

FUND NAME:

General Fund

FUND NO: 01 J-201

SACS Fund: 01

PURPOSE:

The General Fund is used to account for the ordinary operations of the school district. All expenditures except those required by law to be in another fund are accounted for in this fund. This includes regular and special education instruction, administration, maintenance and operations, and other state and federally supported programs. This fund is a consolidation of these sub-funds; unrestricted, special education and categorical programs.

ASSUMPTIONS:

Revenue:

- Student Enrollment is projected at 10,543 students, an increase of 578 students from October 2015
- Attendance (ADA) is projected at 10,111. This figure excludes excused absences per SB 727*.
- Funded LCFF per ADA at average of \$8,095
- Per ADA change over prior year (% and \$) at 3.96% and \$308.
- Cost of Living Adjustment for categorical and special education is 0 %.
- Lottery is budgeted at \$140.00 per ADA unrestricted and \$41.00 per ADA restricted.
- Parcel Tax Revenues are projected at \$1,633,632

Expenditures:

- Step and column increases are provided for all employees eligible.
- Class Size Reduction (CSR) is modified at all grades, DK at 25, K at 24, 1st at 25, 2nd and 3rd at 26.
- Employees Statutory Benefit Schedule

<u>Certificated Employer Rate</u>		<u>Classified Employer Rate</u>	
STRS	12.58 %	PERS	13,888 %
Medicare	1.45%	FICA (OASDI)	6.20%
SUI	0.050%	Medicare	1.45%
Workers Comp	2.8 %	SUI	0.050%
Alt Retirement	3.75%	Workers Comp	2.8 %
		Alt Retirement	3.75%

- Dental benefit has no planned increases.
- Each eligible classified employee are budgeted for \$8,915 per full time equivalent.
- Property and liability insurance premium increases are budgeted at actual increases, from Alameda County School Insurance Group.
- All utility budgets increased 5%.

Other: All categorical programs will be self-supporting, except special education and ROP

FUND NAME: Unrestricted General Fund

FUND NO: 01 J-201

SACS Fund: 01

PURPOSE:

The General Fund is used to account for the ordinary operations of the school district. All expenditures except those required by law to be in another fund are accounted for in this fund. This includes regular instruction, administration, maintenance and operations, and other state and federally supported programs.

ASSUMPTIONS:

Revenue:

- Student Enrollment is projected at 10,543 students, an increase of 578 students from prior year October 2015 enrollments.
- Average Daily Attendance (ADA) is projected at 10,111.
- Cost of Living Adjustment for special education is 0 %
- Lottery is budgeted at \$140.00 per ADA unrestricted and \$41.00 per ADA restricted.
- Cost of living adjustment for state categoricals is 0%.
- Parcel Tax Revenues are projected at \$1,633,632.

Expenditures:

- Step and column increases are provided for all employees eligible.
- Class Size Reduction is modified at all grades, DK at 25, kinder 24, 1st at 25, 2nd and 3rd at 26
- Employees Statutory Benefit Schedule

<u>Certificated Employer Rate</u>	
STRS	12.58 %
Medicare	1.45 %
SUI	.05 %
Workers Comp	2.8 %
Alt Retirement	3.75 %

<u>Classified Employer Rate</u>	
PERS	13.888 %
FICA (OASDI)	6.20 %
Medicare	1.45 %
SUI	.05 %
Workers Comp	2.8 %
Alt Retirement	3.75 %

- Dental benefit has no planned increases.
- Each eligible classified employee are budgeted for \$8,915 per full time equivalent.
- Property and liability insurance premium increases are budgeted with actual increases Alameda County Schools Insurance Group.
- All utility budgets increased 5%.

Other:

- This portion of the general fund contributes to Special education in the amount of \$9,668,904.
- The special education contribution could increase at least \$750,000 and possibly more, estimated at another \$750,000
- ROP contribution to be determined

FUND NAME:**Special Education****SACS FUND NO: 01**

(Sub Fund 012)

PURPOSE:

Special education programs and activities are designed primarily for individuals with exceptional needs who are placed in an individualized education program (IEP). The direct instructional activities employed here are similar to those employed in general education programs.

Expenditures in this fund include costs that relate directly to the special education instructional program.

Assumptions:**Revenue:**

- Step and column increases are provided for all employees eligible
- Property Taxes
- Federal Grants
- Special Education Transportation Entitlement
- Billings to Other Districts
- Transfers of Apportionment from JPA

Expenditures:

- Salaries and benefits of special education teachers and instructional assistants
- Textbooks and instructional supplies
- Travel and Conference expenses for all employees in these programs
- Repair, maintenance and replacement of instructional materials
- Student in specialized programs attending Non Public Agency or Non Public School
- Transition program serving students ages 18 – 22.

Encroachment:

- Special Education expenditures exceed the revenue, requiring a contribution from the unrestricted general fund programs, in the amount of \$9,668,904 and possibly escalating another 1,500,000 for Special Education Local Plan Area issues.

FUND NAME:**Categorical Programs**
(Sub Fund 013)**SACS Fund: 01****PURPOSE:**

Categorical Programs are set up to account for special projects associated with various grant and entitlement programs from State, Federal and Local Sources. Special projects and programs that may have their own project directors; approved and funded from external sources, including federal, State, local, or private agencies; require special project budgets and audits; and may require financial reports. Special projects are entirely in support of an instructional program or another support program.

Expenditures in this include costs that relate directly to the instructional program.

ASSUMPTIONS:**Revenues****Federal:**

- Title I
- Title II
- Title III
- TVIP TIP

State Categorical Grants outside of LCFF:

- ROP

Local Revenue

- Donations

Expenditures:

- Step and column increases are provided for all employees eligible
- Direct charges for salaries and benefits are expressly funded by the donor.
- Textbooks and instructional supplies.
- Travel and Conference expenses for workshops and training.
- Repair, maintenance and replacement of instructional materials.
- Indirect costs (district administration, pupil services, plant operations, plant maintenance, etc.)

Contribution:

- There is local contribution to ROP amount to be determined