

**West Sonoma County Union High School District
Multi Year Projection Assumptions for
2016-17 Adopted Budget**

CATEGORY	2016-17	2017-18	2018-19
LCFF Revenue	<p>0% COLA applied to Target per ADA</p> <p>54.84% of Gap funded - based on DOF & SSC estimate percentages; The Transportation add-on funding for 2016-17 is estimated at \$512,882 - increasing to reflect the Gap funding increase.</p> <p>Prior year conservative estimated ADA (2015-16) used for funding - 1919.53, an continuing decline pattern of 59.42 ADA.</p>	<p>1.11% COLA applied to Target per ADA</p> <p>72.99% of Gap funded - based on DOF estimate. The SSC estimate is 19.3%. The calculated \$188,613 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 \$520,000.</p> <p>Prior year conservative estimated ADA (2016-17) used for funding - 1874.19 an additional decline of 45.34 ADA.</p>	<p>2.42% COLA applied to Target per ADA</p> <p>40.36% of Gap funded - based on DOF estimate. The SSC estimate is 34.25%. The calculated \$143,229 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 \$530,435.</p> <p>Prior year conservative estimated ADA (2017-18) used for funding - 1802.75, an additional decline of 71.44 ADA.</p>
Federal	Federal revenue estimated at 2015-16 amounts and unrestricted MAA federal revenue reimbursements have been eliminated and will be budgeted only upon receipt.	Federal revenue estimated at 2016-17 amounts and unrestricted MAA federal revenue reimbursements have been eliminated and will be budgeted only upon receipt.	Federal revenue estimated at 2017-18 amounts and unrestricted MAA federal revenue reimbursements have been eliminated and will be budgeted only upon receipt.
Other State	<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. Proposed one-time funds of \$419,226 is included.</p>	<p>Other State revenue - estimated same as 2016-17 amounts with the following changes:</p> <p>Lottery is adjusted for declining enrollment.</p>	<p>Other State revenue - estimated same as 2016-17 amounts with the following changes:</p> <p>Lottery is adjusted for declining enrollment.</p>
Local	Local revenue estimated at same level as 2015-16 with a reduction of \$88,000 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.	Local revenue estimated at same level as 2016-17 with estimates for Consortium increases for excess costs.	Local revenue estimated at same level as 2017-18 with estimates for Consortium increases for excess costs.
Certificated Salary	<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 112.9 (decreased of 3.0 FTE, 15 sections of teaching with no related savings in health benefits)</p> <p>Certificated Admin FTE: 10.0</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 109.09 (decreased of 3.0 FTE, 15 sections of teaching with no related savings in health benefits)</p> <p>Certificated Admin FTE: 10.0</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 106.9 (decreased of 3.0 FTE, 15 sections of teaching with no related savings in health benefits)</p> <p>Certificated Admin FTE: 10.0</p>
Classified Salary	<p>Step and column budgeted/no salary increase budgeted</p> <p>Classified FTE: 61.00</p>	<p>Step and column budgeted/no salary increase budgeted</p> <p>Classified FTE: 61.00</p>	<p>Step and column budgeted/no salary increase budgeted</p> <p>Classified FTE: 61.00</p>

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	No change in FTE from 2015-16 Confidential/Classified Management FTE: 8.0	No change in FTE from 2015-16 Confidential/Classified Management FTE: 8.0	No change in FTE from 2015-16 Confidential/Classified Management FTE: 8.0
Statutory Benefits	Rates used at Budget projections: STRS: 12.58%, PERS 13.888%, FICA/Social Security 6.20%, Medicare 1.45%, State Unemployment Ins. 0.05%, Workers Comp 2.6%	Rates used at Budget projections: STRS: 14.43%, PERS 15.5%, FICA/Social Security 6.20%, Medicare 1.45%, State Unemployment Ins. 0.05%, Workers Comp 2.6%	Rates used at Budget projections: STRS: 16.28%, PERS 17.1%, FICA/Social Security 6.20%, Medicare 1.45%, State Unemployment Ins. 0.05%, Workers Comp 2.67%
Health Benefits	Active employee health benefit cost estimated to increase by 3.5% of annual cost for certificated and 4.5% for classified. Dental and Vision rates are estimated to remain the same as 2015-16. 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 was completed and updates were not necessary.	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). Dental and Vision rates are estimated to remain the same as 2016-17. Post Employment (Retirees) Benefits reflect known changes for retirees that are aging out of benefit plans and estimates for potential new retiree costs.	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). Dental and Vision rates are estimated to remain the same as 2017-18. Post Employment (Retirees) Benefits reflect known changes for retirees that are aging out of benefit plans and estimates for potential new retiree costs.
Books & Supplies	Budgets have been projected at 2016-17 site allocations without carryover.	Budgeted at 2016-17 level with a 1% increase in unrestricted allocations.	Budgeted at 2017-18 level with a 1% increase in unrestricted allocations.
Services & Other Operating Expenses	Same as 2015-16 levels with a 1% increase in restricted costs.	Same as 2016-17 levels with a 1% increase in restricted costs. ASSUMES EXPENDITURE REDUCTIONS OF \$450,000	Same as 2016-17 levels with a 1% increase in restricted costs. ASSUMES EXPENDITURE REDUCTIONS OF \$450,000 CONTINUED FROM 2017-18, PLUS AN ADDITIONAL \$250,000 IN NEW REDUCTIONS
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	Same as 2015-16		
Transfers Out	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. Budgeted at \$85,000 Cafeteria contribution is \$86,067, a \$18,933 reduction reflecting an increase in sales.	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. Budgeted at \$85,000 Cafeteria contribution is same as 2016-17	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. Budgeted at \$85,000 Cafeteria contribution is same as 2017-18.
Contributions	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	Same as 2017-18, and adjusted to reflect increased expenses in restricted programs that may be higher than increased revenues