

**West Sonoma County Union High School District
Multi Year Projection Assumptions for 2012-13 1st Interim Report**

CATEGORY	2014-15	2015-16	2016-17
Revenue			
LCFF Revenue	0.85% COLA applied to Target per ADA 28.05% of GAP funded - based on School Services of California and DOF estimated percentages Prior year ADA @ P2 (2013-14) used for funding - 2040.67. LCFF funding for 2014-15 is estimated using the LCFF calculator sponsored by FCMAT (Fiscal Crisis Management Assistance Team) approved by CDE, DOF, and recommended by Sonoma County Office of Education.	2.10% COLA applied to Target per ADA 20.88% of GAP funded - based on median between DOF estimate of 33.95% and SSC estimate of 7.8% Prior year conservative estimated ADA (2014-15) used for funding - 2009.87	2.30% COLA applied to Target per ADA 15.04% of GAP funded - based on median between DOF estimate of 33.95% and SSC estimate of 7.8% Prior year conservative estimated ADA (2014-15) used for funding - 1979.87
Federal	Federal revenue estimated at 2013-14 amounts, all one-time grants reduced and Title I eliminated. MediCal Admin Activ. (MAA) unrestricted revenue reduced to zero and will be budgeted upon receipt. Federal revenue generated for Consortium students decreased due to SELPA funding distribution changes for 2014-15, with distribution direct to participating elementary district. All loss in federal will be made up for by an increase in local revenue - increased billing to consortium member districts.	Federal revenue estimated at 2014-15 amounts	Federal revenue estimated at 2014-15 amounts
Other State	Lottery per current School Services of California dashboard--\$126/ADA and \$30/ADA Lottery is adjusted for declining enrollment, Common Core one-time revenue in 2013-14 removed Ag Incentive Grant (\$19,505 for 2013-14) removed and rolled into LCFF base. Mandated cost budgeted based on participation in block grant for 2014-15.	Other State revenue - estimated same as 2014-15 amounts with the following changes: Lottery is adjusted for declining enrollment	Other State revenue - estimated same as 2014-15 amounts with the following changes: Lottery is adjusted for declining enrollment
Local	\$1,108,000 estimated Measure K parcel tax revenue approved by voters November 2012. Local revenue estimates for donations have been adjusted to an appropriate estimate for 2014-15 and include donations to sites based on prior year levels. Local revenue reflects a reduction in revenue for CTE/ROP reimbursement costs from Sonoma County Office of Education. Local revenue also includes partner district excess cost contributions to the Special Education Consortium and have increased to reflect Federal reductions to the Consortium.	Local revenue estimated at same level as 2014-15 with a 100% reduction in revenue for CTE/ROP reimbursement costs from Sonoma County Office of Education. Local revenue generated by solare rebates/incentives has been decreased by \$90,000 (from \$180,000) due to the expected ending of solar rebates/incentives mid year in 2015-16.	Local revenue estimated at same level as 2015-16. Solar rebate/incentive revenue included in 2015-16 for \$90,000 is now zero.
Expenditures			
Certificated Salary	Step and column budgeted/2.2% salary increase budgeted relecting addition of 4 days to calendar. No other salary increase budgeted, salary based in HR ESCAPE database including vacancies currently in the recruitment process. All furlough days restored, plus 1 teacher workday added (180 student, 184 teacher) FTE of 112.70 (decrease of 2.54 FTE, mainly due to retirement attrition) Certificated Admin FTE: 8.3	Step and column budgeted/no salary increase budgeted. No furlough days (180 student, 184 teacher) FTE of 111.7 (decreased of 1.0 FTE, 5 sections of teaching with no related savings in health benefitis) Certificated Admin FTE: 8.3	Step and column budgeted/no salary increase budgeted. No furlough days (180 student, 184 teacher) FTE of 110.7 (decreased of 1.0 FTE, 5 sections of teaching with no related savings in health benefitis) Certificated Admin FTE: 8.3
	2014-15	2015-16	2015-16

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Classified Salary	Step and column budgeted/salary increase reflects addition of 3 days to calendar All furlough days restored Classified FTE: 59.90625 (increase of 3.15 FTE, LCAP detailed) Confidential/Classified Management FTE: 8.0 (reduction of .40 FTE)	Step and column budgeted/no salary increase budgeted No furlough days Classified FTE: 59.90625 No change in FTE from 2014-15 Confidential/Classified Management FTE: 8.0 (reduction of .40 FTE)	Step and column budgeted/no salary increase budgeted No furlough days Classified FTE: 59.90625 No change in FTE from 2014-15 Confidential/Classified Management FTE: 8.0
Statutory Benefits	Statutory benefits include retirement, unemployment, FICA/Medicare, workers comp. Estimated at 12.40% for certificated and 20.871% for classified. Estimates include increases in both retirements (STRS 9.5%, PERS 11.771%)	Statutory benefits include retirement, unemployment, FICA/Medicare, workers comp. Estimated at 14.0% for certificated and 21.7% for classified. Estimates include increases in both retirements (STRS 11.10%, PERS 12.70%)	Statutory benefits include retirement, unemployment, FICA/Medicare, workers comp. Estimated at 15.6% for certificated and 24.1% for classified. Estimates include increases in both retirements (STRS 12.70%, PERS 14.30%)
Health Benefits	Health and welfare costs reflect rate increases effective 10/01/2014 for classified and management. Certificated budget estimated at a 10% rate increase to be adjusted to actual rates at 45 day revise. Actual certificated unit rates: Certificated Unit (CVT): Blue Cross PPO 3.9%, Kaiser 8.6% - Certificated Management: Capped at Kaiser 9.98% Classified capped at Kaiser 9.98% Post Employment (Retirees) adjusted to reflect net change for for new retirements and retirees no longer eligible for benefits.	Active employee health benefit cost estimated to increase by 8% of annual cost (since rate changes in October, this calculates to a 10% rate increase averaged for all units) Same as 2014-15	Active employee health benefit cost estimated to increase by 8% of annual cost (since rate changes in October, this calculates to a 10% rate increase averaged for all units) Same as 2014-15
Books & Supplies	Site discretionary budgets for unrestricted books and supplies restored to 2007/08 levels. Common Core (CCSS) carryover has been budgeted for textbooks and computer needs.	Budgets have been projected at 2014-15 level with a 1% increase, and decreased to reflect CCSS one time expenses from 2014-15. Unrestricted books and supplies have been increased by \$210,000 for new textbook purchases and annual textbook replacements.	Budgeted at 2014-15 level with a 1% increase. Textbook purchases are budgeted at \$180,000 (\$30,000 decrease from 2015-16).
Services & Other Operating Expenses	Budgets have been projected at 2014-15 level and increased 1%. Routine restricted maintenance (repairs) has been fully budgeted at the required 3% contribution. This expenditure area is tightly monitored for potential increases or decreases during the fiscal year and adjusted accordingly for interim budgets and estimated actuals reviews. Special Ed student counts continue to be reviewed and adjustments made quarterly tied to pupil count days. No increases or decreases in pupil count have been budgeted. A 1% increase for rising costs has been budgeted.	Same as 2014-15 levels with a 1% increase Same as 2014-15 levels	Same as 2015-16 Same as 2015-16
	2014-15	2015-16	2015-16

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Capital Outlay	Capital outlay from the General fund winds down final expenses school site improvements paid with site discretionary funds and a final budget for the security camera project. Maintenance repairs are fully budgeted in the 5xxx objects above.	Kept to zero at this time - capital outlay budgeted in facility and construction funds	Kept to zero at this time - capital outlay budgeted in facility and construction funds
Other Outgo	Transportation budgets reflect excess cost estimates from West County Transportation Agency, and increased for an added after school bus run, and reduction in bus pass fees (see LCAP).	Same as 2014-15	Same as 2014-15
Transfers Out	No deferred maintenance match budgeted because match is no longer required: see 5xxx objects for increases above. Cafeteria contribution budgeted at \$86,000 reflecting staffing reductions	No deferred maintenance match budgeted because match is no longer required: see 5xxx objects for increases above. \$6,000 reduction in cafeteria contribution reflecting and increase in sales and a decrease in program expenses.	No deferred maintenance match budgeted because match is no longer required: see 5xxx objects for increases above. \$6,000 reduction in cafeteria contribution reflecting and increase in sales and a decrease in program expenses.
Categorical Flex	Contributions to restricted programs such as special education, routine maintenance, federal categorical programs have been adjusted to reflect current expense levels and requirements of the law.	Same as 2014-15 adjusted to reflect increases expenses in restricted programs that may be higher than increased revenues	Same as 2014-15 adjusted to reflect increases expenses in restricted programs that may be higher than increased revenues