

# **2022-2023 Budget Adoption**



Governing Board  
Kristin Connelly, President  
Christopher Grove  
Bob Hockett  
Nancy Kendzierski  
Christopher Severson

Administration  
John Nickerson – Superintendent  
Amy McNamara – Associate Superintendent, Administrative Services  
Julie Bautista – Chief Business Official, Business Services  
Abhi Brar - Director, Educational Services  
Nick Carpenter – Director, Fiscal Services

June 8, 2022

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



# Message from the Superintendent

Since March of 2020, we have overcome extraordinary and unprecedented challenges with the ongoing COVID-19 pandemic. Our schools have transitioned through different learning models and this year over 99% of our students attended our full schedule of in-person learning since the beginning of the 2021-2022 school year. We implemented measures to maintain safe school environments for students and staff and introduced new programming to support students to connect to school, classrooms, learning, teachers and peers. Fortunately, additional State and Federal funding was deployed to provide relief to districts, which enabled the AUHSD to address the needs and provide safe learning environments to avoid a fiscal crisis.

Despite the unusually high State revenues projected for the 2022-2023 fiscal year, the State budget proposed in the May Revise includes inadequate LCFF funding for the AUHSD. The LCFF level for the District is significantly less than virtually all California high school districts. Partly due to the low LCFF funding level, local property tax is projected to exceed State LCFF funding and results in the District being community funded. The District projects it will continue to receive more local property tax than the LCFF funding level in 2022-2023 and the following two years.

The District projects a budget deficit in 2022-2023 and the subsequent two years, during which time the reserve is projected to fall from 15% to 8%. The Governing Board has passed resolutions setting 10% as a target reserve given the size of the District and the community funded status.



## *Message from the Superintendent (continued)*

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.

The District will be entering year two of the three-year Local Control and Accountability Plan, which was developed last year and will be presented to the Board for approval of the annual update. The proposed 2022-2023 budget is aligned to the proposed LCAP annual update for 2022-2023.

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 2022-2023 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 policy 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 Adoption Budget in an orderly fashion, the statutes are intended to afford the community an opportunity to review and comment on the spending plan of the school district. The District utilizes ten separate funds within the District's adopted budget, 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
21	Building
25	Capital Facilities
40	Special Reserve Capital Outlay
71	Retiree Benefit
73	Foundation Private Purpose Trust



# 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.

## Building Fund

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

## Capital Facilities Fund

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

## Special Reserve for Capital Outlay Fund

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

## Retiree Benefit Fund

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

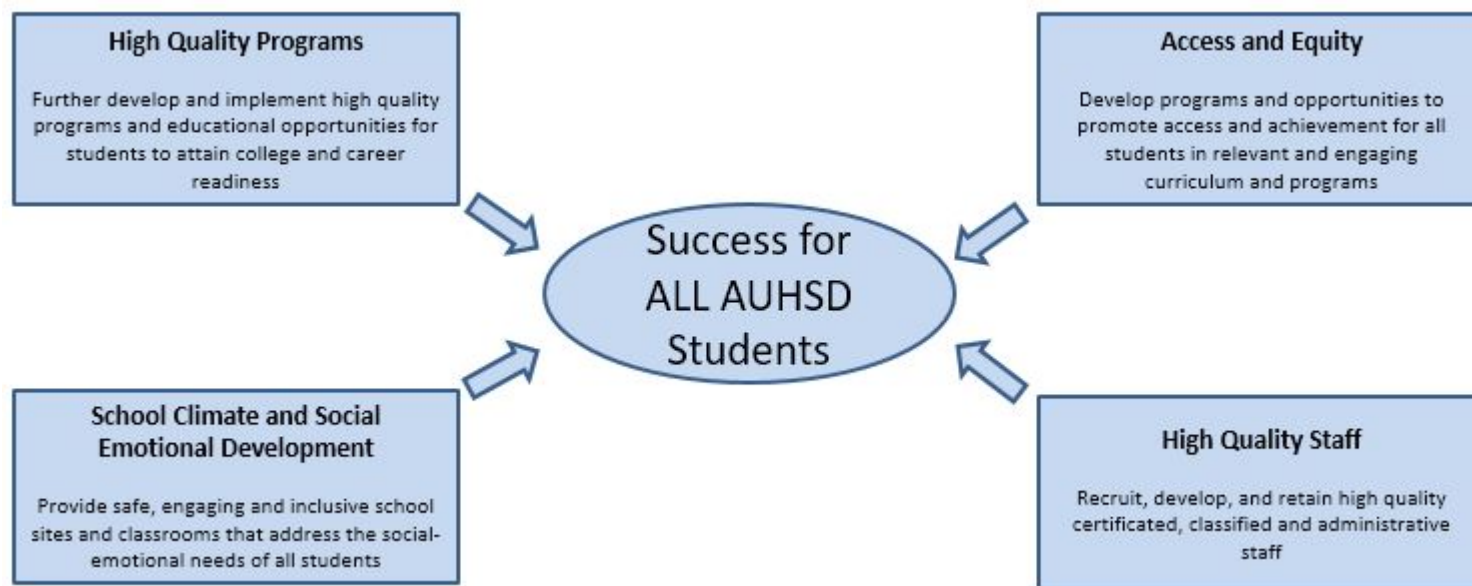
## Foundation Private-Purpose Trust Fund

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



# Local Control Accountability Plan

The District Local Control Accountability Plan (LCAP) is the standard by which 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, 2022, 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.

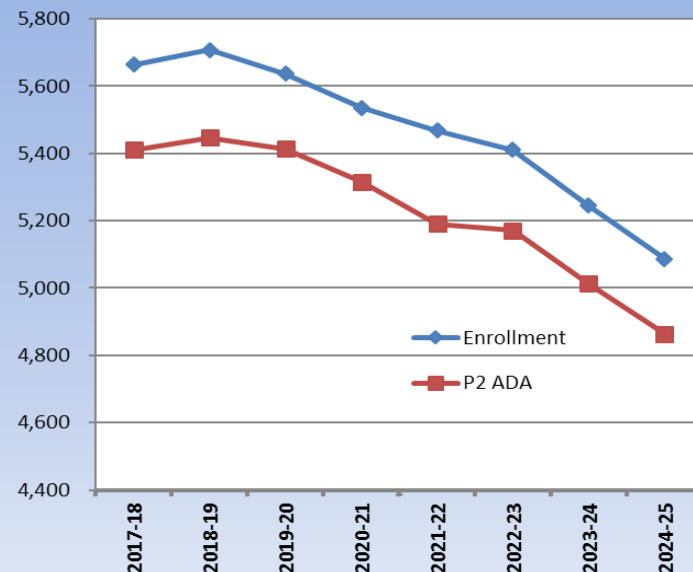
School	ACTUAL ENROLLMENT (CALPADS)					PROJECTION		
	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Acalanes	1,357	1,335	1,284	1,271	1,251	1,247	1,165	1,128
Campolindo	1,376	1,406	1,374	1,400	1,343	1,349	1,330	1,253
Las Lomas	1,549	1,601	1,629	1,581	1,578	1,538	1,476	1,459
Miramonte	1,316	1,286	1,235	1,174	1,182	1,164	1,159	1,133
ACIS	24	27	52	45	52	53	52	52
Transition/NPS	41	53	62	65	61	59	62	62
<b>Total Enrollment</b>	<b>5,663</b>	<b>5,708</b>	<b>5,636</b>	<b>5,536</b>	<b>5,467</b>	<b>5,410</b>	<b>5,244</b>	<b>5,087</b>
	<b>Increase/(Decrease)</b>			<b>(100)</b>	<b>(69)</b>	<b>(57)</b>	<b>(166)</b>	<b>(157)</b>





# Enrollment, Attendance History, and Projections

Year	Enrollment	P2 ADA	ADA %
2017-18	5,663	5,411	95.55%
2018-19	5,708	5,446	95.41%
2019-20	5,636	5,413	96.04%
2020-21	5,536	5,315	96.01%
2021-22	5,467	5,191	94.95%
2022-23	5,410	5,172	95.59%
2023-24	5,244	5,013	95.59%
2024-25	5,087	4,863	95.59%



LCFF is funded on Period Two (P-2) attendance report. The District's five-year Average Daily Attendance (ADA) is 95.59% of enrollment.

State average ADA for high school district in California is 93.99% in FY 19-20.



# AUHSD Staffing

TEAMS	ACALANES	CAMPOLINDO	LAS LOMAS	MIRAMONTE	DEL VALLE			DISTRICT OFFICE	SERVICE CENTER	TOTAL 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								17	21.5	38.5
School Administrative Team	3.0	3.0	3.6	3.0	1		1.0			14.6
School Certificated Team	70.2	74.6	82.4	69.4	7.6	2	0.6	3		309.8
School Classified Support Team	30.3	27.7	28.5	30.2	2	8.5	3			130.2
TOTAL FULL TIME EQUIVALENT (FTE)	103.5	105.3	114.5	102.6	10.6	10.5	4.6	32.0	24.5	508.1



# 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 2022-2023 budget assumptions are based on the following:

	2021-2022	2022-2023
<b>Enrollment</b>	5,467	5,410
<b>Average Daily Attendance (ADA)</b>	5,432	5,258
<b>Local Control Funding Formula (LCFF)</b>		
- LCFF Funding (Basic Aid Status)	\$ 60,316,284	\$ 61,401,839
- LCFF Funding Per ADA	11,104	11,678
<b>Other State Revenues</b>		
- Mandated Block Grant	\$ 341,955	\$ 341,955
- California Lottery - Unrestricted	\$ 921,602	\$ 860,000
- California Lottery - Restricted	\$ 367,510	\$ 360,000
- CalSTRS On-Behalf - GASB 68	\$ 3,836,568	\$ 4,096,609
<b>Other Local Revenues</b>		
- Measures G&A Parcel Taxes	\$ 10,505,986	\$ 10,500,000

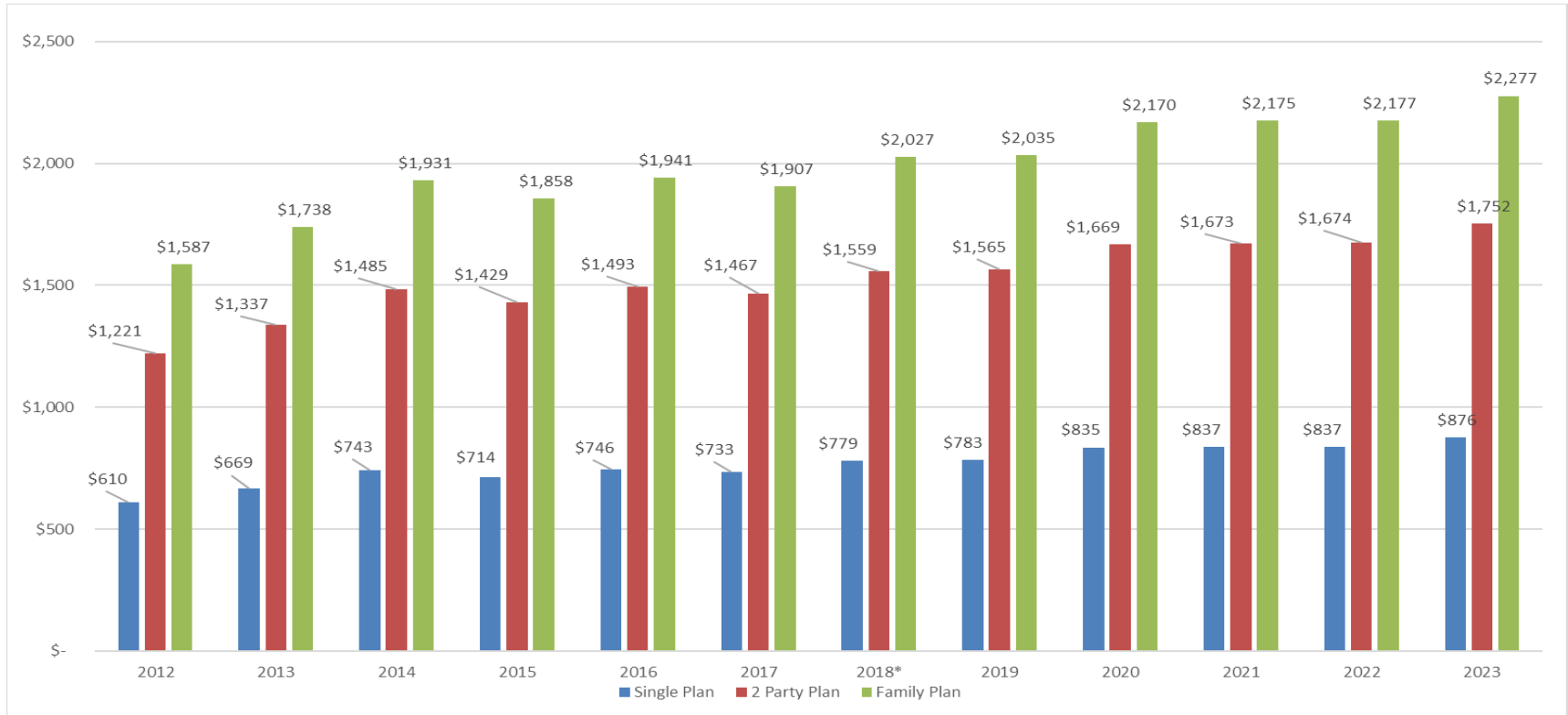


## General Fund Budget Assumptions (continued)

	2021-2022	2022-2023
<b>Salary &amp; Fringe Costs</b>		
- Step & Column Increases	1.50%	1.50%
- CalSTRS	16.92%	19.10%
- CalPERS	22.91%	25.37%
- Unemployment Insurance	0.50%	0.50%
- Workers Compensation	1.72%	1.88%
<b>Health &amp; Welfare</b>		
- Kaiser Single Rate	\$ 837.00	\$ 876.00
- Kaiser 2 Party Rate	\$ 1,673.00	\$ 1,752.00
- Kaiser Family Rate	\$ 2,175.00	\$ 2,277.00
- Delta Dental Rate	\$ 107.60	\$ 107.60
- Vision Care Rate	\$ 19.90	\$ 19.90
<b>Other Post Employment Benefits (OPEB)</b>		
- Retirees Pay as you Go-5 Year Bridge	\$ 727,500	\$ 800,500
- Retirees Pay as you Go-\$80 Premium Offset	\$ 72,500	\$ 73,500
- 1% of Payroll (Deposited to CalPERS)	\$ 455,544	\$ 452,041
- CalSTRS On-Behalf - GASB 68	\$ 3,836,568	\$ 4,096,609
<b>General Administration</b>		
- Property & Liability Insurance	\$ 645,000	\$ 710,000
- Refuse Disposal	\$ 210,000	\$ 220,000
- Gas	\$ 365,000	\$ 500,000
- Electric	\$ 930,000	\$ 995,000
- Water	\$ 560,000	\$ 563,000
- Sewer	\$ 90,000	\$ 97,000
- Election	\$ -	\$ 200,000



# Health Plan Rate Increase - Kaiser

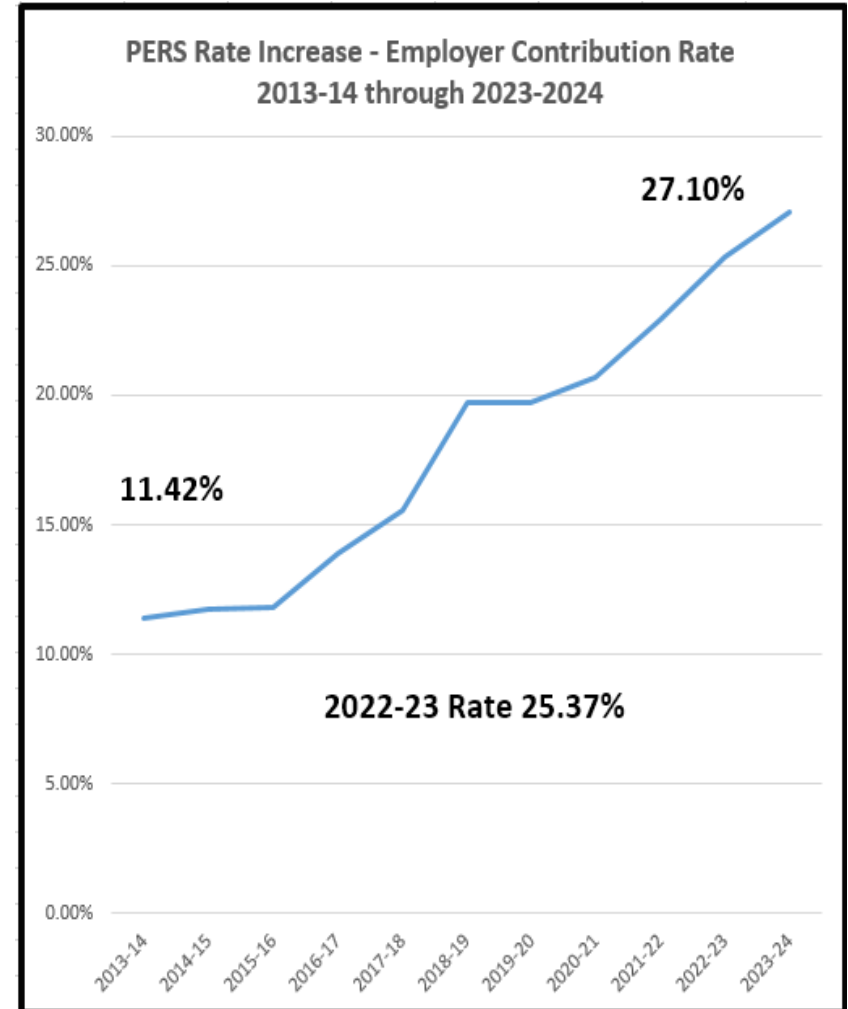
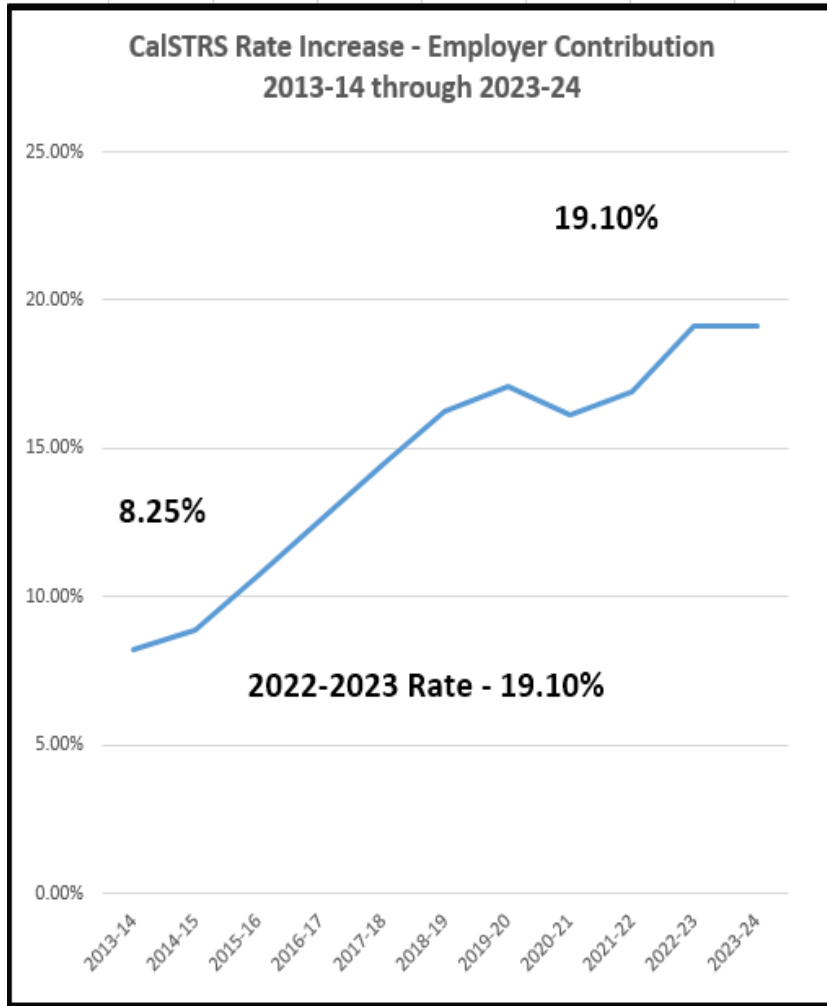


SISC released their rates in early April for the plan year October 1, 2022, to September 30, 2023. Kaiser rates increased by an average of 4.6% for this upcoming fiscal year. The increase is included in the budget and as part of the multi-year projection.

AUHSD changed health care administrator from CalPERS to SISC in 2018.



# CalSTRS and CalPERS Pension





## General Fund Revenues

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

General Fund Revenues	Estimated Actual FY 21-22	Proposed Budget FY 22-23	% Change
<b>Local Control Funding Formula (LCFF)</b>			
State Categoricals	\$ 3,654,835	\$ 3,654,835	
State Aid	-	-	
Education Protection Act (EPA)	1,083,518	1,083,518	
Local Property Taxes	55,577,931	56,663,486	
<b>Total LCFF</b>	<b>\$ 60,316,284</b>	<b>\$ 61,401,839</b>	<b>1.8%</b>
Property Tax Transfer (SELPA)	1,663,331	1,532,357	
<b>Total LCFF Sources</b>	<b>\$ 61,979,615</b>	<b>\$ 62,934,196</b>	<b>1.5%</b>



## General Fund Revenues (continued)

<b>Federal Revenue</b>	<b>Estimated Actual FY 21-22</b>	<b>Proposed Budget FY 22-23</b>	<b>% Change</b>
Title I Part A Basic Grant	\$ 128,867	\$ 105,851	
ESSER II - One Time	318,392	-	
ESSER III - One Time	441,116	192,931	
ESSER III Learning Loss - One Time		159,034	
ESSER II SR - One Time	538,301	-	
GEER II - One Time	123,545		
ESSER III State Reserve - One Time		92,023	
Special Education ARRA - One Time	62,100	282,574	
Special Education	1,029,628	1,027,077	
Special Education - Federal Mental Health	63,739	63,739	
Vocational Ed. (Carl Perkins)	58,256	55,000	
Title II Teacher Quality	61,054	61,054	
Title III Immigrant	30,947	20,908	
Title III LEP	22,176	10,881	
Title IV Part A	19,565	10,000	
<b>Total Federal Revenues</b>	<b>\$ 2,897,686</b>	<b>\$ 2,081,072</b>	<b>-28.2%</b>





## General Fund Revenues (continued)

Other State Revenue	Estimated Actual FY 21-22	Proposed Budget FY 22-23	% Change
Mandated Block Grant	\$ 341,955	\$ 341,955	
State Lottery - Unrestricted	921,602	860,000	
Educator Effectiveness Block Grant - One Time	1,193,066		
State Lottery - Instructional Materials	367,510	360,000	
Special Education SELPA - Mental Health	366,333	351,866	
Special Education - Workability	145,920	145,000	
Alternate Dispute Resolution - One Time	96,665	-	
Special Education Learning Recovery - One Time	434,994	-	
A-G Success Grant - One Time	308,498	-	
A-G Learning Loss Mitigation Grant - One Time	45,843	-	
CSESAP Grant	101,223	91,000	
In Person Instruction (IPI)	870,325	-	
Paraprofessional (ELO)	182,597	-	
STRS On Behalf	3,836,568	4,096,609	
<b>Total Other State Revenue</b>	<b>\$ 9,213,099</b>	<b>\$ 6,246,430</b>	<b>-32.2%</b>



## General Fund Revenues (continued)

Local Revenue	Estimated Actual FY 21-22	Proposed Budget FY 22-23	% Change
Parcel Tax - Measure G 2009	6,828,891	6,825,000	
Parcel Tax - Measure A 2014	3,677,095	3,675,000	
Foundation & Parent Club Pledge	2,000,000	1,075,000	
Parents Club	156,800	-	
Athletic Booster Club	141,251	110,874	
Student Body	396,328	310,050	
VPA Booster	34,553		
Education Foundation	811,605	479,300	
School Site Auxiliary Account	329,125	-	
Athletics/Sports Program	721,739	725,000	
Special Ed Apportionment from SELPA	2,251,316	2,694,738	
ROP from County	1,002,829	1,002,829	
AGATE	-	20,000	
Testing	541,000	540,000	
Aquatic Program Fees	222,000	220,500	
Maintenance & Operations/Fuel	25,000	-	
City Of Walnut Creek	20,000	31,716	
Interest	35,000	40,000	
Fingerprinting	5,000	-	
CC Schools Insurance Group - Safety Grant	4,750	4,000	
Textbook Revolving	3,000	4,000	
Other Misc Revenue	108,000	103,000	
<b>Total Local Revenue</b>	<b>\$ 19,315,282</b>	<b>\$ 17,861,007</b>	<b>-7.5%</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

MEASURES G & A PARCEL TAX - FINANCIAL REPORT					
REVENUES	Estimated Actuals		Proposed Budget		
	Full Time Equivalent (FTE)	FY 21-22	Full Time Equivalent (FTE)	FY 22-23	
Measure G - \$189		6,828,891		6,825,000	
Measure A - \$112		3,677,095		3,675,000	
<b>TOTAL REVENUES</b>		<b>\$ 10,505,986</b>		<b>\$ 10,500,000</b>	
<b>EXPENDITURES</b>					
<b>Regular Instruction Supporting</b>					
Seventh Period and Academic Courses	48.00	6,398,562	45.00	5,975,638	
Subtotal	48.00	6,398,562	45.00	5,975,638	
<b>Instructional Support:</b>					
Leadership Class Release	0.80	107,369	0.80	111,592	
Librarians, Library Media Assistants, Extended Hours	9.00	1,062,531	9.00	1,045,568	
Subtotal	9.80	1,169,900	9.80	1,157,160	
<b>Instructional Technology Support:</b>					
Instructional Technology Specialist	-	50,376	-	50,376	
Subtotal	-	50,376	-	50,376	
<b>Guidance, Academic Counseling</b>					
Career Centers	4.00	343,632	4.00	355,247	
Counseling Services	16.80	2,538,395	16.80	2,693,612	
Subtotal	20.80	2,882,027	20.80	3,048,859	
<b>General Administrative Costs</b>					
Administrative costs		12,000		12,000	
<b>TOTAL EXPENDITURES</b>	<b>78.60</b>	<b>\$ 10,512,865</b>	<b>75.60</b>	<b>\$ 10,244,033</b>	
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>					
<b>BEGINNING BALANCE</b>		148,538		141,657	
<b>ENDING BALANCE</b>		141,659		397,624	



# General Fund Expenditures

Most of the expenditures are committed to salaries and benefits for employees of the District. It takes people to teach students, and at Acalanes Union High School District, 82% of the expenditures budgeted are for the services of District employees. Included in these expenditures is the EPA (Education Protection Act) state allocation, which the District spends 100% on English/Math/Science teachers' salaries and benefits.

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

<b>GENERAL FUND</b>	<b>Estimated Actual FY 21-22</b>	<b>Budget Proposal FY 22-23</b>
Certificated Salaries	39,460,679	38,568,015
Classified Salaries	10,822,095	10,246,906
Employee Benefits	25,872,119	27,296,463
Books & Supplies	2,585,731	3,182,268
Services, Other Op Expenses	13,005,764	13,029,056
Capital Outlay	330,509	168,966
Indirect Cost - Adult Education & Food Service	(160,000)	(163,000)
Interfund - Transfer In/Out	376,000	380,000
<b>Total Expenditures</b>	<b>\$ 92,292,897</b>	<b>\$ 92,708,674</b>



# General Fund Budget

<b>GENERAL FUND</b>	<b>Estimated Actual FY 21-22</b>	<b>Budget Proposal FY 22-23</b>
LCFF Sources	61,979,615	62,934,196
Federal Revenue	2,897,686	2,081,072
Other State Revenue	9,213,099	6,246,430
Other Local Revenue	19,315,282	17,861,007
<b>Total Revenues</b>	<b>\$ 93,405,682</b>	<b>\$ 89,122,705</b>
Certificated Salaries	39,460,679	38,568,015
Classified Salaries	10,822,095	10,246,906
Employee Benefits	25,872,119	27,296,463
Books & Supplies	2,585,731	3,182,268
Services, Other Op Expenses	13,005,764	13,029,056
Capital Outlay	330,509	168,966
Indirect Cost - Adult Education & Food Service	(160,000)	(163,000)
Interfund - Transfer In/Out	376,000	380,000
<b>Total Expenditures</b>	<b>\$ 92,292,897</b>	<b>\$ 92,708,674</b>
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>1,112,785</b>	<b>(3,585,969)</b>
Beginning Fund Balance - July 1	16,470,906	17,583,691
Ending Fund Balance - June 30	<b>\$ 17,583,691</b>	<b>\$ 13,997,722</b>
	19%	15%



# Components of Ending Fund Balance

	<b>FY 21-22 Estimated Actual</b>	<b>%</b>	<b>FY 22-23 Budget Proposal</b>	<b>%</b>
<b>Non Spendable - Revolving Cash</b>	\$ 20,000	0.02%	\$ 20,000	0.02%
<b>Restricted Balance - Categorical</b>				
Educator Effectiveness, FY 2021-22	1,193,066		1,058,066	
SPED Dispute Resolution and Learning Recovery	155,039		5,921	
Lottery: Instructional Materials	188,388		200,000	
SB 117 COVID-19 LEA Response Funds	94,789		94,789	
A-G Access/Learning Loss Grant	269,332		151,132	
Covid Relief Package ELO	286,834		25,070	
Routine Restricted Maintenance	207,564		393,040	
Other Local Resources - Site Auxiliary	581,388		31,391	
	\$ 2,976,400	3%	\$ 1,959,409	2%
<b>Committed Fund Balance</b>				
3% Reserve - Board Resolution 10-11-29	2,757,507		2,769,860	
4% Reserve - Board Resolution 18-19-14	3,676,676		3,693,147	
	\$ 6,434,183	7%	\$ 6,463,007	7%
<b>Assigned Fund Balance</b>				
Vacation Liability	752,843		775,428	
Measures G & A	141,658		397,624	
Local - Testing, Site Council, Safety, Other	353,606		380,906	
Textbook Replacement/Adoption	97,674		101,674	
Multi-Year Projection Deficit Reserve	4,049,820		1,129,813	
	\$ 5,395,601	6%	\$ 2,785,445	3%
<b>Unassigned Fund Balance</b>				
3% Mandated Reserve for Economic Uncertainties	\$ 2,757,507	3%	\$ 2,769,860	3%
<b>Ending Fund Balance</b>	<b>\$ 17,583,691</b>	<b>19%</b>	<b>\$ 13,997,722</b>	<b>15%</b>



# Multi-Year Projection

## PROJECTION ASSUMPTIONS BUDGET

- Multi-Year Projection Assumptions
- Multi-Year Projections







# Multi-Year Projection Assumptions

LCFF Revenue Assumptions	FY 21-22 Estimated Actuals 06-30-22		FY 22-23 Budget Proposal		FY 23-24 Budget Projection	FY 24-25 Budget Projection
Enrollment	5,467		5,410		5,244	5,087
Average Daily Attendance (ADA)	5,432		5,258		5,211	5,053
Unduplicated Pupil Percentage	7.55%		7.99%		8.04%	7.93%
LCFF COLA % (Based on SSC/DOF)	5.07%		5.33%		3.61%	3.64%
Local Property Tax Estimate	Certified P2 - 4.11%		2.00%		2.00%	2.00%
<b>LCFF Entitlement</b>	<b>\$ 55,482,969</b>		<b>\$ 56,585,612</b>		<b>\$ 58,117,063</b>	<b>\$ 58,386,893</b>
LCFF State Aid - Categorical	3,654,835	6%	3,654,835		3,654,835	3,654,835
LCFF State Aid	-	0%	-		-	-
LCFF State - Education Protection Act (EPA)	1,086,422	2%	1,051,654		1,042,320	1,010,644
LCFF Local Property Taxes	55,577,931	92%	56,663,489		57,770,758	58,900,172
<b>Total Funding</b>	<b>\$ 60,319,188</b>	100%	<b>\$ 61,369,978</b>		<b>\$ 62,467,913</b>	<b>\$ 63,565,651</b>
<b>Excess Property Taxes</b>	<b>4,836,219</b>		<b>4,784,367</b>		<b>4,350,850</b>	<b>5,178,758</b>



## Multi-Year Projection Assumptions (continued)

Assumptions	FY 21-22 Estimated Actuals 06-30-22		FY 22-23 Budget Proposal	FY 23-24 Budget Projection	FY 24-25 Budget Projection
<b>Revenues</b>					
One Time Federal Revenues	\$ 1,483,454		\$ (756,892)	\$ (726,562)	\$ -
One Time State Revenues	\$ 3,131,988		\$ (3,131,988)	\$ -	\$ -
Other Local Revenues	\$ -		\$ -	\$ -	\$ -
<b>Expenditures</b>					
Step & Column Increase	1.50%		1.50%	1.50%	1.50%
Retiree Savings			\$ (150,000)	\$ (150,000)	\$ (150,000)
Restricted One Time Expenditures	\$ 3,624,194		\$ (2,233,503)	\$ (560,028)	\$ (298,136)
Decline in Enrollment	\$ -		\$ (1,365,000)	\$ (500,000)	\$ -
CalSTRS Increase	16.92%		19.10%	19.10%	19.10%
CalPERS Increase	22.91%		25.37%	27.10%	27.70%
Textbook Adoption			\$ -	-	\$ 500,000
Capital Outlay - Lifecycle Replacement			\$ -	\$ -	\$ 250,000
Transfer to Deferred Maintenance	\$ 300,000		\$ 300,000	\$ 300,000	\$ 300,000
Materials/Supplies & Other Services			Consumer Price Index 3.69%	Consumer Price Index 2.90%	Consumer Price Index 2.75%



# Multi-Year Projections

General Fund - Combined Unrestricted & Restricted	FY 21-22 Estimated Actuals 06-30-22		FY 22-23 Budget Proposal		FY 23-24 Budget Projection	FY 24-25 Budget Projection
<b>REVENUES</b>						
Local Control Funding Formula (LCFF)	\$ 61,979,615	66%	\$ 62,934,196		\$ 64,000,270	\$ 65,098,008
Federal Revenue	2,897,686	3%	2,081,072		1,354,510	1,354,510
Other State Revenue	9,213,099	10%	6,246,430		6,246,430	6,246,430
Other Local Revenue	8,809,296	9%	7,355,021		7,355,021	7,355,021
Other Local Revenue - Parcel Tax	10,505,986	11%	10,505,986		10,505,986	10,505,986
<b>Total Revenues</b>	<b>93,405,682</b>	100%	<b>89,122,705</b>		<b>89,462,217</b>	<b>90,559,955</b>
<b>EXPENDITURES</b>						
Certificated Salaries	39,460,679	43%	38,568,015		37,869,377	38,140,187
Classified Salaries	10,822,095	12%	10,246,906		10,244,370	10,314,370
Employee Benefits	25,872,119	28%	27,296,463		27,042,902	27,192,458
Books & Supplies	2,585,731	3%	3,182,268		3,252,054	3,841,485
Services, Other Op Expenses	13,005,764	14%	13,029,056		13,406,899	13,775,588
Capital Outlay	330,509	0%	168,966		150,000	400,000
Other Outgo	-	0%	-		-	-
Direct Support/Indirect Costs	(160,000)	0%	(163,000)		(163,000)	(163,000)
Transfers Out	376,000	0%	380,000		380,000	380,000
Contributions - to Restricted Programs	-	0%	-		-	-
<b>Total Expenditures</b>	<b>92,292,897</b>	100%	<b>92,708,674</b>		<b>92,182,602</b>	<b>93,881,088</b>
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>1,112,785</b>		<b>(3,585,969)</b>		<b>(2,720,385)</b>	<b>(3,321,133)</b>
<b>Beginning Balance</b>	<b>16,470,906</b>		<b>17,583,691</b>		<b>13,997,722</b>	<b>11,277,337</b>
<b>Estimated Fund Balance - Unrestricted</b>	<b>\$ 14,607,291</b>	15.8%	<b>\$ 12,038,313</b>		<b>\$ 9,620,257</b>	<b>\$ 6,823,190</b>
<b>Estimated Fund Balance - Restricted</b>	<b>\$ 2,976,400</b>	3.2%	<b>\$ 1,959,409</b>		<b>\$ 1,657,080</b>	<b>\$ 1,133,014</b>
<b>Total Estimated Fund Balance</b>	<b>\$ 17,583,691</b>		<b>\$ 13,997,722</b>		<b>\$ 11,277,337</b>	<b>\$ 7,956,204</b>
	19.05%		15.10%		12.23%	8.47%



## 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 Student Activity Special Revenue Fund</b>	<b>2021-22 Estimated Actual 06/30/22</b>	<b>2022-23 Proposed Budget 07/01/22</b>
<b>REVENUES</b>		
Federal Income	\$ -	\$ -
State Income	-	-
Local and Other Income	770,100	770,100
<b>TOTAL REVENUES</b>	<b>\$ 770,100</b>	<b>\$ 770,100</b>
<b>EXPENDITURES</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	-
Benefits - All	-	-
Books and Supplies	177,000	226,500
Other Services	585,095	535,595
Capital Outlay		
Direct Support/Indirect Costs		
Inter Fund Transfers		
<b>TOTAL EXPENDITURES</b>	<b>\$ 762,095</b>	<b>\$ 762,095</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>\$ 8,005</b>	<b>\$ 8,005</b>
<b>FUND BALANCE</b>		
<b>Beginning Balance @ 7/1</b>	<b>\$ 185,747</b>	<b>\$ 193,752</b>
<b>Estimated Ending Balance @ 6/30</b>	<b>\$ 193,752</b>	<b>\$ 201,757</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 Donations
- ASB Fundraising
- ASB Event Ticket Sales

The expenditures include:

- ASB Dances and Activities
- Yearbook
- Athletic Officials



# Adult Education Fund

<b>Acalanes Union High School District</b>	<b>2021-22</b>	<b>2022-23</b>
<b>Adult Education Fund - 11</b>	<b>Estimated</b>	<b>Proposed</b>
	<b>Actual</b>	<b>Budget</b>
	<b>06/30/22</b>	<b>07/01/22</b>
<b>REVENUES</b>		
Federal Income	\$ 93,488	\$ 95,000
State Income	657,743	680,729
Local and Other Income	472,378	480,000
<b>TOTAL REVENUES</b>	<b>\$ 1,223,609</b>	<b>\$ 1,255,729</b>
<b>EXPENDITURES</b>		
Certificated Salaries	\$ 373,197	\$ 323,947
Classified Salaries	379,942	353,491
Benefits - All	329,219	318,805
Books and Supplies	112,126	47,535
Other Services	261,000	141,800
Capital Outlay	8,000	-
Direct Support/Indirect Costs	60,000	60,000
Inter Fund Transfers	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,523,484</b>	<b>\$ 1,245,578</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>\$ (299,875)</b>	<b>\$ 10,151</b>
<b>FUND BALANCE</b>		
<b>Beginning Balance @ 7/1</b>	<b>\$ 316,158</b>	<b>\$ 16,283</b>
<b>Estimated Ending Balance @ 6/30</b>	<b>\$ 16,283</b>	<b>\$ 26,434</b>

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

The three revenue sources are:

- The Workforce Innovation & Opportunity Act (WIOA).
- The Fee Based Program includes classes that are recreational and offered on a break-even basis.
  - The budget proposal reflects a 20% increase of fees for next fiscal year.
- 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>2021-22</b>	<b>2022-23</b>
<b>Cafeteria Fund - 13</b>	<b>Estimated</b>	<b>Proposed</b>
	<b>Actual</b>	<b>Budget</b>
	<b>06/30/22</b>	<b>07/01/22</b>
<b>REVENUES</b>		
Federal Income	\$ 2,266,500	\$ 1,770,000
State Income	209,719	125,000
Local and Other Income	48,350	78,000
<b>TOTAL REVENUES</b>	<b>\$ 2,524,569</b>	<b>\$ 1,973,000</b>
<b>EXPENDITURES</b>		
Classified Salaries	\$ 751,100	\$ 779,871
Benefits - All	317,478	382,865
Food Cost and Supplies	796,300	783,600
Other Services	37,100	32,619
Capital Outlay	-	-
Direct Support/Indirect Costs	100,000	103,000
Inter Fund Transfers from General Fund	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,001,978</b>	<b>\$ 2,081,955</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>\$ 522,591</b>	<b>\$ (108,955)</b>
<b>FUND BALANCES</b>		
<b>Beginning Balance @ 7/1</b>	<b>\$ 6,772</b>	<b>\$ 529,363</b>
<b>Estimated Ending Balance @ 6/30</b>	<b>\$ 529,363</b>	<b>\$ 420,408</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.

USDA granted waivers through the 2021-22 school year that will allow AUHSD to provide free meals to students.

Beginning 2022-23, the state mandate Universal meals program must be implemented by LEAs.

The program 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 Deferred Maintenance Fund - 14</b>	<b>2021-22 Estimated Actual 06/30/22</b>	<b>2022-23 Proposed Budget 07/01/22</b>
<b>REVENUES</b>		
Federal Income	\$ -	\$ -
State Income	-	-
Local and Other Income	5,000	5,000
<b>TOTAL REVENUES</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
<b>EXPENDITURES</b>		
Classified Salaries	\$ -	\$ -
Benefits - All	-	-
Materials and Supplies	-	-
Other Services	-	-
Capital Outlay	647,422	644,000
Interfund Transfer from Special Reserve Fund	(450,000)	(400,000)
<b>TOTAL EXPENDITURES</b>	<b>\$ 197,422</b>	<b>\$ 244,000</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>\$ (192,422)</b>	<b>\$ (239,000)</b>
<b>FUND BALANCES</b>		
<b>Beginning Balance @ 7/1</b>	<b>\$ 1,541,565</b>	<b>\$ 1,349,143</b>
<b>Estimated Ending Balance @ 6/30</b>	<b>\$ 1,349,143</b>	<b>\$ 1,110,143</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.

In addition, \$100K from Special Reserve Capital fund investment earnings will be transferred to Deferred Maintenance as matching funds.

The 2021-22 Estimated Actual and the 2022-23 Proposed Budget expenditure will be the roof projects at Acalanes High School and Las Lomas High School which is part of the Five Year Deferred Maintenance plan approved by the Board.

- Acalanes High School Administration Building
- Las Lomas High School 600 Building





# Building Fund

<b>Acalanes Union High School District Building Fund 21</b>	<b>2021-22 Estimated Actual 06/30/22</b>	<b>2022-23 Proposed Budget 07/01/22</b>
<b>REVENUES</b>		
Federal & State Income	\$ -	\$ -
Local - Aquatics Rental Income	355,000	330,000
Local - Facilities Rental Income	162,000	165,000
Local - Other Misc Income	168,115	170,000
<b>TOTAL REVENUES</b>	<b>\$ 685,115</b>	<b>\$ 665,000</b>
<b>EXPENDITURES</b>		
Classified Salaries	\$ 439,434	\$ 429,470
Benefits - All	159,497	167,584
Materials & Supplies	243,134	229,081
Other Services	250,428	202,441
Capital Outlay	156,592	23,450
Other Financing Sources/Uses	(66,000)	(80,000)
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,183,085</b>	<b>\$ 972,026</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>\$ (497,970)</b>	<b>\$ (307,026)</b>
<b>FUND BALANCES</b>		
<b>Beginning Balance @ 7/1</b>	<b>3,098,984</b>	<b>2,601,014</b>
<b>Estimated Ending Balance @ 6/30</b>	<b>\$ 2,601,014</b>	<b>\$ 2,293,988</b>

The Building Fund accounts for the District facility rental program.

## Facility Rental Program – Aquatics & Facility Use

- The program supports a portion of Director of Custodial, Aquatics & Facility Use & Administrative Assistant positions.
- Expenditures in the Aquatics fund accounts for the operations and major maintenance of the pools.
- Expenditures in the facilities use fund accounts for weekend custodial coverage.
- These funds are also used for the renovation of bathrooms and PE locker rooms.



# Capital Facilities Fund

<b>Acalanes Union High School District</b>	<b>2021-22</b>	<b>2022-23</b>
<b>Capital Facilities Fund - 25 (RDA)</b>	<b>Estimated</b>	<b>Proposed</b>
	<b>Actual</b>	<b>Budget</b>
	<b>06/30/22</b>	<b>07/01/22</b>
<b>REVENUES</b>		
State Revenues	\$ -	\$ -
Federal/State Revenues	-	-
Local Developer Fees	345,000	345,000
Local and Other Revenues - RDA	187,500	175,000
<b>TOTAL REVENUES</b>	<b>\$ 532,500</b>	<b>\$ 520,000</b>
<b>EXPENDITURES</b>		
Classified Salaries	\$ -	\$ -
Benefits - All	-	-
Materials & Supplies	422,000	225,000
Other services	45,500	45,000
Capital Outlay	382,700	-
Inter Fund Transfers (In)/Out	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 850,200</b>	<b>\$ 270,000</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>\$ (317,700)</b>	<b>\$ 250,000</b>
<b>FUND BALANCES</b>		
<b>Beginning Balance @ 7/1</b>	<b>\$ 2,737,842</b>	<b>\$ 2,420,142</b>
<b>Estimated Ending Balance @ 6/30</b>	<b>\$ 2,420,142</b>	<b>\$ 2,670,142</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.



# Special Reserve Fund

Acalanes Union High School District Special Reserve Fund - 40 (Del Valle)	2021-22 Estimated Actual 06/30/22	2022-23 Proposed Budget 07/01/22
<b>REVENUES</b>		
Federal Income	\$ 30,292	\$ -
State Income	-	-
Local and Other Income	50,000	50,000
<b>TOTAL REVENUES</b>	<b>\$ 80,292</b>	<b>\$ 50,000</b>
<b>EXPENDITURES</b>		
Classified Salaries	\$ -	\$ -
Benefits - All	-	-
Materials & Supplies	-	-
Other Services	25,000	-
Capital Outlay	-	-
Inter Fund Transfers to Deferred Maintenance	150,000	100,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 175,000</b>	<b>\$ 100,000</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>\$ (94,708)</b>	<b>\$ (50,000)</b>
<b>FUND BALANCES</b>		
<b>Beginning Balance @ 7/1</b>	<b>\$ 11,315,219</b>	<b>\$ 11,220,511</b>
<b>Estimated Ending Balance @ 6/30</b>	<b>\$ 11,220,511</b>	<b>\$ 11,170,511</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>2021-22</b>	<b>2022-23</b>
<b>Retiree Benefit Fund - 71</b>	<b>Estimated</b>	<b>Proposed</b>
	<b>Actual</b>	<b>Budget</b>
	<b>06/30/22</b>	<b>07/01/22</b>
<b>REVENUES</b>		
Federal Income	\$ -	\$ -
State Income	-	-
Local Revenue - OPEB	460,000	460,000
Local Revenue - Gains/Interest in Investment	200,000	205,000
<b>TOTAL REVENUES</b>	<b>\$ 660,000</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>\$ 657,000</b>	<b>\$ 662,000</b>
<b>FUND BALANCES</b>		
<b>Beginning Balance @ 7/1</b>	<b>\$ 6,806,303</b>	<b>\$ 7,463,303</b>
<b>Estimated Ending Balance @ 6/30</b>	<b>\$ 7,463,303</b>	<b>\$ 8,125,303</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 2022-2023, the proposed budget to OPEB will be 1% of base salary.

The funds are deposited to CalPERS on a quarterly basis.



# Foundation Private-Purpose Trust Fund

<b>Acalanes Union High School District</b>	<b>2021-22</b>	<b>2022-23</b>
<b>Foundation Private-Purpose Trust Fund 73</b>	<b>Estimated</b>	<b>Proposed</b>
	<b>Actual</b>	<b>Budget</b>
	<b>06/30/22</b>	<b>07/01/22</b>
<b>REVENUES</b>		
Federal Income	\$ -	\$ -
State Income	-	-
Local and Other Income	14,700	12,500
<b>TOTAL REVENUES</b>	<b>\$ 14,700</b>	<b>\$ 12,500</b>
<b>EXPENDITURES</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	-
Benefits - All	-	-
Books and Supplies	-	-
Other Services	28,660	23,100
Capital Outlay	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 28,660</b>	<b>\$ 23,100</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>\$ (13,960)</b>	<b>\$ (10,600)</b>
<b>FUND BALANCES</b>		
<b>Beginning Balance @ 7/1</b>	<b>\$ 1,133,608</b>	<b>\$ 1,119,648</b>
<b>Estimated Ending Balance @ 6/30</b>	<b>\$ 1,119,648</b>	<b>\$ 1,109,048</b>

The Foundation Private-Purpose Trust Fund includes donations to Miramonte, Acalanes, Campolindo, and Las Lomas high schools.

The funds are used to provide scholarships to Miramonte, Acalanes, Campolindo, and Las Lomas high school students.



## Conclusion

- ✓ Staff has presented the Governing Board with a balanced budget for the 2022-2023 fiscal year.
- ✓ The multi-year projection for the subsequent two years demonstrates the District's ability to maintain a reserve for economic uncertainties of 12% in FY 2023-2024 and 8% in FY 2024-2025.
- ✓ Staff will be recommending the Governing Board to adopt the FY 2022-2023 budget at the board meeting on June 8, 2022.



## **Fiscal Year 2022-2023 Budget**

**The Governing Board of the Acalanes Union High School District is required to approve the District's budget as of July 1, 2022, 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**