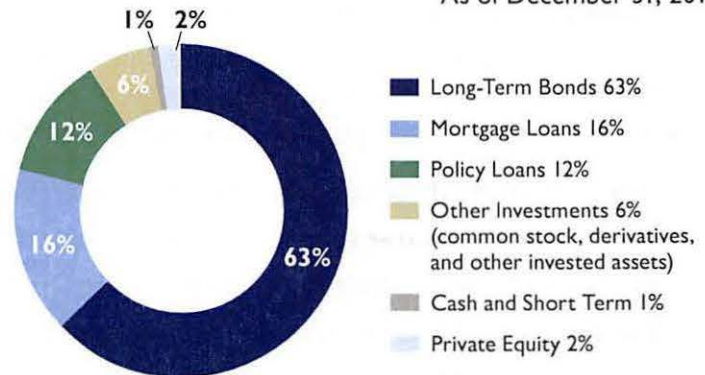
(STATUTORY BASIS)

## DISTRIBUTION OF INVESTED ASSETS

To maintain the quality of Pacific Life Insurance Company's underlying assets, we primarily invest in high-quality securities and commercial mortgage loans, and we closely monitor these investments. Pacific Life Insurance Company (Pacific Life) has a seasoned management team with experience in a variety of market environments.

Our investment approach limits our exposure to any single industry issuer or asset type and ensures we are prepared to fulfill our commitments to our clients.

As of December 31, 2016.



## BOND<sup>1</sup> QUALITY— PERCENTAGE OF ASSETS IN EACH CLASS

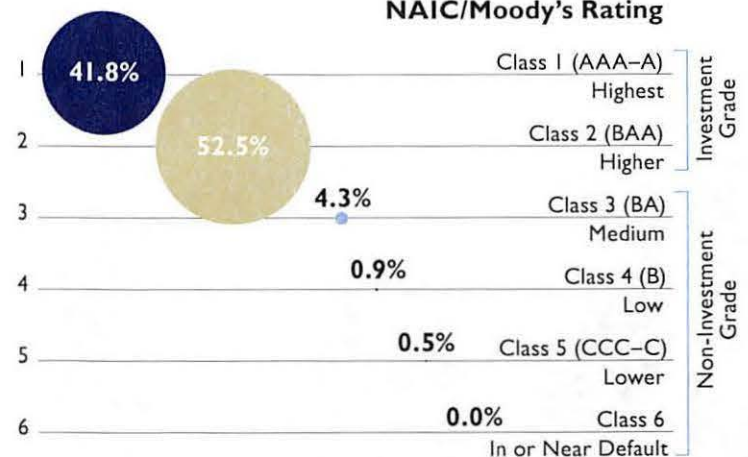
The Securities Valuation Office of the National Association of Insurance Commissioners (NAIC) assigns quality ratings (corresponding to ratings from Moody's) to bonds held by insurance companies. Pacific Life's ratio of non-investment-grade bonds (NAIC 3–6) to total cash and invested assets of \$61.5 billion was 3.6%.

**Total Bond<sup>1</sup> Investments**     **\$39.0 billion**

### Bond<sup>1</sup> Quality

Investment Grade	94.3%
Non-Investment Grade	5.7%

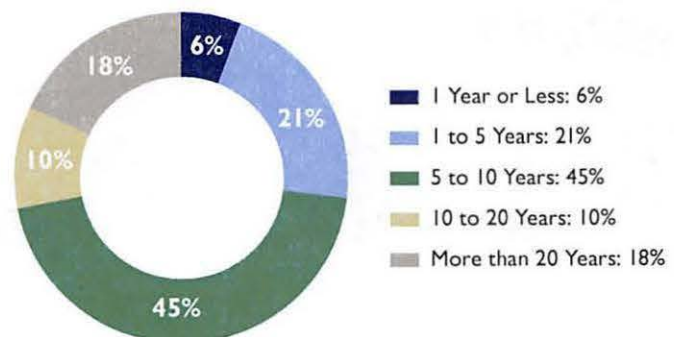
### NAIC/Moody's Rating



## BOND<sup>1</sup> BY MATURITY

Sophisticated risk management programs and hedging strategies are employed to maintain net income and statutory capital levels even under extreme market conditions.

Bond maturity is closely matched with projected liabilities to reduce volatility and interest-rate risk.



<sup>1</sup>Bonds include short-term investments unless otherwise noted.

# FINANCIAL SUMMARY

## PACIFIC LIFE INSURANCE COMPANY

### Assets, Liabilities, Capital, and Surplus (\$B)

As of December 31, 2016.

Assets: General Account	\$ 63.8
Assets: Separate Account	54.8
<b>Total Assets</b>	<b>\$118.6</b>
Liabilities	\$110.1
Capital and Surplus	8.5
<b>Total Liabilities, Capital, and Surplus</b>	<b>\$118.6</b>

### Total Statutory Assets

2014	\$112.5
2015	\$113.2
2016	\$118.6

### Capital, Surplus, and AVR (\$B)

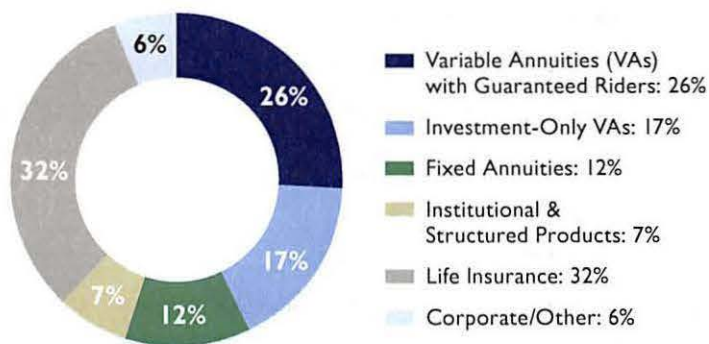
Capital and Surplus	\$8.5
Asset Valuation Reserve (AVR)	0.7
<b>Total</b>	<b>\$9.2</b>

### Total Statutory Capital, Surplus, and AVR

2014	\$7.8
2015	\$8.4
2016	\$9.2

### Statutory Assets (\$B)

Variable Annuities (VAs) with Guaranteed Riders	\$31.6
Investment-Only VAs	20.0
Fixed Annuities	13.8
Institutional & Structured Products	8.2
Life Insurance	37.9
Corporate/Other	7.1
<b>Total</b>	<b>\$118.6</b>



We have very strong statutory capital levels. We manage our risk by diversifying our investments and our lines of business.

Financial information presented as dollars in billions (statutory basis).

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# THE STRUCTURE OF THE ANNUITY CONTRACT

## AND GUARANTEES SUPPORTING THE ANNUITIES

The structure of the annuity contract should be examined by a fiduciary to understand the guarantees supporting the annuity. The general account is supported by the creditworthiness of the company's general account. A separate account can further secure the assets by using a portfolio of separate account assets insulated from the claims of other policyholders and creditors of the insurer. Any shortfall in the separate account is supported by the assets in the general account.

### Pacific Transferred Buy-Out®

Completely transfer all pension risk and benefit liability from the plan sponsor to Pacific Life on either a partial (a portion of plan participants) or full (complete termination) basis.

### Pacific Secured Buy-In®

Transfer the risk of investment performance, mortality, and plan experience from the plan sponsor to Pacific Life. The contract remains an asset of the plan, and thus it does not reduce the plan's funded status or trigger settlement accounting like a buy-out. A buy-in contract can be converted to a Pacific Transferred Buy-Out contract at any time with no additional charges.

### Experience and Innovation

Pacific Life has been an innovator in pension risk-transfer solutions. Few firms offer our breadth of solutions or provide the same deep level of pension risk-transfer expertise. You can rely on Pacific Life as a single, trusted source to help you de-risk your plan, reduce plan volatility and its related impact on your company's balance sheet and financial statement, and secure lifetime retirement income for your employees.

- Experienced investment and actuarial staff
- First to offer Pacific Insured LDI®, an innovative and guaranteed alternative to best-efforts liability-driven investing
- First U.S. insurer to transact all three pension de-risking solutions:
  - Pacific Insured LDI
  - Pacific Secured Buy-In
  - Pacific Transferred Buy-Out
- Consultative approach to understanding your specific needs and identifying an appropriate customized solution
- Reputation for outstanding installation and ongoing annuity servicing
- Strict standards and documented procedures to maintain data integrity and privacy



We aspire to capitalize on our investment and mortality expertise to capture a growing share of the pension de-risking market.



How to Contact Us:

E-Mail: [GroupAnnuitiesBid@PacificLife.com](mailto:GroupAnnuitiesBid@PacificLife.com)

Toll-Free Phone: (877) 536-4382, Option 1

Fax: (949) 219-8628

[www.PacificLifePRT.com](http://www.PacificLifePRT.com)

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Pacific Life is a product provider. It is not a fiduciary and therefore does not give advice or make recommendations regarding insurance or investment products. Pacific Life, its distributors, and respective representatives do not provide any employer-sponsored qualified plan administrative services or impartial investment advice and do not act in a fiduciary capacity for any plan.

Insurance products are issued by Pacific Life in all states except in New York. Pacific Life is solely responsible for the financial obligations accruing under the products it issues. Guarantees are backed by the financial strength and claims-paying ability of the issuing insurance company.

Contract Form Series: 80-1188, 80-1188-GA, 80-1276, 80-1276OR, 80-1291, 80-1291OR, 80-1297, 80-1297OR, GR-8134-B  
PRC0140-0417

**For institutional plan sponsor/financial consultant use only. Not for use with the public.**

Mailing address:

Pacific Life  
Pension Risk-Transfer Products  
700 Newport Center Drive, Newport Beach, CA 92660-6397



**PACIFIC LIFE**

# **Section X**

## **PARS Contacts**



# CONTACTS

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## CONSULTING

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### ERIC O'LEARY

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---

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### FAITH HERMANN

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(800) 540-6369 ext. 107

**Gateway USD**  
**Certificated Non-Management**  
**Eligibles List**  
**April 20, 2018**

No.	Emp ID	Name	Sex	DOB	DOH	Salary	FTE	Age	Service	Position
1	38	BAILEY, RENEE N	2	4/21/1960	11/27/1989	\$83,749.01	1.00	58.19	28.84	TEACHER
2	51	BARRAM, RICHARD M	1	8/4/1959	8/14/2002	\$80,772.01	1.00	58.91	16.13	TEACHER
3	75	BIBB, PAULA	2	1/24/1956	8/26/1992	\$89,251.14	1.00	62.44	26.09	RSP SPECIAL ED TEACHER
4	1330	BRANSTETTER, JONI L	2	11/25/1955	8/23/1995	\$56,754.50	0.63	62.60	23.10	SPEECH THERAPIST
5	1032	BROOKES, PETER D	1	1/12/1955	8/17/2006	\$70,538.01	1.00	63.47	12.12	COMMUNITY DAY TEACHER
6	904	BYRUM, DANEECE	2	6/5/1958	8/9/2002	\$82,015.61	1.00	60.07	16.14	NURSE
7	201	DISKIN, MATTHEW	1	3/11/1961	8/23/1995	\$91,785.97	1.00	57.31	23.10	TEACHER
8	233	ERRO, STEPHANIE G	2	12/4/1955	8/21/1996	\$64,972.05	1.00	62.58	22.11	TEACHER
9	260	FORD, CHARLES	1	8/30/1957	8/21/1996	\$83,749.01	1.00	60.84	22.11	TEACHER
10	487	FREDRICKSON, LYNN M	2	1/9/1960	8/21/1996	\$96,112.06	1.00	58.48	22.11	COUNSELOR II
11	325	HANSEN, WILLIAM L	1	6/23/1961	9/12/2001	\$74,631.41	1.00	57.02	17.05	TEACHER
12	333	HARVEY, CLAY	1	11/1/1959	8/26/1986	\$85,599.03	1.00	58.67	32.09	TEACHER
13	351	HINSON, JULIE	2	7/26/1956	8/25/1993	\$88,071.61	1.00	61.93	25.10	TEACHER
14	364	HUEBNER, ELIZABETH A	2	2/17/1956	8/21/1991	\$87,367.63	1.00	62.37	27.11	TEACHER
15	1192	HUNSAKER, MATT S	1	9/19/1956	8/19/2004	\$88,692.21	1.00	61.78	14.11	TEACHER
16	379	JOHNSON, JANICE	2	2/11/1955	8/23/1999	\$82,559.66	1.00	63.39	19.10	RSP SPECIAL ED TEACHER
17	391	KEELER, THOMAS	1	9/19/1960	8/22/1990	\$86,394.01	1.00	57.78	28.11	TEACHER
18	429	LEWIS, DEBBIE K	2	3/24/1956	8/21/1996	\$78,191.04	1.00	62.27	22.11	TEACHER
19	460	MARCELLUS, LAURIE S	2	11/14/1957	8/16/2001	\$79,744.04	1.00	60.63	17.12	TEACHER
20	512	NASH, MARY	2	1/26/1958	11/29/1993	\$86,099.97	1.00	60.43	24.84	TEACHER
21	516	NEMCHICK, BRAD	1	8/20/1962	2/9/1995	\$90,174.41	1.00	55.86	23.64	TEACHER
22	530	OGDEN, CINDY	2	3/11/1960	8/25/1993	\$80,922.01	1.00	58.31	25.10	TEACHER
23	536	OPPITZ, JANIS L	2	10/5/1955	10/1/2001	\$99,199.56	1.00	62.74	17.00	PSYCHOLOGIST
24	543	PARK, LUANNE	2	8/17/1960	8/21/1996	\$75,401.04	1.00	57.87	22.11	TEACHER
25	1506	REGO, LYNDA A	2	4/22/1957	8/24/1989	\$87,985.32	1.00	61.19	29.10	SEVERELY HANDICAPPED
26	1069	RITCHIE, RANDALL R	1	2/16/1961	8/20/2003	\$81,328.76	1.00	57.38	15.11	SDC SPECIAL ED TEACHER
27	640	SCHOLZ, LAURLEEN	2	5/31/1963	8/22/1990	\$84,778.39	1.00	55.09	28.11	SDC SPECIAL ED TEACHER
28	1507	SEIGLE, KATHLEEN M	2	2/7/1963	8/17/2000	\$73,761.51	1.00	55.40	18.12	ADAPTIVE PE
29	657	SILBER, LOUIS S	1	7/3/1959	8/21/1991	\$91,029.16	1.00	58.99	27.11	TEACHER
30	662	SMELCER, JUDY L	2	9/20/1952	8/21/1996	\$79,541.00	1.00	65.78	22.11	INSTRUCTIONAL COACH
31	728	TORRES, VIVIAN S	2	12/22/1956	8/26/1992	\$94,213.63	1.00	61.53	26.09	INSTRUCTIONAL COACH
32	2327	WALESCH, SUSAN D	2	8/26/1960	10/1/2012	\$67,372.30	1.00	57.85	6.00	RSP SPECIAL ED TEACHER
33	1282	WILLIAMS, LISA L	2	9/29/1960	12/15/2010	\$62,675.24	1.00	57.76	7.79	TEACHER

<b>Avg</b>	<b>\$81,982.80</b>	<b>0.99</b>	<b>59.91</b>	<b>21.39</b>
<b>Min</b>	<b>\$56,754.50</b>	<b>0.63</b>	<b>55.09</b>	<b>6.00</b>
<b>Max</b>	<b>\$99,199.56</b>	<b>1.00</b>	<b>65.78</b>	<b>32.09</b>

**Gateway USD**  
**Certificated Management**  
**Eligibles List**  
**April 20, 2018**

No.	Emp ID	Name	Sex	DOB	DOH	Salary	FTE	Age	Service	Position
1	2074	HARRELL, JAMES M	1	4/2/1963	7/20/2010	\$155,588.52	1.00	55.25	7.95	SUPERINTENDENT
2	1326	HENSON, STEVEN D	1	4/4/1956	8/1/2005	\$127,463.28	1.00	62.24	12.92	ASSISTANT SUPERINTENDENT
3	2281	TELLES, MARK D	1	8/30/1958	7/30/2012	\$104,648.04	1.00	59.84	5.92	ALT. ED. HIGH SCHOOL PRINCIPAL

Avg	\$129,233.28	1.00	59.11	8.93
Min	\$104,648.04	1.00	55.25	5.92
Max	\$155,588.52	1.00	62.24	12.92

**Gateway USD**  
**Classified Non-Management**  
**Eligibles List**  
**April 20, 2018**

No.	Emp ID	Name	Sex	DOB	DOH	Salary	FTE	Age	Service	Position
1	13	ALCORN, VICKI	2	10/2/1957	9/7/1994	\$19,515.05	0.72	60.75	23.82	PARAPROFESSIONAL I
2	44	BARBER, KIMBERLY	2	8/3/1959	10/5/1992	\$36,825.14	1.00	58.91	25.74	SCHOOL OFFICE SECRETARY
3	1686	BASHAW, SHERI E	2	11/18/1965	8/17/2007	\$25,055.36	0.88	52.62	10.87	ONE ON ONE AIDE
4	55	BATES, IAN C	1	4/6/1957	3/14/1994	\$45,429.15	1.00	61.24	24.30	FIELD TECHNICIAN
5	63	BELL, DAWN	2	9/14/1965	9/24/2002	\$24,715.83	0.88	52.80	15.77	LIBRARY INFORMATION SPECIALIS
6	72	BEST, DEE	2	12/10/1964	5/16/2001	\$37,394.27	0.91	53.56	17.13	BUS DRIVER
7	2320	BOREN, TOMMY A	1	8/11/1964	9/24/2012	\$36,337.56	1.00	53.89	5.77	CUSTODIAN
8	2085	BROWN, BRUCE D	1	5/13/1957	8/31/2010	\$43,205.64	1.00	61.13	7.84	MAINTENANCE/GROUNDS II
9	1429	BRYANT, DEIDRE S	2	12/7/1951	1/23/2006	\$18,740.37	0.72	66.57	12.44	PARAPROFESSIONAL II
10	113	BULLARD, PHYLLIS	2	7/3/1957	10/4/1999	\$39,800.06	1.00	60.99	18.74	SCHOOL OFFICE MANAGER
11	1113	BUTLER, ANN	2	11/19/1951	11/18/2003	\$19,225.51	0.72	66.62	14.62	PARAPROFESSIONAL II
12	127	CANTWELL, VALERIE	2	10/26/1954	10/22/1990	\$17,816.67	0.63	63.68	27.69	PARAPROFESSIONAL II
13	1176	CIBART, WILLIAM C	1	11/22/1958	5/10/2004	\$38,379.13	1.00	59.61	14.14	BUS DRIVER
14	1104	COPELAND, LIDIA J	2	1/20/1958	11/8/2007	\$17,714.93	0.69	60.45	10.65	COOK
15	1015	CORBELL, MICHAEL R	1	11/3/1962	12/1/2002	\$19,998.59	0.72	55.66	15.58	PARAPROFESSIONAL IV (BEHAVIOI
16	2379	CUELLAR, GERETTA J	2	1/25/1962	3/27/2013	\$19,650.45	0.72	56.43	5.26	PARAPROFESSIONAL III
17	1516	CUNNINGHAM, JANET	2	3/4/1963	4/26/1999	\$21,080.58	0.75	55.33	19.18	PARAPROFESSIONAL III
18	197	DIAZ, SHEILA K	2	2/15/1959	11/2/2004	\$42,506.75	1.00	59.38	13.66	CUSTODIAN
19	205	DONNICI, TERI A	2	1/21/1955	8/25/1988	\$37,694.55	1.00	63.44	29.85	SCHOOL OFFICE SECRETARY
20	1953	DOWNEY, CYNTHIA L	2	8/17/1964	9/14/2009	\$20,055.60	0.72	53.87	8.80	PARAPROFESSIONAL III
21	980	DOWNEY, MARK D	1	11/16/1961	2/26/2007	\$47,130.95	1.00	56.63	11.35	AUTOMOTIVE TECHNICIAN
22	211	DRESSEL, RITA	2	3/30/1964	4/28/1999	\$25,539.44	0.94	54.25	19.18	COOK
23	2358	EMERSON, NATHAN M	1	8/12/1959	2/1/2013	\$33,070.99	1.00	58.89	5.42	CAMPUS MONITOR
24	1891	ESPINO, FRANCISCO	1	5/14/1960	10/13/2008	\$37,202.33	1.00	58.13	9.72	CUSTODIAN
25	242	FERGUSON, LINDA	2	5/2/1946	10/2/1991	\$23,020.38	0.77	72.16	26.75	PARAPROFESSIONAL II
26	250	FISHER, LARUE	2	4/24/1955	4/26/1988	\$31,309.27	1.00	63.19	30.18	CLERK TYPIST I
27	253	FLANERY, CAROLL A	2	6/22/1957	2/9/1994	\$14,302.77	0.50	61.03	24.39	PARAPROFESSIONAL II
28	1468	FROESE, JEAN H	2	4/15/1957	3/12/2007	\$18,660.77	0.72	61.21	11.30	PARAPROFESSIONAL I
29	2000	GARNER, STEVEN E	1	9/4/1956	10/2/2009	\$20,149.03	0.72	61.83	8.75	CAMPUS MONITOR
30	2063	GLASS, STEVAN C	1	5/18/1956	6/1/2010	\$36,725.92	0.91	62.12	8.08	BUS DRIVER
31	2326	GOBLE, FRANK J	1	4/6/1957	10/11/2012	\$36,599.61	1.00	61.24	5.72	CUSTODIAN
32	300	GORGE, GUADALUPE	2	11/12/1948	3/17/1997	\$21,614.81	0.75	69.64	21.29	PARAPROFESSIONAL III
33	1984	GRACE, J. CHRISTINE	2	4/23/1957	10/20/2009	\$19,917.98	0.72	61.19	8.70	PARAPROFESSIONAL III
34	421	GRONNER, MARNA	2	7/30/1952	8/28/1989	\$17,615.55	0.63	65.92	28.84	PARAPROFESSIONAL I
35	309	GUINN, KARLA	2	4/25/1949	11/9/2005	\$19,211.28	0.72	69.18	12.64	PARAPROFESSIONAL III
36	311	GUSTAFSON, AILEEN M	2	4/6/1955	3/3/1992	\$25,688.52	0.88	63.24	26.33	PARAPROFESSIONAL II
37	1364	HAHN, ANNETTE M	2	12/1/1961	9/21/2005	\$18,471.53	0.75	56.58	12.78	PARAPROFESSIONAL I
38	928	HAMMOND, DEANNA M	2	12/24/1967	11/12/2002	\$16,910.34	0.63	50.52	15.64	PARAPROFESSIONAL II
39	2316	HARPER, RICHARD D	1	2/17/1964	10/2/2012	\$23,798.89	0.69	54.37	5.75	BUS DRIVER
40	357	HOLLORAN, LEONARD M	1	4/10/1956	12/20/1991	\$42,713.89	1.00	62.23	26.53	MAINTENANCE/GROUNDS I
41	1196	HUNSAKER, MELANIE S	2	9/29/1957	2/22/2005	\$29,350.75	1.00	60.76	13.36	H.S. HEALTH CLERK
42	498	JONES, TINA J	2	2/6/1960	10/27/1999	\$27,495.34	1.00	58.40	18.68	PARAPROFESSIONAL II
43	395	KELSOE, RACHELLE	2	6/22/1956	4/7/1993	\$31,063.00	1.00	62.03	25.23	H.S. LEAD COOK
44	1345	KISER, ANNA M	2	1/11/1968	8/19/2005	\$21,717.19	0.81	50.47	12.87	ONE ON ONE AIDE
45	415	LAAM, RENEE	2	11/27/1956	8/8/1995	\$18,847.24	0.50	61.59	22.90	DISTRICT DEPARTMENT SECRETAI
46	422	LAUF, DEBRA M	2	8/22/1955	9/23/1989	\$27,707.33	0.88	62.86	28.77	LIBRARY INFORMATION SPECIALIS
47	433	LICON, BRENDA L	2	2/14/1958	8/28/1990	\$39,601.00	1.00	60.38	27.84	SCHOOL OFFICE SECRETARY
48	2047	LONDON, DAVID L	1	5/29/1959	1/25/2010	\$48,518.40	1.00	59.09	8.43	SYSTEM SOFTWARE TECHNICIAN
49	833	MADDOX, CLAUDIA A	2	1/4/1952	1/22/2003	\$20,056.56	0.75	66.49	15.44	PARAPROFESSIONAL II
50	855	MARCELJA, ANTHONY M	1	3/13/1965	4/28/2003	\$25,945.41	0.78	53.30	15.18	BUS DRIVER
51	466	MARZOLLA, TERESA	2	2/16/1966	10/31/2000	\$27,687.09	1.00	52.38	17.67	COOK
52	470	MAYER, BRANDT L	1	3/2/1955	8/25/1986	\$48,689.36	1.00	63.33	31.85	BUS DRIVER
53	2018	MCCLEARN, MELODY A	2	2/12/1956	11/13/2009	\$35,290.30	1.00	62.39	8.63	BUS DRIVER
54	1355	MILLER, TIMOTHY J	1	1/24/1958	1/30/2006	\$37,192.44	1.00	60.44	12.42	CUSTODIAN
55	488	MIMS, GAIL L	2	11/9/1964	11/1/1986	\$27,936.95	0.91	53.64	21.67	COOK/FOOD DELIVERY
56	510	MUNOZ, REYNALD F	1	2/7/1967	9/11/2001	\$28,922.40	0.75	51.40	16.81	CUSTODIAN
57	1995	MUNOZ, RONALD	1	2/12/1963	10/24/2011	\$37,294.44	1.00	55.39	6.69	MAINTENANCE/GROUNDS I
58	1629	MURCH, ANNA M	2	10/10/1962	12/20/2007	\$34,419.64	1.00	55.73	10.53	SCHOOL OFFICE MANAGER
59	529	OCHOA, RACHEL	2	12/11/1958	10/24/1994	\$41,314.63	1.00	59.56	23.69	SITE COORDINATOR
60	2022	PARKS, PAULA G	2	8/4/1964	11/20/2009	\$28,184.26	0.97	53.91	8.61	PRESCHOOL TEACHER
61	1809	POTTS, MELVA C	2	9/10/1947	1/30/2008	\$14,333.44	0.75	70.81	10.42	COOK
62	2241	RASMUSSEN, LORI L	2	11/15/1965	2/14/2012	\$19,314.00	0.72	52.63	6.38	PRESCHOOL ASSISTANT
63	33	REYNOLDS, ROBERTA G	2	1/23/1964	8/18/2006	\$36,489.38	1.00	54.44	11.87	BUS DRIVER
64	2275	ROOT, JENNIFER K	2	8/23/1965	5/31/2012	\$18,597.84	0.72	52.86	6.09	PARAPROFESSIONAL III
65	617	RUBUS, LOIS A	2	2/15/1962	2/14/1992	\$41,995.20	1.00	56.38	26.38	REGISTRAR
66	619	RUGG, KAREN L	2	7/22/1952	8/22/1996	\$22,234.03	0.81	65.94	21.86	COOK
67	630	SASS, TIMOTHY H	1	5/16/1953	12/3/2001	\$39,554.98	1.00	65.13	16.58	CUSTODIAN
68	1900	SCHMIDT, MICHELLE J	2	2/27/1966	10/27/2008	\$36,337.56	1.00	52.34	9.68	SECRETARY I
69	648	SELL, VALERIE L	2	5/14/1955	8/22/2005	\$25,058.22	0.94	63.13	12.86	PARAPROFESSIONAL III
70	2297	SLOCUM, LILY ROSE	2	3/5/1968	10/16/2012	\$19,356.89	0.72	50.32	5.71	PARAPROFESSIONAL III



**Gateway USD**  
**Classified Non-Management**  
**Eligibles List**  
**April 20, 2018**

No.	Emp ID	Name	Sex	DOB	DOH	Salary	FTE	Age	Service	Position
71	1498	SMITH, CAROL L	2	7/1/1963	8/18/2006	\$20,046.62	0.75	55.00	11.87	PARAPROFESSIONAL III
72	2384	STANDRIDGE, MARY T	2	11/26/1956	3/19/2013	\$36,337.18	1.00	61.60	5.28	PARENT LIAISON
73	691	STEFFENSEN, VIRGIL	2	2/5/1957	6/22/1995	\$41,361.04	1.00	61.41	23.03	MAINTENANCE/GROUNDS I
74	702	SUTCLIFFE, PAULINE	2	2/22/1958	1/4/1993	\$20,698.49	0.72	60.36	25.49	PARAPROFESSIONAL II
75	732	TWEEDY, PAMELA S	2	1/22/1956	10/16/1995	\$42,860.73	1.00	62.44	22.71	CLERK TYPIST II
76	746	WALLACE, BRENDA J	2	1/12/1958	8/27/1987	\$43,903.61	1.00	60.47	30.84	IT TECHNICIAN I
77	755	WERT, PAMELA S	2	7/14/1962	11/26/1990	\$35,661.56	1.00	55.96	27.60	LEAD COOK
78	1427	WESSEL, CECILIA E	2	8/12/1955	3/27/2006	\$20,566.33	0.75	62.89	12.26	LIBRARY INFORMATION SPECIALIS
79	779	WILSON, NANCY L	2	5/16/1956	8/26/1991	\$23,291.63	0.81	62.13	26.85	COOK

<b>Avg</b>	<b>\$29,190.23</b>	<b>0.87</b>	<b>59.37</b>	<b>16.48</b>
<b>Min</b>	<b>\$14,302.77</b>	<b>0.50</b>	<b>50.32</b>	<b>5.26</b>
<b>Max</b>	<b>\$48,689.36</b>	<b>1.00</b>	<b>72.16</b>	<b>31.85</b>

**Gateway USD**  
**Classified Management**  
**Eligibles List**  
**April 20, 2018**

No.	Emp ID	Name	Sex	DOB	DOH	Salary	FTE	Age	Service	Position
1	2179	GRAY, CLARENCE J	1	2/18/1964	6/6/2011	\$74,299.92	1.00	54.37	7.07	SUPERVISOR MAINTENANCE & OPERATIONS
2	802	YOUNG, MICHAEL R	1	7/3/1965	8/13/1992	\$93,620.08	1.00	52.99	25.88	DIRECTOR OF TRANSPORTATION

Avg:	\$83,980.00	\$1.00	\$53.88	\$16.48
Min:	\$74,299.92	\$1.00	\$52.99	\$7.07
Max:	\$93,620.08	\$1.00	\$54.37	\$25.88

**Gateway USD**  
**Confidential**  
**Eligibles List**  
**April 20, 2018**

No.	Emp ID	Name	Sex	DOB	DOH	Salary	FTE	Age	Service	Position
1	40	BALLARD, MARGARET H	2	8/15/1958	5/2/1988	\$65,499.37	1.00	59.88	30.16	BUSINESS SERVICES TECHNICIAN
2	2194	BOONTJER, DEBRA A	2	3/5/1965	8/15/2011	\$61,965.00	1.00	53.32	6.88	ADMINISTRATIVE ASSISTANT INSTRUCT SVS
3	1749	CARD, TINA M	2	11/20/1965	10/22/2007	\$61,609.56	1.00	52.61	10.69	ADMINISTRATIVE ASSISTANT HUMAN RESOURCES
4	1625	KINGSTON, LAMARA	2	1/22/1968	2/20/2007	\$50,897.25	1.00	50.44	11.36	PAYROLL TECHNICIAN
5	1853	KOESTER, KATHARINE L	2	10/26/1956	7/21/2008	\$41,810.80	1.00	61.68	9.94	ACCOUNT CLERK, ACCTS. PAYABLE
6	1786	UNGARO, THERESA A	2	9/18/1967	12/17/2007	\$78,304.98	1.00	50.79	10.54	EXECUTIVE ASSIST. TO THE SUPERINTENDENT

Avg	\$60,014.49	1.00	54.79	13.28
Min	\$41,810.80	1.00	50.44	6.88
Max	\$78,304.98	1.00	61.68	30.16

**Gateway USD**  
**Projected Plan Contributions**  
 April 20, 2018

	# of SRP Retirements	70% of Final Pay					TOTAL
		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	
Certificated Non-Management	12	\$145,306.31	\$145,306.31	\$145,306.31	\$145,306.31	\$145,306.31	\$726,531.56
Certificated Management	1	\$19,087.76	\$19,087.76	\$19,087.76	\$19,087.76	\$19,087.76	\$95,438.78
Classified Non-Management	12	\$51,736.76	\$51,736.76	\$51,736.76	\$51,736.76	\$51,736.76	\$258,683.80
Classified Management	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Confidential	1	\$8,864.14	\$8,864.14	\$8,864.14	\$8,864.14	\$8,864.14	\$44,320.70
<b>TOTAL CONTRIBUTIONS</b>	<b>26</b>	<b>\$216,130.83</b>	<b>\$216,130.83</b>	<b>\$216,130.83</b>	<b>\$216,130.83</b>	<b>\$216,130.83</b>	<b>\$1,080,654.14</b>

	# of SRP Retirements	60% of Final Pay					TOTAL
		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	
Certificated Non-Management	10	\$103,790.22	\$103,790.22	\$103,790.22	\$103,790.22	\$103,790.22	\$518,951.12
Certificated Management	1	\$16,360.93	\$16,360.93	\$16,360.93	\$16,360.93	\$16,360.93	\$81,804.66
Classified Non-Management	10	\$36,954.83	\$36,954.83	\$36,954.83	\$36,954.83	\$36,954.83	\$184,774.13
Classified Management	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Confidential	1	\$7,597.83	\$7,597.83	\$7,597.83	\$7,597.83	\$7,597.83	\$37,989.17
<b>TOTAL CONTRIBUTIONS</b>	<b>22</b>	<b>\$157,105.98</b>	<b>\$157,105.98</b>	<b>\$157,105.98</b>	<b>\$157,105.98</b>	<b>\$157,105.98</b>	<b>\$785,529.92</b>

	# of SRP Retirements	60% of Final Pay					TOTAL
		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	
Certificated Non-Management	9	\$77,842.67	\$77,842.67	\$77,842.67	\$77,842.67	\$77,842.67	\$389,213.36
Certificated Management	1	\$13,634.11	\$13,634.11	\$13,634.11	\$13,634.11	\$13,634.11	\$68,170.56
Classified Non-Management	8	\$24,636.56	\$24,636.56	\$24,636.56	\$24,636.56	\$24,636.56	\$123,182.78
Classified Management	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Confidential	1	\$6,331.53	\$6,331.53	\$6,331.53	\$6,331.53	\$6,331.53	\$31,657.65
<b>TOTAL CONTRIBUTIONS</b>	<b>19</b>	<b>\$116,113.34</b>	<b>\$116,113.34</b>	<b>\$116,113.34</b>	<b>\$116,113.34</b>	<b>\$116,113.34</b>	<b>\$580,566.69</b>



# APPENDIX E

## **Business and Noninstructional Operations**

BP 3100(a)

### **BUDGET**

The Governing Board recognizes its critical responsibility for adopting a sound budget each fiscal year which is aligned with the district's vision, goals, priorities, local control and accountability plan (LCAP), and other comprehensive plans. The district budget shall guide decisions and actions throughout the year and shall serve as a tool for monitoring the fiscal health of the district.

*(cf. 0000 - Vision)*  
*(cf. 0200 - Goals for the School District)*  
*(cf. 0400 - Comprehensive Plans)*  
*(cf. 0460 - Local Control and Accountability Plan)*  
*(cf. 3300 - Expenditures and Purchases)*  
*(cf. 3460 - Financial Reports and Accountability)*  
*(cf. 9000 - Role of the Board)*

The district budget shall show a complete plan and itemized statement of all proposed expenditures and all estimated revenues for the following fiscal year, together with a comparison of revenues and expenditures for the current fiscal year. The budget shall also include the appropriations limit and the total annual appropriations subject to limitation as determined pursuant to Government Code 7900-7914. (Education Code 42122)

### **Budget Development and Adoption Process**

In order to provide guidance in the development of the budget, the Board shall annually establish budget priorities based on identified district needs and goals and on realistic projections of available funds.

The Superintendent or designee shall oversee the preparation of a proposed district budget for approval by the Board and shall involve appropriate staff in the development of budget projections.

The Board shall hold a public hearing on the proposed budget in accordance with Education Code 42103 and 42127.

*(cf. 9320 - Meetings and Notices)*  
*(cf. 9322 - Agenda/Meeting Materials)*  
*(cf. 9323 - Meeting Conduct)*

The Board shall adopt the district budget on or before July 1 of each year. (Education Code 42127)

At a public meeting scheduled on a date after the public hearing on the budget, the Board shall, following its adoption of the LCAP or an annual update to the LCAP, adopt the budget. The budget shall include the expenditures necessary to implement the LCAP or the annual update to the LCAP. (Education Code 42127, 52062)

**BUDGET (continued)**

The budget that is formally adopted by the Board shall adhere to the state's Standardized Account Code Structure as prescribed by the Superintendent of Public Instruction. (Education Code 42126, 42127)

The Superintendent or designee may supplement this format with additional information as necessary to effectively communicate the budget to the Board, staff, and public.

No later than five days after the Board adopts the district budget or by July 1, whichever occurs first, the Board shall file with the County Superintendent of Schools the adopted district budget and supporting data. The budget and supporting data shall be maintained and made available for public review. (Education Code 42127)

*(cf. 1340 - Access to District Records)*

If the County Superintendent disapproves or conditionally approves the district's budget, the Board shall review and respond to his/her recommendations at a public meeting on or before October 8. The response shall include any revisions to the adopted budget and any other proposed actions to be taken as a result of those recommendations. (Education Code 42127)

**Budget Advisory Committee**

The Superintendent or designee may appoint a budget advisory committee composed of staff, Board representatives, and/or members of the community.

The committee shall submit recommendations during the budget development process and its duties shall be assigned each year based on district needs. All recommendations of the committee shall be advisory only and shall not be binding on the Board.

*(cf. 1220 - Citizen Advisory Committees)*

*(cf. 2230 - Representative and Deliberative Groups)*

*(cf. 3350 - Travel Expenses)*

*(cf. 9130 - Board Committees)*

*(cf. 9140 - Board Representatives)*

**Budget Criteria and Standards**

The Superintendent or designee shall develop a district budget in accordance with state criteria and standards specified in 5 CCR 15440-15450 as they relate to projections of average daily attendance (ADA), enrollment, ratio of ADA to enrollment, local control funding formula revenue, salaries and benefits, other revenues and expenditures, facilities maintenance, deficit spending, unrestricted general fund balance, and reserves. In addition, he/she shall provide the supplemental information specified in 5 CCR 15451 which addresses the methodology and budget assumptions used, contingent liabilities, use of one-time revenues for ongoing

**BUDGET** (continued)

expenditures, use of ongoing revenues for one-time expenditures, contingent revenues, contributions, long-term commitments, unfunded liabilities, status of collective bargaining agreements, the LCAP, and LCAP expenditures. (Education Code 33128, 33128.3, 33129, 42127.01; 5 CCR 15440-15451)

The district budget shall provide for increasing or improving services for unduplicated students at least in proportion to the increase in funds apportioned on the basis of the number and concentration of unduplicated students in accordance with 5 CCR 15496. *Unduplicated students* are students who are eligible for free or reduced-price meals, English learners, and/or foster youth. (Education Code 42238.07; 5 CCR 15496)

*(cf. 3553 - Free and Reduced Price Meals)*  
*(cf. 6173.1 - Education for Foster Youth)*  
*(cf. 6174 - Education for English Learners)*

The Board may establish other budget assumptions or parameters which may take into consideration the stability of funding sources, legal requirements and constraints on the use of funds, anticipated increases and/or decreases in the cost of services and supplies, program requirements, and any other factors necessary to ensure that the budget is a realistic plan for district revenues and expenditures.

*(cf. 2210 - Administrative Discretion Regarding Board Policy)*  
*(cf. 3110 - Transfer of Funds)*

**Fund Balance**

The district shall classify fund balances in compliance with Governmental Accounting Standards Board (GASB) Statement 54, as follows:

1. *Nonspendable fund balance* includes amounts that are not expected to be converted to cash, such as resources that are not in a spendable form (e.g., inventories and prepaids) or that are legally or contractually required to be maintained intact.
2. *Restricted fund balance* includes amounts constrained to specific purposes by their providers or by law.
3. *Committed fund balance* includes amounts constrained to specific purposes by the Board.

**BUDGET** (continued)

For this purpose, all commitments of funds shall be approved by a majority vote of the Board. The constraints shall be imposed no later than the end of the reporting period (June 30), although the actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements.

4. *Assigned fund balance* includes amounts which are intended for a specific purpose but do not meet the criteria to be classified as restricted or committed.

The Board delegates authority to assign funds to the assigned fund balance to the Superintendent and authorizes the assignment of such funds to be made any time prior to the issuance of the financial statements. The Superintendent may further delegate the authority to assign funds at his/her discretion.

5. *Unassigned fund balance* includes amounts that are available for any purpose.

When multiple types of funds are available for an expenditure, the district shall first utilize funds from the restricted fund balance as appropriate, then from the committed fund balance, then from the assigned fund balance, and lastly from the unassigned fund balance.

The Board intends to maintain a minimum assigned and unassigned fund balance in an amount which includes a reserve for economic uncertainties equal to at least two months of general fund operating expenditures, or 17 percent of general fund expenditures and other financing uses to maintain fiscal solvency and stability and to protect the district against unforeseen circumstances.

If the assigned and unassigned fund balance falls below the level set by the Board due to an emergency situation, unexpected expenditures, or revenue shortfalls, the Board shall develop a plan to recover the fund balance which may include dedicating new unrestricted revenues, reducing expenditures, and/or increasing revenues or pursuing other funding sources.

**Reserve Balance**

The district budget shall include a minimum reserve balance for economic uncertainties that is consistent with the percentage or amount specified in 5 CCR 15450.

In any year that the district is notified by the Superintendent of Public Instruction that the amount of monies in the state Public School System Stabilization Account equals or exceeds three percent of the combined total of general fund revenues appropriated for school districts and allocated local proceeds of taxes, the district budget shall not contain a combined assigned or unassigned ending general fund balance that is in excess of 10 percent of these funds. (Education Code 41202, 42127.01)



**BUDGET** (continued)**Long-Term Financial Obligations**

The district's current-year budget and multiyear projections shall include adequate provisions for addressing the district's long-term financial obligations, including, but not limited to, long-term obligations resulting from collective bargaining agreements, financing of facilities projects, unfunded or future liability for retiree benefits, and accrued workers' compensation claims.

*(cf. 4141/4241 - Collective Bargaining Agreement)*  
*(cf. 4154/4254/4354 - Health and Welfare Benefits)*  
*(cf. 7210 - Facilities Financing)*  
*(cf. 9250 - Remuneration, Reimbursement and Other Benefits)*

The Board shall approve a plan for meeting the district's long-term obligations to fund nonpension, other postemployment benefits (OPEBs). This plan shall include a specific funding strategy and the method that will be used to finance the district's annual fiscal obligations for such benefits in a manner that continually reduces the deficit to the district to the extent possible. The Board reserves the authority to review and amend the funding strategy as necessary to ensure that it continues to serve the best interests of the district and maintains flexibility to adjust for changing budgetary considerations.

When the Superintendent or designee presents a report to the Board on the estimated accrued but unfunded cost of OPEBs, the Board shall disclose, as a separate agenda item at the same meeting, whether or not it will reserve a sufficient amount of money in its budget to fund the present value of the benefits of existing retirees and/or the future cost of employees who are eligible for benefits in the current fiscal year. (Education Code 42140)

When the Superintendent or designee presents a report to the Board on the estimated accrued but unfunded cost of workers' compensation claims, the Board shall disclose, as a separate agenda item at the same meeting, whether or not it will reserve in the budget sufficient amounts to fund the present value of accrued but unfunded workers' compensation claims or if it is otherwise decreasing the amount in its workers' compensation reserve fund. The Board shall annually certify to the County Superintendent the amount, if any, that it has decided to reserve in the budget for these costs. The Board shall submit to the County Superintendent any budget revisions that may be necessary to account for this budget reserve. (Education Code 42141)

**Budget Amendments**

No later than 45 days after the Governor signs the annual Budget Act, the Superintendent or designee shall make available for public review any revisions in budgeted revenues and expenditures which occur as a result of the funding made available by that Budget Act. (Education Code 42127)

**BUDGET (continued)**

Whenever revenues and expenditures change significantly throughout the year, the Superintendent or designee shall recommend budget amendments to ensure accurate projections of the district's net ending balance. When final figures for the prior-year budget are available, this information shall be used as soon as possible to update the current-year budget's beginning balance and projected revenues and expenditures.

In addition, budget amendments shall be submitted for Board approval as necessary when collective bargaining agreements are accepted, district income declines, increased revenues or unanticipated savings are made available to the district, program proposals are significantly different from those approved during budget adoption, interfund transfers are needed to meet actual program expenditures, and/or other significant changes occur that impact budget projections.

*Legal Reference:*EDUCATION CODE

1240 Duties of county superintendent of schools

33127-33131 Standards and criteria for local budgets and expenditures

41202 Determination of minimum level of education funding

42103 Public hearing on proposed budget; requirements for content of proposed budget

42122-42129 Budget requirements

42130-42134 Financial certifications

42140-42141 Disclosure of fiscal obligations

42238-42251 Apportionments to districts, especially:

42238.01-42238.07 Local control funding formula

42602 Use of unbudgeted funds

42610 Appropriation of excess funds and limitation thereon

45253 Annual budget of personnel commission

45254 First year budget of personnel commission

52060-52077 Local control and accountability plan

GOVERNMENT CODE

7900-7914 Appropriations limit

CODE OF REGULATIONS, TITLE 5

15060 Standardized account code structure

15440-15451 Criteria and standards for school district budgets

15494-15496 Local control funding formula, expenditures

*Management Resources: (see next page)*

**BUDGET (continued)**

*Management Resources:*

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

California School Accounting Manual

New Requirements for Reporting Fund Balance in Governmental Funds, January 7, 2011

FISCAL CRISIS AND MANAGEMENT ASSISTANCE TEAM PUBLICATIONS

Fiscal Oversight Guide for AB 1200, AB 2756 and Subsequent Related Legislation, September 2006

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Best Practice: Appropriate Level of Unrestricted Fund Balance in the General Fund, 2009

GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENTS

Statement 75, Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions, June 2015

Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions, March 2009

WEB SITES

CSBA: <http://www.csba.org>

Association of California School Administrators: <http://www.acsa.org>

California Department of Education, Finance and Grants: <http://www.cde.ca.gov/fg>

California Department of Finance: <http://www.dof.ca.gov>

Fiscal Crisis and Management Assistance Team: <http://www.fcma.org>

Government Finance Officers Association: <http://www.gfoa.org>

Governmental Accounting Standards Board: <http://www.gasb.org>

School Services of California, Inc.: <http://www.sscal.com>

Policy

revised: October 14, 2015

revised: December 9, 2015

revised: February 28, 2018

**GATEWAY UNIFIED SCHOOL DISTRICT**  
Redding, California



# APPENDIX F

## SHASTA COUNTY OFFICE OF EDUCATION AVERAGE DAILY ATTENDANCE 2013-14 TO 2017-18

DISTRICT / CHARTER	SPONSOR	GRADES	P-2 ADA 2013-14	P-2 ADA 2014-15	P-2 ADA 2015-16	P-2 ADA 2016-17	P-2 ADA 2017-18	Compared to P-2		5 Yr Comparison	
								ADA Change	% Change	ADA Change	5 Year % Change
Bella Vista Total			321.48	340.69	335.04	348.27	340.82	-7.45	-2.14%	19.34	6.02%
Black Butte Total			175.36	184.75	185.51	192.32	192.42	0.10	0.05%	17.06	9.73%
Cascade Total			1,156.12	1,126.84	1,041.69	1,023.58	992.46	-31.12	-3.04%	-163.66	-14.16%
Castle Rock Total			63.54	58.56	54.11	46.73	53.24	6.51	13.93%	-10.30	-16.21%
Columbia Total			809.02	787.71	730.51	763.65	746.31	-17.34	-2.27%	-62.71	-7.75%
Cottonwood Total			873.74	861.00	846.92	835.90	890.86	54.96	6.57%	17.12	1.96%
Enterprise Total			3,508.04	3,437.52	3,514.32	3,596.28	3,419.79	-176.49	-4.91%	-88.25	-2.52%
French Gulch Total			23.22	34.49	35.73	25.61	26.27	0.66	2.58%	3.05	13.14%
Grant Total			612.47	631.25	595.78	619.15	628.90	9.75	1.57%	16.43	2.68%
Happy Valley Total			478.15	512.80	478.00	467.94	484.59	16.65	3.56%	6.44	1.35%
Igo-Ono-Platina Total			66.43	54.86	56.34	38.81	38.96	0.15	0.39%	-27.47	-41.35%
Indian Springs Total			13.55	12.36	12.42	11.17	9.64	-1.53	-13.70%	-3.91	-28.86%
Junction Total			232.17	239.36	253.87	261.36	255.39	-5.97	-2.28%	23.22	10.00%
Millville Total			230.75	252.90	238.45	241.68	248.82	7.14	2.95%	18.07	7.83%
Mountain Union Total			61.33	67.75	69.28	60.87	59.57	-1.30	-2.14%	-1.76	-2.87%
North Cow Creek Total			244.36	222.16	234.95	251.63	253.73	2.10	0.83%	9.37	3.83%
Oak Run Total			26.07	30.87	66.31	56.26	60.34	4.08	7.25%	34.27	131.45%
Pacheco Total			554.71	553.94	567.50	595.64	600.90	5.26	0.88%	46.19	8.33%
Redding Total			3,002.82	2,987.11	2,909.36	2,828.64	2,852.35	23.71	0.84%	-150.47	-5.01%
Shasta Elementary Total			117.74	152.80	126.19	145.60	146.12	0.52	0.36%	28.38	24.10%
Whitmore Total			28.47	30.40	22.33	27.94	32.64	4.70	16.82%	4.17	14.65%
Fall River Jt Unified Total			1,090.52	1,089.98	1,110.09	1,126.59	1,106.27	-20.32	-1.80%	15.75	1.44%
Gateway Unified Total			2,362.20	2,318.30	2,179.35	2,143.33	2,142.67	-0.66	-0.03%	-219.53	-9.29%
Anderson High Total			1,598.39	1,541.18	1,496.73	1,496.47	1,449.95	-46.52	-3.11%	-148.44	-9.29%
Shasta High Total			4,247.95	4,072.65	4,166.99	4,165.55	4,066.09	-99.46	-2.39%	-181.86	-4.28%
Anderson New Tech High School Total	Anderson		212.21	190.77	195.28	171.40	179.09	7.69	4.49%	-33.12	-15.61%
Tree of Life International Total	Cascade						85.72	85.72	New	85.72	New
Redding School of the Arts Total	Columbia		520.28	524.44	519.95	552.33	569.29	16.96	3.07%	49.01	9.42%
Cottonwood Creek Charter Total	Cottonwood		171.66	184.49	204.27	217.42	224.07	6.65	3.06%	52.41	30.53%
PACE Academy Total	Enterprise						80.02	80.02	New	80.02	New
Redding Collegiate Academy Total	Enterprise						103.48	103.48	New	103.48	New
North Woods Discovery School Total	Gateway		181.29	179.18	7.61				Closed		Closed
Rocky Point Charter School Total	Gateway		176.66	172.80	179.62	177.91	167.07	-10.84	-6.09%	-9.59	-5.43%
Academy of Personalized Lng-APL Total	Gateway		481.15	456.16	355.94	318.40		-318.40	Closed		Closed
Monarch Learning Center Total	Redding		116.27	90.75	76.21	56.77	61.84	5.07	8.93%	-54.43	-46.81%
Stellar Charter Total	Redding		113.24	123.88	127.85	126.91	0.00	-126.91	Closed		Closed
Stellar K-12 Charter School Total	Redding		79.72	79.26	76.49	79.80	220.30	140.50	Expanded	27.34	14.17%
Chrysalis Charter School Total	SCOE		176.70	182.17	190.11	193.55	211.57	18.02	9.31%	34.87	19.73%
Redding Stem Academy Total	SCOE				210.93	201.25	218.92	17.67	8.78%	37.63	20.76%
Shasta Cnty Indepnt. Study Chrtr Total	SCOE				101.87	93.76	103.08	9.32	9.94%	103.08	New
Shasta Charter Academy Total	SUHSD		253.95	245.41	244.10	240.87	237.09	-3.78	-1.57%	-16.86	-6.64%
University Preparatory School Total	SUHSD		909.86	902.27	937.43	949.63	945.18	-4.45	-0.47%	35.32	3.88%
New Day Academy-Shasta Total	Whitmore					104.55	449.10	344.55	329.56%	449.10	New
Northern Summit Academy Total	Whitmore			55.18	64.91	94.35	126.87	32.52	34.47%	126.87	New
Phoenix Charter Academy Total	Whitmore		0.00				299.88	299.88	New	-181.27	-37.67%
COE Total			210.89	219.15	94.98	75.73	59.89	-15.84	-20.92%	-151.00	-71.60%
Grand Total			25,502.48	25,208.14	24,915.32	25,025.60	25,441.56	415.96	1.66%	-60.92	-0.24%

Combined numbers for Stellar Charter Academy and Stellar K-12 Charter School were compared because the two schools merged.

Phoenix Charter Academy was compared to Academy of Personalized Learning (APL).

North Woods Discovery School was compared to Redding STEM Academy.

No comparison was made for schools with less than five years history.



**SHASTA COUNTY OFFICE OF EDUCATION  
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DISTRICT / CHARTER	SPONSOR	GRADES	P-2 ADA 2013-14	P-2 ADA 2014-15	P-2 ADA 2015-16	P-2 ADA 2016-17	P-2 ADA 2017-18	Compared to P-2		5 Yr Comparison	
								ADA Change	% Change	ADA Change	5 Year % Change
Bella Vista		TK/K-3	152.30	159.87	155.30	140.84	136.45	-4.39	-3.12%	-15.85	-10.41%
		4-6	95.68	114.98	122.24	131.41	125.98	-5.43	-4.13%	30.30	31.67%
		7-8	73.50	65.84	57.50	76.02	78.39	2.37	3.12%	4.89	6.65%
<b>Bella Vista Total</b>			<b>321.48</b>	<b>340.69</b>	<b>335.04</b>	<b>348.27</b>	<b>340.82</b>	<b>-7.45</b>	<b>-2.14%</b>	<b>19.34</b>	<b>6.02%</b>
Black Butte		TK/K-3	79.26	74.86	83.78	87.45	91.77	4.32	4.94%	12.51	15.78%
		4-6	62.42	69.04	53.27	61.90	55.19	-6.71	-10.84%	-7.23	-11.58%
		7-8	33.68	40.85	48.46	42.97	45.46	2.49	5.79%	11.78	34.98%
<b>Black Butte Total</b>			<b>175.36</b>	<b>184.75</b>	<b>185.51</b>	<b>192.32</b>	<b>192.42</b>	<b>0.10</b>	<b>0.05%</b>	<b>17.06</b>	<b>9.73%</b>
Cascade		TK/K-3	535.32	517.10	465.16	473.23	438.31	-34.92	-7.38%	-97.01	-18.12%
		4-6	380.51	352.79	342.21	336.30	328.72	-7.58	-2.25%	-51.79	-13.61%
		7-8	240.29	256.95	234.32	214.05	225.43	11.38	5.32%	-14.86	-6.18%
<b>Cascade Total</b>			<b>1,156.12</b>	<b>1,126.84</b>	<b>1,041.69</b>	<b>1,023.58</b>	<b>992.46</b>	<b>-31.12</b>	<b>-3.04%</b>	<b>-163.66</b>	<b>-14.16%</b>
Castle Rock		TK/K-3	26.69	27.88	26.44	21.82	23.73	1.91	8.75%	-2.96	-11.09%
		4-6	26.28	21.05	18.01	17.38	22.01	4.63	26.64%	-4.27	-16.25%
		7-8	10.57	9.63	9.66	7.53	7.50	-0.03	-0.40%	-3.07	-29.04%
<b>Castle Rock Total</b>			<b>63.54</b>	<b>58.56</b>	<b>54.11</b>	<b>46.73</b>	<b>53.24</b>	<b>6.51</b>	<b>13.93%</b>	<b>-10.30</b>	<b>-16.21%</b>
Columbia		TK/K-3	349.04	355.23	301.27	343.63	346.60	2.97	0.86%	-2.44	-0.70%
		4-6	268.00	246.37	247.47	247.32	245.93	-1.39	-0.56%	-22.07	-8.24%
		7-8	191.98	186.11	181.77	172.70	153.78	-18.92	-10.96%	-38.20	-19.90%
<b>Columbia Total</b>			<b>809.02</b>	<b>787.71</b>	<b>730.51</b>	<b>763.65</b>	<b>746.31</b>	<b>-17.34</b>	<b>-2.27%</b>	<b>-62.71</b>	<b>-7.75%</b>
Cottonwood		TK/K-3	417.06	401.40	378.76	369.16	395.84	26.68	7.23%	-21.22	-5.09%
		4-6	274.43	278.00	284.49	275.16	313.08	37.92	13.78%	38.65	14.08%
		7-8	182.25	181.60	183.67	191.58	181.94	-9.64	-5.03%	-0.31	-0.17%
<b>Cottonwood Total</b>			<b>873.74</b>	<b>861.00</b>	<b>846.92</b>	<b>835.90</b>	<b>890.86</b>	<b>54.96</b>	<b>6.57%</b>	<b>17.12</b>	<b>1.96%</b>
Enterprise		TK/K-3	1,736.12	1,697.03	1,731.55	1,755.39	1,619.24	-136.15	-7.76%	-116.88	-6.73%
		4-6	1,083.49	1,061.63	1,110.67	1,157.77	1,151.61	-6.16	-0.53%	68.12	6.29%
		7-8	688.43	678.86	672.10	683.12	648.94	-34.18	-5.00%	-39.49	-5.74%
<b>Enterprise Total</b>			<b>3,508.04</b>	<b>3,437.52</b>	<b>3,514.32</b>	<b>3,596.28</b>	<b>3,419.79</b>	<b>-176.49</b>	<b>-4.91%</b>	<b>-88.25</b>	<b>-2.52%</b>
French Gulch		TK/K-3	9.36	17.29	19.25	13.99	13.13	-0.86	-6.15%	3.77	40.28%
		4-6	9.92	12.85	10.73	5.99	6.67	0.68	11.35%	-3.25	-32.76%
		7-8	3.94	4.35	5.75	5.63	6.47	0.84	14.92%	2.53	64.21%
<b>French Gulch Total</b>			<b>23.22</b>	<b>34.49</b>	<b>35.73</b>	<b>25.61</b>	<b>26.27</b>	<b>0.66</b>	<b>2.58%</b>	<b>3.05</b>	<b>13.14%</b>
Grant		TK/K-3	283.15	303.96	288.45	294.83	286.10	-8.73	-2.96%	2.95	1.04%
		4-6	195.97	187.33	190.00	208.83	223.45	14.62	7.00%	27.48	14.02%
		7-8	133.35	139.96	117.33	115.49	119.35	3.86	3.34%	-14.00	-10.50%
<b>Grant Total</b>			<b>612.47</b>	<b>631.25</b>	<b>595.78</b>	<b>619.15</b>	<b>628.90</b>	<b>9.75</b>	<b>1.57%</b>	<b>16.43</b>	<b>2.68%</b>
Happy Valley		TK/K-3	187.95	214.82	199.96	194.27	212.14	17.87	9.20%	24.19	12.87%
		4-6	153.02	160.24	163.80	169.67	165.51	-4.16	-2.45%	12.49	8.16%
		7-8	137.18	137.74	114.24	104.00	106.94	2.94	2.83%	-30.24	-22.04%
<b>Happy Valley Total</b>			<b>478.15</b>	<b>512.80</b>	<b>478.00</b>	<b>467.94</b>	<b>484.59</b>	<b>16.65</b>	<b>3.56%</b>	<b>6.44</b>	<b>1.35%</b>



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DISTRICT / CHARTER	SPONSOR	GRADES	P-2 ADA 2013-14	P-2 ADA 2014-15	P-2 ADA 2015-16	P-2 ADA 2016-17	P-2 ADA 2017-18	Compared to P-2		5 Yr Comparison	
								ADA Change	% Change	ADA Change	5 Year % Change
Igo-Ono-Platina		TK/K-3	22.93	23.46	28.42	21.44	16.67	-4.77	-22.25%	-6.26	-27.30%
		4-6	29.22	15.23	12.70	9.68	10.01	0.33	3.41%	-19.21	-65.74%
		7-8	14.28	16.17	15.22	7.69	12.28	4.59	59.69%	-2.00	-14.01%
<b>Igo-Ono-Platina Total</b>			<b>66.43</b>	<b>54.86</b>	<b>56.34</b>	<b>38.81</b>	<b>38.96</b>	<b>0.15</b>	<b>0.39%</b>	<b>-27.47</b>	<b>-41.35%</b>
Indian Springs		TK/K-3	6.58	7.14	6.95	6.98	2.92	-4.06	-58.17%	-3.66	-55.62%
		4-6	4.18	3.11	4.00	3.23	4.73	1.50	46.44%	0.55	13.16%
		7-8	2.79	2.11	1.47	0.96	1.99	1.03	107.29%	-0.80	-28.67%
<b>Indian Springs Total</b>			<b>13.55</b>	<b>12.36</b>	<b>12.42</b>	<b>11.17</b>	<b>9.64</b>	<b>-1.53</b>	<b>-13.70%</b>	<b>-3.91</b>	<b>-28.86%</b>
Junction		TK/K-3	87.91	95.30	109.32	122.87	121.84	-1.03	-0.84%	33.93	38.60%
		4-6	94.40	89.43	77.73	76.86	83.19	6.33	8.24%	-11.21	-11.88%
		7-8	49.86	54.63	66.82	61.63	50.36	-11.27	-18.29%	0.50	1.00%
<b>Junction Total</b>			<b>232.17</b>	<b>239.36</b>	<b>253.87</b>	<b>261.36</b>	<b>255.39</b>	<b>-5.97</b>	<b>-2.28%</b>	<b>23.22</b>	<b>10.00%</b>
Millville		TK/K-3	101.74	116.00	101.67	107.08	107.59	0.51	0.48%	5.85	5.75%
		4-6	72.10	71.97	75.75	86.00	98.55	12.55	14.59%	26.45	36.69%
		7-8	56.91	64.93	61.03	48.60	42.68	-5.92	-12.18%	-14.23	-25.00%
<b>Millville Total</b>			<b>230.75</b>	<b>252.90</b>	<b>238.45</b>	<b>241.68</b>	<b>248.82</b>	<b>7.14</b>	<b>2.95%</b>	<b>18.07</b>	<b>7.83%</b>
Mountain Union		TK/K-3	29.71	32.50	28.61	30.18	27.47	-2.71	-8.98%	-2.24	-7.54%
		4-6	24.62	24.86	28.36	20.32	24.39	4.07	20.03%	-0.23	-0.93%
		7-8	7.00	10.39	12.31	10.37	7.71	-2.66	-25.65%	0.71	10.14%
<b>Mountain Union Total</b>			<b>61.33</b>	<b>67.75</b>	<b>69.28</b>	<b>60.87</b>	<b>59.57</b>	<b>-1.30</b>	<b>-2.14%</b>	<b>-1.76</b>	<b>-2.87%</b>
North Cow Creek		TK/K-3	84.39	75.97	97.69	111.18	117.73	6.55	5.89%	33.34	39.51%
		4-6	87.11	80.86	81.62	82.16	77.57	-4.59	-5.59%	-9.54	-10.95%
		7-8	72.86	65.33	55.64	58.29	58.43	0.14	0.24%	-14.43	-19.81%
<b>North Cow Creek Total</b>			<b>244.36</b>	<b>222.16</b>	<b>234.95</b>	<b>251.63</b>	<b>253.73</b>	<b>2.10</b>	<b>0.83%</b>	<b>9.37</b>	<b>3.83%</b>
Oak Run		TK/K-3	15.99	21.18	42.26	33.30	34.07	0.77	2.31%	18.08	113.07%
		4-6	2.88	4.41	16.77	20.18	19.30	-0.88	-4.36%	16.42	570.14%
		7-8	7.20	5.28	7.28	2.78	6.97	4.19	150.72%	-0.23	-3.19%
<b>Oak Run Total</b>			<b>26.07</b>	<b>30.87</b>	<b>66.31</b>	<b>56.26</b>	<b>60.34</b>	<b>4.08</b>	<b>7.25%</b>	<b>34.27</b>	<b>131.45%</b>
Pacheco		TK/K-3	264.91	272.71	285.98	280.98	286.97	5.99	2.13%	22.06	8.33%
		4-6	170.07	174.52	178.60	203.73	209.12	5.39	2.65%	39.05	22.96%
		7-8	119.73	106.71	102.92	110.93	104.81	-6.12	-5.52%	-14.92	-12.46%
<b>Pacheco Total</b>			<b>554.71</b>	<b>553.94</b>	<b>567.50</b>	<b>595.64</b>	<b>600.90</b>	<b>5.26</b>	<b>0.88%</b>	<b>46.19</b>	<b>8.33%</b>
Redding		TK/K-3	1,382.51	1,372.56	1,322.06	1,300.98	1,323.14	22.16	1.70%	-59.37	-4.29%
		4-6	1,021.74	982.67	945.88	919.85	985.99	66.14	7.19%	-35.75	-3.50%
		7-8	598.57	631.88	641.42	607.81	543.22	-64.59	-10.63%	-55.35	-9.25%
<b>Redding Total</b>			<b>3,002.82</b>	<b>2,987.11</b>	<b>2,909.36</b>	<b>2,828.64</b>	<b>2,852.35</b>	<b>23.71</b>	<b>0.84%</b>	<b>-150.47</b>	<b>-5.01%</b>
Shasta Elementary		TK/K-3	78.64	105.85	76.37	83.34	77.52	-5.82	-6.98%	-1.12	-1.42%
		4-6	30.87	35.94	43.53	52.67	59.25	6.58	12.49%	28.38	91.93%
		7-8	8.23	11.01	6.29	9.59	9.35	-0.24	-2.50%	1.12	13.61%
<b>Shasta Elementary Total</b>			<b>117.74</b>	<b>152.80</b>	<b>126.19</b>	<b>145.60</b>	<b>146.12</b>	<b>0.52</b>	<b>0.36%</b>	<b>28.38</b>	<b>24.10%</b>



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DISTRICT / CHARTER	SPONSOR	GRADES	P-2 ADA 2013-14	P-2 ADA 2014-15	P-2 ADA 2015-16	P-2 ADA 2016-17	P-2 ADA 2017-18	Compared to P-2		5 Yr Comparison	
								ADA Change	% Change	ADA Change	5 Year % Change
Whitmore		TK/K-3	14.55	17.85	9.19	12.09	10.86	-1.23	-10.17%	-3.69	-25.36%
		4-6	9.00	10.79	7.68	9.50	15.99	6.49	68.32%	6.99	77.67%
		7-8	4.92	1.76	5.46	6.35	5.79	-0.56	-8.82%	0.87	17.68%
<b>Whitmore Total</b>			<b>28.47</b>	<b>30.40</b>	<b>22.33</b>	<b>27.94</b>	<b>32.64</b>	<b>4.70</b>	<b>16.82%</b>	<b>4.17</b>	<b>14.65%</b>
Fall River Jt Unified		TK/K-3	386.41	368.35	382.63	372.17	350.07	-22.10	-5.94%	-36.34	-9.40%
		4-6	235.52	256.08	255.24	293.83	279.74	-14.09	-4.80%	44.22	18.78%
		7-8	177.01	161.96	174.84	158.24	175.24	17.00	10.74%	-1.77	-1.00%
		9-12	291.58	303.59	297.38	302.35	301.22	-1.13	-0.37%	9.64	3.31%
<b>Fall River Jt Unified Total</b>			<b>1,090.52</b>	<b>1,089.98</b>	<b>1,110.09</b>	<b>1,126.59</b>	<b>1,106.27</b>	<b>-20.32</b>	<b>-1.80%</b>	<b>15.75</b>	<b>1.44%</b>
Gateway Unified		TK/K-3	720.36	692.68	674.39	681.63	671.09	-10.54	-1.55%	-49.27	-6.84%
		4-6	520.75	550.87	509.79	499.54	496.61	-2.93	-0.59%	-24.14	-4.64%
		7-8	340.15	332.85	329.63	330.64	335.48	4.84	1.46%	-4.67	-1.37%
		9-12	780.94	741.90	665.54	631.52	639.49	7.97	1.26%	-141.45	-18.11%
<b>Gateway Unified Total</b>			<b>2,362.20</b>	<b>2,318.30</b>	<b>2,179.35</b>	<b>2,143.33</b>	<b>2,142.67</b>	<b>-0.66</b>	<b>-0.03%</b>	<b>-219.53</b>	<b>-9.29%</b>
Anderson High		9-12	1,598.39	1,541.18	1,496.73	1,496.47	1,449.95	-46.52	-3.11%	-148.44	-9.29%
<b>Anderson High Total</b>			<b>1,598.39</b>	<b>1,541.18</b>	<b>1,496.73</b>	<b>1,496.47</b>	<b>1,449.95</b>	<b>-46.52</b>	<b>-3.11%</b>	<b>-148.44</b>	<b>-9.29%</b>
Shasta High		TK/K-3	0.00	2.05	0.80	1.98	0.81	-1.17	-59.09%	0.81	
		4-6	4.25	7.11	6.07	8.21	6.93	-1.28	-15.59%	2.68	63.06%
		7-8	5.03	7.84	9.20	8.84	4.03	-4.81	-54.41%	-1.00	-19.88%
		9-12	4,238.67	4,055.65	4,150.92	4,146.52	4,054.32	-92.20	-2.22%	-184.35	-4.35%
<b>Shasta High Total</b>			<b>4,247.95</b>	<b>4,072.65</b>	<b>4,166.99</b>	<b>4,165.55</b>	<b>4,066.09</b>	<b>-99.46</b>	<b>-2.39%</b>	<b>-181.86</b>	<b>-4.28%</b>
Anderson New Tech High School		9-12	212.21	190.77	195.28	171.40	179.09	7.69	4.49%	-33.12	-15.61%
<b>Anderson New Tech High School Total</b>	Anderson		<b>212.21</b>	<b>190.77</b>	<b>195.28</b>	<b>171.40</b>	<b>179.09</b>	<b>7.69</b>	<b>4.49%</b>	<b>-33.12</b>	<b>-15.61%</b>
Tree of Life International		TK/K-3					73.78	73.78			73.78
		4-6					11.94	11.94			11.94
<b>Tree of Life International Total</b>	Cascade					<b>85.72</b>	<b>85.72</b>	<b>New</b>		<b>85.72</b>	<b>New</b>
Redding School of the Arts		TK/K-3	248.70	252.75	259.26	268.14	287.77	19.63	7.32%	39.07	15.71%
		4-6	172.23	172.82	163.54	193.15	181.43	-11.72	-6.07%	9.20	5.34%
		7-8	99.35	98.87	97.15	91.04	100.09	9.05	9.94%	0.74	0.74%
<b>Redding School of the Arts Total</b>	Columbia		<b>520.28</b>	<b>524.44</b>	<b>519.95</b>	<b>552.33</b>	<b>569.29</b>	<b>16.96</b>	<b>3.07%</b>	<b>49.01</b>	<b>9.42%</b>
Cottonwood Creek Charter		TK/K-3	78.39	84.49	94.98	100.19	105.02	4.83	4.82%	26.63	33.97%
		4-6	66.36	65.08	66.50	70.10	78.29	8.19	11.68%	11.93	17.98%
		7-8	26.91	34.92	42.79	47.13	40.76	-6.37	-13.52%	13.85	51.47%
<b>Cottonwood Creek Charter Total</b>	Cottonwood		<b>171.66</b>	<b>184.49</b>	<b>204.27</b>	<b>217.42</b>	<b>224.07</b>	<b>6.65</b>	<b>3.06%</b>	<b>52.41</b>	<b>30.53%</b>
PACE Academy		TK/K-3					26.79	26.79			26.79
		4-6					23.70	23.70			23.70
		7-8					21.77	21.77			21.77
		9-12					7.76	7.76			7.76
<b>PACE Academy Total</b>	Enterprise					<b>80.02</b>	<b>80.02</b>	<b>New</b>		<b>80.02</b>	<b>New</b>



**SHASTA COUNTY OFFICE OF EDUCATION  
AVERAGE DAILY ATTENDANCE 2013-14 TO 2017-18**

DISTRICT / CHARTER	SPONSOR	GRADES	P-2 ADA 2013-14	P-2 ADA 2014-15	P-2 ADA 2015-16	P-2 ADA 2016-17	P-2 ADA 2017-18	Compared to P-2		5 Yr Comparison	
								ADA Change	% Change	ADA Change	5 Year % Change
Redding Collegiate Academy		TK/K-3					35.19	35.19		35.19	
		4-6					23.37	23.37		23.37	
		7-8					27.31	27.31		27.31	
		9-12					17.61	17.61		17.61	
<b>Redding Collegiate Academy Total</b>	<b>Enterprise</b>					<b>103.48</b>	<b>103.48</b>	<b>New</b>	<b>103.48</b>	<b>New</b>	
North Woods Discovery School		TK/K-3	80.05	72.50	5.35						
		4-6	68.76	70.61	2.26						
		7-8	32.48	36.07	0.00						
<b>North Woods Discovery School Total</b>	<b>Gateway</b>		<b>181.29</b>	<b>179.18</b>	<b>7.61</b>			<b>Closed</b>		<b>Closed</b>	
Rocky Point Charter School		TK/K-3	105.47	113.16	102.67	101.70	83.32	-18.38	-18.07%	-22.15	-21.00%
		4-6	52.42	43.58	48.86	50.43	66.48	16.05	31.83%	14.06	26.82%
		7-8	18.77	16.06	28.09	25.78	17.27	-8.51	-33.01%	-1.50	-7.99%
<b>Rocky Point Charter School Total</b>	<b>Gateway</b>		<b>176.66</b>	<b>172.80</b>	<b>179.62</b>	<b>177.91</b>	<b>167.07</b>	<b>-10.84</b>	<b>-6.09%</b>	<b>-9.59</b>	<b>-5.43%</b>
Academy of Personalized Lng-APL		TK/K-3	98.07	83.70	73.63	60.97		-60.97			
		4-6	98.90	78.91	62.06	63.53		-63.53			
		7-8	59.20	77.72	61.46	43.55		-43.55			
		9-12	224.98	215.83	158.79	150.35		-150.35			
<b>Academy of Personalized Lng-APL Total</b>	<b>Gateway</b>		<b>481.15</b>	<b>456.16</b>	<b>355.94</b>	<b>318.40</b>		<b>-318.40</b>	<b>Closed</b>		<b>Closed</b>
Monarch Learning Center		TK/K-3	53.81	43.16	34.71	26.48	31.21	4.73	17.86%	-22.60	-42.00%
		4-6	36.83	28.97	24.71	18.98	21.63	2.65	13.96%	-15.20	-41.27%
		7-8	25.63	18.62	16.79	11.31	9.00	-2.31	-20.42%	-16.63	-64.88%
<b>Monarch Learning Center Total</b>	<b>Redding</b>		<b>116.27</b>	<b>90.75</b>	<b>76.21</b>	<b>56.77</b>	<b>61.84</b>	<b>5.07</b>	<b>8.93%</b>	<b>-54.43</b>	<b>-46.81%</b>
Stellar Charter		TK/K-3	50.42	57.49	51.81	45.74	0.00	-45.74			
		4-6	42.75	43.85	42.41	40.62	0.00	-40.62			
		7-8	20.07	22.54	33.63	40.55	0.00	-40.55			
<b>Stellar Charter Total</b>	<b>Redding</b>		<b>113.24</b>	<b>123.88</b>	<b>127.85</b>	<b>126.91</b>	<b>0.00</b>	<b>-126.91</b>	<b>Closed</b>		<b>Closed</b>
Stellar K-12 Charter School		TK/K-3					56.65	56.65		6.23	12.36%
		4-6					46.08	46.08		3.33	7.79%
		7-8					28.11	28.11		8.04	40.06%
<b>Stellar K-12 Charter School Total</b>	<b>Redding</b>		<b>79.72</b>	<b>79.26</b>	<b>76.49</b>	<b>79.80</b>	<b>220.30</b>	<b>140.50</b>	<b>Expanded</b>	<b>27.34</b>	<b>14.17%</b>
Chrysalis Charter School		TK/K-3	85.02	90.62	89.73	88.67	93.16	4.49	5.06%	8.14	9.57%
		4-6	64.48	60.87	62.84	69.40	75.04	5.64	8.13%	10.56	16.38%
		7-8	27.20	30.68	37.54	35.48	43.37	7.89	22.24%	16.17	59.45%
<b>Chrysalis Charter School Total</b>	<b>SCOE</b>		<b>176.70</b>	<b>182.17</b>	<b>190.11</b>	<b>193.55</b>	<b>211.57</b>	<b>18.02</b>	<b>9.31%</b>	<b>34.87</b>	<b>19.73%</b>
Redding Stem Academy		TK/K-3			95.97	90.81	109.23	18.42		29.18	36.45%
		4-6			75.85	72.75	69.90	-2.85		1.14	1.66%
		7-8			39.11	37.69	39.79	2.10		7.31	22.51%
<b>Redding Stem Academy Total</b>	<b>SCOE</b>				<b>210.93</b>	<b>201.25</b>	<b>218.92</b>	<b>17.67</b>	<b>8.78%</b>	<b>37.63</b>	<b>20.76%</b>



**SHASTA COUNTY OFFICE OF EDUCATION  
AVERAGE DAILY ATTENDANCE 2013-14 TO 2017-18**

DISTRICT / CHARTER	SPONSOR	GRADES	P-2 ADA 2013-14	P-2 ADA 2014-15	P-2 ADA 2015-16	P-2 ADA 2016-17	P-2 ADA 2017-18	Compared to P-2		5 Yr Comparison	
								ADA Change	% Change	ADA Change	5 Year % Change
Shasta Cnty Indepnt. Study Chrtr		7-8			3.01	3.28	3.25	-0.03		3.25	
		9-12			98.86	90.48	99.83	9.35		99.83	
<b>Shasta Cnty Indepnt. Study Chrtr Total</b>	<b>SCOE</b>				<b>101.87</b>	<b>93.76</b>	<b>103.08</b>	<b>9.32</b>	<b>9.94%</b>	<b>103.08</b>	<b>New</b>
Shasta Charter Academy		4-6	1.40	0.00	0.00	0.00	0.00	0.00		-1.40	-100.00%
		7-8	17.20	11.81	1.00	0.00	0.00	0.00		-17.20	-100.00%
		9-12	235.35	233.60	243.10	240.87	237.09	-3.78		1.74	0.74%
<b>Shasta Charter Academy Total</b>	<b>SUHSD</b>		<b>253.95</b>	<b>245.41</b>	<b>244.10</b>	<b>240.87</b>	<b>237.09</b>	<b>-3.78</b>	<b>-1.57%</b>	<b>-16.86</b>	<b>-6.64%</b>
University Preparatory School		4-6	152.45	148.86	153.23	152.73	152.05	-0.68	-0.45%	-0.40	-0.26%
		7-8	303.84	301.83	303.14	305.97	306.64	0.67	0.22%	2.80	0.92%
		9-12	453.57	451.58	481.06	490.93	486.49	-4.44	-0.90%	32.92	7.26%
<b>University Preparatory School Total</b>	<b>SUHSD</b>		<b>909.86</b>	<b>902.27</b>	<b>937.43</b>	<b>949.63</b>	<b>945.18</b>	<b>-4.45</b>	<b>-0.47%</b>	<b>35.32</b>	<b>3.88%</b>
New Day Academy-Shasta		TK/K-3				42.96	149.48	106.52	247.95%	149.48	
		4-6				30.00	104.85	74.85	249.50%	104.85	
		7-8				17.03	70.06	53.03	311.39%	70.06	
		9-12				14.56	124.71	110.15	756.52%	124.71	
<b>New Day Academy-Shasta Total</b>	<b>Whitmore</b>					<b>104.55</b>	<b>449.10</b>	<b>344.55</b>	<b>329.56%</b>	<b>449.10</b>	<b>New</b>
Northern Summit Academy		TK/K-3		9.11	6.83	11.55	12.78	1.23	10.65%	12.78	
		4-6		11.13	11.86	14.19	15.55	1.36	9.58%	15.55	
		7-8		8.35	14.10	20.72	26.23	5.51	26.59%	26.23	
		9-12		26.59	32.12	47.89	72.31	24.42	50.99%	72.31	
<b>Northern Summit Academy Total</b>	<b>Whitmore</b>			<b>55.18</b>	<b>64.91</b>	<b>94.35</b>	<b>126.87</b>	<b>32.52</b>	<b>34.47%</b>	<b>126.87</b>	<b>New</b>
Phoenix Charter Academy		TK/K-3					53.14	53.14		-44.93	-45.81%
		4-6					51.91	51.91		-46.99	-47.51%
		7-8					48.90	48.90		-10.30	-17.40%
		9-12					145.93	145.93		-79.05	-35.14%
<b>Phoenix Charter Academy Total</b>	<b>Whitmore</b>		<b>0.00</b>				<b>299.88</b>	<b>299.88</b>	<b>New</b>	<b>-181.27</b>	<b>-37.67%</b>
<b>COE</b>			<b>210.89</b>	<b>219.15</b>	<b>94.98</b>	<b>75.73</b>	<b>59.89</b>	<b>-15.84</b>	<b>-20.92%</b>	<b>-151.00</b>	<b>-71.60%</b>
<b>COE Total</b>			<b>210.89</b>	<b>219.15</b>	<b>94.98</b>	<b>75.73</b>	<b>59.89</b>	<b>-15.84</b>	<b>-20.92%</b>	<b>-151.00</b>	<b>-71.60%</b>
<b>Grand Total</b>			<b>25,502.48</b>	<b>25,208.14</b>	<b>24,915.32</b>	<b>25,025.60</b>	<b>25,441.56</b>	<b>415.96</b>	<b>1.66%</b>	<b>-60.92</b>	<b>-0.24%</b>

Combined numbers for Stellar Charter Academy and Stellar K-12 Charter School were compared because the two schools merged.

Phoenix Charter Academy was compared to Academy of Personalized Learning (APL).

North Woods Discovery School was compared to Redding STEM Academy.

No comparison was made for schools with less than five years history.



# Gateway Unified School District Transportation Study

June 2018





# School Transportation Consultants

Evie Lechleiter and Cindy Gomes  
(530) 474-5908

## **Gateway Unified School District Transportation Study**

We have analyzed Gateway Unified School Districts' current transportation system from the information provided to us. Our goal was to show you what your current system looks like, and how your costs compared to other districts within Shasta County. We evaluated the current transportation system and noted any areas of improvement that could be considered. Our findings are outlined in this binder with each section focusing on a specific area reviewed; they are as follows:

1. Current transportation costs for your district (Cost per FTE, and per mile)
  - a. Comparison to five South County school districts.
2. Special Education transportation:
  - a. Current costs per pupil
  - b. Comparison of costs per pupil to five South County school districts.
3. Regular Education transportation:
  - a. Current costs per pupil
  - b. Comparison of costs per pupil to five South County school districts.
4. Fleet/Vehicle Maintenance Staff Information:
  - a. Summary of Gateway's fleet
  - b. Current vehicle maintenance staff review
  - c. Recommendations for Fleet/Vehicle Maintenance
    - i. Vehicle Maintenance/Mechanics Time Tracking
    - ii. Additional VM Shop Income
    - iii. Bus Replacement
5. Driving Staff and recommendations
6. Closing comments and recommendations



**Gateway Unified School District Transportation Study**

District	Budget Information			Cost Per FTE						Cost Per Mile								
	Transportation Budget (17/18 Budget)	State Apportionment	General Fund Encroachment	Supervision FTE	Driver FTE	Mechanic FTE	Support Staff FTE	Total FTE	Cost Per FTE (All Inclusive)	Number of Active Buses	Number of Annual Home/School Miles (Includes SPED Miles)	Other. Than Home/School Miles	Total Annual Miles (16/17)	Annual Fuel Costs	Annual VM Supply Costs	Mechanics Costs (2 FTE Total)	Total Fuel, VM Supplies, and Mechanics Costs	Cost Per Mile (Fuel, VM, and Mechanics)
Gateway	\$1,079,434.00	\$844,032.00	\$234,472.00	1.0	10.34375	2.0	1.0	14.34375	\$75,255.00	13	215,090	31,403	246,493	\$100,000	\$134,478	\$150,510	\$384,988	\$1.56 per mile

**Cost Comparison with the South County Districts**

District	Budget Information			Cost Per FTE						Cost Per Mile								
	17/18 Transportation Budget			Supervision FTE	Driver FTE	Mechanic FTE	Support Staff FTE	Total FTE	Cost Per FTE (All Inclusive)	Number of Active Buses	Number of Annual Home/School Miles (Includes SPED Miles)	Other. Than Home/School Miles	Total Annual Miles (16/17)	Annual Fuel Costs	Annual VM Supply Costs	Mechanics Costs (2 FTE Total)	Total Fuel, VM Supplies, and Mechanics Costs	Cost Per Mile (Fuel, VM, and Mechanics)
AUHSD	\$674,555			0.85	5.5875	0	0	6.4375	\$104,785	7	119,740	57,705	176,983	\$65,000	\$225,000	(incl. in VM costs)	\$290,000	\$1.64 per mile
Cascade	\$693,721			1	4.75	1	0	6.75	\$102,773	6	67,825	2,309	70,134	\$38,000	\$181,174	(incl. in VM costs)	\$219,174	\$3.13 per mile
Cottonwood	\$384,711			0	4.95	0	0	4.95	\$77,719	6	95,457	3,038	98,495	\$30,000	\$64,500	(incl. in VM costs)	\$94,500	\$0.96 per mile
Gateway	\$1,079,434			1.0	10.34375	2.0	1.0	14.34375	\$75,255.00	13	215,090	31,403	246,493	\$100,000	\$134,478	\$150,510	\$384,988	\$1.56 per mile
Happy Valley	\$208,452			0	2.875	1	0	3.875	\$53,794	4	54,279	1,725	56,004	\$22,108	\$50,223	(incl. in VM costs)	\$72,331	\$1.29 per mile
Pacheco	\$279,050			0.5	2.0625	0	0.125	2.6875	\$103,833	3	42,564	3,000	45,564	\$21,000	\$35,000	(incl. in VM costs)	\$56,000	\$1.23 per mile

## Summary of the Special Education Transportation for GWUSD

### Current:

Currently there is an average of 52 students transported on 3 dedicated SPED GWUSD buses. In addition, GWUSD utilizes SCOE for special education transportation to North Valley Non-Public School. As of the December 1, 2017 count, 5 students were transported on a SCOE bus; giving us a total daily average of 57 GWUSD SPED students transported to their daily programs. (As of the March 1, 2018 count, 6 students were transported on a SCOE bus; at the time of the study the estimated costs for the additional student was not known. The spread sheet reflects the known costs.)

GWUSD's current SPED transportation costs are outlined on the attached spread sheet. To calculate this, we created a current cost per FTE as shown on the first spread sheet in your binder. We determined the FTE for each driver assigned a SPED route as per the information we received. We then multiplied the total FTE assigned to a SPED route by the cost per FTE. We added the driver FTE total cost to the estimated chargeback amount (Dec. 1 estimate) to calculate a total cost for SPED transportation for GWUSD. As noted on the spread sheet, **the current total combined costs for GWUSD SPED transportation is \$248,983**.

According to the information we received from the current student census for each district SPED bus, plus adding the 5 students transported by SCOE, we determined the combined average daily ridership for the 3 GWUSD and SCOE buses is 57 students. The current cost per pupil was calculated by dividing the total cost of SPED transportation by the average number of students transported daily; as noted on the spread sheet. **The current cost per pupil for SPED transportation is \$4,368.00**

### Recommendations for SPED Transportation:

GWUSD should consider creating an additional driving position to transport students to North Valley Non-Public School. These students are currently transported on a SCOE bus in order to accommodate bell times. The estimated chargeback (as of Dec. 1, 2017) for 5 students, is \$37,328.00; additional costs will be incurred for the 6<sup>th</sup> student transported. GWUSD's costs for a 1.0 FTE is \$75,255.00; the additional route could be cost neutral next year due to rising chargeback rates. The additional route/driver could also help with the new ROP route next school year. GWUSD currently has 2 spare SPED buses (Bus 40 and 42) that can be used for the new SPED route.

**Gateway Unified School District Transportation Study - Special Ed**

District	No. of SPED Routes	SPED FTE	Cost per FTE	SPED FTE Costs	SCOE Chargeback	Total SPED Transportation Costs	Total Number of SPED Students Transported	Current Cost per Pupil
Gateway	3	2.8125	\$75,255	\$211,655	\$37,328	\$248,983	57 (daily avg.) <small>(Includes 5 SCOE Transported)</small>	\$4,368

**Cost Comparison with the South County Districts - Special Ed**

District	No. of SPED Routes	SPED FTE	Cost per FTE	SPED FTE Costs	SCOE Chargeback	Total SPED Transportation Costs	Total Number of SPED Students Transported <small>(Includes SCOE Transported)</small>	Current Cost per Pupil
AUHSD	0 (all SCOE transport)	0	\$104,785	0	\$237,166	\$237,166	42	\$5,647
Cascade	2	1.8125	\$102,733	\$144,744	\$92,105	\$226,867	53	\$4,281
Cottonwood	2	1.625	\$77,719	\$126,293	\$8,866	\$135,159	12	\$11,263
Gateway	3	2.8125	\$75,255	\$211,655	\$37,328	\$248,983	57 (daily avg.)	\$4,368
Happy Valley	1	0.625	\$53,794	\$33,621	\$26,235	\$59,856	9	\$6,651
Pacheco	0 (all SCOE transport)	0	\$103,833	0	\$54,008	\$54,008	9	\$6,001

## **Summary of the Regular Education Transportation for GWUSD**

### **Current:**

Currently there is an average of 827 students transported on 10 Reg. Ed GWUSD buses. GWUSD's current Reg. Ed. transportation costs are outlined in the attached spread sheet. To calculate this, we created a current cost per FTE as shown on the first spread sheet in your binder. We determined the FTE for each driver assigned a Reg. Ed route as per the information we received. We then multiplied the total FTE assigned to a Reg. Ed route by the cost per FTE for GWUSD to determine the total cost for the district to transport Reg. Ed students. As noted on the spread sheet, **the current cost for Regular Ed transportation is \$566,764.00.**

According to the information we received from the current student census for each Reg. Ed bus, we determined the combined average daily ridership for the 10 Reg. Ed buses is 827 students. The current cost per pupil was calculated by dividing the total cost of Reg. Ed transportation by the average number of students transported daily; as noted on the spread sheet, **the current cost per pupil for Reg. Ed transportation is \$685.00.**

GWUSD Reg. Ed buses are running at 80% or more of passenger capacity; this percentage shows appropriate utilization of equipment and efficiency in routing.

### **Recommendations:**

As mentioned in the Special Ed recommendations, an additional route/driver could help accommodate the anticipated increase in ROP ridership next school year.

In reviewing the Reg Ed routes, it appears several buses are double running in the a.m. to the same schools. It may be possible to streamline this process if walking distances (for the older students) were enforced. This could help in overcrowding situations and reduce the need to double run. In addition, the creation of appropriate centralized stops for older students could result in a significant cost savings to the district.



### Gateway Unified School District Transportation Study - Regular Ed

District	No. of Reg. Ed Routes	Reg. Ed FTE	Cost per FTE	Reg. Ed FTE Costs	Avg. Number of Reg. Ed Students Transported Daily	Current Cost per Pupil
Gateway	10	7.53125	\$75,255	\$566,764	827	\$685

### Cost Comparison with the South County Districts - Regular Ed

District	No. of Reg. Ed Routes	Reg. Ed FTE	Cost per FTE	Reg. Ed FTE Costs	Avg. Number of Reg. Ed Students Transported Daily	Current Cost per Pupil
AUHSD	7	3.99375	\$104,785	\$418,485	254	\$1,648
Cascade	4	2.9375	\$102,773	\$301,896	306	\$987
Cottonwood	4	3.325	\$77,719	\$258,416	353	\$732
Gateway	10	7.53125	\$75,255	\$566,764	827	\$685
Happy Valley	3	2.25	\$53,794	\$121,036	337	\$359
Pacheco	3	2.0625	\$103,833	\$214,156	297	\$721

## **Summary of the Fleet and VM Staff for the GWUSD Study**

### **Current Fleet Information:**

We have created a spread sheet detailing GWUSD's school bus and regular equipment fleet and have included it in this section for your review. The spread sheet outlines detailed information on the status of the buses owned and operated by the district according to the information we have received. There is a total of 21 school buses and 22 district vehicles listed.

Our study will focus on the school bus portion of your fleet. Of the 21 school buses listed, 14 are active buses and 7 are inactive (spare) buses. GWUSD is currently operating 13 buses on a daily basis, not including buses used for field/activity trips. According to the information we have received, all school buses are diesel powered and all are ARB compliant. Information was not gathered related to the child check safety alarm systems required on all school buses prior to the start of the 18-19 school year. Please reference the following spread sheet for details.

### **Current Vehicle Maintenance Staff:**

GWUSD currently employs one full time (1.0 FTE) mechanic and two part time mechanics (total of 1.0 FTE) who also drive routes for the remainder of their work day. Currently GWUSD does not have a program to track mechanics' "in-house" billable time, therefore we cannot track how their costs are distributed.

Industry standards dictate a need for 1 mechanic for every 13 buses. GWUSD has a total of 2.0 FTE for vehicle maintenance staff which may be excessive due to the number of active school buses in the fleet; but their time may be justified as it relates to work on other district vehicles.

### **Recommendations for Current VM Staff:**

In addition to recommendations mentioned on the next page, ALL VM staff should be required to obtain a School Bus Certificate in order to drive in emergencies.

### **Recommendations for Vehicle Maintenance/Mechanic's Time Tracking:**

GWUSD currently does not track internal vehicle maintenance repairs on the school bus fleet. The mechanics' do however, track costs for the white fleet to charge the program for which the vehicle is assigned. The same process or a similar process should be established to track vehicle maintenance on the school bus fleet. This important tracking system would allow the Transportation Director to calculate how much each school bus is costing the district to operate on an annual basis. Knowing the operating cost for each bus is critical to determine the cost per mile and the effectiveness of keeping a bus certified. In addition, a tracking process on the school bus fleet would quantify the mechanics time on each job assigned.

### **Recommendations for Additional VM Shop Income:**

GWUSD may have the ability to provide service to outside agencies for Vehicle Maintenance work (i.e. diesel emission filter cleaning, smoke tests, services and repairs to church buses, other district buses without shops, Charter Schools, etc.) A "Garage Keepers Policy" would need to be secured to provide this service; Diane Gulden at InterWest Insurance Services could help with information on securing this policy. Her contact number is 722-2619.

### **Recommendations for Bus Replacement:**

GWUSD's Transportation Director has informed us that some of the older equipment listed as spare buses are kept certified for grant opportunities. Even though this is common practice for districts, it is not always cost effective as those buses are still required to comply with all laws and regulations regarding regular maintenance, servicing and equipment requirements as the active fleet. It is our recommendation that the inventory of spare/inactive buses be reviewed to determine the true needs of the district based on staffing and ridership. Buses no longer needed should be decertified and/or disposed of; this could result in significant cost savings to the district. With the implementation of LCFF, Small School's Grants are limited. Current grant opportunities are primarily restricted to alternative fuel grants (electric, propane, CNG, and biodiesel). In addition to pursuing grant opportunities, a plan of earmarking monies on an annual basis for bus replacement should be put into place.



**Gateway Unified School District School Bus Fleet Information**

BUS #	TYPE	YEAR	CAPACITY	W/C EQUIP	FUEL TYPE	ACTIVE/SPARE	ANNUAL VM COSTS	CURRENT ODOMETER	ARB
30	TRANSIT	2005	84	NO	DIESEL	ACTIVE	Not tracked	179,629	Yes
31	TRANSIT	2005	84	NO	DIESEL	ACTIVE	Not tracked	220,629	Yes
32	TRANSIT	2011	78	NO	DIESEL	ACTIVE	Not tracked	132,771	Yes
33	TRANSIT	1996	78	NO	DIESEL	SPARE	Not tracked	259,727	Yes
35	TRANSIT	2011	78	NO	DIESEL	ACTIVE	Not tracked	148,086	Yes
37	TRANSIT	2005	84	NO	DIESEL	ACTIVE	Not tracked	204,273	Yes
38	TRANSIT	2005	84	NO	DIESEL	ACTIVE	Not tracked	203,253	Yes
39	TRANSIT	2005	84	NO	DIESEL	SPARE	Not tracked	168,011	Yes
40	CONV	2003	12+2	YES	DIESEL	SPARE	Not tracked	187,155	Yes
42	CONV	2006	16+2	YES	DIESEL	SPARE	Not tracked	156,508	Yes
43	CONV	2009	18+2	YES	DIESEL	ACTIVE	Not tracked	110,779	Yes
44	CONV	2011	18+2	YES	DIESEL	ACTIVE	Not tracked	137,549	Yes
45	CONV	2012	18+2	YES	DIESEL	ACTIVE	Not tracked	139,755	Yes
59	TRANSIT	1996	78	NO	DIESEL	SPARE	Not tracked	367,060	Yes
130	TRANSIT	2005	84	NO	DIESEL	ACTIVE	Not tracked	226,025	Yes
131	TRANSIT	2017	78	NO	DIESEL	ACTIVE	Not tracked	34,955	Yes
132	TRANSIT	1996	78	NO	DIESEL	SPARE	Not tracked	308,513	Yes
133	TRANSIT	2003	84	NO	DIESEL	SPARE	Not tracked	188,125	Yes
134	TRANSIT	2005	84	NO	DIESEL	ACTIVE	Not tracked	171,875	Yes
135	TRANSIT	2009	52	NO	DIESEL	ACTIVE	Not tracked	108,665	Yes
136	TRANSIT	2017	78	NO	DIESEL	ACTIVE	Not tracked	28,810	Yes

**Gateway Unified School District Vehicle Information (Other than School Buses)**

VEHICLE	TYPE	YEAR	CAPACITY	W/C EQUIP	FUEL TYPE	DEPT	ANNUAL VM COSTS	CURRENT ODOMETER	ARB
1	PICKUP	2005	N/A	N/A	?	TRANSPORTATION	no info. received	no info. received	N/A
3	AUTO	2016	N/A	N/A	?	IT	no info. received	no info. received	N/A
4	AUTO	2015	N/A	N/A	?	IT	no info. received	no info. received	N/A
5	PICKUP	2010	N/A	N/A	?	FOOD SER	no info. received	no info. received	N/A
6	VAN	2011	N/A	N/A	?	M&O	no info. received	no info. received	N/A
7	PICKUP	2008	N/A	N/A	?	M&O	no info. received	no info. received	N/A
8	PICKUP	2008	N/A	N/A	?	M&O	no info. received	no info. received	N/A
9	PICKUP	2008	N/A	N/A	?	CVHS AG	no info. received	no info. received	N/A
10	PICKUP	2013	N/A	N/A	?	FOOD SER	no info. received	no info. received	N/A
11	VAN	2000	N/A	N/A	GAS	M&O	no info. received	no info. received	N/A
13	VAN	1994	N/A	N/A	GAS	M&O	no info. received	no info. received	N/A
15	VAN	2001	N/A	N/A	GAS	TRANSPORTATION	no info. received	no info. received	N/A
16	VAN	2007	N/A	N/A	?	TRANSPORTATION	no info. received	no info. received	N/A
17	VAN	2007	N/A	N/A	?	TRANSPORTATION	no info. received	no info. received	N/A
18	VAN	2007	N/A	N/A	?	TRANSPORTATION	no info. received	no info. received	N/A
19	VAN	1999	N/A	N/A	?	TRANSPORTATION	no info. received	no info. received	N/A
22	PICKUP	2002	N/A	N/A	?	M&O	no info. received	no info. received	N/A



## **Summary of GWUSD Driving Staff**

### **Current Driving Staff Information:**

GWUSD currently employs a total of 13 school bus drivers according to the information we received. Two of those drivers are also part time mechanics. The Transportation Director is currently the only listed substitute driver, driving an average of 2 hours per day.

After reviewing the current routes and the census per route, the Transportation Director has effectively utilized the fleet and the driving staff to accommodate ridership. GWUSD is currently averaging 80% capacity on each Reg. Ed. school bus route which is effectively utilizing the available equipment and shows the appropriate number of routes are assigned. If the districts' enrollment continues to decline, staffing would need to be adjusted accordingly.

### **Recommendations:**

**GWUSD should implement a recruitment program conducive for attracting and retaining qualified school bus drivers. Paying a training wage or a training stipend along with a signed commitment would help attract qualified candidates and ensure a return on the districts' investment.** Recruitment ideas include advertising on EdJoin, in local newspapers, the Smart Center, the Veterans Home, at Shasta College, on Craigslist, and on Monster.com. Recruiting from the GWUSD attendance area via posters on parked buses at schools, and announcements in school newsletters can also generate interest with parents and local residents. GWUSD currently employs 1 State Certified School Bus Driver Instructor (the Transportation Director). The district should consider sponsoring another qualified candidate to attend the Instructor Academy in Sacramento to help implement a training program.

Industry standards dictate a 10% substitute driver pool for most transportation departments; for a staff of 13 school bus drivers, a minimum of 1.3 substitute drivers should be available. **The Transportation Director should only act as a substitute driver in emergency situations.** We had previously recommended that all VM staff be required to obtain a school bus certificate, this should also apply to any other transportation staff (i.e.- Dispatcher/clerical positions). GWUSD could also explore shared positions within the district to help secure substitute drivers (i.e.- part-time classroom aides, custodial staff, food service, etc.). Shared positions benefit all departments by creating more attractive hours that help with retention of good employees.

## **GWUSD Transportation Study Closing Comments**

After a thorough review of Gateway Unified School District's Transportation system, it appears that the district is running an efficient system as compared to other Shasta County districts. As previously discussed, we have made several recommendations for the district to consider.

During our initial meeting, a question was asked regarding providing transportation services to other organizations to generate additional income. We have attached information from InterWest Insurance Services relating to this topic. Any member of the JPA (as shown on the attached list) may be transported in a GWUSD school bus. The insurance agency has strict policies regarding transportation of non-JPA members. Please read the attachment and call Diane Gulden at InterWest Insurance with any questions you might have; her contact information is shown on the first page of the attachment.

Hi Cindy,

I'm attaching some information that will assist with this inquiry.

Pay special attention to the higher SIR Listing attached as it is key. It's fine for a member of NCSIG to transport students from another member of NCSIG however it NOT OK to transport non-member students unless they represent a minority of the students on the bus as noted in this policy and also shown below.

**A) \$150,000 SIR each occurrence applies to:**

1. Paint Ball wars and equipment
2. Fitness equipment offered to "Adult Community." A liability indemnification agreement is required by district employees using fitness equipment
3. Use of school buses or other school vehicles for transportation which is not an integral part of the NC SIG Member's educational program (home to school, school sponsored activities, sports, field trips, emergencies such as forest fires covered by government code). An exception would be transportation of any public school preschool or K-12 students to preschool or non-profit public community programs. Transportation of non-member students is not permissible with the exception of transportation to NCSIG member-sponsored activities or community programs when these non-member students share transportation with member students and the non-member students represent a minority of those passengers being transported. Transportation of adult chaperones is permissible. NC SIG Officers (serving as the Risk Control Committee) to consider other requested transportation exceptions and grant them between Spring and Fall Board meetings with retroactive consideration by Board at next regular meeting

The attached member listing will identify current members. There are some charter schools in Shasta County that are NOT members of NCSIG so it's important to review this listing. Gateway Unified is a member of NCSIG however they may sponsor an independent charter school that is NOT a member so again, check the listing.

Our transportation policy sample may provide additional input.

Please let us know if you need further clarification. Thank you.

**Diane Gulden**

Account Manager

**INTERWEST INSURANCE SERVICES, LLC**

310 Hemsted Dr., Suite 200

Redding, CA 96002

[\(530\) 722-2619](tel:(530)722-2619) Office

[\(800\) 485-6533](tel:(800)485-6533) Toll Free

[\(530\) 722-3544](tel:(530)722-3544) Fax

CA Lic #0B01094

Please Distribute to Superintendents, Business Managers & Principals

## RESTRICTIONS ON CERTAIN LIABILITY HAZARDS

The NCSIG Board of Directors recommends that each member school makes all staff aware of the NCSIG Safety Policy that **increases the Self Insured Retention (SIR)** for certain activities that are considered by the Board to be more hazardous and to \$150,000 SIR for certain hazards they do not wish to insure within the JPA. Note: Self Insured Retention (SIR) includes defense costs & indemnity. Refer to the NCSIG Safety Policy for specific details.

**NCSIG Members are subject to a \$1,000 SIR per occurrence for liability claims except as outlined below.**

### **A) \$150,000 SIR each occurrence applies to:**

1. **Paint Ball** wars and equipment.
2. **Fitness equipment** offered to "Adult Community." A liability indemnification agreement is required by district employees using fitness equipment.
3. **Use of school buses or other school vehicles for transportation which is not an integral part of the NCSIG Member's educational program** (home to school, school sponsored activities, sports, field trips, emergencies such as forest fires covered by government code). An exception would be transportation of any public school preschool or K-12 students to preschool or non-profit/public community programs. Transportation of non-member students is not permissible with the exception of transportation to NCSIG member-sponsored activities or community programs when these non-member students share transportation with member students and the non-member students represent a minority of those passengers being transported. Transportation of adult chaperones is permissible. NCSIG Officers (serving as the Risk Control Committee) to consider other requested transportation exceptions and grant them between Spring and Fall Board meetings with retroactive consideration by Board at next regular meeting.
4. **Loss, claim or suit arising from the USE of Explosives, Fireworks or Pyrotechnic Devices during the regular curriculum or for special occasions unless the(3) items listed are satisfied: (Also see D) 5 Exclusions)**
  - a. NCSIG member must obtain approval from their Board of Trustees for this Event.
  - b. Member must obtain a Certificate of Liability Insurance from the Vendor naming them as an Additional Insured for the event. Certificate must provide general liability and auto liability limits of \$5,000,000 per Occurrence with an insurance company approved by the NCSIG JPA Manager.
  - c. Submit to the NCSIG JPA Manager at least 30 days prior to the event, a copy of an acceptable Contract between the Vendor & the Member in which the Vendor contract provides a hold harmless and indemnification clause to the Member.
5. **Failure to comply with the NCSIG Abuse Prevention Training Policy.**

### **B) \$10,000 SIR each occurrence applies to (except \$19,000 SIR applies to Chico JUSD/Marysville JUSD/Shasta UHSD):**

1. **Bounce Houses, water slides, slip-n-slides and inflatable equipment (includes inflatable sports games, bubble ball / knocker ball, inflatable sumo wrestling suits, etc.).**
2. **Gun or Archery Clubs/After School Programs.** Does not apply to physical education archery classes.
3. **High Ropes courses or any climbing, swinging, balancing, etc. apparatus over eight feet high.**
4. **Animal riding including horseback, donkey, pony and/or rides pulled by animals.** Refer to #7 below and Section D excluded rodeo activities.
5. **All activities taking place over eight feet above ground including mountain, rock, wall climbing or zip lines.** Does not apply to climbing walls owned and operated by U.S. Military.
6. **Roadside cleanup or tree/seed planting programs.**
7. **Rodeo activities conducted within the curriculum of covered member.** Also, refer to Section D Excluded Activities.
8. **Scuba diving** except swimming pool instruction.
9. **Skateboards, Rollerblading/Skating, Scooters, Hoverboards.** It is recommended that all school sites be posted with signs stating "No Skateboarding, Rollerblading or Scooter Riding." If a school directly sponsors events including but not limited to the use of skateboards, scooters, or rollerblades/skates, each claim shall be subject to the SIR increase. Bike rodeos are acceptable under controlled situations.
10. **Failure to install Ground Fault Circuit Interrupters.**



**C) \$10,000 SIR each occurrence applies to (except \$19,000 SIR applies to Chico JUSD/Marysville JUSD/Shasta UHSD) continued:**

11. Failure to correct playground defects or other serious safety hazards where recommendations were made.
12. Failure to maintain self-inspection records which impede claim defense.
13. Injury resulting from failure to provide baseball dugout screening.
14. Injury caused by failure to secure or store portable soccer goals and/or baseball backstops.
15. Non-compliant bleacher which fails to meet the U.S. Product Safety Commission guidelines.
16. Non-compliance of ASTM playground specifications for 6 mo.-23 mo. Children.
17. Non-compliance of CPSC Public Playground Safety Handbook guidelines dated Nov. 2010.

**D) EXCLUDED ACTIVITIES: The following is a partial listing of activities NOT Covered:**

*(Refer to the Memorandum of Coverage in your Member Binder or online at [www.ncsigschools.com](http://www.ncsigschools.com) for a complete listing and explanation of all coverage exclusions).*

1. Use of watercraft with motor exceeding 25 horsepower or sailboats over 24 feet in length. Contact your Servicing Agent regarding chartered watercraft and/or houseboats.
2. **In-Flight operations of aircraft** with the exception of Unmanned Aerial Systems (UAS) when operated within the curriculum or authorized district operations, and consistent with applicable FAA guidelines. This exclusion does not apply to Aircraft used for instructional purposes while located on property the Covered Agency owns, leases, rents or occupies, or with respect to operations performed by scheduled common carriers or the US Military. This exclusion includes hot air/gas balloons, weather balloons, hang gliders, helicopters, ultralight aircraft, gliders, etc.
3. **Trampolines** except for small rebounding devices.
4. **All-terrain vehicles including go-carts** not licensed for highway use or used in recreational activities.
5. **Sale or distribution of any explosives, fireworks or pyrotechnic devices.** Use of explosives, fireworks or pyrotechnic devices that are not during regular curriculum, or for special occasions are also excluded from coverage unless approved and authorized by NCSIG JPA Manager as outlined in A) 5 above.
6. **Model rocketry** not part of regular curriculum. Refer to [www.ncsigschools.com](http://www.ncsigschools.com) A-Z Topics/Rocketry for more information.
7. **Rodeo activities outside of curriculum** and/or rodeo competitions. This exclusion includes any exhibition of cowboy skills, such as bronco riding, calf roping, or a roundup, steer wrestling, Brahma bull riding or the use of any mechanical rodeo apparatus.

## **ABUSE PREVENTION TRAINING POLICY**

It shall be the Policy of Northern California Schools Insurance Group (NCSIG) to require all of its Public Educational Agencies (PEA's) except Sister JPA's without ADA to be in compliance with the following minimum steps in the prevention of child abuse and related claims:

1. **Annual "Mandated Reporter" training required by AB 1432:**
  - Train employees and persons working on their behalf who are mandated reporters under the Child Abuse and Neglect Reporting Act (CANRA) on their abuse and neglect reporting requirements.
  - Train new employees and persons working on their behalf who are mandated reporters within six (6) weeks of each person's employment.
  - Develop a process for all persons required to receive training under the law to provide proof of completing this training within the first six (6) weeks of each school year or within six (6) weeks of that person's employment.
2. **Post Mandatory Reporter Safety Poster**  
Fill in local police/sheriff and CPS contacts in the poster available at [www.ncaesigschools.com](http://www.ncaesigschools.com) or Keenan Abuse Prevention Center online. Post at every school site, preferably to be located in the employee break room.
3. **Adopt NorCal ReLiEF provided Administrative Regulation 3320, Board Policy 3320 & NCSIG provided Claim for Injury Form dated 5/2016 or newer.** New NCSIG members must comply with this policy no later than three (3) months from date of membership.
4. **PEA failure to comply with 1-3 above is subject to an increased Self-Insured Retention (SIR) of \$150,000** as established by the NCSIG Safety Policy and noted in the Higher SIR Listing. Compliance documentation filed with CDE should be maintained as a permanent record and available to NCSIG upon request in the event of an abuse related claim.

Northern California Schools Insurance Group (NCSIG) also strongly encourages all PEA's to pursue the following proactive risk management measures to further mitigate potential abuse exposures.

- Use Keenan SafeSchools online training program to facilitate training and compliance documentation.
- Establish a Social Media Policy dealing with appropriate and acceptable employee/student conduct.
- Train volunteers who frequently work with students as a best practice.
- Require third party contractor/vendor contracts when service/work involved at a school site or in close proximity to children, to include hold harmless/indemnification language and insurance terms in favor of the NCSIG Member with no less than \$1 million per occurrence, providing:
  - a. Certificate of Insurance including general liability, professional liability (if services performed), automobile liability, and workers' compensation (if applicable). Refer to NCSIG Consultant and/or Construction Sample Insurance Terms.
  - b. Endorsement naming the NCSIG Member, its elected or appointed officials, employees, agents and volunteers as additional insureds.
  - c. Evidence contractor/vendor insurance includes abuse and molestation coverage.

## NCSIG Membership

### Butte County

Bangor Union Elementary SD  
Chico Unified SD

### Lassen County

Lassen County Office of Ed & ROP  
Big Valley Unified SD  
Fort Sage Unified SD  
Janesville Elementary SD  
Johnstonville Elementary SD  
Lassen Union High SD  
Ravendale-Termo Elementary SD  
Richmond Elementary SD  
Shaffer Union Elementary SD  
Susanville Elementary SD  
Westwood Unified SD

### Mendocino County

Mendocino County Office of Education  
Arena Union Elementary SD  
Charter Academy of the Redwoods CS  
Eel River Charter School  
Fort Bragg Unified SD  
La Vida Independent Study CS  
Laytonville Unified SD  
Leggett Valley Unified SD  
Manchester Union Elementary SD  
Mendocino Unified SD  
Mt. Arena Jt. Union High SD  
Round Valley Unified SD  
Tree of Life Charter School  
Ukiah Unified SD  
Willits Unified SD  
Willits Charter School  
Willits Elementary Charter School

### Modoc County

Modoc County Office of Education  
Modoc Jt. Unified SD  
Surprise Valley Jt. Unified SD  
Tulelake Basin Jt. Unified SD

### Napa County

Pope Valley Union Elementary SD

### Plumas County

Plumas County Office of Ed & ROP  
Plumas Unified SD

### Sacramento County

North Valley Schools Ins. Group JPA

### Shasta County

Shasta County Office of Education  
Anderson Union High SD  
Bella Vista Elementary SD  
Black Butte Elementary SD  
Cascade Union Elementary SD  
Castle Rock Union Elementary SD  
Chrysalis Charter School  
Columbia Elementary SD  
Cottonwood Union Elementary SD  
Cottonwood Creek Charter School  
Enterprise Elementary SD  
Fall River Jt. Unified SD  
French Gulch Whiskeytown Elem SD  
Gateway Unified SD  
Grant Elementary SD  
Happy Valley Elementary SD  
Igo Ono Platina Elementary SD  
Indian Springs Elementary SD  
Junction Elementary SD  
Millville Elementary SD  
Monarch Learning Center CS  
Mountain Union Elementary SD  
North Cow Creek Elementary SD  
Northern Summit Academy  
Oak Run Elementary SD  
Pacheco Union Elementary SD  
Redding Elementary SD  
Shasta Charter Academy  
Shasta Trinity ROP  
Shasta Trinity Schools Ins. Group JPA  
Shasta Union Elementary SD  
Shasta Union High School District  
Tree of Life International Charter Sch  
University Preparatory Charter School  
Whitmore Elementary SD

### Siskiyou County

Siskiyou County Office of Education  
Big Springs Union Elementary SD  
Bogus Elementary SD  
Butte Valley Unified SD  
Butteville Union Elementary SD  
Delphic Elementary SD  
Dunsmuir Elementary SD  
Dunsmuir Jt. Union High SD  
Forks of Salmon Elementary SD  
Gazelle Union Elementary SD  
Grenada Elementary SD  
Happy Camp Union Elementary SD  
Hornbrook Elementary SD  
Junction Elementary SD  
Klamath River Union Elementary SD  
Little Shasta Elementary SD  
McCloud Union Elementary SD  
Montague Elementary SD  
Mt. Shasta Union Elementary SD  
Northeastern JPA for Workers Comp  
Scott Valley Unified School District  
Seiad Elementary SD  
Siskiyou Union High SD

### Siskiyou County Continued

Weed Union Elementary SD  
Willow Creek Elementary SD  
Yreka Union Elementary SD  
Yreka Union High SD

### Sutter County

Live Oak Unified SD

### Tehama County

Tehama County Office of Ed  
Antelope Elementary SD  
Corning Union Elementary SD  
Corning Union High SD  
Elkins Elementary SD  
Evergreen Union Elementary SD  
Flournoy Elementary SD  
Gerber Union Elementary SD  
Kirkwood Elementary SD  
Lassen View Union Elementary SD  
Los Molinos Unified SD  
Red Bluff Union Elementary SD  
Red Bluff Union High SD  
Reeds Creek Elementary SD  
Richfield Elementary SD

### Trinity County

Trinity County Office of Education  
Burnt Ranch Elementary SD  
Coffee Creek Elementary SD  
Douglas City Elementary SD  
Junction City Elementary SD  
Lewiston Elementary SD  
Mountain Valley Unified SD  
Southern Trinity Jt. Unified SD  
Trinity Center Elementary SD  
Trinity Alps Unified SD

### Yuba County

Marysville Joint Unified SD



**TRANSPORTATION: SINGLE OR SHORT TERM USE BY OTHER NCSIG MEMBER**

Sample between two members of Northern California Schools Insurance Group.

**Memorandum of Understanding  
regarding  
NCSIG MEMBER VEHICLE USE BY OTHER NCSIG MEMBER  
and  
Allocation of Liability Self-Insured Retention & Deductible if Loss Occurs**

**WHEREAS,** \_\_\_\_\_ Name of NCSIG Member  
(hereinafter referred to as **Vehicle User**) wishes to use a vehicle owned and registered to  
\_\_\_\_\_ Name of NCSIG Member  
(hereinafter referred to as **Registered Owner**) on the date(s) of \_\_\_\_\_,

for (purpose of use): \_\_\_\_\_ and Further

described as:

**Vehicle Year** \_\_\_\_\_ **Vehicle Make/Model** \_\_\_\_\_

**Vehicle VIN** \_\_\_\_\_ **License No** \_\_\_\_\_

**Condition** (note any exterior or interior damage): \_\_\_\_\_

**WHEREAS,** Vehicle User and Registered Owner are both members of NORTHERN CALIFORNIA SCHOOLS INSURANCE GROUP JPA and covered by the same liability and property coverage program, which contains a Member Self-Insured Retention and Physical Damage Deductible;

**NOW THEREFORE,** Vehicle User agrees to defend, hold harmless and indemnify **Registered Owner** for the Self-Insured Retention and/or Deductible for any occurrence / accident arising out of above mentioned permissive use of the vehicle, and to return the vehicle in the same condition as described above; to assume responsibility for the physical damage; and to agree that only a properly licensed and trained driver over the age of 21 (or 25 if transporting students) will be authorized to drive this vehicle.

**I HAVE READ THIS MEMORANDUM OF UNDERSTANDING HEREBY AGREES TO THE ABOVE TERMS AND CONDITIONS.**

**REGISTERED OWNER** \_\_\_\_\_

**SIGNATURE OF AUTHORIZED AGENT – NCSIG MEMBER**

\_\_\_\_\_  
**TITLE**

\_\_\_\_\_  
**DATE**

**VEHICLE USER** \_\_\_\_\_

**SIGNATURE OF AUTHORIZED AGENT – NCSIG MEMBER**



# TRANSPORTATION RISK CONTROLS & SAMPLE POLICY

## Motor Vehicle Reports - MVR's & EPN

*(Non-School Bus Drivers)*

**Job Descriptions** for employees required to drive for business purpose should clearly state:

1. Required license.
2. Requirement to operate a motor vehicle.
3. Requirement to maintain auto liability with specified minimum limits if using personal vehicle.
4. Requirement to maintain an "acceptable" driving record.

### **Risk Controls:**

Use of vehicles is one of the largest liability exposures for Public Educational Agencies (PEA). PEA's can manage the quality of drivers operating owned, non-owned, leased or rented vehicles by obtaining current motor vehicle records. These records can be obtained using the Employer Pull Notice Program (EPN) or by requesting the driver to provide a current copy of their Motor Vehicle Record (MVR).

The EPN Program (DMV Pull Notice Program) is a free service available to PEA's administered by the Department of Motor Vehicles (DMV). This program provides automatic Motor Vehicle Reports (MVR) reflecting a three (3) year driving record history for enrolled employees and will alert the PEA if there has been any new activity on the employees' driving record such as a violation, accident, license suspension, etc. While this program is mandated for employees driving buses, 15 passenger vans, or transporting hazardous materials, it is also available for other employees providing they are frequent drivers and have an employer/employee relationship with the PEA. The employee must sign a waiver (DMV Form INF1101) which must be maintained at the employee's worksite.

For additional EPN information and forms, contact the Department of Motor Vehicles.

Department of Motor Vehicles

Employer Pull Notice Unit

PO Box 944231

Mail Station H-265

Sacramento, CA 94244-2310

916-657-6446

<https://www.dmv.ca.gov/portal/dmv/?>

[ldmy&urile=wcm:path:/dmv\\_content\\_en/dmv/vehindustry/epn/epngeninfo](https://www.dmv.ca.gov/portal/dmv/detail_online_dr)

**Motor Vehicle Reports (MVR / Driver Record)** can also be obtained at a local DMV office or online for \$2.00 at [https://www.dmv.ca.gov/portal/dmv/detail\\_online\\_dr](https://www.dmv.ca.gov/portal/dmv/detail_online_dr). This method is recommended for prospective new employees who will be driving for business purposes **prior** to hiring or enrolling in the EPN program. This method of obtaining a driving record is also applicable to volunteers driving a PEA vehicle and/or a volunteer driving a private vehicle with a questionable driving record. (Refer to the Private Driver Application).

It is important to require the applicant to obtain the H6 Motor Vehicle Report from the DMV, as this provides a ten (10) year driving record history. There is no additional cost for the H6 and if it is not specifically requested, the DMV will only provide a three (3) year report.

*Note: All PEA's should have a written Transportation Policy. On May 18, 2016, the NCSIG Board of Directors reviewed the following sample Transportation Policy. It was noted that some NCSIG members do not allow volunteers to drive their owned vehicles and this policy would need to be edited for that purpose. This sample does not apply to school bus drivers, who are held to much higher standards and regulated by the California Highway Patrol.*

### Use of Vehicles for District Business

The governing board has a strong interest in ensuring that employees or volunteers who drive vehicles in the course of district business do so responsibly and act in accordance with established District procedures. The Superintendent or designee has the responsibility to monitor, evaluate and put into place the procedures designed to manage risks associated with this policy.

The district also has a strong interest in avoiding undue liability risks by curtailing driving privileges of any person whose driving records suggest they presently pose higher than normal risks. The Superintendent or designee further has the authority to recommend suspension or revocation of privileges to drive district or privately owned vehicles for district business.

All employees and volunteers that operate district or private vehicles for district business are regulated under the scope of this document. Vehicles are to be driven for business or transportation which is associated with the District's educational program only. Any person using a vehicle for district purposes must register each school year with the district office for such purposes. Drivers must provide the following:

1. Driver Application
  - a. District employees or volunteers allowed to drive district owned vehicles are required to complete an Employee Driver Application.
  - b. Volunteer drivers using a private vehicle are required to complete the Private Driver Application.
2. A copy of valid driver's license
3. Motor Vehicle Report (MVR)
  - a. District employees are required to complete the Authorization for Release of Driver Record Information (DMV Form INF 1101).
  - b. Volunteers permitted to drive a district vehicle must provide a current H6 Motor Vehicle Report (10 Year MVR).
  - c. Volunteers driving a private vehicle must provide a MVR (Motor Vehicle Report / Driver Record) dated within 30 days and have an "acceptable" driving record as defined in the Driving Record section of this policy. The District reserves the right to require the volunteer private driver to provide a current H6 MVR and/or accident reports to determine driver eligibility .
4. For drivers using their own vehicle, proof of minimum insurance requirements: Bodily Injury - \$100,000 each person, \$300,000 each occurrence; Property Damage - \$50,000 each occurrence; OR Combined Single Limit - \$300,000 each occurrence.

### Safe Operation of Vehicles

Drivers are required to observe the following practices while operating a vehicle for business purposes:

1. Drivers must meet the district requirements prior to the use of vehicles.
2. All traffic laws must be obeyed.
3. Driver must be at least age 21 for driving for business purposes and age 25 if transporting students.
4. Driver must be free of any medical condition that may affect his/her ability to operate a vehicle.
5. No alcohol or drugs will be consumed prior to, or while operating the vehicle.
6. The number of passengers shall not exceed the capacity for which the vehicle was designed.
7. No one may transport more than nine passengers plus the driver in any vehicle.
8. Transportation is limited to District students and approved chaperones.
9. All occupants must wear seat belts whenever the vehicle is in motion.
10. All students who are less than 8 years of age or under 4'9" tall must be properly secured in a rear seat in a child passenger restraint system meeting applicable federal motor vehicle safety standards.
11. The use of cell phones, walkmans, pagers or other electronic devices while driving is prohibited.
12. Smoking a pipe, cigar or cigarette/electronic cigarette in the vehicle is prohibited.
13. Any fines resulting from violations will be paid by the employee/volunteer.

### Specific Provisions for Use of District Vehicles

District vehicles are available for use upon request of (*district designee*). Requests will be granted based on availability of vehicles, approval by the site administrator and whether the operator has met all requirements. The Superintendent or designee shall determine the most appropriate and cost-effective mode of transportation for each approved trip.

A vehicle inspection form must be completed and submitted to *(district designee)* for each trip when using a district vehicle. The operator should record the starting and ending mileage on the form. The condition of district vehicles should be checked by the operator prior to use. Any notable damage or defects should be reported on the vehicle inspection form.

Using a district vehicle is a privilege. Vehicles should be returned:

- Free from trash and in a reasonably clean state
- With a full tank of fuel, if applicable
- To the location as requested by *(district designee)*.
- At the scheduled time

**Drivers License**

All drivers must have been continuously licensed during the last 3 years and hold a current California Drivers License to operate District or private vehicles, including off-road motorized equipment, for district business. All drivers are responsible for keeping their licenses current.

Some district vehicles require special class licenses to operate. Any person without such special class licenses may not, under any circumstances operate vehicles requiring them.

A driver’s license record check will be done at the time of employment for employees who operate vehicles as a part of their job duties. These employees will also consent to an annual DMV record check. If an initial driving record check on a new employee reveals that the employee’s driving record is in violation of this policy, the employee may be subject to corrective action, which may include termination.

**Driving Record**

The Superintendent or designee will monitor driving records. Not meeting district requirements and/or failure to demonstrate the ability to drive safely will constitute an unsafe and unacceptable driving record.

MVR’s will be graded based on the following table, as minimum requirements. Drivers are evaluated on the number of:

- a) minor violations,
- b) accidents,
- c) license suspension/revocation and
- d) serious violations.

**Motor Vehicle Report (MVR) Grading Criteria**

<b>Minor Violations (within past 3 Years)</b> include any moving violation that is not a major/serious violation as shown in this Table. <i>(Examples of minor violations include, but are not limited to speeding, failure to yield, illegal passing, stop sign/light violation, improper turn, following too close, any other moving violation where DMV points are assessed).</i>				
Number of Minor Violations Within Last 3 Years	Number of At-Fault Accidents Within Last 3 Years			
	0	1	2	3 or more
0	Acceptable	Acceptable	Borderline	Unacceptable
1	Acceptable	Acceptable	Borderline	Unacceptable
2	Acceptable	Borderline	Unacceptable	Unacceptable
3 or more	Unacceptable	Unacceptable	Unacceptable	Unacceptable
<b>License Suspension or Revocation (within past 3 Years)</b>				Unacceptable
<b>Major/Serious Violations (within past 5 Years)</b>				Unacceptable
<ul style="list-style-type: none"> <li>• Failure to stop in the event of an accident (Hit and Run)</li> <li>• Driving under the influence of alcohol or drugs or with open container</li> </ul>				

- |  |  |
|--|--|
| <ul style="list-style-type: none"> <li>• Refusing to take a substance/chemical test</li> <li>• More than one dismissal of a conviction relating to controlled substances</li> <li>• Reckless/Careless Driving</li> <li>• Homicide or Manslaughter or using vehicle in connection with a felony</li> <li>• Evading a Peace Officer or resisting arrest</li> <li>• Driving the wrong way or in the incorrect lane on a divided highway</li> <li>• Driving in excess of 100 mph</li> <li>• Racing/Speed contests</li> <li>• Passing a stopped school bus</li> </ul> |  |
|--|--|

**Citations and/or Violations**

Driving performance resulting in the issuance of a traffic citation is substandard and dangerous to human life and property. Employees who receive moving violations issued by a municipal, county, or state law enforcement officer while operating a district vehicle must report the citation to the Superintendent or designee and their immediate supervisor within twenty-four (24) hours.

Any person whose driving privileges have been suspended or revoked by the Department of Motor Vehicles must inform the Superintendent or designee of that action within twenty-four (24) hours.

A progressive disciplinary approach will be issued to an employee who receives a moving violation while operating a district vehicle. If more than one active disciplinary action relating to traffic citations is present in the employee's file, disciplinary action may be warranted. If disciplinary action is issued and the citation is later voided in traffic court, the discipline will be voided as well. The Superintendent or designee has the authority to evaluate individual violations and use discretion in deciding what disciplinary action is appropriate under the circumstances.

Any employee found to be operating a motor vehicle for district business with an invalid drivers license or an unsafe/unacceptable driving record in accordance with this policy will immediately cease operating the district vehicle and is subject to disciplinary action.

In some circumstances, suspension of driving privileges may be lifted by attendance in and completion of a local remedial driving program.

**Accidents in District Vehicles**

If you are involved in an accident in a district vehicle, stop your vehicle at the scene or as close as is safe. Always ensure your safety first. The police must be contacted if there are injuries, if there is a disagreement over the accident, if you damage property other than your own, or if you feel unsafe. If the police are not called to the accident, it is your responsibility to get the other vehicle information, the name and contact information of the other driver, the names and contact information of any witnesses, the name of the other driver's insurance carrier, and a description of the incident. Do not admit responsibility at the scene of the accident.

The accident must be reported to the Superintendent's office as soon as possible. If a determination is made by a law enforcement agency that the accident was at fault and resulted in serious injuries or the major damage to property, further action may be taken. This may include suspension of privileges, disciplinary measures or mandated driver's training courses. Single vehicle accidents involving minimal damage or especially mitigating circumstances may not warrant further action.

**Rental Vehicles**

Employees or volunteers driving a vehicle rented by the District are permitted to drive this vehicle for business purposes only. Personal use of rental vehicles is not permitted. Physical damage (comprehensive/collision insurance) offered by rental agency must be purchased at time of rental.

**Non-Sponsored Transportation**

If transportation is not provided and/or sponsored by the district, it shall be the responsibility of the principal or their designee to be certain that the participants and the parents/guardians are advised in writing that the district is not providing transportation, that the parent/guardian assumes all responsibility to make appropriate transportation arrangements, and the district assumes no legal liability



for that transportation.

If the District is not providing and/or sponsoring the transportation, the district shall not:

- Mandate the route of travel
- Mandate the time of travel
- Mandate caravanning
- Mandate car pooling
- Assign riders
- Have district equipment or material in the private passenger vehicles
- Review driving records of the drivers
- Require proof of liability insurance
- Check the condition of the vehicle
- Approve the drivers

#### **Private Driver Transportation**

The Superintendent or designee may authorize the transportation of students by private automobile for approved field trips and activities when the vehicle is driven by an adult, age 25 or older, who has registered for such purposes. For persons using a private vehicle for district business, the vehicle's registered owner is responsible for any accidents or violations that occur. The employee's/volunteer's personal auto policy is primary over any insurance or self-insurance maintained by the District. The District does not cover, nor is the District responsible for, comprehensive or collision physical damage coverage for private vehicles.

#### **Student Release from Using District Transportation**

When District transportation is provided, students may be released from using district transportation only with the advance written permission of their parent/guardian. The written release form must be submitted for each activity a student is involved.

- Transportation Waiver – Adult Driver: Form required when transportation is provided by the parent/guardian or another designated adult.
- Transportation Waiver – Student Driver: Form required when transportation is provided by the student as authorized by the parent/guardian.

# Local Control Accountability Plan and Annual Update (LCAP) Template

[Addendum](#): General instructions & regulatory requirements.

[Appendix A](#): Priorities 5 and 6 Rate Calculations

[Appendix B](#): Guiding Questions: Use as prompts (not limits)

[LCFF Evaluation Rubrics](#): Essential data to support completion of this LCAP. Please analyze the LEA's full data set; specific links to the rubrics are also provided within the template.

LEA Name

Contact Name and Title

Email and Phone

Gateway Unified School District

James M. Harrell  
Superintendentjharrell@gwusd.org  
530-245-7908

## 2017-20 Plan Summary

### The Story

Describe the students and community and how the LEA serves them.

The Gateway Unified School District serves approximately 2300 students from Pre-K thru 12th grade. The District is comprised of five schools. Four schools, Grand Oaks (K-5), Shasta Lake (K-8), Central Valley High School (Comprehensive 9-12) and Mountain Lakes (Alternative programs) are located in the City of Shasta Lake. One school, Buckeye School of the Arts (K-8) is located in the city of Redding. Shasta Lake City is a city of approximately 10,000 resident and Redding is city of approximately 90,000 residents. The District also serves students from the communities of Mountain Gate and Lake Head, which are located north of Shasta Lake. The ethnic population of the District is comprised of 69% White, 15% Hispanic, 7% American Indian or Alaska Native, 3% Asian, 2% African American, 1% Pacific Islander, less than 1% Filipino, and 4% two or more races. The District has a 13-17% special education population throughout the school year and a 72% socioeconomically/disadvantaged population. Major initiatives for the district include the implementation of Professional Learning Communities (PLC's), development and implementation of Response to Intervention (RtI) plans to meet the needs of "All" learners, STEM programs in all schools and Project Lead the Way (PLTW) at Central Valley High School. The Gateway District is in the sixth year of using one to one technology devices in each classroom. This past year the District switched from iPads to Chrome books as well as a Google platform. Though a few were not receptive to the change, the overall feeling now is that it was the right thing to do for improvement to our programs. The Gateway District continues to focus on "Learning for All" to ensure that students graduate with the skills to enter college or a career field. We are also proud that each Gateway school has a strong commitment to community service.

### LCAP Highlights

Identify and briefly summarize the key features of this year's LCAP.

A primary goal for the LCAP is to have 90% of all students reading at or above grade level. All other goals, outcomes, services and actions within the LCAP influence this primary goal or are influenced by it. The PLC process is a 'best practice' for teacher collaboration to improve instruction, with primary instructional strategies following Dr. Marzano's Art and Science of Teaching Framework; Domain 1 Classroom Strategies and Behaviors, 3 Lesson Segments, 9 Design Questions, and 41 elements or instructional categories. The NWEA assessments are among the best assessments to monitor growth in reading and math. The services and actions tied to technology and the district's 1:1 initiative is focused on improving instruction and student interest through the use of technology. Instructional coaching and professional development will introduce and help sustain growth in improved instructional practices and strategies. The LCAP focus on academic and behavioral intervention supports will help students to reach grade level. Students at grade level need interventions, challenging courses and opportunities to excel and reach their highest capacity. Reading below grade level diminishes students chances of success.

## Review of Performance

Based on a review of performance on the state indicators and local performance indicators included in the LCFF Evaluation Rubrics, progress toward LCAP goals, local self-assessment tools, stakeholder input, or other information, what progress is the LEA most proud of and how does the LEA plan to maintain or build upon that success? This may include identifying any specific examples of how past increases or improvements in services for low-income students, English learners, and foster youth have led to improved performance for these students.

## Greatest Progress

Greatest Progress:

When reviewing the CA Dashboard Data & CAASPP test results for 2017, the following are areas of progress:

1. The Graduation rate increased and is high 90.4% indicated in green (up from a red indication the previous year).
2. English Learner Student Performance is high 75% indicated in yellow (up from a red indication the previous year).
3. Eleventh grade students showed an increase in the percentage of students meeting or exceeding standards in ELA from 54% to 67.2%.
4. Eleventh grade students showed an increase in the percentage of students meeting or exceeding standards in Math from 18% to 25.4%.

Intervention 'class labs' for Math and English were structured into the high school schedule to help identify and target student needs. Using NWEA assessments to track learning progress and CAASPP Interim Assessments for all students throughout the year has helped teachers target student needs and guide instruction. We continue to study the correlation of growth in NWEA and the CAASPP (SBAC). NWEA assessment and CAASPP Interim Assessment data is used in both the Professional Learning Community (PLC) process and with Intervention teams.

Referring to the LCFF Evaluation Rubrics, identify any state indicator or local performance indicator for which overall performance was in the “Red” or “Orange” performance category or where the LEA received a “Not Met” or “Not Met for Two or More Years” rating. Additionally, identify any areas that the LEA has determined need significant improvement based on review of local performance indicators or other local indicators. What steps is the LEA planning to take to address these areas with the greatest need for improvement?

## Greatest Needs

Greatest Needs:

(Note: With a district socioeconomically disadvantage percent of 72, the LCAP is written as a district wide plan.)

When reviewing the CA Dashboard Data, the following are area(s) of greatest need:

1. ELA all students (K-8) (Orange-decline of 5.4 points)
2. Math all students (K-8) (Orange-maintained)
3. Suspension Rate (K-12) (Red-12.1%)
4. Students with Disabilities (subgroup) requires the district to participate in Differentiated Assistance due to Academic status (red) and Suspension Rate status for this subgroup (red).

Steps to address greatest needs:

1. Sites' primary goal is to improve reading.
  - a. Professional development in August on reading instructional strategies, data analysis & use.
  - b. Increase reading intervention
  - c. Instructional coaching support for reading instruction
2. Through Differentiated Assistance and an analysis of suspension date, areas of need and concern have been addressed that should improve the suspension rates for all students and all subgroups. Continuous monitoring and reflection will be scheduled.
3. Professional Development Plan includes August Reading training and the use instructional strategies, materials and data analysis.

Referring to the LCFF Evaluation Rubrics, identify any state indicator for which performance for any student group was two or more performance levels below the “all student” performance. What steps is the LEA planning to take to address these performance gaps?

## Performance Gaps

Performance Gap:

There were no student groups that performed two or more levels below "all students".

Total student Suspension Rate is very high with performance at the red level. District data indicates improvement in this area for the 2017-18 school year. Continued monitoring and analysis of monthly data will be scheduled for the 2018-19 school year.

Performance levels for English Language Arts (grades 3-8) and Math (grades 3-8) for "all students" were both at the 'orange' levels. Preliminary CAASPP results (SBAC testing) indicate improvements in both areas for 2017-18.

Addressing the Performance Gap:



The district will analyze the 2017-18 data at the start of the 2018-19 school year to see if gains have been made to close performance gaps. Goals for "All Students" will be established and monitored for the 2018-2019 school year using the 3 assessment windows for NWEA Reading & Math assessments. The district will continue to utilize the PLC process and assure the inclusion of Special Education and regular education staff to identify needs and implement strategies for improving ELA & math performance. The Director of Instructional Services, site administration and instructional coaches will meet at the July Leadership Meeting to analyze data, plan the monitoring and support of implementations for instructional strategies and interventions.

If not previously addressed, identify the two to three most significant ways that the LEA will increase or improve services for low-income students, English learners, and foster youth.

### Increased or Improved services

The LEA has increased and improved services for students needing academic and/or behavioral interventions. Behavior paraprofessionals, counselors and additional special education staff work with and support teachers, administrators and instructional coaches to improve the behaviors and address the academic concerns of the 'at-risk' students and students with disabilities. Continuing to support the English Learner and Indian Education programs gives additional support to a subgroup that is also predominantly low-income students. Budget concerns and cuts have created the need to redefine district base programs. Media Specialist, IT technician positions and music teachers contribute to supporting students and offering a broad course of student. Through a collaborative process with all stakeholders, there is an overwhelming concern, desire and support to assure students the opportunity to have music TK-12 and band grades 6-12. Research provides evidence that music programs contribute to improved academic growth and motivate student attendance and interest for school. Likewise, staffing school media centers with trained staff will support all students as they learn. The district's one-to-one initiative needs to be supported with adequate tech support.

## Budget Summary

Complete the table below. LEAs may include additional information or more detail, including graphics.

DESCRIPTION	AMOUNT
Total General Fund Budget Expenditures For LCAP Year	\$34,170,121
Total Funds Budgeted for Planned Actions/Services to Meet The Goals in the LCAP for LCAP Year	\$5,268,837.00

The LCAP is intended to be a comprehensive planning tool but may not describe all General Fund Budget Expenditures. Briefly describe any of the General Fund Budget Expenditures specified above for the LCAP year not included in the LCAP.

While the LCAP outlines goals, supporting actions, and services specifically targeted and monitored to increase achievement for at risk and general students, the LCAP is just one component of the plan for Gateway Unified School District to meet its strategic goals, which include: working in partnership with parents and the community to assure that all students meet or exceed state standards, developing and sustaining high performing schools for all PreK-12 students to graduate career and college ready without remediation, ensuring that students and staff will learn and work in a safe, supportive and caring environment, and engaging with the community to meet the District's Mission and Vision. Other strategic goals include ensuring that the work force is highly qualified and well trained, that facilities and grounds are well maintained and enhance student learning and

accommodate student capacity, and that the District will be fiscally accountable to the public and will allocate resources based on Board Goals. To accomplish these strategic goals, the district expends \$28,901,284 from general fund unrestricted and restricted resources for services and support functions not specifically listed in the LCAP. These services and support functions include:

- a. Instruction: certificated and classified support, special education programs, and outside service provider costs.
- b. Instruction related services: certificated and classified support, instructional aide support, office secretarial, attendance and clerical support, and site administration.
- c. Pupil services: Psychologists, nursing services, supplies, speech pathologists, transportation services, and related services.
- d. Ancillary services: after school program aides, administration, supplies, school sponsored athletics.
- e. General administration: District administration, secretarial, payroll, purchasing, clerical support, audit services, data processing services, equipment, related services, and other general administration.
- f. Plant services: Facilities and grounds maintenance, cleaning and support services, contracts, security related services and contracts.

**DESCRIPTION**

Total Projected LCFF Revenues for LCAP Year

**AMOUNT**

\$23,018,635

# Annual Update

**LCAP Year Reviewed: 2017-18**

Complete a copy of the following table for each of the LEA's goals from the prior year LCAP. Duplicate the table as needed.

## Goal 1

Goal 1: Gateway Unified School District will work in partnership with parents and the community to assure that all students meet or exceed state standards. Developing and sustaining high performing schools for all PreK-12 students to graduate career and college ready without remediation.

State and/or Local Priorities addressed by this goal:

State Priorities:	Priority 1: Basic (Conditions of Learning)
	Priority 2: State Standards (Conditions of Learning)
	Priority 4: Pupil Achievement (Pupil Outcomes)
	Priority 7: Course Access (Conditions of Learning)
	Priority 8: Other Pupil Outcomes (Pupil Outcomes)
Local Priorities:	NWEA Assessments

# Annual Measurable Outcomes

## Expected

### Metric/Indicator

1.1

CAASPP, district NWEA assessments, the Academic Performance Index (API); curriculum audit and Williams Act

1.2

A-G requirements completion rate; Advanced Placement (AP) course passing rates; AP exam passing rate --score of three or better; graduation rate; student industry certification rate; CAASPP English language arts/literacy (EAP--Early Assessment Program) and mathematics performance level outcomes for grade eleven students; post graduate college data.

Middle School & High School class schedules

1.3

NWEA Reading Assessment tool

1.4

Number of staff receiving PLC professional development, Instructional Review data collection.

1.5

Maintain above-state average percentages for proficiency as measured by the California English Language Development Test, and above-state average English learner reclassification rate. Teachers will receive Professional Development for implementing ELD strategies and new ELD standards.

1.6

Special Education Self Review (SESR), CDE Non-Compliance Report, [The CDE Non-Compliance Report showed 'no errors'; 49.5% of the students are in the general education classes 80% or more of the time according to the most recent state data (2014-15). ]

1.7

Increase the number of Native American students that demonstrate proficiency in core subjects, using district targeted measures.

## Actual

1.1

The number of students scoring at the 50th percentile or higher in reading and math as measured by district Winter NWEA assessments declined by 1.8% in Reading and declined by 0.9% in Math. NWEA is a growth assessments which indicates that almost all students are making a year's growth but the achievement gaps for the students behind grade level is remaining relatively flat. The CAASPP (SBAC) ELA 2017 scores for the district remained the same with 32.4% of students tested meeting or exceeding standards, and a 1% increase in Math scores with 24.4% of students tested meeting or exceeding standards.

Common Core aligned materials with text and e-Text sufficiency are being maintained at 100%

1.2

As the CA Dashboard evolves the district has changed the Metric/Indicator to reflect the College/Career Indicator (CDE Dashboard):

Class of 2016 Prepared: 27.7%, Approaching Prepared: 30.7%, Not Prepared: 41.6%

CAASPP College readiness:

ELA/Literacy 48.9% (increase of 3.9% from 2016)

Math 17.6% (increase of 3.6% from 2016)

The district maintained a broad course of study for students.

1.3

(see 1.1)

1.4

The district was unable to send teachers to attend the PLC professional development conference because the training date conflicted with the last week of school.

1.5

Teacher training was held in ELD strategies and the implementation of new ELD standards. The 2017 English Learner Progress on the CA Dashboard indicates a 'yellow' status and a decline of 3.1%. The 2016 English Learner Progress indicated a 'red' status. This is confusing because there was a decline of 3.1% and the status is higher than last year. The explanation is the use of old data by CA Dashboard last year, then skipping a year's data to be more current. With so few EL's it is difficult to analyze a program's efficiency



## Expected

### 17-18

#### 1.1

The number of students scoring proficient and above in core subject areas as measured by district NWEA assessments, and CAASPP will increase by 5%;

Pupils will benefit from Common Core aligned materials with text and e-Text sufficiency being maintained at 100%;

#### 1.2

The A-G requirement completion rate will increase by 5% annually;

The percentage of eligible students enrolled in Advanced Placement (AP) courses will increase by 2% annually.

The passing rate on AP exams will increase by 5% annually;

The number of students demonstrating College readiness as measured by CAASPP English language arts/literacy (EAP--Early Assessment Program) and mathematics performance level outcomes for grade eleven students will increase by 5%;

Students will continue to have access to a broad course of study which includes but not limited to Foreign Language classes, CTE courses, Visual and Performing Arts courses.

#### 1.3

The number of students reading at or above grade level at the start of the year will increase by 5% at the end of the school year, as measured by the district adopted reading assessment, NWEA;

#### 1.4

A minimum of 10 teachers will attend the PLC professional development conference annually—with an eventual goal of all certificated staff participating in PLC training;

#### 1.5

Pupils will benefit from teachers who are trained in ELD strategies and implementing new ELD standards. Our goal is to maintain above-state averages for English learner reclassification rates and students showing progress as measured on the CELDT;

#### 1.6

CDE Non-Compliance Report, SEIS percentage of time student are in general education classes will increase, student performance will increase as measured by district and state targeted measure;

#### 1.7

## Actual

using only one year's data point. Over the past 10 years, growth for EL's in the district have outpaced state average growth considerably.

#### 1.6

The CDE Non-Compliance Report continued to show 'no errors' and SEIS percentage of time student are in general education classes increased. Student performance will increase as measured by district and state targeted measure;

#### 1.7

NWEA growth baselines in Reading and Math were established for Indian Ed. students. The winter scores for student at or above the 50th percentile show 44.0% in reading and 37.3% in Math. The CA Dashboard indicates a 'red' status in ELA for this subgroup and an 'orange' status in math.

## Actions / Services

Duplicate the Actions/Services from the prior year LCAP and complete a copy of the following table for each. Duplicate the table as needed.

### Action 1

Planned Actions/Services	Actual Actions/Services	Budgeted Expenditures	Estimated Actual Expenditures
<p>1.1 All students will receive high quality Common Core classroom instruction, curriculum and assessment practices, promoting college and career readiness, while increasing the number of students that demonstrate proficiency in core subjects through the following actions: (The scope of services is for all students.)</p>	<p>1.1a The certificated calendar working days includes 3 calendared professional development days. These PD Day were utilized to provide professional development to different teaching levels/groups and different content &amp; focus areas: implementing Instructional Strategies, RTI strategies, analyzing student assessment and the use of one to one technology.</p>	<p>1.1a Professional Development (The scope of services is for all students.) 1000-3999 Personnel Salaries And Benefits Supplemental/Concentration \$122,967</p>	<p>1.1a Professional Development (The scope of services is for all students.) 1000-3999 Personnel Salaries And Benefits Supplemental/Concentration \$184,795</p>
<p>1.1a Provide professional development on implementing Instructional Strategies, RTI strategies, student assessment and the use of one to one technology to best enhance the quality of services and learning for all. Continue with the increased certificated calendar working days for a total of 3 calendared professional development days.</p>	<p>1.1b Chromebooks were as part of the one to one technology initiative for each student grades K-12 and each instructor. The district continues to purchase a wireless lease to support infra-structure of one to one initiative, and Learning Management Systems (LMS).</p>	<p>1.1a Professional Development 5000-5999 Services And Other Operating Expenditures Supplemental/Concentration \$26,000</p>	<p>1.1a Professional Development 5000-5999 Services And Other Operating Expenditures Supplemental/Concentration \$25,921</p>
<p>1.1b Purchase/lease of one to one technology devices for each student grades K-12 and each instructor. Purchased wireless lease to support infra-structure of one to one initiative. Purchase Learning Management Systems (LMS).</p>	<p>1.1b Chromebooks were as part of the one to one technology initiative for each student grades K-12 and each instructor. The district continues to purchase a wireless lease to support infra-structure of one to one initiative, and Learning Management Systems (LMS).</p>	<p>1.1b Technology Devices and Wireless ( also obj. 4000-4999 and 7000-7999) 5000-5999 Services And Other Operating Expenditures Supplemental/Concentration \$251,547</p>	<p>1.1b Technology Devices and Wireless ( also obj. 4000-4999 and 7000-7999) 5000-5999 Services And Other Operating Expenditures Supplemental/Concentration \$230,897</p>
	<p>1.1c An itinerant district technology instructional coach provided professional development to help teachers align best instructional practices with the use of technology.</p>	<p>1.1c Technology Instructional Coach 1000-3999 Personnel Salaries And Benefits Supplemental/Concentration \$94,276</p>	<p>1.1c Technology Instructional Coach 1000-3999 Personnel Salaries And Benefits Supplemental/Concentration \$96,868</p>
	<p>1.1d Stipends provided site lead technology support positions.</p>	<p>1.1d Stipend for site lead technology support position 1000-3999 Personnel Salaries And Benefits Supplemental/Concentration \$17,000</p>	<p>1.1d Stipend for site lead technology support position 1000-3999 Personnel Salaries And Benefits Supplemental/Concentration \$15,011</p>

1.1c Continue funding an itinerant district technology instructional coach position to provide professional development to help teachers align best instructional practices with the use of technology.

1.1d Provide stipends to site lead technology support positions.

1.1e Purchase materials for Science, Technology, Engineering, Art and Math (STEAM) activities at the K-8 level; provide stipends for lead teachers at the elementary/middle schools to organize MakerSpaces. Promote STEM education through Project Lead The Way (PLTW) pathways at Central Valley High School.

1.1e Purchased materials provided Science, Technology, Engineering, Art and Math (STEAM) activities at the K-8 level; Stipends provided for lead teachers at the elementary/middle schools to organize MakerSpaces, and promote STEM education through Project Lead The Way (PLTW) pathways at Central Valley High School.

1.1e STEM/STEAM/PLTW materials and teacher stipends (also obj. 4000-4999 \$14,580) 1000-3999 Personnel Salaries And Benefits Supplemental/Concentration \$55,000

1.1e STEM/STEAM/PLTW materials and teacher stipends (also obj. 4000-4999) 1000-3999 Personnel Salaries And Benefits Supplemental/Concentration \$37,330

## Action 2

Planned Actions/Services	Actual Actions/Services	Budgeted Expenditures	Estimated Actual Expenditures
<p>1.2 Increase the number of student graduates college and career ready. (The scope of services is for all students.)</p>	<p>1.2a Sites have developed and implemented individual site plans to promote a culture of college and career readiness that includes opportunities for students to visit college campuses, technical institutes, and private business.</p>	<p>1.2a Promote a culture of college and career readiness 0105 Regular Education: 5000-5999 Services &amp; Other Operating Expenditures Supplemental/Concentration \$15,000</p>	<p>1.2a Promote a culture of college and career readiness 5000-5999 Services And Other Operating Expenditures Supplemental/Concentration \$834</p>
<p>1.2a Sites will develop and implement individual site plans to promote a culture of college and career readiness that includes opportunities for students to visit college campuses, technical institutes, and private business.</p>	<p>1.2b Sections for Advanced Placement (AP) courses are provided at Central Valley High School as indicated on the Master Schedule.</p>	<p>1.2b Maintain sections for Advanced Placement (AP) courses on the High School Master Schedule. (The scope of services is for all students.) (No associated cost.)</p>	<p>1.2b Maintain sections for Advanced Placement (AP) courses on the High School Master Schedule. (The scope of services is for all students.) (No associated cost.)</p>

1.2b Provide sections for Advanced Placement (AP) courses on the High School Master Schedule.

1.2c The district will pay portions of the AP exam fees for all students not qualifying for state fee waivers, and pay for all 10th graders to take the pre-Academic College Testing (preACT) exams.

1.2d The district will provide opportunities for credit recovery using Odysseyware; including summer school credit recovery.

1.2e Students will continue to have access to a broad course of study which includes but not limited to Foreign Language classes, CTE courses, Visual and Performing Arts courses. Site administration and site leadership teams will submit proposed master schedules for the following school-year to be reviewed at the District Office. The schedules will be submitted in the Spring and reviewed by the District Cabinet in regards to A-G course offerings, CTE pathways, Intervention classes, credit recovery classes, AP sections, P.E. sections and minutes, instructional minutes, and bell schedule. (The scope of services is for all students.)

1.2c The district pays portions of the AP exam fees for all students not qualifying for state fee waivers.

1.2d The district provides opportunities for credit recovery using Odysseyware; including summer school credit recovery.

1.2e Students continue to have access to a broad course of study which includes but not limited to Foreign Language classes, CTE courses, Visual and Performing Arts courses. Site administration and site leadership teams submit proposed master schedules to be reviewed at the District Office. The schedules are reviewed by the District Cabinet in regards to A-G course offerings, CTE pathways, Intervention classes, credit recovery classes, AP sections, P.E. sections and minutes, instructional minutes, and bell schedule. (The scope of services is for all students.)

1.2c AP & pre-ACT exam fees (also obj. 1000-3999 \$3,500)  
0121 Pupil Testing: 4000-4999  
Books & Supplies  
Supplemental/Concentration  
\$12,500

1.2d Credit Recovery 0105  
Regular Education: 5000-5999  
Services & Other Operating  
Expenditures  
Supplemental/Concentration  
\$28,000

1.2e Students will continue to have access to a broad course of study. (The scope of services is for all students.)  
(No associated cost.)  
(No associated cost.)

1.2c AP & pre-ACT exam fees (also obj. 1000-3999 \$3,500)  
4000-4999 Books And Supplies  
Supplemental/Concentration  
\$9,124

1.2d Credit Recovery 5000-5999  
Services And Other Operating  
Expenditures  
Supplemental/Concentration  
\$33,875

1.2e Students will continue to have access to a broad course of study. (The scope of services is for all students.) (No associated cost.)

### Action 3



Planned Actions/Services	Actual Actions/Services	Budgeted Expenditures	Estimated Actual Expenditures
1.3 Increase the number of students reading at or above grade level.	1.3a Continue to support FTE 2.0 instructional coaching positions to help teachers analyze assessment data, align best instructional practices, and receive instructional coaching.	1.3a Instructional Coaching Positions (also us Title II Res obj. 1000-3999, \$163,119) 1000-3999 Personnel Salaries And Benefits Supplemental/Concentration \$26,288	1.3a Instructional Coaching Positions (also us Title II Res obj. 1000-3999, \$168,353) 1000-3999 Personnel Salaries And Benefits Supplemental/Concentration \$29,877
1.3a Continue to support FTE 2.0 instructional coaching positions to help teachers analyze assessment data, align best instructional practices, and receive instructional coaching.	1.3b NWEA reading assessment tool was used K-12 for Fall, Winter & Spring reading and math assessments, followed by data analysis during PLC's.	1.3b Reading Assessment 0129 Remedial/Intensive Programs: 4000-4999 Books & Supplies Supplemental/Concentration \$50,000	1.3b Reading Assessment 5000-5999 Services And Other Operating Expenditures Supplemental/Concentration \$33,875
1.3b Continue to purchase NWEA reading assessment tool to be used K-12; schedule reading assessment dates and data analysis dates.	1.3c A reading instructional coaching position (FTE 0.5) continued to be funded to help teachers analyze student reading needs and target reading instruction.	1.3c Reading Instructional Coach 0129 Remedial/Intensive Programs: 1000-3999 Personnel Salaries & Benefits Supplemental/Concentration \$48,819	1.3c Reading Instructional Coach 1000-3999 Personnel Salaries And Benefits Supplemental/Concentration \$50,163
1.3c Continue funding a reading instructional coach position (FTE 0.5) to help teachers analyze student reading needs and target reading instruction.	1.3d Each site continued to implement an academic and behavioral intervention plan to address the needs of all students. Site intervention committees continued to review the implementation of the academic and behavioral intervention plan. The committees included classroom teachers, instructional coaches, Special Education teachers, Speech & Language pathologist, school psychologist and site administrators. Site intervention committees reviewed ongoing data (i.e. behavioral referrals, attendance, reading and math assessments) and implement improvements; additional material	1.3d Academic and Behavioral Interventions (also obj. 4000-4999 \$10,000) 0105 Regular Education: 5000-5999 Services & Other Operating Expenditures Supplemental/Concentration \$30,000	1.3d Academic and Behavioral Interventions (also obj. 4000-4999 \$10,000) 5000-5999 Services And Other Operating Expenditures Supplemental/Concentration \$8,918
1.3d Each site will continue to implement an academic and behavioral intervention plan to address the needs of all students. Site intervention committees will oversee the implementation of the academic and behavioral intervention plan. The committees will include classroom teachers, instructional coaches, Special Education teachers, Speech & Language pathologist, school psychologist and site administrators. Site intervention committees will review ongoing data (i.e. behavioral referrals,		1.3e Provide funding to maintain Library Support Staff positions 1000-3999 Personnel Salaries And Benefits Supplemental/Concentration \$88,912	1.3e Provide funding to maintain Library Support Staff positions 1000-3999 Personnel Salaries And Benefits Supplemental/Concentration \$167,395

attendance, reading and math assessments) and implement improvements; additional material and staffing needs, schedule changes, training and professional development.

1.3e Provide funding to maintain Library Support Staff positions

and staffing needs, schedule changes, training and professional development.

1.3e Funding provided for maintaining the Library Support Staff positions

**Action 4**

Planned Actions/Services	Actual Actions/Services	Budgeted Expenditures	Estimated Actual Expenditures
<p>1.4 Teachers and administration will participate in collaborative decision making, aligning best instructional practices, and building collegial support through the Professional Learning Community (PLC) process.</p>	<p>1.4a Minimum Day Mondays allowed for scheduled collaborative time (PLCs).</p>	<p>1.4a Minimum Monday PLC time 1000-3999 Personnel Salaries And Benefits Supplemental/Concentration \$251,547</p>	<p>1.4a Minimum Monday PLC time 1000-3999 Personnel Salaries And Benefits Supplemental/Concentration \$278,395</p>
<p>1.4a Minimum Day Mondays allow for scheduled collaborative time (PLCs).</p>	<p>1.4b Stipends were provided to District PLC team leaders (25).</p>	<p>1.4b PLC Leader stipends 0105 Regular Education: 1000-3999 Personnel Salaries &amp; Benefits Supplemental/Concentration \$35,403</p>	<p>1.4b PLC Leader stipends 1000-3999 Personnel Salaries And Benefits Supplemental/Concentration \$34,434</p>
<p>1.4b Continue to provide stipends to District PLC team leaders (25).</p>	<p>1.4c PLC release time was used for vertical and horizontal alignment of essential standards, materials, and formative assessments.</p>	<p>1.4c PLC additional time 0105 Regular Education: 1000-3999 Personnel Salaries &amp; Benefits Supplemental/Concentration \$8,225</p>	<p>1.4c PLC additional time 1000-3999 Personnel Salaries And Benefits Supplemental/Concentration \$2,587</p>
<p>1.4c Provide Professional Learning Community (PLC) time for vertical and horizontal alignment of essential standards, materials, and formative assessments.</p>	<p>1.4d The district was unable to send teachers to attend the PLC professional development conference because the training date conflicted with the last week of school.</p>	<p>1.4d PLC Professional Development 0602 Instructional Admin: 5000-5999 Services &amp; Other Operating Expenditures Supplemental/Concentration \$10,000</p>	<p>1.4d PLC Professional Development 0602 Instructional Admin: 5000-5999 Services &amp; Other Operating Expenditures Supplemental/Concentration \$0</p>
<p>1.4d Provide PLC professional development to additional staff members and provide ongoing training for the PLC process and PLC leadership.</p>			

## Action 5

Planned Actions/Services	Actual Actions/Services	Budgeted Expenditures	Estimated Actual Expenditures
<p>1.5 Improve the proficiency of English Learner pupils using best practices, adopted English language development standards, and state approved instructional materials.</p> <p>1.5a Provide continued services for English Learner pupils in grades TK-12. EL students need additional support in order to develop their academic skills. The additional support will be provided by a certificated teacher as the coordinator of the EL program and 3 paraprofessionals working to support the five school sites.</p> <p>1.5b Provide English Learner instructional materials.</p>	<p>1.5a The district continued providing services for English Learner pupils in grades TK-12. The additional support was provided by a certificated teacher as the coordinator of the EL program and 3 paraprofessionals working to support the five school sites.</p> <p>1.5b English Learner instructional materials were purchased to help provide support.</p>	<p>1.5a Provide continued services for English Learner 0130 English Language Learners: 1000-3999 Personnel Salaries &amp; Benefits Supplemental/Concentration \$197,704</p> <p>1.5b Provide instructional materials. 0130 English Language Learners: 4000-4999 Books &amp; Supplies Supplemental/Concentration \$7,500</p>	<p>1.5a Provide continued services for English Learner (see also 5xxx for mileage and conference) 1000-3999 Personnel Salaries And Benefits Supplemental/Concentration \$201,753</p> <p>1.5b Provide instructional materials. 4000-4999 Books And Supplies Supplemental/Concentration \$5,117</p>

## Action 6

Planned Actions/Services	Actual Actions/Services	Budgeted Expenditures	Estimated Actual Expenditures
<p>1.6 Ensure that all students with disabilities have services that are provided for those students identified in the program throughout the year. This is inclusive of Low Income &amp; English Learner Students with Disabilities, which make up the majority of this subgroup.</p>	<p>1.6a An additional Resource (RSP) teacher position continued to be funded and filled to lower the teacher to pupil ratio and provide support for academic and behavioral interventions. The RSP teachers continue to serve on site intervention committees, providing intervention support and</p>	<p>1.6a Resource Teachers -- District contribution of Suppl./Con. funds to the Sp. Ed. Program 6500 Special Education: 1000-3999 Personnel Salaries &amp; Benefits Supplemental/Concentration \$78,587</p>	<p>1.6a Resource Teachers -- District contribution of Suppl./Con. funds to the Sp. Ed. Program 6500 Special Education: 1000-3999 Personnel Salaries &amp; Benefits Supplemental/Concentration \$77,606</p>

1.6a Continue to fund an additional Resource (RSP) teacher position to lower the teacher to pupil ratio and provide support for academic and behavioral interventions. The district RSP teacher to pupil ratio was 28:1 (2015-16). Adding a position will reduce it to the projected 24:1. The RSP teachers will continue to serve on site intervention committees, provide intervention support and participate in grade level PLCs. Intervention Committees will review ongoing data (behavioral referrals, attendance, reading and math assessments) and help implement recommended interventions such as; use of supplemental materials and other intervention resources, provide staff support, provide training and professional development, attend SST's and develop individual behavioral plans.

1.6b Continue funding increased Speech Pathologist services for students in the Gateway District to lower the teacher to pupil ratio (2014-15 ratio was 65+:1, projected ratio for 2016-17 50:1), and provide support through site academic and behavior intervention plans. Speech Pathologists will serve on site intervention committees, provide intervention support and participate in grade level PLCs. Intervention Committees will review ongoing data (behavioral referrals,

participating in grade level PLCs. Intervention Committees review ongoing data (behavioral referrals, attendance, reading and math assessments) and help implement recommended interventions such as; use of supplemental materials and other intervention resources, provide staff support, provide training and professional development, attend SST's and develop individual behavioral plans.

1.6b Continued funding increased Speech Pathologist services for students in the Gateway District to lower the teacher to pupil ratio (2014-15 ratio was 65+:1, projected ratio for 2016-17 50:1), and provided support through site academic and behavior intervention plans. Speech Pathologists serve on site intervention committees, providing intervention support and participating in grade level PLCs. Intervention Committees review ongoing data (behavioral referrals, attendance, reading and math assessments) and help implement recommended interventions such as; use of supplemental materials and other intervention resources, provide staff support, provide training and professional development, attend SST's and develop individual behavioral plans.

1.6c Continued funding increased School Psychologist services in

1.6b Speech Pathologist FTE 0.7 -- District contribution of Suppl./Con. funds to the Sp. Ed. Program 1000-3999 Personnel Salaries And Benefits Supplemental/Concentration \$66,791

1.6b Speech Pathologist FTE 0.3 -- District contribution of Suppl./Con. funds to the GREAT Partnership program 9010 GREAT Partnership: 1000-3999 Personnel Salaries & Benefits Supplemental/Concentration \$28,730

1.6c School Psychologist FTE 0.5  
1000-3999 Personnel Salaries And Benefits Supplemental/Concentration \$56,862

1.6c School Psychologist FTE 0.5 -- District contribution of Suppl./Con. funds to the GREAT Partnership program 1000-3999 Personnel Salaries And Benefits Supplemental/Concentration \$57,077

1.6d Extended calendar work schedule -- District contribution of Suppl./Con. funds to the Sp. Ed. Program 1000-3999 Personnel Salaries And Benefits Supplemental/Concentration \$21,213

1.6b Speech Pathologist FTE 0.7 -- District contribution of Suppl./Con. funds to the Sp. Ed. Program 1000-3999 Personnel Salaries And Benefits Supplemental/Concentration \$71,330

1.6b Speech Pathologist FTE 0.3 -- District contribution of Suppl./Con. funds to the GREAT Partnership program 9010 GREAT Partnership: 1000-3999 Personnel Salaries & Benefits Supplemental/Concentration \$29,032

1.6c School Psychologist FTE 0.5 1000-3999 Personnel Salaries And Benefits Supplemental/Concentration \$58,585

1.6c School Psychologist FTE 0.5 -- District contribution of Suppl./Con. funds to the GREAT Partnership program 1000-3999 Personnel Salaries And Benefits Supplemental/Concentration \$57,673

1.6d Extended calendar work schedule -- District contribution of Suppl./Con. funds to the Sp. Ed. Program 1000-3999 Personnel Salaries And Benefits Supplemental/Concentration \$21,531



attendance, reading and math assessments) and help implement recommended interventions such as; use of supplemental materials and other intervention resources, provide staff support, provide training and professional development, attend SST's and develop individual behavioral plans.

1.6c Continue funding increased School Psychologist services in the Gateway District to lower the psychologist to pupil ratio (2014-15 ratio was 1250:1, projected for 2016-17 less than 920:1), and provide support through site academic and behavior intervention plans. School Psychologist will serve on site intervention committees, provide intervention support and participate in grade level PLCs. Intervention Committees will review ongoing data (behavioral referrals, attendance, reading and math assessments) and help implement recommended interventions such as; use of supplemental materials and other intervention resources, provide staff support, provide training and professional development, attend SST's and develop individual behavioral plans.

1.6d Continue funding the 5 increased working days for Special Education Teaching Staff (RSP/SDC) and Speech and Language Pathologists. The

the Gateway District to lower the psychologist to pupil ratio (2014-15 ratio was 1250:1, projected for 2016-17 less than 920:1), and provide support through site academic and behavior intervention plans. School Psychologist serve on site intervention committees, providing intervention support and participating in grade level PLCs. Intervention Committees review ongoing data (behavioral referrals, attendance, reading and math assessments) and help implement recommended interventions such as; use of supplemental materials and other intervention resources, provide staff support, provide training and professional development, attend SST's and develop individual behavioral plans.

1.6d Continued funding provided 5 increased working days for Special Education Teaching Staff (RSP/SDC) and Speech and Language Pathologists. The increased working days provided additional time during the school year for Special Education Teaching Staff and Speech & Language Pathologists to participate on site Intervention Committees and PLCs.

increased working days will provide additional time during the school year for Special Education Teaching Staff and Speech & Language Pathologists to participate on site Intervention Committees and PLCs.



### Action 7

Planned Actions/Services	Actual Actions/Services	Budgeted Expenditures	Estimated Actual Expenditures
<p>1.7 Native American pupils will be exposed to best instructional practices and instructional materials related to Native American culture.</p>	<p>1.7 The district and school sites analyze assessment data specific to this subgroup (Native American pupils). Intervention teams, which include paraprofessionals from the Indian Ed. Program meet to address areas of need.</p>	<p>1.7 Provide continued services and instructional materials for Native American Program Res. 4510. District contributes to the restricted program for personnel cost and also obj. 4000-4999 1000-3999 Personnel Salaries And Benefits Base \$44,019</p>	<p>1.7 Provide continued services and instructional materials for Native American Program Res. 4510. District contributes to the restricted program for personnel cost and also obj. 4000-4999 1000-3999 Personnel Salaries And Benefits Base \$0</p>

### Action 8

Planned Actions/Services	Actual Actions/Services	Budgeted Expenditures	Estimated Actual Expenditures
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## Analysis

Complete a copy of the following table for each of the LEA's goals from the prior year LCAP. Duplicate the table as needed. Use actual annual measurable outcome data, including performance data from the LCFF Evaluation Rubrics, as applicable.

Describe the overall implementation of the actions/services to achieve the articulated goal.

Supporting reading interventions is a primary focus for services. Resources are committed to the district's goal for 90% of students to be at or above reading grade level by the end of 3rd grade. Instructional coaches, intervention teams supported by Special Education staff, library media paras and assessments (NWEA) all contribute to the efforts to achieve this goal. Achieving this goal will promote a greater understanding of problems and concepts in mathematics, leading to better results. As students proceed through the grade levels they must have a strong knowledge for the use of technology. The district's 1:1 technology initiative provides opportunities for

the use and understanding of technology, as well as supporting all areas of curriculum to enrich learning. Technology and support for STEM promotes College and Career readiness. Staff must be trained (Professional Development) in order to best address the needs of students. Emphasis is placed on at-risk subgroups; Native American, English Learners, Special Needs, and foster youth students.

Describe the overall effectiveness of the actions/services to achieve the articulated goal as measured by the LEA.

Current district data suggest that efforts are not closing the achievement gap. The assessment data does show students are getting a year's growth per year on average. Unfortunately, many enter the district a year or greater behind. Due to the large percentage of at-risk population, extra resources help to provide the year's growth but data indicates the achievement gap is somewhat flat at the elementary grade levels. The high school has seen better results, and made gains.

Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures.

Estimated actual expenditures for services and actions related to personnel cost exceeded the budget expenditures as a result of negotiated contract changes. Technology related actions and services cost less than expected. College and career budgeted activities were not utilized primarily due to scheduling conflicts with school activities, transportation and community agencies. The cost for credit recovery actions exceeded the budget because of an add-on feature to the program that allowed assessment data and student planning to integrate with the credit recovery program. Professional development and release time expenses were covered using another funding source (Educator Effectiveness Funds). The library support staff was fully funded as a result of other activities not needing funds this current school year. LCAP funding was not needed to support the Indian Education program due to the district receiving a State Indian Education Grant (AIECE Grant).

Describe any changes made to this goal, expected outcomes, metrics, or actions and services to achieve this goal as a result of this analysis and analysis of the LCFF Evaluation Rubrics, as applicable. Identify where those changes can be found in the LCAP.

Due to overall budget (base) constraints the Technology Instructional Coach & partial funding for an Instructional Coach positions will no longer be funded beginning 2018-19. Duties for these positions will be absorbed by remaining instructional coaching positions.

# Annual Update

## LCAP Year Reviewed: 2017-18

Complete a copy of the following table for each of the LEA's goals from the prior year LCAP. Duplicate the table as needed.

### Goal 2

Goal 2: Gateway Unified School District students/staff will learn and work in a safe, supportive, and caring environment.

State and/or Local Priorities addressed by this goal:

State Priorities: Priority 5: Pupil Engagement (Engagement)  
Priority 6: School Climate (Engagement)

Local Priorities:

### Annual Measurable Outcomes

Expected

#### Metric/Indicator

2.1  
CALPADS reporting: CDE Data Reporting Office 2014-15 number of Gateway USD students suspended 262, Suspension Rate 6.2%, Expulsion Rate 0.1

2.2  
P2 reporting data (P2 attendance for 2016: 95.13%)  
Data Quest & Aeries Reports: middle school dropout rate of n/a (a total of 1 student), and a high school dropout rate of 4.5% (2014-2015), CVHS 0.6%, MLHS 32.1%, GEO 40.9%  
Aeries & A2A Reports: chronic absenteeism rate 15.18% 2015-2016  
High School graduation rates: CVHS had a graduation rate of 91.2% and MLHS had a rate of 73.7% for 2014-2015

Site and district surveys will be used to collect perceptual data from stakeholders regarding safety and school connectedness.

Actual

2.1  
Fall Dashboard data indicated that the Gateway Unified School District suspension rate increased 3.1% to a Very High Status rate of 12.1%. Student Performance indicated a 'red' level for all student and all subgroups except Foster Youth & Homeless (both 'yellow') and American Indian ('orange'). The Shasta County Office of Education informed the school district we were to receive Differentiated Assistance because the district's Students with Disabilities subgroup was at 'red' levels Academically and with its Suspension Rate (18.4%). A district committee worked with a team from SCOE to address the concerns.

2.2  
Preliminary attendance data analysis from Gateway Unified School District Business Dept. shows average daily attendance unchanged. Chronic absenteeism district information is not fully available on the CA Dashboard. School site intervention PLC's continue to work on developing strategies to work with their students and parents to meet attendance goals.

Gateway high school dropout rate for 2016-17 was reported at 1.5% which is an improvement from the previous 4.5% rate. The 1.5% is better than the overall county total (1.9%) and better than the state rate (2.4%). The middle



## Expected

### 17-18

#### 2.1

Gateway Unified School District will continue to reduce the number of suspensions by 3% and meet the state and county expulsion rate of 0.10.

#### 2.2

Gateway Unified School District will see an increase in attendance as measured by the P2 reporting. The goal will be to maintain the 95% rate or show an increase on the P2 for the 2016-2017 school year. Additionally we will reduce the chronic absenteeism rate district wide by 3%. Students that struggle in these areas will have additional resources (counselors) specifically working on intervention strategies to aid the teachers, parents, and students with behavior/attendance issues. Each school site will develop strategies to work with their students and parents to meet these goals.

Gateway will continue to work to decrease both the middle school and high school dropout rate percentages by a minimum of 0.5%. Based on Data Quest (2014-2015).

The high schools and independent study will continue to work on increasing their graduation rates: CVHS & GEO 2% increase or >90% as measured by California School Dashboard, MLHS > 80%, as measured by the state data obtained from Data Quest.

The district will receive a satisfactory rating or higher on annual perceptual data surveys regarding safety, student learning in a safe environment, and school connectedness. Each school will receive a satisfactory rating or higher on annual perceptual data surveys regarding safety and school connectedness.

## Actual

school dropout rate was not available but had a total of 1 student (eight grader) reported as a drop out.

The California Dashboard indicates a High (90.4%) 'green' status for Graduation Rates. Mountain Lakes High School and independent study have lower graduation rates, and continue to work on strategies to help students make connections to learning and education.

The district received satisfactory rating on annual perceptual data surveys regarding safety, student learning in a safe environment, and school connectedness. School sites received satisfactory ratings or higher on annual perceptual data surveys regarding safety and school connectedness.

Expected

**Baseline**

The suspension rate for the district is 8.5% as reported in the California School Dashboard Spring 2017. The suspension rate is 6.1 and the expulsion rate is 0.1 as reported on CDE DataQuest, 2014-15 data.

The 2015-16 P2 attendance rate per site:

- BSA 94.48%
- GOES 95.43%
- SLS 96.11%
- CVHS 93.42%
- MLHS 93.92%
- GEO 74.88%

2015-16 District Chronic Absenteeism 14.37%  
 2014-15 District dropout data (rate = 4.5%), based on Data Quest.  
 Graduation rates: The district graduation rate -- 83.1% as reported in the California School Dashboard Spring 2017  
 2015-16 Cohort Grad Rate for MLHS -- 57.5%  
 Maintain a satisfactory rating or higher on annual perceptual data.

Actual

**Actions / Services**

Duplicate the Actions/Services from the prior year LCAP and complete a copy of the following table for each. Duplicate the table as needed.

**Action 1**

Planned Actions/Services	Actual Actions/Services	Budgeted Expenditures	Estimated Actual Expenditures
<p>2.1 Decrease the number of student suspensions, expulsions and truancy rates.</p> <p>2.1a Maintain funding two qualified teachers for K-3 REACH and 4-6 REACH opportunity classes, and 3 paraprofessional to assist in the two classes.</p>	<p>2.1 The number of student suspensions decreased and truancy rates appear to have improved.</p> <p>2.1a Funding provided for two teachers for K-3 REACH and 4-6 REACH opportunity classes, and 3 paraprofessional to assist in the two classes.</p>	<p>2.1a Staff Reach Opportunity classes (also obj. 4000-4999 and 5000-5999) 1000-3999 Personnel Salaries And Benefits Supplemental/Concentration \$243,972</p> <p>2.1b System Application Tech position 1000-3999 Personnel</p>	<p>2.1a Staff Reach Opportunity classes (also obj. 4000-4999 and 5000-5999) 0129 Remedial/Intensive Programs: 1000-3999 Personnel Salaries &amp; Benefits Supplemental/Concentration \$245,318</p> <p>2.1b System Application Tech position 1000-3999 Personnel</p>

<p>2.1b System Application Tech will ensure that all data is accurate and will provide all needed data to track progress.</p> <p>2.1c Maintain funding 3 paraprofessional to assist with student supervision, behavioral plans and promoting positive behavior interventions.</p> <p>2.1d Employ campus monitors at each high school.</p> <p>2.1e Support a Special Education ERICS Class for students with severe behavioral concerns.</p> <p>2.1f Purchase iBoss Content Filter to prevent students from having access to inappropriate internet content.</p>	<p>2.1b A System Application Tech ensured district data was accurate for Aeries and CalPads.</p> <p>2.1c Funding for 3 paraprofessionals helped assist sites with student supervision, behavioral plans and promoting positive behavior interventions.</p> <p>2.1d Campus monitors positions were funded for each high school.</p> <p>2.1e Support was provided for the Special Education ERICS Class for students with severe behavioral concerns.</p> <p>2.1f iBoss Content Filter was purchased the prior year on a 3 year contract to prevent students from having access to inappropriate internet content.</p>	<p>Salaries And Benefits Supplemental/Concentration \$66,643</p> <p>2.1c Behavioral Paraprofessional positions 1000-3999 Personnel Salaries And Benefits Supplemental/Concentration \$72,293</p> <p>2.1d Campus Monitors 1000-3999 Personnel Salaries And Benefits Supplemental/Concentration \$129,316</p> <p>2.1e Special Education ERICS Class (also obj. 5000-5999) 1000-3999 Personnel Salaries And Benefits Supplemental/Concentration \$35,412</p> <p>2.1f iBoss Content Filter 3yr. lease (2016-2019) 5000-5999 Services And Other Operating Expenditures Supplemental/Concentration 0</p>	<p>Salaries And Benefits Supplemental/Concentration \$66,636</p> <p>2.1c Behavioral Paraprofessional positions 1000-3999 Personnel Salaries And Benefits Supplemental/Concentration \$69,793</p> <p>2.1d Campus Monitors 1000-3999 Personnel Salaries And Benefits Supplemental/Concentration \$127,450</p> <p>2.1e Special Education ERICS Class (also obj. 5000-5999) 1000-3999 Personnel Salaries And Benefits Supplemental/Concentration \$37,254</p> <p>2.1f iBoss Content Filter 3yr. lease (2016-2019) 5000-5999 Services And Other Operating Expenditures Supplemental/Concentration 0</p>
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## Action 2

Planned Actions/Services	Actual Actions/Services	Budgeted Expenditures	Estimated Actual Expenditures
<p>2.2 Each site will increase attendance rates</p> <p>2.2a Purchase and implement Attention2Attendace (A2A) software--A2A is an attendance intervention and parent communication program</p>	<p>2.2 Each site's goal continues to be the increase in attendance rates. Most sites maintained their rates or showed slight improvments.</p> <p>2.2a The continued purchase and implementation of Attention2Attendace (A2A)</p>	<p>2.2a Purchase Attention2Attendace (A2A) software 5000-5999 Services And Other Operating Expenditures Supplemental/Concentration \$24,500</p> <p>2.2b Site Counseling Staff 0654 Guidance/Counselors: 1000-3999</p>	<p>2.2a Purchase Attention2Attendace (A2A) software 5000-5999 Services And Other Operating Expenditures Supplemental/Concentration \$24,500</p> <p>2.2b Site Counseling Staff and Supplies, see also 4310,</p>

<p>2.2b Maintain the existing Site Counseling staff to collaborate on intervention strategies to aid teachers, parents and students attendance problems.</p>	<p>software program--A2A is designed to provide attendance intervention and parent communication.</p>	<p>Personnel Salaries &amp; Benefits Supplemental/Concentration \$572,752</p>	<p>subprogram 359 1000-3999 Personnel Salaries And Benefits Supplemental/Concentration \$626,805</p>
<p>2.2c Provide funding for Attendance Clerks at the elementary, K-8 schools, Central Valley High School and G.R.E.A.T. Partnership. Attendance Clerks to continue receiving training on A2A software and communicating with parents. The primary functions of the position will be: inputting attendance records and data; improving communications with parents; improving attendance for low-income students.</p>	<p>2.2b The district maintained the existing Site Counseling staff to collaborate on intervention strategies to aid teachers, parents and students' attendance problems.</p>	<p>2.2c Attendance Clerks 1000-3999 Personnel Salaries And Benefits Supplemental/Concentration \$78,224</p>	<p>2.2c Attendance Clerks 1000-3999 Personnel Salaries And Benefits Supplemental/Concentration \$79,576</p>
<p>2.2d Employ assistant principals who's primary function is to promote a safe, caring and supportive campus.</p>	<p>2.2c Funding provided for Attendance Clerks at the elementary, K-8 schools, Central Valley High School and G.R.E.A.T. Partnership. The primary functions of the positions are: input attendance records and data; improve communications with parents; improve attendance for low-income students.</p>	<p>2.2d Employ Assistant Principals 1000-3999 Personnel Salaries And Benefits Supplemental/Concentration \$366,329</p>	<p>2.2d Employ Assistant Principals 1000-3999 Personnel Salaries And Benefits Supplemental/Concentration \$372,133</p>
	<p>2.2d Assistant principals helped promote a safe, caring and supportive campus.</p>		

## Analysis

Complete a copy of the following table for each of the LEA's goals from the prior year LCAP. Duplicate the table as needed. Use actual annual measurable outcome data, including performance data from the LCFF Evaluation Rubrics, as applicable.

Describe the overall implementation of the actions/services to achieve the articulated goal.

Gateway Unified School District has committed resources to ensure students have a safe, supportive, and caring environment in which to learn. REACH opportunity classes and the ERICS Program were established as an intervention to allow some students a more structured environment, smaller class size and more support through adult to student ratios. High School campus adult monitors and elementary site paraprofessional positions helps provide greater supervision and support for students while out of their classrooms. Site counseling staff and assistant principals provide direct intervention services and additional supervision for student interventions and positive behavior support. The Attendance Clerks and Systems Application Tech provides data entry, data analysis, prevention for and awareness toward effectiveness of site actions and services to provide the safe learning environment.



Describe the overall effectiveness of the actions/services to achieve the articulated goal as measured by the LEA.

Suspension rates are declining and graduation rates are increasing. Chronic absenteeism is a concern with little improvement. Overall ADA is steady but influenced by yearly health issues.

Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures.

There were no significant differences. Some increases in expenditures can be attributed to negotiated salary increase of 1.5% - 2%, and salary step increases.

Describe any changes made to this goal, expected outcomes, metrics, or actions and services to achieve this goal as a result of this analysis and analysis of the LCFF Evaluation Rubrics, as applicable. Identify where those changes can be found in the LCAP.

There are no changes.

# Annual Update

LCAP Year Reviewed: **2017-18**

Complete a copy of the following table for each of the LEA's goals from the prior year LCAP. Duplicate the table as needed.

## Goal 3

Goal 3: Gateway Unified School District will engage with the community to meet the District's Mission and Vision.

State and/or Local Priorities addressed by this goal:

State Priorities: Priority 3: Parental Involvement (Engagement)

Local Priorities:

## Annual Measurable Outcomes

Expected

### Metric/Indicator

3.1

School sites will provide parents with a calendar of meetings and events for parental opportunities to participate. The calendar will include a minimum of 10 opportunities for stakeholder involvement. Each calendar will include a minimum of 1 meeting or event targeting participation in programs for parents of unduplicated pupils and 1 meeting or event targeting participation for parents of individuals with exceptional needs. District departments & school sites will establish a baseline of the number of parent/community member participants that attend regularly scheduled meetings and events. [These meetings include but are not limited to: parent/teacher conference week meetings, Back-to-School Night, Open House, District Advisory Council Meetings (DAC), DELAC/ELAC Meetings, School Board Meetings, Annual LCAP Meetings and IEP Meetings.]

Annual district and site surveys will be distributed.

Actual

3.1

District departments and school sites did not establish baseline data and set growth goals for participation at regularly scheduled meetings and events. However, a greater focus was given to monitoring stakeholder participation. Site administrators were able to discuss suggestions, activities, and meeting procedures and provide support for events at other school sites. The method of collecting baseline data was inconsistent and clarity will be addressed at a summer leadership meeting.

Sites did provide activity calendars with several opportunities for stakeholder participation.

A minimum of 5% of district parents will complete the annual district survey.

A minimum of 5% of school site parents will complete the annual school site survey.

Expected

**17-18**

3.1

District departments and school sites will establish the baseline data and the growth goals for participation at regularly scheduled meetings and events. Goals for increased participation will range between 2% - 5% growth depending on the establish baseline.

A minimum of 5% of district parents will complete the annual district survey.

A minimum of 5% of school site parents will complete the annual school site survey.

**Baseline**

3.1

District departments and school sites will record the number of parent participants at calendared meetings and events. A baseline will be establish along with goals to increase participation. Goals for increased participation will range between 2% - 5% growth depending on the establish baseline. Sign-in sheets will be available along with short feedback forms when appropriate.

The district will distribute an annual survey targeting feedback for the LCAP goals and the 8 state priorities. Less than 2% of district parents completed the district survey in 2016-17.

Each school site will distribute an annual survey asking for parental/community input on site issues. Less than 2% of site parents completed the school site survey in 2016-17.

Actual

**Actions / Services**

Duplicate the Actions/Services from the prior year LCAP and complete a copy of the following table for each. Duplicate the table as needed.

**Action 1**

Planned Actions/Services	Actual Actions/Services	Budgeted Expenditures	Estimated Actual Expenditures
3.1 Communication and participation of stakeholders will	3.1 Participation of stakeholders increased for some site activities but decreased for others.	3.1a Monthly site council meetings (No associated cost.) no cost	3.1a Monthly site council meetings (No associated cost.) no cost

increase through ongoing district organizations and committees.

3.1a Each site will ensure site council meets on a monthly basis and has representation from each identified sub group.

3.1b Continue with the district auto dial system (School Messenger) to notify students and parents of activities and events, adding on website content management system (CMS) with a parent app, for better communication and information.

3.1c Each site will develop and submit a Parental Participation Plan and events calendar promoting parental participation in programs for unduplicated pupils and students with exceptional needs.

Communication was not indicated as a problem area on survey data, but the decrease of participation for some activities suggest that communication for those activities may need improvement.

3.1a Each site held an adequate number of site council meetings.

3.1b The district auto dial system (School Messenger) continued to be used to notify students and parents of activities and events, along with the website content management system (CMS) with a parent app.

3.1c Parental Participation Plans and events calendars were required, but were not reviewed as an Admin PLC.

3.1b Auto dial system and website CMS 5000-5999 Services And Other Operating Expenditures Supplemental/Concentration \$18,427

3.1c Parental Participation Plan no additional cost

3.1b Auto dial system and website CMS 5000-5999 Services And Other Operating Expenditures Supplemental/Concentration \$9,851

3.1c Parental Participation Plan no additional

## Analysis

Complete a copy of the following table for each of the LEA's goals from the prior year LCAP. Duplicate the table as needed. Use actual annual measurable outcome data, including performance data from the LCFF Evaluation Rubrics, as applicable.

Describe the overall implementation of the actions/services to achieve the articulated goal.

School sites developed Parent Participation Plans, calendared activities for stakeholder participation, and attempted to get baseline data through activity sign-in sheets and surveys.

Describe the overall effectiveness of the actions/services to achieve the articulated goal as measured by the LEA.

Some actions/services were effective but it was difficult to disaggregate data to determine what was effective and why. Bringing this issue to the attention of the site administration and having leadership discussions in PLC's put more emphasis on these actions.



Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures.

The District found a product that combined the auto dial system with website CMS for a savings of \$8,500.

Describe any changes made to this goal, expected outcomes, metrics, or actions and services to achieve this goal as a result of this analysis and analysis of the LCFF Evaluation Rubrics, as applicable. Identify where those changes can be found in the LCAP.

Site administration will meet at a Leadership PLC to discuss each site's Participation Plan, site Activity Calendar and methods for collecting baseline data--including survey data.

# Annual Update

LCAP Year Reviewed: **2017-18**

Complete a copy of the following table for each of the LEA's goals from the prior year LCAP. Duplicate the table as needed.

## Goal 4

Goal 4: Gateway Unified School District will ensure that the work force is highly qualified and well trained.

State and/or Local Priorities addressed by this goal:

State Priorities:     Priority 1: Basic (Conditions of Learning)  
                          Priority 2: State Standards (Conditions of Learning)  
                          Priority 4: Pupil Achievement (Pupil Outcomes)

Local Priorities:

## Annual Measurable Outcomes

Expected

**Metric/Indicator**

4.1  
CALPADS reporting.

4.2  
Monitor participation in professional development activities.

4.3  
Evaluations at the end of the program.

Actual

4.1 All teachers met state requirements that allowed them to be teaching their assigned classes/courses.

4.2 All teachers participated in the three professional development days or provided 'make-up' activities if they missed a day due to personal illness or personal necessity.

4.3 All new 'eligible' teachers enrolled in the Alliance for Teacher Excellence Program (A.T.E., formerly BTSA)

Expected

**17-18**

4.1 All teachers will meet Highly Qualified Teachers (HQT) requirements.

4.2 All teachers will participate in a minimum of three professional development activities throughout the year. Having teachers and support personnel better trained will help to ensure that "all students" are learning at high levels.

4.3 New teachers will be enrolled in the Beginning Teacher Support and Assessment (BTSA) and Gateway-Teacher Induction Program (G-TIP) programs.

**Baseline**

4.1 90.9% of the teaching staff are fully credentialed for their assigned positions.

4.2 100% of the teaching staff participate in the three scheduled professional development activities. Teachers absent on the scheduled days participate with equivalent 'make-up' assignments.

4.3 100% of teachers new to the teaching profession participate in the A.T.E. (BTSA) program. 100% of teachers new to Gateway Unified School District participate in the Gateway-Teacher Induction Program (GTIP).

Actual

**Actions / Services**

Duplicate the Actions/Services from the prior year LCAP and complete a copy of the following table for each. Duplicate the table as needed.

**Action 1**

Planned Actions/Services	Actual Actions/Services	Budgeted Expenditures	Estimated Actual Expenditures
4.1a Human Resource department will continue to participate in professional development opportunities to stay current on changes in law and best practices to ensure a highly qualified staff is maintained.	4.1a The Human Resource department participated in professional development opportunities to stay current on changes in law and best practices to ensure a highly qualified staff.	4.1a Human Resources department professional development 5000-5999 Services And Other Operating Expenditures	4.1a Human Resources department professional development 5000-5999 Services And Other Operating Expenditures

Supplemental/Concentration  
\$5,000

Supplemental/Concentration  
\$4,478

## Action 2

### Planned Actions/Services

4.2 All teachers will participate in a minimum of 3 professional development activities during the school year. Professional development will address State Board of Education content and performance standards, including how English Learners will access CCSS and CA ELD Standards.

### Actual Actions/Services

4.2 All teachers participated in the 3 professional development days, or provided equivalent 'make-up' activities if they were absent on one of the days.

### Budgeted Expenditures

4.2 Professional Development see goal/action 1.1a See section 1.1a

### Estimated Actual Expenditures

4.2 Professional Development see goal/action 1.1a See section 1.1a

## Action 3

### Planned Actions/Services

4.3 New teachers will be enrolled in the Beginning Teacher Support and Assessment (BTSA) program and the Gateway Teacher Induction Program (G-TIP).

### Actual Actions/Services

4.3 Fourteen teachers enrolled and participated in the Alliance for Teacher Excellence Program (A.T.E., formerly BTSA).  
  
The Human Resources Dept. provided professional development (G-TIP) to teachers new to Gateway USD (first and second year), purchasing items and materials to support the instructional PD.

### Budgeted Expenditures

4.3 BTSA & G-TIP 5000-5999 Services And Other Operating Expenditures Supplemental/Concentration \$50,000

### Estimated Actual Expenditures

4.3 BTSA 5000-5999 Services And Other Operating Expenditures Supplemental/Concentration \$44,700

4.3 G-TIP 0105 Regular Education: 4000-4999 Books & Supplies Supplemental/Concentration \$522



# Analysis

Complete a copy of the following table for each of the LEA's goals from the prior year LCAP. Duplicate the table as needed. Use actual annual measurable outcome data, including performance data from the LCFF Evaluation Rubrics, as applicable.

Describe the overall implementation of the actions/services to achieve the articulated goal.

A significant amount of professional development was offered with high numbers of teacher participation. Professional development included in-district, local and out-of-area opportunities. PLC training and Intervention PD continued to be a primary focus. A.T.E. (BTSA) continues to be an on-going priority for the district's new teachers, as well as G-TIP

Describe the overall effectiveness of the actions/services to achieve the articulated goal as measured by the LEA.

Teachers have received training to support strategies to improve learning for all students and instructional coaches have received training to support the teachers in these strategies. The primary teaching strategies center around Dr. Marzano's research and the elements of effective teaching, as well as social/emotional strategies for at-risk students. Deepening the staffs' knowledge of positive behavior interventions was also a focus of staff development. The administration must lead the staff toward continuous improvement by reviewing and focusing on the use of the provided professional development.

Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures.

There are no major differences.

Describe any changes made to this goal, expected outcomes, metrics, or actions and services to achieve this goal as a result of this analysis and analysis of the LCFF Evaluation Rubrics, as applicable. Identify where those changes can be found in the LCAP.

There were no changes.

# Annual Update

LCAP Year Reviewed: **2017-18**

Complete a copy of the following table for each of the LEA's goals from the prior year LCAP. Duplicate the table as needed.

## Goal 5

Goal 5: Gateway Unified School District will provide and maintain facilities and grounds that enhance student learning and accommodate student capacity.

State and/or Local Priorities addressed by this goal:

State Priorities: Priority 1: Basic (Conditions of Learning)

Local Priorities:

## Annual Measurable Outcomes

Expected

### Metric/Indicator

- 5.1  
SARC reports, insurance inspections, 10 year maintenance plan.
- 5.2  
District Technology Committee Self-Review using California Education Technology Plan Criteria.
- 17-18**
- 5.1  
100% of school sites will maintain an overall "Good" status on the School Accountability Report Card in terms of the School facility good repair status report. The goal for the 2015-2016 school year is to maintain this overall rating as measured by the SARCS.
- 5.2  
Using the California Education Technology Plan Criteria, all criterion components will receive a finding of being "Adequately Addressed" with no criterion component finding of "Not Adequately Addressed"

Actual

- 5.1  
100% of school sites maintained an overall "Good" status on the School Accountability Report Card in terms of the School facility good repair status report.
- 5.2  
Using the California Education Technology Plan Criteria, all criterion components received a finding of being "Adequately Addressed" with no criterion component finding of "Not Adequately Addressed".

Expected

Actual

**Baseline**

Maintain an overall rating of "Good" status as measured by the SARCS & "Adequately Address" all criterion components within the district Technology Plan.

**Actions / Services**

Duplicate the Actions/Services from the prior year LCAP and complete a copy of the following table for each. Duplicate the table as needed.

**Action 1**

Planned Actions/Services	Actual Actions/Services	Budgeted Expenditures	Estimated Actual Expenditures
<p>5.1 Continue with the development and implementation of the 10 year facilities plan. Maintenance Dept. &amp; the Superintendent will perform monthly site inspections. Facilities will be maintained to meet the educational needs of all students. All facilities will be maintained in good repair, inspected with results reported in School Accountability Report Cards (SARCs).</p>	<p>5.1 The district Facilities Planning Committee continues to develop, modify and implement the 10 year facilities plan. The Maintenance Dept. &amp; the Superintendent perform monthly site inspections. The Maintenance Dept. employs maintenance, grounds, and custodial staffing, and purchases supplies to maintain and repair facilities. Facilities have been well maintained to meet the educational needs of all students. All facilities are maintained in good repair, inspected with results reported in School Accountability Report Cards (SARCs).</p>	<p>5.1 The Maintenance Department will continue with the development and implementation of the 10 year facilities plan. See also RS 8150 objects 4000-6200. 8150 Maintenance: 1000-3999 Personnel Salaries &amp; Benefits Base \$1,004,254</p>	<p>5.1 The Maintenance Department will continue with the development and implementation of the 10 year facilities plan. See also RS 8150 objects 4000-6200. 8150 Maintenance: 1000-3999 Personnel Salaries &amp; Benefits Base \$1,044,970</p>

**Action 2**

Planned  
Actions/Services

Actual  
Actions/Services

Budgeted  
Expenditures

Estimated Actual  
Expenditures

5.2 The Technology Department will maintain a highly secure technology infrastructure and thorough security processes to take advantage of the power of technology to improve learning outcomes for all students. (The scope of services is for all students.)

5.2a Continue to fund Informational Technology Technician position.

5.2b Provide professional development to maintain highly trained & skillful technology technicians

5.2 The Technology Department has maintained a highly secure technology infrastructure and thorough security process to take advantage of the power of technology to improve learning outcomes for all students. (The scope of services is for all students.)

5.2a An Informational Technology Technician position was fully funded with Supplemental/Concentration Funds.

5.2b Professional development was provided to maintain highly trained & skillful technology technicians. The cost was less than anticipated.

5.2a Informational Technology Technician 0105 Regular Education: 1000-3999 Personnel Salaries & Benefits Supplemental/Concentration \$53,927

5.2b Professional Development 0174 Computer Education: 5000-5999 Services & Other Operating Expenditures Supplemental/Concentration \$20,000

5.2a Informational Technology Technician 1000-3999 Personnel Salaries And Benefits Supplemental/Concentration \$54,324

5.2b Professional Development 5000-5999 Services And Other Operating Expenditures Supplemental/Concentration \$15,554

## Analysis

Complete a copy of the following table for each of the LEA's goals from the prior year LCAP. Duplicate the table as needed. Use actual annual measurable outcome data, including performance data from the LCFF Evaluation Rubrics, as applicable.

Describe the overall implementation of the actions/services to achieve the articulated goal.

The district Maintenance Dept. monitors the district facility needs monthly, prioritizing projects to improve or maintain facilities in order to meet the educational needs of students. The Information Technology Dept. provides a highly secure technology infrastructure to allow access for staff and students to use technology to enhance and improve learning outcomes.

Describe the overall effectiveness of the actions/services to achieve the articulated goal as measured by the LEA.

Facilities and the technology infrastructure continue to provide a highly efficient learning environment for students.



Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures.

Personnel cost were higher than budgeted due to contractual negotiation settlements. Professional development cost for the IT Dept. was lower than expected.

Describe any changes made to this goal, expected outcomes, metrics, or actions and services to achieve this goal as a result of this analysis and analysis of the LCFF Evaluation Rubrics, as applicable. Identify where those changes can be found in the LCAP.

No changes.

# Stakeholder Engagement

LCAP Year: 2018-19

## Involvement Process for LCAP and Annual Update

How, when, and with whom did the LEA consult as part of the planning process for this LCAP/Annual Review and Analysis?

Opportunities to gathering input from all stakeholders is a process that starts at the beginning of the school year and continues until the final school board approval of the LCAP at the second school board meeting in June. The LCAP is a standing agenda item on the District Advisory Council (DAC) Meeting monthly agenda. The DAC is scheduled to meet each month with invitations to DAC members (representatives from school sites, programs and departments), as well as open invitations to all district staff and the community. Specific LCAP presentations on goals and measurable outcomes were discussed at the September & October DAC meetings. Other LCAP presentations included updates on actions and activities supported by the LCAP. These discussion took place in the January and February DAC meetings. The 'Estimated Supplemental and Concentration Grant funds' for the approximate school year was presented and discussed at the March DAC meeting. DAC participants discussed suggested changes to LCAP actions and services at the March and April meetings.

Most school sites have the LCAP as a standing agenda item for their School Site Council Meetings. At the directives of the Asst. Superintendent, DAC presentations on the LCAP are presented to School Site Councils prior to DAC meetings in order to solicit stakeholder input to be presented at the upcoming DAC meeting.

Stakeholder LCAP meetings and presentations were held at the ELAC & DELAC meetings in March and April with opportunities for translation and feedback. The current LCAP goals with services and actions was shared along with opportunities to suggest improvements. All suggestions were general in nature, but with a similiar theme, 'more opportunities for EL students to improve their English skills'.

LCAP presentations were held in March and April for the district leadership team (directors & administrators) and the district PLC Leadership team (high school department heads, grade level leaders and instructional coaches). The discussions centered on possible reductions, improvements and additions to the LCAP. Suggested changes included reestablishing the district base programs to protects programs that could potentially be cut in the future due to current district deficit spending.

The Gateway Teachers Association (GTA) and the Classified School Employees Association (CSEA) were invited to participate in LCAP meetings throughout the school year. Presentations included current cost of each action and service, additional cost for the same actions and service in outlying years due to personnel and benefit increases, reductions in the LCAP, and projected increases

in revenue due to 100% funding of the LCFF. The participants had the opportunity of suggesting actions and services to be eliminated, modified and/or added. A meeting for community stakeholders was also held in May in the same format.

The district provided students, staff, parents, guardians and the community an opportunity to answer online survey questions about the district goals along with commendations and concerns. The survey was promoted by school sites through written correspondence and automated phone calls. Over 200 community/parent/staff surveys were completed and more than 500 student surveys from 7th - 12th grade were submitted.

## **Impact on LCAP and Annual Update**

How did these consultations impact the LCAP for the upcoming year?

The last few years has generated a lot of response of suggestions for actions and services--partly due to increased revenue in the LCAP. This year the general theme continues to remain committed to the current actions and services and monitor the effectiveness of those actions and services. There have been suggestions to reestablish the district base programs to be able to offer students music, media services, and maintain the high expectations for using 1:1 devices to support learning. If additional funding is available, there is strong support for an additional counseling position and site parent liaisons for community outreach. Some general focus areas were expressed in the surveys: more support for students with behavioral concerns, more opportunities for success for students with academic concerns, and a need for a Student Resource Officer.

# Goals, Actions, & Services

Strategic Planning Details and Accountability

Complete a copy of the following table for each of the LEA's goals. Duplicate the table as needed.

(Select from New Goal, Modified Goal, or Unchanged Goal)

Unchanged Goal

## Goal 1

Goal 1: Gateway Unified School District will work in partnership with parents and the community to assure that all students meet or exceed state standards. Developing and sustaining high performing schools for all PreK-12 students to graduate career and college ready without remediation.

### State and/or Local Priorities addressed by this goal:

State Priorities:     Priority 1: Basic (Conditions of Learning)  
                          Priority 2: State Standards (Conditions of Learning)  
                          Priority 4: Pupil Achievement (Pupil Outcomes)  
                          Priority 7: Course Access (Conditions of Learning)  
                          Priority 8: Other Pupil Outcomes (Pupil Outcomes)

Local Priorities:     NWEA Assessments

### Identified Need:

1.1

Increase the number of students that demonstrate proficiency in core subjects, and continue to provide every student with sufficient access to standards-aligned materials.

1.2

Increase the number of student graduates college and career ready.

(College/Career Indicator--the district will see increases in the top two bands, Prepared and Approaching Prepared, with a decrease in the bottom band, Not Prepared.)

Continue to offer a broad course of study as outlined in Ed.Code Section 51220.

1.3

Increase the number of students reading at or above grade level (50th percentile). ( K-10 students at or above: 47.4% May 2016)



1.4

Through the Professional Learning Community (PLC) process: assure a broad course of study that includes all subject areas, including the programs and services developed and provided to unduplicated pupils and individuals with exceptional needs; improve collaborative decision making, align best instructional practices, and build collegial support. (62% of Certificated Staff have received formal training in the PLC process June 2016)

1.5

Improve the proficiency of English Learner pupils by using adopted English language development standards. (English learner reclassification rate: 21.6% 2015-16)

1.6

Ensure that all Students with Special Needs have services that are provided for those students identified in the program throughout the year.

1.7

Improve the proficiency of Native American pupils using best practices and instructional materials related to Native American culture.

### Expected Annual Measurable Outcomes

Metrics/Indicators	Baseline	2017-18	2018-19	2019-20
<p>1.1 CAASPP, district NWEA assessments, the Academic Performance Index (API); curriculum audit and Williams Act</p> <p>1.2 College/Career Dashboard Indicator- (Prepared, Approaching Prepared, Not Prepared Bands)</p> <p>Middle School &amp; High School class schedules</p>	<p>1.1 CAASPP 2016 ELA/Literacy: 32% scoring proficient and above Mathematics: 23% scoring proficient and above NWEA (Winter 2015-16) Reading: 46.5% at or above grade level Mathematics: 40.4% at or above grade level</p> <p>Maintain 100% adopted material sufficiency.</p>	<p>1.1 The number of students scoring proficient and above in core subject areas as measured by district NWEA assessments, and CAASPP will increase by 5%;</p> <p>Pupils will benefit from Common Core aligned materials with text and e-Text sufficiency being maintained at 100%;</p> <p>1.2</p>	<p>1.1 The number of students scoring proficient and above in core subject areas as measured by district NWEA assessments, and CAASPP will increase by 5%;</p> <p>Pupils will benefit from Common Core aligned materials with text and e-Text sufficiency being maintained at 100%;</p> <p>1.2</p>	<p>1.1 The number of students scoring proficient and above in core subject areas as measured by district NWEA assessments, and CAASPP will increase by 5%;</p> <p>Pupils will benefit from Common Core aligned materials with text and e-Text sufficiency being maintained at 100%;</p> <p>1.2</p>

Metrics/Indicators	Baseline	2017-18	2018-19	2019-20
<p>Attendance rate &amp; GPA average for middle school and high school students taking music elective classes compared to all students attendance rate and GPA average</p>	<p>1.2 College/Career Indicator (CDE Dashboard) Class of 2016 Prepared: 27.7%, Approaching Prepared: 30.7%, Not Prepared: 41.6%</p>	<p>The Not Prepared Band will decrease by 3% and the Prepared Band will increase or maintain at 27.7%</p>	<p>The Not Prepared Band will decrease by 3% and the Prepared Band will increase or maintain at 27.7%</p>	<p>The Not Prepared Band will decrease by 3% and the Prepared Band will increase or maintain at 27.7%</p>
<p>1.3 NWEA Reading Assessment tool</p>	<p>CAASPP College readiness: ELA/Literacy 45% (2016)</p>	<p>The number of students demonstrating College readiness as measured by CAASPP English language arts/literacy (EAP--Early Assessment Program) and mathematics</p>	<p>The number of students demonstrating College readiness as measured by CAASPP English language arts/literacy (EAP--Early Assessment Program) and mathematics</p>	<p>The number of students demonstrating College readiness as measured by CAASPP English language arts/literacy (EAP--Early Assessment Program) and mathematics</p>
<p>1.4 Number of staff receiving PLC professional development, Instructional Review data collection.</p>	<p>Math 14% (2016)  Maintain a broad course of study for students.  Music Elective attendance rate &amp; GPA average</p>	<p>The number of students demonstrating College readiness as measured by CAASPP English language arts/literacy (EAP--Early Assessment Program) and mathematics performance level outcomes for grade eleven students will increase by 5%;</p>	<p>The number of students demonstrating College readiness as measured by CAASPP English language arts/literacy (EAP--Early Assessment Program) and mathematics performance level outcomes for grade eleven students will increase by 5%;</p>	<p>The number of students demonstrating College readiness as measured by CAASPP English language arts/literacy (EAP--Early Assessment Program) and mathematics performance level outcomes for grade eleven students will increase by 5%;</p>
<p>1.5 Maintain above-state average percentages for proficiency as measured by the California English Language Development Test, and above-state average English learner reclassification rate. Teachers will receive Professional Development for implementing ELD strategies and new ELD standards.</p>	<p>1.3 NWEA (Winter 2015-16) Reading: 46.5% at or above grade level</p> <p>1.4 10+ teachers will attend PLC PD</p> <p>1.5 Maintain providing ELD training each year to teacher with EL students.</p>	<p>Students will continue to have access to a broad course of study which includes but not limited to Foreign Language classes, CTE courses, Visual and Performing Arts courses.</p> <p>1.3 The number of students reading at or above grade level at the start of the year will increase by 5% at the end of the school year, as measured by the district</p>	<p>Students will continue to have access to a broad course of study which includes but not limited to Foreign Language classes, CTE courses, Visual and Performing Arts courses.</p> <p>Student attendance rates &amp; GPA averages will be higher with students taking music elective courses than with the rates and averages of all students.</p>	<p>Students will continue to have access to a broad course of study which includes but not limited to Foreign Language classes, CTE courses, Visual and Performing Arts courses.</p> <p>Student attendance rates &amp; GPA averages will be higher with students taking music elective courses than with the rates and averages of all students.</p>
			<p>1.3</p>	<p>1.3</p>

Metrics/Indicators	Baseline	2017-18	2018-19	2019-20
<p>1.6 Special Education Self Review (SESR), CDE Non-Compliance Report, [The CDE Non-Compliance Report showed 'no errors'; 49.5% of the students are in the general education classes 80% or more of the time according to the most recent state data (2014-15). ]</p> <p>1.7 Increase the number of Native American students that demonstrate proficiency in core subjects, using district targeted measures.</p>	<p>CELDT Progress 58.5% (California Dashboard Spring 2017)</p> <p>Maintain above-state average on EL reclassification.</p> <p>1.6 SEIS percentage of time students are in general ed. classes 47.7% (2015-16)</p> <p>1.7 Native American Subgroup CAASPP Scores (2016) ELA/Literacy 59.7 below level 3 Math 81.1 points below level 3</p>	<p>adopted reading assessment, NWEA;</p> <p>1.4 A minimum of 10 teachers will attend the PLC professional development conference annually—with an eventual goal of all certificated staff participating in PLC training;</p> <p>1.5 Pupils will benefit from teachers who are trained in ELD strategies and implementing new ELD standards. Our goal is to maintain above-state averages for English learner reclassification rates and students showing progress as measured on the CELDT;</p> <p>1.6 CDE Non-Compliance Report, SEIS percentage of time student are in general education classes will increase, student performance will increase as measured</p>	<p>The number of students reading at or above grade level at the start of the year will increase by 5% at the end of the school year, as measured by the district adopted reading assessment, NWEA;</p> <p>1.4 A minimum of 10 teachers will attend the PLC professional development conference annually—with an eventual goal of all certificated staff participating in PLC training;</p> <p>1.5 Pupils will benefit from teachers who are trained in ELD strategies and implementing new ELD standards. Our goal is to maintain above-state averages for English learner reclassification rates and students showing progress as measured on the CELDT;</p> <p>1.6</p>	<p>The number of students reading at or above grade level at the start of the year will increase by 5% at the end of the school year, as measured by the district adopted reading assessment, NWEA;</p> <p>1.4 A minimum of 10 teachers will attend the PLC professional development conference annually—with an eventual goal of all certificated staff participating in PLC training;</p> <p>1.5 Pupils will benefit from teachers who are trained in ELD strategies and implementing new ELD standards. Our goal is to maintain above-state averages for English learner reclassification rates and students showing progress as measured on the CELDT;</p> <p>1.6</p>

Metrics/Indicators	Baseline	2017-18	2018-19	2019-20
		<p>by district and state targeted measure;</p> <p>1.7 Students in this subgroup and their teachers will have a clear understanding of an established baseline for students scoring proficient and above in core subject areas as measured by district benchmark assessments, and Smarter Balanced Assessment; a goal for a 5% increase in the number of Native American students demonstrating proficiency in core subjects will be established after baseline data is collected.</p>	<p>CDE Non-Compliance Report, SEIS percentage of time student are in general education classes will increase, student performance will increase as measured by district and state targeted measure;</p> <p>1.7 Students in this subgroup and their teachers will have a clear understanding of an established baseline for students scoring proficient and above in core subject areas as measured by district benchmark assessments, and Smarter Balanced Assessment; a goal for a 5% increase in the number of Native American students demonstrating proficiency in core subjects will be established after baseline data is collected.</p>	<p>CDE Non-Compliance Report, SEIS percentage of time student are in general education classes will increase, student performance will increase as measured by district and state targeted measure;</p> <p>1.7 Students in this subgroup and their teachers will have a clear understanding of an established baseline for students scoring proficient and above in core subject areas as measured by district benchmark assessments, and Smarter Balanced Assessment; a goal for a 5% increase in the number of Native American students demonstrating proficiency in core subjects will be established after baseline data is collected.</p>



# Planned Actions / Services

Complete a copy of the following table for each of the LEA's Actions/Services. Duplicate the table, including Budgeted Expenditures, as needed.

## Action 1

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

**Students to be Served:**

(Select from All, Students with Disabilities, or Specific Student Groups)

[Add Students to be Served selection here]

**Location(s):**

(Select from All Schools, Specific Schools, and/or Specific Grade Spans)

[Add Location(s) selection here]

**OR**

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

**Students to be Served:**

(Select from English Learners, Foster Youth, and/or Low Income)

English Learners  
Foster Youth  
Low Income

**Scope of Services:**

(Select from LEA-wide, Schoolwide, or Limited to Unduplicated Student Group(s))

LEA-wide

**Location(s):**

(Select from All Schools, Specific Schools, and/or Specific Grade Spans)

All Schools

## Actions/Services

Select from New, Modified, or Unchanged for 2017-18

Modified Action

Select from New, Modified, or Unchanged for 2018-19

Unchanged Action

Select from New, Modified, or Unchanged for 2019-20

Unchanged Action

### 2017-18 Actions/Services

1.1 All students will receive high quality Common Core classroom instruction, curriculum and assessment practices, promoting college and career readiness, while increasing the number of students that demonstrate proficiency in core subjects through the following actions: (The scope of services is for all students.)

### 2018-19 Actions/Services

1.1 All students will receive high quality Common Core classroom instruction, curriculum and assessment practices, promoting college and career readiness, while increasing the number of students that demonstrate proficiency in core subjects through the following actions: (The scope of services is for all students.)

### 2019-20 Actions/Services

1.1 All students will receive high quality Common Core classroom instruction, curriculum and assessment practices, promoting college and career readiness, while increasing the number of students that demonstrate proficiency in core subjects through the following actions: (The scope of services is for all students.)

1.1a Provide professional development on implementing Instructional Strategies, RTI strategies, student assessment and the use of one to one technology to best enhance the quality of services and learning for all. Continue with the increased certificated calendar working days for a total of 3 calendared professional development days.

1.1b Purchase/lease of one to one technology devices for each student grades K-12 and each instructor. Purchased wireless lease to support infrastructure of one to one initiative. Purchase Learning Management Systems (LMS).

1.1c Continue funding an itinerant district technology instructional coach position to provide professional development to help teachers align best instructional practices with the use of technology.

1.1d Provide stipends to site lead technology support positions.

1.1e Purchase materials for Science, Technology, Engineering, Art and Math (STEAM) activities at the K-8 level; provide stipends for lead teachers at the elementary/middle schools to organize MakerSpaces. Promote STEM education through Project Lead The Way (PLTW) pathways at Central Valley High School.

1.1a Provide professional development on implementing Instructional Strategies, RTI strategies, student assessment and the use of one to one technology to best enhance the quality of services and learning for all. Continue with the increased certificated calendar working days for a total of 3 calendared professional development days.

1.1b Lease & Maintenance of one to one technology devices for students (grades K-12) and instructors. Purchase Learning Management Systems (LMS) and Classroom Management Software.

1.1c This action/service has been suspended as the district redefines the base programs and the need for a technology instructional coach.

1.1d Provide stipends and release time to site lead technology support positions.

1.1e Purchase materials for Science, Technology, Engineering, Art and Math (STEAM) activities at the K-8 level; provide stipends for lead teachers at the elementary/middle schools to organize MakerSpaces. Promote STEM education through Project Lead The Way (PLTW) pathways at Central Valley High School.

1.1a Provide professional development on implementing Instructional Strategies, RTI strategies, student assessment and the use of one to one technology to best enhance the quality of services and learning for all. Continue with the increased certificated calendar working days for a total of 3 calendared professional development days.

1.1b Purchase/lease of one to one technology devices for each student grades K-12 and each instructor. Purchased wireless lease to support infrastructure of one to one initiative. Purchase Learning Management Systems (LMS).

1.1c This action/service has been suspended as the district redefines the base programs and the need for a technology instructional coach.

1.1d Provide stipends to site lead technology support positions.

1.1e Purchase materials for Science, Technology, Engineering, Art and Math (STEAM) activities at the K-8 level; provide stipends for lead teachers at the elementary/middle schools to organize MakerSpaces. Promote STEM education through Project Lead The Way (PLTW) pathways at Central Valley High School.

## Budgeted Expenditures

Year	2017-18	2018-19	2019-20
Amount	\$122,967	\$189,511	\$193,301
Source	Supplemental/Concentration	Supplemental/Concentration	Supplemental/Concentration
Budget Reference	1000-3999 Personnel Salaries And Benefits 1.1a Professional Development (The scope of services is for all students.)	1000-3999 Personnel Salaries And Benefits 1.1a Professional Development (The scope of services is for all students.)	1000-3999 Personnel Salaries And Benefits 1.1a Professional Development (The scope of services is for all students.)
Amount	\$26,000	\$42,000	\$42,000
Source	Supplemental/Concentration	Supplemental/Concentration	Supplemental/Concentration
Budget Reference	5000-5999 Services And Other Operating Expenditures 1.1a Professional Development	5000-5999 Services And Other Operating Expenditures 1.1a Professional Development	5000-5999 Services And Other Operating Expenditures 1.1a Professional Development
Amount	\$251,547	\$277,156	\$277,156
Source	Supplemental/Concentration	Supplemental/Concentration	Supplemental/Concentration
Budget Reference	5000-5999 Services And Other Operating Expenditures 1.1b Technology Devices and Wireless ( also obj. 4000-4999 and 7000-7999)	5000-5999 Services And Other Operating Expenditures 1.1b Technology Devices and Maintenance ( also obj. 4000-4999 and 7000-7999)	5000-5999 Services And Other Operating Expenditures 1.1b Technology Devices and Wireless ( also obj. 4000-4999 and 7000-7999)
Amount	\$94,276	\$0	\$0
Source	Supplemental/Concentration	Supplemental/Concentration	Supplemental/Concentration
Budget Reference	1000-3999 Personnel Salaries And Benefits 1.1c Technology Instructional Coach	1000-3999 Personnel Salaries And Benefits 1.1c	1000-3999 Personnel Salaries And Benefits 1.1c Technology Instructional Coach
Amount	\$17,000	\$24,397	\$24,767
Source	Supplemental/Concentration	Supplemental/Concentration	Supplemental/Concentration
Budget Reference	1000-3999 Personnel Salaries And Benefits 1.1d Stipend for site lead technology support position	1000-3999 Personnel Salaries And Benefits 1.1d Stipend for site lead technology support position	1000-3999 Personnel Salaries And Benefits 1.1d Stipend for site lead technology support position

Amount	\$55,000	\$44,961	\$45,000
Source	Supplemental/Concentration	Supplemental/Concentration	Supplemental/Concentration
Budget Reference	1000-3999 Personnel Salaries And Benefits 1.1e STEM/STEAM/PLTW materials and teacher stipends (also obj. 4000-4999 \$14,580)	1000-3999 Personnel Salaries And Benefits 1.1e STEM/STEAM/PLTW materials and teacher stipends (also obj. 4000-4999 \$35,202)	1000-3999 Personnel Salaries And Benefits 1.1e STEM/STEAM/PLTW materials and teacher stipends (also obj. 4000-4999 \$35,054)

## Action 2

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

### Students to be Served:

(Select from All, Students with Disabilities, or Specific Student Groups)

[Add Students to be Served selection here]

### Location(s):

(Select from All Schools, Specific Schools, and/or Specific Grade Spans)

[Add Location(s) selection here]

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

### Students to be Served:

(Select from English Learners, Foster Youth, and/or Low Income)

English Learners  
Foster Youth  
Low Income

### Scope of Services:

(Select from LEA-wide, Schoolwide, or Limited to Unduplicated Student Group(s))

LEA-wide

### Location(s):

(Select from All Schools, Specific Schools, and/or Specific Grade Spans)

All Schools

## Actions/Services

Select from New, Modified, or Unchanged for 2017-18

Modified Action

2017-18 Actions/Services

1.2 Increase the number of student graduates college and career ready. (The scope of services is for all students.)

Select from New, Modified, or Unchanged for 2018-19

Unchanged Action

2018-19 Actions/Services

1.2 Increase the number of student graduates college and career ready. (The scope of services is for all students.)

Select from New, Modified, or Unchanged for 2019-20

Unchanged Action

2019-20 Actions/Services

1.2 Increase the number of student graduates college and career ready. (The scope of services is for all students.)



1.2a Sites will develop and implement individual site plans to promote a culture of college and career readiness that includes opportunities for students to visit college campuses, technical institutes, and private business.

1.2b Provide sections for Advanced Placement (AP) courses on the High School Master Schedule.

1.2c The district will pay portions of the AP exam fees for all students not qualifying for state fee waivers, and pay for all 10th graders to take the pre-Academic College Testing (preACT) exams.

1.2d The district will provide opportunities for credit recovery using Odysseyware; including summer school credit recovery.

1.2e Students will continue to have access to a broad course of study which includes but not limited to Foreign Language classes, CTE courses, Visual and Performing Arts courses. Site administration and site leadership teams will submit proposed master schedules for the following school-year to be reviewed at the District Office. The schedules will be submitted in the Spring and reviewed by the District Cabinet in regards to A-G course offerings, CTE pathways, Intervention classes, credit recovery classes, AP sections, P.E. sections and minutes, instructional minutes, and bell schedule. (The scope of services is for all students.)

1.2a Sites will develop individual plans to promote a culture of college and career readiness that includes opportunities for students to visit college campuses, technical institutes, and private business.

1.2b Provide sections for Advanced Placement (AP) courses on the High School Master Schedule.

1.2c The district will pay portions of the AP exam fees for all students not qualifying for state fee waivers, and pay for all 10th graders to take the pre-Academic College Testing (preACT) exams.

1.2d The district will provide opportunities for credit recovery using Odysseyware; including summer school credit recovery.

1.2e Students will continue to have access to a broad course of study which includes but not limited to Foreign Language classes, CTE courses, Visual and Performing Arts courses. Site administration and site leadership teams will submit proposed master schedules for the following school-year to be reviewed at the District Office. The schedules will be submitted in the Spring and reviewed by the District Cabinet in regards to A-G course offerings, CTE pathways, Intervention classes, credit recovery classes, AP sections, P.E. sections and minutes, instructional minutes, and bell schedule. (The scope of services is for all students.)

1.2a Sites will develop individual plans to promote a culture of college and career readiness that includes opportunities for students to visit college campuses, technical institutes, and private business.

1.2b Provide sections for Advanced Placement (AP) courses on the High School Master Schedule.

1.2c The district will pay portions of the AP exam fees for all students not qualifying for state fee waivers, and pay for all 10th graders to take the pre-Academic College Testing (preACT) exams.

1.2d The district will provide opportunities for credit recovery using Odysseyware; including summer school credit recovery.

1.2e Students will continue to have access to a broad course of study which includes but not limited to Foreign Language classes, CTE courses, Visual and Performing Arts courses. Site administration and site leadership teams will submit proposed master schedules for the following school-year to be reviewed at the District Office. The schedules will be submitted in the Spring and reviewed by the District Cabinet in regards to A-G course offerings, CTE pathways, Intervention classes, credit recovery classes, AP sections, P.E. sections and minutes, instructional minutes, and bell schedule. (The scope of services is for all students.)

1.2f Provide students K-12 with opportunities for participation in music/band programs.

1.2f Provide students K-12 with opportunities for participation in music/band programs.

**Budgeted Expenditures**

Year	2017-18	2018-19	2019-20
Amount	\$15,000	\$59,249	\$59,249
Source	Supplemental/Concentration	Supplemental/Concentration	Supplemental/Concentration
Budget Reference	0105 Regular Education: 5000-5999 Services & Other Operating Expenditures 1.2a Promote a culture of college and career readiness	0105 Regular Education: 5000-5999 Services & Other Operating Expenditures 1.2a Promote a culture of college and career readiness	0105 Regular Education: 5000-5999 Services & Other Operating Expenditures 1.2a Promote a culture of college and career readiness
Amount	(No associated cost.)	(No associated cost.)	(No associated cost.)
Budget Reference	1.2b Maintain sections for Advanced Placement (AP) courses on the High School Master Schedule. (The scope of services is for all students.)	1.2b Maintain sections for Advanced Placement (AP) courses on the High School Master Schedule. (The scope of services is for all students.)	1.2b Maintain sections for Advanced Placement (AP) courses on the High School Master Schedule. (The scope of services is for all students.)
Amount	\$12,500	\$12,500	\$12,500
Source	Supplemental/Concentration	Supplemental/Concentration	Supplemental/Concentration
Budget Reference	0121 Pupil Testing: 4000-4999 Books & Supplies 1.2c AP & pre-ACT exam fees (also obj. 1000-3999 \$3,500)	4000-4999 Books And Supplies 1.2c AP & pre-ACT exam fees	4000-4999 Books And Supplies 1.2c AP & pre-ACT exam fees

Amount	\$28,000	\$35,000	\$35,000
Source	Supplemental/Concentration	Supplemental/Concentration	Supplemental/Concentration
Budget Reference	0105 Regular Education: 5000-5999 Services & Other Operating Expenditures 1.2d Credit Recovery	5000-5999 Services And Other Operating Expenditures 1.2d Credit Recovery	5000-5999 Services And Other Operating Expenditures 1.2d Credit Recovery
Amount	(No associated cost.)	(No associated cost.)	(No associated cost.)
Source	Supplemental/Concentration	Supplemental/Concentration	Supplemental/Concentration
Budget Reference	1.2e Students will continue to have access to a broad course of study. (The scope of services is for all students.) (No associated cost.)	1.2e Students will continue to have access to a broad course of study. (The scope of services is for all students.) (No associated cost.)	1.2e Students will continue to have access to a broad course of study. (The scope of services is for all students.) (No associated cost.)
Amount		\$282,003	\$270,382
Source		Supplemental/Concentration	Supplemental/Concentration
Budget Reference		1000-3999 Personnel Salaries And Benefits 1.2f Provide students K-12 with opportunities for participation in music/band programs. (see also 4xxx and 5xxx, subprogram 193)	1000-3999 Personnel Salaries And Benefits 1.2f Provide students K-12 with opportunities for participation in music/band programs. (see also 4xxx and 5xxx, subprogram 193)

### Action 3

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

**Students to be Served:**

(Select from All, Students with Disabilities, or Specific Student Groups)

Specific Student Groups: Students with Disabilities  
[Add Students to be Served selection here]

**Location(s):**

(Select from All Schools, Specific Schools, and/or Specific Grade Spans)

[Add Location(s) selection here]

**OR**

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

**Students to be Served:**

(Select from English Learners, Foster Youth, and/or Low Income)

English Learners

Foster Youth

Low Income

[Add Students to be Served selection here]

**Scope of Services:**

(Select from LEA-wide, Schoolwide, or Limited to Unduplicated Student Group(s))

LEA-wide

[Add Scope of Services selection here]

**Location(s):**

(Select from All Schools, Specific Schools, and/or Specific Grade Spans)

All Schools

[Add Location(s) selection here]

**Actions/Services**

Select from New, Modified, or Unchanged for 2017-18

Unchanged Action

Select from New, Modified, or Unchanged for 2018-19

Unchanged Action

Select from New, Modified, or Unchanged for 2019-20

Unchanged Action

**2017-18 Actions/Services**

1.3 Increase the number of students reading at or above grade level.

1.3a Continue to support FTE 2.0 instructional coaching positions to help teachers analyze assessment data, align best instructional practices, and receive instructional coaching.

1.3b Continue to purchase NWEA reading assessment tool to be used K-12; schedule reading assessment dates and data analysis dates.

1.3c Continue funding a reading instructional coach position (FTE 0.5) to help teachers analyze student reading needs and target reading instruction.

1.3d Each site will continue to implement an academic and behavioral intervention plan to address the needs of all students.

**2018-19 Actions/Services**

1.3 Increase the number of students reading at or above grade level.

1.3a Continue to support FTE 2.0 instructional coaching positions to help teachers analyze assessment data, align best instructional practices, and receive instructional coaching.

1.3b Continue to purchase NWEA reading assessment tool to be used K-12; schedule reading assessment dates and data analysis dates.

1.3c Continue funding a reading instructional coach position (FTE 0.5) to help teachers analyze student reading needs and target reading instruction.

1.3d Each site will continue to implement an academic and behavioral intervention plan to address the needs of all students.

**2019-20 Actions/Services**

1.3 Increase the number of students reading at or above grade level.

1.3a Continue to support FTE 2.0 instructional coaching positions to help teachers analyze assessment data, align best instructional practices, and receive instructional coaching.

1.3b Continue to purchase NWEA reading assessment tool to be used K-12; schedule reading assessment dates and data analysis dates.

1.3c Continue funding a reading instructional coach position (FTE 0.5) to help teachers analyze student reading needs and target reading instruction.

1.3d Each site will continue to implement an academic and behavioral intervention plan to address the needs of all students.



Site intervention committees will oversee the implementation of the academic and behavioral intervention plan. The committees will include classroom teachers, instructional coaches, Special Education teachers, Speech & Language pathologist, school psychologist and site administrators. Site intervention committees will review ongoing data (i.e. behavioral referrals, attendance, reading and math assessments) and implement improvements; additional material and staffing needs, schedule changes, training and professional development.

1.3e Provide funding to maintain Library Support Staff positions

Site intervention committees will oversee the implementation of the academic and behavioral intervention plan. The committees will include classroom teachers, instructional coaches, Special Education teachers, Speech & Language pathologist, school psychologist and site administrators. Site intervention committees will review ongoing data (i.e. behavioral referrals, attendance, reading and math assessments) and implement improvements; additional material and staffing needs, schedule changes, training and professional development.

1.3e Provide funding to maintain Library Support Staff positions and Instructional Materials & Supplies

Site intervention committees will oversee the implementation of the academic and behavioral intervention plan. The committees will include classroom teachers, instructional coaches, Special Education teachers, Speech & Language pathologist, school psychologist and site administrators. Site intervention committees will review ongoing data (i.e. behavioral referrals, attendance, reading and math assessments) and implement improvements; additional material and staffing needs, schedule changes, training and professional development.

1.3e Provide funding to maintain Library Support Staff positions

**Budgeted Expenditures**

Year	2017-18	2018-19	2019-20
Amount	\$26,288	\$0	\$0
Source	Supplemental/Concentration	Supplemental/Concentration	Supplemental/Concentration
Budget Reference	1000-3999 Personnel Salaries And Benefits 1.3a Instructional Coaching Positions (also us Title II Res obj. 1000-3999, \$163,119)	1000-3999 Personnel Salaries And Benefits 1.3a Instructional Coaching Positions	1000-3999 Personnel Salaries And Benefits 1.3a Instructional Coaching Positions
Amount	\$50,000	\$45,000	\$45,000
Source	Supplemental/Concentration	Supplemental/Concentration	Supplemental/Concentration
Budget Reference	0129 Remedial/Intensive Programs: 4000-4999 Books & Supplies 1.3b Reading Assessment	4000-4999 Books And Supplies 1.3b Reading Assessment	4000-4999 Books And Supplies 1.3b Reading Assessment

Amount	\$48,819	\$50,779	\$52,407
Source	Supplemental/Concentration	Supplemental/Concentration	Supplemental/Concentration
Budget Reference	0129 Remedial/Intensive Programs: 1000-3999 Personnel Salaries & Benefits 1.3c Reading Instructional Coach	1000-3999 Personnel Salaries And Benefits 1.3c Reading Instructional Coach	1000-3999 Personnel Salaries And Benefits 1.3c Reading Instructional Coach
Amount	\$30,000	\$31,500	\$31,500
Source	Supplemental/Concentration	Supplemental/Concentration	Supplemental/Concentration
Budget Reference	0105 Regular Education: 5000-5999 Services & Other Operating Expenditures 1.3d Academic and Behavioral Interventions (also obj. 4000-4999 \$10,000)	5000-5999 Services And Other Operating Expenditures 1.3d Academic and Behavioral Interventions (also obj. 4000-4999 \$10,000)	5000-5999 Services And Other Operating Expenditures 1.3d Academic and Behavioral Interventions (also obj. 4000-4999 \$10,000)
Amount	\$88,912	\$176,021	\$180,492
Source	Supplemental/Concentration	Supplemental/Concentration	Supplemental/Concentration
Budget Reference	1000-3999 Personnel Salaries And Benefits 1.3e Provide funding to maintain Library Support Staff positions	1000-3999 Personnel Salaries And Benefits 1.3e Provide funding to maintain Library Support Staff positions	1000-3999 Personnel Salaries And Benefits 1.3e Provide funding to maintain Library Support Staff positions

#### Action 4

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

**Students to be Served:**

(Select from All, Students with Disabilities, or Specific Student Groups)

[Add Students to be Served selection here]

**Location(s):**

(Select from All Schools, Specific Schools, and/or Specific Grade Spans)

[Add Location(s) selection here]

**OR**

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

**Students to be Served:**

(Select from English Learners, Foster Youth, and/or Low Income)

**Scope of Services:**

(Select from LEA-wide, Schoolwide, or Limited to Unduplicated Student Group(s))

**Location(s):**

(Select from All Schools, Specific Schools, and/or Specific Grade Spans)

Foster Youth  
Low Income

LEA-wide

All Schools

**Actions/Services**

Select from New, Modified, or Unchanged for 2017-18

Select from New, Modified, or Unchanged for 2018-19

Select from New, Modified, or Unchanged for 2019-20

Unchanged Action

Unchanged Action

Unchanged Action

**2017-18 Actions/Services**

1.4 Teachers and administration will participate in collaborative decision making, aligning best instructional practices, and building collegial support through the Professional Learning Community (PLC) process.

1.4a Minimum Day Mondays allow for scheduled collaborative time (PLCs).

1.4b Continue to provide stipends to District PLC team leaders (25).

1.4c Provide Professional Learning Community (PLC) time for vertical and horizontal alignment of essential standards, materials, and formative assessments.

1.4d Provide PLC professional development to additional staff members and provide ongoing training for the PLC process and PLC leadership.

**2018-19 Actions/Services**

1.4 Teachers and administration will participate in collaborative decision making, aligning best instructional practices, and building collegial support through the Professional Learning Community (PLC) process.

1.4a Minimum Day Mondays allow for scheduled collaborative time (PLCs).

1.4b Provide stipends to District & Site PLC team leaders.

1.4c Provide Professional Learning Community (PLC) time for vertical and horizontal alignment of essential standards, materials, and formative assessments.

1.4d Provide PLC professional development to additional staff members and provide ongoing training for the PLC process and PLC leadership.

**2019-20 Actions/Services**

1.4 Teachers and administration will participate in collaborative decision making, aligning best instructional practices, and building collegial support through the Professional Learning Community (PLC) process.

1.4a Minimum Day Mondays allow for scheduled collaborative time (PLCs).

1.4b Continue to provide stipends to District PLC team leaders (25).

1.4c Provide Professional Learning Community (PLC) time for vertical and horizontal alignment of essential standards, materials, and formative assessments.

1.4d Provide PLC professional development to additional staff members and provide ongoing training for the PLC process and PLC leadership.

**Budgeted Expenditures**

Year	2017-18	2018-19	2019-20
Amount	\$251,547	\$340,978	\$346,129
Source	Supplemental/Concentration	Supplemental/Concentration	Supplemental/Concentration
Budget Reference	1000-3999 Personnel Salaries And Benefits 1.4a Minimum Monday PLC time	1000-3999 Personnel Salaries And Benefits 1.4a Minimum Monday PLC time	1000-3999 Personnel Salaries And Benefits 1.4a Minimum Monday PLC time
Amount	\$35,403	\$76,239	\$77,396
Source	Supplemental/Concentration	Supplemental/Concentration	Supplemental/Concentration
Budget Reference	0105 Regular Education: 1000-3999 Personnel Salaries & Benefits 1.4b PLC Leader stipends	1000-3999 Personnel Salaries And Benefits 1.4b PLC Leader stipends	1000-3999 Personnel Salaries And Benefits 1.4b PLC Leader stipends
Amount	\$8,225	\$48,793	\$49,534
Source	Supplemental/Concentration	Supplemental/Concentration	Supplemental/Concentration
Budget Reference	0105 Regular Education: 1000-3999 Personnel Salaries & Benefits 1.4c PLC additional time	1000-3999 Personnel Salaries And Benefits 1.4c PLC additional time	1000-3999 Personnel Salaries And Benefits 1.4c PLC additional time
Amount	\$10,000	\$10,000	\$10,000
Source	Supplemental/Concentration	Supplemental/Concentration	Supplemental/Concentration
Budget Reference	0602 Instructional Admin: 5000-5999 Services & Other Operating Expenditures 1.4d PLC Professional Development	0602 Instructional Admin: 5000-5999 Services & Other Operating Expenditures 1.4d PLC Professional Development	0602 Instructional Admin: 5000-5999 Services & Other Operating Expenditures 1.4d PLC Professional Development

### Action 5

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

**Students to be Served:**

(Select from All, Students with Disabilities, or Specific Student Groups)

**Location(s):**

(Select from All Schools, Specific Schools, and/or Specific Grade Spans)

[Add Students to be Served selection here]

[Add Location(s) selection here]

**OR**

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:



**Students to be Served:**

(Select from English Learners, Foster Youth, and/or Low Income)

English Learners

**Scope of Services:**

(Select from LEA-wide, Schoolwide, or Limited to Unduplicated Student Group(s))

LEA-wide

**Location(s):**

(Select from All Schools, Specific Schools, and/or Specific Grade Spans)

All Schools

**Actions/Services**

Select from New, Modified, or Unchanged for 2017-18

Unchanged Action

Select from New, Modified, or Unchanged for 2018-19

Unchanged Action

Select from New, Modified, or Unchanged for 2019-20

Unchanged Action

**2017-18 Actions/Services**

1.5 Improve the proficiency of English Learner pupils using best practices, adopted English language development standards, and state approved instructional materials.

1.5a Provide continued services for English Learner pupils in grades TK-12. EL students need additional support in order to develop their academic skills. The additional support will be provided by a certificated teacher as the coordinator of the EL program and 3 paraprofessionals working to support the five school sites.

1.5b Provide English Learner instructional materials.

**2018-19 Actions/Services**

1.5 Improve the proficiency of English Learner pupils using best practices, adopted English language development standards, and state approved instructional materials.

1.5a Provide continued services for English Learner pupils in grades TK-12. EL students need additional support in order to develop their academic skills. The additional support will be provided by a certificated teacher as the coordinator of the EL program and 3 paraprofessionals working to support the five school sites.

1.5b Provide English Learner instructional materials.

**2019-20 Actions/Services**

1.5 Improve the proficiency of English Learner pupils using best practices, adopted English language development standards, and state approved instructional materials.

1.5a Provide continued services for English Learner pupils in grades TK-12. EL students need additional support in order to develop their academic skills. The additional support will be provided by a certificated teacher as the coordinator of the EL program and 3 paraprofessionals working to support the five school sites.

1.5b Provide English Learner instructional materials.

**Budgeted Expenditures**

Year	2017-18	2018-19	2019-20
Amount	\$197,704	\$178,952	\$190,892
Source	Supplemental/Concentration	Supplemental/Concentration	Supplemental/Concentration
Budget Reference	0130 English Language Learners: 1000-3999 Personnel Salaries & Benefits 1.5a Provide continued services for English Learner	1000-3999 Personnel Salaries And Benefits 1.5a Provide continued services for English Learner	1000-3999 Personnel Salaries And Benefits 1.5a Provide continued services for English Learner
Amount	\$7,500	\$7,500	\$7,500
Source	Supplemental/Concentration	Supplemental/Concentration	Supplemental/Concentration
Budget Reference	0130 English Language Learners: 4000-4999 Books & Supplies 1.5b Provide instructional materials.	4000-4999 Books And Supplies 1.5b Provide instructional materials.	4000-4999 Books And Supplies 1.5b Provide instructional materials.

## Action 6

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

### Students to be Served:

(Select from All, Students with Disabilities, or Specific Student Groups)

Specific Student Groups: Students with Disabilities  
[Add Students to be Served selection here]

### Location(s):

(Select from All Schools, Specific Schools, and/or Specific Grade Spans)

[Add Location(s) selection here]

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

### Students to be Served:

(Select from English Learners, Foster Youth, and/or Low Income)

English Learners  
Foster Youth  
Low Income  
[Add Students to be Served selection here]

### Scope of Services:

(Select from LEA-wide, Schoolwide, or Limited to Unduplicated Student Group(s))

LEA-wide  
[Add Scope of Services selection here]

### Location(s):

(Select from All Schools, Specific Schools, and/or Specific Grade Spans)

All Schools  
[Add Location(s) selection here]

## Actions/Services

Select from New, Modified, or Unchanged for 2017-18

Select from New, Modified, or Unchanged for 2018-19

Select from New, Modified, or Unchanged for 2019-20

Unchanged Action

Unchanged Action

Unchanged Action

2017-18 Actions/Services

1.6 Ensure that all students with disabilities have services that are provided for those students identified in the program throughout the year. This is inclusive of Low Income & English Learner Students with Disabilities, which make up the majority of this subgroup.

1.6a Continue to fund an additional Resource (RSP) teacher position to lower the teacher to pupil ratio and provide support for academic and behavioral interventions. The district RSP teacher to pupil ratio was 28:1 (2015-16). Adding a position will reduce it to the projected 24:1. The RSP teachers will continue to serve on site intervention committees, provide intervention support and participate in grade level PLCs. Intervention Committees will review ongoing data (behavioral referrals, attendance, reading and math assessments) and help implement recommended interventions such as; use of supplemental materials and other intervention resources, provide staff support, provide training and professional development, attend SST's and develop individual behavioral plans.

1.6b Continue funding increased Speech Pathologist services for students in the Gateway District to lower the teacher to

2018-19 Actions/Services

1.6 Ensure that all students with disabilities have services that are provided for those students identified in the program throughout the year. This is inclusive of Low Income & English Learner Students with Disabilities, which make up the majority of this subgroup.

1.6a Continue to fund an additional Resource (RSP) teacher position to lower the teacher to pupil ratio and provide support for academic and behavioral interventions. The district RSP teacher to pupil ratio was 28:1 (2015-16). Adding a position will reduce it to the projected 24:1. The RSP teachers will continue to serve on site intervention committees, provide intervention support and participate in grade level PLCs. Intervention Committees will review ongoing data (behavioral referrals, attendance, reading and math assessments) and help implement recommended interventions such as; use of supplemental materials and other intervention resources, provide staff support, provide training and professional development, attend SST's and develop individual behavioral plans.

1.6b Continue funding increased Speech Pathologist services for students in the Gateway District to lower the teacher to

2019-20 Actions/Services

1.6 Ensure that all students with disabilities have services that are provided for those students identified in the program throughout the year. This is inclusive of Low Income & English Learner Students with Disabilities, which make up the majority of this subgroup.

1.6a Continue to fund an additional Resource (RSP) teacher position to lower the teacher to pupil ratio and provide support for academic and behavioral interventions. The district RSP teacher to pupil ratio was 28:1 (2015-16). Adding a position will reduce it to the projected 24:1. The RSP teachers will continue to serve on site intervention committees, provide intervention support and participate in grade level PLCs. Intervention Committees will review ongoing data (behavioral referrals, attendance, reading and math assessments) and help implement recommended interventions such as; use of supplemental materials and other intervention resources, provide staff support, provide training and professional development, attend SST's and develop individual behavioral plans.

1.6b Continue funding increased Speech Pathologist services for students in the Gateway District to lower the teacher to

pupil ratio (2014-15 ratio was 65+:1, projected ratio for 2016-17 50:1), and provide support through site academic and behavior intervention plans. Speech Pathologists will serve on site intervention committees, provide intervention support and participate in grade level PLCs. Intervention Committees will review ongoing data (behavioral referrals, attendance, reading and math assessments) and help implement recommended interventions such as; use of supplemental materials and other intervention resources, provide staff support, provide training and professional development, attend SST's and develop individual behavioral plans.

1.6c Continue funding increased School Psychologist services in the Gateway District to lower the psychologist to pupil ratio (2014-15 ratio was 1250:1, projected for 2016-17 less than 920:1), and provide support through site academic and behavior intervention plans. School Psychologist will serve on site intervention committees, provide intervention support and participate in grade level PLCs. Intervention Committees will review ongoing data (behavioral referrals, attendance, reading and math assessments) and help implement recommended interventions such as; use of supplemental materials and other intervention resources, provide staff support, provide training and professional development, attend SST's and develop individual behavioral plans.

pupil ratio (2014-15 ratio was 65+:1, projected ratio for 2016-17 50:1), and provide support through site academic and behavior intervention plans. Speech Pathologists will serve on site intervention committees, provide intervention support and participate in grade level PLCs. Intervention Committees will review ongoing data (behavioral referrals, attendance, reading and math assessments) and help implement recommended interventions such as; use of supplemental materials and other intervention resources, provide staff support, provide training and professional development, attend SST's and develop individual behavioral plans.

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pupil ratio (2014-15 ratio was 65+:1, projected ratio for 2016-17 50:1), and provide support through site academic and behavior intervention plans. Speech Pathologists will serve on site intervention committees, provide intervention support and participate in grade level PLCs. Intervention Committees will review ongoing data (behavioral referrals, attendance, reading and math assessments) and help implement recommended interventions such as; use of supplemental materials and other intervention resources, provide staff support, provide training and professional development, attend SST's and develop individual behavioral plans.

1.6c Continue funding increased School Psychologist services in the Gateway District to lower the psychologist to pupil ratio (2014-15 ratio was 1250:1, projected for 2016-17 less than 920:1), and provide support through site academic and behavior intervention plans. School Psychologist will serve on site intervention committees, provide intervention support and participate in grade level PLCs. Intervention Committees will review ongoing data (behavioral referrals, attendance, reading and math assessments) and help implement recommended interventions such as; use of supplemental materials and other intervention resources, provide staff support, provide training and professional development, attend SST's and develop individual behavioral plans.



1.6d Continue funding the 5 increased working days for Special Education Teaching Staff (RSP/SDC) and Speech and Language Pathologists. The increased working days will provide additional time during the school year for Special Education Teaching Staff and Speech & Language Pathologists to participate on site Intervention Committees and PLCs.

1.6d Continue funding the 5 increased working days for Special Education Teaching Staff (RSP/SDC) and Speech and Language Pathologists. The increased working days will provide additional time during the school year for Special Education Teaching Staff and Speech & Language Pathologists to participate on site Intervention Committees and PLCs.

1.6d Continue funding the 5 increased working days for Special Education Teaching Staff (RSP/SDC) and Speech and Language Pathologists. The increased working days will provide additional time during the school year for Special Education Teaching Staff and Speech & Language Pathologists to participate on site Intervention Committees and PLCs.

**Budgeted Expenditures**

Year	2017-18	2018-19	2019-20
Amount	\$78,587	\$78,656	\$79,707
Source	Supplemental/Concentration	Supplemental/Concentration	Supplemental/Concentration
Budget Reference	6500 Special Education: 1000-3999 Personnel Salaries & Benefits 1.6a Resource Teachers -- District contribution of Suppl./Con. funds to the Sp. Ed. Program	6500 Special Education: 1000-3999 Personnel Salaries & Benefits 1.6a Resource Teachers -- District contribution of Suppl./Con. funds to the Sp. Ed. Program	6500 Special Education: 1000-3999 Personnel Salaries & Benefits 1.6a Resource Teachers -- District contribution of Suppl./Con. funds to the Sp. Ed. Program
Amount	\$66,791	\$70,330	\$71,296
Source	Supplemental/Concentration	Supplemental/Concentration	Supplemental/Concentration
Budget Reference	1000-3999 Personnel Salaries And Benefits 1.6b Speech Pathologist FTE 0.7 -- District contribution of Suppl./Con. funds to the Sp. Ed. Program	1000-3999 Personnel Salaries And Benefits 1.6b Speech Pathologist FTE 0.7 -- District contribution of Suppl./Con. funds to the Sp. Ed. Program	1000-3999 Personnel Salaries And Benefits 1.6b Speech Pathologist FTE 0.7 -- District contribution of Suppl./Con. funds to the Sp. Ed. Program

Amount	\$28,730	\$29,672	\$30,079
Source	Supplemental/Concentration	Supplemental/Concentration	Supplemental/Concentration
Budget Reference	9010 GREAT Partnership: 1000-3999 Personnel Salaries & Benefits 1.6b Speech Pathologist FTE 0.3 -- District contribution of Suppl./Con. funds to the GREAT Partnership program	9010 GREAT Partnership: 1000-3999 Personnel Salaries & Benefits 1.6b Speech Pathologist FTE 0.3 -- District contribution of Suppl./Con. funds to the GREAT Partnership program	9010 GREAT Partnership: 1000-3999 Personnel Salaries & Benefits 1.6b Speech Pathologist FTE 0.3 -- District contribution of Suppl./Con. funds to the GREAT Partnership program
Amount	\$56,862	\$60,265	\$61,097
Source	Supplemental/Concentration	Supplemental/Concentration	Supplemental/Concentration
Budget Reference	1000-3999 Personnel Salaries And Benefits 1.6c School Psychologist FTE 0.5	1000-3999 Personnel Salaries And Benefits 1.6c School Psychologist FTE 0.5	1000-3999 Personnel Salaries And Benefits 1.6c School Psychologist FTE 0.5
Amount	\$57,077	\$60,265	\$61,097
Source	Supplemental/Concentration	Supplemental/Concentration	Supplemental/Concentration
Budget Reference	1000-3999 Personnel Salaries And Benefits 1.6c School Psychologist FTE 0.5 - - District contribution of Suppl./Con. funds to the GREAT Partnership program	1000-3999 Personnel Salaries And Benefits 1.6c School Psychologist FTE 0.5 -- District contribution of Suppl./Con. funds to the GREAT Partnership program	1000-3999 Personnel Salaries And Benefits 1.6c School Psychologist FTE 0.5 -- District contribution of Suppl./Con. funds to the GREAT Partnership program
Amount	\$21,213	\$21,556	\$21,882
Source	Supplemental/Concentration	Supplemental/Concentration	Supplemental/Concentration
Budget Reference	1000-3999 Personnel Salaries And Benefits 1.6d Extended calendar work schedule -- District contribution of Suppl./Con. funds to the Sp. Ed. Program	1000-3999 Personnel Salaries And Benefits 1.6d Extended calendar work schedule -- District contribution of Suppl./Con. funds to the Sp. Ed. Program	1000-3999 Personnel Salaries And Benefits 1.6d Extended calendar work schedule -- District contribution of Suppl./Con. funds to the Sp. Ed. Program

## Action 7

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

**Students to be Served:**

(Select from All, Students with Disabilities, or Specific Student Groups)

Specific Student Groups: Native American students of all groups  
 [Add Students to be Served selection here]

**Location(s):**

(Select from All Schools, Specific Schools, and/or Specific Grade Spans)

[Add Location(s) selection here]

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

**Students to be Served:**

(Select from English Learners, Foster Youth, and/or Low Income)

Foster Youth  
 Low Income  
 [Add Students to be Served selection here]

**Scope of Services:**

(Select from LEA-wide, Schoolwide, or Limited to Unduplicated Student Group(s))

LEA-wide  
 [Add Scope of Services selection here]

**Location(s):**

(Select from All Schools, Specific Schools, and/or Specific Grade Spans)

All Schools  
 [Add Location(s) selection here]

**Actions/Services**

Select from New, Modified, or Unchanged for 2017-18

Unchanged Action

Select from New, Modified, or Unchanged for 2018-19

Unchanged Action

Select from New, Modified, or Unchanged for 2019-20

Unchanged Action

2017-18 Actions/Services

1.7 Native American pupils will be exposed to best instructional practices and instructional materials related to Native American culture.

2018-19 Actions/Services

1.7 Native American pupils will be exposed to best instructional practices and instructional materials related to Native American culture.

2019-20 Actions/Services

1.7 Native American pupils will be exposed to best instructional practices and instructional materials related to Native American culture.

**Budgeted Expenditures**

Year	2017-18	2018-19	2019-20
Amount	\$44,019	\$20,000	\$20,000
Source	Supplemental/Concentration	Supplemental/Concentration	Supplemental/Concentration
Budget Reference	1000-3999 Personnel Salaries And Benefits 1.7 Provide continued services and instructional materials for Native American Program Res. 4510. District contributes to the restricted program for personnel cost and also obj. 4000-4999	1000-3999 Personnel Salaries And Benefits 1.7 Provide continued services and instructional materials for Native American Program Res. 4510. District contributes to the restricted program for personnel cost and also obj. 4000-4999	1000-3999 Personnel Salaries And Benefits 1.7 Provide continued services and instructional materials for Native American Program Res. 4510. District contributes to the restricted program for personnel cost and also obj. 4000-4999

### Action 8

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

**Students to be Served:**

(Select from All, Students with Disabilities, or Specific Student Groups)

**Location(s):**

(Select from All Schools, Specific Schools, and/or Specific Grade Spans)

**OR**

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

**Students to be Served:**

(Select from English Learners, Foster Youth, and/or Low Income)

**Scope of Services:**

(Select from LEA-wide, Schoolwide, or Limited to Unduplicated Student Group(s))

**Location(s):**

(Select from All Schools, Specific Schools, and/or Specific Grade Spans)

**Actions/Services**

Select from New, Modified, or Unchanged for 2017-18

Select from New, Modified, or Unchanged for 2018-19

Select from New, Modified, or Unchanged for 2019-20

2017-18 Actions/Services

2018-19 Actions/Services

2019-20 Actions/Services

**Budgeted Expenditures**

Year	2017-18	2018-19	2019-20
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# Goals, Actions, & Services

Strategic Planning Details and Accountability

Complete a copy of the following table for each of the LEA's goals. Duplicate the table as needed.

(Select from New Goal, Modified Goal, or Unchanged Goal)

Unchanged Goal

## Goal 2

Goal 2: Gateway Unified School District students/staff will learn and work in a safe, supportive, and caring environment.

### State and/or Local Priorities addressed by this goal:

State Priorities:     Priority 5: Pupil Engagement (Engagement)  
                               Priority 6: School Climate (Engagement)

Local Priorities:

### Identified Need:

2.1  
 Decrease the number of student suspensions and expulsions.

2.2.  
 Increase attendance rates. Decrease Middle School and High School Dropout rates. Decrease Chronic Absenteeism rates.

Recognize and address student, teacher, parent and community concerns for safety, and school connectedness.

### Expected Annual Measurable Outcomes

Metrics/Indicators	Baseline	2017-18	2018-19	2019-20
2.1 CALPADS reporting: CDE Data Reporting Office 2014-15 number of Gateway USD students suspended	The suspension rate for the district is 8.5% as reported in the California School Dashboard Spring 2017	2.1 Gateway Unified School District will continue to reduce the number of suspensions by 3% and meet the state and	2.1 Gateway Unified School District will continue to reduce the number of suspensions by 3% and meet the state and	2.1 Gateway Unified School District will continue to reduce the number of suspensions by 3% and meet the state and

Metrics/Indicators	Baseline	2017-18	2018-19	2019-20
<p>262, Suspension Rate 6.2%, Expulsion Rate 0.1</p> <p>2.2 P2 reporting data (P2 attendance for 2016: 95.13%) Data Quest &amp; Aeries Reports: middle school dropout rate of n/a (a total of 1 student), and a high school dropout rate of 4.5% (2014-2015), CVHS 0.6%, MLHS 32.1%, GEO 40.9% Aeries &amp; A2A Reports: chronic absenteeism rate 15.18% 2015-2016 High School graduation rates: CVHS had a graduation rate of 91.2% and MLHS had a rate of 73.7% for 2014-2015</p> <p>Site and district surveys will be used to collect perceptual data from stakeholders regarding safety and school connectedness.</p>	<p>The suspension rate is 6.1 and the expulsion rate is 0.1 as reported on CDE DataQuest, 2014-15 data.</p> <p>The 2015-16 P2 attendance rate per site: BSA 94.48% GOES 95.43% SLS 96.11% CVHS 93.42% MLHS 93.92% GEO 74.88%</p> <p>2015-16 District Chronic Absenteeism 14.37%</p> <p>2014-15 District dropout data (rate = 4.5%), based on Data Quest.</p> <p>Graduation rates: The district graduation rate -- 83.1% as reported in the California School Dashboard Spring 2017</p> <p>2015-16 Cohort Grad Rate for MLHS -- 57.5%</p> <p>Maintain a satisfactory rating or higher on annual perceptual data.</p>	<p>county expulsion rate of 0.10.</p> <p>2.2 Gateway Unified School District will see an increase in attendance as measured by the P2 reporting. The goal will be to maintain the 95% rate or show an increase on the P2 for the 2016-2017 school year. Additionally we will reduce the chronic absenteeism rate district wide by 3%. Students that struggle in these areas will have additional resources (counselors) specifically working on intervention strategies to aid the teachers, parents, and students with behavior/attendance issues. Each school site will develop strategies to work with their students and parents to meet these goals.</p> <p>Gateway will continue to work to decrease both the middle school and high school dropout rate percentages by a</p>	<p>county expulsion rate of 0.10.</p> <p>2.2 Gateway Unified School District will see an increase in attendance as measured by the P2 reporting. The goal will be to maintain the 95% rate or show an increase on the P2 for the 2016-2017 school year. Additionally we will reduce the chronic absenteeism rate district wide by 3%. Students that struggle in these areas will have additional resources (counselors) specifically working on intervention strategies to aid the teachers, parents, and students with behavior/attendance issues. Each school site will develop strategies to work with their students and parents to meet these goals.</p> <p>Gateway will continue to work to decrease both the middle school and high school dropout rate percentages by a</p>	<p>county expulsion rate of 0.10.</p> <p>2.2 Gateway Unified School District will see an increase in attendance as measured by the P2 reporting. The goal will be to maintain the 95% rate or show an increase on the P2 for the 2016-2017 school year. Additionally we will reduce the chronic absenteeism rate district wide by 3%. Students that struggle in these areas will have additional resources (counselors) specifically working on intervention strategies to aid the teachers, parents, and students with behavior/attendance issues. Each school site will develop strategies to work with their students and parents to meet these goals.</p> <p>Gateway will continue to work to decrease both the middle school and high school dropout rate percentages by a</p>

Metrics/Indicators	Baseline	2017-18	2018-19	2019-20
		<p>minimum of 0.5%. Based on Data Quest (2014-2015).</p> <p>The high schools and independent study will continue to work on increasing their graduation rates: CVHS &amp; GEO 2% increase or &gt;90% as measured by California School Dashboard, MLHS &gt; 80%, as measured by the state data obtained from Data Quest.</p> <p>The district will receive a satisfactory rating or higher on annual perceptual data surveys regarding safety, student learning in a safe environment, and school connectedness. Each school will receive a satisfactory rating or higher on annual perceptual data surveys regarding safety and school connectedness.</p>	<p>minimum of 0.5%. Based on Data Quest (2014-2015).</p> <p>The high schools and independent study will continue to work on increasing their graduation rates: CVHS &amp; GEO 2% increase or &gt;90% as measured by California School Dashboard, MLHS &gt; 80%, as measured by the state data obtained from Data Quest.</p> <p>The district will receive a satisfactory rating or higher on annual perceptual data surveys regarding safety, student learning in a safe environment, and school connectedness. Each school will receive a satisfactory rating or higher on annual perceptual data surveys regarding safety and school connectedness.</p>	<p>minimum of 0.5%. Based on Data Quest (2014-2015).</p> <p>The high schools and independent study will continue to work on increasing their graduation rates: CVHS &amp; GEO 2% increase or &gt;90% as measured by California School Dashboard, MLHS &gt; 80%, as measured by the state data obtained from Data Quest.</p> <p>The district will receive a satisfactory rating or higher on annual perceptual data surveys regarding safety, student learning in a safe environment, and school connectedness. Each school will receive a satisfactory rating or higher on annual perceptual data surveys regarding safety and school connectedness.</p>

## Planned Actions / Services

Complete a copy of the following table for each of the LEA's Actions/Services. Duplicate the table, including Budgeted Expenditures, as needed.

## Action 1

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

### Students to be Served:

(Select from All, Students with Disabilities, or Specific Student Groups)

Specific Student Groups: Speical Needs Students  
[Add Students to be Served selection here]

### Location(s):

(Select from All Schools, Specific Schools, and/or Specific Grade Spans)

[Add Location(s) selection here]

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

### Students to be Served:

(Select from English Learners, Foster Youth, and/or Low Income)

English Learners  
Foster Youth  
Low Income  
[Add Students to be Served selection here]

### Scope of Services:

(Select from LEA-wide, Schoolwide, or Limited to Unduplicated Student Group(s))

LEA-wide  
[Add Scope of Services selection here]

### Location(s):

(Select from All Schools, Specific Schools, and/or Specific Grade Spans)

All Schools  
[Add Location(s) selection here]

## Actions/Services

Select from New, Modified, or Unchanged for 2017-18

Unchanged Action

2017-18 Actions/Services

2.1 Decrease the number of student suspensions, expulsions and truancy rates.

2.1a Maintain funding two qualified teachers for K-3 REACH and 4-6 REACH opportunity classes, and 3 paraprofessional to assist in the two classes.

Select from New, Modified, or Unchanged for 2018-19

Unchanged Action

2018-19 Actions/Services

2.1 Decrease the number of student suspensions, expulsions and truancy rates.

2.1a Maintain funding two qualified teachers for K-3 REACH and 4-6 REACH opportunity classes, and 3 paraprofessional to assist in the two classes.

Select from New, Modified, or Unchanged for 2019-20

Unchanged Action

2019-20 Actions/Services

2.1 Decrease the number of student suspensions, expulsions and truancy rates.

2.1a Maintain funding two qualified teachers for K-3 REACH and 4-6 REACH opportunity classes, and 3 paraprofessional to assist in the two classes.



2.1b System Application Tech will ensure that all data is accurate and will provide all needed data to track progress.

2.1c Maintain funding 3 paraprofessional to assist with student supervision, behavioral plans and promoting positive behavior interventions.

2.1d Employ campus monitors at each high school.

2.1e Support a Special Education ERICS Class for students with severe behavioral concerns.

2.1f Purchase iBoss Content Filter to prevent students from having access to inappropriate internet content.

2.1b System Application Tech will ensure that all data is accurate and will provide all needed data to track progress.

2.1c Maintain funding paraprofessionals to assist with student supervision, behavioral plans and promoting positive behavior interventions.

2.1d Employ School Resource Officer or Probation Officer for the district and campus monitors at each high school.

2.1e Support a Special Education ERICS Class for students with severe behavioral concerns.

2.1f Purchase iBoss Content Filter to prevent students from having access to inappropriate internet content.

2.1b System Application Tech will ensure that all data is accurate and will provide all needed data to track progress.

2.1c Maintain funding paraprofessionals to assist with student supervision, behavioral plans and promoting positive behavior interventions.

2.1d Employ School Resource Officer or Probation Officer for the district and campus monitors at each high school.

2.1e Support a Special Education ERICS Class for students with severe behavioral concerns.

2.1f Purchase iBoss Content Filter to prevent students from having access to inappropriate internet content.

### Budgeted Expenditures

Year	2017-18	2018-19	2019-20
Amount	\$243,972	\$247,244	\$203,669
Source	Supplemental/Concentration	Supplemental/Concentration	Supplemental/Concentration
Budget Reference	1000-3999 Personnel Salaries And Benefits 2.1a Staff Reach Opportunity classes (also obj. 4000-4999 and 5000-5999)	1000-3999 Personnel Salaries And Benefits 2.1a Staff Reach Opportunity classes (also obj. 4000-4999 and 5000-5999)	1000-3999 Personnel Salaries And Benefits 2.1a Staff Reach Opportunity classes (also obj. 4000-4999 and 5000-5999)

Amount	\$66,643	\$71,208	\$73,155
Source	Supplemental/Concentration	Supplemental/Concentration	Supplemental/Concentration
Budget Reference	1000-3999 Personnel Salaries And Benefits 2.1b System Application Tech position	1000-3999 Personnel Salaries And Benefits 2.1b System Application Tech position	1000-3999 Personnel Salaries And Benefits 2.1b System Application Tech position
Amount	\$72,293	\$77,868	\$80,297
Source	Supplemental/Concentration	Supplemental/Concentration	Supplemental/Concentration
Budget Reference	1000-3999 Personnel Salaries And Benefits 2.1c Behavioral Paraprofessional positions	1000-3999 Personnel Salaries And Benefits 2.1c Behavioral Paraprofessional positions	1000-3999 Personnel Salaries And Benefits 2.1c Behavioral Paraprofessional positions
Amount	\$129,316	\$250,000	\$255,000
Source	Supplemental/Concentration	Supplemental/Concentration	Supplemental/Concentration
Budget Reference	1000-3999 Personnel Salaries And Benefits 2.1d Campus Monitors	1000-3999 Personnel Salaries And Benefits 2.1d Campus Monitors/SRO	1000-3999 Personnel Salaries And Benefits 2.1d Campus Monitors/SRO
Amount	\$35,412	\$37,187	\$37,699
Source	Supplemental/Concentration	Supplemental/Concentration	Supplemental/Concentration
Budget Reference	1000-3999 Personnel Salaries And Benefits 2.1e Special Education ERICS Class (also obj. 5000-5999)	1000-3999 Personnel Salaries And Benefits 2.1e Special Education ERICS Class	1000-3999 Personnel Salaries And Benefits 2.1e Special Education ERICS Class
Amount	0	0	\$22,000
Source	Supplemental/Concentration	Supplemental/Concentration	Supplemental/Concentration
Budget Reference	5000-5999 Services And Other Operating Expenditures 2.1f iBoss Content Filter 3yr. lease (2016-2019)	5000-5999 Services And Other Operating Expenditures 2.1f iBoss Content Filter	5000-5999 Services And Other Operating Expenditures 2.1f iBoss Content Filter

## Action 2

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

**Students to be Served:**

(Select from All, Students with Disabilities, or Specific Student Groups)

[Add Students to be Served selection here]

**Location(s):**

(Select from All Schools, Specific Schools, and/or Specific Grade Spans)

[Add Location(s) selection here]

**OR**

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

**Students to be Served:**

(Select from English Learners, Foster Youth, and/or Low Income)

English Learners  
Foster Youth  
Low Income

**Scope of Services:**

(Select from LEA-wide, Schoolwide, or Limited to Unduplicated Student Group(s))

LEA-wide

**Location(s):**

(Select from All Schools, Specific Schools, and/or Specific Grade Spans)

All Schools

**Actions/Services**

Select from New, Modified, or Unchanged for 2017-18

Modified Action

2017-18 Actions/Services

2.2 Each site will increase attendance rates  
  
2.2a Purchase and implement Attention2Attendace (A2A) software--A2A is an attendance intervention and parent communication program  
  
2.2b Maintain the existing Site Counseling staff to collaborate on intervention strategies to aid teachers, parents and students attendance problems.  
  
2.2c Provide funding for Attendance Clerks at the elementary, K-8 schools,

Select from New, Modified, or Unchanged for 2018-19

Unchanged Action

2018-19 Actions/Services

2.2 Each site will increase attendance rates  
  
2.2a Purchase and implement Attention2Attendace (A2A) software--A2A is an attendance intervention and parent communication program  
  
2.2b Maintain the existing Site Counseling staff to collaborate on intervention strategies to aid teachers, parents and students attendance problems.  
  
2.2c Provide funding for Attendance Clerks at the elementary, K-8 schools,

Select from New, Modified, or Unchanged for 2019-20

Unchanged Action

2019-20 Actions/Services

2.2 Each site will increase attendance rates  
  
2.2a Purchase and implement Attention2Attendace (A2A) software--A2A is an attendance intervention and parent communication program  
  
2.2b Maintain the existing Site Counseling staff to collaborate on intervention strategies to aid teachers, parents and students attendance problems.  
  
2.2c Provide funding for Attendance Clerks at the elementary, K-8 schools,

Central Valley High School and G.R.E.A.T. Partnership. Attendance Clerks to continue receiving training on A2A software and communicating with parents. The primary functions of the position will be: inputing attendance records and data; improving communications with parents; improving attendance for low-income students.

2.2d Employ assistant principals who's primary function is to promote a safe, caring and supportive campus.

Central Valley High School and G.R.E.A.T. Partnership. Attendance Clerks to continue receiving training on A2A software and communicating with parents. The primary functions of the position will be: inputing attendance records and data; improving communications with parents; improving attendance for low-income students.

2.2d Employ assistant principals who's primary function is to promote a safe, caring and supportive campus.

Central Valley High School and G.R.E.A.T. Partnership. Attendance Clerks to continue receiving training on A2A software and communicating with parents. The primary functions of the position will be: inputing attendance records and data; improving communications with parents; improving attendance for low-income students.

2.2d Employ assistant principals who's primary function is to promote a safe, caring and supportive campus.

### Budgeted Expenditures

Year	2017-18	2018-19	2019-20
Amount	\$24,500	\$23,300	\$23,300
Source	Supplemental/Concentration	Supplemental/Concentration	Supplemental/Concentration
Budget Reference	5000-5999 Services And Other Operating Expenditures 2.2a Purchase Attention2Attendace (A2A) software	5000-5999 Services And Other Operating Expenditures 2.2a Purchase Attention2Attendace (A2A) software	5000-5999 Services And Other Operating Expenditures 2.2a Purchase Attention2Attendace (A2A) software
Amount	\$572,752	\$584,544	\$594,399
Source	Supplemental/Concentration	Supplemental/Concentration	Supplemental/Concentration
Budget Reference	0654 Guidance/Counselors: 1000-3999 Personnel Salaries & Benefits 2.2b Site Counseling Staff	0654 Guidance/Counselors: 1000-3999 Personnel Salaries & Benefits 2.2b Site Counseling Staff (see also 4310, subprogram 359)	0654 Guidance/Counselors: 1000-3999 Personnel Salaries & Benefits 2.2b Site Counseling Staff (see also 4310, subprogram 359)



Amount	\$78,224	\$79,014	\$86,321
Source	Supplemental/Concentration	Supplemental/Concentration	Supplemental/Concentration
Budget Reference	1000-3999 Personnel Salaries And Benefits 2.2c Attendance Clerks	1000-3999 Personnel Salaries And Benefits 2.2c Attendance Clerks	1000-3999 Personnel Salaries And Benefits 2.2c Attendance Clerks
Amount	\$366,329	\$362,219	\$367,806
Source	Supplemental/Concentration	Supplemental/Concentration	Supplemental/Concentration
Budget Reference	1000-3999 Personnel Salaries And Benefits 2.2d Employ Assistant Principals	1000-3999 Personnel Salaries And Benefits 2.2d Employ Assistant Principals	1000-3999 Personnel Salaries And Benefits 2.2d Employ Assistant Principals

# Goals, Actions, & Services

Strategic Planning Details and Accountability

Complete a copy of the following table for each of the LEA's goals. Duplicate the table as needed.

(Select from New Goal, Modified Goal, or Unchanged Goal)

Unchanged Goal

## Goal 3

Goal 3: Gateway Unified School District will engage with the community to meet the District's Mission and Vision.

### State and/or Local Priorities addressed by this goal:

State Priorities: Priority 3: Parental Involvement (Engagement)

Local Priorities:

### Identified Need:

- 3.1 Increase the participation & input of stakeholders in the decision-making process for the school district.
- Increase parental participation in district/school site programs for unduplicated pupils.
- Increase parental participation in district & school site programs for individuals with exceptional needs.

### Expected Annual Measurable Outcomes

Metrics/Indicators	Baseline	2017-18	2018-19	2019-20
3.1 School sites will provide parents with a calendar of meetings and events for parental opportunities to	3.1 District departments and school sites will record the number of parent participants at calendared meetings	3.1 District departments and school sites will establish the baseline data and the growth goals for participation at	3.1 Participation at regularly scheduled meetings and events will increase a minimum of 2% from the previous year.	3.1 Participation at regularly scheduled meetings and events will increase a minimum of 2% from the previous year.

Metrics/Indicators	Baseline	2017-18	2018-19	2019-20
<p>participate. The calendar will include a minimum of 10 opportunities for stakeholder involvement. Each calendar will include a minimum of 1 meeting or event targeting participation in programs for parents of unduplicated pupils and 1 meeting or event targeting participation for parents of individuals with exceptional needs. District departments &amp; school sites will establish a baseline of the number of parent/community member participants that attend regularly scheduled meetings and events. [These meetings include but are not limited to: parent/teacher conference week meetings, Back-to-School Night, Open House, District Advisory Council Meetings (DAC), DELAC/ELAC Meetings, School Board Meetings, Annual LCAP</p>	<p>and events. A baseline will be establish along with goals to increase participation. Goals for increased participation will range between 2% - 5% growth depending on the establish baseline. Sign-in sheets will be available along with short feedback forms when appropriate.</p> <p>The district will distribute an annual survey targeting feedback for the LCAP goals and the 8 state priorities. Less than 2% of district parents completed the district survey in 2016-17.</p> <p>Each school site will distribute an annual survey asking for parental/community input on site issues. Less than 2% of site parents completed the school site survey in 2016-17.</p>	<p>regularly scheduled meetings and events. Goals for increased participation will range between 2% - 5% growth depending on the establish baseline.</p> <p>A minimum of 5% of district parents will complete the annual district survey.</p> <p>A minimum of 5% of school site parents will complete the annual school site survey.</p>	<p>Participation in the annual district survey will increase by 2%.</p> <p>Participation in the annual school site survey will increase by 2%.</p>	<p>Participation in the annual district survey will increase by 2%.</p> <p>Participation in the annual school site survey will increase by 2%.</p>

Metrics/Indicators	Baseline	2017-18	2018-19	2019-20
Meetings and IEP Meetings.]  Annual district and site surveys will be distributed.				

## Planned Actions / Services

Complete a copy of the following table for each of the LEA's Actions/Services. Duplicate the table, including Budgeted Expenditures, as needed.

### Action 1

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

**Students to be Served:**

(Select from All, Students with Disabilities, or Specific Student Groups)

Specific Student Groups: Students with Disabilities  
[Add Students to be Served selection here]

**Location(s):**

(Select from All Schools, Specific Schools, and/or Specific Grade Spans)

[Add Location(s) selection here]

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

**Students to be Served:**

(Select from English Learners, Foster Youth, and/or Low Income)

English Learners  
Foster Youth  
Low Income  
[Add Students to be Served selection here]

**Scope of Services:**

(Select from LEA-wide, Schoolwide, or Limited to Unduplicated Student Group(s))

LEA-wide  
[Add Scope of Services selection here]

**Location(s):**

(Select from All Schools, Specific Schools, and/or Specific Grade Spans)

All Schools  
[Add Location(s) selection here]

### Actions/Services

Select from New, Modified, or Unchanged for 2017-18

Modified Action

Select from New, Modified, or Unchanged for 2018-19

Unchanged Action

Select from New, Modified, or Unchanged for 2019-20

Unchanged Action



2017-18 Actions/Services

3.1 Communication and participation of stakeholders will increase through ongoing district organizations and committees.

3.1a Each site will ensure site council meets on a monthly basis and has representation from each identified sub group.

3.1b Continue with the district auto dial system (School Messenger) to notify students and parents of activities and events, adding on website content management system (CMS) with a parent app, for better communication and information.

3.1c Each site will develop and submit a Parental Participation Plan and events calendar promoting parental participation in programs for unduplicated pupils and students with exceptional needs.

2018-19 Actions/Services

3.1 Communication and participation of stakeholders will increase through ongoing district organizations and committees.

3.1a Each site will ensure site council meets on a monthly basis and has representation from each identified sub group.

3.1b Continue with the district auto dial system (School Messenger) to notify students and parents of activities and events, adding on website content management system (CMS) with a parent app, for better communication and information.

3.1c Each site will submit an updated Parental Participation Plan and events calendar promoting parental participation in programs for unduplicated pupils and students with exceptional needs.

2019-20 Actions/Services

3.1 Communication and participation of stakeholders will increase through ongoing district organizations and committees.

3.1a Each site will ensure site council meets on a monthly basis and has representation from each identified sub group.

3.1b Continue with the district auto dial system (School Messenger) to notify students and parents of activities and events, adding on website content management system (CMS) with a parent app, for better communication and information.

3.1c Each site will submit an updated Parental Participation Plan and events calendar promoting parental participation in programs for unduplicated pupils and students with exceptional needs.

**Budgeted Expenditures**

Year	2017-18	2018-19	2019-20
Amount	no cost	no cost	no cost
Budget Reference	3.1a Monthly site council meetings (No associated cost.)	3.1a Monthly site council meetings (No associated cost.)	3.1a Monthly site council meetings (No associated cost.)

Amount	\$18,427	\$9,917	\$9,917
Source	Supplemental/Concentration	Supplemental/Concentration	Supplemental/Concentration
Budget Reference	5000-5999 Services And Other Operating Expenditures 3.1b Auto dial system and website CMS	5000-5999 Services And Other Operating Expenditures 3.1b Auto dial system and website CMS	5000-5999 Services And Other Operating Expenditures 3.1b Auto dial system and website CMS
Amount	no additional cost	no additional cost	no additional cost
Budget Reference	3.1c Parental Participation Plan	3.1c Parental Participation Plan	3.1c Parental Participation Plan

# Goals, Actions, & Services

Strategic Planning Details and Accountability

Complete a copy of the following table for each of the LEA's goals. Duplicate the table as needed.

(Select from New Goal, Modified Goal, or Unchanged Goal)

Unchanged Goal

## Goal 4

Goal 4: Gateway Unified School District will ensure that the work force is highly qualified and well trained.

### State and/or Local Priorities addressed by this goal:

State Priorities:     Priority 1: Basic (Conditions of Learning)  
                          Priority 2: State Standards (Conditions of Learning)  
                          Priority 4: Pupil Achievement (Pupil Outcomes)

Local Priorities:

### Identified Need:

4.1

Ensure that all teachers have proper credentials and meet Highly Qualified Teachers (HQT) and No Child Left Behind (NCLB) requirements.

4.2

Ensure teachers are well trained in the PLC process, Common Core State Standards, next generation science standards, and the use of one to one technology.

(June 2016--62% of certificated staff have had formal PLC training)

4.3 Ensure that all new 'beginning' teachers will participate in the BTSA and all new teachers will participate in Gateway Teacher Induction Program (G-TIP).

## Expected Annual Measurable Outcomes

Metrics/Indicators	Baseline	2017-18	2018-19	2019-20
4.1 CALPADS reporting.	4.1 90.9% of the teaching staff are fully credentialed for their assigned positions.	4.1 All teachers will meet Highly Qualified Teachers (HQT) requirements.	4.1 All teachers will meet Highly Qualified Teachers (HQT) requirements.	4.1 All teachers will meet Highly Qualified Teachers (HQT) requirements.
4.2 Monitor participation in professional development activities.	4.2 100% of the teaching staff participate in the three scheduled professional development activities. Teachers absent on the scheduled days participate with equivalent 'make-up' assignments.	4.2 All teachers will participate in a minimum of three professional development activities throughout the year. Having teachers and support personnel better trained will help to ensure that "all students" are learning at high levels.	4.2 All teachers will participate in a minimum of three professional development activities throughout the year. Having teachers and support personnel better trained will help to ensure that "all students" are learning at high levels.	4.2 All teachers will participate in a minimum of three professional development activities throughout the year. Having teachers and support personnel better trained will help to ensure that "all students" are learning at high levels.
4.3 Evaluations at the end of the program.	4.3 100% of teachers new to the teaching profession participate in the BTSA program. 100% of teachers new to Gateway Unified School District participate in the Gateway-Teacher Induction Program (G-TIP).	4.3 New teachers will be enrolled in the Beginning Teacher Support and Assessment (BTSA) and Gateway-Teacher Induction Program (G-TIP) programs.	4.3 New teachers will be enrolled in the Beginning Teacher Support and Assessment (BTSA) and Gateway-Teacher Induction Program (G-TIP) programs.	4.3 New teachers will be enrolled in the Beginning Teacher Support and Assessment (BTSA) and Gateway-Teacher Induction Program (G-TIP) programs.

## Planned Actions / Services

Complete a copy of the following table for each of the LEA's Actions/Services. Duplicate the table, including Budgeted Expenditures, as needed.



**Action 1**

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

**Students to be Served:**

(Select from All, Students with Disabilities, or Specific Student Groups)

[Add Students to be Served selection here]

**Location(s):**

(Select from All Schools, Specific Schools, and/or Specific Grade Spans)

[Add Location(s) selection here]

**OR**

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

**Students to be Served:**

(Select from English Learners, Foster Youth, and/or Low Income)

English Learners  
Foster Youth  
Low Income

**Scope of Services:**

(Select from LEA-wide, Schoolwide, or Limited to Unduplicated Student Group(s))

LEA-wide

**Location(s):**

(Select from All Schools, Specific Schools, and/or Specific Grade Spans)

All Schools

**Actions/Services**

Select from New, Modified, or Unchanged for 2017-18

Unchanged Action

Select from New, Modified, or Unchanged for 2018-19

Unchanged Action

Select from New, Modified, or Unchanged for 2019-20

Unchanged Action

**2017-18 Actions/Services**

4.1a Human Resource department will continue to participate in professional development opportunities to stay current on changes in law and best practices to ensure a highly qualified staff is maintained.

**2018-19 Actions/Services**

4.1a Human Resource department will continue to participate in professional development opportunities to stay current on changes in law and best practices to ensure a highly qualified staff is maintained.

**2019-20 Actions/Services**

4.1a Human Resource department will continue to participate in professional development opportunities to stay current on changes in law and best practices to ensure a highly qualified staff is maintained.

**Budgeted Expenditures**

Year	2017-18	2018-19	2019-20
------	---------	---------	---------

Amount	\$5,000	\$15,000	\$15,000
Source	Supplemental/Concentration	Supplemental/Concentration	Supplemental/Concentration
Budget Reference	5000-5999 Services And Other Operating Expenditures 4.1a Human Resources department professional development	5000-5999 Services And Other Operating Expenditures 4.1a Human Resources department professional development	5000-5999 Services And Other Operating Expenditures 4.1a Human Resources department professional development

## Action 2

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

### Students to be Served:

(Select from All, Students with Disabilities, or Specific Student Groups)

[Add Students to be Served selection here]

### Location(s):

(Select from All Schools, Specific Schools, and/or Specific Grade Spans)

[Add Location(s) selection here]

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

### Students to be Served:

(Select from English Learners, Foster Youth, and/or Low Income)

English Learners  
Foster Youth  
Low Income

### Scope of Services:

(Select from LEA-wide, Schoolwide, or Limited to Unduplicated Student Group(s))

LEA-wide

### Location(s):

(Select from All Schools, Specific Schools, and/or Specific Grade Spans)

All Schools

## Actions/Services

Select from New, Modified, or Unchanged for 2017-18

Unchanged Action

Select from New, Modified, or Unchanged for 2018-19

Unchanged Action

Select from New, Modified, or Unchanged for 2019-20

Unchanged Action

### 2017-18 Actions/Services

4.2 All teachers will participate in a minimum of 3 professional development activities during the school year. Professional development will address State Board of Education content and performance standards, including how

### 2018-19 Actions/Services

4.2 All teachers will participate in a minimum of 3 professional development activities during the school year. Professional development will address State Board of Education content and performance standards, including how

### 2019-20 Actions/Services

4.2 All teachers will participate in a minimum of 3 professional development activities during the school year. Professional development will address State Board of Education content and performance standards, including how

English Learners will access CCSS and CA ELD Standards.

English Learners will access CCSS and CA ELD Standards.

English Learners will access CCSS and CA ELD Standards.

### Budgeted Expenditures

Year	2017-18	2018-19	2019-20
Amount	See section 1.1a	See section 1.1a	See section 1.1a
Budget Reference	4.2 Professional Development see goal/action 1.1a	4.2 Professional Development see goal/action 1.1a	4.2 Professional Development see goal/action 1.1a

### Action 3

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

**Students to be Served:**

(Select from All, Students with Disabilities, or Specific Student Groups)

[Add Students to be Served selection here]

**Location(s):**

(Select from All Schools, Specific Schools, and/or Specific Grade Spans)

[Add Location(s) selection here]

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

**Students to be Served:**

(Select from English Learners, Foster Youth, and/or Low Income)

English Learners  
Foster Youth  
Low Income

**Scope of Services:**

(Select from LEA-wide, Schoolwide, or Limited to Unduplicated Student Group(s))

LEA-wide

**Location(s):**

(Select from All Schools, Specific Schools, and/or Specific Grade Spans)

All Schools

### Actions/Services

Select from New, Modified, or Unchanged for 2017-18

Unchanged Action

Select from New, Modified, or Unchanged for 2018-19

Unchanged Action

Select from New, Modified, or Unchanged for 2019-20

Unchanged Action

2017-18 Actions/Services

4.3 New teachers will be enrolled in the Beginning Teacher Support and

2018-19 Actions/Services

4.3 New teachers will be enrolled in the Beginning Teacher Support and

2019-20 Actions/Services

4.3 New teachers will be enrolled in the Beginning Teacher Support and

Assessment (BTSA) program and the Gateway Teacher Induction Program (G-TIP).

Assessment (BTSA) program and the Gateway Teacher Induction Program (G-TIP).

Assessment (BTSA) program and the Gateway Teacher Induction Program (G-TIP).

**Budgeted Expenditures**

Year	2017-18	2018-19	2019-20
Amount	\$50,000	\$50,000	\$50,000
Source	Supplemental/Concentration	Supplemental/Concentration	Supplemental/Concentration
Budget Reference	5000-5999 Services And Other Operating Expenditures 4.3 BTSA & G-TIP	5000-5999 Services And Other Operating Expenditures 4.3 BTSA & G-TIP	5000-5999 Services And Other Operating Expenditures 4.3 BTSA & G-TIP



# Goals, Actions, & Services

Strategic Planning Details and Accountability

Complete a copy of the following table for each of the LEA's goals. Duplicate the table as needed.

(Select from New Goal, Modified Goal, or Unchanged Goal)

Unchanged Goal

## Goal 5

Goal 5: Gateway Unified School District will provide and maintain facilities and grounds that enhance student learning and accommodate student capacity.

### State and/or Local Priorities addressed by this goal:

State Priorities: Priority 1: Basic (Conditions of Learning)

Local Priorities:

### Identified Need:

5.1

The physical learning environment is a key component to student achievement. Having well maintained facilities will contribute to the positive learning environment for all students. Continue to ensure that all facilities are maintained to meet the educational needs of all students. The goal for the 2018-2019 school year is to maintain an overall rating "Good" status as measured by the SARCS.

5.2

Ensure the district maintains a highly secure technology infrastructure.

### Expected Annual Measurable Outcomes

Metrics/Indicators	Baseline	2017-18	2018-19	2019-20
5.1 SARC reports, insurance inspections, 10 year maintenance plan.	5.1 Maintain 100% of school sites "Good" status on the School Accountability Report Card.	5.1 100% of school sites will maintain an overall "Good" status on the School Accountability Report Card in terms of the School facility good	5.1 100% of school sites will maintain an overall "Good" status on the School Accountability Report Card in terms of the School facility good	5.1 100% of school sites will maintain an overall "Good" status on the School Accountability Report Card in terms of the School facility good
5.2				

Metrics/Indicators	Baseline	2017-18	2018-19	2019-20
District Technology Committee Self-Review using California Education Technology Plan Criteria.	5.2 Maintain "Adequately Addressed" findings on all criterion components of the California Education Technology Plan Criteria.	repair status report. The goal for the 2017-2018 school year is to maintain this overall rating as measured by the SARCS.  5.2 Using the California Education Technology Plan Criteria, all criterion components will receive a finding of being "Adequately Addressed" with no criterion component finding of "Not Adequately Addressed"	repair status report. The goal for the 2018-2019 school year is to maintain this overall rating as measured by the SARCS.  5.2 Using the California Education Technology Plan Criteria, all criterion components will receive a finding of being "Adequately Addressed" with no criterion component finding of "Not Adequately Addressed"	repair status report. The goal for the 2019-2020 school year is to maintain this overall rating as measured by the SARCS.  5.2 Using the California Education Technology Plan Criteria, all criterion components will receive a finding of being "Adequately Addressed" with no criterion component finding of "Not Adequately Addressed"

## Planned Actions / Services

Complete a copy of the following table for each of the LEA's Actions/Services. Duplicate the table, including Budgeted Expenditures, as needed.

### Action 1

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

**Students to be Served:**

(Select from All, Students with Disabilities, or Specific Student Groups)

All

**Location(s):**

(Select from All Schools, Specific Schools, and/or Specific Grade Spans)

All Schools

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

**Students to be Served:**

(Select from English Learners, Foster Youth, and/or Low Income)

**Scope of Services:**

(Select from LEA-wide, Schoolwide, or Limited to Unduplicated Student Group(s))

**Location(s):**

(Select from All Schools, Specific Schools, and/or Specific Grade Spans)

[Add Students to be Served selection here]

[Add Scope of Services selection here]

[Add Location(s) selection here]

**Actions/Services**

Select from New, Modified, or Unchanged for 2017-18

Select from New, Modified, or Unchanged for 2018-19

Select from New, Modified, or Unchanged for 2019-20

Unchanged Action

Unchanged Action

Unchanged Action

**2017-18 Actions/Services**

5.1 Continue with the development and implementation of the 10 year facilities plan. Maintenance Dept. & the Superintendent will perform monthly site inspections. Facilities will be maintained to meet the educational needs of all students. All facilities will be maintained in good repair, inspected with results reported in School Accountability Report Cards (SARCs).

**2018-19 Actions/Services**

5.1 Continue with the development and implementation of the 10 year facilities plan. Maintenance Dept. District employs maintenance, grounds, and custodial staffing, and purchases supplies to maintain and repair facilities. Site inspections to be performed monthly. Facilities will be maintained to meet the educational needs of all students. All facilities will be maintained in good repair, inspected with results reported in School Accountability Report Cards (SARCs).

**2019-20 Actions/Services**

5.1 Continue with the development and implementation of the 10 year facilities plan. Maintenance Dept. District employs maintenance, grounds, and custodial staffing, and purchases supplies to maintain and repair facilities. Site inspections to be performed monthly. Facilities will be maintained to meet the educational needs of all students. All facilities will be maintained in good repair, inspected with results reported in School Accountability Report Cards (SARCs).

**Budgeted Expenditures**

Year	2017-18	2018-19	2019-20
Amount	\$1,004,254	\$1,038,917	\$916,208
Source	Base	Base	Base
Budget Reference	8150 Maintenance: 1000-3999 Personnel Salaries & Benefits 5.1 The Maintenance Department will continue with the development and implementation of the 10 year facilities plan. See also RS 8150 objects 4000-6200.	8150 Maintenance: 1000-3999 Personnel Salaries & Benefits 5.1 The Maintenance Department will continue with the development and implementation of the 10 year facilities plan. See also RS 8150 objects 4000-6200.	8150 Maintenance: 1000-3999 Personnel Salaries & Benefits 5.1 The Maintenance Department will continue with the development and implementation of the 10 year facilities plan. See also RS 8150 objects 4000-6200.

**Action 2**

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

**Students to be Served:**

(Select from All, Students with Disabilities, or Specific Student Groups)

[Add Students to be Served selection here]

**Location(s):**

(Select from All Schools, Specific Schools, and/or Specific Grade Spans)

[Add Location(s) selection here]

**OR**

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

**Students to be Served:**

(Select from English Learners, Foster Youth, and/or Low Income)

English Learners  
Foster Youth  
Low Income**Scope of Services:**

(Select from LEA-wide, Schoolwide, or Limited to Unduplicated Student Group(s))

LEA-wide

**Location(s):**

(Select from All Schools, Specific Schools, and/or Specific Grade Spans)

All Schools

**Actions/Services**

Select from New, Modified, or Unchanged for 2017-18

Unchanged Action

Select from New, Modified, or Unchanged for 2018-19

Unchanged Action

Select from New, Modified, or Unchanged for 2019-20

Unchanged Action

## 2017-18 Actions/Services

5.2 The Technology Department will maintain a highly secure technology infrastructure and thorough security processes to take advantage of the power of technology to improve learning outcomes for all students. (The scope of services is for all students.)

5.2a Continue to fund Informational Technology Technician positions.

5.2b Provide professional development to maintain highly trained &amp; skillful technology technicians

## 2018-19 Actions/Services

5.2 The Technology Department will maintain a highly secure technology infrastructure and thorough security processes to take advantage of the power of technology to improve learning outcomes for all students. (The scope of services is for all students.)

5.2a Continue to fund Informational Technology Technician positions.

5.2b Provide professional development to maintain highly trained &amp; skillful technology technicians

## 2019-20 Actions/Services

5.2 The Technology Department will maintain a highly secure technology infrastructure and thorough security processes to take advantage of the power of technology to improve learning outcomes for all students. (The scope of services is for all students.)

5.2a Continue to fund Informational Technology Technician positions.

5.2b Provide professional development to maintain highly trained &amp; skillful technology technicians



**Budgeted Expenditures**

Year	2017-18	2018-19	2019-20
Amount	\$53,927	\$129,136	\$132,994
Source	Supplemental/Concentration	Supplemental/Concentration	Supplemental/Concentration
Budget Reference	0105 Regular Education: 1000-3999 Personnel Salaries & Benefits 5.2a Informational Technology Technicians	1000-3999 Personnel Salaries And Benefits 5.2a Informational Technology Technicians	1000-3999 Personnel Salaries And Benefits 5.2a Informational Technology Technicians
Amount	\$20,000	\$20,000	\$20,000
Source	Supplemental/Concentration	Supplemental/Concentration	Supplemental/Concentration
Budget Reference	0174 Computer Education: 5000-5999 Services & Other Operating Expenditures 5.2b Professional Development	5000-5999 Services And Other Operating Expenditures 5.2b Professional Development	5000-5999 Services And Other Operating Expenditures 5.2b Professional Development

# Demonstration of Increased or Improved Services for Unduplicated Pupils

LCAP Year: **2018-19**

Estimated Supplemental and Concentration Grant Funds

\$4,229,920

Percentage to Increase or Improve Services

23.64%

Describe how services provided for unduplicated pupils are increased or improved by at least the percentage identified above, either qualitatively or quantitatively, as compared to services provided for all students in the LCAP year.

Identify each action/service being funded and provided on a schoolwide or LEA-wide basis. Include the required descriptions supporting each schoolwide or LEA-wide use of funds (see instructions).

The district's unduplicated population represents 73.05% of students. The district plans to use the supplemental/concentration funds generated by these students as outlined in detail in the Goals and Actions Section. All services are planned to be implemented district/school-wide because of the high percentage of targeted students. The primary benefit is for the targeted students, but all students will benefit from the plan. The district believes these are the most effective uses of the additional funds to improve the educational program for the targeted students. Additionally, the planned services will avoid the potential negative stigma from a traditional targeted or pull out program and will allow students to maintain access to all other services available to students without interruption.

The following brief summary describes the intended use of funds and effectiveness of program and services offerings.

\$426,292 Technology Devices, Wireless & Support – Preparing students for College & Career is a major focus of our 1:1 Digital Learning Initiative. Using technology to enhance learning is also a primary goal. The hardware, software and technical skill support is fundamental for improving student learning for all students and especially for our LI, EL and FY students (1.1b, 5.2a, 5.2b).

\$24,397 Technology Project Leads – Teachers need opportunities to improve their technology skills and help at incorporating technology into student learning. The technology site leads will provide support (1.1d,).

\$296,511 Professional Development – The school board and teachers association successfully negotiated the addition of another professional development day added to the teachers calendar. Implementing standards, improving instructional strategies, using

Describe how services provided for unduplicated pupils are increased or improved by at least the percentage identified above, either qualitatively or quantitatively, as compared to services provided for all students in the LCAP year.

Identify each action/service being funded and provided on a schoolwide or LEA-wide basis. Include the required descriptions supporting each schoolwide or LEA-wide use of funds (see instructions).

intervention strategies, analyzing data and using technology will be the focus of professional development. In addition to district professional development days, new teachers to the district will receive additional support through G-TIP, and teachers new to the profession will go through the BTSA program (1.1a, 4.1a, 4.2, 4.3).

\$106,749 College & Career – Changing the culture of the schools and community is paramount for helping Low Income students become first generation college graduates. AP exam data, ACT exam data, visiting college campus and the academic counseling incentive will help embed a culture change and provide data to monitor improvements (1.2a, 1.2c, 1.2d).

\$282,003 Broad course of study--Students will continue to have access to a broad course of study which includes but not limited to Foreign Language classes, CTE courses, Visual and Performing Arts courses. The district wants to assure students with opportunities for participation in music/band programs. (1.2f)

\$584,544 Counseling – Counseling services will be provided at each school site (2.2b).

\$403,023 Interventions – Tiered interventions are crucial for student improvement of our targeted population: LI, FY & EL. The tiered interventions will target academic and behavioral interventions (1.3b, 1.3c, 1.3d, 1.6a, 1.6b, 1.6c, 1.6d).

\$116,208 Academic – Instructional coaches will provide modeling, lesson design and individual support for teachers. NWEA will be the primary district assessment tool to measure student growth in Reading, Language and Math. Additional support will be provided with the hiring of an RSP teacher, school psychologist and speech pathologist. RSP teachers, school psychologist and speech pathologist will serve on site intervention committees, provide intervention support and participate in grade level PLCs. Intervention Committees will review ongoing data (behavioral referrals, attendance, reading and math assessments) and help implement recommended interventions such as; use of supplemental materials and other intervention resources, provide staff support, provide training and professional development, attend SST's and develop individual behavioral plans (1.3b,, 2.1b, )

\$176,021 Library-- The district will provide funding to maintain library support staff positions and instructional materials and supplies. (1.3e)

Describe how services provided for unduplicated pupils are increased or improved by at least the percentage identified above, either qualitatively or quantitatively, as compared to services provided for all students in the LCAP year.

Identify each action/service being funded and provided on a schoolwide or LEA-wide basis. Include the required descriptions supporting each schoolwide or LEA-wide use of funds (see instructions).

\$1,076,832 Behavioral – The district will support two REACH opportunity classes and the SpEd ERICS class for students that need an alternative learning environment. Each class will be supported by a certificated teacher and paraprofessionals. Each high school will have campus monitors to support positive behavior. The district will pursue hiring a school resource officer through the County Sheriff's Dept., or a Probation Officer. The A2A attendance software will be renewed, supported by the attendance clerks. The assistant principals will be the lead supervisor for tiered behavioral interventions. Addressing the needed behavioral interventions for our LI, EL and FY students will allow better attendance and more instructional minutes for students with behavioral concerns and even those without concerns (2.1a, 2.1c, 2.1d, 2.1e, 2.2a, 2.2c, 2.2d).

\$476,010 Professional Learning Communities -- PLCs will provide the collaborative approach needed to improve all aspects of student learning. Training in the PLC process and weekly scheduled time to meet in PLCs will provide teachers the opportunity to remain focused on student learning improvements (1.4a, 1.4b, 1.4c, 1.4d).

\$44,961 Enhancing Learning Through Science – Providing students with interesting and exciting experiences in science will enhance learning and motivation for an area that has been seeing declines in student knowledge and student interest (1.1e).

\$186,452 English Learners – EL students need additional support in order to develop this academic skills. The additional support will be provided by a certificated teacher as the coordinator of the EL program and 3 paraprofessionals working to support the five school sites (1.5a, 1.5b).

\$20,000 Indian Education – Maintaining and improving the Indian Education program is important as this is a large subgroup within the LI student population (1.7).

\$9,917 Parent Communication – Parent involvement and communicating with the community can improve through the use of the auto dial system and district webpage (3.1b).

Total of action and services equals \$4,229,920.



Describe how services provided for unduplicated pupils are increased or improved by at least the percentage identified above, either qualitatively or quantitatively, as compared to services provided for all students in the LCAP year.

Identify each action/service being funded and provided on a schoolwide or LEA-wide basis. Include the required descriptions supporting each schoolwide or LEA-wide use of funds (see instructions).

The district plans to spend \$4,229,920 to provide the services described above. These services will be provided districtwide because of the high concentration of unduplicated students. While all students will benefit, the strategies were developed to principally focus on providing improved services for the unduplicated students. When compared to the LCFF base, these planned expenditures will meet the MPP noted as they equal the targeted amount of \$4,229,920.

## Demonstration of Increased or Improved Services for Unduplicated Pupils

LCAP Year: **2017-18**

Estimated Supplemental and Concentration Grant Funds

\$3,466,762

Percentage to Increase or Improve Services

20.20%

Describe how services provided for unduplicated pupils are increased or improved by at least the percentage identified above, either qualitatively or quantitatively, as compared to services provided for all students in the LCAP year.

Identify each action/service being funded and provided on a schoolwide or LEA-wide basis. Include the required descriptions supporting each schoolwide or LEA-wide use of funds (see instructions).

The district's unduplicated population represents 72.41% of students. The district plans to use the supplemental/concentration funds generated by these students as outlined in detail in the Goals and Actions Section. All services are planned to be implemented district/school-wide because of the high percentage of targeted students. The primary benefit is for the targeted students, but all students will benefit from the plan. The district believes these are the most effective uses of the additional funds to improve the educational program for the targeted students. Additionally, the planned services will avoid the potential negative stigma from a traditional targeted or pull out program and will allow students to maintain access to all other services available to students without interruption.

The following brief summary describes the intended use of funds and effectiveness of program and services offerings.

\$325,474 Technology Devices, Wireless & Support – Preparing students for College & Career is a major focus of our 1:1 Digital Learning Initiative. Using technology to enhance learning is also a primary goal. The hardware, software and technical skill support is fundamental for improving student learning for all students and especially for our LI, EL and FY students (1.1b, 5.2a, 5.2b).

\$111,276 Technology Instructional Coaching, Tech & Project Leads – Teachers need opportunities to improve their technology skills and help at incorporating technology into student learning. The technology coach, site tech leads and district project lead will provide support 1.1c, 1.1d,).

\$203,967 Professional Development – The school board and teachers association successfully negotiated the addition of another professional development day added to the teachers calendar. Implementing standards, improving instructional strategies, using intervention strategies, analyzing data and using technology will be the focus of professional development. In addition to district professional development days, new teachers to the district will receive additional support through G-TIP, and teachers new to the profession will go through the BTSA program (1.1a, 4.1a, 4.3).

\$55,500 College & Career – Changing the culture of the schools and community is paramount for helping Low Income students become first generation college graduates. AVID instruction, AP exam data, ACT exam data, visiting college campus and the academic counseling incentive will help embed a culture change and provide data to monitor improvements (1.2a, 1.2c, 1.2d).

Describe how services provided for unduplicated pupils are increased or improved by at least the percentage identified above, either qualitatively or quantitatively, as compared to services provided for all students in the LCAP year.

Identify each action/service being funded and provided on a schoolwide or LEA-wide basis. Include the required descriptions supporting each schoolwide or LEA-wide use of funds (see instructions).

\$572,752 Counseling – Counseling services will be provided at each school site (2.2b).

\$438,079 Interventions – Tiered interventions are crucial for student improvement of our targeted population: LI, FY & EL. The tiered interventions will target academic and behavioral interventions (1.3b, 1.3c, 1.3d, 1.6a, 1.6b, 1.6c, 1.6d).

\$181,843 Academic – Instructional coaches will provide modeling, lesson design and individual support for teachers. NWEA will be the primary district assessment tool to measure student growth in Reading, Language and Math. Additional support will be provided with the hiring of an RSP teacher, school psychologist and speech pathologist. RSP teachers, school psychologist and speech pathologist will serve on site intervention committees, provide intervention support and participate in grade level PLCs. Intervention Committees will review ongoing data (behavioral referrals, attendance, reading and math assessments) and help implement recommended interventions such as; use of supplemental materials and other intervention resources, provide staff support, provide training and professional development, attend SST's and develop individual behavioral plans (1.3a, 1.3b,, 2.1b, )

\$950,046 Behavioral – The district will support two REACH opportunity classes and the SpEd ERICS class for students that need an alternative learning environment. Each class will be supported by a certificated teacher and paraprofessionals. Each high school will have campus monitors to support positive behavior. The district will pursue hiring a school resource officer through the County Sheriff's Dept. The A2A attendance software will be renewed, supported by the attendance clerks. The assistant principals will be the lead supervisor for tiered behavioral interventions. Addressing the needed behavioral interventions for our LI, EL and FY students will allow better attendance and more instructional minutes for students with behavioral concerns and even those without concerns (2.1a, 2.1c, 2.1d, 2.1e, 2.2a, 2.2c, 2.2d).

\$305,175 Professional Learning Communities -- PLCs will provide the collaborative approach needed to improve all aspects of student learning. Training in the PLC process and weekly scheduled time to meet in PLCs will provide teachers the opportunity to remain focused on student learning improvements (1.4a, 1.4b, 1.4c, 1.4d).

\$55,000 Enhancing Learning Through Science – Providing students with interesting and exciting experiences in science will enhance learning and motivation for an area that has been seeing declines in student knowledge and student interest (1.1e).

Describe how services provided for unduplicated pupils are increased or improved by at least the percentage identified above, either qualitatively or quantitatively, as compared to services provided for all students in the LCAP year.

Identify each action/service being funded and provided on a schoolwide or LEA-wide basis. Include the required descriptions supporting each schoolwide or LEA-wide use of funds (see instructions).

\$205,204 English Learners – EL students need additional support in order to develop this academic skills. The additional support will be provided by a certificated teacher as the coordinator of the EL program and 3 paraprofessionals working to support the five school sites (1.5a, 1.5b).

\$44,019 Indian Education – Maintaining and improving the Indian Education program is important as this is a large subgroup within the LI student population (1.7).

\$18,427 Parent Communication – Parent involvement and communicating with the community can improve through the use of the auto dial system and district webpage (3.1b).

Total of action and services equals \$3,466,762.

The district plans to spend \$3,466,762 to provide the services described above. These services will be provided districtwide because of the high concentration of unduplicated students. While all students will benefit, the strategies were developed to principally focus on providing improved services for the unduplicated students. When compared to the LCFF base, these planned expenditures will meet the MPP noted as they exceed the targeted amount of \$3,466,762.



# Addendum

*The Local Control and Accountability Plan (LCAP) and Annual Update Template documents and communicates local educational agencies' (LEAs) actions and expenditures to support student outcomes and overall performance. The LCAP is a three-year plan, which is reviewed and updated annually, as required. Charter schools may complete the LCAP to align with the term of the charter school's budget, typically one year, which is submitted to the school's authorizer. The LCAP and Annual Update Template must be completed by all LEAs each year.*

*For school districts, the LCAP must describe, for the school district and each school within the district, goals and specific actions to achieve those goals for all students and each student group identified by the Local Control Funding Formula (LCFF) (ethnic, socioeconomically disadvantaged, English learners, foster youth, pupils with disabilities, and homeless youth), for each of the state priorities and any locally identified priorities.*

*For county offices of education, the LCAP must describe, for each county office of education-operated school and program, goals and specific actions to achieve those goals for all students and each LCFF student group funded through the county office of education (students attending juvenile court schools, on probation or parole, or expelled under certain conditions) for each of the state priorities and any locally identified priorities. School districts and county offices of education may additionally coordinate and describe in their LCAPs services funded by a school district that are provided to students attending county-operated schools and programs, including special education programs.*

*If a county superintendent of schools has jurisdiction over a single school district, the county board of education and the governing board of the school district may adopt and file for review and approval a single LCAP consistent with the requirements in Education Code (EC) sections 52060, 52062, 52066, 52068, and 52070. The LCAP must clearly articulate to which entity's budget (school district or county superintendent of schools) all budgeted and actual expenditures are aligned.*

*Charter schools must describe goals and specific actions to achieve those goals for all students and each LCFF subgroup of students including students with disabilities and homeless youth, for each of the state priorities that apply for the grade levels served or the nature of the program operated by the charter school, and any locally identified priorities. For charter schools, the inclusion and description of goals for state priorities in the LCAP may be modified to meet the grade levels served and the nature of the programs provided, including modifications to reflect only the statutory requirements explicitly applicable to charter schools in the EC. Changes in LCAP goals and actions/services for charter schools that result from the annual update process do not necessarily constitute a material revision to the school's charter petition.*

*For questions related to specific sections of the template, please see instructions below:*

## **Instructions: Linked Table of Contents**

Plan Summary

Annual Update

Stakeholder Engagement

Goals, Actions, and Services

Planned Actions/Services

Demonstration of Increased or Improved Services for Unduplicated Students

*For additional questions or technical assistance related to completion of the LCAP template, please contact the local county office of education, or the CDE's Local Agency Systems Support Office at: 916-319-0809 or by email at: [lcff@cde.ca.gov](mailto:lcff@cde.ca.gov).*

## **Plan Summary**

The LCAP is intended to reflect an LEA's annual goals, actions, services and expenditures within a fixed three-year planning cycle. LEAs must include a plan summary for the LCAP each year. When developing the LCAP, enter the appropriate LCAP year, and address the prompts provided in these sections. When developing the LCAP in year 2 or year 3, enter the appropriate LCAP year and replace the previous summary information with information relevant to the current year LCAP. In this section, briefly address the prompts provided. These prompts are not limits. LEAs may include information regarding local program(s), community demographics, and the overall vision of the LEA. LEAs may also attach documents (e.g., the LCFF Evaluation Rubrics data reports) if desired and/or include charts illustrating goals, planned outcomes, actual outcomes, or related planned and actual expenditures.

An LEA may use an alternative format for the plan summary as long as it includes the information specified in each prompt and the budget summary table.

The reference to LCFF Evaluation Rubrics means the evaluation rubrics adopted by the State Board of Education under *EC* Section 52064.5.

## **Budget Summary**

The LEA must complete the LCAP Budget Summary table as follows:

- **Total LEA General Fund Budget Expenditures for the LCAP Year:** This amount is the LEA's total budgeted General Fund expenditures for the LCAP year. The LCAP year means the fiscal year for which an LCAP is adopted or updated by July 1. The General Fund is the main operating fund of the LEA and accounts for all activities not accounted for in another fund. All activities are reported in the General Fund unless there is a compelling reason to account for an activity in another fund. For further information please refer to the *California School Accounting Manual* (<http://www.cde.ca.gov/fg/ac/sa/>). (Note: For some charter schools that follow governmental fund accounting, this amount is the total budgeted expenditures in the Charter Schools Special Revenue Fund. For charter schools that follow the not-for-profit accounting model, this amount is total budgeted expenses, such as those budgeted in the Charter Schools Enterprise Fund.)
- **Total Funds Budgeted for Planned Actions/Services to Meet the Goals in the LCAP for the LCAP Year:** This amount is the total of the budgeted expenditures associated with

the actions/services included for the LCAP year from all sources of funds, as reflected in the LCAP. To the extent actions/services and/or expenditures are listed in the LCAP under more than one goal, the expenditures should be counted only once.

- **Description of any use(s) of the General Fund Budget Expenditures specified above for the LCAP year not included in the LCAP:** Briefly describe expenditures included in total General Fund Expenditures that are not included in the total funds budgeted for planned actions/services for the LCAP year. (Note: The total funds budgeted for planned actions/services may include funds other than general fund expenditures.)
- **Total Projected LCFF Revenues for LCAP Year:** This amount is the total amount of LCFF funding the LEA estimates it will receive pursuant to *EC* sections 42238.02 (for school districts and charter schools) and 2574 (for county offices of education), as implemented by *EC* sections 42238.03 and 2575 for the LCAP year respectively.

## Annual Update

The planned goals, expected outcomes, actions/services, and budgeted expenditures must be copied verbatim from the previous year's\* approved LCAP; in addition, list the state and/or local priorities addressed by the planned goals. Minor typographical errors may be corrected.

\* For example, for LCAP year 2017/18 of the 2017/18 – 2019/20 LCAP, review the goals in the 2016/17 LCAP. Moving forward, review the goals from the most recent LCAP year. For example, LCAP year 2020/21 will review goals from the 2019/20 LCAP year, which is the last year of the 2017/18 – 2019/20 LCAP.

## Annual Measurable Outcomes

For each goal in the prior year, identify and review the actual measurable outcomes as compared to the expected annual measurable outcomes identified in the prior year for the goal.

## Actions/Services

Identify the planned Actions/Services and the budgeted expenditures to implement these actions toward achieving the described goal. Identify the **actual** actions/services implemented to meet the described goal and the estimated actual annual expenditures to implement the actions/services. As applicable, identify any changes to the students or student groups served, or to the planned location of the actions/services provided.

## Analysis

Using actual annual measurable outcome data, including data from the LCFF Evaluation Rubrics, analyze whether the planned actions/services were effective in achieving the goal. Respond to the prompts as instructed.

- Describe the overall implementation of the actions/services to achieve the articulated goal. Include a discussion of relevant challenges and successes experienced with the implementation process.
- Describe the overall effectiveness of the actions/services to achieve the articulated goal as measured by the LEA.
- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures. Minor variances in expenditures or a dollar-for-dollar accounting is not required.
- Describe any changes made to this goal, expected outcomes, metrics, or actions and services to achieve this goal as a result of this analysis and analysis of the data provided

in the LCFF Evaluation Rubrics, as applicable. Identify where those changes can be found in the LCAP.

## Stakeholder Engagement

Meaningful engagement of parents, students, and other stakeholders, including those representing the student groups identified by LCFF, is critical to the development of the LCAP and the budget process. *EC* identifies the minimum consultation requirements for school districts and county offices of education as consulting with teachers, principals, administrators, other school personnel, local bargaining units of the school district, parents, and pupils in developing the LCAP. *EC* requires charter schools to consult with teachers, principals, administrators, other school personnel, parents, and pupils in developing the LCAP. In addition, *EC* Section 48985 specifies the requirements for the translation of notices, reports, statements, or records sent to a parent or guardian.

The LCAP should be shared with, and LEAs should request input from, school site-level advisory groups, as applicable (e.g., school site councils, English Learner Advisory Councils, student advisory groups, etc.), to facilitate alignment between school-site and district-level goals and actions. An LEA may incorporate or reference actions described in other plans that are being undertaken to meet specific goals.

**Instructions:** The stakeholder engagement process is an ongoing, annual process. The requirements for this section are the same for each year of a three-year LCAP. When developing the LCAP, enter the appropriate LCAP year, and describe the stakeholder engagement process used to develop the LCAP and Annual Update. When developing the LCAP in year 2 or year 3, enter the appropriate LCAP year and replace the previous stakeholder narrative(s) and describe the stakeholder engagement process used to develop the current year LCAP and Annual Update.

**School districts and county offices of education:** Describe the process used to consult with the Parent Advisory Committee, the English Learner Parent Advisory Committee, parents, students, school personnel, the LEA's local bargaining units, and the community to inform the development of the LCAP and the annual review and analysis for the indicated LCAP year.

**Charter schools:** Describe the process used to consult with teachers, principals, administrators, other school personnel, parents, and students to inform the development of the LCAP and the annual review and analysis for the indicated LCAP year.

Describe how the consultation process impacted the development of the LCAP and annual update for the indicated LCAP year, including the goals, actions, services, and expenditures.

## Goals, Actions, and Services

LEAs must include a description of the annual goals, for all students and each LCFF identified group of students, to be achieved for each state priority as applicable to type of LEA. An LEA may also include additional local priorities. This section shall also include a description of the specific planned actions an LEA will take to meet the identified goals, and a description of the expenditures required to implement the specific actions.

**School districts and county offices of education:** The LCAP is a three-year plan, which is reviewed and updated annually, as required.

**Charter schools:** The number of years addressed in the LCAP may align with the term of the charter schools budget, typically one year, which is submitted to the school's authorizer. If year 2 and/or year 3 is not applicable, charter schools must specify as such.



## **New, Modified, Unchanged**

As part of the LCAP development process, which includes the annual update and stakeholder engagement, indicate if the goal, identified need, related state and/or local priorities, and/or expected annual measurable outcomes for the current LCAP year or future LCAP years are modified or unchanged from the previous year's LCAP; or, specify if the goal is new.

## **Goal**

State the goal. LEAs may number the goals using the "Goal #" box for ease of reference. A goal is a broad statement that describes the desired result to which all actions/services are directed. A goal answers the question: What is the LEA seeking to achieve?

## **Related State and/or Local Priorities**

List the state and/or local priorities addressed by the goal. The LCAP must include goals that address each of the state priorities, as applicable to the type of LEA, and any additional local priorities; however, one goal may address multiple priorities. ([Link to State Priorities](#))

## **Identified Need**

Describe the needs that led to establishing the goal. The identified needs may be based on quantitative or qualitative information, including, but not limited to, results of the annual update process or performance data from the LCFF Evaluation Rubrics, as applicable.

## **Expected Annual Measurable Outcomes**

For each LCAP year, identify the metric(s) or indicator(s) that the LEA will use to track progress toward the expected outcomes. LEAs may identify metrics for specific student groups. Include in the baseline column the most recent data associated with this metric or indicator available at the time of adoption of the LCAP for the first year of the three-year plan. The most recent data associated with a metric or indicator includes data as reported in the annual update of the LCAP year immediately preceding the three-year plan, as applicable. The baseline data shall remain unchanged throughout the three-year LCAP. In the subsequent year columns, identify the progress to be made in each year of the three-year cycle of the LCAP. Consider how expected outcomes in any given year are related to the expected outcomes for subsequent years.

The metrics may be quantitative or qualitative, but at minimum an LEA must use the applicable required metrics for the related state priorities, in each LCAP year as applicable to the type of LEA. For the student engagement priority metrics, as applicable, LEAs must calculate the rates as described in the [LCAP Template Appendix, sections \(a\) through \(d\)](#).

## **Planned Actions/Services**

For each action/service, the LEA must complete either the section "For Actions/Services not included as contributing to meeting Increased or Improved Services Requirement" or the section "For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement." The LEA shall not complete both sections for a single action.

## **For Actions/Services Not Contributing to Meeting the Increased or Improved Services Requirement**

### **Students to be Served**

The "Students to be Served" box is to be completed for all actions/services except for those which are included by the LEA as contributing to meeting the requirement to increase or improve services for unduplicated students. Indicate in this box which students will benefit from the actions/services by entering "All", "Students with Disabilities", or "Specific Student

Group(s)". If "Specific Student Group(s)" is entered, identify the specific student group(s) as appropriate.

#### Location(s)

Identify the location where the action/services will be provided. If the services are provided to all schools within the LEA, the LEA must identify "All Schools". If the services are provided to specific schools within the LEA or specific grade spans only, the LEA must enter "Specific Schools" or "Specific Grade Spans". Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades K-5), as appropriate.

**Charter schools** operating more than one site, authorized within the same charter petition, may choose to distinguish between sites by entering "Specific Schools" and identifying the site(s) where the actions/services will be provided. For charter schools operating only one site, "All Schools" and "Specific Schools" may be synonymous and, therefore, either would be appropriate. Charter schools may use either term provided they are used in a consistent manner through the LCAP.

### **For Actions/Services Contributing to Meeting the Increased or Improved Services Requirement:**

#### Students to be Served

For any action/service contributing to the LEA's overall demonstration that it has increased or improved services for unduplicated students above what is provided to all students (see Demonstration of Increased or Improved Services for Unduplicated Students section, below), the LEA must identify the unduplicated student group(s) being served.

#### Scope of Service

For each action/service contributing to meeting the increased or improved services requirement, identify the scope of service by indicating "LEA-wide", "Schoolwide", or "Limited to Unduplicated Student Group(s)". The LEA must identify one of the following three options:

- If the action/service is being funded and provided to upgrade the entire educational program of the LEA, enter "LEA-wide."
- If the action/service is being funded and provided to upgrade the entire educational program of a particular school or schools, enter "schoolwide".
- If the action/service being funded and provided is limited to the unduplicated students identified in "Students to be Served", enter "Limited to Unduplicated Student Group(s)".

**For charter schools and single-school school districts**, "LEA-wide" and "Schoolwide" may be synonymous and, therefore, either would be appropriate. For charter schools operating multiple schools (determined by a unique CDS code) under a single charter, use "LEA-wide" to refer to all schools under the charter and use "Schoolwide" to refer to a single school authorized within the same charter petition. Charter schools operating a single school may use "LEA-wide" or "Schoolwide" provided these terms are used in a consistent manner through the LCAP.

#### Location(s)

Identify the location where the action/services will be provided. If the services are provided to all schools within the LEA, the LEA must indicate "All Schools". If the services are provided to specific schools within the LEA or specific grade spans only, the LEA must enter "Specific Schools" or "Specific Grade Spans". Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades K-5), as appropriate.

**Charter schools** operating more than one site, authorized within the same charter petition, may choose to distinguish between sites by entering “Specific Schools” and identify the site(s) where the actions/services will be provided. For charter schools operating only one site, “All Schools” and “Specific Schools” may be synonymous and, therefore, either would be appropriate. Charter schools may use either term provided they are used in a consistent manner through the LCAP.

## **Actions/Services**

For each LCAP year, identify the actions to be performed and services provided to meet the described goal. Actions and services that are implemented to achieve the identified goal may be grouped together. LEAs may number the action/service using the “Action #” box for ease of reference.

### **New/Modified/Unchanged:**

- Enter “New Action” if the action/service is being added in any of the three years of the LCAP to meet the articulated goal.
- Enter “Modified Action” if the action/service was included to meet an articulated goal and has been changed or modified in any way from the prior year description.
- Enter “Unchanged Action” if the action/service was included to meet an articulated goal and has not been changed or modified in any way from the prior year description.
  - If a planned action/service is anticipated to remain unchanged for the duration of the plan, an LEA may enter “Unchanged Action” and leave the subsequent year columns blank rather than having to copy/paste the action/service into the subsequent year columns. Budgeted expenditures may be treated in the same way as applicable.

**Note:** The goal from the prior year may or may not be included in the current three-year LCAP. For example, when developing year 1 of the LCAP, the goals articulated in year 3 of the preceding three-year LCAP will be from the prior year.

**Charter schools** may complete the LCAP to align with the term of the charter school’s budget that is submitted to the school’s authorizer. Accordingly, a charter school submitting a one-year budget to its authorizer may choose not to complete the year 2 and year 3 portions of the “Goals, Actions, and Services” section of the template. If year 2 and/or year 3 is not applicable, charter schools must specify as such.

## **Budgeted Expenditures**

For each action/service, list and describe budgeted expenditures for each school year to implement these actions, including where those expenditures can be found in the LEA’s budget. The LEA must reference all fund sources for each proposed expenditure. Expenditures must be classified using the California School Accounting Manual as required by *EC* sections 52061, 52067, and 47606.5.

Expenditures that are included more than once in an LCAP must be indicated as a duplicated expenditure and include a reference to the goal and action/service where the expenditure first appears in the LCAP.

If a county superintendent of schools has jurisdiction over a single school district, and chooses to complete a single LCAP, the LCAP must clearly articulate to which entity’s budget (school district or county superintendent of schools) all budgeted expenditures are aligned.

# Demonstration of Increased or Improved Services for Unduplicated Students

This section must be completed for each LCAP year. When developing the LCAP in year 2 or year 3, copy the “Demonstration of Increased or Improved Services for Unduplicated Students” table and enter the appropriate LCAP year. Using the copy of the section, complete the section as required for the current year LCAP. Retain all prior year sections for each of the three years within the LCAP.

## Estimated Supplemental and Concentration Grant Funds

Identify the amount of funds in the LCAP year calculated on the basis of the number and concentration of low income, foster youth, and English learner students as determined pursuant to *California Code of Regulations*, Title 5 (5 CCR) Section 15496(a)(5).

## Percentage to Increase or Improve Services

Identify the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year as calculated pursuant to 5 CCR Section 15496(a)(7).

Consistent with the requirements of 5 CCR Section 15496, describe how services provided for unduplicated pupils are increased or improved by at least the percentage calculated as compared to services provided for all students in the LCAP year. To improve services means to grow services in quality and to increase services means to grow services in quantity. This description must address how the action(s)/service(s) limited for one or more unduplicated student group(s), and any schoolwide or districtwide action(s)/service(s) supported by the appropriate description, taken together, result in the required proportional increase or improvement in services for unduplicated pupils.

If the overall increased or improved services include any actions/services being funded and provided on a schoolwide or districtwide basis, identify each action/service and include the required descriptions supporting each action/service as follows.

For those services being provided on an LEA-wide basis:

- For school districts with an unduplicated pupil percentage of 55% or more, and for charter schools and county offices of education: Describe how these services are **principally directed to** and **effective in** meeting its goals for unduplicated pupils in the state and any local priorities.
- For school districts with an unduplicated pupil percentage of less than 55%: Describe how these services are **principally directed to** and **effective in** meeting its goals for unduplicated pupils in the state and any local priorities. Also describe how the services are **the most effective use of the funds to** meet these goals for its unduplicated pupils. Provide the basis for this determination, including any alternatives considered, supporting research, experience or educational theory.

For school districts only, identify in the description those services being funded and provided on a schoolwide basis, and include the required description supporting the use of the funds on a schoolwide basis:

- For schools with 40% or more enrollment of unduplicated pupils: Describe how these services are **principally directed to** and **effective in** meeting its goals for its unduplicated pupils in the state and any local priorities.



- For school districts expending funds on a schoolwide basis at a school with less than 40% enrollment of unduplicated pupils: Describe how these services are **principally directed to** and how the services are **the most effective use of the funds to** meet its goals for English learners, low income students and foster youth, in the state and any local priorities.

# State Priorities

**Priority 1: Basic Services** addresses the degree to which:

- A. Teachers in the LEA are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- B. Pupils in the school district have sufficient access to the standards-aligned instructional materials; and
- C. School facilities are maintained in good repair.

**Priority 2: Implementation of State Standards** addresses:

- A. The implementation of state board adopted academic content and performance standards for all students, which are:
  - a. English Language Arts – Common Core State Standards (CCSS) for English Language Arts
  - b. Mathematics – CCSS for Mathematics
  - c. English Language Development (ELD)
  - d. Career Technical Education
  - e. Health Education Content Standards
  - f. History-Social Science
  - g. Model School Library Standards
  - h. Physical Education Model Content Standards
  - i. Next Generation Science Standards
  - j. Visual and Performing Arts
  - k. World Language; and
- B. How the programs and services will enable English learners to access the CCSS and the ELD standards for purposes of gaining academic content knowledge and English language proficiency.

**Priority 3: Parental Involvement** addresses:

- A. The efforts the school district makes to seek parent input in making decisions for the school district and each individual school site;
- B. How the school district will promote parental participation in programs for unduplicated pupils; and
- C. How the school district will promote parental participation in programs for individuals with exceptional needs.

**Priority 4: Pupil Achievement** as measured by all of the following, as applicable:

- A. Statewide assessments;
- B. The Academic Performance Index;
- C. The percentage of pupils who have successfully completed courses that satisfy University of California (UC) or California State University (CSU) entrance requirements, or programs of study that align with state board approved career technical educational standards and framework;
- D. The percentage of English learner pupils who make progress toward English proficiency as measured by the California English Language Development Test (CELDT);
- E. The English learner reclassification rate;
- F. The percentage of pupils who have passed an advanced placement examination with a score of 3 or higher; and
- G. The percentage of pupils who participate in, and demonstrate college preparedness pursuant to, the Early Assessment Program, or any subsequent assessment of college preparedness.

**Priority 5: Pupil Engagement** as measured by all of the following, as applicable:

- A. School attendance rates;
- B. Chronic absenteeism rates;
- C. Middle school dropout rates;
- D. High school dropout rates; and
- E. High school graduation rates;

**Priority 6: School Climate** as measured by all of the following, as applicable:

- A. Pupil suspension rates;
- B. Pupil expulsion rates; and
- C. Other local measures, including surveys of pupils, parents, and teachers on the sense of safety and school connectedness.

**Priority 7: Course Access** addresses the extent to which pupils have access to and are enrolled in:

- A. S broad course of study including courses described under *EC* sections 51210 and 51220(a)-(i), as applicable;
- B. Programs and services developed and provided to unduplicated pupils; and
- C. Programs and services developed and provided to individuals with exceptional needs.

**Priority 8: Pupil Outcomes** addresses pupil outcomes, if available, for courses described under *EC* sections 51210 and 51220(a)-(i), as applicable.

**Priority 9: Coordination of Instruction of Expelled Pupils (COE Only)** addresses how the county superintendent of schools will coordinate instruction of expelled pupils.

**Priority 10. Coordination of Services for Foster Youth (COE Only)** addresses how the county superintendent of schools will coordinate services for foster children, including:

- A. Working with the county child welfare agency to minimize changes in school placement
- B. Providing education-related information to the county child welfare agency to assist in the delivery of services to foster children, including educational status and progress information that is required to be included in court reports;
- C. Responding to requests from the juvenile court for information and working with the juvenile court to ensure the delivery and coordination of necessary educational services; and
- D. Establishing a mechanism for the efficient expeditious transfer of health and education records and the health and education passport.

**Local Priorities** address:

- A. Local priority goals; and
- B. Methods for measuring progress toward local goals.

# APPENDIX A: PRIORITIES 5 AND 6 RATE CALCULATION INSTRUCTIONS

For the purposes of completing the LCAP in reference to the state priorities under *EC* sections 52060 and 52066, as applicable to type of LEA, the following shall apply:

- (a) “Chronic absenteeism rate” shall be calculated as follows:
  - (1) The number of pupils with a primary, secondary, or short-term enrollment during the academic year (July 1 – June 30) who are chronically absent where “chronic absentee” means a pupil who is absent 10 percent or more of the schooldays in the school year when the total number of days a pupil is absent is divided by the total number of days the pupil is enrolled and school was actually taught in the total number of days the pupil is enrolled and school was actually taught in the regular day schools of the district, exclusive of Saturdays and Sundays.
  - (2) The unduplicated count of pupils with a primary, secondary, or short-term enrollment during the academic year (July 1 – June 30).
  - (3) Divide (1) by (2).
- (b) “Middle School dropout rate” shall be calculated as set forth in 5 *CCR* Section 1039.1.
- (c) “High school dropout rate” shall be calculated as follows:
  - (1) The number of cohort members who dropout by the end of year 4 in the cohort where “cohort” is defined as the number of first-time grade 9 pupils in year 1 (starting cohort) plus pupils who transfer in, minus pupils who transfer out, emigrate, or die during school years 1, 2, 3, and 4.
  - (2) The total number of cohort members.
  - (3) Divide (1) by (2).
- (d) “High school graduation rate” shall be calculated as follows:
  - (1) The number of cohort members who earned a regular high school diploma [or earned an adult education high school diploma or passed the California High School Proficiency Exam] by the end of year 4 in the cohort where “cohort” is defined as the number of first-time grade 9 pupils in year 1 (starting cohort) plus pupils who transfer in, minus pupils who transfer out, emigrate, or die during school years 1, 2, 3, and 4.
  - (2) The total number of cohort members.
  - (3) Divide (1) by (2).
- (e) “Suspension rate” shall be calculated as follows:
  - (1) The unduplicated count of pupils involved in one or more incidents for which the pupil was suspended during the academic year (July 1 – June 30).
  - (2) The unduplicated count of pupils with a primary, secondary, or short-term enrollment during the academic year (July 1 – June 30).
  - (3) Divide (1) by (2).
- (f) “Expulsion rate” shall be calculated as follows:
  - (1) The unduplicated count of pupils involved in one or more incidents for which the pupil was expelled during the academic year (July 1 – June 30).
  - (2) The unduplicated count of pupils with a primary, secondary, or short-term enrollment during the academic year (July 1 – June 30).
  - (3) Divide (1) by (2).

NOTE: Authority cited: Sections 42238.07 and 52064, *Education Code*. Reference: Sections 2574, 2575, 42238.01, 42238.02, 42238.03, 42238.07, 47605, 47605.6, 47606.5, 48926, 52052, 52060, 52061, 52062, 52063, 52064, 52066, 52067, 52068, 52069, 52070, 52070.5, and 64001,; 20 U.S.C. Sections 6312 and 6314.



# APPENDIX B: GUIDING QUESTIONS

## Guiding Questions: Annual Review and Analysis

- 1) How have the actions/services addressed the needs of all pupils and did the provisions of those services result in the desired outcomes?
- 2) How have the actions/services addressed the needs of all subgroups of pupils identified pursuant to *EC* Section 52052, including, but not limited to, English learners, low-income pupils, and foster youth; and did the provision of those actions/services result in the desired outcomes?
- 3) How have the actions/services addressed the identified needs and goals of specific school sites and were these actions/services effective in achieving the desired outcomes?
- 4) What information (e.g., quantitative and qualitative data/metrics) was examined to review progress toward goals in the annual update?
- 5) What progress has been achieved toward the goal and expected measurable outcome(s)? How effective were the actions and services in making progress toward the goal? What changes to goals, actions, services, and expenditures are being made in the LCAP as a result of the review of progress and assessment of the effectiveness of the actions and services?
- 6) What differences are there between budgeted expenditures and estimated actual annual expenditures? What were the reasons for any differences?

## Guiding Questions: Stakeholder Engagement

- 1) How have applicable stakeholders (e.g., parents and pupils, including parents of unduplicated pupils and unduplicated pupils identified in *EC* Section 42238.01; community members; local bargaining units; LEA personnel; county child welfare agencies; county office of education foster youth services programs, court-appointed special advocates, and other foster youth stakeholders; community organizations representing English learners; and others as appropriate) been engaged and involved in developing, reviewing, and supporting implementation of the LCAP?
- 2) How have stakeholders been included in the LEA's process in a timely manner to allow for engagement in the development of the LCAP?
- 3) What information (e.g., quantitative and qualitative data/metrics) was made available to stakeholders related to the state priorities and used by the LEA to inform the LCAP goal setting process? How was the information made available?
- 4) What changes, if any, were made in the LCAP prior to adoption as a result of written comments or other feedback received by the LEA through any of the LEA's engagement processes?
- 5) What specific actions were taken to meet statutory requirements for stakeholder engagement pursuant to *EC* sections 52062, 52068, or 47606.5, as applicable, including engagement with representatives of parents and guardians of pupils identified in *EC* Section 42238.01?
- 6) What specific actions were taken to consult with pupils to meet the requirements 5 *CCR* Section 15495(a)?

- 7) How has stakeholder involvement been continued and supported? How has the involvement of these stakeholders supported improved outcomes for pupils, including unduplicated pupils, related to the state priorities?

## **Guiding Questions: Goals, Actions, and Services**

- 1) What are the LEA's goal(s) to address state priorities related to "Conditions of Learning": Basic Services (Priority 1), the Implementation of State Standards (Priority 2), and Course Access (Priority 7)?
- 2) What are the LEA's goal(s) to address state priorities related to "Pupil Outcomes": Pupil Achievement (Priority 4), Pupil Outcomes (Priority 8), Coordination of Instruction of Expelled Pupils (Priority 9 – COE Only), and Coordination of Services for Foster Youth (Priority 10 – COE Only)?
- 3) What are the LEA's goal(s) to address state priorities related to parent and pupil "Engagement": Parental Involvement (Priority 3), Pupil Engagement (Priority 5), and School Climate (Priority 6)?
- 4) What are the LEA's goal(s) to address any locally-identified priorities?
- 5) How have the unique needs of individual school sites been evaluated to inform the development of meaningful district and/or individual school site goals (e.g., input from site level advisory groups, staff, parents, community, pupils; review of school level plans; in-depth school level data analysis, etc.)?
- 6) What are the unique goals for unduplicated pupils as defined in *EC* Section 42238.01 and groups as defined in *EC* Section 52052 that are different from the LEA's goals for all pupils?
- 7) What are the specific expected measurable outcomes associated with each of the goals annually and over the term of the LCAP?
- 8) What information (e.g., quantitative and qualitative data/metrics) was considered/reviewed to develop goals to address each state or local priority?
- 9) What information was considered/reviewed for individual school sites?
- 10) What information was considered/reviewed for subgroups identified in *EC* Section 52052?
- 11) What actions/services will be provided to all pupils, to subgroups of pupils identified pursuant to *EC* Section 52052, to specific school sites, to English learners, to low-income pupils, and/or to foster youth to achieve goals identified in the LCAP?
- 12) How do these actions/services link to identified goals and expected measurable outcomes?
- 13) What expenditures support changes to actions/services as a result of the goal identified? Where can these expenditures be found in the LEA's budget?

*Prepared by the California Department of Education, October 2016*

# LCAP Expenditure Summary

Total Expenditures by Funding Source						
Funding Source	2017-18 Annual Update Budgeted	2017-18 Annual Update Actual	2017-18	2018-19	2019-20	2017-18 through 2019-20 Total
All Funding Sources	4,471,016.00	4,586,790.00	4,471,016.00	5,268,837.00	5,183,128.00	14,922,981.00
Base	1,048,273.00	1,044,970.00	1,004,254.00	1,038,917.00	916,208.00	2,959,379.00
Supplemental/Concentration	3,422,743.00	3,541,820.00	3,466,762.00	4,229,920.00	4,266,920.00	11,963,602.00

\* Totals based on expenditure amounts in goal and annual update sections.

<b>Total Expenditures by Object Type</b>						
<b>Object Type</b>	<b>2017-18 Annual Update Budgeted</b>	<b>2017-18 Annual Update Actual</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2017-18 through 2019-20 Total</b>
All Expenditure Types	4,471,016.00	4,586,790.00	4,471,016.00	5,268,837.00	5,183,128.00	14,922,981.00
0105 Regular Education: 1000-3999 Personnel Salaries & Benefits	97,555.00	0.00	97,555.00	0.00	0.00	97,555.00
0105 Regular Education: 4000-4999 Books & Supplies	0.00	522.00	0.00	0.00	0.00	0.00
0105 Regular Education: 5000-5999 Services & Other Operating Expenditures	73,000.00	0.00	73,000.00	59,249.00	59,249.00	191,498.00
0121 Pupil Testing: 4000-4999 Books & Supplies	12,500.00	0.00	12,500.00	0.00	0.00	12,500.00
0129 Remedial/Intensive Programs: 1000-3999 Personnel Salaries & Benefits	48,819.00	245,318.00	48,819.00	0.00	0.00	48,819.00
0129 Remedial/Intensive Programs: 4000-4999 Books & Supplies	50,000.00	0.00	50,000.00	0.00	0.00	50,000.00
0130 English Language Learners: 1000-3999 Personnel Salaries & Benefits	197,704.00	0.00	197,704.00	0.00	0.00	197,704.00
0130 English Language Learners: 4000-4999 Books & Supplies	7,500.00	0.00	7,500.00	0.00	0.00	7,500.00
0174 Computer Education: 5000-5999 Services & Other Operating Expenditures	20,000.00	0.00	20,000.00	0.00	0.00	20,000.00
0602 Instructional Admin: 5000-5999 Services & Other Operating Expenditures	10,000.00	0.00	10,000.00	10,000.00	10,000.00	30,000.00
0654 Guidance/Counselors: 1000-3999 Personnel Salaries & Benefits	572,752.00	0.00	572,752.00	584,544.00	594,399.00	1,751,695.00
1000-3999 Personnel Salaries And Benefits	1,894,141.00	2,741,698.00	1,894,141.00	2,898,926.00	2,902,613.00	7,695,680.00
4000-4999 Books And Supplies	0.00	14,241.00	0.00	65,000.00	65,000.00	130,000.00
5000-5999 Services And Other Operating Expenditures	375,474.00	433,403.00	375,474.00	503,873.00	525,873.00	1,405,220.00
6500 Special Education: 1000-3999 Personnel Salaries & Benefits	78,587.00	77,606.00	78,587.00	78,656.00	79,707.00	236,950.00
8150 Maintenance: 1000-3999 Personnel Salaries & Benefits	1,004,254.00	1,044,970.00	1,004,254.00	1,038,917.00	916,208.00	2,959,379.00
9010 GREAT Partnership: 1000-3999 Personnel Salaries & Benefits	28,730.00	29,032.00	28,730.00	29,672.00	30,079.00	88,481.00

\* Totals based on expenditure amounts in goal and annual update sections.

<b>Total Expenditures by Object Type and Funding Source</b>							
<b>Object Type</b>	<b>Funding Source</b>	<b>2017-18 Annual Update Budgeted</b>	<b>2017-18 Annual Update Actual</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2017-18 through 2019-20 Total</b>
All Expenditure Types	All Funding Sources	4,471,016.00	4,586,790.00	4,471,016.00	5,268,837.00	5,183,128.00	14,922,981.00
0105 Regular Education: 1000-3999 Personnel Salaries & Benefits	Supplemental/Concentration	97,555.00	0.00	97,555.00	0.00	0.00	97,555.00
0105 Regular Education: 4000-4999 Books & Supplies	Supplemental/Concentration	0.00	522.00	0.00	0.00	0.00	0.00
0105 Regular Education: 5000-5999 Services & Other Operating Expenditures	Supplemental/Concentration	73,000.00	0.00	73,000.00	59,249.00	59,249.00	191,498.00
0121 Pupil Testing: 4000- 4999 Books & Supplies	Supplemental/Concentration	12,500.00	0.00	12,500.00	0.00	0.00	12,500.00
0129 Remedial/Intensive Programs: 1000-3999 Personnel Salaries & Benefits	Supplemental/Concentration	48,819.00	245,318.00	48,819.00	0.00	0.00	48,819.00
0129 Remedial/Intensive Programs: 4000-4999 Books & Supplies	Supplemental/Concentration	50,000.00	0.00	50,000.00	0.00	0.00	50,000.00
0130 English Language Learners: 1000-3999 Personnel Salaries & Benefits	Supplemental/Concentration	197,704.00	0.00	197,704.00	0.00	0.00	197,704.00
0130 English Language Learners: 4000-4999 Books & Supplies	Supplemental/Concentration	7,500.00	0.00	7,500.00	0.00	0.00	7,500.00
0174 Computer Education: 5000-5999 Services & Other Operating Expenditures	Supplemental/Concentration	20,000.00	0.00	20,000.00	0.00	0.00	20,000.00
0602 Instructional Admin: 5000-5999 Services & Other Operating Expenditures	Supplemental/Concentration	10,000.00	0.00	10,000.00	10,000.00	10,000.00	30,000.00
0654 Guidance/Counselors: 1000-3999 Personnel Salaries & Benefits	Supplemental/Concentration	572,752.00	0.00	572,752.00	584,544.00	594,399.00	1,751,695.00
1000-3999 Personnel Salaries And Benefits	Base	44,019.00	0.00	0.00	0.00	0.00	0.00
1000-3999 Personnel Salaries And Benefits	Supplemental/Concentration	1,850,122.00	2,741,698.00	1,894,141.00	2,898,926.00	2,902,613.00	7,695,680.00



<b>Total Expenditures by Object Type and Funding Source</b>							
<b>Object Type</b>	<b>Funding Source</b>	<b>2017-18 Annual Update Budgeted</b>	<b>2017-18 Annual Update Actual</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2017-18 through 2019-20 Total</b>
4000-4999 Books And Supplies	Supplemental/Concentration	0.00	14,241.00	0.00	65,000.00	65,000.00	130,000.00
5000-5999 Services And Other Operating Expenditures	Supplemental/Concentration	375,474.00	433,403.00	375,474.00	503,873.00	525,873.00	1,405,220.00
6500 Special Education: 1000-3999 Personnel Salaries & Benefits	Supplemental/Concentration	78,587.00	77,606.00	78,587.00	78,656.00	79,707.00	236,950.00
8150 Maintenance: 1000-3999 Personnel Salaries & Benefits	Base	1,004,254.00	1,044,970.00	1,004,254.00	1,038,917.00	916,208.00	2,959,379.00
9010 GREAT Partnership: 1000-3999 Personnel Salaries & Benefits	Supplemental/Concentration	28,730.00	29,032.00	28,730.00	29,672.00	30,079.00	88,481.00

\* Totals based on expenditure amounts in goal and annual update sections.

**Total Expenditures by Goal**

<b>Goal</b>	<b>2017-18 Annual Update Budgeted</b>	<b>2017-18 Annual Update Actual</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2017-18 through 2019-20 Total</b>
<b>Goal 1</b>	1,729,967.00	1,762,926.00	1,729,967.00	2,273,283.00	2,295,363.00	6,298,613.00
<b>Goal 2</b>	1,589,441.00	1,649,465.00	1,589,441.00	1,732,584.00	1,743,646.00	5,065,671.00
<b>Goal 3</b>	18,427.00	9,851.00	18,427.00	9,917.00	9,917.00	38,261.00
<b>Goal 4</b>	55,000.00	49,700.00	55,000.00	65,000.00	65,000.00	185,000.00
<b>Goal 5</b>	1,078,181.00	1,114,848.00	1,078,181.00	1,188,053.00	1,069,202.00	3,335,436.00

\* Totals based on expenditure amounts in goal and annual update sections.