



# ***2015-2016 Final Adoption Budget***



## **Governing Board:**

Susie Epstein, President  
Richard Whitmore, Clerk  
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Bob Hockett  
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## **Administration:**

John Nickerson - Superintendent  
Christopher Learned – Associate Superintendent, Business Services  
Kevin French – Associate Superintendent, Administrative Services  
Julie Bautista – Director, Fiscal Services

**June 24, 2015**

*We educate every student to excel and contribute in a global society.*

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# Message from the Superintendent

The 2015-2016 State Budget is arguably one of the best for K-12 schools in the history of California public education. The very strong State economy and revenues and Proposition 98 mechanisms have resulted in the vast majority of the new State revenues being directed to schools. The substantial acceleration to the new Local Control Funding Formula (LCFF) and one-time funding through mandate reimbursement totals a funding increase to California schools in 2015-2016 like never experienced before in education.

However, because of the distribution of the LCFF, the increase in State funding for the Acalanes Union High School District is significantly less than virtually all California districts and will continue to be very much below the 2007-2008 funding level. It is only local revenues through the community parcel taxes (Measures G & A) and local support for our school education foundations and parent groups that have enabled the District to preserve the highest quality academic programs and support services.

The District maintains a structural deficit that is masked in 2015-2016 due to the significant one-time State funding through past-due mandated cost reimbursement. The District intends to utilize these one-time dollars conservatively in 2015-2016 in order to buffer the structural deficit projected in subsequent years.

The District developed its second three-year Local Control and Accountability Plan to demonstrate the use of LCFF funding. In order to obtain stakeholder input on the Plan, the District held over 20 stakeholder meetings to examine District data, State and District priorities, goals and actions.

On behalf of the District, I would like to express appreciation for the leadership, foresight and prudent fiscal planning of Chris Learned, Associate Superintendent of Business Services, and Julie Bautista, Director of Fiscal Services. The 2015-2016 budget documents reflect their commitment to sound financial planning and absolute transparency. Should you have questions about the budget, please contact Associate Superintendent, Business Services, Chris Learned ([clearned@acalanes.k12.ca.us](mailto:clearned@acalanes.k12.ca.us)).

Thank you for your support of the Acalanes Union High School District.

Sincerely,

John Nickerson, Superintendent

# Introduction

The Governing Board is legally required to adopt the annual budget for the Acalanes Union High School District on or before July 1, even if the State budget has not been signed by the Governor.

The California Legislature met its constitutional deadline on passing the state budget on or before June 15 and it's anticipated that it will be signed by the Governor on or before June 30, 2015. The state budget includes year three of the implementation of the Local Control Funding Formula (LCFF) and funds the eight-year target of full funding at 53.08% which could be somewhat lower on the signed budget. The District's target for 2020-2021 is \$47,248,267 and its LCFF entitlement for the 2015-2016 fiscal year is \$43,865,454. LCFF revenues increased by \$2,639,206 or 6.40% over the 2014-2015 fiscal year.

The LCFF was approved as part of the 2013-2014 state budget and requires districts to develop a Local Control Accountability Plan (LCAP). The District's 2015-2016 fiscal year budget was developed utilizing an updated year two of the three-year LCAP. The District's budget for the 2015-2016 fiscal year has significantly improved over fiscal year 2014-2015 and a projected net increase to the ending fund balance of \$1,600,000, which is primarily the result of one-time mandate reimbursements. Even with improved revenues and enrollment growth, the District's structural deficit reappears in fiscal years 2016-2017 and 2017-2018.

## Introduction (Continued)

On the expenditure side of the budget, the District is in year two of seven year rate hikes in CalSTRS and CalPERS. The rate hike for the 2015-2016 fiscal year has been budgeted to cost an additional \$625,140 over the 2014-2015 fiscal year. Health benefits continue to rise, but not as steeply as in the past decade. The budget includes a 4.48% Kaiser rate increase for the 2015-2016 fiscal year. As a consequence of California's fourth year of drought, the East Bay Municipal Water District approved a 25% fee for its customers to purchase an emergency supply of water which has been built into the District budget. The 2014-2015 fiscal year budget included a 1% of payroll contribution to the Other Post-Employment Benefits trust fund in an effort to reduce the District's \$11 million unfunded liability. The 2015-2016 fiscal year budget included a 2% payroll contribution to OPEB. The contribution is comprised of 1% ongoing funds and 1% from one-time mandate reimbursement dollars.

For the past two fiscal years, the District maintained the Adult Education program through the mandated maintenance of effort (MOE) which transferred \$750,000 from LCFF funds into the Adult Education fund. The MOE does not apply to the 2015-2016 fiscal year and LCFF funds have not been transferred into the Adult Education program. The Adult Education budget expenses have been significantly reduced to allow for a break-even basis on a fee-based only program. The final state budget may include funding for districts that participated in the MOE for the past two fiscal years, but the detail will not be known until after the Governor signs the budget.

Once the Governor signs the budget, the District is required to revise its budget if there are substantive changes over what was assumed at the time of budget adoption. Any substantive budget changes would be presented to the Governing Board at the regularly scheduled August 12 meeting.

# AUHSD Budget – All Funds

California law requires that local education agencies take certain prescribed actions in the adoption of the annual operating budget. Aside from assuring that governing boards will review the Adoption Budget in an orderly fashion, the statutes are intended to afford the community an opportunity to review and comment on the spending plan of the school district. The District utilizes nine separate funds within the District's adopted budget, with the general fund being the primary fund of the District.

Fund	Description
01	General
11	Adult Education
13	Cafeteria Special Reserve
14	Deferred Maintenance
21	Building
25	Capital Facilities
40	Special Reserve Capital Outlay
71	Retiree Benefit
73	Foundation Private - Purpose Trust Fund

# Definition of Funds

## General Fund

The General Fund is the primary fund of the District. It is the fund used to provide 9th – 12th grade educational programs. The revenue for the General Fund is received from Local Control Funding Formula, Federal, Other State, and Other Local Sources that are further divided into unrestricted and restricted resources.

## Adult Education Special Reserve Fund

The Adult Education Special Reserve fund was eliminated by the Local Control Funding Formula. The fund is being maintained on a break-even basis.

## Cafeteria Special Reserve Fund

The Cafeteria Fund is used to account separately for Federal, State, and Local Revenue to operate the food services program of the District.

## Deferred Maintenance Fund

This fund was eliminated by the Local Control Funding Formula. The Governing Board adopted Resolution # 14-15-17 to maintain the fund to provide major repairs.

## Building Fund

The Building Fund exists primarily to account separately for proceeds from the sale of bonds. The fund can also be utilized to account for revenue from rentals and leases.

## Capital Facilities Fund

The Capital Facilities Fund accounts for revenue from local redevelopment agencies.

## Special Reserve for Capital Outlay Fund

The Special Reserve for Capital Outlay Fund was created with the sale of surplus school property. The Del Valle Site Sale Reserve is located in this fund.

## Retiree Benefit Fund

The Retiree Benefit Fund was established for Other Post Employment Benefits (OBEB) that are deposited into an irrevocable trust.

## Foundation Private-Purpose Trust Fund

The Foundation Private Purpose Trust Fund is used to account separately for gifts or bequests.



# General Fund Budget Assumptions

The budget is based on the latest known revenue and expenditure data available prior to budget adoption. The Adopted Budget should be considered as an evolving document that will change, with Governing Board approval, over the course of the fiscal year based on the final State budget, and revised revenues and expenditures. The 2015-2016 budget assumptions are based on the following:

<b>Revenue Assumptions:</b>	<b>2014-15</b>	<b>2015-16</b>
Local Control Funding Formula (LCFF)	7.63%	9.330%
Estimated LCFF Funding / ADA	\$7,559	\$8,264
Special Education COLA	0.85%	1.02%
California Lottery Base	\$128.00	\$128.00
California Lottery Prop 20	\$34.00	\$34.00
CBEDS/Projected Enrollment	5,402	5,530
Estimated Actual Attendance	5,146	5,268
Parcel Taxes (G & A)	\$10,524,528	\$10,524,528

# General Fund Budget Assumptions (continued)

<b>Expense Assumptions</b>	<b>2014-15</b>	<b>2015-16</b>
Workers' Compensation	2.2048%	1.8846%
Unemployment Insurance	0.05%	0.05%
Social Security	6.20%	6.20%
Medicare	1.45%	1.45%
CalSTRS	8.88%	10.73%
CalPERS	11.771%	11.847%
Step/Column/Longevity	2.53%	2.53%
Kaiser Single Rate	\$714.45	\$771.61
Kaiser 2-Party Rate	\$1,428.90	\$1,543.21
Kaiser Family Monthly Rate	\$1,857.57	\$2,006.18
Delta Dental Monthly Rate	\$122.21	\$122.21
Vision Care Monthly Rate	\$22.28	\$22.28
Other Post Employment Benefits (OPEB)	\$970,000	\$853,000
Property / Liability Insurance	\$404,000	\$500,082
Refuse Disposal	\$235,000	\$240,000
Electric	\$965,000	\$920,000
Gas	\$260,000	\$270,000
Water	\$380,000	\$475,000
Sewer	\$45,000	\$100,000
Election	\$77,500	\$0

# CBEDS Enrollment Data and Projections

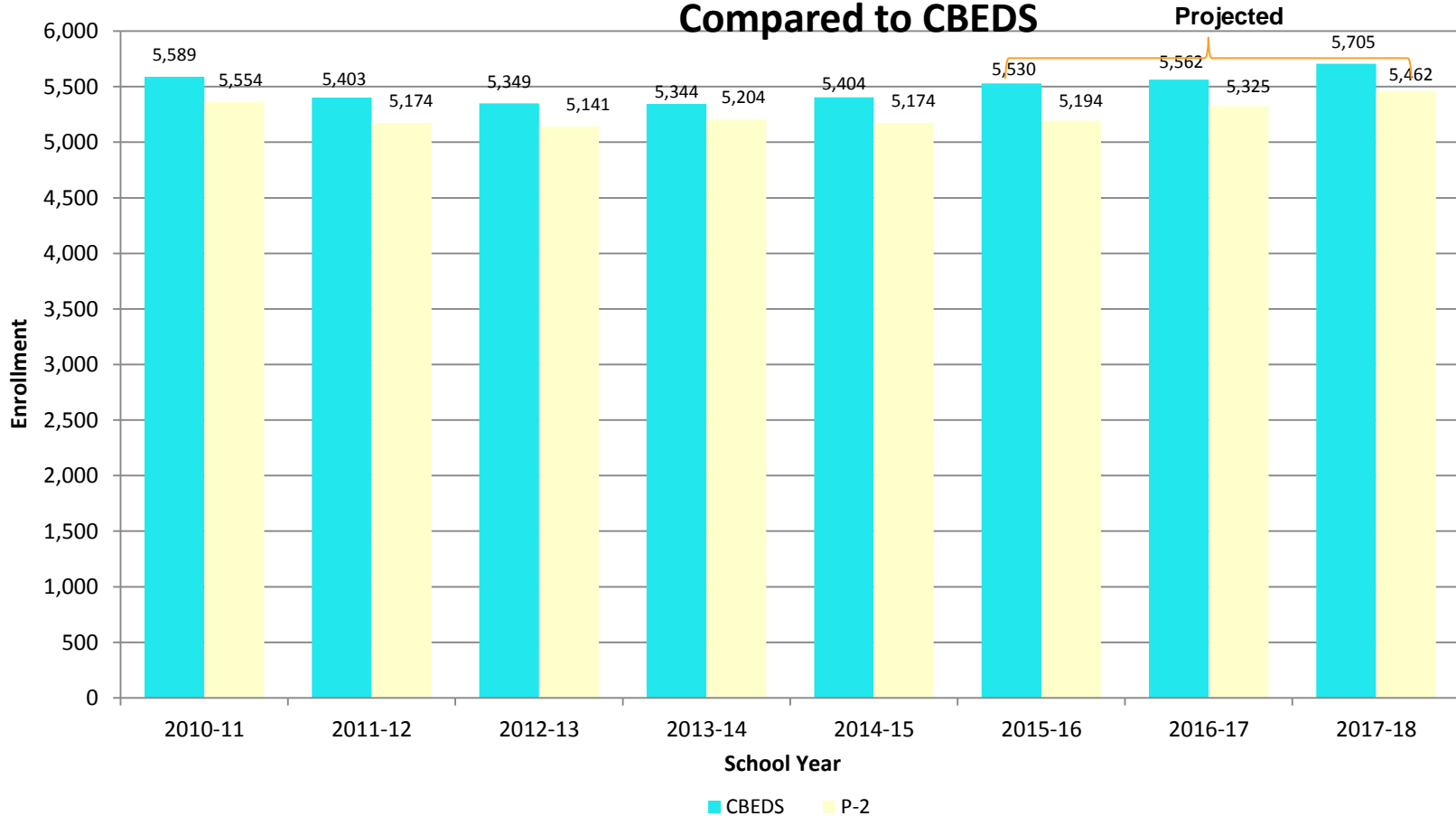
Each October, all districts are required to collect data through the California Basic Education Data System (CBEDS). The CBEDS data on student enrollment from the elementary districts and the AUHSD is utilized to project enrollment trends. The chart below provides five years of CBEDS data and a three year enrollment projection. After declining enrollment for six years through 2013-2014, the District's enrollment is projected to increase for the next several years.

	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS	Projected	Projected	Projected
School	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Acalanes	1,401	1,366	1,370	1,319	1,375	1,397	1,397	1,457
Campolindo	1,332	1,286	1,260	1,260	1,253	1,299	1,281	1,288
Del Oro* / Independent Study	85	49	29	39	31	25	31	31
Las Lomas	1,468	1,482	1,522	1,548	1,541	1,542	1,561	1,605
Miramonte	1,277	1,183	1,124	1,125	1,155	1,224	1,243	1,276
Transition / NPS	26	37	44	53	49	43	49	49
<b>Total Enrollment</b>	<b>5,589</b>	<b>5,403</b>	<b>5,349</b>	<b>5,344</b>	<b>5,404</b>	<b>5,530</b>	<b>5,562</b>	<b>5,706</b>

\* The Del Oro school was closed June 2010.

# P-2 History and Projections

## Average Daily Attendance (P-2) Compared to CBEDS



The Local Control Funding Formula is funded on Period Two (P-2) enrollment reported to the state. The difference between CBEDS and P-2 is the average daily attendance (ADA). The District's five-year ADA is 95.87% of CBEDS. For pupil funding purposes, absences are not excused. District funding is reduced whenever a student is absent. The estimated revenue loss for absences is \$2,776,704.

# Local Control Funding Formula

- Eliminated revenue limit and most categorical programs beginning 2013-2014.
- Created 9-12 grade span base grant target of \$9,751.
- Created 9-12 grade span career technical augmentation of 2.6%.
- Provided a 20% supplemental grant for English Learner / Free & Reduced.
- Year three of eight-year rollout implementation.

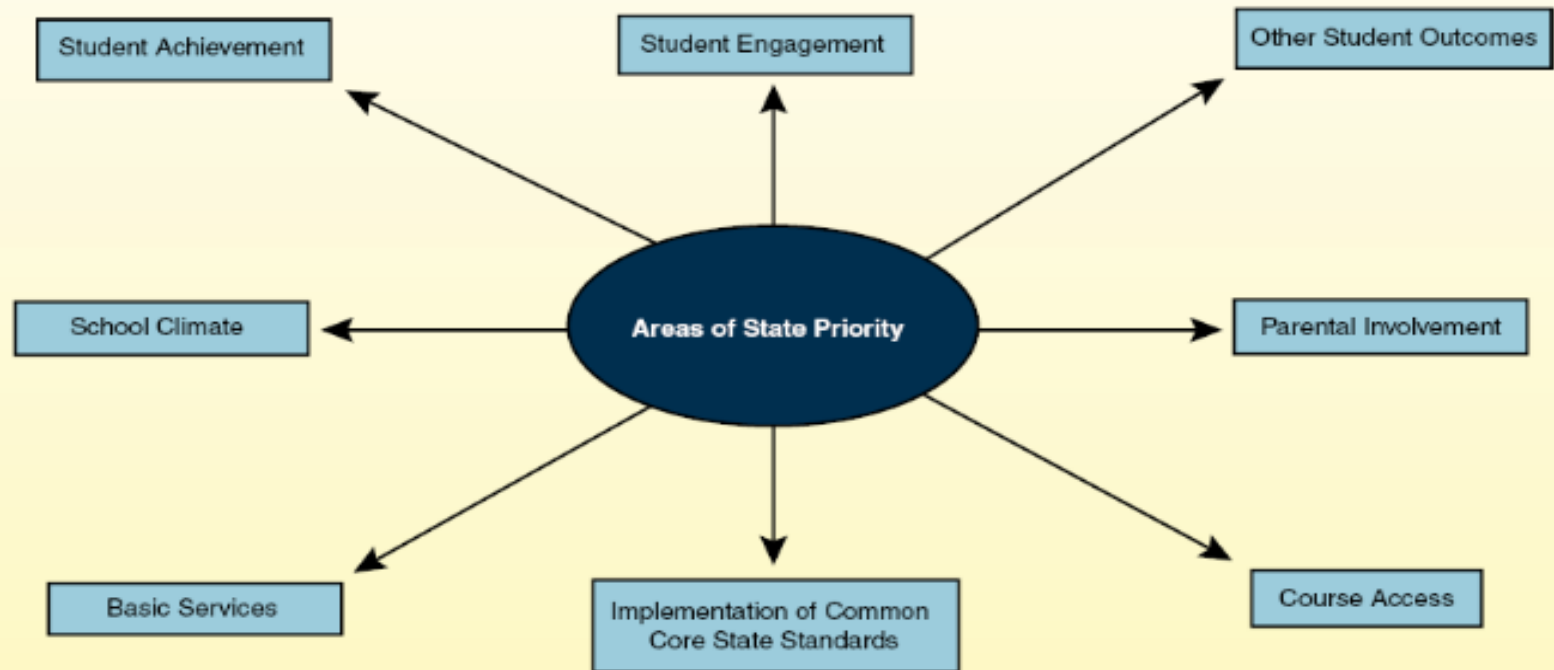
# Local Control Funding Formula

LCFF Calculations	Projected ADA	Base Grant	Supplemental Grant	CTE	Concentration Grant	Target Total
8 Year Target	5,308	\$ 8,578	\$ 100	\$ 223	\$ -	\$ 47,248,267
Economic Recovery Target						\$ -
LCFF Floor *						\$ 40,038,521
Target minus Floor = Gap						\$ 7,209,746
GAP Funding Rate = 53.08%						\$ 3,826,933
LCFF Entitlement 2015-16						\$ 43,865,454
Revenue Increase From 2014-15						\$ 2,639,206
Percent Change From 2014-15						6.40%
* The floor is the adjusted base from 2012-13 from revenue limit and categorical funding.						

# Local Control Accountability Plan

Districts must set annual LCAP goals in eight specified areas illustrated in the chart below. The LCAP must include the district's annual goals in each of the eight areas. The District's 2015-2016 budget and subsequent two years is driven by the LCAP.

## Eight Areas of State Priority Must Be Addressed in LCAPs



LCAP = Local Control and Accountability Plan.

# General Fund Revenues

The District receives revenue in four distinct categories: Local Control Funding Formula, Federal, Other State, and Other Local. Federal and Other State Revenue are restricted to specified purposes.

General Fund Revenues	Estimated Actual FY 14-15	Proposed Budget FY 15-16
<b>Local Control Funding Formula (LCFF)</b>		
State Aid	3,654,835	5,935,045
Education Protection Act (EPA)	1,037,200	1,061,600
Local Property Taxes	36,534,213	36,868,809
<b>Total LCFF</b>	41,226,248	43,865,454
	-	
Transfer to Adult Education & Deferred Maintenance	(970,000)	(220,000)
<b>Total LCFF Sources</b>	<b>40,256,248</b>	<b>43,645,454</b>



# General Fund Revenues - continued

<b>Federal Revenue</b>	<b>Estimated Actual FY 14-15</b>	<b>Proposed Budget FY 15-16</b>
Title I - No Child Left Behind	130,000	330,000
Special Education	801,176	834,995
Special Education - Federal Mental Health	70,295	69,712
Vocational Ed. (Carl Perkins)	62,538	56,728
Title II Teacher Quality	79,500	79,000
Title III Immigrant	7,728	7,700
Title III LEP	12,686	12,600
<b>Total Federal Revenues</b>	<b>1,163,923</b>	<b>1,390,735</b>
<b>Other State Revenue</b>		
State One Time Discretionary/Mandates	338,000	2,649,675
State Lottery - Unrestricted	746,046	678,400
State Lottery - Instructional Materials	177,630	180,200
Prop 39 - Energy	897,787	-
Special Education SELPA - Mental Health	303,886	303,894
Special Education - Workability	144,492	144,492
Common Core	-	-
<b>Total Other State Revenue</b>	<b>2,607,841</b>	<b>3,956,661</b>

# General Fund Revenues - continued

	<b>Estimated Actual FY 14-15</b>	<b>Proposed Budget FY 15-16</b>
<b>Local Revenue</b>		
Parcel Tax - Measure G 2009	6,878,426	6,891,380
Parcel Tax - Measure A 2010	3,703,768	3,710,743
Foundation & Parent Club Pledge	1,057,500	1,500,000
Parents Club	378,635	395,310
Athletic Booster Club	124,607	105,534
Student Body	286,607	196,994
VPA Booster	17,170	-
Education Foundation	909,286	710,800
School Site Auxiliary Account	139,569	-
Athletics/Sports Program	703,200	647,700
Special Ed Apportionment from SELPA	2,106,556	2,226,802
BTSA - through County	26,000	-
ROP from County	769,042	611,195
AGATE	11,500	45,350
Testing	359,300	359,000
Aquatic Program Fees	209,300	190,000
Transportation	3,800	7,000
Maintenance & Operations/Fuel	50,000	50,000
City Of Walnut Creek	20,000	-
Interest	65,000	25,000
Fingerprinting	12,000	12,000
CC Schools Insurance Group - Safety Grant	7,200	-
Textbook Revolving	4,907	-
Stale Dated Checks	5,915	-
Other Misc. Revenue	83,200	90,700
<b>Total Local Revenue</b>	<b>17,932,488</b>	<b>17,775,508</b>
<b>Total All Revenues</b>	<b>61,960,500</b>	<b>66,768,358</b>

# Parcel Taxes

Measures G and A were approved by the electorate on November 3, 2009, and May 4, 2014, respectively. Measure G is a permanent \$189 per parcel tax. Measure A is a permanent \$112 per parcel. The ballot language below lists how the proceeds of both measures can be spent.

## **Measure G (November 3, 2009)**

Proceeds of the Excellence in Education Tax shall be authorized to be used to provide financial support to school programs, as follows:

1. To help preserve funding to core academic programs;
2. To help preserve science, mathematics, arts, music, and foreign language courses;
3. To help maintain library hours;
4. To provide other financial support to the extent of available funds to maintain the District's academic programs, including the purchase of instructional equipment, materials and supplies.

## **Measure A (May 6, 2014)**

Proceeds of the Emergency Education Act shall be authorized to be used to provide financial support to school programs, as follows:

1. Fund advanced courses in math, science, technology, music and the arts;
2. Attract and retain highly qualified teachers;
3. Keep textbooks and instructional materials up-to-date;
4. Maintain manageable class sizes;
5. Provide librarians, counselors, and career training;
6. Keep technology up-to-date; and
7. To the extent funds are available, to maintain the District's academic programs, including the purchase of instructional equipment, materials and supplies.

# Parcel Taxes

<b>MEASURES G &amp; A PARCEL TAX - PROPOSED BUDGET</b>				
REVENUES	FY 14-15		FY 15-16	
	Full Time Equivalent (FTE)	Estimated Actual	Full Time Equivalent (FTE)	Proposed Budget
Carry Over		575,028		468,084
Measure G		6,878,426		6,891,380
Measure A		3,703,768		3,710,743
<b>TOTAL REVENUES</b>		<b>\$ 11,157,222</b>		<b>\$ 11,070,207</b>
<b>EXPENDITURES</b>				
<b>Regular Instruction Supporting</b>				
Seventh Period and Electives	68.00	7,632,330	67.00	7,580,036
Subtotal	68.00	7,632,330	67.00	7,580,036
<b>Instructional Support:</b>				
Athletic Directors Release	0.80	99,473	0.80	101,243
Leadership Class Release	0.80	89,864	0.80	85,410
Librarians & Extended Hours	5.00	454,022	5.00	458,409
Subtotal	6.60	643,359	6.60	645,062
<b>Instructional Technology Support:</b>				
Instructional Technology Coordinator Release	0.80	97,278	0.80	94,042
Instructional Technology Specialist	-	38,000	-	40,700
Computer Lab Technician	3.00	155,521	3.00	192,121
Subtotal	3.80	290,799	3.80	326,863
<b>Guidance, Counseling &amp; Nurse Services</b>				
Career Centers	3.00	161,315	3.00	166,480
Counseling Services	15.40	1,715,319	15.40	1,734,263
Nurses	2.10	238,016	2.10	242,822
Subtotal	20.50	2,114,650	20.50	2,143,565
<b>General Administrative Costs</b>				
Administrative costs		8,000		10,000
<b>TOTAL EXPENDITURES</b>	<b>98.90</b>	<b>\$ 10,689,138</b>	<b>97.90</b>	<b>\$ 10,705,526</b>
<b>Reserves</b>				
3% Required Reserve for Expenditures		322,497		321,166
Fund Balance		145,587		43,515
<b>TOTAL RESERVES</b>		<b>\$ 468,084</b>		<b>\$ 364,681</b>

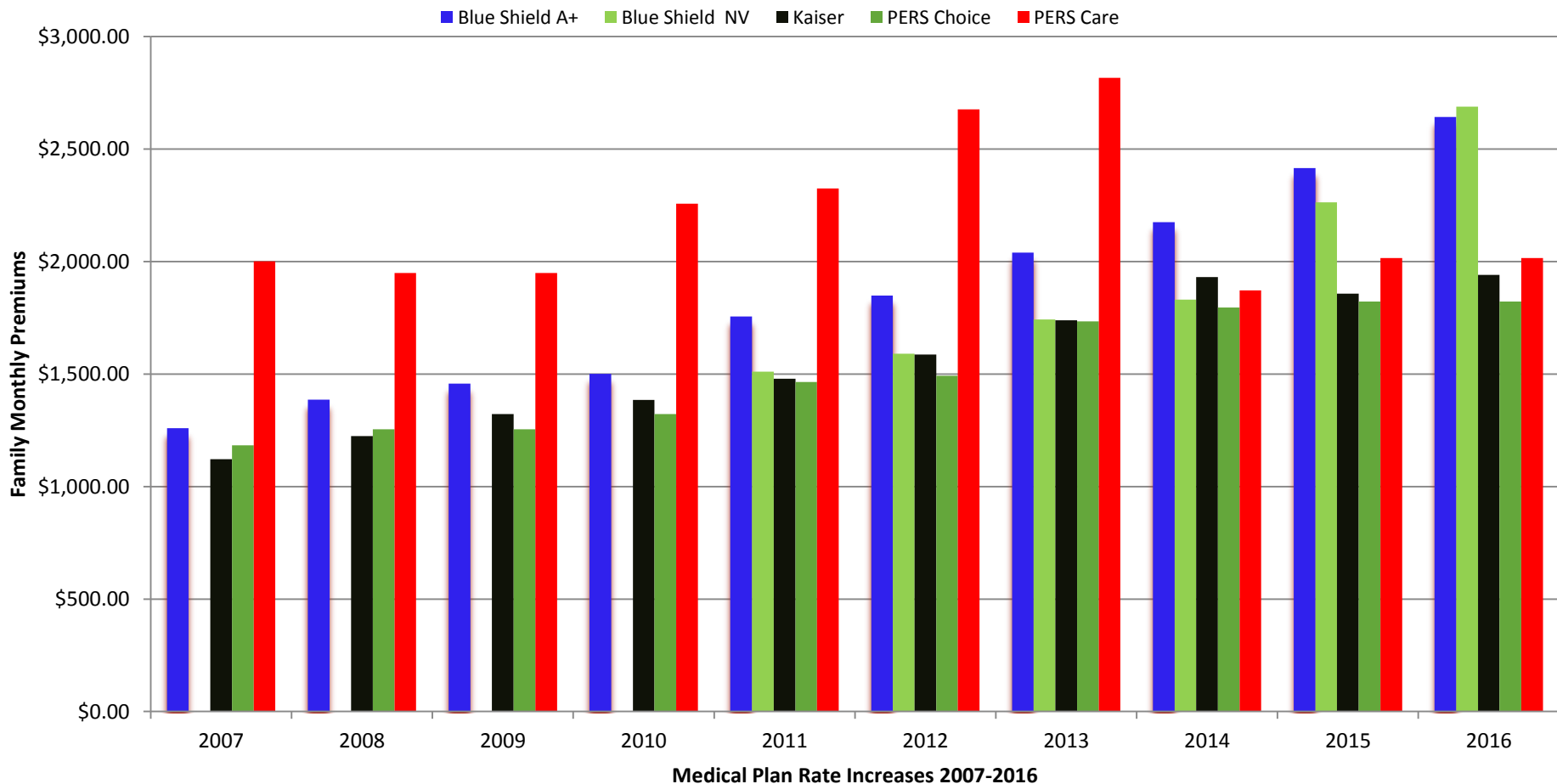
# General Fund Expenditures

Most of the expenditures are committed to salaries and benefits for employees of the District. It takes people to teach students, and in Acalanes Union High School District, 84% of the District's budgeted expenditures are for the services of District employees. This is slightly below the state average.

Employee salaries are divided into three separate line items: certificated, management, and classified employees. Certificated employees include teachers, counselors, nurses, librarians, psychologists, and others who provide services that require credentials from the state of California. Classified employees include all of the support personnel in the District, including administrative assistants, technicians, food service, maintenance, grounds and custodial personnel. Management employees include principals, associate principals, instructional leaders, classified management personnel, and district superintendents.

<b>General Fund Expenditures</b>	<b>Estimated Actuals FY 14-15</b>	<b>Proposed Budget FY 15-16</b>
Certificated Salaries	28,830,610	29,214,343
Classified Salaries	8,592,081	8,784,529
Employee Benefits	13,907,531	15,370,458
Books and Supplies	2,134,703	2,216,468
Services & Other Operating Expenses	9,188,321	9,100,674
Capital Outlay	1,045,610	250,000
Other Outgo - County Special Ed Transportation	-	-
Indirect/Direct Support Costs - Adult Ed	(250,000)	-
Transfer Out - Building Fund - Aquatics	61,000	61,000
Transfer Out - Adult Education	-	75,000
Transfer Out - Food Service Fund	129,561	145,000
<b>Total</b>	<b>63,639,417</b>	<b>65,217,472</b>

# CalPERS Health Plans



Medical Plan Rate Increases 2007-2016

The chart above illustrates the rise in health care costs over the past decade. It's based on the family plan of each provider. The table below represents the CalPERS medical rates for the 2016 calendar year and the percentage change over 2015.

Plan	2016 Monthly Premiums			
	Single	2-Party	Family	% Change
Blue Shield Advantage	\$1,016.18	\$2,032.36	\$2,642.07	9.40%
Blue Shield NetValue	\$1,033.86	\$2,067.72	\$2,688.04	18.75%
Kaiser	746.47	1,492.94	1,940.82	4.48%
PERS Choice	798.36	1,596.72	2,075.74	13.91%
PERS Care	889.27	1,778.54	2,312.10	14.73%

# CalSTRS and CalPERS Rate Increases

<b>CalSTRS Rates</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>
Employer Contribution Rate	8.25%	8.88%	10.73%	12.58%	14.43%	16.28%	18.13%	19.10%
Employer Contribution	2,297,341	2,526,995	3,115,773	3,743,551	4,346,022	4,965,400	5,584,040	5,921,000
<b>Net Increase</b>	<b>N/A</b>	<b>229,654</b>	<b>588,778</b>	<b>627,778</b>	<b>602,470</b>	<b>619,378</b>	<b>618,640</b>	<b>336,960</b>
<b>CalPERS Rates</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>
Employer Contribution Rate	11.42%	11.771%	11.847%	13.05%	16.60%	18.20%	19.90%	20.40%
Employer Contribution	843,636	872,515	908,876	1,004,312	1,286,494	1,420,337	1,563,769	1,614,094
<b>Net Increase</b>	<b>N/A</b>	<b>28,879</b>	<b>36,361</b>	<b>95,435</b>	<b>282,182</b>	<b>133,843</b>	<b>143,432</b>	<b>50,325</b>
<b>Budget Increase</b>	<b>N/A</b>	<b>258,533</b>	<b>625,140</b>	<b>723,213</b>	<b>884,652</b>	<b>753,222</b>	<b>762,072</b>	<b>387,285</b>
<b>Cummulative Increase</b>	<b>N/A</b>	<b>258,533</b>	<b>883,673</b>	<b>1,606,886</b>	<b>2,491,538</b>	<b>3,244,760</b>	<b>4,006,832</b>	<b>4,394,117</b>

# Multi-Year Projection

ACALANES UNION HIGH SCHOOL DISTRICT				
Budget and Mutli-Year Projection				
	Estimated	Budget	Budget	Budget
	Actuals	Adoption	Projection	Projection
	6/24/2015	2015-16	2016-17	2017-18
<b>REVENUES:</b>				
Local Control Funding Formula	40,256,248	43,645,454	45,224,559	47,812,168
Federal	1,163,923	1,390,735	1,296,190	1,296,190
State	2,607,841	3,956,661	1,316,544	1,322,071
Local	17,932,488	17,775,508	17,709,872	17,709,872
<b>Total Revenues</b>	<b>61,960,500</b>	<b>66,768,358</b>	<b>65,547,165</b>	<b>68,140,301</b>
<b>EXPENDITURES:</b>				
Certificated Salaries	28,830,610	29,214,343	30,209,701	30,569,701
Classified Salaries	8,592,081	8,784,529	8,886,307	8,940,395
Benefits	13,907,531	15,370,458	16,141,977	16,626,629
Books & Supplies	2,134,703	2,216,468	2,642,570	2,688,969
Contracts & Services	9,188,321	9,100,674	9,812,018	9,888,890
Capital Outlay	1,045,610	250,000	250,000	-
Other Outgo	-	-	-	-
Direct Support/Indirect Costs	(250,000)	-	(1,240)	(1,240)
Interfund Transfers	190,561	281,000	190,561	190,561
Contribution to Restricted Programs	-	-	-	-
<b>Total Expenditures</b>	<b>63,639,417</b>	<b>65,217,472</b>	<b>68,131,894</b>	<b>68,903,905</b>
<b>Net Increase / Decrease in Fund Balance</b>	<b>(1,678,917)</b>	<b>1,550,886</b>	<b>(2,584,730)</b>	<b>(763,604)</b>
<b>FUND BALANCE, RESERVES:</b>				
Beginning Balance	10,586,623	8,907,706	10,458,592	7,873,862
Ending Balance	8,907,706	10,458,592	7,873,862	7,110,258



**ACALANES UNION HIGH SCHOOL DISTRICT**

**Budget and Mutli-Year Projection**

	<b>Estimated</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>Actuals</b>	<b>Adoption</b>	<b>Projection</b>	<b>Projection</b>
	<b>6/24/2015</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>
<b>FUND BALANCE, RESERVES:</b>				
Beginning Balance	10,586,623	8,907,706	10,458,592	7,873,862
Ending Balance	8,907,706	10,458,592	7,873,862	7,110,258
<b>Reserve Amounts:</b>				
Revolving Cash	17,000	17,000	17,000	17,000
Stores	-	-	-	-
Designated for Economic Uncertainties	3,806,857	3,913,000	4,087,914	4,134,234
Legally Designated	956,860	1,308,060	727,480	727,480
Other Designations	4,126,989	5,220,532	3,041,469	2,231,544
Undesignated Amount	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>ASSUMPTIONS:</b>		<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>
Statutory COLA		1.02%	1.60%	2.48%
<b>Local Control Funding Formula (LCFF) / ADA</b>		\$8,264	\$8,551	\$8,801
Lottery Allocation/ADA Unrestricted		\$128.00	\$128.00	\$128.00
Lottery Allocation/ADA Restricted		\$34.00	\$34.00	\$34.00
Enrollment		5,530	5,691	5,706
ADA Estimated		5,268	5,421	5,436
Parcel Taxes (G & A)		10,582,200	10,602,000	10,602,000
California CPI		2.20%	2.40%	2.60%
Books & Supplies Increase Equal to CPI		\$21,774	\$35,463	\$65,536
Contracts & Services Increase for CPI		\$93,721	\$145,611	\$243,338
Capital Outlay Increase for CPI		\$0	\$0	\$0

# Components of Ending Fund Balance

<b>General Fund Components of Ending Fund Balance</b>		
	<b>FY 14-15 Estimated Actual</b>	<b>FY 15-16 Budget Proposal</b>
<b>Ending Fund Balance</b>	<b>\$8,907,705</b>	<b>\$ 10,458,591</b>
<b>Revolving Cash</b>	\$ 17,000	\$ 17,000
<b>Legally Restricted Balance - Categorical</b>		
Restricted Lottery	312,373	350,573
Economic Impact Aid	-	-
LCFF - Supplemental Instruction	306,552	212,374
School Site Auxiliary Accounts	246,940	396,940
AHS Character Ed Fund	5,630	5,630
Routine Maintenance	-	225,000
Other School Local Resources	85,365	117,543
	<b>\$ 956,860</b>	<b>\$ 1,308,060</b>
<b>Required 6% Designated for Economic Uncertainties</b>		
3% Required Reserve for Economic Uncertainties	1,903,428	1,956,500
3% Reserve - Board Resolution 10-11-29	1,903,428	1,956,500
	<b>\$3,806,856</b>	<b>\$ 3,913,000</b>
<b>Other Designations</b>		
Vacation Liability	459,192	459,192
Acalanes District Education Foundation (ADEF)	32,221	32,221
Measure G & A	145,587	43,515
Classified Retiree - SEIU	37,225	29,017
Stale Dated	123,829	123,829
LCFF - State Instructional Materials Textbooks	1,552,823	1,152,823
LCFF - School Site Council/Supplemental	310,787	170,787
FY 15-16 Discretionary One Time/Mandated Cost	-	1,549,675
Designated for Structural Deficit in FY 16-17 & FY 17-18	1,465,325	1,659,472
	<b>\$4,126,989</b>	<b>\$ 5,220,531</b>
<b>Undesignated Amount</b>	<b>\$ -</b>	<b>\$ -</b>

# Other District Funds

# Adult Education Fund

<b>Acalanes Union High School District</b>	<b>2014-15</b>	<b>2015-16</b>
<b>Adult Education Fund - 11</b>	<b>Estimated</b>	<b>Adopted</b>
	<b>Actual</b>	<b>Budget</b>
	<b>06/30/15</b>	<b>07/01/15</b>
<b>REVENUES</b>		
LCCF Sources	\$ 750,000	-
Federal Income	71,144	-
State Income	3,500	-
Local and Other Income	<u>490,000</u>	<u>536,217</u>
<b>TOTAL REVENUES</b>	<b><u>\$ 1,314,644</u></b>	<b><u>536,217</u></b>
<b>EXPENDITURES and OTHER FINANCING</b>		
Certificated Salaries	\$ 500,730	259,246
Classified Salaries	213,907	142,738
Benefits - All	152,999	101,961
Books and Supplies	22,944	12,000
Other Services	114,793	186,206
Capital Outlay	-	-
Other Outgo	-	-
Direct Support/Indirect Costs	250,000	-
Inter Fund Transfers Out	-	-
Inter Fund Transfers (In)	<u>-</u>	<u>(75,000)</u>
<b>TOTAL EXPENDITURES and OTHER FINANCING</b>	<b><u>\$ 1,255,373</u></b>	<b><u>627,151</u></b>
<b>Net Increase/Decrease in Fund Balance</b>	<b><u>\$ 59,271</u></b>	<b><u>(90,934)</u></b>
<b>FUND BALANCE</b>		
<b>Beginning Balance @ 7/1</b>	<b>\$ 53,501</b>	<b>112,772</b>
<b>Estimated Ending Balance @ 6/30</b>	<b>\$ 112,772</b>	<b>21,838</b>
<b>COMPONENTS of ENDING FUND BALANCE</b>		
Assigned - Other Assignments	112,772	21,838
Reserve for Petty Cash	-	-

The Adult Education Fund was established to account for revenues and expenditures that are used in specific programs for the education of adults.

The program funding became part of the District's base revenue on the Local Control Funding Formula during the 2013-2014 fiscal year.

The District is exploring the option of joining the Adult Education consortia to continue providing the programs.

The 2015-2016 fiscal year budget assumes a fee based break-even, above the fixed costs, program.

# Cafeteria Fund

Acalanes Union High School District Cafeteria Fund - 13	2014-15 Estimated Actual 06/30/15	2015-16 Adopted Budget 07/01/15
<b>REVENUES</b>		
Revenue Limit	\$ -	\$ -
Federal Income	120,000	121,000
State Income	9,000	9,000
Local and Other Income	<u>961,000</u>	<u>977,100</u>
<b>TOTAL REVENUES</b>	<b><u>\$ 1,090,000</u></b>	<b><u>\$ 1,107,100</u></b>
<b>EXPENDITURES and OTHER FINANCING</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	539,677	528,242
Benefits - All	186,876	227,868
Food Cost and Supplies	478,443	483,000
Other Services	14,550	12,975
Capital Outlay		
Other Outgo		
Direct Support/Indirect Costs		
Inter Fund Transfers (In) from General Fund	<u>\$ (129,561)</u>	<u>\$ (145,000)</u>
<b>TOTAL EXPENDITURES and OTHER FINANCING</b>	<b><u>\$ 1,089,985</u></b>	<b><u>\$ 1,107,085</u></b>
<b>Net Increase/Decrease in Fund Balance</b>	<b><u>\$ 15</u></b>	<b><u>\$ 15</u></b>
<b>FUND BALANCES</b>		
<b>Beginning Balance @ 7/1</b>	<b>\$ 7,010</b>	<b>\$ 7,025</b>
<b>Estimated Ending Balance @ 6/30</b>	<b>\$ 7,025</b>	<b>\$ 7,040</b>
<b>COMPONENTS of ENDING FUND BALANCE</b>		
Reserve for Change Fund	5,185	5,200
Unappropriated Amount	1,840	1,840

The Cafeteria Fund was established to provide for the accounting of all revenue and expenditures separate from the General Fund. The goal of this fund is to break-even.

However, with the implementation of new USDA nutritional guidelines and the rising food costs, the program the ran a \$129,561 deficit for the 2014-2015 fiscal year. The deficit is projected to grow \$150,000 during the 2015-2016 fiscal year as more stringent nutritional guidelines are implemented.

# Deferred Maintenance Fund

Acalanes Union High School District Deferred Maintenance Fund - 14	2014-15 Estimated Actual 06/30/15	2015-16 Adopted Budget 07/01/15
<b>REVENUES</b>		
LCFF Sources	\$ 220,000	\$ 220,000
Federal Income		
State Income	-	
Local and Other Income	<u>1,000</u>	<u>1,000</u>
<b>TOTAL REVENUES</b>	<b><u>\$ 221,000</u></b>	<b><u>\$ 221,000</u></b>
<b>EXPENDITURES and OTHER FINANCING</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries		
Benefits - All		
Books and Supplies		8,040
Other Services	3,872	-
Capital Outlay	313,666	437,564
Direct Support/Indirect Costs		
Interfund Transfer In	<u>(220,000)</u>	<u>(220,000)</u>
<b>TOTAL EXPENDITURES and OTHER FINANCING</b>	<b><u>\$ 97,538</u></b>	<b><u>\$ 225,604</u></b>
<b>Net Increase/Decrease in Fund Balance</b>	<b><u>\$ 123,462</u></b>	<b><u>\$ (4,604)</u></b>
<b>FUND BALANCES</b>		
<b>Beginning Balance @ 7/1</b>	<b>\$ 1,038,146</b>	<b>\$ 1,161,608</b>
<b>Estimated Ending Balance @ 6/30</b>	<b>\$ 1,161,608</b>	<b>\$ 1,157,004</b>
<b>COMPONENTS of ENDING FUND BALANCE</b>		
Assigned to Deferred Maintenance Projects	1,161,608	1,157,004
Unappropriated Amount	-	-

The Deferred Maintenance Fund provided the District with state matching funds for major building maintenance projects.

This program has been eliminated with the enactment of the Local Control Funding Formula. Consistent with the LCAP, funds are being transferred to continue the program.

The largest project for the 2015-2016 fiscal year is replacing asbestos floor tiles in 27 classrooms at Miramonte High School.

# Building Fund

Acalanes Union High School District Building Fund 21	2014-15 Estimated Actual 06/30/15	2015-16 Adopted Budget 07/01/15
<b>REVENUES</b>		
Federal Income	\$ -	\$ -
State Income	-	-
Local and Other Income	599,240	597,000
<b>TOTAL REVENUES</b>	<b><u>\$ 599,240</u></b>	<b><u>\$ 597,000</u></b>
<b>EXPENDITURES</b>		
Classified Salaries	\$ 389,728	\$ 370,928
Benefits - All	110,140	72,527
Materials & Supplies	563,900	111,000
Other Services	246,250	298,661
Capital Outlay	2,973,200	9,436,158
Direct Support/Indirect Costs	-	-
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 4,283,218</u></b>	<b><u>\$ 10,289,274</u></b>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Tfr (In)/Out	61,000	61,000
Interfund Tfr (In)/Out to Fund 40	(799,304)	
Other Sources - Measure E	16,570,500	-
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b><u>\$ 15,832,196</u></b>	<b><u>\$ 61,000</u></b>
<b>Net Increase/Decrease in Fund Balance</b>	<b><u>\$ 12,148,218</u></b>	<b><u>\$ (9,631,274)</u></b>
<b>FUND BALANCES</b>		
<b>Beginning Balance @ 7/1</b>	<b>5,025,800</b>	<b>17,174,018</b>
<b>Estimated Ending Balance @ 6/30</b>	<b>17,174,018</b>	<b>7,542,744</b>
<b>COMPONENTS of ENDING FUND BALANCE</b>		
Reserve for Economic Uncertainties	-	-
Reserve for Construction Projects	17,174,018	7,542,744

The Building Fund includes Measure E and facility rentals. Measure E was approved by the electorate in November 2008. The Building Fund can only be used for capital improvement and expansion projects.

The Measure E projects planned for 2015-2016 include:

- LLHS – Stadium and softball field synthetic turf replacement and track resurfacing.
- CHS – Stadium field synthetic turf replacement and track resurfacing.
- AHS – Science classroom.
- All sites - Prop 39 energy saving projects.

# Capital Facilities Fund

Acalanes Union High School District Capital Facilities Fund - 25 (RDA)	2014-15 Estimated Actual 06/30/15	2015-16 Adopted Budget 07/01/15
<b>REVENUES</b>		
LCFF Sources	\$ -	\$ -
Federal/State Revenues	-	-
Local Developer Fees	488,000	310,000
Local and Other Revenues - RDA	<u>100,500</u>	<u>75,000</u>
<b>TOTAL REVENUES</b>	<b><u>\$ 588,500</u></b>	<b><u>\$ 385,000</u></b>
<b>EXPENDITURES and OTHER FINANCING</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries		
Benefits - All		
Materials & Supplies	75,701	
Other services	15,196	
Capital Outlay	-	1,020,000
Other Outgo		
Direct Support/Indirect Costs		
Inter Fund Transfers (In)/Out		
<b>TOTAL EXPENDITURES and OTHER FINANCING</b>	<b><u>\$ 90,897</u></b>	<b><u>\$ 1,020,000</u></b>
<b>Net Increase/Decrease in Fund Balance</b>	<b><u>\$ 497,603</u></b>	<b><u>\$ (635,000)</u></b>
<b>FUND BALANCES</b>		
<b>Beginning Balance @ 7/1</b>	<b>\$ 1,595,436</b>	<b>\$ 2,093,039</b>
<b>Estimated Ending Balance @ 6/30</b>	<b>\$ 2,093,039</b>	<b>\$ 1,458,039</b>
<b>COMPONENTS of ENDING FUND BALANCE</b>		
Restricted Balance	2,093,039	1,458,039

The Capital Facilities Fund was established to account for revenues and expenditures from developer fees and local redevelopment agencies.

These funds are used to offset the impact of residential commercial, industrial and city redevelopment projects.

The expenses for the 2015-2016 fiscal year are for the construction of a science classroom at Las Lomas High School and a special needs restroom at Acalanes High School.



# Special Reserve Fund

Acalanes Union High School District Special Reserve Fund - 40 (Del Valle)	2014-15 Estimated Actual 06/30/15	2015-16 Adopted Budget 07/01/15
<b>REVENUES</b>		
Revenue Limit	\$ -	\$ -
Federal Income		
State Income		
Local and Other Income	143,000	75,000
<b>TOTAL REVENUES</b>	<b><u>\$ 143,000</u></b>	<b><u>\$ 75,000</u></b>
<b>EXPENDITURES and OTHER FINANCING</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries		
Benefits - All		
Materials & Supplies	25,000	-
Other Services		
Capital Outlay	-	-
Other Outgo		
Inter Fund Transfers (In) from Building Fund	(799,304)	
Inter Fund Transfers Out to Deferred Maintena	220,000	220,000
<b>TOTAL EXPENDITURES and OTHER FINANCING</b>	<b><u>\$ (554,304)</u></b>	<b><u>\$ 220,000</u></b>
<b>Net Increase/Decrease in Fund Balance</b>	<b><u>\$ 697,304</u></b>	<b><u>\$ (145,000)</u></b>
<b>FUND BALANCES</b>		
<b>Beginning Balance @ 7/1</b>	<b>\$ 10,738,097</b>	<b>\$ 11,435,401</b>
<b>Estimated Ending Balance @ 6/30</b>	<b>\$ 11,435,401</b>	<b>\$ 11,290,401</b>
<b>COMPONENTS of ENDING FUND BALANCE</b>		
Assigned - Other Assignments	11,435,401	11,290,401

The Special Reserve Fund accounts for the revenue and expenditures generated by interest earned on investments from the partial sale of the Del Valle campus.

This fund has produced investment earnings that allow the District to purchase capital equipment, make capital improvements, and provide the deferred maintenance match. Most districts have to fund the above through their General Fund.

\$220,000 has been budgeted for deferred maintenance for the 2015-2016 fiscal year.

# Retiree Benefit Fund

Acalanes Union High School District Retiree Benefit Fund - 71	2014-15 Estimated Actual 06/30/15	2015-16 Adopted Budget 07/01/15
<b>REVENUES</b>		
Revenue Limit	\$ -	\$ -
Federal Income		
State Income		
Local and Other Income	<u>355,000</u>	<u>723,557</u>
<b>TOTAL REVENUES</b>	<b><u>\$ 355,000</u></b>	<b><u>\$ 723,557</u></b>
<b>EXPENDITURES and OTHER FINANCING</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	-
Benefits - All		
Books and Supplies		
Other Services	1,000	1,000
Capital Outlay		
Other Outgo		
Direct Support/Indirect Costs		
Inter Fund Transfers (In)/Out	\$ -	\$ -
<b>TOTAL EXPENDITURES and OTHER FINANCING</b>	<b><u>\$ 1,000</u></b>	<b><u>\$ 1,000</u></b>
 <b>Net Increase/Decrease in Fund Balance</b>	 <b><u>\$ 354,000</u></b>	 <b><u>\$ 722,557</u></b>
<b>FUND BALANCES</b>		
<b>Beginning Balance @ 7/1</b>	<b>\$ 847,493</b>	<b>\$ 1,201,493</b>
<b>Estimated Ending Balance @ 6/30</b>	<b>\$ 1,201,493</b>	<b>\$ 1,924,050</b>
<b>COMPONENTS of ENDING FUND BALANCE</b>		
Assigned to Other Post Employment Benefits	1,201,493	1,924,050

The Retiree Benefit was established to account for the Other Post Employment Benefits and is located in an irrevocable trust with CalPERS.

For the 2015-2016 fiscal year, a 2% deposit of estimated payroll will be placed in the trust. The deposit is split at 1% ongoing and 1% one-time funds.

# Foundation Private-Purpose Trust Fund

Acalanes Union High School District Foundation Private-Purpose Trust Fund 73	2014-15 Estimated Actual 06/30/15	2015-16 Adopted Budget 07/01/15
<b>REVENUES</b>		
Revenue Limit	\$ -	\$ -
Federal Income		
State Income		
Local and Other Income	<u>29,900</u>	<u>12,000</u>
<b>TOTAL REVENUES</b>	<b><u>\$ 29,900</u></b>	<b><u>\$ 12,000</u></b>
<b>EXPENDITURES and OTHER FINANCING</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	-
Benefits - All		
Books and Supplies		
Other Services	39,500	28,000
Capital Outlay		
Other Outgo		
Direct Support/Indirect Costs		
Inter Fund Transfers (In)/Out	\$ -	\$ -
<b>TOTAL EXPENDITURES and OTHER FINANCING</b>	<b><u>\$ 39,500</u></b>	<b><u>\$ 28,000</u></b>
<b>Net Increase/Decrease in Fund Balance</b>	<b><u>\$ (9,600)</u></b>	<b><u>\$ (16,000)</u></b>
<b>FUND BALANCES</b>		
<b>Beginning Balance @ 7/1</b>	<b>\$ 1,144,889</b>	<b>\$ 1,135,289</b>
<b>Estimated Ending Balance @ 6/30</b>	<b>\$ 1,135,289</b>	<b>\$ 1,119,289</b>
<b>COMPONENTS of ENDING FUND BALANCE</b>		
Joan Minton Trust Fund	33,411	32,411
Acalanes High School Misc. Scholarship	92,593	81,593
MHS Clay Scholarships	1,009,284	1,005,284

The Foundation Private-Purpose Trust includes donations to Miramonte and Acalanes high schools. The funds are used to provide scholarships to Miramonte and Acalanes students.

# Conclusion

Staff has presented the Governing Board with a balanced budget for the 2015-2016 fiscal year. The multi-year projection for the subsequent two years demonstrates the District's ability to maintain the 6% reserve for economic uncertainties.

# **Fiscal Year 2015-2016 Budget Adoption**

(Single Adoption Budget)

**The Governing Board of the Acalanes Union High School District is required to approve the District's budget as of July 1, 2015, and approve the information on the California Department of Education forms, not the PowerPoint presentation.**

***Copies of the state forms are available at the District office:***

**Acalanes Union High School District  
1212 Pleasant Hill Road  
Lafayette, CA 94549**