

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

CATEGORY	2013-14	2014-15	2015-16
Revenue			
LCFF Revenue	<p>1.57% COLA applied to Target per ADA 11.78% of GAP funded</p> <p>Prior year ADA (2012-13) is used for funding purposes - 2096.52 ADA. LCFF funding for 2013-14 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.</p>	<p>0.86% COLA applied to Target per ADA 28.05% of GAP funded - based on School Services of California estimated percentages</p> <p>Prior year estimated ADA (2013-14) used for funding - 2067.24</p>	<p>2.12% 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%</p> <p>Prior year conservative estimated ADA (2014-15) used for funding - 2037.24</p>
Federal	<p>Federal revenue estimated at 2012-13 in actual entitlement not know for 2013-14. One time federal revenue for disproportionality grant has been expired, special education mental health funding has been adjusted to match updated pupil count and Title I has been eliminated to reflect non-participation in program.</p>	<p>Federal revenue estimated at 2013-14 amounts, all one-time grants reduced and Title I eliminated.</p> <p>Federal revenue for Consortium generated students will be decreased in 2014-15 in the future as calculation can be confirmed. All loss in federal will be made up for by an increase in local revenue - increased billing to consortium member districts.</p>	<p>Federal revenue estimated at 2014-15 amounts</p>
Other State	<p>Lottery per current School Services of California dashboard--\$124/ADA and \$30/ADA</p> <p>Mandated cost budgeted based on participation in block grant for 2013-14. Common Core one-time revenue of \$437,295. Other State revenue also includes Ag Incentive Grant, Special Education Mental Health, and Workability revenues. ALL state categorials have been eliminated and added to the LCFF calculation.</p>	<p>Other State revenue estimated same as 2013-14 amounts with the following changes:</p> <p>Lottery is adjusted for declining enrollment, Common Core one-time revenue in 2013-14 had been removed Ag Incentive Grant (\$19,505 for 2013-14) removed and rolled into LCFF base.</p>	<p>Other State revenue - estimated same as 2014-15 amounts with the following changes:</p> <p>Lottery is adjusted for declining enrollment</p>
Local	<p>\$1,098,000 estimated Measure K parcel tax revenue approved by voters November 2012 to begin July 2013 (\$48 per parcel). Local revenue estimates for donations have been adjusted to an appropriate estimate for 2013-14 and include donations to sites based on prior year levels.</p> <p>Local revenue also includes partner district excess cost contributions to the Special Education Consortium and reimbursement for CTE/ROP costs from Sonoma County Office of Education</p>	<p>Local revenue estimated at same level as 2013-14 with a 25% reduction in revenue for CTE/ROP reimbursement costs from Sonoma County Office of Education.</p>	<p>Local revenue estimated at same level as 2013-14 with a 100% reduction in revenue for CTE/ROP reimbursement costs from Sonoma County Office of Education. Local revenue also decreased by approximately \$90,000 due to the expected ending of solar rebates.</p>
Expenditures			
Certificated Salary	<p>Step and column budgeted/no salary increase budgeted, based on HR Escape database including vacancies currently being advertised. Speech Therapists salary schedule reflects salary plus ten percent, (negotiated to start in 2013-14).</p> <p>3 furlough days (177 student, 180 teacher)</p> <p>Certificated FTE: 115.24 Certificated Admin FTE: 8.3</p>	<p>Step and column budgeted/2.2% salary increase budgeted relecting addition of 4 days to calendar</p> <p>All furlough days restored, plus 1 teacher workday added (180 student, 184 teacher)</p> <p>FTE of 114.24 (decrease of 1.0 FTE)</p>	<p>Step and column budgeted/no salary increase budgeted, increased the equivalent of 2.4 FTE to cover potential cost shift of ROP/CTE SCOE employees from SCOE to District</p> <p>No furlough days (180 student, 184 teacher)</p> <p>FTE of 113.24 (decreased of 1.0 FTE)</p>

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Classified Salary	Step and column budgeted/no salary increase budgeted, based on HR Escape database including vacancies currently being advertised 3 furlough days (averaged for all classified) Classified FTE: 56.75625 Confidential/Classified Management FTE: 8.4 Includes 1.0 FTE for M&O Director (partial year)	Step and column budgeted/salary increase reflects addition of 3 days to calendar All furlough days restored No reductions in FTE, all positions budgeted for full year	Step and column budgeted/no salary increase budgeted No furlough days No reductions in FTE
Statutory Benefits	Reflect current cost of 11.1% for certificated and 20.5% for classified-appropriate for salary levels	Same as 2013-14, increased classified percentage to 22.06% for anticipated increase in PERS costs	Same as 2014-15, potential increases for STRS are not yet accounted for
Health Benefits	Health and welfare costs reflect rate increases effective 10/01/2013. Certificated Unit (CVT): Blue Cross PPO 0% to .64%, Kaiser 12.2% - Certificated Management: Capped at Kaiser 4.67% Classified capped at Kaiser 4.67% 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 10% of annual cost (since rate changes in October, this calculates to a 12% rate increase averaged for all units) Post Employment (Retirees) adjusted to reflect net change for for new retirements and retirees no longer eligible for benefits.	Same as 2014-15 Same as 2014-15
Books & Supplies	Budgets have been increased since 1st Interim to reflect routine budget shifts between 4xxx and 5xxx, and increase in school site allocations for 2013-14, budgets for CCSS one time expenditures as approved in spending plan and allocated for 2013-14 and budgets for textbook purchases have been adjusted to reflect current purchase expectations.	Budgets have been projected at 2013-14 level and adjusted decrease CCSS one time expenses from 2013-14, and increased for CCSS carryover. Unrestricted books and supplies have been increased 1% and site discretionary budgets restored to 2007/08 levels, textbook purchases are budgeted at \$85,000 for Math I textbook purchase and annual textbook replacements.	Budgeted at 2014-15 level, reduced by all CCSS expenditures, Unrestricted books and supplies have been increased 1%, textbook purchases are budgeted at \$160,000 for Math II textbook purchase and annual textbook replacements.
Services & Other Operating Expenses	Budgets have increased since 1st Interim mainly to reflect all costs associated with Special Education Non-Public School and SCOE placements and increases in routine maintenance necessary repairs. Other adjustments include routine shifts of budgets between the 4xxx and 5xxx categories and an increase in school site allocations for 2013-14. 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.	Budgets have been projected at 2013-14 level and increased 1%. A \$75,000 increase for maintenance has been budgeted to reflect deferred maintenance needs and move the District closer to the 3% required contribution for 2015-16. Special Ed student counts continue to be reviewed and adjustments made for estimated actuals after the February pupil counts. NPS student counts expected to increase and SCOE served students expected to decrease.	Budgeted at 2014-15 level, with a 1% increase , maintenance increased an additional \$75,000 as required to meet the minimum 3% for Routine Restricted Maintenance - all flexibility ends in 2015-16. Same as 2014-15 levels
Capital Outlay	Capital outlay budgets were decreased since 1st Interim. Other capital outlay costs for 2013-14 are for the security camera project district wide and the preschool portable. As the camera project concludes, this budget may be able to be further reduced.	Reduced to zero - capital outlay purchases only in other funds	Kept at zero
Other Outgo	Transportation budgets have been reduced by \$42,335 to reflect a one-time refund from the Transportation Agency.	Same as 2013-14 without the one time refund. Any increases in costs will be offset with route adjustments.	Same as 2014-15

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Transfers Out	<p>No deferred maintenance match budgeted because match is no longer required: see 5xxx objects for increases above.</p> <p>A decrease in the Cafeteria fund contribution of \$7,026 has been budgeted since 1st Interim, mainly due to staffing adjustments and food and supply cost savings. Total contribution for 2013-14 is \$90,000.</p>	<p>No deferred maintenance match budgeted</p> <p>Cafeteria contribution budgeted at \$86,000 reflecting staffing reductions</p>	<p>No deferred maintenance match budgeted</p> <p>\$6,000 reduction in cafeteria contribution reflecting and increase in sales and a decrease in program expenses.</p>
Categorical Flex	<p>Contributions to restricted programs such as special education, routine maintenance, federal categorical programs have been adjusted to reflect current expense levels</p>	<p>Contributions have been increased 2% overall and by amounts needed to balance individual budget categories.</p>	<p>Same as 2014-15, in addition the contribution to Routine Restricted Maintenance has been increased to reflect the 3% minimum requirement for 2015-16.</p>