

**West Sonoma County Union High School District
Multi Year Projection Assumptions for 2015-16 Budget**

CATEGORY	2015-16	2016-17	2017-18
Revenue			
LCFF Revenue	<p>1.02% COLA applied to Target per ADA</p> <p>53.08% of Gap funded - based on School Services of California (SSC) and State Department of Finance (DOF) estimated percentages as of May Revise. A summary of the LCFF funding calculation is included as part of the full 2015-16 Budget report package. 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. It is estimated \$300,000 will be received by the District as the Gap funded portion of the estimated \$512,000 revenue add-on.</p> <p>Prior year ADA @ P2 (2014-15) with NPS/CDS and SCOE program adjustments used for funding 1988.94, a decline in ADA of 59 for funding purposes. LCFF funding for 2015-16 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>1.60% COLA applied to Target per ADA</p> <p>37.40% of Gap funded - based on DOF estimate percentages, as presented in the May Revise of the Governor's Budget Proposal for 2015-16. SSC Gap funding estimate is 12.62%. The calculated \$ difference between a median and the DOF percentage is assigned as a reserve in fund balance. The Transportation add-on funding for 2016-17 is estimated at \$350,000 - increasing to reflect the Gap funding increase.</p> <p>Prior year conservative estimated ADA (2015-16) used for funding - 1963.36, an continuing decline pattern of 25.58 ADA.</p>	<p>2.48% COLA applied to Target per ADA</p> <p>36.71% of Gap funded - based on DOF estimate, as presented in the May Revise of the Governor's Budget Proposal for 2015-16. The SSC estimate is 18.24%. 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 2017-18 is estimated at \$400,000.</p> <p>Prior year conservative estimated ADA (2014-15) used for funding - 1935.36, an additional decline of 27.90 ADA.</p>
Federal	Federal revenue estimated at 2014-15 amounts, all one-time grants reduced, Title I was not applied for, and MediCal Admin Activities. (MAA) unrestricted revenue reduced to zero and will be budgeted upon receipt. All prior year carryover and adjustments have been eliminated.	Federal revenue estimated at 2015-16 amounts.	Federal revenue estimated at 2015-16 amounts.
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>Lottery is adjusted for declining enrollment. One-time revenue for discretionary spending (\$601 per ADA) from the May Revise of \$1,179,979 is included in this category and counts toward prior year mandated costs reimbursements. Mandated cost block grant is budgeted at \$56 per ADA.</p>	<p>Other State revenue - estimated same as 2014-15 amounts with the following changes:</p> <p>Lottery is adjusted for declining enrollment, the \$1,179,979 one-time revenue for 2015-16 has been removed.</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	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. Solar incentive reduced from \$180,000 to \$90,000 as incentive sunsets half way through 2015-16.	Local revenue estimated at same level as 2015-16 with a reduction of \$68,000 in revenue for CTE/ROP reimbursement from Sonoma County Office of Education (2015-16 was the last year of support). Solar/rebate/incentive revenue of \$90,000 included in 2015-16 was reduced to zero (2015-16 was last year of incentives).	Local revenue estimated at same level as 2016-17.

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Expenditures			
Certificated Salary	<p>Step and column budgeted as employees are placed on salary schedule and reflected in HR ESCAPE database, including vacancies currently in the recruitment process. Salary costs reflect negotiated increases for 2014-15 and 2015-16.</p> <p>Salary calculations reflect 180 student days, 184 teacher work days.</p> <p>FTE of 115.75 (a decrease of 1.3573 FTE, mainly due to retirement attrition)</p> <p>Certificated Admin FTE: 9.0 (a reduction fo .30 FTE in Special Ed Consortium Admin. plus an addition of 1.0 District Special Ed or Other Director effective mid-year 2015-16)</p>	<p>Step and column budgeted; no salary increase budgeted.</p> <p>Salary calculations reflect 180 student days, 184 teacher work days.</p> <p>FTE of 114.75 (decreased of 1.0 FTE, 5 sections of teaching with no related savings in health benefits)</p> <p>Certificated Admin FTE: 9.0</p>	<p>Step and column budgeted; no salary increase budgeted.</p> <p>Salary calculations reflect 180 student days, 184 teacher work days.</p> <p>FTE of 113.75 (decreased of 1.0 FTE, 5 sections of teaching with no related savings in health benefits)</p> <p>Certificated Admin FTE: 9.0</p>
Classified Salary	<p>Step and column budgeted as placed and FTE includes current vacancies. Salary based on HR ESCAPE database, and reflect negotiated increases for 2014-15 and 2015-16. Negotiated salary range changes have also been included.</p> <p>Classified FTE of 59.69375</p> <p>Confidential/Classified Management FTE: 8.0</p>	<p>Step and column budgeted/no salary increase budgeted</p> <p>Classified FTE: 59.69375</p> <p>No change in FTE from 2015-16</p> <p>Confidential/Classified Management FTE: 8.0</p>	<p>Step and column budgeted/no salary increase budgeted</p> <p>Classified FTE: 59.69375</p> <p>No change in FTE from 2015-16</p> <p>Confidential/Classified Management FTE: 8.0</p>
Statutory Benefits	<p>Rates used at Budget projections: STRS: 10.73%, PERS 11.847%, FICA/Social Security 6.20%, Medicare 1.45%, State Unemployment Ins. 0.05%, Workers Comp 1.91%</p>	<p>Rates used at Budget projections: STRS: 12.58%, PERS 13.05%, FICA/Social Security 6.20%, Medicare 1.45%, State Unemployment Ins. 0.05%, Workers Comp 1.91%</p>	<p>Rates used at Budget projections: STRS: 14.43%, PERS 16.6%, 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 estimated reflect rates 10/01/2015 for all units, but will need to be adjusted after open enrollment. Actual certificated unit rate increases: <u>Certificated Unit (CVT)</u>: Blue Cross PPO 0.0%, Kaiser 2.0% <u>Certificated Unit</u> members contribute 10% or fall under an annual cap of \$19,500 depending on their date of hire. <u>Certificated Management</u>: Capped at Kaiser composite rate, and reflect a rate decrease of 3.27% . <u>Classified Unit</u>: Capped at Kaiser composite rate, and reflect a rate decrease of 3.27%. Dental rates decreased 10% and Vision rates remain the same as 2014-15.</p> <p>Post Employment (Retirees) Benefits 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 9% premium rate increase averaged for all units). Dental and Vision rates are estimated to remain the same as 2015-16.</p> <p>Post Employment (Retirees) Benefits same as 2015-16 for budget adoption. An actuarial study will be completed during the summer of 2015. Estimates will be updated for 1st Interim 2015-16.</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 9% premium rate increase averaged for all units). Dental and Vision rates are estimated to remain the same as 2015-16.</p> <p>Post Employment (Retirees) Benefits same as 2015-16 for budget adoption. An actuarial study will be completed during the summer of 2015. Estimates will be updated for 1st Interim 2015-16.</p>
Books & Supplies	<p>Books and Supply budgets are based on school site allocations for 2015-16 and estimates of \$240,000 for Math I and Math II textbook adoptions to be paid for in 2015-16. A one-time allocation of \$26,000 is included for 2 additional Chromebook mobile labs. Other supplies are based on prior year actual expenditures and have been adjusted to reflect any one-time revenue purchases (Common Core Funding in 2014-15).</p>	<p>Budgets have been projected at 2015-16 level with a 1% increase, and decreased by the textbook and mobile lab one-time expenses. Common Core Science textbook adoption costs have not been budgeted but are included in an assigned reserve.</p>	<p>Budgeted at 2016-17 level with a 1% increase in unrestricted allocations.</p>

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Services & Other Operating Expenses	<p>Services and Other Operating Expenses include a wide variety of expenses. These include staff development, travel and conferences, dues and memberships, utilities, rentals/leases and repairs, telephone and postage. Other services include testing fees, graduation expenses, security, field trip entrance fees, professional services for WASC visits, legal fees, audit fees, and actuarial fees. Initial budgets are based on prior year actual expenditures and any known changes. A one-time expense for sports field rentals and costs for Fall soccer and football 100% "away" games is budgeted.</p> <p>Special Ed student counts continue to be reviewed and adjustments made quarterly tied to pupil count and IEP services provided. Special Ed alternative placement count estimates as of June 2015 are: 15 in SCOE 6-22 Year old Program, 21 Local Non-Public School Placements, 4 Residential Treatment Center Placements. Budgets have been based on the 2014-15 contract costs.</p>	<p>Same as 2015-16 levels with a 1% increase in restricted costs. Reduced any one-time expenses in 2015-16</p> <p>Same as 2015-16 levels: will be re-evaluated at 1st Interim per actual student placement numbers and costs know at that time.</p>	<p>Same as 2016-17 levels with a 1% increase in restricted costs.</p> <p>Same as 2015-16 levels: will be re-evaluated at 1st Interim per actual student placement numbers and costs know at that time.</p>
Capital Outlay	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	Kept to zero at this time - capital outlay budgeted in facility and construction funds
Other Outgo	<p>Transportation budgets reflect excess cost estimates from West County Transportation Agency and increased for 2 after school bus runs, and elimination in bus pass fees (see LCAP). 100% of the cost is included for 2015-16 - The JPA will no longer receive revenue from CDE, all revenue will pass back to Districts - See notes in LCFF revenue sections.</p>	Same as 2015-16	Same as 2015-16
Transfers Out	<p>Transfers out to other funds for 2015-16 have increased from Prior years. The assigned fund balance reserve of \$50,000 for Deferred Maintenance has been eliminated and a transfer of \$50,000 annually will now take place to Fund 14 along with a one-time transfer of \$100,000 from one-time revenue is also budgeted. An additional \$35,000 annual transfer to Fund 14 for Turf replacement is budgeted.</p> <p>Cafeteria contribution budgeted at \$75,000 for 2015-16 operating deficits. An additional one-time contribution of \$30,000 is budgeted to help the Cafeteria Program implement programmatic changes in an effort to reduce future year's contributions.</p>	<p>No deferred state maintenance match budgeted because match is no longer funded. All deferred maintenance must be funded through the general fund contribution to routine restricted maintenance or to assigned fund balances.</p> <p>Cafeteria contribution is \$70,000, a \$5,000 reduction reflecting and increase in sales and a decrease in program expenses from 2015-16, plus the one-time \$30,000 is eliminated.</p>	<p>No deferred maintenance state match budgeted because match is no longer funded. All deferred maintenance must be funded through the general fund contribution to routine restricted maintenance or to assigned fund balances.</p> <p>Cafeteria contribution is \$65,000, a \$5,000 reduction reflecting and increase in sales and a decrease in program expenses from 2016-17.</p>
Contributions	Contributions to restricted programs such as special education, routine maintenance, and federal categorical programs have been adjusted to reflect current expense levels and requirements of the law	Same as 2015-16, and adjusted to reflect increased expenses in restricted programs that may be higher than increased revenues	Same as 2016-17, and adjusted to reflect increased expenses in restricted programs that may be higher than increased revenues