

**WEST SONOMA COUNTY UNION
HIGH SCHOOL DISTRICT**

Budget Advisory Committee

August 28, 2017

SCHOOL FINANCE

Local Control Funding Formula (LCFF)

- History and Purpose
- Impact of ADA and Unduplicated Count
- Full Funding

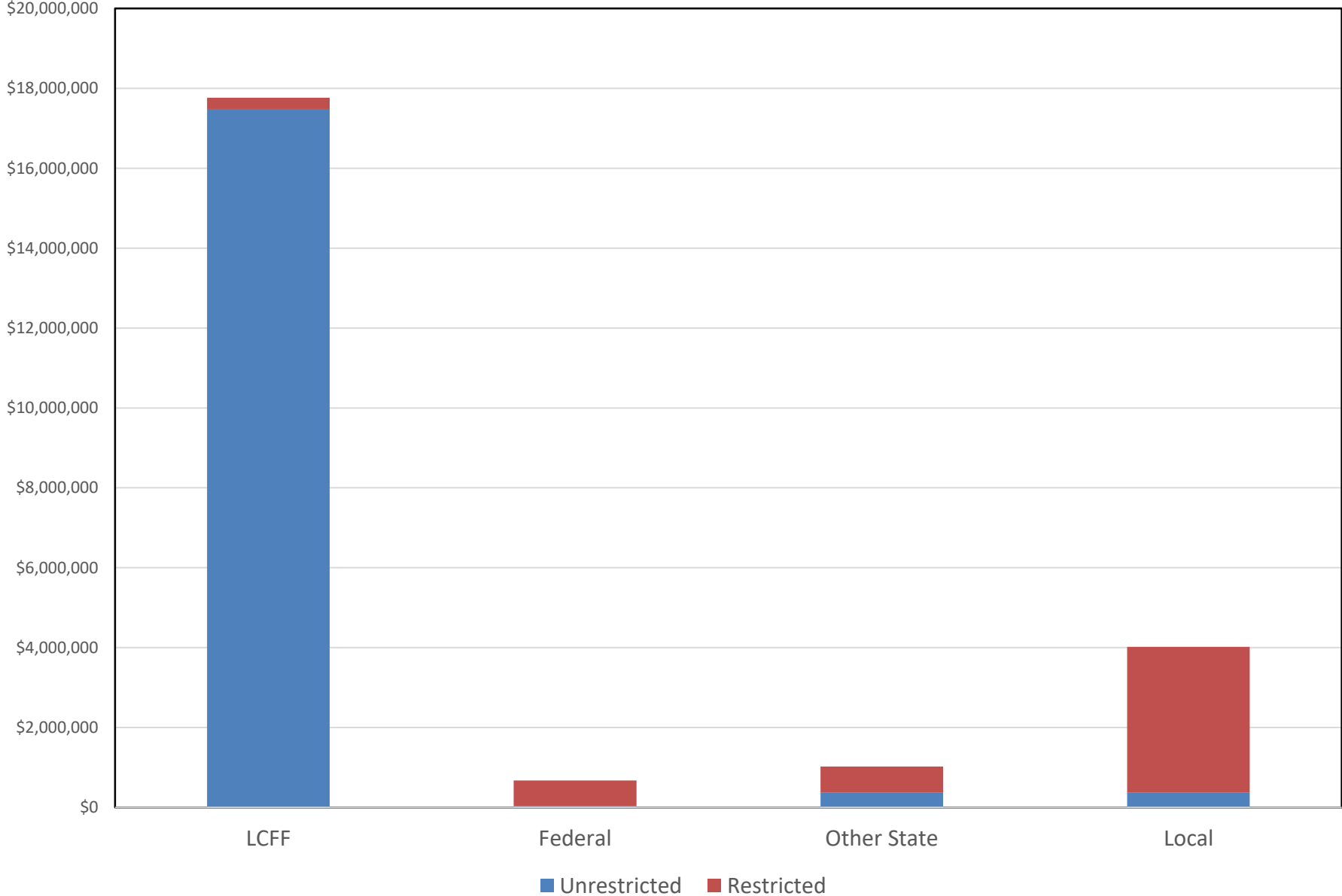
Restricted and Unrestricted Funds

- Federal
- State
- Local

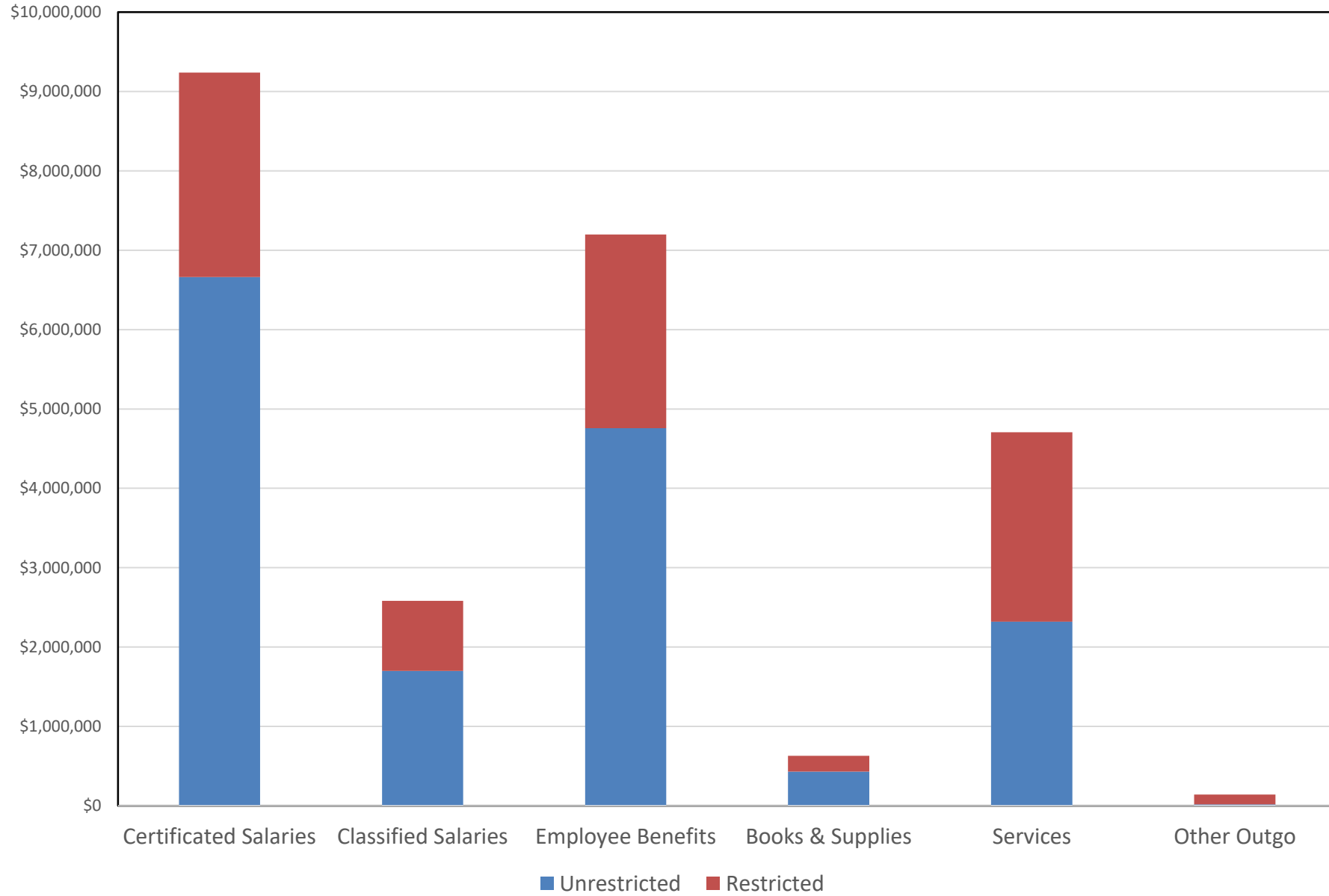
Fund Accounting

- General Fund
- Charter
- Facilities
- Ending Fund Balance

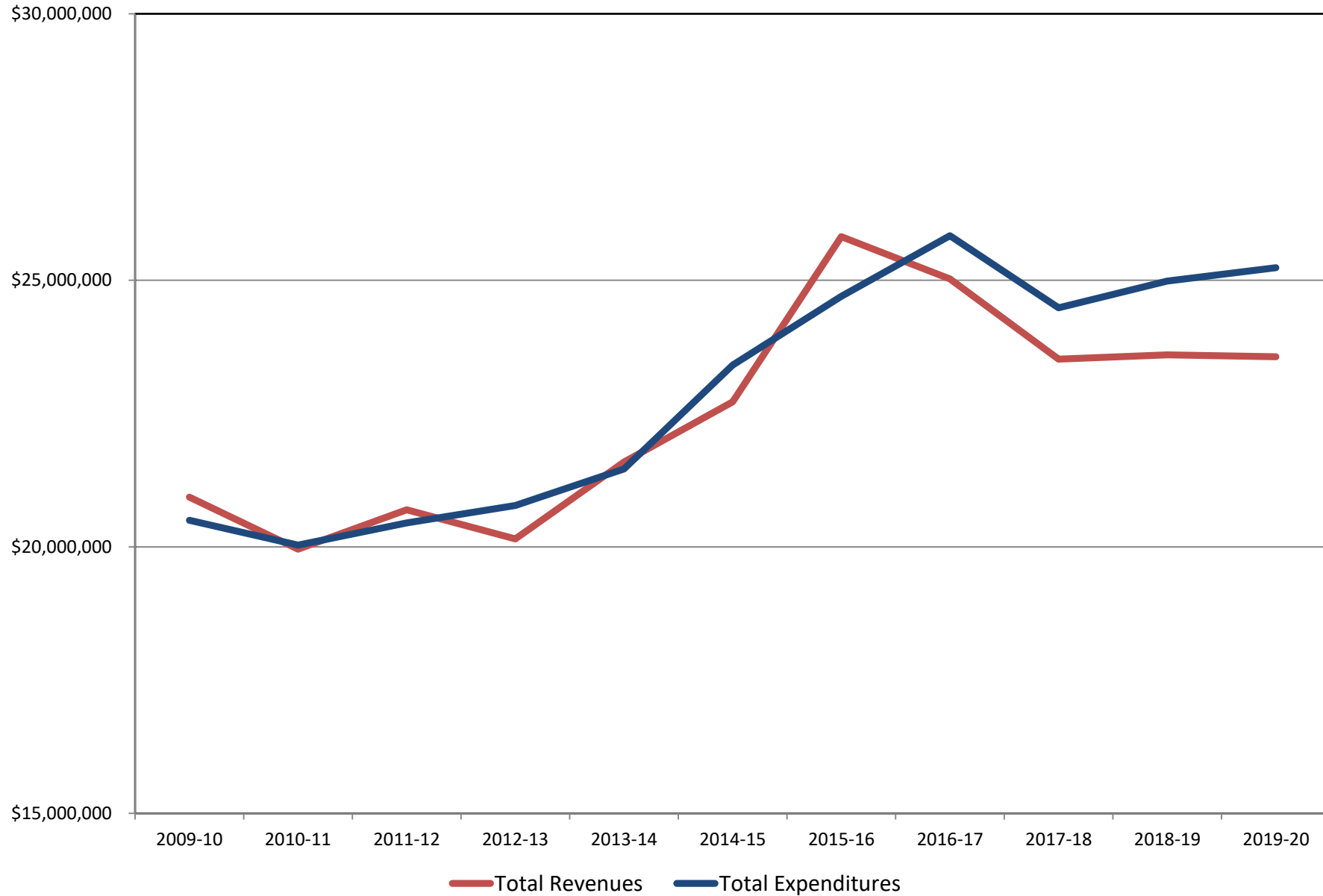
Revenue Sources



Expense Detail



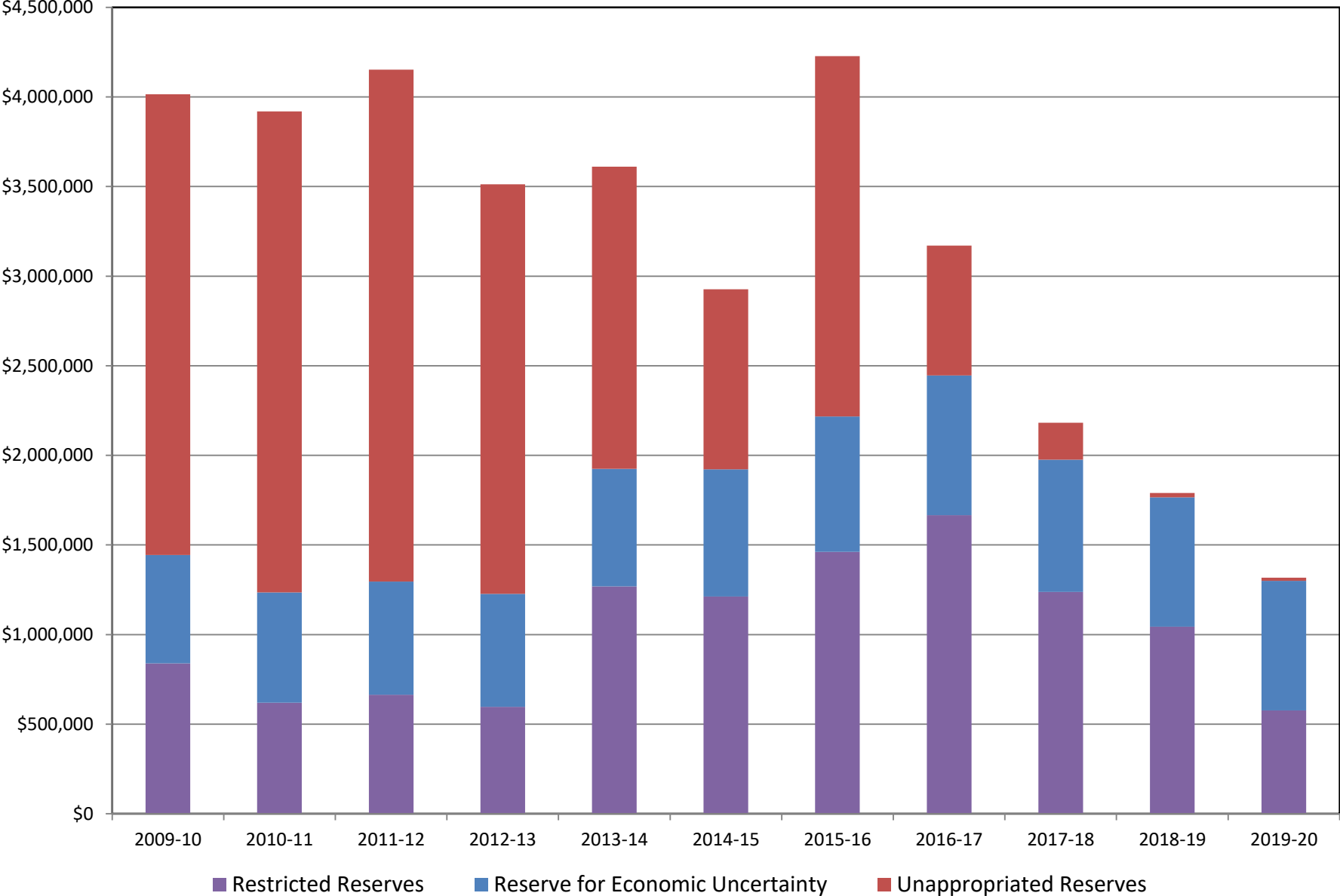
Revenue v Expense



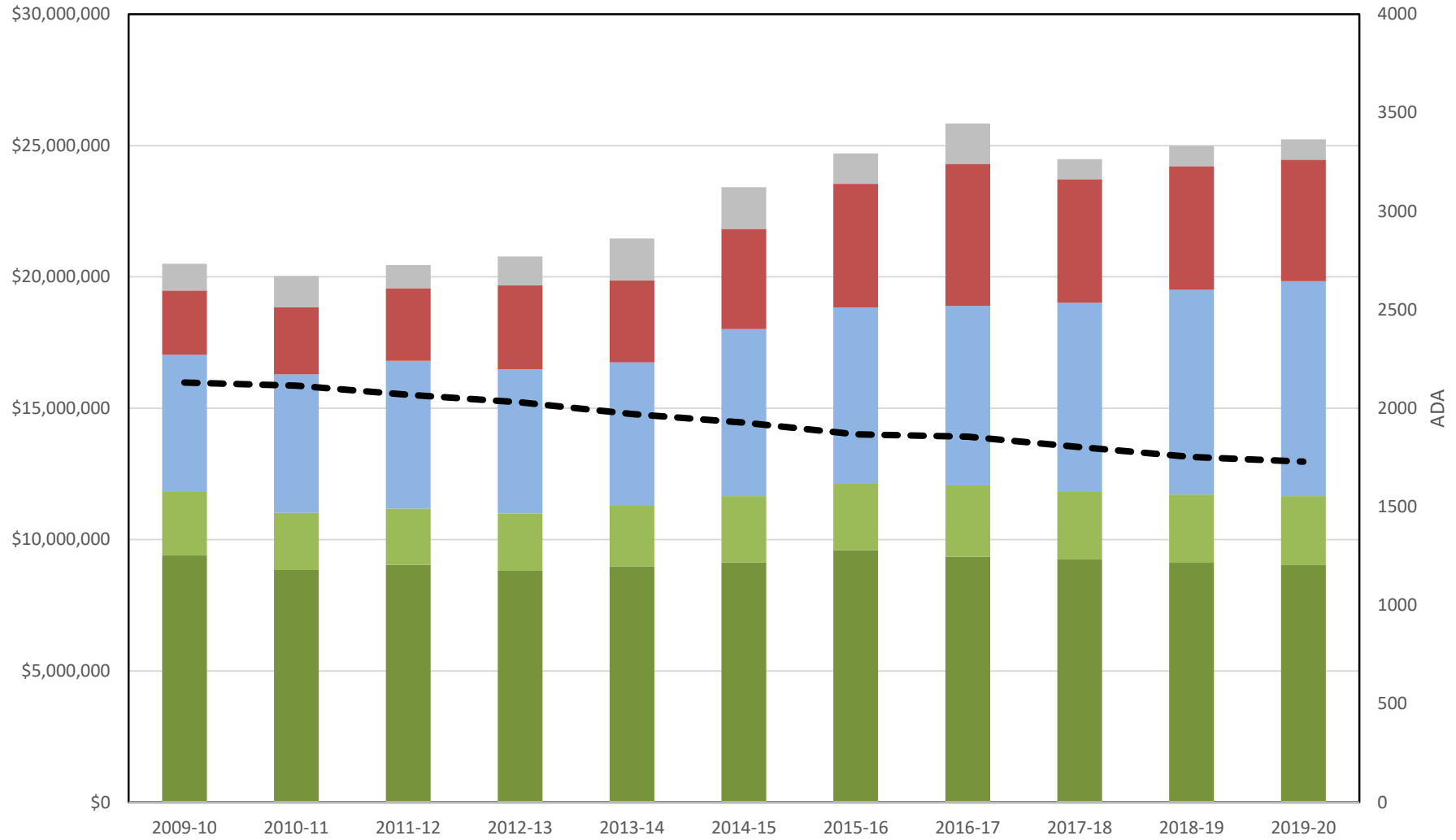
Fund Balance v Revenue & Expense



Ending Fund Balance Detail

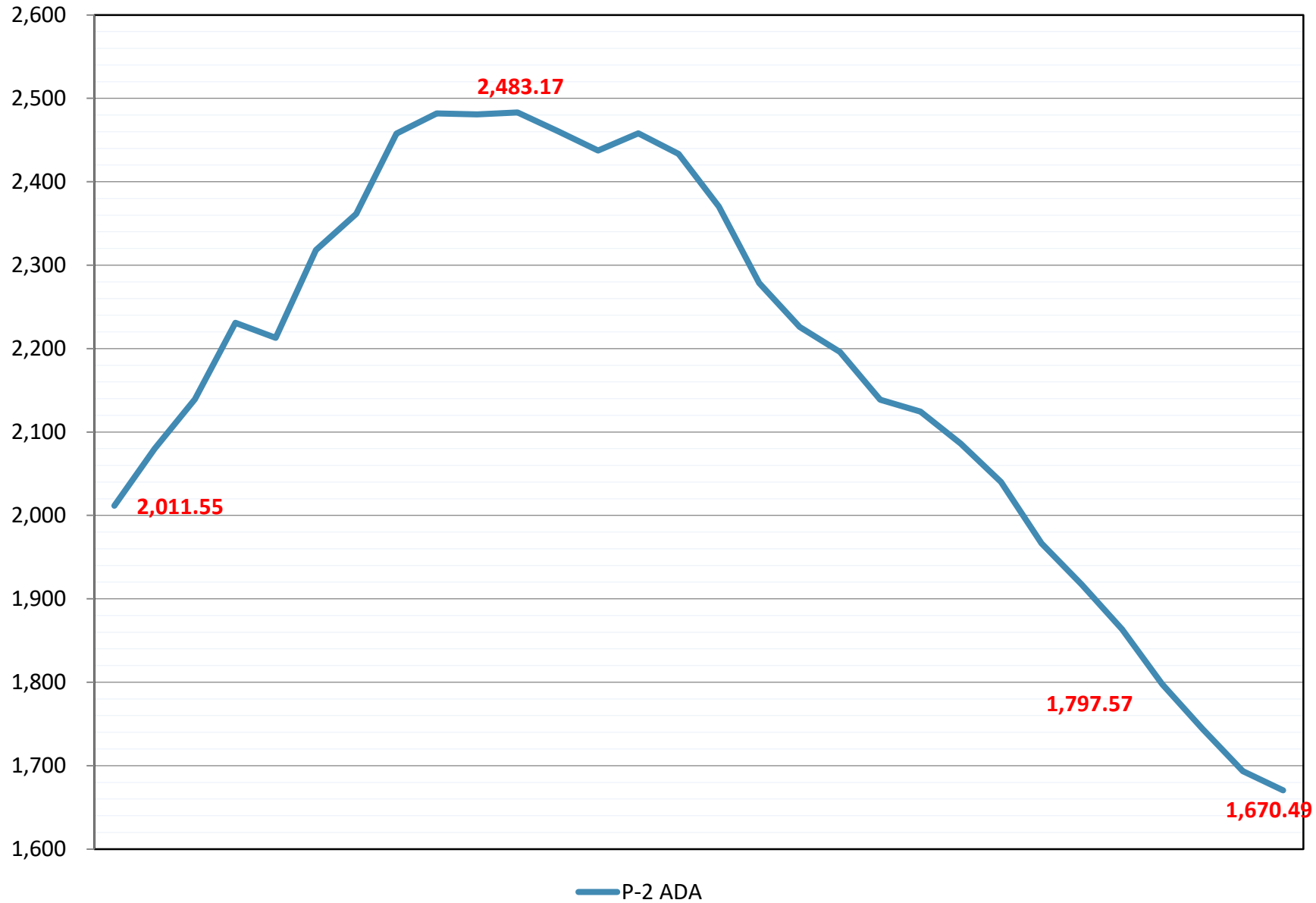


Expense v ADA Decline



- Certificated Salary
- Classified Salary
- Employee Benefits
- Services and Other Operating Expenditures
- Other
- ADA

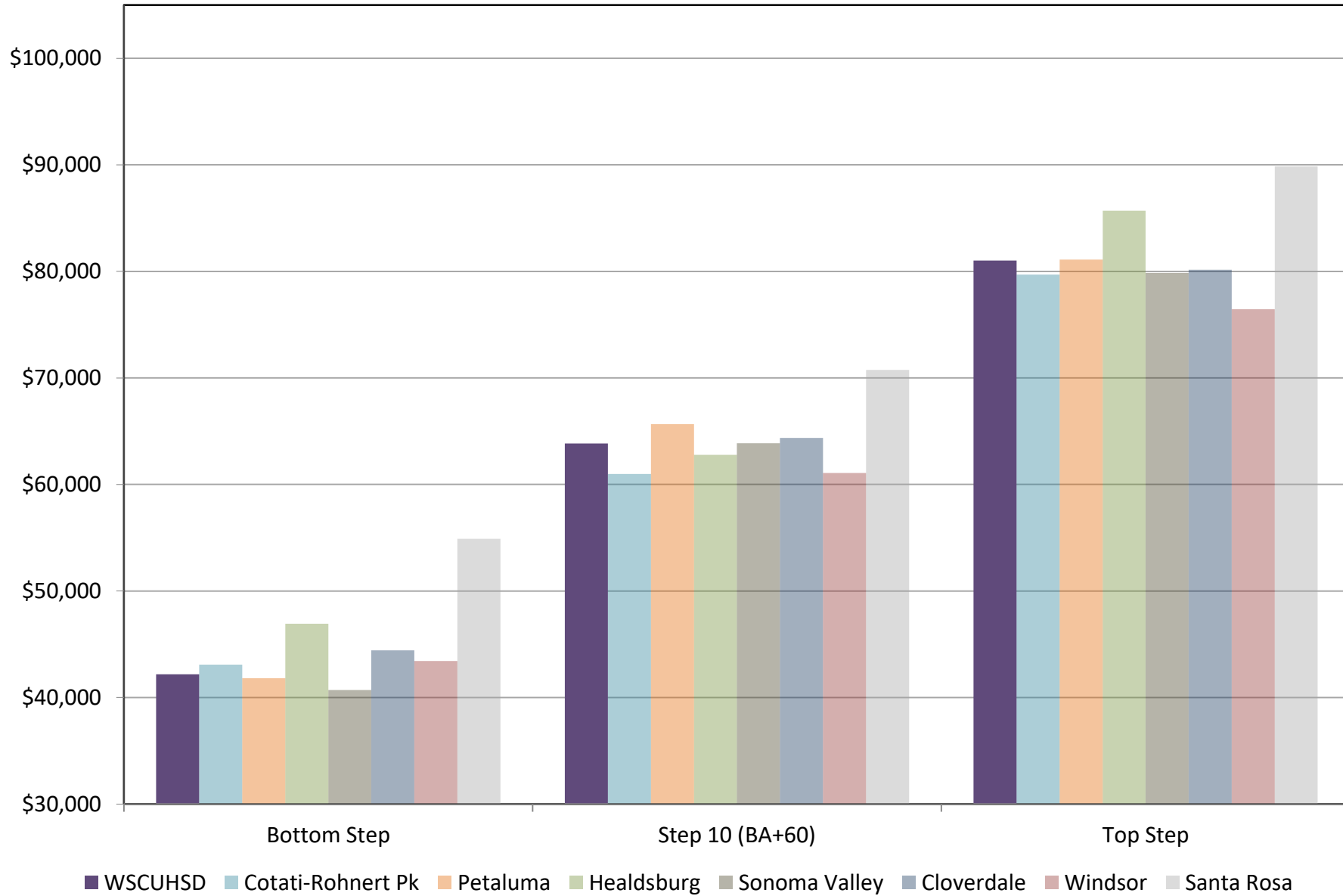
ADA HISTORY



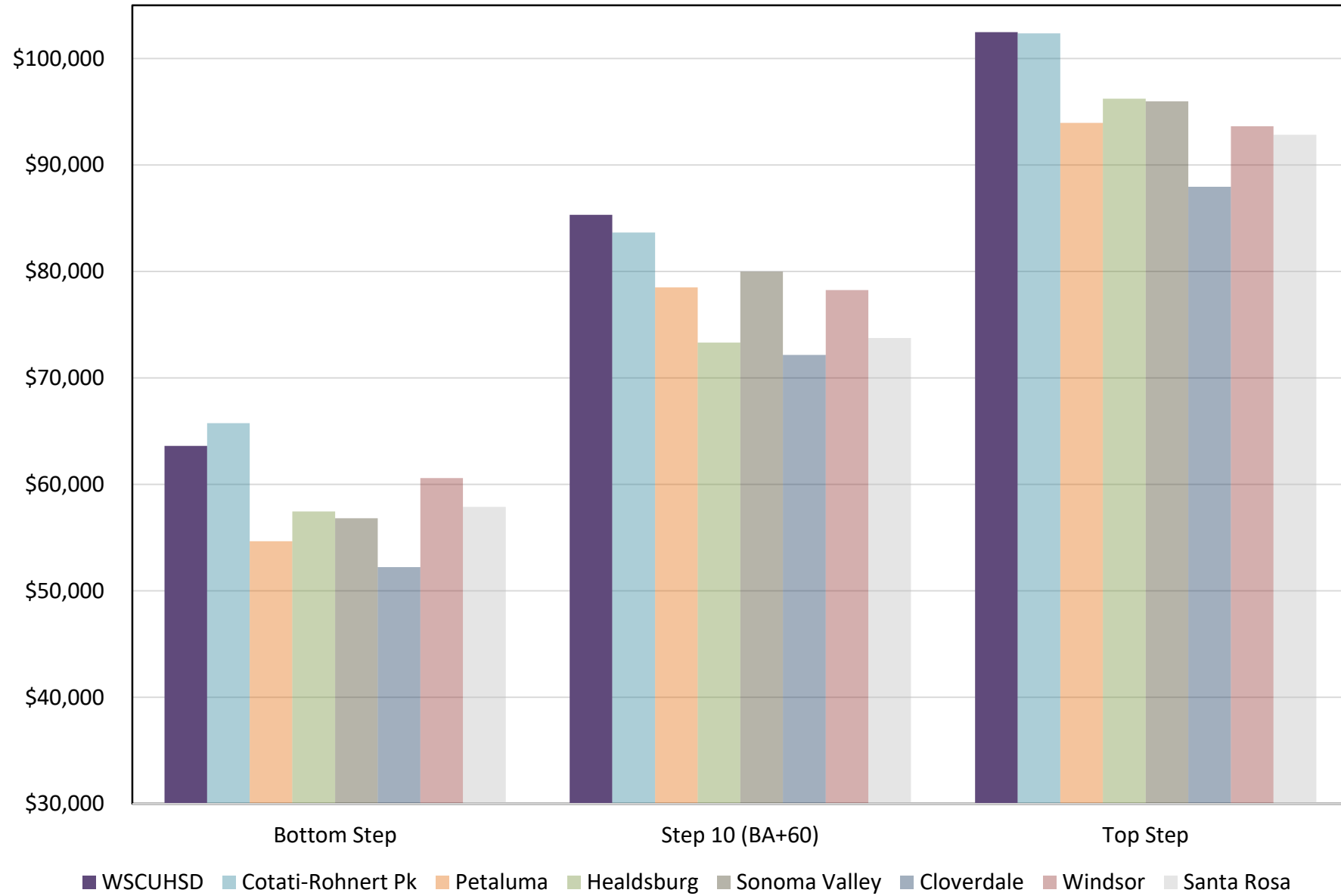
IMPACT OF DECLINING ENROLLMENT

- What happens when enrollment decreases by 30 students?
- The district eliminates one teaching position because there are fewer students to teach.
- This results in reduced expense of approximately \$70,000.
- However, district revenues also are reduced because fewer students are attending.
- Revenue decreases by approximately \$9,000 per student for a total of \$270,000.
- The **net loss** to the district is **\$200,000** for every 30 students.

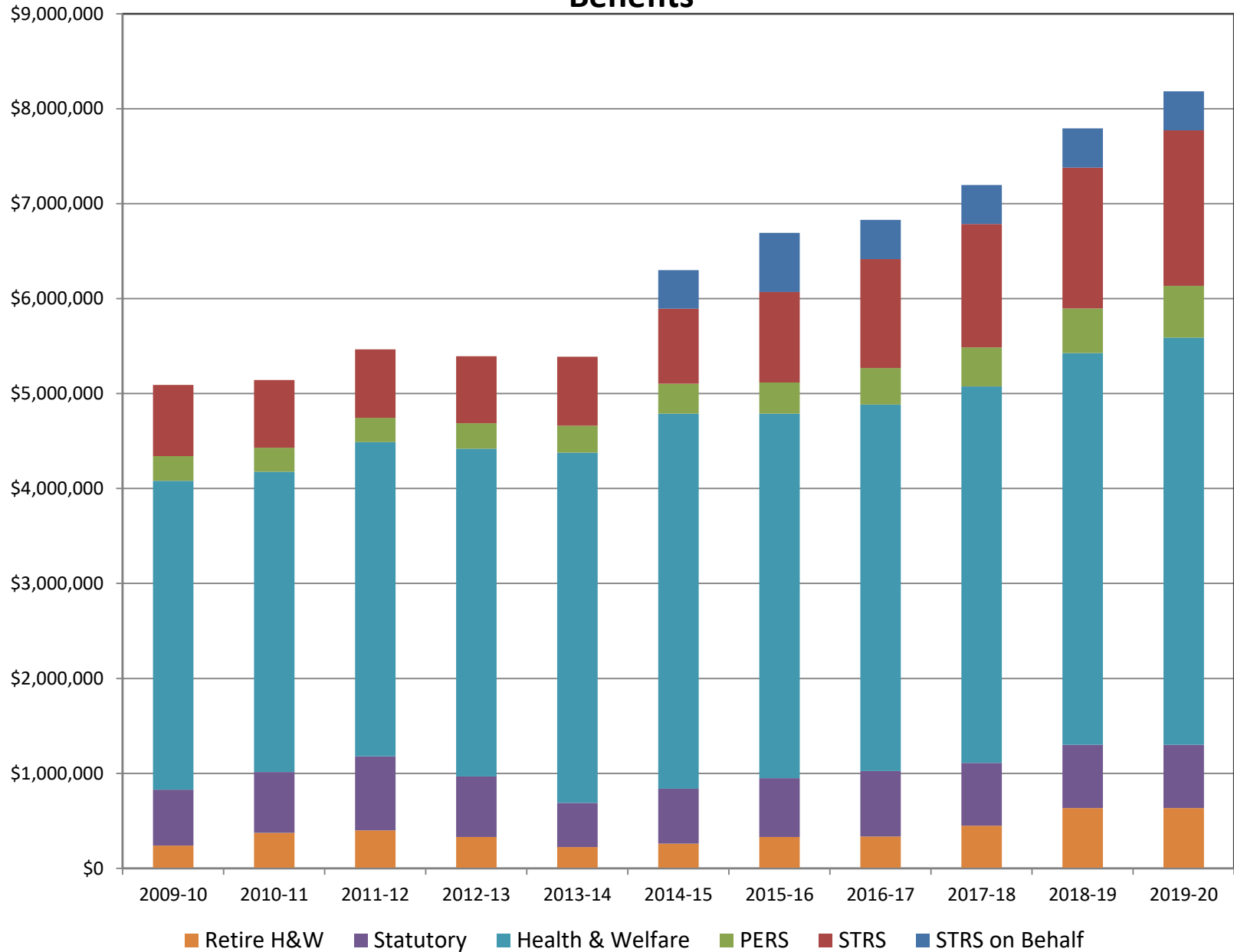
Salaries



Salaries + Benefits



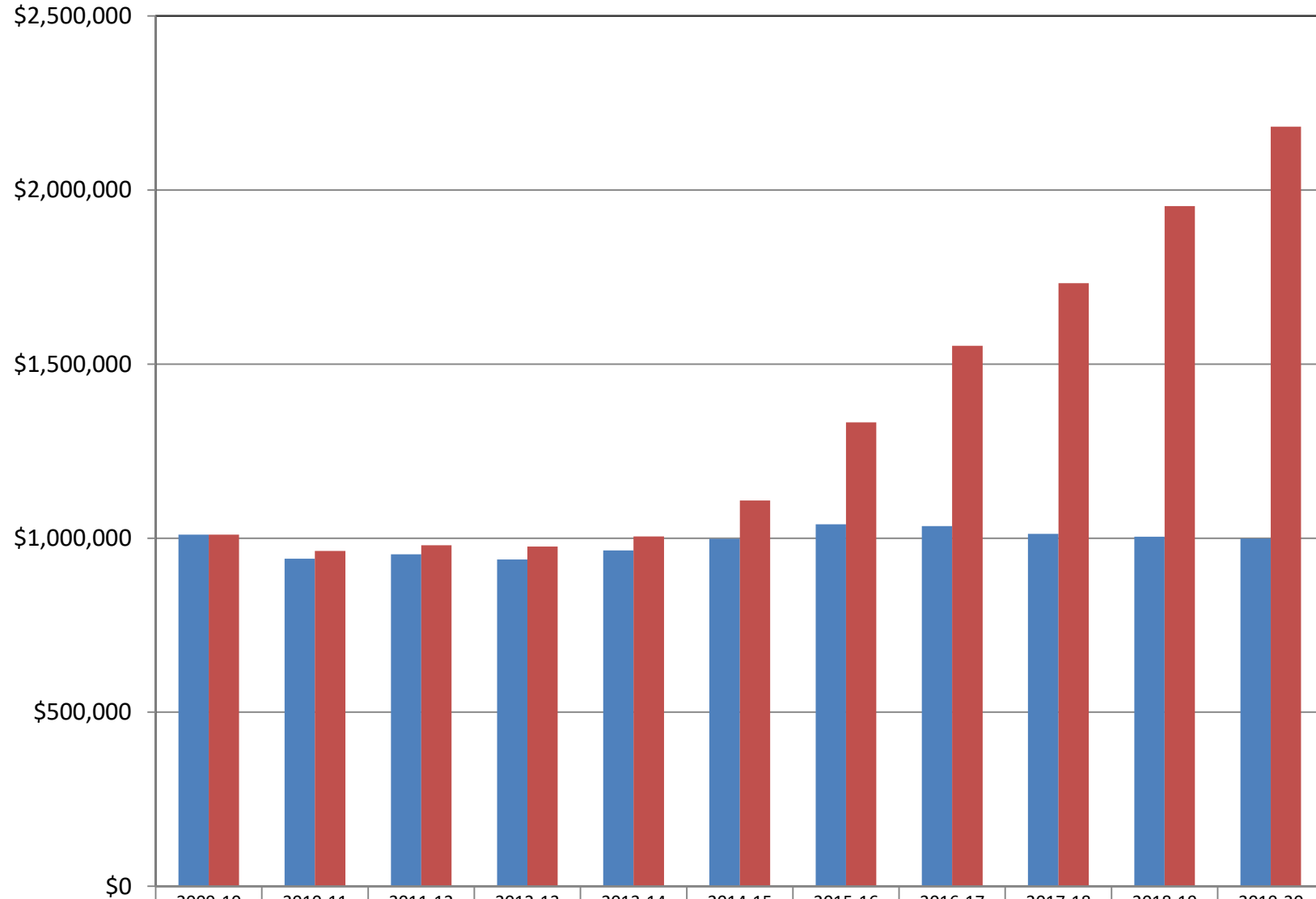
Benefits



Increases to STRS and PERS rates

	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
STRS Rate	8.250%	8.250%	8.250%	8.250%	8.250%	8.88%	10.73%	12.58%	14.43%	16.28%	18.13%
PERS Rate	9.709%	10.707%	10.923%	11.417%	11.442%	11.771%	11.847%	13.888%	15.531%	18.100%	20.800%

Impact of STRS/PERS Increases



STRS/PERS: NO Increase	\$1,009,912	\$941,256	\$953,576	\$938,917	\$964,766	\$998,448	\$1,039,880	\$1,034,743	\$1,012,044	\$1,004,151	\$999,342
STRS/PERS: WITH Increases	\$1,009,912	\$963,059	\$979,579	\$976,218	\$1,004,731	\$1,108,094	\$1,332,496	\$1,552,931	\$1,732,856	\$1,954,025	\$2,182,067

BUDGET CHALLENGES

- LCFF Model
- Declining Enrollment
- STRS/PERS Increases
- COLA Adjustments

Year	COLA %	Year	COLA %
1991-92	0	2005-06	4.23
1992-93	0	2006-07	5.92
1993-94	0	2007-08	4.53
1994-95	0	2008-09	0.68
1995-96	3.07	2009-10	0
1996-97	3.06	2010-11	0
1997-98	2.97	2011-12	0
1998-99	2.26	2012-13	0
1999-00	1.41	2013-14	1.57
2000-01	4.17	2014-15	0.85
2001-02	3.87	2015-16	1.02
2002-03	2.00	2016-17	0
2003-04	0	2017-18	1.56
2004-05	2.41	Average Over	
Overall Average	1.69	Last Ten Years	0.57