

2023-2024 Budget Adoption



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Amy McNamara – Associate Superintendent, Administrative Services
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Julie Bautista – Chief Business Official, Business Services
Nick Carpenter – Director, Fiscal Services

June 7, 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).

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.

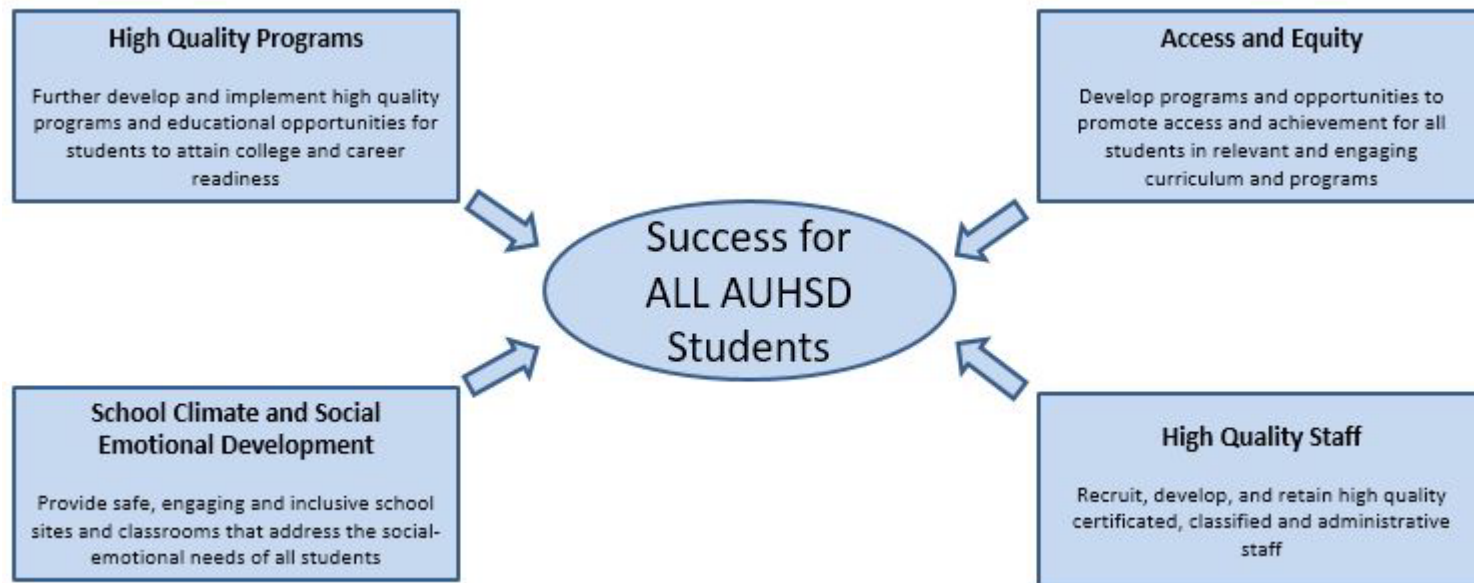
Retiree Benefit Fund

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

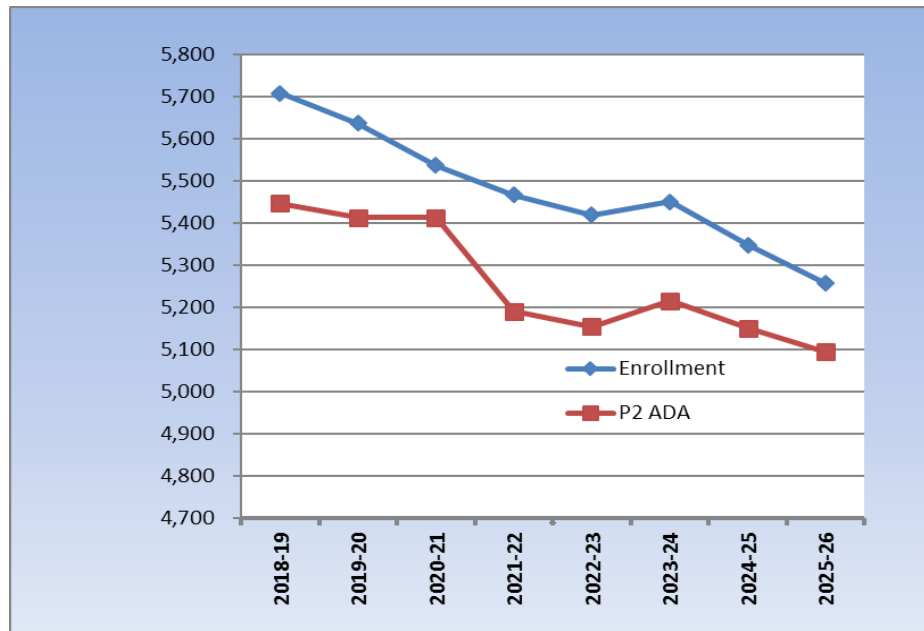
Each October, school districts are required to collect data through the California Longitudinal Pupil Achievement Data System (CALPADS). The CALPADS data on student enrollment from the partnering elementary districts and the AUHSD is utilized to project enrollment trends. The chart below provides five 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
Total Enrollment	5,708	5,636	5,536	5,467	5,419	5,450	5,348	5,257
Increase/(Decrease)		(72)	(100)	(69)	(48)	31	(102)	(193)



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 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								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 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
Enrollment	5,419	5,450
Average Daily Attendance (ADA)	5,202	5,232
Local Control Funding Formula (LCFF)		
- LCFF Funding	\$ 64,645,350	\$ 65,852,342
- LCFF Funding Per ADA	\$ 12,427	\$ 12,586
Other State Revenues		
- 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
Other Local Revenues		
- Measures G&A Parcel Taxes	\$ 10,558,379	\$ 10,500,000



General Fund Budget Assumptions (continued)

	2022-2023	2023-2024
Salary & Fringe Costs		
- 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%
Health & Welfare		
- 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
Other Post Employment Benefits (OPEB)		
- 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
General Administration		
- 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 Actual FY 22-23	Proposed Budget FY 23-24	% Change
Local Control Funding Formula (LCFF)			
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	
Total LCFF	\$ 64,648,808	\$ 65,873,166	1.9%
Property Tax Transfer (SELPA)	1,804,297	1,804,330	
Total LCFF Sources	\$ 66,453,105	\$ 67,677,496	1.8%



General Fund Revenues (continued)

Federal Revenue	Estimated Actual FY 22-23	Proposed Budget FY 23-24	% Change
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	
Total Federal Revenues	\$ 2,249,043	\$ 1,636,539	-27.2%



General Fund Revenues (continued)

Other State Revenue	Estimated Actual FY 22-23	Proposed Budget FY 23-24	% 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	-	
Total Other State Revenue	\$ 9,671,937	\$ 6,954,590	-28.1%



General Fund Revenues (continued)

Local Revenue	Estimated Actual FY 22-23	Proposed Budget FY 23-24	% 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	
Total Local Revenue	\$ 20,492,869	\$ 18,478,789	-9.8%
TOTAL REVENUES	\$ 98,866,954	\$ 94,747,414	-4.2%



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			
TOTAL REVENUES		\$ 10,572,800			\$ 10,500,000
EXPENDITURES					
Regular Instruction Supporting					
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
Instructional Support:					
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
Instructional Technology Support:					
Instructional Technology Specialist	-	51,839		-	51,690
Subtotal	-	51,839		-	51,690
Guidance, Academic Counseling					
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
General Administrative Costs					
Administrative costs		12,000			12,000
TOTAL EXPENDITURES	80.60	\$ 10,742,922		79.60	\$ 10,400,000
NET INCREASE (DECREASE) IN FUND BALANCE		(170,122)			100,000
BEGINNING BALANCE		170,122			-
ENDING BALANCE		-			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.

GENERAL FUND	Estimated Actual FY 22-23	Budget Proposal FY 23-24
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
Total Expenditures	\$ 99,636,825	\$ 99,415,162



General Fund Budget

GENERAL FUND	Estimated Actual FY 22-23	Budget Proposal FY 23-24
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
Total Revenues	\$ 98,866,954	\$ 94,747,414
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
Total Expenditures	\$ 99,636,825	\$ 99,415,162
Net Increase/(Decrease) in Fund Balance	(769,871)	(4,667,748)
Beginning Fund Balance - July 1	18,186,886	17,417,015
Ending Fund Balance - June 30	\$ 17,417,015	\$ 12,749,267
	17%	13%



Components of Ending Fund Balance

	FY 22-23 Estimated Actual	%	FY 23-24 Budget Proposal	%
Non Spendable - Revolving Cash	\$ 20,000	0%	\$ 20,000	0%
Restricted Balance - Categorical				
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%
Committed Fund Balance				
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%
Assigned Fund Balance				
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%
Unassigned Fund Balance				
Restricted Committed & Assigned Deficit	-		(540,240)	-1%
3% Mandated Reserve for Economic Uncertainties	\$ 2,989,105	3%	\$ 2,982,455	3%
Ending Fund Balance	\$ 17,417,016	17%	\$ 12,749,268	13%



Multi-Year Projection

PROJECTION ASSUMPTIONS BUDGET

- Multi-Year Projection Assumptions
- Multi-Year Projections





Multi-Year Projection Assumptions

LCFF Revenue Assumptions	FY 22-23 Estimated Actuals-Budget 06/30/23		FY 23-24 Budget Proposal		FY 24-25 Budget Projection	FY 25-26 Budget 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%
LCFF Entitlement	\$ 61,848,638		\$ 65,852,342		\$ 68,043,516	\$ 70,006,545
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
Total Funding	\$ 64,648,808	100%	\$ 65,852,342		\$ 68,043,516	\$ 70,006,545
Excess Property Taxes	2,800,170		-		-	-



Multi-Year Projection Assumptions (continued)

Assumptions	FY 22-23 Estimated Actuals-Budget 06/30/23		FY 23-24 Budget Proposal		FY 24-25 Budget Projection	FY 25-26 Budget Projection
Revenues						
One Time Federal Revenues	\$ 885,528		\$ (608,728)		\$ -	\$ -
One Time State Reveues	\$ 3,367,169		\$ (3,167,169)		\$ -	\$ -
Expenditures						
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 3.44%		Consumer Price Index 3.44%	Consumer Price Index 2.77%



Multi-Year Projections

General Fund - Combined Unrestricted & Restricted	FY 22-23 Estimated Actuals-Budget 06/30/23		FY 23-24 Budget Proposal		FY 24-25 Budget Projection	FY 25-26 Budget Projection
REVENUES						
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
Total Revenues	\$ 98,866,954		\$ 94,747,414		\$ 97,440,964	\$ 99,403,993
EXPENDITURES						
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	-		-		-	-
Total Expenditures	\$ 99,636,824		\$ 99,415,162		\$ 100,514,137	\$ 101,639,885
Net Increase/(Decrease) in Fund Balance	(769,870)		(4,667,748)		(3,073,173)	(2,235,892)
Beginning Balance	18,186,886		17,417,016		12,749,268	9,676,095
Estimated Fund Balance - Unrestricted	\$ 13,098,449	13.1%	\$ 10,202,329	10.3%	\$ 7,546,478	\$ 5,682,433
Estimated Fund Balance - Restricted	\$ 4,318,567	4.3%	\$ 2,546,939	2.6%	\$ 2,129,617	\$ 1,757,770
* Total Estimated Fund Balance	\$ 17,417,016		\$ 12,749,268		\$ 9,676,095	\$ 7,440,203
	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

Acalanes Union High School District	2022-23	2023-24
Student Activity Special Revenue Fund	Estimated	Proposed
	Actual	Budget
	06/30/23	07/01/23
REVENUES		
Federal Income	\$ -	\$ -
State Income	-	-
Local and Other Income	715,059	1,570,946
TOTAL REVENUES	\$ 715,059	\$ 1,570,946
EXPENDITURES		
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)
TOTAL EXPENDITURES	\$ 584,095	\$ 1,570,946
Net Increase/Decrease in Fund Balance	\$ 130,964	\$ -
FUND BALANCE		
Beginning Balance @ 7/1	\$ 170,013	\$ 300,977
Estimated Ending Balance @ 6/30	\$ 300,977	\$ 300,977

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

Acalanes Union High School District Adult Education Fund - 11	2022-23 Estimated Actual 06/30/23	2023-24 Proposed Budget 07/01/23
REVENUES		
Federal Income	\$ 109,625	\$ 102,000
State Income	696,122	685,891
Local and Other Income	383,600	386,000
TOTAL REVENUES	\$ 1,189,347	\$ 1,173,891
EXPENDITURES		
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		
TOTAL EXPENDITURES	\$ 1,137,365	\$ 1,176,423
Net Increase/Decrease in Fund Balance	\$ 51,982	\$ (2,532)
FUND BALANCE		
Beginning Balance @ 7/1	\$ 12,972	\$ 64,954
Estimated Ending Balance @ 6/30	\$ 64,954	\$ 62,422

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

Acalanes Union High School District	2022-23	2023-24
Cafeteria Fund - 13	Estimated	Proposed
	Actual	Budget
	06/30/23	07/01/23
REVENUES		
Federal Income	\$ 608,404	\$ 479,000
State Income	1,736,000	1,736,000
Local and Other Income	132,700	90,000
TOTAL REVENUES	\$ 2,477,104	\$ 2,305,000
EXPENDITURES		
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	-	-
TOTAL EXPENDITURES	\$ 2,327,262	\$ 2,334,333
Net Increase/Decrease in Fund Balance	\$ 149,842	\$ (29,333)
FUND BALANCES		
Beginning Balance @ 7/1	\$ 540,189	\$ 690,031
Estimated Ending Balance @ 6/30	\$ 690,031	\$ 660,698

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

Acalanes Union High School District	2022-23	2023-24
Deferred Maintenance Fund - 14	Estimated	Proposed
	Actual	Budget
	06/30/23	07/01/23
REVENUES		
Federal Income	\$ -	\$ -
State Income	-	-
Local and Other Income	15,000	10,000
TOTAL REVENUES	\$ 15,000	\$ 10,000
EXPENDITURES		
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)
TOTAL EXPENDITURES	\$ (268,838)	\$ (100,000)
Net Increase/Decrease in Fund Balance	\$ 283,838	\$ 110,000
FUND BALANCES		
Beginning Balance @ 7/1	\$ 839,674	\$ 1,123,512
Estimated Ending Balance @ 6/30	\$ 1,123,512	\$ 1,233,512

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

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

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

Acalanes Union High School District	2022-23	2023-24
Building Fund 21	Estimated	Proposed
	Actual	Budget
	06/30/23	07/01/23
REVENUES		
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
TOTAL REVENUES	\$ 965,550	\$ 843,000
EXPENDITURES		
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)
TOTAL EXPENDITURES	\$ 1,577,991	\$ 938,910
Net Increase/Decrease in Fund Balance	\$ (612,441)	\$ (95,910)
FUND BALANCES		
Beginning Balance @ 7/1	\$ 3,003,639	\$ 2,391,198
Estimated Ending Balance @ 6/30	\$ 2,391,198	\$ 2,295,288

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

Acalanes Union High School District	2022-23	2023-24
Capital Facilities Fund - 25 (RDA)	Estimated	Proposed
	Actual	Budget
	06/30/23	07/01/23
REVENUES		
State Revenues	\$ -	\$ -
Federal/State Revenues	-	-
Local Developer Fees	345,000	280,000
Local and Other Revenues - RDA	205,000	200,000
TOTAL REVENUES	\$ 550,000	\$ 480,000
EXPENDITURES		
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	-
TOTAL EXPENDITURES	\$ 2,395,000	\$ 290,000
Net Increase/Decrease in Fund Balance	\$ (1,845,000)	\$ 190,000
FUND BALANCES		
Beginning Balance @ 7/1	\$ 3,037,454	\$ 1,192,454
Estimated Ending Balance @ 6/30	\$ 1,192,454	\$ 1,382,454

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

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

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

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

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

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

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 recommends the Governing Board to adopt the FY 2023-2024 budget.



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**