

**West Sonoma County Union High School District
Multi Year Projection Assumptions for 2014-15 2nd Interim**

CATEGORY	2014-15	2015-16	2016-17
Revenue			
LCFF Revenue	<p>0.85% COLA applied to Target per ADA</p> <p>29.15% of Gap funded - based on School Services of California (SSC) and State Department of Finance (DOF) estimated percentages. A summary of the LCFF funding calculation is included as part of the full 2nd Interim report package.</p> <p>Prior year ADA @ P2 (2013-14) with NPS/CDS and SCOE program adjustments used for funding - 2039.23, an increase of 2.56 since 1st Interim. 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>1.58% COLA applied to Target per ADA</p> <p>32.19% of Gap funded - based on School Services of California (SSC) and State Department of Finance (DOF) estimated percentages, as presented in the January Governor's Budget Proposal for 2015-16. Transportation Funding for 2015-16 will not go to the West County Transportation Agency JPA, but will be included in the LCFF calculation as an add-on to the base funding. A \$300,000 estimate will be received by the District as the Gap funded portion of the full \$512,000 revenue add-on.</p> <p>Prior year conservative estimated ADA (2014-15) used for funding - 2007.56, an increase of 1.54 since 1st Interim.</p>	<p>2.17% COLA applied to Target per ADA</p> <p>23.71% of Gap funded - based on DOF estimate, as presented in the January Governor's Budget Proposal for 2015-16. The SSC estimate is 11.0%. DOF Gap % instead of a median 17.36% has been used for 2nd Interim. The calculated \$ difference between the median and the DOF percent is assigned as a reserve in fund balance. The Transportation add-on funding to be received in 2016-17 is \$350,000 after the 2016-17 Gap funding percentage is applied.</p> <p>Prior year conservative estimated ADA (2014-15) used for funding - 1986.58, an increase of 8.76 since 1st Interim.</p>
Federal	<p>Federal revenue has been updated to match all known grant allocations, all one-time grants received in 2013-14 and Title I have been eliminated. MediCal Admin Activ. (MAA) unrestricted revenue has been budgeted since 1st Interim, to reflect the receipt of \$13,955 in revenue. Since 1st Interim, Federal Special Education Mental Health revenue increased by an additional \$60,658 to match an increase in reimbursable student placements in Residential Treatment Centers that are CDE approved.</p>	<p>Federal revenue estimated at 2014-15 amounts, less unrestricted MAA revenue received in 2014-15 (all MAA revenue is budgeted as received and the funding source and dollars generated fluctuate from year to year).</p>	<p>Federal revenue estimated at 2015-16 amounts.</p>
Other State	<p>Lottery per current School Services of California dashboard--\$128/ADA unrestricted lottery and \$34/ADA for restricted lottery (books and supplies only).</p> <p>Since 1st Interim, Other State Revenue has been increased by \$119,712 to reflect a receipt of one-time mandate cost reimbursement revenue from prior years and the Mandate expense block grant revenue has been decreased by \$3,066 to match actual revenue received.</p>	<p>Other State revenue - estimated same as 2014-15 amounts with the following changes:</p> <p>Lottery is adjusted for declining enrollment, the \$119,712 one-time revenue for 2014-15 has been removed, and a one-time \$350,000 (approx \$180 per ADA) mandate cost reimbursement revenue has been added - following the Governor's January Budget Proposal for 2015-16.</p>	<p>Other State revenue - estimated same as 2014-15 amounts with the following changes:</p> <p>Lottery is adjusted for declining enrollment, and the \$350,000 one-time mandate reimbursement revenue in 2015-16 has been removed.</p>
Local	<p>Local revenue includes \$1,108,000 estimated Measure K parcel tax revenue approved by voters November 2012, as well as donations, grants, payments from our Consortium partner districts for Special Education services and revenue received as a reimbursement for CTE/ROP costs from Sonoma County Office of Education.</p> <p>Since 1st Interim, unrestricted local revenue has been increased by \$35,610 for a return of equity on our Worker's comp costs from prior years, \$14,900 for a donation for El Molino softball/baseball field improvements, \$9,000 for a grant received from the Sonoma County Water Agency for water bottle filling station installations, and \$142 in miscellaneous donations. Restricted local revenue has been decreased by \$243,270 as updated by SELPA for Special Education revenue generated by student counts; the total decrease reflects a change in off the top programs and results in less revenue per pupil count, decreased by \$9,237 to reflect actual reimbursement for CTE/ROP expenses from SCOE, and increased by \$7,794 for local revenue flowing to the Special Education Consortium.</p>	<p>Local revenue estimated at same level as 2014-15 with a reduction of \$89,131 in revenue for CTE/ROP reimbursement from Sonoma County Office of Education.</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. Local revenue is adjusted to reflect a final revenue reduction of \$78,944 for CTE/ROP reimbursements: 2016-17 will be the final year of CTE/ROP reimbursements.</p>

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Expenditures			
Certificated Salary	<p>Step and column budgeted as placed. Salary based on HR ESCAPE database, budget adjusted since 1st Interim with an overall increase of \$10,693.</p> <p>All furlough days restored from 2013-14, plus 1 teacher workday added (180 student, 184 teacher)</p> <p>At 2nd Interim: FTE of 117.1073 (increase of .276 since 1st Interim)</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 116.1076 (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. Some salary is shifted from restricted to unrestricted to reflect cost shift of CTE/ROP to LCFF funding (no longer SCOE reimbursable).</p> <p>No furlough days (180 student, 184 teacher)</p> <p>FTE of 115.1076 (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 1st Interim with an overall decrease of \$27,838.</p> <p>All furlough days restored from 2013-14</p> <p>At 2nd Interim: FTE of 60.59375 (decrease of .675 FTE since 1st Interim)</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: 60.59375</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: 60.59375</p> <p>No change in FTE from 2014-15</p> <p>Confidential/Classified Management FTE: 8.0</p>
Statutory Benefits	<p>Rates used at 2nd 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 2nd 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 2nd 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 1st Interim the budget has increased \$11,956 for all employees/retirees H&W benefits.</p> <p>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 7% of annual cost (since rate changes in October, this calculates to an approximate 8% premium rate increase averaged for all units).</p> <p>Dental costs are estimated to decrease by 9% - a \$42,000 annual savings, Vision rates are estimated to remain the same at 2014-15.</p> <p>Post Employment (Retirees) adjusted to reflect net change for new retirements (when known) and retirees no longer eligible for benefits.</p>	<p>Active employee health benefit cost estimated to increase by 7% of annual cost (since rate changes in October, this calculates to an approximate 8% premium rate increase averaged for all units).</p> <p>Dental rates are estimated to remain the same as 2015-16, Vision rates are estimated to remain the same at 2014-15.</p> <p>Post Employment (Retirees) adjusted to reflect net change for new retirements (when known) and retirees no longer eligible for benefits.</p>
Books & Supplies	<p>Books and Supply budgets have increased \$158,270 from budget adoption to 1st Interim, mostly for the posting of unspent school site carryover. From 1st Interim to 2nd Interim books and supply budgets have been reduced \$300,538. \$200,000 of this reduction has been placed as an assigned reserve for unspent school site allocations, as an expectation that school site discretionary and donation budgets will not be fully expensed at the end of the fiscal year. Common Core (CCSS) carryover has been budgeted for textbooks and computer needs.</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 (\$210,144) 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 from budget adoption to 1st Interim and then decreased \$130,906 from 1st Interim to 2nd Interim. The changes are detailed below: (+) means increase, (-) means decrease</p> <p>Travel and Conference (+) \$378, Dues and Memberships (+) \$497. Utilities (-) \$30,440, Rentals/Leases & Repairs (+) \$64,837, Telephone & Postage (-) \$-9,887, Other services (testing fees, graduation, safe school ambassador, school web page redesign, etc) (+)\$13,199, Security (+)\$1,120, Outside Copy services (+)\$102, Field Trip entrance fees (+)\$1,995, Professional Services (Every 15 minutes, WASC visit expenses, joint counseling services MOU's, technology assistance, contracts for services, audits, actuarial) (+)\$1,763, Legal (-) \$8,300, Board Election (Registrar of Voters) (+) \$22,799</p> <p>Special Ed student counts continue to be reviewed and adjustments made quarterly tied to pupil count days. Budgetary changes are:</p> <p style="padding-left: 40px;">Non-Public School student placement contracts (-) \$42,037, SCOE placed student fees (-) \$153,000, Non-Public Agency contracts based on student IEP's (+) \$6,068</p> <p style="padding-left: 40px;">Special Ed alternative placement counts as of 2nd Interim are: 15 (decrease 2) in SCOE 6-22 Year old Program, 6 in Deaf/Hard of Hearing and Visual Impaired programs, 21 (increase 2) Local Non-Public School Placements, 5 (decrease 1) Residential Treatment Center Placements</p>	<p>Same as 2014-15 levels with a 1% increase, and decreased to reflect any one-time expenses budgeted in 2014-15 (\$70,103 for Common Core).</p> <p>Same as 2014-15 levels less \$85,000 for reduced SCOE placements (age out), less \$100,000 for reduced NPS placements: will be re-evaluated for estimated actuals and budget development with estimated student placement numbers and costs know at that time</p>	<p>Same as 2015-16</p> <p>Special Ed costs estimated same as 2015-16</p>
Capital Outlay	Capital outlay budgets decreased by \$8,000 since 1st Interim. Capital outlay projects within the general fund include school safety improvements as identified in the LCAP, and school site budgets.	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, area of volatility: Transportation costs have been budgeted to increase by \$512,000 in excess cost payments, as revenue is most likely to come to District instead of West County Transportation Agency. See assumptions for revenue above.	Same as 2014-15
Transfers Out	No deferred maintenance match budgeted because State match is no longer required or received. All deferred maintenance must be funded through the general fund contribution to routine restricted maintenance or to assigned fund balances. Cafeteria contribution budgeted at \$80,000 reflecting staffing reductions and health benefit cost savings	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. Cafeteria contribution is \$75,000, a \$5,000 reduction reflecting and increase in sales and a decrease in program expenses from 2014-15.	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. Cafeteria contribution is \$70,000, a \$5,000 reduction reflecting and increase in sales and a decrease in program expenses from 2015-16.
Contributions	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