

SAN RAFAEL CITY SCHOOLS (HIGH SCHOOL DISTRICT)

NARRATIVE

California school district revenues and expenditures are subject to constant change. School district budgets are not static documents, but instead are constantly being revised to respond to decisions at the state and federal level, as well as to the expenditure needs of the local school district.

Acceptance of the constant revision in district numbers is one of the biggest challenges in understanding a school district budget. Yesterday's numbers are not today's numbers, and it almost seems as if someone is making up the statistics. But, while there is a base cost of service, school districts operate on such a narrow margin of income that even a small swing in revenues or unanticipated costs can have a major impact on a district's ending balance and on decisions that a district makes.

Fortunately, the San Rafael City High School District is a "basic-aid" district and has therefore not been as significantly impacted over the past several years by the extreme fluctuations in revenues from the State, as other districts have. A "Basic Aid" district is a district whose revenues from local property taxes exceed the total local revenue income due to a district based on the state formula. These districts are allowed to keep all of their property taxes but do not receive per-pupil general purpose funding from the State. In addition, the San Rafael High School District is an approved "District of Choice," which allows the district to receive 70% of a "district of residence" LCFF Revenue per ADA for students enrolled from other state funded districts (Inter-District transfers-IDT). In 2014-15, the district is anticipating receiving approximately \$390,000 from State funding for this program.

For many years the District received approximately 5.5 - 8% annual increases in secured property taxes, which represent a significant amount of new unrestricted revenues. In 2009, however, the housing market was hit hard by the economy and the sub-prime lending crisis and down-turn in the housing market. In 2009-10, the District received \$280,000 less in secured property taxes than was received in 2008-09 for a 1.5% decrease and in 2010-11, the district received a further reduction of approximately \$90,000. This was the first time this has occurred in San Rafael

SAN RAFAEL CITY SCHOOLS (HIGH SCHOOL DISTRICT) NARRATIVE CONTINUED

since the early 1990's. Beginning In 2011-12, the District began to see some modest increases of 1.2% TO 2%, which, although positive, was nowhere near the increases seen in the pre-2008-09 levels. At present, the housing market is continuing to recover and at a faster pace than in the past 2 years. Current estimates from the Marin County Auditor-Controller's Office reflect over 5.5% estimated increases in 2015-16 and although some of this is attributable to reassessments for properties reduced during the down-turn, it is anticipated that the rate of recovery will continue at around 6%.

In January, the Governor released his State Budget proposal for the 2015-16 Fiscal Year. For the second time in several years, the Governor included increases to K-12 education funding from the State. The main theme for the Governors State Budget proposal for education continues to be support for funding the implementation of the Local Control Funding Formula (LCFF).

On May 14th, the Governor released his "May Revise" to the January State budget proposal, which reflected significant increases in projected State revenues (\$6.7 billion) forecast through 2015-16. K-14 Education is proposed to see \$5.5 billion of this increase, most of which is targeted toward one-time investments. It does, however include a significant increase in the level of ongoing "GAP" funding for the LCFF (increase to 53.08%) as well as one-time State funds of approximately \$601 per ADA as a repayment of one-time mandates owed to public education for several years. Although these one-time funds are discretionary, the Governor maintains that they will allow school districts to make necessary investments in professional development, new teacher induction, the purchase of instructional materials and technology improvements.

Although the District is in the second year of implementation of the Local Control Accountability Plan (LCAP), with a newly revised State template that districts are required to use by State regulation, staff have worked to understand the additional information and sections, in large part related to the annual update. Staff began working on Year 0 (2014-15 annual update of Section II of the LCAP over winter break). Once the new "revised" template was in place, the District started an inclusive process of community meetings and forums to provide information on the LCFF and the LCAP and collect feedback, specifically on the Year Two (2) (2014-15 LCAP) actions, services, and expenditures, as this

SAN RAFAEL CITY SCHOOLS (HIGH SCHOOL DISTRICT) NARRATIVE CONTINUED

would become the foundation for building Year 1 for the 2015-16 LCAP. Time was also spent refining the LCAP/District Goals from nine to five goals and gathering input from the community.

Essentially, the LCAP is a three-year plan with 3 sections; Section 1, which describes the process of stake holder engagement; Section 2, which identifies the District Goals and Progress Indicators that include identified student needs and the metrics to measure progress toward addressing these needs. Section 2 also describes the actions, services and expenditures (\$\$) for all three years to address the District-defined goals as well as meeting all Eight State Priorities. This year, Section II adds a new element identified as the "Annual Update" for Year 0 in which the District provides information on what was actually accomplished and expended in the current year (2014-15) in support of the Goals from the prior year LCAP - Year 1.

Section 3 specifically articulates how the needs of the target population (English Learners, Foster Youth, and Low Income Students) are met by providing increased or improved services over the base level of service for all students. It also includes information on proportionality, in which the District must demonstrate that the funds included in the LCFF specifically generated by the Supplemental and Concentration grants are proportionate to the level of increased or improved services for EL/Low Income & Foster youth students. The funds generated by the supplemental and concentration grants (estimated at \$1,258,349) cannot be used for base services including increases in salary and benefits. They must be used to increase or improve services for our target population of students whose ADA provides these supplemental funds through the LCFF. The 2015-18 LCAP reflects that the district is improving or increasing services for a total amount of \$1,721,300, which exceeds the minimum proportionality by approximately \$463,000.

It is important to remember that this plan must be affordable and developed in compliance with the State regulations, which require the use of the template. In Section 2 of the LCAP, all of the Year 1 actions that are defined and that have a cost or specific expenditure associated with them, must be included in the District's budget. In addition, the LCAP must take into consideration that as a "basic aid" school district, we are not eligible to receive any additional funding under the LCFF. Although the LCFF calculations reflect increases from one year to the next according to the formula, these are not in addition to the local property taxes that fund basic aid school districts and the formula does

SAN RAFAEL CITY SCHOOLS (HIGH SCHOOL DISTRICT)
NARRATIVE CONTINUED

not provide any additional funding. The District continues to be dependent on increases in local property taxes, which will need to keep pace with growth in student enrollment.

On June 16, the Governor signed the final State Budget Bill into law, so the State has an official budget for 2015-16. In this final budget, the State legislature and State budget committees made modifications to the budget the Governor proposed in his May Revise. These include reductions in the GAP funding from 53.08% to 51.5% and reduced the one-time discretionary funds from the State for the mandate backlog by approximately \$75-\$100 per ADA. These two changes result in a significant reduction of funds that will be analyzed and included in the first budget revision brought to the Governing Board for approval (within 45 days). Other changes include one-time funding for Professional Development targeted at educator effectiveness and several other key areas. Over the next several weeks, more details will emerge from the new State budget and adjustments will be made accordingly.

Although the State economy continues to recover and local property taxes are improving at a faster pace, the level of growth in student enrollment and the costs associated with this growth create challenges for maintaining on-going fiscal solvency and adequate cash flow. Cash is critical to the day-to-day operations of the District and maintaining adequate liquidity is essential to fiscal solvency. We have been able to meet our cash flow obligations in large part due to our current levels of reserves.

To protect the district's fiscal solvency, staff recommends maintaining the high school district Reserve for Economic Uncertainty (REU) at 10%. In addition, staff is recommending setting aside an additional contingency of \$1.1 million to increase cash reserves and increase the District's ability to respond to the challenges of this economic environment. This \$1 million represents less than one month in average payroll expense.

These actions will enable the high school district to accommodate further fluctuations in revenue or unanticipated increases in expenditures such as ones that could be associated with the changes in the CalSTRS rates.

SAN RAFAEL CITY SCHOOLS (HIGH SCHOOL DISTRICT) NARRATIVE CONTINUED

In summary, years can be invested in trying to understand all of the intricacies of California school finance and the allocation of funding to local school agencies. Books have been written on the topic and consultants are often hired to guide districts through the labyrinth of revenue allocations to California's almost 1,000 school districts. But most of school finance for the layman can be understood with the knowledge that school districts are dependent on the decisions of a higher level of government – the State of California, and to a much lesser extent, the Federal government – for the determination of their revenues. They have very little flexibility to influence their total revenue growth unless the local electorate is willing to contribute additional funding through a voter-approved parcel tax, as is the case in San Rafael City Schools. Expenditure decisions, to a limited extent, are within the control of the Governing Board, even though revenues are determined at the state level. However, decisions regarding many expenditures are limited, as they are determined or driven by factors outside of the District's control, such as Education Code requirements, state mandates, worker's compensation rates, rising costs of utilities and/or bargaining unit contract obligations. For example, beginning in 2014-15 and continuing over the next several years, the State is implementing increases in the employer rates for the State Teachers Retirement System (STRS) as the current levels of funding are inadequate. This will have a significant fiscal impact on school district budgets.

ADOPTED BUDGET ASSUMPTIONS

The following Budget Assumptions are based on information included by the Governor in the May Revise to his Budget Proposal in January and/or the most current information available. These assumptions will be adjusted as additional or new information becomes available:

<u>Enrollment Projections</u>	<u>2015-16</u>	<u>2014-15 Month 8 Enrollment</u>
Madrone High School	60	62
San Rafael High School	1,200	1,147
Terra Linda High School	1,075	1,079
Home Hospital/IS	1	7
<u>Special Day Class</u>	<u>55</u>	<u>54</u>
Total:	2,391	2,349

Average Daily Attendance (ADA): Estimated P-2 ADA @ 2,223.22 (not including District of Choice ADA)

Estimated MCOE ADA @ 44.95

- Cost of Living Adjustment (COLA) 1.02%
- Local Control Funding Formula (LCFF) Not fully funded - GAP funding at 53.08%
 - Hold Harmless
 - Basic Aid Status is unchanged
 - Fair-share reduced but no overall impact on the budget
 - Ongoing "District of Choice" Funding for 2015-16 (approximately \$390,000 fully funded as it operates outside of the LCFF and is therefore not impacted by the Fair-share calculations)
- "Basic Aid" District ~ Secured Property Tax estimates @ approximately \$1,245,000 net increase over 2014-15 for a 6% Increase
- One-time State Funding on backlog of Mandates owed by the State \$601 per ADA (\$1.3 million)

SAN RAFAEL CITY SCHOOLS (HIGH SCHOOL DISTRICT)
BUDGET ASSUMPTIONS CONTINUED

- Ongoing Fair-Share Reductions:
 - 2008-09 in 2009-10 ~ one-time \$525,011
 - 2009-10 in 2010-11 ~ one-time \$844,837
 - 2010-11 in 2011-12 ~ ongoing 8.92% of Revenue Limit Calc. \$1,279,289 estimate
 - 2011-12 in 2012-13 ~ @ 9.57% estimated at \$1,373,446
 - 2012-13 in 2013-14 and ongoing at 8.52%
 - State will maintain constitutional minimum of \$120 per ADA through Special Ed/Mental Health Funds
- Education Protection Account (Prop 30 funds) \$200 per ADA est. at \$453,756 (ongoing for 5 more years only)
- Mandated Cost reimbursements Block Grant \$118,745
- Lottery Funding
 - Unrestricted (Non-Prop 20) \$128.00 per 14-15 est. annual ADA @ 2,378 (includes 1.04446 ADA Factor)
 - Restricted (Prop 20) \$ 34 per 14-15 est. annual ADA @ 2,378 (includes 1.04446 ADA Factor)

Other State Revenues:

- Eliminate one-time carryover and deferred revenue from 2015-16 budgeted in 2014-15
- Programs Eliminated under the LCFF and fair-share cuts
 - Supplemental Hourly Programs \$131,949
 - 9th Grade Class Size reduction \$217,604
 - Community Based Education tutoring (CBET) \$7,979
 - School Safety & Violence Prevention Program \$75,476
 - Art & Music block Grant \$31,137
 - CAHSEE Intervention \$35,301
 - Supplemental School Counseling \$127,813
 - Peer Assistance & Review \$9,802
 - Math & Reading Training \$4,010
 - School Library & Improvement Block Grant \$,1421
 - ELD Math & Reading Professional Development \$8,019
 - Professional Development Block Grant \$29,251

**SAN RAFAEL CITY SCHOOLS (HIGH SCHOOL DISTRICT)
BUDGET ASSUMPTIONS CONTINUED**

- Programs Eliminated under the LCFF and fair-share cuts (continued)
 - Instructional Materials Realignment Program (IMFRP) \$120,866
 - Pupil Retention Block Grant \$11,702
 - Deferred Maintenance Fund 14 \$78,554
 - Gifted & Talented \$11,945
 - Community Day School \$36,591
 - Adult Education \$122,864

Federal Programs will continue assuming the same level of funding as follows:

- Ongoing Title I \$231,432
- Ongoing Special Education funds \$415,863 - per SELPA FAP
- Ongoing Title II, Part A \$56,834
- Ongoing Title III (Part A-LEP) \$32,088 (increased by 5%)
- Added Title III (Immigrant Ed) \$17,784 (increased by 5%)
- Ongoing Carl Perkins Grant \$49,514 (increased by 5%)
- Ongoing Mental Health Federal Funds \$36,048
- Eliminate one-time carryover and deferred revenue from 2013-14 budgeted in 2014-15

Local Grants and Other Local Revenues

- Parcel Tax increase by 5% or \$135,000 estimated additional revenues
- Contribution to Routine Restricted Maintenance Account (RRM) \$1,025,000
- Interest Earnings no change
- Tuition for 4 Foreign Exchange students (\$12,000 ea) Total \$36,000
- Ongoing ROP funding for sections from MCOE (SR & TL) Reduced by additional 35%
- Ongoing State Mental Health Funds \$129,072
- Special Education AB 602 Block Grant funding per MCOE May estimates \$1,092,781
 - Extended Year (summer school) Program \$8,225 (1 class)
 - Estimated NPS/LCI Set-aside \$113,863

**SAN RAFAEL CITY SCHOOLS (HIGH SCHOOL DISTRICT)
BUDGET ASSUMPTIONS CONTINUED**

Staffing:

- 3.0 FTE Principals (LCFF Base)
- 4.0 FTE Assistant Principals(LCFF Base)
- .50 FTE Director of Strategic Initiatives (LCFF Base)
- .50 FTE Director of ELD (LCAP Supplemental & Concentration Grt)
- .50 Communications and Engagement Coordinator (LCAP Supplemental & Concentration Grt)
- .50 Accountability Coordinator (LCAP Supplemental & Concentration Grt)
- 56.4 FTE Total San Rafael High School
 - Base 51 FTE (LCFF Base)
 - Add 0.80 FTE ROP (LCAP Supplemental & Concentration Grt)
 - Add .20 FTE CAHSEE section (LCAP Supplemental & Concentration Grt)
 - Add 1.0 FTE Intervention Support (Parcel Tax)
 - Add 2.8 FTE ELD/newcomer sections and Support (LCAP Supplemental & Concentration Grt)
 - Add .6 FTE Title I site funds
- 48.2 FTE Total Terra Linda High School
 - Base 45.8 FTE (LCFF Base)
 - Add .20 FTE CAHSEE section (LCAP Supplemental & Concentration Grt)
 - Add 1.0 FTE Intervention Support (Parcel Tax)
 - Add .6 FTE ELD/newcomer sections and Support (LCAP Supplemental & Concentration Grt)
 - Add .60 FTE MSEL sections (Grant funded)
- 3.4 FTE Madrone High School (LCFF Base)
- 0.2 FTE Independent Study (LCFF Base)
- 1.2 FTE Instructional Coaches (one-time .4 FTE SR; 4 FTE TL; & .20 FTE Madrone) (LCAP Supplemental & Concentration Grt)
- .80 FTE College & Career Partnership Grant (2 sections each at SR & TL)
- 6.8 Certificated Counseling Staff (3.0 at each comprehensive high school and .8 @ Madrone HS)
 - 2.OSRHS/TLHS (LCAP Supplemental & Concentration Grt)
 - .80 FTE Madrone (LCAP Supplemental & Concentration Grt)

SAN RAFAEL CITY SCHOOLS (HIGH SCHOOL DISTRICT)
BUDGET ASSUMPTIONS CONTINUED

- 2.0 Certificated Librarians (LCFF Base)
- 7.0 FTE Certificated RSP
- 5.0 FTE Certificated SDC (2.4 FTE-SRHS; 3 FTE-TLHS including 1 blended SDC)
- 1.6 FTE Psychologist
- 1.0 FTE Nurse
 - Increased by .50 FTE (LCAP Supplemental & Concentration Grt)
- Moderate to Severe Program
 - 1.0 FTE SDC
 - 2-.75 Instructional Assistants
 - .4 FTE Psychologists
- Bilingual Community Liaisons (LCAP Supplemental & Concentration Grt)
 - .875 FTE SRHS
 - .75 FTE TLHS (Added)
 - .50 FTE District-wide
 - .50 FTE Special Education (Added)
- .20 FTE Athletic Director at each campus .4 FTE total (LCFF Base)
- 2.0 College & Career Advisor - Classified (increased from 1.0 FTE) (LCAP Supplemental & Concentration Grt)
- 2.0 FTE Campus Security II (1.0 at each comprehensive high school) (LCFF Base)
- 2.0 FTE Campus Supervisor (LCFF Base)
- Other Staffing Information
 - Assume NO salary increases under the current SRFT formula due to ongoing deficit spending
 - Estimated adjustments for Step & Column 1%
 - Open Positions @ Step 5: Column 4

Employee Benefits:

- H&W budgeted at Cap for all positions, including administrative
- STRS Rate @ 10.73% (increase of 1.85%)
- PERS Rate @ 11.847% (increase)
- OASDI Rate @ 6.2% (no change)

SAN RAFAEL CITY SCHOOLS (HIGH SCHOOL DISTRICT)
BUDGET ASSUMPTIONS CONTINUED

- Medicare rate @ 1.45% (no change)
- SUI rate @ .5% (no change)
- Workers Comp. Rate @ 2.018% (increased from 2.011%)

Site Allocations: (LCFF Base)

- \$158 per CBEDS per school - Comprehensive High School (no change)
 - Ongoing budget for athletics @ \$45,000 per school
- \$14,500 flat for Madrone HS (no change)

Other Expenditures/information:

- ELD Instructional Materials \$20,000 (LCAP Supplemental & Concentration Grt)
- Comprehensive Assessment System \$59,000 (LCAP Supplemental & Concentration Grt)
- APEX Credit Recovery \$23,000 LCAP (LCAP Supplemental & Concentration Grt)
- AVID Program \$24,000 (LCAP Supplemental & Concentration Grt)
- New website design \$25,000 (LCAP Supplemental & Concentration Grt)
- GALLUP \$16,000 (LCAP Supplemental & Concentration Grt)
- School to Career partnership with MCOE \$33,000 (LCAP Supplemental & Concentration Grt)
- Implement PBIS \$18,000 (LCAP Supplemental & Concentration Grt)
- Include cost of additional classroom furniture for growth (LCFF base)
- Transfer-in:
 - Fund 21 Offset Facilities Use Coordinator Costs \$35,000
- Transfers Out
 - Transfer to Deferred Maintenance \$78,281 (*eliminated due to Growth & Deficit Spending*)
 - Will work to restore in future years as property taxes recover
 - Transfer to Fund 20 ~ GASB 45 net \$477,305 (*eliminated due to Growth & Deficit Spending*)
 - Will work to restore in future years as property taxes recover
- No employee reimbursement for fingerprinting (ongoing)
- No change postage

**SAN RAFAEL CITY SCHOOLS (HIGH SCHOOL DISTRICT)
BUDGET ASSUMPTIONS CONTINUED**

- Board election costs @ \$30,000 (LCFF base)
- Increases in Property & Liability Insurance (LCFF Base)
- Estimated Capital Outlay - copier replacement (LCFF Base)
- Significant increase in estimates for NPS/NPA costs due to increase in NPS placements
- Increase in Excess Cost Bill-back from MCOE (Total \$637,745) (LCFF Base)
 - Increase for adjustment due to changes in ADA transfers to MCOE under the LCFF (\$220,000)
- Special Education Pupil Transportation (LCFF Base)
 - Increase in Special Education Transportation costs \$60,000
 - Transfer of former Marin Pupil Transportation Authority (MPTA) funds to HSD \$152,339
- Adjust Debt Service Payments per amortization schedules (New Vehicles - RRM)
- Indirect rate 6.00% (5.75% in 2014-15)
- Indirect rate for Food Service (Fund 13) 5.11%
- 5% Increase in utility costs projected (sewer, water, refuse & PGE) (LCFF Base)
- Eliminate District match for $\frac{1}{2}$ of 1 percent transfer to Deferred Maintenance (RRM Account)

Other Funds:

- Adult Education Fund 11
- Cafeteria Fund 13
- Deferred Maintenance Fund 14
- Special Reserve for Post-employment Benefits Fund 20
- Building Fund 21 (comprised of 2 funds)
 - Fund 21 Facilities Use fees
- Capital Facilities Fund 25
- Special Reserve for Capital Outlay Fund 40 (Prop 39)
- Bond Interest & Redemption Fund 51

SAN RAFAEL CITY SCHOOLS (HIGH SCHOOL DISTRICT)
BUDGET ASSUMPTIONS CONTINUED

Multi-Year Projections:

Revenues

- Assume Local Control Funding Formula (LCFF) continues to be implemented
 - LCFF GAP funding at 37.4% - 2016-17 & 36.70% - 2016-17
 - Assume same level of Free & Reduced Meal (FRM) percentages for LCFF Calculations
 - Ongoing Lottery Funding @ \$128 and \$34 (prop-20) (both years) Plus growth
 - Inflation at 2% per year
- Assume ongoing fair-share of \$1,340,000
- Assume growth in ADA of 34; 48 per year 2016-17 & 2017-18
- Assume ongoing District of Choice funding for 2016-17 & 2017-18
- Secured Taxes:
 - Assume ~ 6% increase in secured Tax Estimates 2016-17
 - Assume ~ 6% increase in secured Tax Estimates 2017-18
- Assume no increases in Interest Earnings (2016-17 & 2017-18)
- Assume ongoing block grant revenues for Mandated Costs (2016-17 & 2017-18)
- Assume increase in contribution to Special Education of approx.. \$118,000; \$150,000 (2016-17 & 2017-18)
- Assume ongoing contribution to Routine Restricted Maintenance (RRM) Account (2016-17 & 2017-18)
- Assume ongoing Federal revenues for Title I, IDEA, Title II, Carl Perkins, and title III
- Eliminate one-time State mandate funds in 2016-17 \$1.3 million
- Assume 5% increase in Parcel Tax Revenues (\$143,000 2016-17 & \$150,000 2017-18)
- Assume no change in restricted local grants at this time. If funding changes, expenditures will be adjusted accordingly

Expenditures

- Certificated ~ 2016-17 & 2017-18
 - Assume Step & Column @ 1%
 - Assume 2.0 FTE increases for certificated 2016-17 & 2017-18
 - Eliminate 1.20 FTE Instructional Coaches \$100,000 2016-1
 - Assume no increases in salaries under the SRFT formula (Affordability)

**SAN RAFAEL CITY SCHOOLS (HIGH SCHOOL DISTRICT)
BUDGET ASSUMPTIONS CONTINUED**

- Classified ~ (2016-17 & 2017-18)
 - Assume Step & Column @ 1%
 - Assume no salary adjustments
 - Assume ongoing reductions indicated above
- Employee Benefits ~ (2015-16 & 2016-17)
 - Assume no change in rates for driven costs with the exception of STRS/PERS (2016-17 & 2017-18)
 - STRS/PERS increase by an est. \$340,000 per year based on projected increases in rates
 - \$200,000 unrestricted & \$65,000 restricted
 - Assume no change in Medical/Dental CAP
- Materials & Supplies
 - Assume increases in materials & supplies (unrestricted)
 - Assume decrease in one-time materials & supplies in 2016-17 \$250,000 unrestricted
 - Assume decreases in one-time \$102,000 restricted 2014-15 carryover budgeted in 2015-16
- Services & other operating expenditures
 - Assume 3% increase in utility costs (2016-17 & 2017-18) (unrestricted)
 - Assume 3% increase in Property & Liability (2016-17 & 2017-18) (unrestricted)
 - Assume increases in NPA & NPS costs (restricted)
 - Assume decrease in one-time Professional Consultants Contracts 2016-17 \$100,000 (unrestricted)
- Assume no change in indirect cost rate for 2016-17 & 2017-18
- Assume increases of approximately 9.5%-10% in Excess Cost Bill back from MCOE (2016-17 & 2017-18)

**SAN RAFAEL CITY SCHOOLS (HIGH SCHOOL DISTRICT)
BUDGET ASSUMPTIONS CONTINUED**

Ending Fund Balance & Reserves:

- Implement GASB 54 with new reporting for the "Components of Ending Fund Balance"
 - Non-spendable
 - Revolving Cash
 - Stores
 - Prepaid
 - Restricted (Categorical - Restricted Budget)
 - Committed (Formal commitment for a particular purpose)
 - Assigned
 - Local Site Carryover
 - Contingencies
 - Unassigned
 - Reserve for Economic Uncertainty
 - Available
- Assume no change in Revolving Fund account (2016-17 & 2017-18)
- Assume ongoing 10% reserve for economic uncertainty (2016-17 & 2017-18)
- Assume the following Board Designated:
 - Maintain Contingency at same level for Cash-flow
- Assume continued positive ending fund balance in General Fund

SAN RAFAEL CITY HIGH SCHOOL DISTRICT

SUMMARY OF ITEMS INCLUDED IN THE BUDGET IN SUPPORT OF THE LOCAL CONTROL ACCOUNTABILITY PLAN AND USING THE LCFF SUPPLEMENTAL AND CONCENTRATION GRANT FUNDS TO FURTHER SUPPORT TARGET POPULATION OF STUDENTS:

- 50 FTE Director of ELD (LCAP Supplemental & Concentration Grt) \$89,000
- .50 Communications and Engagement Coordinator (LCAP Supplemental & Concentration Grt) \$64,000
- Add additional sections at high schools to support target population
 - Add 0.80 FTE ROP (LCAP Supplemental & Concentration Grt) \$54,500
 - Add .4 FTE CAHSEE 2-sections (LCAP Supplemental & Concentration Grt) \$54,000
 - Add 3.4 FTE ELD/newcomer sections and Support (LCAP Supplemental & Concentration Grt) \$446,000
- 1.2 FTE Instructional Coaches (LCAP Supplemental & Concentration Grt)\$120,000
- Provide additional counseling services over historical ratios \$350,000
 - 2.0SRHS/TLHS (LCAP Supplemental & Concentration Grt)
 - .80 FTE Madrone (LCAP Supplemental & Concentration Grt)
- 1.0 FTE Nurse
 - Increased by .50 FTE (LCAP Supplemental & Concentration Grt) \$55,000
- Bilingual Community Liaisons (LCAP Supplemental & Concentration Grt) \$140,000
 - .875 FTE SRHS
 - .75 FTE TLHS (Added)
 - .50 FTE District-wide
 - .50 FTE Special Education (Added) \$20,000
- 2.0 College & Career Advisor - Classified (increased from 1.0 FTE) (LCAP Supplemental & Concentration Grt) \$130,000
- ELD Instructional Materials \$20,000 (LCAP Supplemental & Concentration Grt)
- Comprehensive Assessment System \$59,000 (LCAP Supplemental & Concentration Grt)
- APEX Credit Recovery \$23,000 LCAP (LCAP Supplemental & Concentration Grt)
- AVID Program \$24,000 (LCAP Supplemental & Concentration Grt)
- New web-site design \$25,000 (LCAP Supplemental & Concentration Grt)
- GALLUP \$16,000 (LCAP Supplemental & Concentration Grt)
- School to Career partnership with MCOE \$33,000 (LCAP Supplemental & Concentration Grt)
- Implement PBIS \$18,000 (LCAP Supplemental & Concentration Grt)