

WEST SONOMA COUNTY UNION HIGH SCHOOL DISTRICT

TO: Diane Landry, Board President

FROM: Shelley Stiles, Business Manager

DATE: August 14, 2012

ITEM: **CONSIDERATION OF APPROVAL OF 45-DAY REVISE OF THE 2013-14 BUDGET**

BACKGROUND INFORMATION:

Annually, a school district's adopted budget is developed prior to the enactment of the annual State Budget. Education Code 42127 requires that no later than 45 days after the State Budget Act is signed by the Governor, School Districts must make available for public review any revisions in revenue and expenditures that are made to its budget to reflect the changes in funding by the State Budget Act. For the 2013-14 fiscal year the deadline for the aforementioned is August 11, 2013. A copy of this agenda item was posted on the District web page for public preview on Friday, August 9, 2013.

CURRENT CONSIDERATION:

The School Board will consider the approving the update to the Revenue Limit to reflect the new Local Control Funding Formula (LCFF) distribution model. The Board Approved Adopted Budget for 2013-14 revenue limit budget was based on the Governor's May Revise of the proposed budget and School Services of California (SSC) and Sonoma County Office of Education (SCOE) recommendations. LCFF had not yet been approved by the legislature and the most prudent revenue estimates at that time were based on the laws and statues in place. In summary, the revenue budget for 2013-14 has now been recalculated using the best information available to Districts as of the writing of this report. The following attachments will walk stakeholders though the new LCFF funding calculation. Overall, the revenue received from LCFF is currently estimated to be a \$102,151 increase for West Sonoma County Union High School District.

The State Adopted Budget also included appropriations of \$1.25 billion to support the implementation of the Common Core State Standards (CCSS). These are one-time funds and are estimated to be about \$200 per student, or \$421,000 for our District.

In addition, other areas of concern include LCFF and new accountability requirements and the effects of the LCFF on transportation, adult education and career technical education funding.

RECOMMENDATION:

The School Board is respectfully asked to approve the 45-Day Revise of the 2013-14 Budget.

ATTACHMENTS:

Yes

West Sonoma County Union High School District
Comparison of Differences between Adopted Budget and LCFF for 45 day revision

	2012-13 Estimated Actuals	2013-14 Adopted Budget	2013-14 LCFF Estimates	Difference from Actuals to LCFF	Difference from Adopted to LCFF	Difference from Adopted to LCFF with CCSS
Revenue Detail						
1 Revenue Limit/LCFF	13,120,186	13,385,351	14,837,209	1,717,023	1,451,858	1,451,858
2 Federal Revenue	1,208,691	913,041	913,041	(295,650)	-	-
3 Other State Revenue	2,048,860	1,940,323	590,616	(1,458,244)	(1,349,707)	(1,349,707)
4 CCSS one-time 2013-14	-	-	421,000			421,000
5 Other Local Revenue	3,770,530	4,186,593	4,186,593	416,063	-	-
6 Total Revenue	20,148,267	20,425,308	20,948,459	379,192	102,151	523,151

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West Sonoma County Union High

8/6/13

LOCAL CONTROL FUNDING FORMULA

	2012-13	2013-14	2014-15	2015-16
Excess Property Taxes	-	-	-	-
EPA in excess of state aid	-	-	-	-
Economic Recovery Payment	-	-	-	-
LCFF Target grant	-	-	-	-
GAP funding - current year	-	569,702	744,399	771,663
py LCFF gap funding * cy ADA	-	-	560,568	1,286,077
2012-13 Categoricals as adjusted	1,349,707	1,349,707	1,349,707	1,349,707
2012-13 Base entitlement	13,208,442	12,917,800	12,710,686	12,526,693
Total General Purpose Funding	14,558,149	14,837,209	15,365,360	15,934,140
Calculator tab: Recap total LCFF	14,558,149	14,837,209	15,365,360	15,934,140
Proof	TRUE	TRUE	TRUE	TRUE
P2 ADA	2,106.25	2,072.48	2,042.48	2,012.48

