

**West Sonoma County Union High School District
Multi Year Projection Assumptions for 2015-16 1st Interim**

CATEGORY	2015-16	2016-17	2017-18
LCFF Revenue	<p>1.02% COLA applied to Target per ADA</p> <p>51.52% 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 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 \$488,043 (92%) will be received by the District of the fully funded portion of the estimated \$530,435 revenue add-on.</p> <p>Prior year ADA @ P2 (2014-15) with NPS/CDS and SCOE program adjustments used for funding - 1978.94, a decline in ADA of 63.55 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>35.55% of Gap funded - based on DOF estimate percentages; DOF revised estimate from 37.40% since budget adoption. SSC Gap funding estimate is 12.52%. 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 \$499,292 - increasing to reflect the Gap funding increase.</p> <p>Prior year conservative estimated ADA (2015-16) used for funding - 1956.10, an continuing decline pattern of 22.84 ADA.</p>	<p>2.48% COLA applied to Target per ADA</p> <p>35.11% of Gap funded - based on DOF estimate; DOF revised estimate from 36.71% since budget adoption. The SSC estimate is 18.11%. 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 \$502,953.</p> <p>Prior year conservative estimated ADA (2014-15) used for funding - 191.26, an additional decline of 38.84 ADA.</p>
Federal	<p>Federal revenue estimated at 2015-16 amounts when known or estimated from prior year, all one-time grants reduced, Title I was not applied for, and MediCal Admin Activities. (MAA) unrestricted revenue has increased since adoption to reflect actual revenue received in 2015-16 (\$79K).</p> <p>Federal Special Education Mental health revenue has been decreased to reflect 1 less placement in CDE approved residential treatment centers, Title II and Title III revenues increased for allowable carryover, Transition Partnership student worker reimbursement has been moved from local funds to federal funds.</p>	<p>Federal revenue estimated at 2015-16 amounts and unrestricted MAA federal revenue reimbursements have been eliminated and will be budgeted only upon receipt.</p>	<p>Federal revenue estimated at 2015-16 amounts and unrestricted MAA federal revenue reimbursements have been eliminated and will be budgeted only upon receipt.</p>
Other State	<p>Lottery per current School Services of California dashboard--\$1140/ADA unrestricted lottery and \$41/ADA for restricted lottery (books and supplies only).</p> <p>Lottery is adjusted for declining enrollment. STRS on-behalf payments are now budgeted as required and offset by the required expense. One-time revenue for discretionary spending (\$528 per ADA) has been adjusted to actual entitlement of \$1,128,205 is included in this category and counts toward prior year mandated costs reimbursements. Educator Effectiveness Grant has been moved from unrestricted to restricted and updated to actual entitlement of \$179,576. Mandated cost block grant is budgeted at actual entitlement of \$107,965.</p>	<p>Other State revenue - estimated same as 2015-16 amounts with the following changes:</p> <p>Lottery is adjusted for declining enrollment, the \$1,128,205 one-time revenue for 2015-16 and Educator Effectiveness Grant of \$179,576 has been removed.</p>	<p>Other State revenue - estimated same as 2015-16 amounts with the following changes:</p> <p>Lottery is adjusted for declining enrollment.</p>
Local	<p>Local revenue includes \$1,109,200 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 revenue is estimated at \$90,000 (final year of incentive). Overall, local income has increased since budget adoption by \$81,788 and reflects adjustments to all known grants, donations, and one-time revenues including a one-time reading grant for the Special Education Consortium of \$149,000.</p>	<p>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). All one-time revenue from prior year has been reduced and estimates for increases in payments from Consortium partner districts include estimates to cover increasing excess costs.</p>	<p>Local revenue estimated at same level as 2016-17 with estimates for Consortium increases for excess costs.</p>
Certificated Salary	<p>Step and column budgeted as employees are placed on salary schedule and reflected in HR ESCAPE database, including any known vacancies currently in the recruitment process. Since budget adoption, certificated salary budgets have increased by \$27,832.</p>	<p>Step and column budgeted; no salary increase budgeted.</p>	<p>Step and column budgeted; no salary increase budgeted.</p>

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	<p>Salary calculations reflect 180 student days, 184 teacher work days.</p> <p>FTE of 116.706 (increased from 115.75 at budget adoption)</p> <p>Certificated Admin FTE: 8.0 (a decrease of 1.0 since budget adoption - the additional Admin. position will be hired for 2016-17 not mid-year as budgeted)</p>	<p>Salary calculations reflect 180 student days, 184 teacher work days.</p> <p>FTE of 113.706 (decreased of 3.0 FTE, 5 sections of teaching with no related savings in health benefits and 2.0 FTE due to attrition - non replacement of retirees)</p> <p>Certificated Admin FTE: 9.0</p>	<p>Salary calculations reflect 180 student days, 184 teacher work days.</p> <p>FTE of 110.706 (decreased of 3.0 FTE, 5 sections of teaching with no related savings in health benefits and 2.0 FTE due to attrition - non replacement of retirees)</p> <p>Certificated Admin FTE: 9.0</p>
Classified Salary	<p>Step and column budgeted as employees are placed on salary schedule and reflected in HR ESCAPE database, including any known vacancies currently in the recruitment process. Since budget adoption, classified salary budgets have decreased by \$36,484.</p> <p>Classified FTE of 59.725</p> <p>Confidential/Classified Management FTE: 8.0</p>	<p>Step and column budgeted/no salary increase budgeted</p> <p>Classified FTE: 59.725</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: 59.725</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 2.07% (an increase from 1.91% since budget adoption);</p> <p>Overall benefit costs (including health and retirees) since budget adoption have decreased by \$102,094. STRS on-behalf expenses have been added since budget adoption as required and is offset by revenue.</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 2.07%</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 2.07%</p>
Health Benefits	<p>Health and welfare costs estimated reflect rates 10/01/2016 for all units, and have been adjusted to reflect open enrollment changes. 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% .</p> <p><u>Classified Unit</u>: Capped at Kaiser composite rate, and reflect a rate decrease of 3.27%.</p> <p>Dental rates decreased 10% and Vision rates 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 5% of annual cost (since rate changes in October, this calculates to an approximate 7% premium rate increase averaged for all units).</p> <p>Dental and Vision rates are estimated to remain the same as 2015-16. 2.0 FTE reduction in health benefits from attrition savings has been budgeted, plus the addition of health benefits for new Admin position.</p> <p>Post Employment (Retirees) Benefits reflect known changes for retirees that are aging out of benefit plans and estimates for potential new retiree costs. An actuarial study is in process to update potential costs. New cost projections will be included in 2nd Interim if changes are found necessary.</p>	<p>Active employee health benefit cost estimated to increase by 5% of annual cost (since rate changes in October, this calculates to an approximate 7% premium rate increase averaged for all units).</p> <p>Dental and Vision rates are estimated to remain the same as 2015-16.</p> <p>Post Employment (Retirees) Benefits reflect known changes for retirees that are aging out of benefit plans and estimates for potential new retiree costs.</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. All site carryover has been posted. Unrestricted books and supplies has increased by \$179,449 since adoption; mainly due to the one-time reading grant for the Consortium, and posting of site carryover. Restricted books and supplies has increased by \$110,347 since adoption; mainly due to budgeting of Microsoft voucher reimbursement expenses.</p>	<p>Budgets have been projected at 2015-16 level and decreased by the 2015-16 textbook expense estimate and mobile lab one-time expenses. An increase of \$120,000 in expenses for 2016-17 textbook purchases has been added and the appropriate assignment as been eliminated for Math III purchases.</p>	<p>Budgeted at 2016-17 level with a 1% increase in unrestricted allocations.</p>
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.</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 2016-17 levels with a 1% increase in restricted costs.</p>

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	<p>1st Interim budgets are based on prior year actual expenditures and any known changes, and have increased \$48,177 since budget adoption. 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 October 2015 are: 15 in SCOE 6-22 Year old Program, 21 Local Non-Public School Placements, 4 Residential Treatment Center Placements with 1 in a non CDE approved facility. Budgets have been based on the 2015-16 contract costs signed through October 31.</p>	Same as 2015-16 levels: will be re-evaluated at 2nd Interim per actual student placement numbers and costs know at that time.	Same as 2015-16 levels: will be re-evaluated at 2nd Interim per actual student placement numbers and costs know at that time.
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	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. There has been an overall increase in other outgo since budget adoption of \$49,190 reflecting an increase in transportation excess costs from the JPA and a decrease in cost transfer for SCOE students in LCI/NPS placements (county placements in our attendance area).	Same as 2015-16	Transportation excess cost payments to the JPA estimated to decrease in 2017-18 due to the addition of SRCS to JPA, reducing our costs proportionally.
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. No changes since budget adoption.</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. No change from budget adoption.</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