



# **2023-2024 Budget Proposal**



Governing Board  
Nancy Kendzierski, President  
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Administration  
John Nickerson – Superintendent  
Amy McNamara – Associate Superintendent, Administrative Services  
John Walker – Associate Superintendent, Educational Services  
Julie Bautista – Chief Business Official, Business Services  
Nick Carpenter – Director, Fiscal Services

May 17, 2023

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



# Message from the Superintendent

State revenues were at historic highs for the 2022-2023 fiscal year; however, due to the Local Control Funding Formula and the grossly inadequate base funding within the formula, the Acalanes Union High School District remained in Community Funded Status as the local property tax received by the District exceeded the State allocation for the District. Should the full Cost of Living Adjustment (COLA) to the LCFF be funded by the State and if property tax growth is very low for 2023-2024, as suggested by most home sales data and assessed valuation, the District might move from community funded status and into LCFF funded. Should such a scenario take place, the District would not be receiving new revenues at the rate of the COLA (8.22%), but between 2.0 and 3.0 %.

The District projects a budget deficit in 2023-2024 and the subsequent two years, during which time the reserve is projected to fall from 17% to 7%. The Governing Board has passed resolutions setting 10% as a target reserve given the size of the District and the community funded status.

The budgetary pressures on the District continue to increase. Deployment of the reserve and local revenues through the excess property tax, community parcel taxes (Measures G & A) and local support from our school education foundations and parent groups have enabled the District to preserve the highest quality academic programs and support services. Deployment of the reserve cannot be a long-term strategy.



## *Message from the Superintendent (continued)*

The District will be entering year three of the three-year Local Control and Accountability Plan, which will be presented to the Board for approval of the annual update. The proposed 2023-2024 budget is aligned to the proposed LCAP annual update for 2023-2024.

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, Nick Carpenter, Director of Fiscal Services, and the District Business Department. The 2023-2024 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 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.

The county office continues to reinforce the need for reserves over the minimum requirements. The District adopted a resolution to keep an additional 7% reserve over the minimum required recognizing the importance of maintaining fiscal solvency.

Once the Governor signs the budget, the District is required to revise the budget for any substantial changes, and these changes 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 Proposed 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 eleven separate funds with the General Fund being the primary fund of the District.

| Fund | Description                      |
|------|----------------------------------|
| 01   | General                          |
| 08   | Student Activity Special Revenue |
| 11   | Adult Education Special Reserve  |
| 13   | Cafeteria Special Reserve        |
| 14   | Deferred Maintenance             |
| 17   | Special Reserve Scholarship      |
| 21   | Building                         |
| 25   | Capital Facilities               |
| 35   | School Facility Fund             |
| 40   | Special Reserve Capital Outlay   |
| 71   | Retiree Benefit                  |



# 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.

## Student Activity Special Revenue Fund

The Student Activity Special Revenue Fund is a new fund established to allow the District to account for student body activities in accordance with GASB Statement 84.

## 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

The Deferred Maintenance Fund was eliminated by the Local Control Funding Formula. However, the Governing Board adopted Resolution #14-15-17 to sustain the fund to provide major repairs.

## Special Reserve Scholarship

This Fund was established to replace Fund 73. The District holds Funds that were donated from private Trusts and individuals for the purpose of student scholarships.

## 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.

## School Facility Fund

This Fund was established to account for new facility construction, modernization projects, and facility hardship grants.

## Special Reserve Fund for Capital Outlay

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.

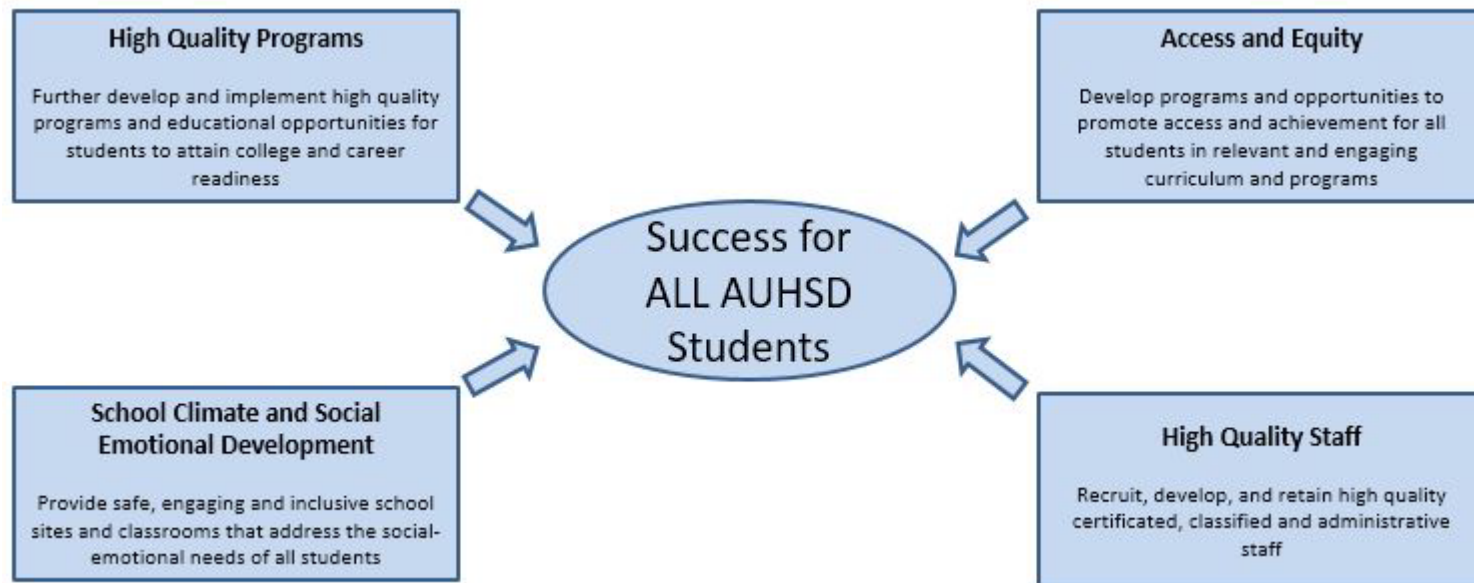
## Retiree Benefit Fund

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



# Local Control Accountability Plan

The District Local Control Accountability Plan (LCAP) is the standard by which the District guides and executes its efforts to educate AUHSD students. 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).



The report must be adopted by the local governing board in conjunction with the adopted annual budget by July 1, 2023, and must be posted on the homepage of the LEA's website.



# 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.

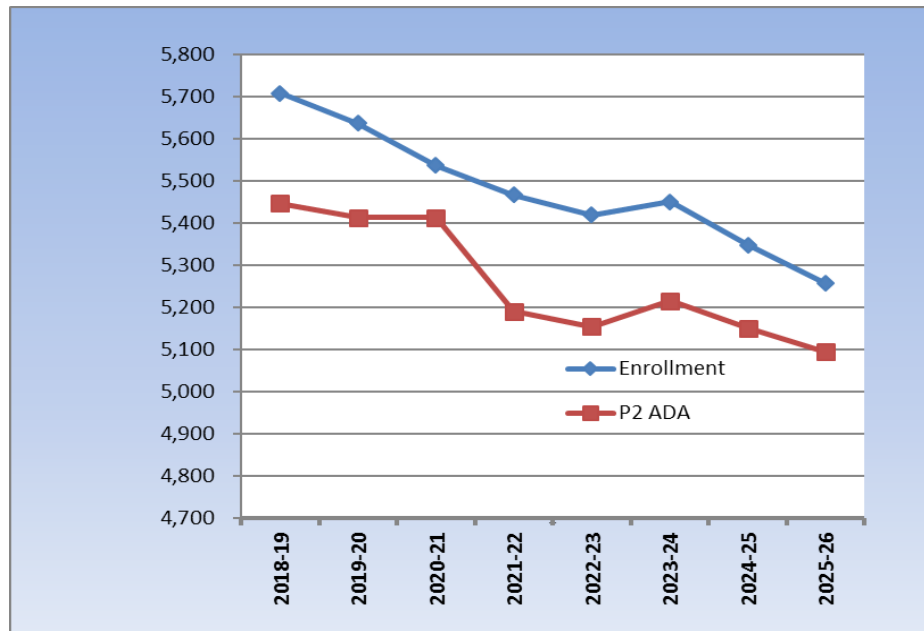
|                            | ENROLLMENT   |              |              |              |              | PROJECTION   |              |              |
|----------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| School                     | 2018-2019    | 2019-2020    | 2020-2021    | 2021-2022    | 2022-2023    | 2023-2024    | 2024-2025    | 2025-2026    |
| Acalanes                   | 1,335        | 1,284        | 1,271        | 1,251        | 1,238        | 1,225        | 1,203        | 1,174        |
| Campolindo                 | 1,406        | 1,374        | 1,400        | 1,343        | 1,343        | 1,350        | 1,310        | 1,321        |
| Las Lomas                  | 1,601        | 1,629        | 1,581        | 1,578        | 1,571        | 1,575        | 1,555        | 1,491        |
| Miramonte                  | 1,286        | 1,235        | 1,174        | 1,182        | 1,169        | 1,190        | 1,165        | 1,157        |
| ACIS                       | 27           | 52           | 45           | 52           | 47           | 52           | 52           | 52           |
| Transition/NPS             | 53           | 62           | 65           | 61           | 51           | 58           | 63           | 62           |
| <b>Total Enrollment</b>    | <b>5,708</b> | <b>5,636</b> | <b>5,536</b> | <b>5,467</b> | <b>5,419</b> | <b>5,450</b> | <b>5,348</b> | <b>5,257</b> |
|                            |              |              |              |              |              |              |              |              |
| <b>Increase/(Decrease)</b> |              | <b>(72)</b>  | <b>(100)</b> | <b>(69)</b>  | <b>(48)</b>  | <b>31</b>    | <b>(102)</b> | <b>(193)</b> |





# Enrollment, Attendance History, and Projections

| Year    | Enrollment | P2 ADA | ADA %  |
|---------|------------|--------|--------|
| 2018-19 | 5,708      | 5,446  | 95.41% |
| 2019-20 | 5,636      | 5,413  | 96.04% |
| 2020-21 | 5,536      | 5,413  | 97.78% |
| 2021-22 | 5,467      | 5,191  | 94.95% |
| 2022-23 | 5,419      | 5,154  | 95.11% |
| 2023-24 | 5,450      | 5,215  | 95.69% |
| 2024-25 | 5,348      | 5,150  | 96.30% |
| 2025-26 | 5,257      | 5,094  | 96.90% |



LCFF is funded on Period Two (P-2) attendance report. The District's five-year Average Daily Attendance (ADA) is 95.86% of enrollment.

State average ADA for high school district in California is 90.34% in FY 21-22.



# AUHSD Staffing

| TEAMS                               | ACALANES | CAMPOLINDO | LAS LOMAS | MIRAMONTE | DEL VALLE |            |          | DISTRICT<br>OFFICE | SERVICE<br>CENTER | TOTAL<br>FTE'S |
|-------------------------------------|----------|------------|-----------|-----------|-----------|------------|----------|--------------------|-------------------|----------------|
|                                     |          |            |           |           | ACIS      | TRANSITION | ADULT ED |                    |                   |                |
| Certificated Administrative Team    |          |            |           |           |           |            |          | 7.0                |                   | 7.0            |
| Classified Administrative Team      |          |            |           |           |           |            |          | 5.0                | 3                 | 8.0            |
| Central Classified Support Team     |          |            |           |           |           |            |          | 18.3               | 21.5              | 39.8           |
| School Administrative Team          | 3.0      | 3.0        | 3.6       | 3.0       | 1         |            | 1.0      |                    |                   | 14.6           |
| School Certificated Team            | 69.8     | 74.5       | 85.8      | 69.5      | 8.6       | 2          | 0.6      | 3                  |                   | 313.8          |
| School Classified Support Team      | 31.7     | 26.1       | 28.8      | 28.4      | 7         | 3          | 0.6      |                    |                   | 125.6          |
| TOTAL FULL TIME<br>EQUIVALENT (FTE) | 104.5    | 103.6      | 118.2     | 100.9     | 16.6      | 5.0        | 2.2      | 33.3               | 24.5              | 508.8          |



# 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 2023-2024 budget assumptions are based on the following:

|   | 2022-2023     | 2023-2024     |
|---|---------------|---------------|
| <b>Enrollment</b>                           | 5,419         | 5,450         |
| <b>Average Daily Attendance (ADA)</b>       | 5,202         | 5,232         |
|   |               |               |
| <b>Local Control Funding Formula (LCFF)</b> |               |               |
| - LCFF Funding                              | \$ 64,645,350 | \$ 65,852,342 |
| - LCFF Funding Per ADA                      | \$ 12,427     | \$ 12,586     |
|   |               |               |
| <b>Other State Revenues</b>                 |               |               |
| - Mandated Block Grant                      | \$ 361,659    | \$ 380,153    |
| - California Lottery - Unrestricted         | \$ 876,226    | \$ 887,963    |
| - California Lottery - Restricted           | \$ 345,336    | \$ 360,000    |
| - CalSTRS On-Behalf - GASB 68               | \$ 4,096,609  | \$ 4,459,728  |
|   |               |               |
| <b>Other Local Revenues</b>                 |               |               |
| - Measures G&A Parcel Taxes                 | \$ 10,558,379 | \$ 10,500,000 |



## General Fund Budget Assumptions (continued)

|  | 2022-2023    | 2023-2024    |
|--|--------------|--------------|
| <b>Salary &amp; Fringe Costs</b>             |              |              |
| - Step & Column Increases                    | 1.50%        | 1.50%        |
| - CalSTRS                                    | 19.10%       | 19.10%       |
| - CalPERS                                    | 25.37%       | 27.70%       |
| - Unemployment Insurance                     | 0.50%        | 0.05%        |
| - Workers Compensation                       | 1.88%        | 1.85%        |
|  |              |              |
| <b>Health &amp; Welfare</b>                  |              |              |
| - Kaiser Single Rate                         | \$ 876.00    | \$ 935.00    |
| - Kaiser 2 Party Rate                        | \$ 1,752.00  | \$ 1,871.00  |
| - Kaiser Family Rate                         | \$ 2,277.00  | \$ 2,432.00  |
| - Delta Dental Rate                          | \$ 107.60    | \$ 102.60    |
| - Vision Care Rate                           | \$ 19.90     | \$ 21.20     |
|  |              |              |
| <b>Other Post Employment Benefits (OPEB)</b> |              |              |
| - Retirees Pay as you Go-5 Year Bridge       | \$ 876,180   | \$ 869,000   |
| - Retirees Pay as you Go-\$80 Premium Offset | \$ 71,520    | \$ 76,000    |
| - 1% of Payroll (Deposited to CalPERS)       | \$ 474,296   | \$ 600,423   |
| - CalSTRS On-Behalf - GASB 68                | \$ 4,096,609 | \$ 4,459,728 |
|  |              |              |
| <b>General Administration</b>                |              |              |
| - Property & Liability Insurance             | \$ 756,500   | \$ 950,000   |
| - Refuse Disposal                            | \$ 233,000   | \$ 230,000   |
| - Gas  | \$ 640,000   | \$ 700,000   |
| - Electric                                   | \$ 1,400,000 | \$ 1,500,000 |
| - Water                                      | \$ 560,000   | \$ 595,000   |
| - Sewer                                      | \$ 100,000   | \$ 105,000   |
| - Election                                   | \$ 110,000   | \$ -         |



## General Fund Revenues

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

| General Fund Revenues                       | Estimated<br>Actual<br>FY 22-23 | Proposed<br>Budget<br>FY 23-24 | %<br>Change |
|---|---------------------------------|--------------------------------|-------------|
| <b>Local Control Funding Formula (LCFF)</b> |                                 |                                |             |
| State Categoricals                          | \$ 3,654,835                    | \$ 3,654,835                   |             |
| State Aid                                   | -                               | 55,528                         |             |
| Education Protection Act (EPA)              | 1,072,278                       | 1,072,278                      |             |
| Local Property Taxes                        | 59,921,695                      | 61,090,525                     |             |
| <b>Total LCFF</b>                           | <b>\$ 64,648,808</b>            | <b>\$ 65,873,166</b>           | <b>1.9%</b> |
|   |                                 |                                |             |
| Property Tax Transfer (SELPA)               | 1,804,297                       | 1,804,330                      |             |
| <b>Total LCFF Sources</b>                   | <b>\$ 66,453,105</b>            | <b>\$ 67,677,496</b>           | <b>1.8%</b> |



## General Fund Revenues (continued)

| <b>Federal Revenue</b>                    | <b>Estimated<br/>Actual<br/>FY 22-23</b> | <b>Proposed<br/>Budget<br/>FY 23-24</b> | <b>%<br/>Change</b> |
|---|--|---|---------------------|
| Title I Part A Basic Grant                | \$ 94,322                                | \$ 94,322                               |                     |
| ESSER III - One Time                      | 117,309                                  | -                                       |                     |
| ESSER III Learning Loss - One Time        | 137,385                                  | 11,068                                  |                     |
| ESSER II SR - One Time                    | 46,889                                   | -                                       |                     |
| ESSER III State Reserve - One Time        | 134,945                                  | 186,591                                 |                     |
| Special Education ARRA - One Time         | 449,000                                  | 79,138                                  |                     |
| Special Education                         | 1,025,767                                | 1,009,867                               |                     |
| Special Education Local Assistance        | 29,535                                   | 29,535                                  |                     |
| Special Education - Federal Mental Health | 63,739                                   | 65,448                                  |                     |
| Vocational Ed. (Carl Perkins)             | 60,484                                   | 82,281                                  |                     |
| Title II Teacher Quality                  | 57,780                                   | 57,780                                  |                     |
| Title III LEP                             | 21,888                                   | 10,509                                  |                     |
| Title IV Part A                           | 10,000                                   | 10,000                                  |                     |
| <b>Total Federal Revenues</b>             | <b>\$ 2,249,043</b>                      | <b>\$ 1,636,539</b>                     | <b>-27.2%</b>       |



## General Fund Revenues (continued)

| Other State Revenue                     | Estimated<br>Actual<br>FY 22-23 | Proposed<br>Budget<br>FY 23-24 | %<br>Change   |
|---|---------------------------------|--------------------------------|---------------|
| Mandated Block Grant                    | \$ 361,659                      | \$ 380,153                     |               |
| State Lottery - Unrestricted            | 876,226                         | 887,963                        |               |
| State Lottery - Instructional Materials | 345,336                         | 360,000                        |               |
| Anti Bias Grant                         | -                               | 200,000                        |               |
| Special Education SELPA - Mental Health | 388,018                         | 388,018                        |               |
| Special Education - Workability         | 145,920                         | 145,920                        |               |
| AMIM Discretionary                      | 2,257,321                       | -                              |               |
| CSESAP Grant                            | 91,000                          | 132,808                        |               |
| LREBG                                   | 970,102                         | -                              |               |
| STRS On Behalf                          | 4,096,609                       | 4,459,728                      |               |
| Ethnic Studies                          | 139,746                         | -                              |               |
| <b>Total Other State Revenue</b>        | <b>\$ 9,671,937</b>             | <b>\$ 6,954,590</b>            | <b>-28.1%</b> |



## General Fund Revenues (continued)

| Local Revenue                       | Estimated<br>Actual<br>FY 22-23 | Proposed<br>Budget<br>FY 23-24 | %<br>Change  |
|-------------------------------------|---------------------------------|--------------------------------|--------------|
| Parcel Tax - Measure G 2009         | \$ 6,862,946                    | \$ 6,825,000                   |              |
| Parcel Tax - Measure A 2014         | 3,695,433                       | 3,675,000                      |              |
| Foundation & Parent Club Pledge     | 2,065,000                       | 2,115,000                      |              |
| Parents Club                        | 146,950                         | -                              |              |
| Athletic Booster Club               | 163,874                         | 141,326                        |              |
| Student Body                        | 482,250                         | 211,730                        |              |
| VPA Booster                         | 45,500                          | -                              |              |
| Education Foundation                | 988,265                         | 809,100                        |              |
| School Site Auxiliary Account       | 280,212                         | -                              |              |
| Athletics/Sports Program            | 816,600                         | -                              |              |
| Special Ed Apportionment from SELPA | 2,581,082                       | 2,458,481                      |              |
| ROP from County                     | 1,180,652                       | 1,180,652                      |              |
| AGATE                               | 32,405                          | 32,500                         |              |
| Testing                             | 617,000                         | 615,000                        |              |
| Aquatic Program Fees                | 220,000                         | 220,000                        |              |
| City Of Walnut Creek                | 20,000                          | 20,000                         |              |
| Scholarship                         | 10,500                          | 10,500                         |              |
| Interest                            | 173,000                         | 75,000                         |              |
| Other Misc Revenue                  | 111,200                         | 89,500                         |              |
| <b>Total Local Revenue</b>          | <b>\$ 20,492,869</b>            | <b>\$ 18,478,789</b>           | <b>-9.8%</b> |
|                                     |                                 |                                |              |
| <b>TOTAL REVENUES</b>               | <b>\$ 98,866,954</b>            | <b>\$ 94,747,414</b>           | <b>-4.2%</b> |





# Parcel Taxes

Measures G & 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 world language courses
- Help maintain library hours
- To the extent funds are available, maintain District's academic programs, including purchase of instructional equipment, materials, and supplies

## **Measure A**

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



# Measures G & A Parcel Taxes

|  | Estimated Actuals          |                      |  | Proposed Budget            |                      |
|--|----------------------------|----------------------|--|----------------------------|----------------------|
| REVENUES   | Full Time Equivalent (FTE) | FY 22-23             |  | Full Time Equivalent (FTE) | FY 23-24             |
| Measure G - \$189                                    |                            | 6,862,946            |  |                            | 6,825,000            |
| Measure A - \$112                                    |                            | 3,695,433            |  |                            | 3,675,000            |
| General Fund Contribution                            |                            | 14,421               |  |                            |                      |
| <b>TOTAL REVENUES</b>                                |                            | <b>\$ 10,572,800</b> |  |                            | <b>\$ 10,500,000</b> |
| <b>EXPENDITURES</b>                                  |                            |                      |  |                            |                      |
| <b>Regular Instruction Supporting</b>                |                            |                      |  |                            |                      |
| Seventh Period and Academic Courses                  | 50.00                      | 6,275,291            |  | 49.00                      | 6,114,231            |
| Subtotal   | 50.00                      | 6,275,291            |  | 49.00                      | 6,114,231            |
| <b>Instructional Support:</b>                        |                            |                      |  |                            |                      |
| Leadership Class Release                             | 0.80                       | 124,438              |  | 0.80                       | 123,402              |
| Librarians, Library Media Assistants, Extended Hours | 9.00                       | 1,159,681            |  | 9.00                       | 1,114,853            |
| Subtotal   | 9.80                       | 1,284,119            |  | 9.80                       | 1,238,255            |
| <b>Instructional Technology Support:</b>             |                            |                      |  |                            |                      |
| Instructional Technology Specialist                  | -                          | 51,839               |  | -                          | 51,690               |
| Subtotal   | -                          | 51,839               |  | -                          | 51,690               |
| <b>Guidance, Academic Counseling</b>                 |                            |                      |  |                            |                      |
| Career Centers                                       | 4.00                       | 397,270              |  | 4.00                       | 346,911              |
| Counseling Services                                  | 16.80                      | 2,722,403            |  | 16.80                      | 2,636,913            |
| Subtotal   | 20.80                      | 3,119,673            |  | 20.80                      | 2,983,824            |
| <b>General Administrative Costs</b>                  |                            |                      |  |                            |                      |
| Administrative costs                                 |                            | 12,000               |  |                            | 12,000               |
| <b>TOTAL EXPENDITURES</b>                            | <b>80.60</b>               | <b>\$ 10,742,922</b> |  | <b>79.60</b>               | <b>\$ 10,400,000</b> |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>       |                            | (170,122)            |  |                            | 100,000              |
| <b>BEGINNING BALANCE</b>                             |                            | 170,122              |  |                            | -                    |
| <b>ENDING BALANCE</b>                                |                            | -                    |  |                            | 100,000              |



# General Fund Expenditures

A majority of the expenditures are for employee salaries and benefits. 80% of all the expenditures budgeted are for the services of District employees.

Employee salaries are divided into two separate categories: certificated and classified employees. Certificated employees include certificated management, teachers, counselors, nurses, librarians, psychologists, and others who provide services that require a credential from the state of California. Classified employees include all support personnel as well as classified management level employees.

| <b>GENERAL FUND</b>                            | <b>Estimated<br/>Actual<br/>FY 22-23</b> | <b>Budget<br/>Proposal<br/>FY 23-24</b> |
|--|--|---|
| Certificated Salaries                          | \$ 41,377,671                            | \$ 40,380,377                           |
| Classified Salaries                            | 11,509,326                               | 10,174,640                              |
| Employee Benefits                              | 27,968,682                               | 28,892,228                              |
| Books & Supplies                               | 2,829,490                                | 3,278,112                               |
| Services, Other Op Expenses                    | 14,479,990                               | 15,906,922                              |
| Capital Outlay                                 | 939,265                                  | 358,000                                 |
| Indirect Cost - Adult Education & Food Service | (133,000)                                | (176,000)                               |
| Interfund - Transfer In/Out                    | 665,401                                  | 600,883                                 |
| <b>Total Expenditures</b>                      | <b>\$ 99,636,825</b>                     | <b>\$ 99,415,162</b>                    |



# General Fund Budget

| <b>GENERAL FUND</b>                            | <b>Estimated<br/>Actual<br/>FY 22-23</b> | <b>Budget<br/>Proposal<br/>FY 23-24</b> |
|--|--|---|
| LCFF Sources                                   | \$ 66,453,105                            | \$ 67,677,496                           |
| Federal Revenue                                | 2,249,043                                | 1,636,539                               |
| Other State Revenue                            | 9,671,937                                | 6,954,590                               |
| Other Local Revenue                            | 20,492,869                               | 18,478,789                              |
| <b>Total Revenues</b>                          | <b>\$ 98,866,954</b>                     | <b>\$ 94,747,414</b>                    |
| Certificated Salaries                          | \$ 41,377,671                            | \$ 40,380,377                           |
| Classified Salaries                            | 11,509,326                               | 10,174,640                              |
| Employee Benefits                              | 27,968,682                               | 28,892,228                              |
| Books & Supplies                               | 2,829,490                                | 3,278,112                               |
| Services, Other Op Expenses                    | 14,479,990                               | 15,906,922                              |
| Capital Outlay                                 | 939,265                                  | 358,000                                 |
| Indirect Cost - Adult Education & Food Service | (133,000)                                | (176,000)                               |
| Interfund - Transfer In/Out                    | 665,401                                  | 600,883                                 |
| <b>Total Expenditures</b>                      | <b>\$ 99,636,825</b>                     | <b>\$ 99,415,162</b>                    |
| <b>Net Increase/(Decrease) in Fund Balance</b> | <b>(769,871)</b>                         | <b>(4,667,748)</b>                      |
| Beginning Fund Balance - July 1                | 18,186,886                               | 17,417,015                              |
| Ending Fund Balance - June 30                  | <b>\$ 17,417,015</b>                     | <b>\$ 12,749,267</b>                    |
|  | 17%                                      | 13%                                     |



# Components of Ending Fund Balance

|  | <b>FY 22-23<br/>Estimated<br/>Actual</b> | <b>%</b>   | <b>FY 23-24<br/>Budget<br/>Proposal</b> | <b>%</b>   |
|--|--|------------|---|------------|
| <b>Non Spendable - Revolving Cash</b>          | \$ 20,000                                | 0%         | \$ 20,000                               | 0%         |
| <b>Restricted Balance - Categorical</b>        |  |            |   |            |
| Educator Effectiveness Block Grant             | 1,092,251                                |            | 881,078                                 |            |
| Anti Bias Grant                                | -  |            | 100,000                                 |            |
| AMIM Discretionary                             | 874,393                                  |            | -                                       |            |
| SB 117 COVID-19 LEA Response Funds             | 94,789                                   |            | 94,789                                  |            |
| A-G Access/Learning Loss Grant                 | 201,206                                  |            | 67,363                                  |            |
| Covid Relief Package ELO                       | 62,226                                   |            | 5,471                                   |            |
| Learning Recovery Emergency Block Grant        | 970,102                                  |            | 970,102                                 |            |
| Ethnic Studies                                 | 132,826                                  |            | 110,566                                 |            |
| Lottery: Instructional Materials               | 144,812                                  |            | 4,812                                   |            |
| Routine Restricted Maintenance                 | 264,570                                  |            | 281,366                                 |            |
| Other Local Resources - Site Auxiliary         | 481,389                                  |            | 31,389                                  |            |
|  | \$ 4,318,564                             | 4%         | \$ 2,546,936                            | 3%         |
| <b>Committed Fund Balance</b>                  |  |            |   |            |
| 3% Reserve - Board Resolution 10-11-29         | 2,989,105                                |            | 2,982,455                               |            |
| 4% Reserve - Board Resolution 18-19-14         | 3,985,473                                |            | 3,976,606                               |            |
|  | \$ 6,974,578                             | 7%         | \$ 6,959,061                            | 7%         |
| <b>Assigned Fund Balance</b>                   |  |            |   |            |
| Vacation Liability                             | 726,270                                  |            | 681,056                                 |            |
| Measures G & A                                 | -  |            | 100,000                                 |            |
| Local - Testing, Site Council, Safety, Other   | 404,694                                  |            | -                                       |            |
| Textbook Replacement/Adoption                  | 106,406                                  |            | -                                       |            |
| Multi-Year Projection Deficit Reserve          | 1,877,400                                |            | -                                       |            |
|  | \$ 3,114,770                             | 3%         | \$ 781,056                              | 1%         |
| <b>Unassigned Fund Balance</b>                 |  |            |   |            |
| Restricted Committed & Assigned Deficit        | -  |            | (540,240)                               | -1%        |
| 3% Mandated Reserve for Economic Uncertainties | \$ 2,989,105                             | 3%         | \$ 2,982,455                            | 3%         |
|  |  |            |   |            |
| <b>Ending Fund Balance</b>                     | <b>\$ 17,417,016</b>                     | <b>17%</b> | <b>\$ 12,749,268</b>                    | <b>13%</b> |



# Multi-Year Projection

## PROJECTION ASSUMPTIONS BUDGET

- Multi-Year Projection Assumptions
- Multi-Year Projections





# Multi-Year Projection Assumptions

| LCFF Revenue Assumptions                    | FY 22-23<br>Estimated<br>Actuals-Budget<br>06/30/23 |      | FY 23-24<br>Budget<br>Proposal |  | FY 24-25<br>Budget<br>Projection | FY 25-26<br>Budget<br>Projection |
|---|---|------|--------------------------------|--|----------------------------------|----------------------------------|
| Enrollment                                  | 5,419   |      | 5,450                          |  | 5,348                            | 5,257                            |
| Average Daily Attendance (ADA)              | 5,202   |      | 5,232                          |  | 5,134                            | 5,047                            |
| Unduplicated Pupil Percentage               | 8.00%   |      | 8.07%                          |  | 7.98%                            | 8.04%                            |
| LCFF COLA % (Based on SSC/DOF)              | 13.26%  |      | 8.22%                          |  | 4.02%                            | 3.72%                            |
| Local Property Tax Estimate                 | Certified P2  |      | 2.00%                          |  | 2.00%                            | 2.00%                            |
|   |   |      |                                |  |                                  |                                  |
| <b>LCFF Entitlement</b>                     | <b>\$ 61,848,638</b>                                |      | <b>\$ 65,852,342</b>           |  | <b>\$ 68,043,516</b>             | <b>\$ 70,006,545</b>             |
| LCFF State Aid - Categorical                | \$ 3,654,835  | 6%   | \$ 3,654,835                   |  | \$ 3,654,835                     | \$ 3,654,835                     |
| LCFF State Aid                              |   | 0%   | 55,528                         |  | 1,061,348                        | 1,816,857                        |
| LCFF State - Education Protection Act (EPA) | 1,072,278   | 2%   | 1,051,454                      |  | 1,044,601                        | 1,036,070                        |
| LCFF Local Property Taxes                   | 59,921,695  | 93%  | 61,090,525                     |  | 62,282,732                       | 63,498,783                       |
| <b>Total Funding</b>                        | <b>\$ 64,648,808</b>                                | 100% | <b>\$ 65,852,342</b>           |  | <b>\$ 68,043,516</b>             | <b>\$ 70,006,545</b>             |
| <b>Excess Property Taxes</b>                | <b>2,800,170</b>                                    |      | <b>-</b>                       |  | <b>-</b>                         | <b>-</b>                         |



## Multi-Year Projection Assumptions (continued)

| Assumptions                            | FY 22-23<br>Estimated<br>Actuals-Budget<br>06/30/23 |  | FY 23-24<br>Budget<br>Proposal |  | FY 24-25<br>Budget<br>Projection | FY 25-26<br>Budget<br>Projection |
|--|---|--|--------------------------------|--|----------------------------------|----------------------------------|
| <b>Revenues</b>                        |   |  |                                |  |                                  |                                  |
| One Time Federal Revenues              | \$ 885,528  |  | \$ (608,728)                   |  | \$ -                             | \$ -                             |
| One Time State Reveues                 | \$ 3,367,169  |  | \$ (3,167,169)                 |  | \$ -                             | \$ -                             |
| <b>Expenditures</b>                    |   |  |                                |  |                                  |                                  |
| Step & Column Increase                 |   |  | 1.50%                          |  | 1.50%                            | 1.50%                            |
| Retiree Savings                        |   |  |                                |  | \$ (150,000)                     | \$ (150,000)                     |
| Restricted One Time Expenditures       | \$ 2,944,660  |  | \$ (2,944,660)                 |  | \$ 578,382                       | \$ (578,382)                     |
| Restricted One Time Expenditures       |   |  | \$ 1,583,266                   |  | \$ (1,583,266)                   | \$ 475,615                       |
| CalSTRS                                |   |  | 19.10%                         |  | 19.10%                           | 19.10%                           |
| CalPERS                                |   |  | 27.00%                         |  | 28.10%                           | 28.80%                           |
| Textbook Adoption                      |   |  | \$ 350,000                     |  | \$ 200,000                       | 200,000                          |
| Capital Outlay - Lifecycle Replacement |   |  | \$ 125,000                     |  | \$ 250,000                       | \$ 250,000                       |
| Transfer to Deferred Maintenance       |   |  | \$ 300,000                     |  | \$ 400,000                       | \$ 400,000                       |
| Materials/Supplies & Other Services    |   |  | Consumer Price Index<br>3.44%  |  | Consumer Price Index<br>3.44%    | Consumer Price Index<br>2.77%    |





# Multi-Year Projections

| General Fund - Combined<br>Unrestricted & Restricted | FY 22-23<br>Estimated<br>Actuals-Budget<br>06/30/23 |       | FY 23-24<br>Budget<br>Proposal |       | FY 24-25<br>Budget<br>Projection | FY 25-26<br>Budget<br>Projection |
|--|---|-------|--------------------------------|-------|----------------------------------|----------------------------------|
| <b>REVENUES</b>                                      |   |       |                                |       |                                  |                                  |
| Local Control Funding Formula (LCFF)                 | \$ 66,453,105                                       |       | \$ 67,677,496                  |       | \$ 69,847,846                    | \$ 71,810,875                    |
| Federal Revenue                                      | 2,249,043   |       | 1,636,539                      |       | 1,359,739                        | 1,359,739                        |
| Other State Revenue                                  | 9,671,937   |       | 6,954,590                      |       | 6,754,590                        | 6,754,590                        |
| Other Local Revenue                                  | 9,934,490   |       | 7,978,789                      |       | 8,978,789                        | 8,978,789                        |
| Other Local Revenue - Parcel Tax                     | 10,558,379  |       | 10,500,000                     |       | 10,500,000                       | 10,500,000                       |
| <b>Total Revenues</b>                                | <b>\$ 98,866,954</b>                                |       | <b>\$ 94,747,414</b>           |       | <b>\$ 97,440,964</b>             | <b>\$ 99,403,993</b>             |
| <b>EXPENDITURES</b>                                  |   |       |                                |       |                                  |                                  |
| Certificated Salaries                                | \$ 41,377,671                                       |       | \$ 40,380,377                  |       | \$ 40,625,173                    | \$ 40,891,006                    |
| Classified Salaries                                  | 11,509,326  |       | 10,174,640                     |       | 10,227,109                       | 10,302,109                       |
| Employee Benefits                                    | 27,959,147  |       | 28,892,228                     |       | 28,959,759                       | 29,072,517                       |
| Books & Supplies                                     | 2,829,490   |       | 3,278,112                      |       | 3,462,542                        | 3,758,454                        |
| Services, Other Op Expenses                          | 14,489,525  |       | 15,906,922                     |       | 16,470,954                       | 16,847,199                       |
| Capital Outlay                                       | 939,265   |       | 358,000                        |       | 450,000                          | 450,000                          |
| Other Outgo  | -   |       | -                              |       | -                                | -                                |
| Direct Support/Indirect Costs                        | (133,000)   |       | (176,000)                      |       | (176,000)                        | (176,000)                        |
| Transfers In/Out                                     | 665,400   |       | 600,883                        |       | 494,600                          | 494,600                          |
| Contributions - to Restricted Programs               | -   |       | -                              |       | -                                | -                                |
| <b>Total Expenditures</b>                            | <b>\$ 99,636,824</b>                                |       | <b>\$ 99,415,162</b>           |       | <b>\$ 100,514,137</b>            | <b>\$ 101,639,885</b>            |
| <b>Net Increase/(Decrease) in Fund Balance</b>       | <b>(769,870)</b>                                    |       | <b>(4,667,748)</b>             |       | <b>(3,073,173)</b>               | <b>(2,235,892)</b>               |
| <b>Beginning Balance</b>                             | <b>18,186,886</b>                                   |       | <b>17,417,016</b>              |       | <b>12,749,268</b>                | <b>9,676,095</b>                 |
| <b>Estimated Fund Balance - Unrestricted</b>         | <b>\$ 13,098,449</b>                                | 13.1% | <b>\$ 10,202,329</b>           | 10.3% | <b>\$ 7,546,478</b>              | <b>\$ 5,682,433</b>              |
| <b>Estimated Fund Balance - Restricted</b>           | <b>\$ 4,318,567</b>                                 | 4.3%  | <b>\$ 2,546,939</b>            | 2.6%  | <b>\$ 2,129,617</b>              | <b>\$ 1,757,770</b>              |
| <b>* Total Estimated Fund Balance</b>                | <b>\$ 17,417,016</b>                                |       | <b>\$ 12,749,268</b>           |       | <b>\$ 9,676,095</b>              | <b>\$ 7,440,203</b>              |
|  | 17%   |       | 13%                            |       | 10%                              | 7%                               |



## Other District Funds

# OTHER FUNDS BUDGET

- Student Activity Special Revenue
- Adult Education Special Reserve
- Cafeteria Special Reserve
- Deferred Maintenance
- Building
- Capital Facilities
- Special Reserve Capital Outlay
- Retiree Benefit
- Foundation Private Purpose Trust





# Student Activity Special Reserve Fund

| <b>Acalanes Union High School District</b>   | <b>2022-23</b>    | <b>2023-24</b>      |
|--|-------------------|---------------------|
| <b>Student Activity Special Revenue Fund</b> | <b>Estimated</b>  | <b>Proposed</b>     |
|  | <b>Actual</b>     | <b>Budget</b>       |
|  | <b>06/30/23</b>   | <b>07/01/23</b>     |
| <b>REVENUES</b>                              |                   |                     |
| Federal Income                               | \$ -              | \$ -                |
| State Income                                 | -                 | -                   |
| Local and Other Income                       | 715,059           | 1,570,946           |
| <b>TOTAL REVENUES</b>                        | <b>\$ 715,059</b> | <b>\$ 1,570,946</b> |
| <b>EXPENDITURES</b>                          |                   |                     |
| Certificated Salaries                        | \$ -              | \$ 287,943          |
| Classified Salaries                          | -                 | 602,700             |
| Benefits - All                               | -                 | 168,786             |
| Books and Supplies                           | 258,500           | 309,000             |
| Other Services                               | 325,595           | 573,000             |
| Capital Outlay                               |                   |                     |
| Direct Support/Indirect Costs                |                   |                     |
| Inter Fund Transfers                         |                   | (370,483)           |
| <b>TOTAL EXPENDITURES</b>                    | <b>\$ 584,095</b> | <b>\$ 1,570,946</b> |
| <b>Net Increase/Decrease in Fund Balance</b> | <b>\$ 130,964</b> | <b>\$ -</b>         |
| <b>FUND BALANCE</b>                          |                   |                     |
| <b>Beginning Balance @ 7/1</b>               | <b>\$ 170,013</b> | <b>\$ 300,977</b>   |
| <b>Estimated Ending Balance @ 6/30</b>       | <b>\$ 300,977</b> | <b>\$ 300,977</b>   |

The Student Activity Special Revenue Fund is a new fund established to allow the District to account for student body activities in accordance with GASB Statement 84.

The source of revenue include:

- ASB Card Sales
- Yearbook Sales
- Athletic Gate Revenue
- Athletic Contributions/Donations
- ASB/Athletic Fundraising
- ASB Event Ticket Sales

The expenditures include:

- ASB Dances and Activities
- Yearbook
- Athletic Officials
- Athletic Team Expenditures



# Adult Education Fund

| <b>Acalanes Union High School District<br/>Adult Education Fund - 11</b> | <b>2022-23<br/>Estimated<br/>Actual<br/>06/30/23</b> | <b>2023-24<br/>Proposed<br/>Budget<br/>07/01/23</b> |
|--|--|---|
| <b>REVENUES</b>  |  |   |
| Federal Income   | \$ 109,625   | \$ 102,000  |
| State Income   | 696,122  | 685,891   |
| Local and Other Income   | 383,600  | 386,000   |
| <b>TOTAL REVENUES</b>  | <b>\$ 1,189,347</b>                                  | <b>\$ 1,173,891</b>                                 |
| <b>EXPENDITURES</b>  |  |   |
| Certificated Salaries  | \$ 359,942   | \$ 284,540  |
| Classified Salaries  | 347,719  | 277,586   |
| Benefits - All   | 303,937  | 248,733   |
| Books and Supplies   | 16,654   | 20,600  |
| Other Services   | 149,113  | 149,964   |
| Capital Outlay   | -  | -   |
| Direct Support/Indirect Costs  | 60,000   | 60,000  |
| Inter Fund Transfers   | (100,000)  | 135,000   |
| Contributions  |  |   |
| <b>TOTAL EXPENDITURES</b>  | <b>\$ 1,137,365</b>                                  | <b>\$ 1,176,423</b>                                 |
| <b>Net Increase/Decrease in Fund Balance</b>                             | <b>\$ 51,982</b>                                     | <b>\$ (2,532)</b>                                   |
| <b>FUND BALANCE</b>  |  |   |
| <b>Beginning Balance @ 7/1</b>   | <b>\$ 12,972</b>                                     | <b>\$ 64,954</b>                                    |
| <b>Estimated Ending Balance @ 6/30</b>                                   | <b>\$ 64,954</b>                                     | <b>\$ 62,422</b>                                    |

The Adult Education Fund was established to account for revenues and expenditures to 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.
  - The budget proposal reflects a reduction in fee base programs from the prior year therefore staffing is adjusted to reflect the current programs.
- California Adult Education Program (CAEP grant is provided to promote expansion & improvement in adult focused instructions to enhance workforce entry, high school equivalency, Citizenship/ESL, adults with disabilities, short term career technical programs.



# Cafeteria Fund

|  |                     |                     |
|--|---------------------|---------------------|
| <b>Acalanes Union High School District</b>   | <b>2022-23</b>      | <b>2023-24</b>      |
| <b>Cafeteria Fund - 13</b>                   | <b>Estimated</b>    | <b>Proposed</b>     |
|  | <b>Actual</b>       | <b>Budget</b>       |
|  | <b>06/30/23</b>     | <b>07/01/23</b>     |
| <b>REVENUES</b>                              |                     |                     |
| Federal Income                               | \$ 608,404          | \$ 479,000          |
| State Income                                 | 1,736,000           | 1,736,000           |
| Local and Other Income                       | 132,700             | 90,000              |
| <b>TOTAL REVENUES</b>                        | <b>\$ 2,477,104</b> | <b>\$ 2,305,000</b> |
| <b>EXPENDITURES</b>                          |                     |                     |
| Classified Salaries                          | \$ 949,204          | \$ 941,727          |
| Benefits - All                               | 412,640             | 330,156             |
| Food Cost and Supplies                       | 828,499             | 894,500             |
| Other Services                               | 57,419              | 51,950              |
| Capital Outlay                               | 6,500               | -                   |
| Direct Support/Indirect Costs                | 73,000              | 116,000             |
| Inter Fund Transfers from General Fund       | -                   | -                   |
| <b>TOTAL EXPENDITURES</b>                    | <b>\$ 2,327,262</b> | <b>\$ 2,334,333</b> |
| <b>Net Increase/Decrease in Fund Balance</b> | <b>\$ 149,842</b>   | <b>\$ (29,333)</b>  |
| <b>FUND BALANCES</b>                         |                     |                     |
| <b>Beginning Balance @ 7/1</b>               | <b>\$ 540,189</b>   | <b>\$ 690,031</b>   |
| <b>Estimated Ending Balance @ 6/30</b>       | <b>\$ 690,031</b>   | <b>\$ 660,698</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.

Beginning 2022-23, the state mandated a Universal meals program. LEAs must provide two meals per day to all students.

The budget proposal includes 96% of revenues from the federal and state reimbursement program and 4% from à la carte sales.



# Deferred Maintenance Fund

|  |                     |                     |
|--|---------------------|---------------------|
| <b>Acalanes Union High School District</b>   | <b>2022-23</b>      | <b>2023-24</b>      |
| <b>Deferred Maintenance Fund - 14</b>        | <b>Estimated</b>    | <b>Proposed</b>     |
|  | <b>Actual</b>       | <b>Budget</b>       |
|  | <b>06/30/23</b>     | <b>07/01/23</b>     |
| <b>REVENUES</b>                              |                     |                     |
| Federal Income                               | \$ -                | \$ -                |
| State Income                                 | -                   | -                   |
| Local and Other Income                       | 15,000              | 10,000              |
| <b>TOTAL REVENUES</b>                        | <b>\$ 15,000</b>    | <b>\$ 10,000</b>    |
| <b>EXPENDITURES</b>                          |                     |                     |
| Classified Salaries                          | \$ -                | \$ -                |
| Benefits - All                               | -                   | -                   |
| Materials and Supplies                       | -                   | -                   |
| Other Services                               | -                   | -                   |
| Capital Outlay                               | 331,162             | 300,000             |
| Interfund Transfer from Special Reserve Fund | (600,000)           | (400,000)           |
| <b>TOTAL EXPENDITURES</b>                    | <b>\$ (268,838)</b> | <b>\$ (100,000)</b> |
| <b>Net Increase/Decrease in Fund Balance</b> | <b>\$ 283,838</b>   | <b>\$ 110,000</b>   |
| <b>FUND BALANCES</b>                         |                     |                     |
| <b>Beginning Balance @ 7/1</b>               | <b>\$ 839,674</b>   | <b>\$ 1,123,512</b> |
| <b>Estimated Ending Balance @ 6/30</b>       | <b>\$ 1,123,512</b> | <b>\$ 1,233,512</b> |

Consistent with LCAP, the Governing Board adopted Resolution #14-15-17 to maintain the Deferred Maintenance Fund for major repairs.

To comply with state guidelines, General Fund will contribute \$300K, to Deferred Maintenance Fund.

Special Reserve Capital Fund will contribute \$100K.

The 2022-23 Estimated Actual expenditure is allocated for the HVAC projects for the summer of 2023 which is part of the Five Year Deferred Maintenance plan approved by the Board.

FY 23-24 budget allocates \$300K for Deferred Maintenance projects that will be presented to the board for approval in the fall of 2023.



# Special Reserve Scholarship Fund

| <b>Acalanes Union High School District</b>   | <b>2022-23</b>      | <b>2023-24</b>      |
|--|---------------------|---------------------|
| <b>Special Reserve Scholarship Fund 17</b>   | <b>Estimated</b>    | <b>Proposed</b>     |
|  | <b>Actual</b>       | <b>Budget</b>       |
|  | <b>06/30/23</b>     | <b>07/01/23</b>     |
| <b>REVENUES</b>                              |                     |                     |
| Federal Income                               | \$ -                | \$ -                |
| State Income                                 | -                   | -                   |
| Local and Other Income                       | 15,000              | 15,000              |
| <b>TOTAL REVENUES</b>                        | <b>\$ 15,000</b>    | <b>\$ 15,000</b>    |
| <b>EXPENDITURES</b>                          |                     |                     |
| Certificated Salaries                        | \$ -                | \$ -                |
| Classified Salaries                          | -                   | -                   |
| Benefits - All                               | -                   | -                   |
| Books and Supplies                           | -                   | -                   |
| Other Services                               | 14,600              | 14,600              |
| Capital Outlay                               | -                   | -                   |
| <b>TOTAL EXPENDITURES</b>                    | <b>\$ 14,600</b>    | <b>\$ 14,600</b>    |
| <b>Net Increase/Decrease in Fund Balance</b> | <b>\$ 400</b>       | <b>\$ 400</b>       |
| <b>FUND BALANCES</b>                         |                     |                     |
| <b>Beginning Balance @ 7/1</b>               | <b>\$ 1,120,357</b> | <b>\$ 1,120,757</b> |
| <b>Estimated Ending Balance @ 6/30</b>       | <b>\$ 1,120,757</b> | <b>\$ 1,121,157</b> |

The Special Reserve Scholarship Fund is a new fund established to replace Fund 73. The District holds Funds that were donated from private Trusts and individuals for the purpose of student scholarships.

The source of revenue include:

- Interest from investments
- Donations

The expenditures include:

- Student Scholarships



# Building Fund

| <b>Acalanes Union High School District</b>   | <b>2022-23</b>      | <b>2023-24</b>      |
|--|---------------------|---------------------|
| <b>Building Fund 21</b>                      | <b>Estimated</b>    | <b>Proposed</b>     |
|  | <b>Actual</b>       | <b>Budget</b>       |
|  | <b>06/30/23</b>     | <b>07/01/23</b>     |
| <b>REVENUES</b>                              |                     |                     |
| Federal & State Income                       | \$ 101,106          | \$ -                |
| Local - Aquatics Rental Income               | 350,000             | 380,000             |
| Local - Facilities Rental Income             | 179,200             | 200,000             |
| Local - Other Misc Income                    | 335,244             | 263,000             |
| <b>TOTAL REVENUES</b>                        | <b>\$ 965,550</b>   | <b>\$ 843,000</b>   |
| <b>EXPENDITURES</b>                          |                     |                     |
| Classified Salaries                          | \$ 434,570          | \$ 426,805          |
| Benefits - All                               | 185,984             | 145,105             |
| Materials & Supplies                         | 222,333             | 168,300             |
| Other Services                               | 286,841             | 278,700             |
| Capital Outlay                               | 2,228,263           | -                   |
| Other Financing Sources/Uses                 | (1,780,000)         | (80,000)            |
| <b>TOTAL EXPENDITURES</b>                    | <b>\$ 1,577,991</b> | <b>\$ 938,910</b>   |
| <b>Net Increase/Decrease in Fund Balance</b> | <b>\$ (612,441)</b> | <b>\$ (95,910)</b>  |
| <b>FUND BALANCES</b>                         |                     |                     |
| <b>Beginning Balance @ 7/1</b>               | <b>\$ 3,003,639</b> | <b>\$ 2,391,198</b> |
| <b>Estimated Ending Balance @ 6/30</b>       | <b>\$ 2,391,198</b> | <b>\$ 2,295,288</b> |

The Building Fund accounts for the District facility rental program that includes the pools and school facilities.

- The program supports part of a Director & Administrative Assistant salaried positions.
- Expenditures in the Aquatics account for the operations and major maintenance of the pools.
- These funds are also used for the renovation of bathrooms and PE locker rooms.

FY 22-23 A transfer of \$1.7 million from Capital Facilities Fund for AHS & MHS Stadium fields as part of the Facility Modernization Plan





# Capital Facilities Fund

| <b>Acalanes Union High School District</b>   | <b>2022-23</b>        | <b>2023-24</b>      |
|--|-----------------------|---------------------|
| <b>Capital Facilities Fund - 25 (RDA)</b>    | <b>Estimated</b>      | <b>Proposed</b>     |
|  | <b>Actual</b>         | <b>Budget</b>       |
|  | <b>06/30/23</b>       | <b>07/01/23</b>     |
| <b>REVENUES</b>                              |                       |                     |
| State Revenues                               | \$ -                  | \$ -                |
| Federal/State Revenues                       | -                     | -                   |
| Local Developer Fees                         | 345,000               | 280,000             |
| Local and Other Revenues - RDA               | 205,000               | 200,000             |
| <b>TOTAL REVENUES</b>                        | <b>\$ 550,000</b>     | <b>\$ 480,000</b>   |
| <b>EXPENDITURES</b>                          |                       |                     |
| Classified Salaries                          | \$ -                  | \$ -                |
| Benefits - All                               | -                     | -                   |
| Materials & Supplies                         | 650,000               | 250,000             |
| Other services                               | 45,000                | 40,000              |
| Capital Outlay                               | -                     | -                   |
| Inter Fund Transfers (In)/Out                | 1,700,000             | -                   |
| <b>TOTAL EXPENDITURES</b>                    | <b>\$ 2,395,000</b>   | <b>\$ 290,000</b>   |
| <b>Net Increase/Decrease in Fund Balance</b> | <b>\$ (1,845,000)</b> | <b>\$ 190,000</b>   |
| <b>FUND BALANCES</b>                         |                       |                     |
| <b>Beginning Balance @ 7/1</b>               | <b>\$ 3,037,454</b>   | <b>\$ 1,192,454</b> |
| <b>Estimated Ending Balance @ 6/30</b>       | <b>\$ 1,192,454</b>   | <b>\$ 1,382,454</b> |

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

Developer Fees budget includes:

- There are no current facility project in the Developer Fees Fund

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

- LCAP goal to modernize the classrooms and other space district-wide.

FY 22-23 Estimated Actual

Transfer \$1.7 million to Building Fund for AHS & MHS Stadium Field



# School Facilities Fund

|  |                     |                     |
|--|---------------------|---------------------|
| <b>Acalanes Union High School District</b>   | <b>2022-23</b>      | <b>2023-24</b>      |
| <b>School Facilities Fund - 35</b>           | <b>Estimated</b>    | <b>Proposed</b>     |
|  | <b>Actual</b>       | <b>Budget</b>       |
|  | <b>06/30/23</b>     | <b>07/01/23</b>     |
|  |                     |                     |
| <b>REVENUES</b>                              |                     |                     |
| State Revenues                               | \$ -                | \$ -                |
| Federal/State Revenues                       | -                   | -                   |
| Other Local Revenue                          |                     | 5,000               |
| <b>TOTAL REVENUES</b>                        | <b>\$ -</b>         | <b>\$ 5,000</b>     |
|  |                     |                     |
| <b>EXPENDITURES</b>                          |                     |                     |
| Classified Salaries                          | \$ -                | \$ -                |
| Benefits - All                               | -                   | -                   |
| Materials & Supplies                         | -                   | -                   |
| Other services                               | -                   | -                   |
| Capital Outlay                               | 520,000             | 1,000,000           |
| Inter Fund Transfers (In)/Out                | -                   | -                   |
| <b>TOTAL EXPENDITURES</b>                    | <b>\$ 520,000</b>   | <b>\$ 1,000,000</b> |
|  |                     |                     |
| <b>Net Increase/Decrease in Fund Balance</b> | <b>\$ (520,000)</b> | <b>\$ (995,000)</b> |
| <b>FUND BALANCES</b>                         |                     |                     |
| <b>Beginning Balance @ 7/1</b>               | <b>\$ 1,595,729</b> | <b>\$ 1,075,729</b> |
| <b>Estimated Ending Balance @ 6/30</b>       | <b>\$ 1,075,729</b> | <b>\$ 80,729</b>    |

The School Facilities Fund accounts for revenues and expenditures from State funded facility projects

## Facility Modernization Plan

- Las Lomas and Miramonte roof projects
- Expenditure budget is for architects to complete and submit plans to Division of State Architects (DSA)
- In order to submit for State funding, projects must be DSA approved.



# Special Reserve Fund

|  |                      |                      |
|--|----------------------|----------------------|
| <b>Acalanes Union High School District</b>   | <b>2022-23</b>       | <b>2023-24</b>       |
| <b>Special Reserve Fund - 40 (Del Valle)</b> | <b>Estimated</b>     | <b>Proposed</b>      |
|  | <b>Actual</b>        | <b>Budget</b>        |
|  | <b>06/30/23</b>      | <b>07/01/23</b>      |
| <b>REVENUES</b>                              |                      |                      |
| Federal Income                               | \$ -                 | \$ -                 |
| State Income                                 | -                    | -                    |
| Local and Other Income                       | 50,000               | 50,000               |
| <b>TOTAL REVENUES</b>                        | <b>\$ 50,000</b>     | <b>\$ 50,000</b>     |
| <b>EXPENDITURES</b>                          |                      |                      |
| Classified Salaries                          | \$ -                 | \$ -                 |
| Benefits - All                               | -                    | -                    |
| Materials & Supplies                         | -                    | -                    |
| Other Services                               | -                    | -                    |
| Capital Outlay                               | -                    | -                    |
| Inter Fund Transfers to Deferred Maintenance | 100,000              | 100,000              |
| <b>TOTAL EXPENDITURES</b>                    | <b>\$ 100,000</b>    | <b>\$ 100,000</b>    |
| <b>Net Increase/Decrease in Fund Balance</b> | <b>\$ (50,000)</b>   | <b>\$ (50,000)</b>   |
| <b>FUND BALANCES</b>                         |                      |                      |
| <b>Beginning Balance @ 7/1</b>               | <b>\$ 11,306,562</b> | <b>\$ 11,256,562</b> |
| <b>Estimated Ending Balance @ 6/30</b>       | <b>\$ 11,256,562</b> | <b>\$ 11,206,562</b> |

The Special Reserve Fund accounts for the revenue 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 \$100K inter-fund transfer to the Deferred Maintenance Fund.



# Retiree Benefit Fund

|  |                     |                     |
|--|---------------------|---------------------|
| <b>Acalanes Union High School District</b>   | <b>2022-23</b>      | <b>2023-24</b>      |
| <b>Retiree Benefit Fund - 71</b>             | <b>Estimated</b>    | <b>Proposed</b>     |
|  | <b>Actual</b>       | <b>Budget</b>       |
|  | <b>06/30/23</b>     | <b>07/01/23</b>     |
| <b>REVENUES</b>                              |                     |                     |
| Federal Income                               | \$ -                | \$ -                |
| State Income                                 | -                   | -                   |
| Local Revenue - OPEB                         | 460,000             | 460,000             |
| Local Revenue - Gains/Interest in Investment | 205,000             | 205,000             |
| <b>TOTAL REVENUES</b>                        | <b>\$ 665,000</b>   | <b>\$ 665,000</b>   |
| <b>EXPENDITURES</b>                          |                     |                     |
| Certificated Salaries                        | \$ -                | \$ -                |
| Classified Salaries                          | -                   | -                   |
| Benefits - All                               | -                   | -                   |
| Books and Supplies                           | -                   | -                   |
| Other Services                               | 3,000               | 3,000               |
| Inter Fund Transfers (In)/Out                | \$ -                | \$ -                |
| <b>TOTAL EXPENDITURES</b>                    | <b>\$ 3,000</b>     | <b>\$ 3,000</b>     |
| <b>Net Increase/Decrease in Fund Balance</b> | <b>\$ 662,000</b>   | <b>\$ 662,000</b>   |
| <b>FUND BALANCES</b>                         |                     |                     |
| <b>Beginning Balance @ 7/1</b>               | <b>\$ 6,504,370</b> | <b>\$ 7,166,370</b> |
| <b>Estimated Ending Balance @ 6/30</b>       | <b>\$ 7,166,370</b> | <b>\$ 7,828,370</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 2023-2024, the proposed budget to OPEB will be 1% of base salary.

The funds are deposited to CalPERS on a quarterly basis.



## Conclusion

- ✓ Staff has presented the Governing Board with a balanced budget for the 2023-2024 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 2024-2025 and 7% in FY 2025-2026.
- ✓ Staff will be recommending the Governing Board to adopt the FY 2023-2024 budget at the board meeting on June 7, 2023.



## **Fiscal Year 2023-2024 Budget**

**The Governing Board of the Acalanes Union High School District is required to approve the District's budget as of July 1, 2023, 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**