

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

CATEGORY	2013-14	2014-15	2015-16
<b>Revenue</b>			
LCFF Revenue	1.57% COLA applied to Target per ADA 11.78% of GAP funded  Prior year ADA is used for funding purposes - 2108.96 ADA. LCFF funding for 2013-14 is estimated using the BASC calculator sponsored by FCMAT (Fiscal Crisis Management Assistance Team) approved by CDE, DOF, and recommended by Sonoma County Office of Education.	1.87% COLA applied to Target per ADA 4.4% of GAP funded - based on School Services of California estimated percentages  Prior year ADA used for funding with decline - 2073.05	1.99% COLA applied to Target per ADA 5.5% of GAP funded - based on School Services of California estimated percentages  Prior year ADA used for funding with decline - 2038.05
Federal	Federal revenue estimated at 2012-13 with a 5.9% reduction due to sequestration. 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.	Federal revenue estimated at 2013-14 dollars with an additional 5.2% reduction, all one-time grants reduced and Title I eliminated	Federal revenue estimated at 2014-15 amounts
Other State	Lottery per current School Services of California dashboard--\$124/ADA and \$30/ADA  Mandated cost budgeted based on participation in block grant for 2013-14. Common Core one-time revenue of \$435,200. 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.	Other State revenue estimated same as 2013-14 amounts with the following changes:  Lottery is adjusted for declining enrollment, Common Core one-time revenue in 2013-14 had been removed	Other State revenue - estimated same as 2014-15 amounts with the following changes:  Lottery is adjusted for declining enrollment
Local	\$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.  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	Local revenue estimated at same level as 2013-14	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 will decrease by approximately \$90,000 due to the expected ending of Solar rebates. The number will be confirmed and updated for 2nd Interim.
<b>Expenditures</b>			
Certificated Salary	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).  3 furlough days (177 student, 180 teacher) Certificated FTE: 114.23 Certificated Admin FTE: 8.3	Step and column budgeted/no salary increase budgeted  All furlough days restored (180 student, 183 teacher) FTE of 113.23 (decrease of 1.0 FTE )	Step and column budgeted/no salary increase budgeted, increased the equivalent of 2.4 FTE to cover potential cost shift of ROP/CTE SCOPE employees from SCOPE to Districts  No furlough days (180 student, 183 teacher) FTE of 112.23 (decreased of 1.0 FTE)
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)  Includes .875 FTE vacancy for campus supervisor (partial year) Classified FTE: 54.75625 Confidential/Classified Management FTE: 7.4	Step and column budgeted/no salary increase budgeted  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
	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>

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

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 antipated increase in PERS costs	Same as 2014-15
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 additions for new retirements and reductions due to retirees aging out of benefit entitlements.	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 costs decreased to reflect retirees aging out of early retiree program	Same as 2014-15  Same as 2014-15
Books & Supplies	Budgets have been increased since budget adoption to reflect school site budgets for carryover from prior years, budgets for CCSS one time expenditures as approved in spending plan 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%	Budgeted at 2014-15 level, reduced by all CCSS expenditures, Unrestricted books and supplies have been increased 1%
Services & Other Operating Expenses	Budgets have increased since the adopted budget mainly for school site carryover. Other adjustments include changes in special education costs associated with non-public schools and services provided by SCOE.  This expenditure area is tightly monitored for potential increases or decreases during the fiscal year and adjusted accordingly for interim budget 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.  Special Ed student counts will be reviewed and adjustments made for 2nd interim after the December 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  Same as 2014-15 levels
Capital Outlay	Capital outlay budgets were increased to reflect the costs of the preschool portable addition/remodel. A corresponding donation was budgeted in revenue. Other capital outlay costs for 2013-14 are for the security camera project district wide.	Reduced to zero - capital outlay purchases only in other funds	Kept at zero
Other Outgo	Transportation budgets remain the same as at budget adoption.	Same as 2013-14. Any increases in costs will be offset with route adjustments.	Same as 2014-15
<b>Other</b>			
Transfers Out	No deferred maintenance match budgeted because match is no longer required: see 5xxx objects for increases above.  Cafeteria fund contribution of \$97,026. It is hopeful that this will be reduced during the year as a reflection of staffing adjustments and increased/stabilized food sales/reimbursement revenue.	No deferred maintenance match budgeted  Cafeteria contribution budgeted at \$86,000 reflecting staffing reductions	No deferred maintenance match budgeted  \$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	Contributions have been increased 2%	Same as 2014-15