

FIRST INTERIM BUDGET REPORT 2022-23

Auburn Union School District

December 14, 2022

Things that look different:

- **Funding – a little.**

- Since the 45 day revise the LCFF base grant increase went up a little and the overall State increase to funding nets at 13.26%
- We do not capture a full 13.26% since we are declining enrollment, the overall increase of funding from 2021-22 will be less due to this.

- **Costs and Contributions**

- The inflation has begun to hit our expenses and costs of goods/services
- The Special Education contribution includes increase costs due to:
 - Additional Non Public School placements
 - Additional Transportation Costs
- Routine Repair and Maintenance
 - This is required to meet 3% of all expenditures, so this increases with increased expenses
- Child Nutrition Contribution:
 - We are showing a larger contribution currently, but we are waiting on reimbursements from State and Federal programs right now. This will likely be eliminated after those allocations come in.

Calculating our Net Increase

Year	Funded ADA	Base Grant	Total Funds
2021-22	1633	\$9929	\$16,207,525
2022-23	1583.46	\$11,254	\$17,821,041
		Total Funding Increase	\$1,613,516
		Percentage of Funding Increase	9.48%

Changes Since Adopted Budget

	2022-23			1st Interim 2022-23			Change in 2022-23 Since Adopted Budget			Note
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
Revenue										
General Purpose	16,193,602	364,038	16,557,640	17,821,041	358,758	18,179,799	1,627,439	(5,280)	1,622,159	1
Federal Revenue	0	3,240,918	3,240,918	5,224	3,334,821	3,340,045	5,224	93,903	99,127	
State Revenue	317,420	1,419,784	1,737,204	633,204	6,340,241	6,973,445	315,784	4,920,457	5,236,241	2
Local Revenue	171,200	1,498,261	1,669,461	244,381	1,349,716	1,594,097	73,181	(148,545)	(75,364)	
Total Revenue	16,682,222	6,523,001	23,205,223	18,703,850	11,383,536	30,087,386	2,021,628	4,860,535	6,882,163	
Expenditures										
Certificated Salaries	6,199,323	2,077,182	8,276,505	6,414,855	2,190,020	8,604,875	215,532	112,838	328,370	
Classified Salaries	2,091,160	1,599,262	3,690,422	2,582,004	1,473,795	4,055,799	490,844	(125,467)	365,377	
Benefits	2,943,810	2,473,454	5,417,264	3,013,075	2,436,678	5,449,753	69,265	(36,776)	32,489	
Books and Supplies	370,286	767,333	1,137,619	714,568	1,555,687	2,270,255	344,282	788,354	1,132,636	
Other Services & Oper. Expenses	2,004,188	929,758	2,933,946	1,828,721	2,328,791	4,157,512	(175,467)	1,399,033	1,223,566	
Capital Outlay	0	754,000	754,000	0	785,912	785,912	0	31,912	31,912	
Other Outgo 7xxx	0	787,166	787,166	0	787,166	787,166	0	0	0	
Transfer of Indirect 73xx	(904,099)	737,646	(166,453)	(914,365)	821,297	(93,068)	(10,266)	83,651	73,385	
Total Expenditures	12,704,668	10,125,801	22,830,469	13,638,858	12,379,346	26,018,204	934,190	2,253,545	3,187,735	
Deficit/Surplus	3,977,554	(3,602,800)	374,754	5,064,992	(995,810)	4,069,182	1,087,438	2,606,990	3,694,428	
Other Sources/(uses)	26,239	156,588	182,827	26,239	156,588	182,827	0	0	0	
Transfers in/(out)	(235,338)	0	(235,338)	(714,379)	0	(714,379)	(479,041)	0	(479,041)	
Contributions to Restricted	(3,404,036)	3,404,036	0	(4,691,364)	4,691,364	0	(1,287,328)	1,287,328	0	
Net increase (decrease) in Fund Balance	364,419	(42,176)	322,243	(314,512)	3,852,142	3,537,630	(678,931)	3,894,318	3,215,387	
Beginning Balance	3,218,740	546,146	3,764,886	5,326,929	1,824,085	7,151,014	2,108,189	1,277,939	3,386,128	
Ending Balance	3,583,159	503,970	4,087,129	5,012,417	5,676,227	10,688,644	1,429,258	5,172,257	6,601,515	
Revolving/Stores/Prepays	10,000		10,000	10,000		10,000	0	0	0	
Reserve for Econ Uncertainty (3%)	685,000		685,000	781,000		781,000	96,000	0	96,000	
Restricted Programs		503,970	503,970	0	5,676,227	5,676,227	0	5,172,257	5,172,257	3
Assignments	381,140		381,140	0		0	(381,140)	0	(381,140)	
Unappropriated Fund Balance	2,507,019	0	2,507,019	4,221,417	0	4,221,417	1,714,398	0	1,714,398	
<i>Unappropriated Percent</i>			<i>11.0%</i>			<i>16.2%</i>				

Notes:

¹ Increase in LCFF Funding due to increased base grant and ADA funding model

² Reflects anticipated allocations from one time block grants

³ Nets the total increase in restricted funds as expenditure plans have not yet been Board adopted for new one time block grant funding.

Enrollment History & Projection

AUSD District Enrollment

Year	TK	K	1	2	3	4	5	6	7	8	TK - 8	Change Percent
2005/06		232	291	250	235	289	279	281	308	285	2,450	
2006/07		240	234	288	240	223	274	254	277	292	2,322	-5.2%
2007/08		249	235	230	269	239	214	248	274	272	2,230	-4.0%
2008/09		232	224	241	207	264	234	223	246	264	2,135	-4.3%
2009/10		260	229	220	234	211	261	248	225	249	2,137	0.1%
2010/11		220	239	229	220	225	202	260	242	225	2,062	-3.5%
2011/12		264	209	236	224	216	217	210	262	262	2,100	1.8%
2012/13	37	232	221	192	223	206	212	210	239	266	2,038	-3.0%
2013/14	35	190	227	210	198	208	196	225	222	239	1,950	-4.3%
2014/15	64	173	194	215	214	200	197	223	233	223	1,936	-0.7%
2015/16	72	205	172	187	203	216	208	213	224	227	1,927	-0.5%
2016/17	42	177	201	163	197	206	224	215	232	240	1,897	-1.6%
2017/18	44	167	179	205	177	190	214	234	222	232	1,864	-1.7%
2018/19	36	146	152	171	185	170	180	237	232	224	1,733	-7.0%
2019/20	47	178	148	155	173	180	183	194	237	239	1,734	0.1%
2020/21	32	153	151	150	147	162	174	182	188	229	1,568	-9.6%
2021/22	41	145	154	153	146	147	163	198	182	189	1,518	-3.2%
2022/23	40	137	152	144	149	146	143	166	187	171	1,435	-5.5%
2023/24	52	137	134	149	144	147	145	145	169	190	1,412	-1.6%
2024/25	52	137	134	132	149	141	146	147	148	172	1,358	-3.9%

We had a large bubble of students that are now aging out. So even leaving enrollment flat, with cohort survival method we are anticipating a natural decline in enrollment.

AUSD Attendance

District Enrollment

1435

Unduplicated Pupil
Count

804

Average Daily
Attendance

1392.41

Funded ADA

1583.46

Funded UPP

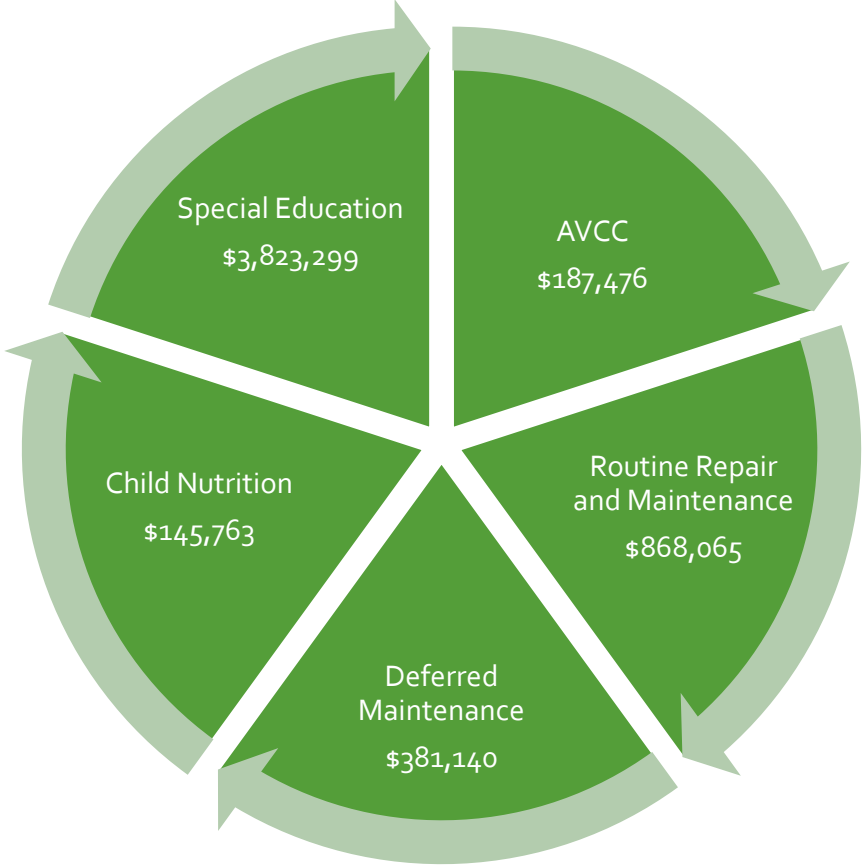
(3 year rolling average)

56.39%

Multi-year Projection – General Fund

	1st Interim 2022-23				Projection 2023-24				Projection 2024-25		
	Unrestricted	Restricted	Combined		Unrestricted	Restricted	Combined		Unrestricted	Restricted	Combined
Revenue											
General Purpose	17,821,041	358,758	18,179,799	1	17,658,360	358,758	18,017,118	1	17,372,151	358,758	17,730,909
Federal Revenue	5,224	3,334,821	3,340,045		5,224	1,134,821	1,140,045	2	5,224	1,134,821	1,140,045
State Revenue	633,204	6,340,241	6,973,445		633,204	2,640,241	3,273,445		633,204	2,640,241	3,273,445
Local Revenue	244,381	1,349,716	1,594,097		244,381	1,349,716	1,594,097		244,381	1,349,716	1,594,097
Total Revenue	18,703,850	11,383,536	30,087,386		18,541,169	5,483,536	24,024,705		18,254,960	5,483,536	23,738,496
Expenditures											
Certificated Salaries	6,414,855	2,190,020	8,604,875	3	6,266,477	1,497,346	7,763,823	3	6,404,377	1,497,206	7,901,583
Classified Salaries	2,582,004	1,473,795	4,055,799	3	2,091,276	768,495	2,859,771	3	2,112,176	696,856	2,809,032
Benefits	3,013,075	2,436,678	5,449,753	4	2,924,627	1,904,884	4,829,511	4	2,979,477	1,872,396	4,851,873
Books and Supplies	714,568	1,555,687	2,270,255	3	683,445	1,081,238	1,764,683	3	683,445	629,469	1,312,914
Other Services & Oper. Expenses	1,828,721	2,328,791	4,157,512	2,3,6	1,686,732	1,353,945	3,040,677	2,3	1,686,732	483,736	2,170,468
Capital Outlay	0	785,912	785,912		0	195,912	195,912		0	195,912	195,912
Other Outgo 7xxx		787,166	787,166		0	612,166	612,166		0	612,166	612,166
Transfer of Indirect 73xx	(914,365)	821,297	(93,068)		(914,365)	914,365	0		(914,365)	914,365	0
Total Expenditures	13,638,858	12,379,346	26,018,204		12,738,192	8,328,351	21,066,543		12,951,842	6,902,106	19,853,948
Deficit/Surplus	5,064,992	(995,810)	4,069,182		5,802,977	(2,844,815)	2,958,162		5,303,118	(1,418,570)	3,884,548
Other Sources/(uses)	26,239	156,588	182,827		26,239	156,588	182,827		26,239	156,588	182,827
Transfers in/(out)	(714,379)		(714,379)	6	(381,140)	381,140	0	6	(381,140)	381,140	0
Contributions to Restricted	(4,691,364)	4,691,364	0	5	(4,877,924)	4,877,924	0	5	(4,877,924)	4,877,924	0
Net increase (decrease) in Fund Balance	(314,512)	3,852,142	3,537,630		570,152	2,570,837	3,140,989		70,293	3,997,082	4,067,375
Beginning Balance	5,326,929	1,824,085	7,151,014		5,012,417	5,676,227	10,688,644		5,582,569	8,247,064	13,829,633
Ending Balance	5,012,417	5,676,227	10,688,644		5,582,569	8,247,064	13,829,633		5,652,862	12,244,146	17,897,008
Revolving/Stores/Prepays	10,000		10,000		10,000		10,000		10,000		10,000
Reserve for Econ Uncertainty (3%)	781,000		781,000		632,000		632,000		596,000		596,000
Restricted Programs		5,676,227	5,676,227		0	8,247,064	8,247,064		0	12,244,146	12,244,146
			0				0				0
Unappropriated Fund Balance	4,221,417	0	4,221,417		4,940,569	0	4,940,569		5,046,862	0	5,046,862
<i>Unappropriated Percent</i>			<i>16.2%</i>				<i>23.5%</i>				<i>25.4%</i>

Contributions



Multi Year Projection *without* Reductions

	1st Interim 2022-23				Projection 2023-24				Projection 2024-25		
	Unrestricted	Restricted	Combined		Unrestricted	Restricted	Combined		Unrestricted	Restricted	Combined
Revenue											
General Purpose	17,821,041	358,758	18,179,799	1	17,658,360	358,758	18,017,118	1	17,372,151	358,758	17,730,909
Federal Revenue	5,224	3,334,821	3,340,045		5,224	1,134,821	1,140,045	2	5,224	1,134,821	1,140,045
State Revenue	633,204	6,340,241	6,973,445		633,204	2,640,241	3,273,445		633,204	2,640,241	3,273,445
Local Revenue	244,381	1,349,716	1,594,097		244,381	1,349,716	1,594,097		244,381	1,349,716	1,594,097
Total Revenue	18,703,850	11,383,536	30,087,386		18,541,169	5,483,536	24,024,705		18,254,960	5,483,536	23,738,496
Expenditures											
Certificated Salaries	6,414,855	2,190,020	8,604,875	3	6,555,955	1,497,346	8,053,301	3	6,700,155	1,497,206	8,197,361
Classified Salaries	2,582,004	1,473,795	4,055,799	3	2,607,804	768,495	3,376,299	3	2,633,904	696,856	3,330,760
Benefits	3,013,075	2,436,678	5,449,753	4	3,271,235	1,904,884	5,176,119	4	3,333,905	1,872,396	5,206,301
Books and Supplies	714,568	1,555,687	2,270,255	3	714,568	1,081,238	1,795,806	3	714,568	629,469	1,344,037
Other Services & Oper. Expenses	1,828,721	2,328,791	4,157,512	2,3,6	1,828,721	1,353,945	3,182,666	2,3	1,828,721	483,736	2,312,457
Capital Outlay	0	785,912	785,912		0	195,912	195,912		0	195,912	195,912
Other Outgo 7xxx		787,166	787,166		0	612,166	612,166		0	612,166	612,166
Transfer of Indirect 73xx	(914,365)	821,297	(93,068)		(914,365)	914,365	0		(914,365)	914,365	0
Total Expenditures	13,638,858	12,379,346	26,018,204		14,063,918	8,328,351	22,392,269		14,296,888	6,902,106	21,198,994
Deficit/Surplus	5,064,992	(995,810)	4,069,182		4,477,251	(2,844,815)	1,632,436		3,958,072	(1,418,570)	2,539,502
Other Sources/(uses)	26,239	156,588	182,827		26,239	156,588	182,827		26,239	156,588	182,827
Transfers in/(out)	(714,379)		(714,379)	6	(381,140)	381,140	0	6	(381,140)	381,140	0
Contributions to Restricted	(4,691,364)	4,691,364	0	5	(4,877,924)	4,877,924	0	5	(4,877,924)	4,877,924	0
Net increase (decrease) in Fund Balance	(314,512)	3,852,142	3,537,630		(755,574)	2,570,837	1,815,263		(1,274,753)	3,997,082	2,722,329
Beginning Balance	5,326,929	1,824,065	7,151,014		5,012,417	5,676,227	10,688,644		4,256,843	8,247,064	12,503,907
Ending Balance	5,012,417	5,676,227	10,688,644		4,256,843	8,247,064	12,503,907		2,982,090	12,244,146	15,226,236
Revolving/Stores/Prepays	10,000		10,000		10,000		10,000		10,000		10,000
Reserve for Econ Uncertainty (3%)	781,000		781,000		672,000		672,000		636,000		636,000
Restricted Programs		5,676,227	5,676,227		0	8,247,064	8,247,064		0	12,244,146	12,244,146
		0	0			0	0			0	0
Unappropriated Fund Balance	4,221,417	0	4,221,417		3,574,843	0	3,574,843		2,336,090	0	2,336,090
<i>Unappropriated Percent</i>			16.2%				16.0%				11.0%

Alta Vista Community Charter School Enrollment

Year	TK	K	1	2	3	4	5	6-8	TK - 8	Change Percent
2012/13		28	9	16	13	18	13		97	
2013/14		22	24	19	16	21	19		121	24.7%
2014/15		24	21	25	19	13	22		124	2.5%
2015/16	6	17	21	24	22	13	11		114	-8.1%
2016/17	6	22	22	24	25	25	14		138	21.1%
2017/18	2	22	24	22	20	22	26		138	0.0%
2018/19	2	24	20	21	28	21	24		140	1.4%
2019/20	14	25	26	23	25	27	20		160	14.3%
2020/21	4	41	24	25	22	24	26	7	173	8.1%
2021/22		21	19	23	21	21	24	2	131	-24.3%
2022/23	8	16	24	15	20	10	17		110	-16.0%
2023/24	8	16	15	28	15	20	10		112	1.8%
2024/25	8	16	15	17	28	15	20		120	6.8%

With projecting no increase in normal enrollment, cohort survival method shows an increase in enrollment as typically students enroll in later grades. However, the last couple of years have had an overall decline which is difficult to predict.

Multi-year Projection – Alta Vista

	1st Interim 2022-23				Projection 2023-24				Projection 2024-25		
	Unrestricted	Restricted	Combined		Unrestricted	Restricted	Combined		Unrestricted	Restricted	Combined
Revenue											
General Purpose	1,169,493	0	1,169,493	1	1,252,255	0	1,252,255	1	1,400,935	0	1,400,935
Federal Revenue	0	0	0		0	0	0		0	0	0
State Revenue	26,100	416,392	442,492		26,100	0	26,100		26,100	0	26,100
Local Revenue	6,600	5,169	11,769	2	600	5,169	5,769	3	600	5,169	5,769
Total Revenue	1,202,193	421,561	1,623,754		1,278,955	5,169	1,284,124		1,427,635	5,169	1,432,804
Expenditures											
Certificated Salaries	547,466	0	547,466	4	559,466	0	559,466	4	571,766	0	571,766
Classified Salaries	219,160	0	219,160	4	115,839	0	115,839	4	117,039	0	117,039
Benefits	232,328	66,585	298,913	4	203,525	0	203,525	4	207,345	0	207,345
Books and Supplies	20,807	17,249	38,056	5	20,807	0	20,807		20,807	0	20,807
Other Services & Oper. Expenses	99,559	59,394	158,953		59,559	0	59,559	4	59,559	0	59,559
Capital Outlay	0	0	0		0	0	0		0	0	0
Other Outgo 7xxx	0	0	0		0	0	0		0	0	0
Transfer of Indirect 73xx	115,248	0	115,248		115,248	0	115,248		115,248	0	115,248
Total Expenditures	1,234,568	143,228	1,377,796		1,074,444	0	1,074,444		1,091,764	0	1,091,764
Deficit/Surplus	(32,375)	278,333	245,958		204,511	5,169	209,680		335,871	5,169	341,040
Other Sources/(uses)	187,476	0	187,476	6	0	0	0		0	0	0
Transfers in/(out)	(182,827)	0	(182,827)		(129,697)	0	(129,697)		(144,713)	0	(144,713)
Contributions to Restricted	0	0	0		0	0	0		0	0	0
Net increase (decrease) in Fund Balance	(27,726)	278,333	250,607		74,814	5,169	79,983		191,158	5,169	196,327
Beginning Balance	12,665	0	12,665		(15,061)	278,333	263,272		59,754	283,502	343,256
Ending Balance	(15,061)	278,333	263,272		59,754	283,502	343,256		250,912	288,671	539,583
Revolving/Stores/Prepays	0	0	0		0	0	0		0	0	0
Reserve for Econ Uncertainty (3%)	0	0	0		32,000	0	32,000		33,000	0	33,000
Restricted Programs	0	278,333	278,333		0	283,502	283,502		0	288,671	288,671
Assigned - DM/Adoptions	0	0	0		0	0	0		0	0	0
Unappropriated Fund Balance	(15,061)	0	(15,061)		27,754	0	27,754		217,912	0	217,912
<i>Unappropriated Percent</i>			<i>-1.1%</i>				<i>2.6%</i>				<i>20.0%</i>

Fund Balance – Alta Vista

Still not able to meet
3% Reserve

Contribution is
anticipated to stay
decreased and will be
eliminated in 2023-24

Fund Balance will end
at zero this fiscal year

Certification

The District can meet this year's obligations by continuing to pull from fund balance, but it must make the necessary budget reductions to stay solvent into the subsequent fiscal years.

Currently the District shows a Positive Certification for First Interim.