



anes Union  
High School District

# 2019-2020 Budget Proposal



## Governing Board:

Kathy Coppersmith, President  
Kristin Connelly  
Bob Hockett  
Nancy Kendzierski  
Christopher Severson

### Administration:

John Nickerson – Superintendent  
Aida Glimme - Associate Superintendent, Educational Services  
Amy McNamara – Associate Superintendent, Administrative Services  
Julie Bautista – Chief Business Official, Business Services  
Glenn Peña – Director, Fiscal Services

**June 05, 2019**

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



## Message from the Superintendent

The ongoing funding proposed in the 2019-2020 State Budget is a reflection of the inadequate Local Control Funding Formula (LCFF) targets and base funding. The LCFF funding level for the District is significantly less than virtually all California high school districts and will continue to be below the District's 2007-2008 pre-recession State funding level. Partly due to the low LCFF funding level, local property tax has slightly exceeded State funding in the past four years (2015-2016, 2016-2017, 2017-2018, 2018-2019) resulting in the District being community funded. The District projects it will continue to receive more local property tax than the LCFF funding level in 2019-2020 and the following two years.

The District projects a budget deficit in 2019-2020 and the subsequent two years, during which time the reserve is projected to fall from 16% to 8%. Significant one-time funding from the State recently has masked the District's structural deficit in the previous years. The Governing Board has passed resolutions setting 10% as a target reserve given the size of the District and the community funded status.

With the increase in operating expenses, particularly the substantial increase to the District's required contribution to the State pension systems, the budgetary pressures on the District continue to increase. It is only local revenues through the excess property tax, community parcel taxes (Measures G & A) and local support from our school education foundations and parent groups that have enabled the District to preserve the highest quality academic programs and support services.



## Message from the Superintendent (continued)

The District is in the third year of the three-year Local Control and Accountability Plan (LCAP), 2017-2020. In order to obtain stakeholder input for the LCAP, the District held stakeholder meetings and administered surveys to examine District data, State and District priorities, goals and actions. The Budget, including statutory Supplemental Funding, has been aligned to the LCAP.

On behalf of the District, I would like to express appreciation for the leadership, foresight and prudent fiscal planning of Julie Bautista, Chief Business Official, Glenn Peña, Director of Fiscal Services, and the District Business Department. The 2019-2020 budget documents reflect their commitment to sound financial planning and absolute transparency. Should you have questions about the AUHSD budget, please contact Chief Business Official Julie Bautista ([jbautista@auhdschools.org](mailto:jbautista@auhdschools.org)).

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

Sincerely,

John Nickerson, Superintendent



# Introduction

Per California Education Code section 42127, the Governing Board shall hold a public hearing, adopt a budget and file it with the County Superintendent of Schools on or before July 1.

The Acalanes Union High School District (AUHSD) budget development process ensures the adopted budget complies with the state standards and criteria adopted by the State Board of Education. The budget allows the District to meet its financial obligations and is consistent with a financial plan that will enable the District to satisfy its multi-year financial commitments.

The release of Governor Newsom's first budget proposal in January clearly addressed his broad new priorities that includes support for young children and their families, addressing the housing crisis, providing increased access for all to higher education – “a reflection of our values,” as stated during his press conference.

The budget also focused on reducing outstanding state debts, including the unfunded pension liabilities; addressing health care affordability and income inequalities for working families; and increasing the state's Rainy Day Fund.



## Introduction (continued)

In the January budget proposal, for K-12 education, Proposition 98 funding level for 2019-20 represents an increase of \$2.8 billion over 2018-19. The budget will provide COLA at 3.46%, \$576 million Special Education budget, of which \$186 million will be one-time for LEA with high percentages of unduplicated pupil count. There is also non-Prop 98 General Fund to pay CalSTRS on behalf of schools and reduce out-year contribution rate and there was no budget for one-time discretionary funds.

The May Budget Revision, provided minimal changes to the January budget proposal. The Proposition 98 funding will provide \$81.1 billion for K-12, a slight change from January's budget proposal of \$80.7 billion. A slight decline in funding the Statutory COLA from 3.46% to 3.26%, increase in Special Education of \$120 million with no change in eligibility requirement, increase of \$150 million non-Prop 98 to reduce employer contributions.

At the District level, AUHSD is challenged with the uncertainty of our local property tax revenues. Since the implementation of LCFF, the District's local property taxes have exceeded LCFF entitlement, which provided excess local property taxes but not a basic aid status. Based on current projection, the District will have excess local property tax of about \$350K which exceeds our LCFF entitlement.



## Introduction (continued)

The county office continues to reinforce the need for reserves over the minimum reserve requirements. Local Educational Agencies (LEA's) should maintain minimum reserve levels sufficient to protect educational programs from severe disruption in an economic downturn. The District's newly adopted policy to keep an additional 7% reserve over the minimum required recognizes the importance of maintaining fiscal solvency.

The Local Control Accountability Plan (LCAP) is a component of LCFF. Under LCFF, all LEA's are required to prepare an LCAP that includes District goals, services and actions with an emphasis on aligning District practices and resources to meet the goals and address state priorities. The LCAP is now in the forefront of the District's budget development process.

Once the Governor signs the budget, the District is required to revise the budget for any substantial changes, and these will be presented to the Board at a regularly scheduled August meeting.



## AUHSD Budget – All Funds

California law requires that LEA's 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.

| <b>Fund</b> | <b>Description</b>                    |
|-------------|---------------------------------------|
| 01          | General                               |
| 11          | Adult Education Special Reserve       |
| 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 operating fund for the District. It is used to account for the ordinary operations of the District.

## Adult Education Fund

The Adult Education Fund accounts for the Adult Education Block Grant (AEBG), Federal Grants and Local Fee Based Program. The fund is being maintained on a break-even basis.

## Cafeteria Special Reserve Fund

The Cafeteria Special Reserve 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 Developer Fees & 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 (OPEB) 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.

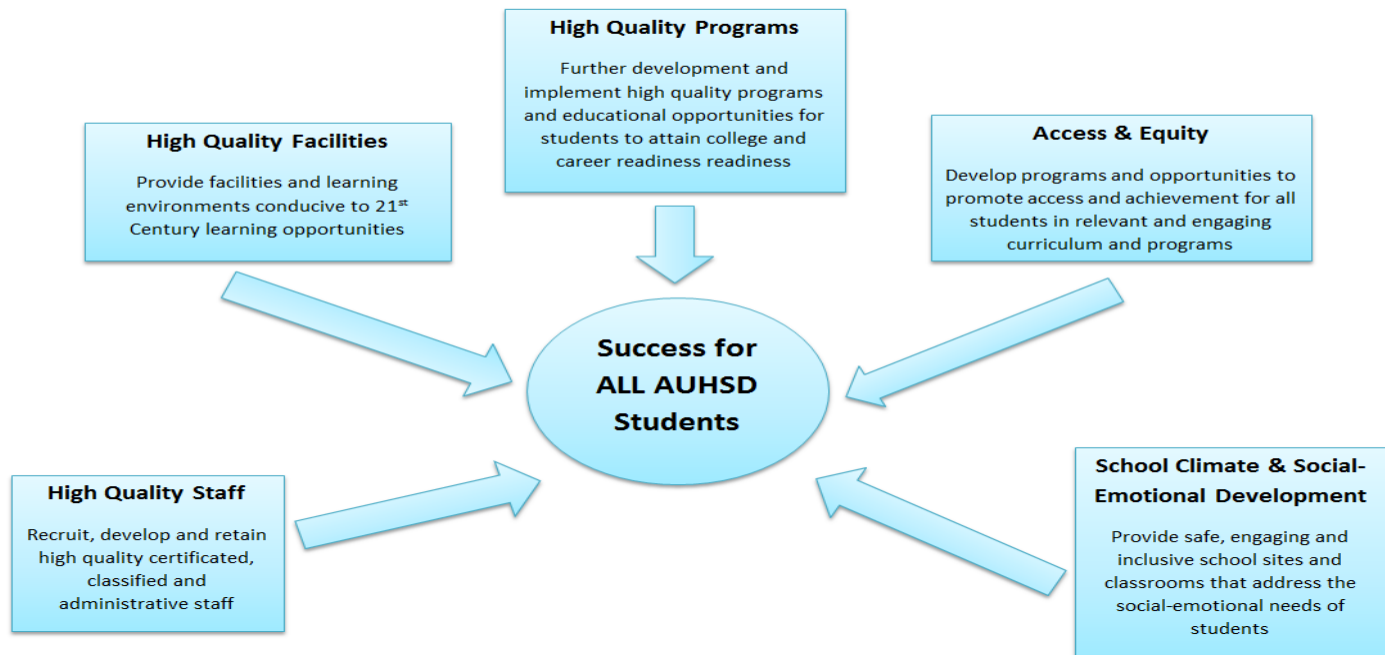




# Local Control Accountability Plan

The District Local Control Accountability Plan (LCAP) is the standard by which we guide and execute our efforts to educate AUHSD students. It is comprised of goals, actions and services that focus and align District practices and resources to ensure students are college and career ready upon graduation. The LCAP is a component of the Local Control Funding Formula (LCFF). Under the LCFF, districts are required to prepare a LCAP that describes how they intend to meet annual goals for all students with specific activities to address state and local priorities.

## Acalanes Union High School District Goals





# Enrollment and Projections

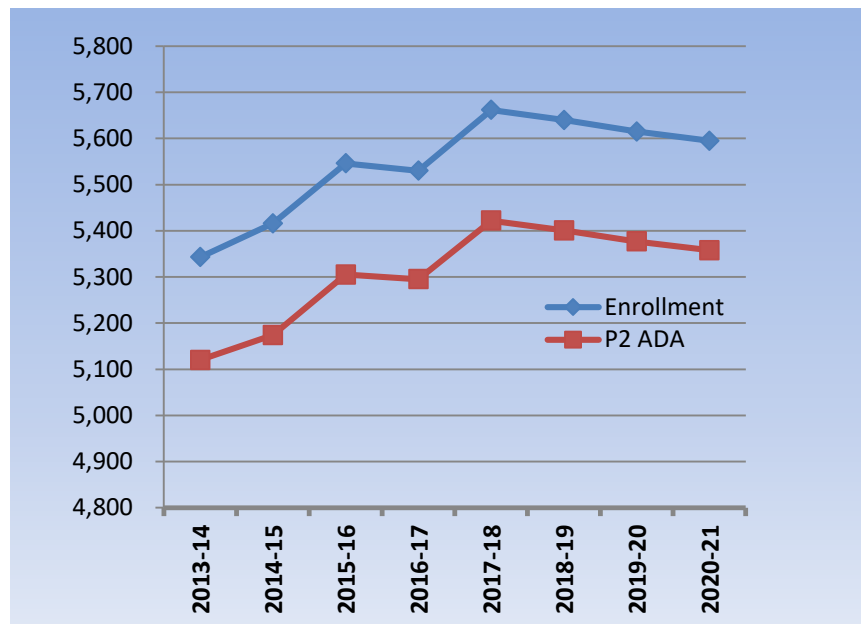
Each October, school districts are required to collect data through the California Longitudinal Pupil Achievement Data System (CALPADS). The CALPADS data on student enrollment from the partnering elementary districts and the AUHSD is utilized to project enrollment trends. The chart below provides five years of enrollment data and a three-year enrollment projection.

|                         | ACTUAL ENROLLMENT (CALPADS) |              |              |              |              | PROJECTION   |              |              |
|-------------------------|-----------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| School                  | 2014-2015                   | 2015-2016    | 2016-2017    | 2017-2018    | 2018-2019    | 2019-2020    | 2020-2021    | 2021-2022    |
| Acalanes                | 1,375                       | 1,403        | 1,336        | 1,355        | 1,310        | 1,289        | 1,313        | 1,301        |
| Campolindo              | 1,253                       | 1,300        | 1,309        | 1,376        | 1,406        | 1,399        | 1,414        | 1,395        |
| Las Lomas               | 1,541                       | 1,528        | 1,530        | 1,549        | 1,601        | 1,628        | 1,605        | 1,596        |
| Miramonte               | 1,155                       | 1,232        | 1,277        | 1,316        | 1,285        | 1,265        | 1,240        | 1,289        |
| ACIS                    | 31                          | 39           | 35           | 24           | 27           | 24           | 24           | 24           |
| Transition/NPS          | 49                          | 44           | 43           | 42           | 53           | 41           | 41           | 41           |
| <b>Total Enrollment</b> | <b>5,404</b>                | <b>5,546</b> | <b>5,530</b> | <b>5,662</b> | <b>5,682</b> | <b>5,646</b> | <b>5,637</b> | <b>5,646</b> |



# Enrollment, Attendance History, and Projections

| Year    | Enrollment | P2 ADA | ADA %  |
|---------|------------|--------|--------|
| 2014-15 | 5,404      | 5,174  | 95.78% |
| 2015-16 | 5,546      | 5,305  | 95.65% |
| 2016-17 | 5,530      | 5,295  | 95.75% |
| 2017-18 | 5,662      | 5,422  | 95.76% |
| 2018-19 | 5,682      | 5,446  | 95.85% |
| 2019-20 | 5,646      | 5,411  | 95.85% |
| 2020-21 | 5,637      | 5,403  | 95.85% |
| 2021-22 | 5,646      | 5,411  | 95.85% |



The LCFF is funded on Period Two (P-2) attendance report. The District's five-year Average Daily Attendance (ADA) is 95.76% of enrollment. ADA projection for 2019 - 2020 is 95.85% of enrollment. The chart below illustrates the projected gain/loss in revenues from student attendance based on 1%.

| Grade | LCFF Entitlement | Enrollment | ADA % Change | ADA Change | Gain/Loss Revenues |
|-------|------------------|------------|--------------|------------|--------------------|
| 9-12  | \$ 9,875         | 5,646      | 1%           | 56         | \$ 557,543         |



# AUHSD Staffing

| TEAMS                                   | ACALANES      | CAMPOLINDO    | LAS LOMAS     | MIRAMONTE     | DEL VALLE CIS | DISTRICT OFFICE | SERVICE CENTER | TOTAL FTE'S   |
|---|---------------|---------------|---------------|---------------|---------------|-----------------|----------------|---------------|
| Certificated Administrative Team        |               |               |               |               | 1.80          | 7.00            |                | 8.80          |
| Classified Administrative Team          |               |               |               |               |               | 7.00            |                | 7.00          |
| Central Classified Support Team         |               |               |               |               |               | 16.00           | 20.50          | 36.50         |
| School Administrative Team              | 3.00          | 3.00          | 3.60          | 3.00          |               |                 |                | 12.60         |
| School Certificated Team                | 71.90         | 74.90         | 87.60         | 70.30         | 2.00          |                 |                | 306.70        |
| School Classified Support Team          | 34.30         | 26.75         | 29.24         | 30.38         | 9.13          |                 |                | 129.80        |
| <b>TOTAL FULL TIME EQUIVALENT (FTE)</b> | <b>109.20</b> | <b>104.65</b> | <b>120.44</b> | <b>103.68</b> | <b>12.93</b>  | <b>30.00</b>    | <b>20.50</b>   | <b>501.40</b> |



# General Fund Budget Assumptions

The budget is based on the latest known revenue and expenditure data available prior to budget adoption. The Adopted Budget will be 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 2019-2020 budget assumptions are based on the following:

|   | 2018-2019     | 2019-2020     |
|---|---------------|---------------|
| <b>Enrollment</b>                           | 5,682         | 5,646         |
| <b>Average Daily Attendance (ADA)</b>       | 5,446         | 5,411         |
|   |               |               |
| <b>Local Control Funding Formula (LCFF)</b> |               |               |
| - LCFF Gap Funding Percentage               | 100.00%       | 100.00%       |
| - LCFF Funding                              | \$ 51,912,576 | \$ 53,327,200 |
| - LCFF Funding Per ADA                      | 9,532         | 9,855         |
|   |               |               |
| <b>Other State Revenues</b>                 |               |               |
| - State One Time Discretionary Funds        | \$ 994,215    | \$ -          |
| - Mandated Block Grant                      | \$ 323,282    | \$ 340,000    |
| - California Lottery - Unrestricted         | \$ 822,000    | \$ 850,000    |
| - California Lottery - Restricted           | \$ 288,000    | \$ 300,000    |
| - CalSTRS On-Behalf - GASB 68               | \$ 2,892,294  | \$ 3,301,923  |
|   |               |               |
| <b>Other Local Revenues</b>                 |               |               |
| - Measures G&A Parcel Taxes                 | \$ 10,468,000 | \$ 10,397,443 |
| - Parent Club/Foundation                    | \$ 3,008,458  | \$ 2,407,100  |
|   |               |               |



## General Fund Budget Assumptions (continued)

|  | 2018-2019    | 2019-2020    |
|--|--------------|--------------|
| <b>Salary &amp; Fringe Costs</b>             |              |              |
| - Step & Column Increases                    | 1.50%        | 1.50%        |
| - CalSTRS                                    | 16.28%       | 16.70%       |
| - CalPERS                                    | 18.06%       | 20.73%       |
| - Unemployment Insurance                     | 0.05%        | 0.05%        |
| - Workers Compensation                       | 1.53%        | 1.68%        |
| <b>Health &amp; Welfare</b>                  |              |              |
| - Kaiser Single Rate                         | \$ 783.00    | \$ 835.00    |
| - Kaiser 2 Party Rate                        | \$ 1,565.00  | \$ 1,669.00  |
| - Kaiser Family Rate                         | \$ 2,035.00  | \$ 2,170.00  |
| - Delta Dental Rate                          | \$ 111.10    | \$ 112.60    |
| - Vision Care Rate                           | \$ 22.20     | \$ 22.20     |
| <b>Other Post Employment Benefits (OPEB)</b> |              |              |
| - Retirees Pay as you Go-5 Year Bridge       | \$ 545,000   | \$ 560,000   |
| - Retirees Pay as you Go-\$80 Premium Offset | \$ 71,500    | \$ 70,000    |
| - 1% of Payroll (Deposited to CalPERS)       | \$ 455,000   | \$ 450,000   |
| - CalSTRS On-Behalf - GASB 68                | \$ 2,892,294 | \$ 3,301,923 |
| <b>General Administration</b>                |              |              |
| - Property & Liability Insurance             | \$ 548,200   | \$ 590,150   |
| - Refuse Disposal                            | \$ 150,000   | \$ 150,000   |
| - Gas  | \$ 340,000   | \$ 350,000   |
| - Electric                                   | \$ 690,000   | \$ 690,000   |
| - Water                                      | \$ 434,000   | \$ 450,000   |
| - Sewer                                      | \$ 81,000    | \$ 90,000    |
| - Election                                   | \$ 76,500    | \$ -         |



## 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.

| <b>General Fund Revenues</b>                | <b>Estimated<br/>Actual<br/>FY 18-19</b> | <b>Proposed<br/>Budget<br/>FY 19-20</b> |
|---|--|---|
|   |  |   |
| <b>Local Control Funding Formula (LCFF)</b> |  |   |
| State Categoricals                          | 3,654,835                                | 3,654,835                               |
| State Aid                                   | -  | -                                       |
| Education Protection Act (EPA)              | 1,090,164                                | 1,089,761                               |
| Local Property Taxes                        | 47,167,577                               | 48,582,604                              |
| <b>Total LCFF</b>                           | <b>\$ 51,912,576</b>                     | <b>\$ 53,327,200</b>                    |
|   |  |   |
| Property Tax Transfer (SELPA)               | 1,390,908                                | 1,390,908                               |
| <b>Total LCFF Sources</b>                   | <b>\$ 53,303,484</b>                     | <b>\$ 54,718,108</b>                    |
|   |  |   |



## General Fund Revenues (continued)

| <b>Federal Revenue</b>                    | <b>Estimated<br/>Actual<br/>FY 18-19</b> | <b>Proposed<br/>Budget<br/>FY 19-20</b> |
|---|--|---|
|   |  |   |
| Title I Part A Basic Grant                | 147,270                                  | 150,000                                 |
| Special Education                         | 963,447                                  | 994,397                                 |
| Special Education - Federal Mental Health | 61,679                                   | 61,203                                  |
| Vocational Ed. (Carl Perkins)             | 55,405                                   | 55,000                                  |
| Title II Teacher Quality                  | 60,766                                   | 60,000                                  |
| Title III Immigrant                       | 12,144                                   | -                                       |
| Title III LEP                             | 33,505                                   | 20,000                                  |
| Title IV Part A                           | 11,348                                   | -                                       |
| <b>Total Federal Revenues</b>             | <b>\$ 1,345,564</b>                      | <b>\$ 1,340,600</b>                     |
|   |  |   |
|   |  |   |
| <b>Other State Revenue</b>                |  |   |
| State One Time Discretionary/Mandates     | 1,002,215                                | -                                       |
| Mandated Block Grant                      | 323,282                                  | 340,000                                 |
| State Lottery - Unrestricted              | 822,000                                  | 850,000                                 |
| State Lottery - Instructional Materials   | 288,000                                  | 300,000                                 |
| Special Education SELPA - Mental Health   | 333,910                                  | 345,687                                 |
| Special Education - Workability           | 146,602                                  | 146,120                                 |
| Classified Professional Dev Block Grant   | 22,299                                   | -                                       |
| Low Performing Students Block Grant       | 122,514                                  | -                                       |
| STRS On Behalf                            | 2,892,294                                | 3,301,923                               |
| <b>Total Other State Revenue</b>          | <b>\$ 5,953,116</b>                      | <b>\$ 5,283,730</b>                     |
|   |  |   |





## General Fund Revenues (continued)

| <b>Local Revenue</b>                      | <b>Estimated<br/>Actual<br/>FY 18-19</b> | <b>Proposed<br/>Budget<br/>FY 19-20</b> |
|---|--|---|
| Parcel Tax - Measure G 2009               | 6,804,200                                | 6,758,338                               |
| Parcel Tax - Measure A 2010               | 3,663,800                                | 3,639,105                               |
| Foundation & Parent Club Pledge           | 1,517,000                                | 1,717,000                               |
| Parents Club                              | 455,908                                  | 146,550                                 |
| Athletic Booster Club                     | 120,421                                  | 115,874                                 |
| Student Body                              | 352,126                                  | 279,678                                 |
| VPA Booster                               | 60,500                                   | -                                       |
| Education Foundation                      | 1,035,550                                | 543,550                                 |
| School Site Auxilliary Account            | 168,850                                  | 160,000                                 |
| Athletics/Sports Program                  | 721,800                                  | 715,000                                 |
| Special Ed Apportionment from SELPA       | 1,358,582                                | 1,478,756                               |
| ROP from County                           | 1,072,192                                | 550,000                                 |
| AGATE                                     | 31,000                                   | 31,000                                  |
| Testing                                   | 674,000                                  | 460,000                                 |
| Aquatic Program Fees                      | 220,060                                  | 220,500                                 |
| Transportation                            | 60,000                                   | 60,000                                  |
| Maintenance & Operations/Fuel             | 47,500                                   | 35,000                                  |
| City Of Walnut Creek                      | 20,000                                   | 20,000                                  |
| Interest                                  | 257,000                                  | 250,000                                 |
| Fingerprinting                            | 9,000                                    | 7,000                                   |
| CC Schools Insurance Group - Safety Grant | 3,100                                    | 3,000                                   |
| Textbook Revolving                        | 16,000                                   | 12,000                                  |
| Stale Dated Checks                        | 15,000                                   | 15,000                                  |
| Other Misc Revenue                        | 96,900                                   | 63,000                                  |
| <b>Total Local Revenue</b>                | <b>\$ 18,780,489</b>                     | <b>\$ 17,280,351</b>                    |
|   |  |   |
|   | <b>\$ 79,382,653</b>                     | <b>\$ 78,622,789</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 parcel tax and Measure A is a permanent \$112 parcel tax. The ballot language of both measures state that the proceeds shall be authorized to be used to provide financial support to school programs, as follows:

## **Measure G**

- Preserve funding to core academic programs
- Preserve science, mathematics, arts, music, and foreign language courses
- Help maintain library hours

## **Measure A**

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



# Measures G & A Parcel Taxes

|  | <b>Estimated<br/>Actual</b>               |                      | <b>Proposed<br/>Budget</b>                |                      |
|--|---|----------------------|---|----------------------|
| <b>REVENUES</b>                                      | <b>Full Time<br/>Equivalent<br/>(FTE)</b> | <b>FY 18-19</b>      | <b>Full Time<br/>Equivalent<br/>(FTE)</b> | <b>FY 19-20</b>      |
| Measure G - \$189                                    |   | 6,804,200            |   | 6,758,338            |
| Measure A - \$112                                    |   | 3,663,800            |   | 3,639,105            |
| <b>TOTAL REVENUES</b>                                |   | <b>\$ 10,468,000</b> |   | <b>\$ 10,397,443</b> |
| <b>EXPENDITURES</b>                                  |   |                      |   |                      |
| <b>Regular Instruction Supporting</b>                |   |                      |   |                      |
| Seventh Period and Academic Courses                  | 55.00                                     | 6,860,898            | 54.00                                     | 6,760,898            |
| Subtotal   | 55.00                                     | 6,860,898            | 54.00                                     | 6,760,898            |
| <b>Instructional Support:</b>                        |   |                      |   |                      |
| Athletic Directors Release                           | -   | -                    | -   | -                    |
| Leadership Class Release                             | 0.80                                      | 111,001              | 0.80                                      | 113,024              |
| Librarians, Library Media Assistants, Extended Hours | 9.00                                      | 932,766              | 9.00                                      | 960,066              |
| Subtotal   | 9.80                                      | 1,043,767            | 9.80                                      | 1,073,090            |
| <b>Instructional Technology Support:</b>             |   |                      |   |                      |
| Instructional Technology Coordinator Release         | -   | -                    | -   | -                    |
| Instructional Technology Specialist                  | -   | 46,350               | -   | 46,350               |
| Site Support Technician                              | -   | -                    | -   | -                    |
| Subtotal   | -   | 46,350               | -   | 46,350               |
| <b>Guidance, Counseling &amp; Nurse Services</b>     |   |                      |   |                      |
| Career Centers                                       | 4.00                                      | 269,912              | 4.00                                      | 295,785              |
| Counseling Services                                  | 15.00                                     | 2,110,733            | 16.00                                     | 2,204,817            |
| Nurses   | -   | -                    | -   | -                    |
| Subtotal   | 19.00                                     | 2,380,645            | 20.00                                     | 2,500,602            |
| <b>General Administrative Costs</b>                  |   |                      |   |                      |
| Administrative costs                                 |   | 12,000               |   | 12,000               |
| <b>TOTAL EXPENDITURES</b>                            | <b>83.80</b>                              | <b>\$ 10,343,660</b> | <b>83.80</b>                              | <b>\$ 10,392,940</b> |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>       |   | 124,340              |   | 4,503                |
| <b>BEGINNING BALANCE</b>                             |   | 41,951               |   | 166,291              |
| <b>ENDING BALANCE</b>                                |   | 166,291              |   | 170,794              |



# 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 at Acalanes Union High School District, 83% of the expenditures budgeted are for the services of District employees. Included in these expenditures is the EPA (Education Protection Act) state allocation which the District spends 100% on English/Math/Science teachers' salaries and benefits.

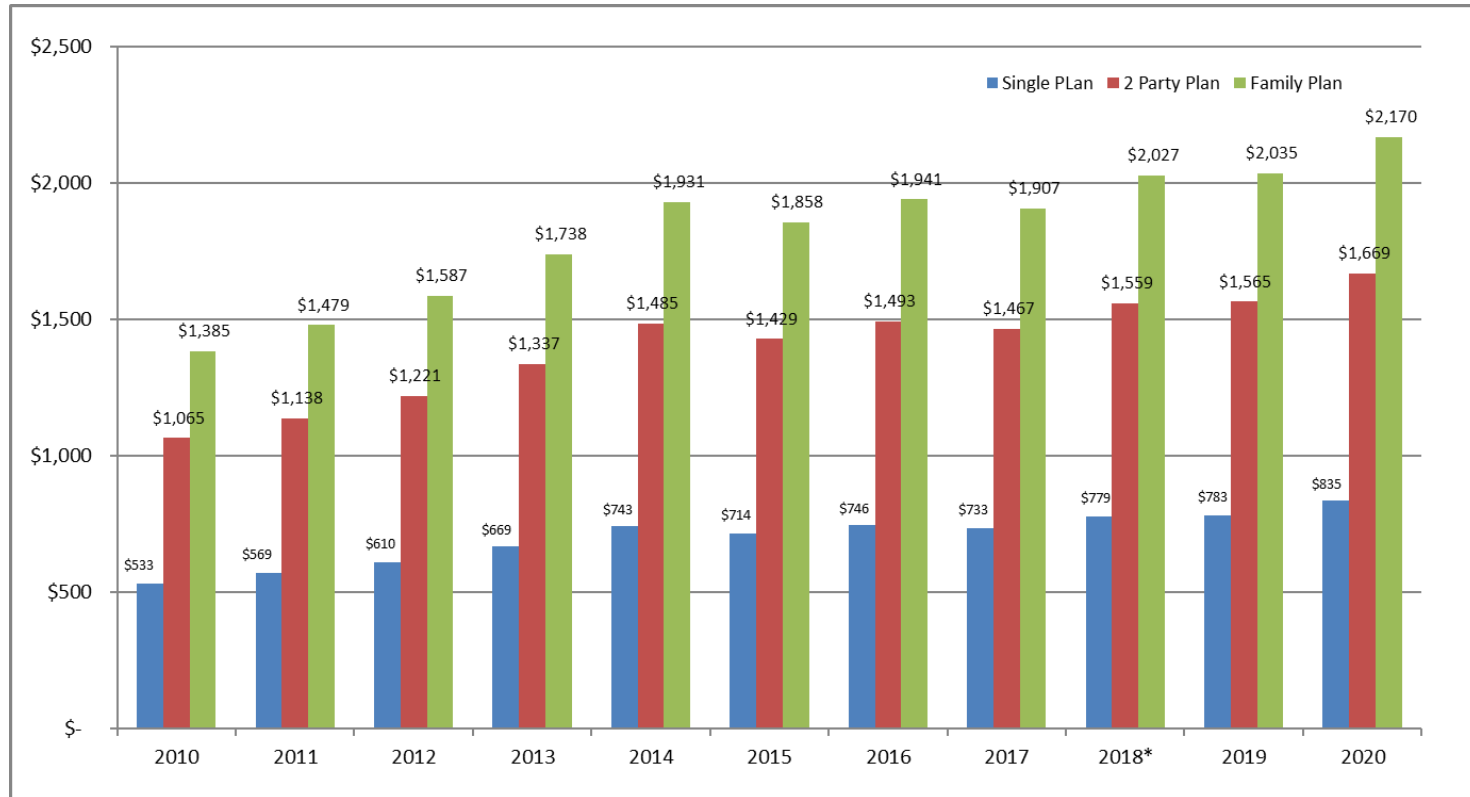
Employee salaries are divided into three separate line items: certificated, management, and classified employees. Certificated employees include teachers, counselors, nurses, librarians, psychologists, and others who provide services that require credentials from the state of California. Classified employees 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, and district superintendents.

| <b>General Fund Expenditures</b>    | <b>Estimated<br/>Actuals<br/>FY 18-19</b> | <b>Proposed<br/>Budget<br/>FY 19-20</b> |
|-------------------------------------|---|---|
|                                     |   |   |
| Certificated Salaries               | 35,111,466                                | 34,326,455                              |
| Classified Salaries                 | 9,934,654                                 | 9,662,870                               |
| Employee Benefits                   | 21,162,348                                | 22,461,455                              |
| Books and Supplies                  | 3,452,434                                 | 2,951,263                               |
| Services & Other Operating Expenses | 11,009,220                                | 11,697,971                              |
| Capital Outlay                      | 346,150                                   | 343,500                                 |
| Indirect Cost - Adult Education     | (60,000)                                  | (60,000)                                |
| Interfund - Transfer In/Out         | 185,000                                   | 145,000                                 |
| <b>Total</b>                        | <b>\$ 81,141,272</b>                      | <b>\$81,528,514</b>                     |
|                                     |   |   |



# Health Plan Rate Increase

## Kaiser Health Plan Rates



SISC released their rates in early April for the plan year October 1, 2019 to September 30, 2020 with an increase of 6.64%. The new rates were used in the FY 19-20 budget development.

\*2018 – AUHSD changed health care administrator from CalPERS to SISC.



# CalSTRS and CalPERS Pension Contribution Rate Increase

| Pension Contributions                 | 2013-14<br>Actuals | 2014-15<br>Actuals | 2015-16<br>Actuals | 2016-17<br>Actuals | 2017-18<br>Actuals | 2018-19<br>Est Actual | 2019-20<br>Projection | 2020-21<br>Projection | 2021-22<br>Projection |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| STRS Employer Contribution Rate       | 8.25%              | 8.88%              | 10.73%             | 12.58%             | 14.43%             | 16.28%                | 16.70%                | 18.10%                | 17.80%                |
| Employer Contribution                 | 2,297,342          | 2,502,560          | 3,253,220          | 3,784,826          | 4,730,993          | 5,539,203             | 5,768,720             | 6,249,662             | 6,145,907             |
| <b>STRS Increase from Prior Year</b>  | <b>N/A</b>         | <b>205,218</b>     | <b>750,660</b>     | <b>531,606</b>     | <b>946,167</b>     | <b>808,210</b>        | <b>229,517</b>        | <b>480,942</b>        | <b>(103,754)</b>      |
| PERS Employer Contribution Rate       | 11.42%             | 11.771%            | 11.847%            | 13.88%             | 15.53%             | 18.06%                | 20.73%                | 23.60%                | 24.90%                |
| Employer Contribution                 | 843,636            | 869,176            | 921,329            | 1,082,733          | 1,277,050          | 1,563,837             | 1,783,236             | 2,062,277             | 2,189,715             |
| <b>PERS Increase from Prior Year</b>  | <b>N/A</b>         | <b>25,540</b>      | <b>52,153</b>      | <b>161,404</b>     | <b>194,317</b>     | <b>286,787</b>        | <b>219,399</b>        | <b>279,041</b>        | <b>127,437</b>        |
| <b>Total Increase from Prior Year</b> | <b>N/A</b>         | <b>230,757</b>     | <b>802,813</b>     | <b>693,011</b>     | <b>1,140,484</b>   | <b>1,094,997</b>      | <b>448,916</b>        | <b>759,983</b>        | <b>23,683</b>         |
| <b>Cummulative Increase</b>           | <b>N/A</b>         | <b>230,757</b>     | <b>1,033,570</b>   | <b>1,726,581</b>   | <b>2,867,065</b>   | <b>3,962,062</b>      | <b>4,410,978</b>      | <b>5,170,961</b>      | <b>5,194,644</b>      |



# General Fund Budget Proposal

| GENERAL FUND                                   | Estimated<br>Actual<br>FY 18-19 | Budget<br>Proposal<br>FY 19-20 |
|--|---------------------------------|--------------------------------|
| LCFF Sources                                   | 53,303,484                      | 54,718,108                     |
| Federal Revenue                                | 1,345,564                       | 1,340,600                      |
| Other State Revenue                            | 5,953,116                       | 5,283,730                      |
| Other Local Revenue                            | 18,780,489                      | 17,280,351                     |
| <b>Total Revenues</b>                          | <b>79,382,653</b>               | <b>78,622,789</b>              |
| Certificated Salaries                          | 35,111,466                      | 34,326,455                     |
| Classified Salaries                            | 9,934,654                       | 9,662,870                      |
| Employee Benefits                              | 21,162,348                      | 22,461,455                     |
| Books & Supplies                               | 3,452,434                       | 2,951,263                      |
| Services, Other Op Expenses                    | 11,009,220                      | 11,697,971                     |
| Capital Outlay                                 | 346,150                         | 343,500                        |
| Interfund - Transfer In/Out                    | 125,000                         | 85,000                         |
| <b>Total Expenditures</b>                      | <b>81,141,272</b>               | <b>81,528,514</b>              |
| <b>Net Increase/(Decrease) in Fund Balance</b> | <b>(1,758,619)</b>              | <b>(2,905,725)</b>             |
| Beginning Fund Balance - July 1                | 14,958,019                      | 13,199,400                     |
| Ending Fund Balance - June 30                  | <b>13,199,400</b>               | <b>10,293,675</b>              |
|  | 16%                             | 13%                            |



# Components of Ending Fund Balance

|  | <b>FY 18-19<br/>Estimated<br/>Actual</b> | <b>%</b> | <b>FY 19-20<br/>Budget<br/>Proposal</b> | <b>%</b> |
|--|--|----------|---|----------|
| <b>Ending Fund Balance</b>                           | <b>\$ 13,199,400</b>                     |          | <b>\$ 10,293,675</b>                    |          |
| <b>Non Spendable - Revolving Cash</b>                | <b>\$ 17,000</b>                         | 0.02%    | <b>\$ 17,000</b>                        | 0.02%    |
| <b>Restricted Balance - Categorical</b>              |  |          |   |          |
| Classified Employee Block Grant                      | 22,299                                   |          | -                                       |          |
| Low Performing Student Block Grant                   | 122,514                                  |          | -                                       |          |
| Routine Repair Maintenance                           | 579,233                                  |          | 543,420                                 |          |
| Other Local Resources - Site Auxiliary               | 899,044                                  |          | 369,044                                 |          |
|  | <b>\$ 1,623,090</b>                      | 2%       | <b>\$ 912,464</b>                       | 1%       |
| <b>Committed Fund Balance</b>                        |  |          |   |          |
| 3% Reserve - Board Resolution 10-11-29               | 2,434,238                                |          | 2,445,855                               |          |
| 4% Reserve - Board Resolution 18-19-14               | 3,245,651                                |          | 3,261,141                               |          |
|  | <b>5,679,889</b>                         | 7%       | <b>5,706,996</b>                        | 7%       |
| <b>Assigned Fund Balance</b>                         |  |          |   |          |
| Vacation Liability                                   | 476,618                                  |          | 500,449                                 |          |
| Measures G & A                                       | 166,291                                  |          | 170,794                                 |          |
| Classified Retiree - SEIU                            | 8,668                                    |          | 2,512                                   |          |
| ADEF, State Dated Checks, Testing, Safety            | 239,400                                  |          | 20,332                                  |          |
| Textbook Replacement/Adoption                        | 199,907                                  |          | 77,350                                  |          |
| School Site Council                                  | 23,000                                   |          | 13,000                                  |          |
| Multi-Year Projection Deficit Reserve                | 2,331,298                                |          | 426,922                                 |          |
|  | <b>\$ 3,445,182</b>                      | 4%       | <b>\$ 1,211,359</b>                     | 1%       |
| <b>Unassigned Fund Balance</b>                       |  |          |   |          |
| 3% State Mandated Reserve for Economic Uncertainties | <b>\$ 2,434,238</b>                      | 3%       | <b>\$ 2,445,855</b>                     | 3%       |
| <b>Ending Fund Balance</b>                           | <b>\$ 13,199,400</b>                     | 16%      | <b>\$ 10,293,675</b>                    | 13%      |





# Multi-Year Projection Assumptions

| LCFF Revenue Assumptions                    | FY 18-19<br>Estimated<br>Actuals<br>06-30-19 |             | FY 19-20<br>Proposed<br>Budget |  | FY 20-21<br>Budget<br>Projection | FY 21-22<br>Budget<br>Projection |
|---|--|-------------|--------------------------------|--|----------------------------------|----------------------------------|
| Enrollment                                  | 5,682  |             | 5,646                          |  | 5,637                            | 5,646                            |
| Average Daily Attendance (ADA)              | 5,446  |             | 5,411                          |  | 5,403                            | 5,411                            |
| Unduplicated Pupil Percentage               | 6.88%  |             | 7.87%                          |  | 7.79%                            | 7.81%                            |
| LCFF COLA %                                 | 3.70%  |             | 3.26%                          |  | 3.00%                            | 2.80%                            |
| Local Property Tax Estimate                 | P2 Report                                    |             | 3.00%                          |  | 3.00%                            | 3.00%                            |
|   |  |             |                                |  |                                  |                                  |
| <b>LCFF Entitlement</b>                     | <b>\$ 51,218,856</b>                         |             | <b>\$ 52,976,891</b>           |  | <b>\$ 54,125,596</b>             | <b>\$ 55,643,019</b>             |
| LCFF State Aid - Categorical                | 3,654,835                                    | 7%          | 3,654,835                      |  | 3,654,835                        | 3,654,835                        |
| LCFF State Aid                              | -  | 0%          | -                              |  | -                                | -                                |
| LCFF State - Education Protection Act (EPA) | 1,090,164                                    | 2%          | 1,089,761                      |  | 1,081,149                        | 1,081,149                        |
| LCFF Local Property Taxes                   | 47,167,577                                   | 91%         | 48,582,604                     |  | 50,040,082                       | 51,541,285                       |
| <b>Total Funding</b>                        | <b>\$ 51,912,576</b>                         | <b>100%</b> | <b>\$ 53,327,200</b>           |  | <b>\$ 54,776,066</b>             | <b>\$ 56,277,269</b>             |
| <b>Excess Property Taxes</b>                | <b>\$ 693,720</b>                            |             | <b>\$ 350,310</b>              |  | <b>\$ 650,470</b>                | <b>\$ 634,250</b>                |



## Multi-Year Projection Assumptions (continued)

| Assumptions   | FY 18-19<br>Estimated<br>Actuals<br>06-30-19 | FY 19-20<br>Proposed<br>Budget | FY 20-21<br>Budget<br>Projection | FY 21-22<br>Budget<br>Projection |
|---|--|--------------------------------|----------------------------------|----------------------------------|
| <b>Revenues</b>                                       |  |                                |                                  |                                  |
| One Time State Discretionary Revenues                 | \$ 994,215                                   | \$ (994,215)                   | \$ -                             | \$ -                             |
| Other Local Revenues - ROP                            | -  | (450,000)                      | -                                | -                                |
| <b>Expenditures</b>                                   |  |                                |                                  |                                  |
| Step & Column Increase                                | 1.50%  | 1.50%                          | 1.50%                            | 1.50%                            |
| Retiree Savings                                       | \$ 150,000                                   | \$ 90,000                      | \$ 150,000                       | \$ 150,000                       |
| CalSTRS Increase                                      | 16.28%                                       | 16.70%                         | 18.10%                           | 17.80%                           |
| CalPERS Increase                                      | 18.06%                                       | 20.73%                         | 23.60%                           | 24.90%                           |
| One Time Expenditures - Discretionary Funds           |  | \$ (150,000)                   | \$ -                             | \$ -                             |
| Reduction in FTE due Leaves and decline in enrollment |  | (400,000)                      | (200,000)                        | (200,000)                        |
| Textbook Adoption                                     |  | (500,000)                      | 350,000                          | 350,000                          |
| Capital Outlay - Lifecycle Replacement - Roof Repair  |  | 243,500                        | 250,000                          | 250,000                          |
| Materials/Supplies & Other Services                   | Consumer Price Index<br>3.64%                | Consumer Price Index<br>3.38%  | Consumer Price Index<br>3.16%    | Consumer Price<br>Index 3.05%    |



# Multi-Year Projections

## Acalanes Union High School District - Multi-Year Projection

| General Fund - Combined<br>Unrestricted & Restricted | FY 18-19<br>Estimated<br>Actuals<br>06-30-19 |             | FY 19-20<br>Proposed<br>Budget |  | FY 20-21<br>Budget<br>Projection | FY 21-22<br>Budget<br>Projection |
|--|--|-------------|--------------------------------|--|----------------------------------|----------------------------------|
| <b>REVENUES</b>                                      |  |             |                                |  |                                  |                                  |
| Local Control Funding Formula (LCFF) (1)             | \$ 53,303,484                                | 67%         | \$ 54,718,108                  |  | \$ 56,432,594                    | \$ 57,941,765                    |
| Federal Revenue                                      | 1,345,564                                    | 2%          | 1,340,600                      |  | 1,340,600                        | 1,340,600                        |
| Other State Revenue                                  | 5,953,116                                    | 7%          | 5,283,730                      |  | 5,336,567                        | 5,389,933                        |
| Other Local Revenue                                  | 8,312,489                                    | 10%         | 6,882,908                      |  | 6,882,908                        | 6,882,908                        |
| Other Local Revenue - Parcel Tax                     | 10,468,000                                   | 13%         | 10,397,443                     |  | 10,397,443                       | 10,397,443                       |
| <b>Total Revenues</b>                                | <b>79,382,653</b>                            | <b>100%</b> | <b>78,622,789</b>              |  | <b>80,390,112</b>                | <b>81,952,649</b>                |
| <b>EXPENDITURES</b>                                  |  |             |                                |  |                                  |                                  |
| Certificated Salaries                                | 35,111,466                                   | 43%         | 34,326,455                     |  | 34,352,965                       | 34,384,746                       |
| Classified Salaries                                  | 9,934,654                                    | 12%         | 9,662,870                      |  | 9,732,870                        | 9,802,870                        |
| Employee Benefits                                    | 21,162,348                                   | 26%         | 22,461,455                     |  | 23,290,668                       | 23,346,309                       |
| Books & Supplies                                     | 3,452,434                                    | 4%          | 2,951,263                      |  | 2,995,071                        | 3,082,838                        |
| Services, Other Op Expenses                          | 11,009,220                                   | 14%         | 11,697,971                     |  | 12,069,682                       | 12,424,379                       |
| Capital Outlay                                       | 346,150                                      | 0%          | 343,500                        |  | 250,000                          | 250,000                          |
| Other Outgo  | -  | 0%          | -                              |  | -                                | -                                |
| Direct Support/Indirect Costs                        | (60,000)                                     | 0%          | (60,000)                       |  | (60,000)                         | (60,000)                         |
| Transfers Out  | 185,000                                      | 0%          | 145,000                        |  | 145,000                          | 145,000                          |
| Contributions - to Restricted Programs               | -  | 0%          | -                              |  | -                                | -                                |
| <b>Total Expenditures</b>                            | <b>81,141,272</b>                            | <b>100%</b> | <b>81,528,514</b>              |  | <b>82,776,256</b>                | <b>83,376,142</b>                |
| <b>Net Increase/(Decrease) in Fund Balance</b>       | <b>(1,758,619)</b>                           |             | <b>(2,905,725)</b>             |  | <b>(2,386,144)</b>               | <b>(1,423,493)</b>               |
| <b>Beginning Balance</b>                             | <b>14,958,019</b>                            |             | <b>13,199,400</b>              |  | <b>10,293,675</b>                | <b>7,907,531</b>                 |
| <b>Estimated Fund Balance</b>                        | <b>\$ 13,199,400</b>                         |             | <b>\$ 10,293,675</b>           |  | <b>\$ 7,907,531</b>              | <b>\$ 6,484,039</b>              |
|  | 16%  |             | 13%                            |  | 10%                              | 8%                               |



# Other District Funds





# Adult Education Fund

|  |                            |                            |
|--|----------------------------|----------------------------|
| <b>Acalanes Union High School District</b>   | <b>2018-19</b>             | <b>2019-20</b>             |
| <b>Adult Education Fund - 11</b>             | <b>Estimated</b>           | <b>Proposed</b>            |
|  | <b>Actual</b>              | <b>Budget</b>              |
|  | <b>06/30/19</b>            | <b>07/01/19</b>            |
| <b>REVENUES</b>                              |                            |                            |
| LCFF Sources                                 | \$ -                       | \$ -                       |
| Federal Income                               | 122,697                    | 122,697                    |
| State Income                                 | 582,060                    | 603,808                    |
| Local and Other Income                       | <u>515,800</u>             | <u>565,000</u>             |
| <b>TOTAL REVENUES</b>                        | <b><u>\$ 1,220,557</u></b> | <b><u>\$ 1,291,505</u></b> |
| <b>EXPENDITURES and OTHER FINANCING</b>      |                            |                            |
| Certificated Salaries                        | \$ 499,943                 | \$ 432,905                 |
| Classified Salaries                          | 334,020                    | 336,934                    |
| Benefits - All                               | 196,207                    | 249,675                    |
| Books and Supplies                           | 106,035                    | 123,535                    |
| Other Services                               | 198,487                    | 156,067                    |
| Capital Outlay                               | 177,000                    | 365,000                    |
| Direct Support/Indirect Costs                | 60,000                     | 60,000                     |
| Inter Fund Transfers Out                     | -                          | -                          |
| Inter Fund Transfers (In)                    | <u>-</u>                   | <u>-</u>                   |
| <b>TOTAL EXPENDITURES and</b>                |                            |                            |
| <b>OTHER FINANCING</b>                       | <b><u>\$ 1,571,692</u></b> | <b><u>\$ 1,724,116</u></b> |
|  |                            |                            |
| <b>Net Increase/Decrease in Fund Balance</b> | <b><u>\$ (351,135)</u></b> | <b><u>\$ (432,611)</u></b> |
| <b>FUND BALANCE</b>                          |                            |                            |
| <b>Beginning Balance @ 7/1</b>               | <b>\$ 1,106,080</b>        | <b>\$ 754,945</b>          |
|  |                            |                            |
| <b>Estimated Ending Balance @ 6/30</b>       | <b>\$ 754,945</b>          | <b>\$ 322,334</b>          |
|  |                            |                            |

The Adult Education Fund was established to account for revenues and expenditures to provide for and operate adult education programs.

The three revenue sources are:

- The Workforce Innovation & Opportunity Act (WIOA)
- The Fee Based Program includes classes that are recreational and offered on a break-even basis
- California Adult Education Program (CAEP) grant is provided to promote expansion & improvement in:
  - High school equivalency/diploma
  - Citizenship/ESL
  - Workforce entry & reentry
  - Adults with disabilities
  - Short-term career technical
  - Pre-apprenticeship
  - Child development for elementary & secondary school children



# Cafeteria Fund

|  |                            |                            |
|--|----------------------------|----------------------------|
| <b>Acalanes Union High School District</b>   | <b>2018-19</b>             | <b>2019-20</b>             |
| <b>Cafeteria Fund - 13</b>                   | <b>Estimated</b>           | <b>Proposed</b>            |
|  | <b>Actual</b>              | <b>Budget</b>              |
|  | <b>06/30/19</b>            | <b>07/01/19</b>            |
| <b>REVENUES</b>                              |                            |                            |
| LCFF Sources                                 | \$ -                       | \$ -                       |
| Federal Income                               | 166,500                    | 166,500                    |
| State Income                                 | 8,500                      | 10,000                     |
| Local and Other Income                       | <u>1,175,950</u>           | <u>1,200,000</u>           |
| <b>TOTAL REVENUES</b>                        | <b><u>\$ 1,350,950</u></b> | <b><u>\$ 1,376,500</u></b> |
| <b>EXPENDITURES and OTHER FINANCING</b>      |                            |                            |
| Classified Salaries                          | \$ 651,425                 | \$ 649,898                 |
| Benefits - All                               | 245,971                    | 262,502                    |
| Food Cost and Supplies                       | 453,854                    | 480,500                    |
| Other Services                               | 31,200                     | 21,600                     |
| Capital Outlay                               | 58,500                     | 10,000                     |
| Other Outgo                                  | -                          | -                          |
| Direct Support/Indirect Costs                | -                          | -                          |
| Inter Fund Transfers from General Fund       | <u>(90,000)</u>            | <u>(50,000)</u>            |
| <b>TOTAL EXPENDITURES and</b>                |                            |                            |
| <b>OTHER FINANCING</b>                       | <b><u>\$ 1,350,950</u></b> | <b><u>\$ 1,374,500</u></b> |
| <b>Net Increase/Decrease in Fund Balance</b> | <b><u>\$ -</u></b>         | <b><u>\$ 2,000</u></b>     |
| <b>FUND BALANCES</b>                         |                            |                            |
| <b>Beginning Balance @ 7/1</b>               | <b>\$ 9,782</b>            | <b>\$ 9,782</b>            |
| <b>Estimated Ending Balance @ 6/30</b>       | <b>\$ 9,782</b>            | <b>\$ 11,782</b>           |

The Cafeteria Fund was established to account for the operation of the Food Service Program and the goal of this fund is to break-even.

The increase in meal prices in FY 18-19 helped the program to generate the sales but did not quite meet the revenue projections. This was caused by the five months delay in the Acalanes Cafeteria HVAC project, shortage & turnover of staff, smoke day and the extended winter and cold weather.

Looking ahead to FY 19-20, the program will be implementing a new system to manage meal production, recipes, inventory and point of sale. This will enhance the production & accountability of food cost.

The General Fund will continue to make a contribution this year and next, but will monitor operations so the program can operate on a break-even basis.



# Deferred Maintenance Fund

|  |                     |                     |
|--|---------------------|---------------------|
| <b>Acalanes Union High School District</b>   | <b>2018-19</b>      | <b>2019-20</b>      |
| <b>Deferred Maintenance Fund - 14</b>        | <b>Estimated</b>    | <b>Proposed</b>     |
|  | <b>Actual</b>       | <b>Budget</b>       |
|  | <b>06/30/19</b>     | <b>07/01/19</b>     |
| <b>REVENUES</b>                              |                     |                     |
| LCFF Sources                                 | \$ -                | \$ -                |
| Federal Income                               | -                   | -                   |
| State Income                                 | -                   | -                   |
| Local and Other Income                       | 17,000              | 15,000              |
| <b>TOTAL REVENUES</b>                        | <b>\$ 17,000</b>    | <b>\$ 15,000</b>    |
| <b>EXPENDITURES and OTHER FINANCING</b>      |                     |                     |
| Certificated Salaries                        | \$ -                | \$ -                |
| Classified Salaries                          | -                   | -                   |
| Benefits - All                               | -                   | -                   |
| Books and Supplies                           | -                   | -                   |
| Other Services                               | -                   | -                   |
| Capital Outlay                               | 460,000             | 257,000             |
| Direct Support/Indirect Costs                | -                   | -                   |
| Interfund Transfer from Special Reserve Fund | (220,000)           | (220,000)           |
| <b>TOTAL EXPENDITURES and</b>                | <b>\$ 240,000</b>   | <b>\$ 37,000</b>    |
| <b>OTHER FINANCING</b>                       |                     |                     |
| <b>Net Increase/Decrease in Fund Balance</b> | <b>\$ (223,000)</b> | <b>\$ (22,000)</b>  |
| <b>FUND BALANCES</b>                         |                     |                     |
| <b>Beginning Balance @ 7/1</b>               | <b>\$ 1,247,282</b> | <b>\$ 1,024,282</b> |
| <b>Estimated Ending Balance @ 6/30</b>       | <b>\$ 1,024,282</b> | <b>\$ 1,002,282</b> |

Consistent with LCAP, the Governing Board adopted a resolution to maintain the Deferred Maintenance Fund for major repairs.

The Special Reserve Capital Fund contribution is \$220,000.

The budget this year includes:

- Paving Project at Acalanes, Miramonte & Campolindo
- Gym Floor at Miramonte will be funded by Deferred Maintenance and site fund



# Building Fund

| <b>Acalanes Union High School District<br/>Building Fund 21</b> | <b>2018-19<br/>Estimated<br/>Actual<br/>06/30/19</b> | <b>2019-20<br/>Proposed<br/>Budget<br/>07/01/19</b> |
|---|--|---|
| <b>REVENUES</b>   |  |   |
| Federal Income  | \$ -   | \$ -  |
| State Income  | -  | -   |
| Local and Other Income  | 1,104,802  | 1,000,000   |
| <b>TOTAL REVENUES</b>   | <b>\$ 1,104,802</b>                                  | <b>\$ 1,000,000</b>                                 |
| <b>EXPENDITURES</b>   |  |   |
| Classified Salaries   | \$ 318,803   | \$ 436,879  |
| Benefits - All  | 87,554   | 152,515   |
| Materials & Supplies  | 627,000  | 639,465   |
| Other Services  | 173,970  | 157,000   |
| Capital Outlay  | 528,878  | 397,000   |
| Direct Support/Indirect Costs                                   | -  | -   |
| <b>TOTAL EXPENDITURES</b>                                       | <b>\$ 1,736,205</b>                                  | <b>\$ 1,782,859</b>                                 |
| <b>OTHER FINANCING SOURCES/USES</b>                             |  |   |
| Interfund Tfr (In)/Out  | 95,000   | 95,000  |
| Interfund Tfr (In)/Out to Fund 40                               | -  | -   |
| Other Sources - Measure E                                       | -  | -   |
| <b>TOTAL OTHER FINANCING<br/>SOURCES/USES</b>                   | <b>\$ 95,000</b>                                     | <b>\$ 95,000</b>                                    |
| <b>Net Increase/Decrease in Fund Balance</b>                    | <b>\$ (536,403)</b>                                  | <b>\$ (687,859)</b>                                 |
| <b>FUND BALANCES</b>  |  |   |
| <b>Beginning Balance @ 7/1</b>                                  | <b>4,476,983</b>                                     | <b>3,940,580</b>                                    |
| <b>Estimated Ending Balance @ 6/30</b>                          | <b>3,940,580</b>                                     | <b>3,252,721</b>                                    |

The Building Fund includes the District Facility Rental Program & Measure E

## The District Facility Rental Program – Aquatics & Facility Use

- The program supports a portion of Director of Custodial, Aquatics & Facility Use & Administrative Assistant positions.
- Consistent with the LCAP goals on Facilities - \$200K for Bathroom Renovation
- Upgrade & modernize Acalanes Library projection system
- Provide schools with allocation for facilities projects

## Measure E

Measure E facilities construction is complete. Final \$600K is for technology.

The Building Fund can only be used for capital improvement and expansion projects





# Capital Facilities Fund

|   | 2018-19                   | 2019-20                    |
|---|---------------------------|----------------------------|
| <b>Capital Facilities Fund - 25 (RDA)</b>     | <b>Estimated</b>          | <b>Proposed</b>            |
|   | <b>Actual</b>             | <b>Budget</b>              |
|   | <b>06/30/19</b>           | <b>07/01/19</b>            |
|   |                           |                            |
| <b>REVENUES</b>                               |                           |                            |
| State Revenues                                | \$ -                      | \$ -                       |
| Federal/State Revenues                        | -                         | -                          |
| Local Developer Fees                          | 590,000                   | 500,000                    |
| Local and Other Revenues - RDA                | <u>130,000</u>            | <u>130,000</u>             |
| <b>TOTAL REVENUES</b>                         | <b><u>\$ 720,000</u></b>  | <b><u>\$ 630,000</u></b>   |
|   |                           |                            |
| <b>EXPENDITURES and OTHER FINANCING</b>       |                           |                            |
| Certificated Salaries                         | \$ -                      | \$ -                       |
| Classified Salaries                           | -                         | -                          |
| Benefits - All                                | -                         | -                          |
| Materials & Supplies                          | 304,000                   | 246,000                    |
| Other services                                | 95,500                    | 52,000                     |
| Capital Outlay                                | 349,500                   | 550,000                    |
| Other Outgo                                   | -                         | -                          |
| Direct Support/Indirect Costs                 | -                         | -                          |
| Inter Fund Transfers (In)/Out                 | <u>-</u>                  | <u>-</u>                   |
| <b>TOTAL EXPENDITURES and OTHER FINANCING</b> | <b><u>\$ 749,000</u></b>  | <b><u>\$ 848,000</u></b>   |
|   |                           |                            |
| <b>Net Increase/Decrease in Fund Balance</b>  | <b><u>\$ (29,000)</u></b> | <b><u>\$ (218,000)</u></b> |
|   |                           |                            |
| <b>FUND BALANCES</b>                          |                           |                            |
| <b>Beginning Balance @ 7/1</b>                | <b>\$ 3,572,324</b>       | <b>\$ 3,543,324</b>        |
|   |                           |                            |
| <b>Estimated Ending Balance @ 6/30</b>        | <b>\$ 3,543,324</b>       | <b>\$ 3,325,324</b>        |
|   |                           |                            |

The Capital Facilities Fund accounts for revenues and expenditures from Developer Fees and Redevelopment Agency Fund (RDA).

Developer Fees budget includes:

- Adding one portable at Las Lomas
- Preliminary work on Las Lomas science classroom and conversion of a regular classroom to a full blown science classroom at Campolindo

RDA funds are one-time funds that are allocated through the county and budget includes:

- LCAP goal to modernize the classrooms district-wide providing five classroom sets at each high school
- LCAP goal to improve and modernize school safety communication systems. The budget proposal include a new Bell and PA system for Acalanes High School.



# Special Reserve Fund

| <b>Acalanes Union High School District<br/>Special Reserve Fund - 40 (Del Valle)</b> | <b>2018-19<br/>Estimated<br/>Actual<br/>06/30/19</b> | <b>2019-20<br/>Proposed<br/>Budget<br/>07/01/19</b> |
|--|--|---|
| <b>REVENUES</b>  |  |   |
| Revenue Limit  | \$ -   | \$ -  |
| Federal Income   | 131,500  | -   |
| State Income   | -  | -   |
| Local and Other Income   | 405,000  | 405,000   |
| <b>TOTAL REVENUES</b>  | <b><u>\$ 536,500</u></b>                             | <b><u>\$ 405,000</u></b>                            |
| <b>EXPENDITURES and OTHER FINANCING</b>  |  |   |
| Certificated Salaries  | \$ -   | \$ -  |
| Classified Salaries  | -  | -   |
| Benefits - All   | -  | -   |
| Materials & Supplies   | -  | -   |
| Other Services   | -  | -   |
| Capital Outlay   | -  | -   |
| Other Outgo  | -  | -   |
| Inter Fund Transfers from Building Fund  | -  | -   |
| Inter Fund Transfers to Deferred Maintenance   | 220,000  | 220,000   |
| <b>TOTAL EXPENDITURES and<br/>OTHER FINANCING</b>                                    | <b><u>\$ 220,000</u></b>                             | <b><u>\$ 220,000</u></b>                            |
| <b>Net Increase/Decrease in Fund Balance</b>   | <b><u>\$ 316,500</u></b>                             | <b><u>\$ 185,000</u></b>                            |
| <b>FUND BALANCES</b>   |  |   |
| <b>Beginning Balance @ 7/1</b>   | <b>\$ 11,009,144</b>                                 | <b>\$ 11,325,644</b>                                |
| <b>Estimated Ending Balance @ 6/30</b>   | <b>\$ 11,325,644</b>                                 | <b>\$ 11,510,644</b>                                |

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

This fund has generated investment earnings that allow the District to provide Deferred Maintenance matching funds.

The budget proposal includes a \$220,000 inter-fund transfer to the Deferred Maintenance Fund.



# Retiree Benefit Fund

|   |                          |                          |
|---|--------------------------|--------------------------|
| <b>Acalanes Union High School District</b>    | <b>2018-19</b>           | <b>2019-20</b>           |
| <b>Retiree Benefit Fund - 71</b>              | <b>Estimated</b>         | <b>Proposed</b>          |
|   | <b>Actual</b>            | <b>Budget</b>            |
|   | <b>06/30/19</b>          | <b>07/01/19</b>          |
| <b>REVENUES</b>                               |                          |                          |
| Revenue Limit                                 | \$ -                     | \$ -                     |
| Federal Income                                |                          |                          |
| State Income                                  |                          |                          |
| Local Revenue - OPEB                          | 455,000                  | 450,000                  |
| Local Revenue - Gains/Interest in Investment  | <u>126,000</u>           | <u>252,000</u>           |
| <b>TOTAL REVENUES</b>                         | <b><u>\$ 581,000</u></b> | <b><u>\$ 702,000</u></b> |
| <b>EXPENDITURES and OTHER FINANCING</b>       |                          |                          |
| Certificated Salaries                         | \$ -                     | \$ -                     |
| Classified Salaries                           | -                        | -                        |
| Benefits - All                                | -                        | -                        |
| Books and Supplies                            | -                        | -                        |
| Other Services                                | 2,000                    | 2,000                    |
| Other Outgo                                   | -                        | -                        |
| Direct Support/Indirect Costs                 | -                        | -                        |
| Inter Fund Transfers (In)/Out                 | <u>\$ -</u>              | <u>\$ -</u>              |
| <b>TOTAL EXPENDITURES and OTHER FINANCING</b> | <b><u>\$ 2,000</u></b>   | <b><u>\$ 2,000</u></b>   |
| <b>Net Increase/Decrease in Fund Balance</b>  | <b><u>\$ 579,000</u></b> | <b><u>\$ 700,000</u></b> |
| <b>FUND BALANCES</b>                          |                          |                          |
| <b>Beginning Balance @ 7/1</b>                | <b>\$ 3,610,875</b>      | <b>\$ 4,189,875</b>      |
| <b>Estimated Ending Balance @ 6/30</b>        | <b>\$ 4,189,875</b>      | <b>\$ 4,889,875</b>      |

The Retiree Benefit Fund was established to account for Other Post Employment Benefits (OPEB). OPEB funds are deposited in an irrevocable trust with CalPERS.

For FY 2019-2020, the District contribution to the trust is 1% of base salary.

The funds are deposited to CalPERS on a quarterly basis.



# Foundation Private-Purpose Trust Fund

|   |                           |                           |
|---|---------------------------|---------------------------|
| <b>Acalanes Union High School District</b>        | <b>2018-19</b>            | <b>2019-20</b>            |
| <b>Foundation Private-Purpose Trust Fund 73</b>   | <b>Estimated</b>          | <b>Proposed</b>           |
|   | <b>Actual</b>             | <b>Budget</b>             |
|   | <b>06/30/19</b>           | <b>07/01/19</b>           |
| <b>REVENUES</b>                                   |                           |                           |
| Revenue Limit                                     | \$ -                      | \$ -                      |
| Federal Income                                    |                           |                           |
| State Income                                      |                           |                           |
| Local and Other Income                            | <u>27,930</u>             | <u>21,900</u>             |
| <b>TOTAL REVENUES</b>                             | <b><u>\$ 27,930</u></b>   | <b><u>\$ 21,900</u></b>   |
| <b>EXPENDITURES and OTHER FINANCING</b>           |                           |                           |
| Certificated Salaries                             | \$ -                      | \$ -                      |
| Classified Salaries                               | -                         | -                         |
| Benefits - All                                    | -                         | -                         |
| Books and Supplies                                | -                         | -                         |
| Other Services                                    | 55,600                    | 38,000                    |
| Capital Outlay                                    | -                         | -                         |
| Other Outgo                                       | -                         | -                         |
| Direct Support/Indirect Costs                     | -                         | -                         |
| Inter Fund Transfers (In)/Out                     | <u>\$ -</u>               | <u>\$ -</u>               |
| <b>TOTAL EXPENDITURES and<br/>OTHER FINANCING</b> | <b><u>\$ 55,600</u></b>   | <b><u>\$ 38,000</u></b>   |
| <b>Net Increase/Decrease in Fund Balance</b>      | <b><u>\$ (27,670)</u></b> | <b><u>\$ (16,100)</u></b> |
| <b>FUND BALANCES</b>                              |                           |                           |
| <b>Beginning Balance @ 7/1</b>                    | <b>\$ 1,126,913</b>       | <b>\$ 1,099,243</b>       |
| <b>Estimated Ending Balance @ 6/30</b>            | <b>\$ 1,099,243</b>       | <b>\$ 1,083,143</b>       |

The Foundation Private-Purpose Trust Fund 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 2019-2020 fiscal year.
- ✓ The multi-year projection for the subsequent two years demonstrates the District's ability to maintain a reserve for economic uncertainties of 10% in FY 2020-2021 and 8% in FY 2021-2022.
- ✓ **Staff is recommending the Governing Board adopt the FY 2019-2020 budget.**



## **Fiscal Year 2019-2020 Budget Proposal**

**The Governing Board of the Acalanes Union High School District is required to approve the District's budget as of July 1, 2019, 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**