

**West Sonoma County Union High School District
Multi Year Projection Assumptions for 2014-15 1st Interim**

CATEGORY	2014-15	2015-16	2016-17
Revenue			
LCFF Revenue	<p>0.85% COLA applied to Target per ADA</p> <p>29.56% of GAP funded - based on School Services of California (SSC) and State Department of Finance (DOF) estimated percentages</p> <p>Prior year ADA @ P2 (2013-14) with NPS/CDS and SCOE program adjustments used for funding - 2036.67. 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 (SCOE).</p>	<p>2.19% COLA applied to Target per ADA</p> <p>14.29% of GAP funded - based on median between DOF estimate of 20.68% and SSC estimate of 7.9% (DOF revised estimate from 33.95% to 20.68% since budget adoption)</p> <p>Prior year conservative estimated ADA (2014-15) used for funding - 2006.02</p>	<p>2.17% COLA applied to Target per ADA</p> <p>16.84% of GAP funded - based on median between DOF estimate of 25.48% and SSC estimate of 8.2%</p> <p>Prior year conservative estimated ADA (2014-15) used for funding - 1977.82</p>
Federal	<p>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. Since Adoption, Federal Special Education Mental Health revenue increased \$135,153 to match an increase in reimbursable student placements in Residential Treatment Centers, Title II increased \$12,706 for allowable carryover, Perkins 2014-15 increased \$2,114, and Title III increased \$594 for allowable carryover.</p> <p>Compared to Unaudited Actuals for 2013-14, Federal revenue generated for Consortium students decreased due to SELPA funding distribution changes for 2014-15, with distribution direct to participating elementary districts instead of WSCUHSD as Consortium LEA. All loss in federal revenue will be made up by increase in local revenue - increased billing to Consortium member districts.</p>	<p>Federal revenue estimated at 2014-15 amounts</p>	<p>Federal revenue estimated at 2014-15 amounts</p>
Other State	<p>Lottery per current School Services of California dashboard--\$128/ADA and \$34/ADA</p> <p>Since budget adoption, Lottery increased \$11,486, Ag Incentive Grant has been approved and added \$19,648, Workability Grant increased \$939 and the State portion of Special Education Mental Health funded through SELPA has decreased \$24,319. Mandated cost budgeted based on participation in block grant for 2014-15 and has not changes since adoption.</p>	<p>Other State revenue - estimated same as 2014-15 amounts with the following changes:</p> <p>Lottery is adjusted for declining enrollment</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>\$1,108,000 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. Laguna received \$30,276 in donations since adoption from the Community Foundation of Sonoma County.</p> <p>In comparison to 2013-14 Unaudited Actuals, 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.</p>	<p>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 (\$226,716)</p> <p>Local revenue generated by solar 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.</p>	<p>Local revenue estimated at same level as 2015-16. Solar rebate/incentive revenue included in 2015-16 for \$90,000 is now zero.</p>

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Expenditures			
Certificated Salary	<p>Step and column budgeted as placed. Salary based on HR ESCAPE database, budget adjusted since adoption with an overall decrease of \$39,203.</p> <p>All furlough days restored from 2013-14, plus 1 teacher workday added (180 student, 184 teacher)</p> <p>At 1st Interim: FTE of 116.8313 (increase of 4.131FTE since adoption)</p> <p>Certificated Admin FTE: 8.3 (includes Consortium)</p>	<p>Step and column budgeted/no salary increase budgeted. Some salary is shifted from unrestricted to restricted to balance parcel tax revenue and use full funds available.</p> <p>No furlough days (180 student, 184 teacher)</p> <p>FTE of 115.8313 (decreased of 1.0 FTE, 5 sections of teaching with no related savings in health benefits)</p> <p>Certificated Admin FTE: 8.3</p>	<p>Step and column budgeted/no salary increase budgeted.</p> <p>No furlough days (180 student, 184 teacher)</p> <p>FTE of 114.8313 (decreased of 1.0 FTE, 5 sections of teaching with no related savings in health benefits)</p> <p>Certificated Admin FTE: 8.3</p>
Classified Salary	<p>Step and column budgeted as placed and FTE includes current vacancies. Salary based on HR ESCAPE database, budget adjusted since adoption with an overall decrease of \$22,526.</p> <p>All furlough days restored from 2013-14</p> <p>At 1st Interim: FTE of 61.26875 (increase of 1.3625 FTE since adoption)</p> <p>(increase detailed in LCAP)</p> <p>Confidential/Classified Management FTE: 8.0 (reduction of .40 FTE since 2013-14)</p>	<p>Step and column budgeted/no salary increase budgeted</p> <p>No furlough days</p> <p>Classified FTE: 61.26875</p> <p>No change in FTE from 2014-15</p> <p>Confidential/Classified Management FTE: 8.0</p>	<p>Step and column budgeted/no salary increase budgeted</p> <p>No furlough days</p> <p>Classified FTE: 61.26875</p> <p>No change in FTE from 2014-15</p> <p>Confidential/Classified Management FTE: 8.0</p>
Statutory Benefits	<p>Rates used at 1st Interim: STRS: 8.88%, PERS 11.77%, FICA/Social Security 6.20%, Medicare 1.45%, State Unemployment Ins. 0.05%, Workers Comp 1.91% ===== See detail in exhibit A for differences in budget amounts</p>	<p>Rates used at 1st Interim: STRS: 10.73%, PERS 12.6%, FICA/Social Security 6.20%, Medicare 1.45%, State Unemployment Ins. 0.05%, Workers Comp 1.91%</p>	<p>Rates used at 1st Interim: STRS: 12.58%, PERS 15.0%, FICA/Social Security 6.20%, Medicare 1.45%, State Unemployment Ins. 0.05%, Workers Comp 1.91%</p>
Health Benefits	<p>Health and welfare costs reflect rate increases effective 10/01/2014 for all units. Actual certificated unit rate increases: Certificated Unit (CVT): Blue Cross PPO 3.9%, Kaiser 8.6% Certificated Management: Capped at Kaiser 9.98% Classified capped at Kaiser 9.98% Dental and Vision rates did not increase over 2013-14 rates. Since adoption the budget has decreased \$268,444 for all H&W benefits. Post Employment (Retirees) adjusted to reflect net change for new retirements and retirees no longer eligible for benefits.</p>	<p>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)</p> <p>Same as 2014-15</p>	<p>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)</p> <p>Same as 2014-15</p>
Books & Supplies	<p>Books and Supply budgets have increased \$158,270 since budget adoption. 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, and all allowable site carryover for donations has been budgeted. Books and supplies were increased by \$11,600 for a one-time augmentation for Career Tech Education class supply needs and the balance of the increase is from site carryover for donations.</p>	<p>Budgets have been projected at 2014-15 level with a 1% increase, and decreased to reflect CCSS one time expenses from 2014-15 (\$225,144) and prior year carryover budgeted in 2014-15 as a one-time increase. Unrestricted books and supplies have been increased by \$210,000 for new textbook purchases and annual textbook replacements.</p>	<p>Budgeted at 2014-15 level with a 1% increase. Textbook purchases are budgeted at \$180,000 (\$30,000 decrease from 2015-16).</p>

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Services & Other Operating Expenses	<p>Services and Other Operating Expenses have increased \$609,343 since budget adoption in June due to one-time prior year carryover posted to school site budgets and other increases detailed below: (+) means increase, (-) means decrease</p> <p>Travel and Conference (+) \$21,736, Dues and Memberships (+) \$915. Utilities (no change), Rentals/Leases & Repairs (+) \$17,073, Telephone & Postage (-) \$6,978, Other services (testing fees, graduation, safe school ambassador, etc) (+)\$24,779, Security (-)\$3,000, Field Trip Transportation (+)\$8,089, Outside Copy services (+)\$2,551, Field Trip entrance fees (+)\$7,484, Professional Services (Every 15 minutes, WASC visit expenses, joint counseling services MOU's, technology assistance, contracts for services, audits, actuarial) (+)\$53,457</p> <p>Special Ed student counts continue to be reviewed and adjustments made quarterly tied to pupil count days. Budgetary changes are: Non-Public School student placement contracts (+)\$573,847, SCOE placed student fees (-)\$87,013, Non-Public Agency contracts based on student IEP's (+)\$24,780.</p> <p>Special Ed alternative placement counts as of 1st Interim are: 17 in SCOE 6-22 Year old Program, 6 in Deaf/Hard of Hearing and Visual Impaired programs, 19 Local Non-Public School Placements, 6 Residential Treatment Center Placements</p>	<p>Same as 2014-15 levels with a 1% increase, and decreased to reflect any one-time carryover budgeted in 2014-15.</p> <p>Same as 2014-15 levels: will be re-evaluated next at 2nd Interim with estimated student placement numbers and costs know at that time</p>	<p>Same as 2015-16</p> <p>Same as 2015-16</p>
Capital Outlay	<p>Capital outlay budgets increased by \$10,364 since budget adoption, reflecting carryover of donation funds at El Molino for future tennis court improvements. Capital outlay projects within the general fund include school safety improvements as identified in the LCAP.</p>	<p>Kept to zero at this time - capital outlay budgeted in facility and construction funds</p>	<p>Kept to zero at this time - capital outlay budgeted in facility and construction funds</p>
Other Outgo	<p>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).</p>	<p>Same as 2014-15, area of volatility: Transportation costs may increase in 2015-16 and continue at higher cost if CDE does not address transportation funding the goes directly to our transportation JPA. See Transportation MYP for discussion purposes.</p>	<p>Same as 2014-15</p>
Transfers Out	<p>No deferred maintenance match budgeted because match is no longer required. All deferred maintenance must be funded through the general fund contribution to routine restricted maintenance or to assigned fund balances.</p> <p>Cafeteria contribution budgeted at \$80,000 reflecting staffing reductions and health benefit cost savings</p>	<p>No deferred maintenance match budgeted because match is no longer required. All deferred maintenance must be funded through the general fund contribution to routine restricted maintenance or to assigned fund balances.</p> <p>\$5,000 reduction in cafeteria contribution reflecting and increase in sales and a decrease in program expenses</p>	<p>No deferred maintenance match budgeted because match is no longer required. All deferred maintenance must be funded through the general fund contribution to routine restricted maintenance or to assigned fund balances.</p> <p>\$5,000 reduction in cafeteria contribution reflecting and increase in sales and a decrease in program expenses</p>
Contributions	<p>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</p>	<p>Same as 2014-15 adjusted to reflect increases expenses in restricted programs that may be higher than increased revenues</p>	<p>Same as 2014-15 adjusted to reflect increases expenses in restricted programs that may be higher than increased revenues</p>