

Auburn Union School District

Proposed Budget 2023-2024

Public Hearing: June 14, 2023

Adoption: June 21, 2023



What did we get out of the May Revision?



- Funding - Right now COLA is estimated to come in for 2023-24 at 8.22%.
- Reductions to the one-time block grants:
 - Arts, Music, and Instructional Materials Block Grant: likely that future apportionments will not be sent out.
 - Learning Recovery Block Grant: estimated reduction of around 32%, however most apportionments have been sent to districts, which means there will need to be a mechanism for the State to “recoup” funding.
- Continued funding for Extended Learning Opportunities Program (ELOP) and Universal Meals.



Budgeting and State Calendar

May 12th - May Revision to Proposed State Budget

June 30th - Budgets for Districts must be approved by this date

June 30th??? - State Budget Approval

December 2023 - State to receive next flow of tax revenue

December 15th - First Interim Budget Report

January 2024 - State to determine surplus/deficit of anticipated tax revenue.

It is being warned to all affected by the State's ongoing reductions in tax revenues that we could have additional cuts and/or deferrals in January. 2024-25 budget creation may look very different.

Changes since 2022-23



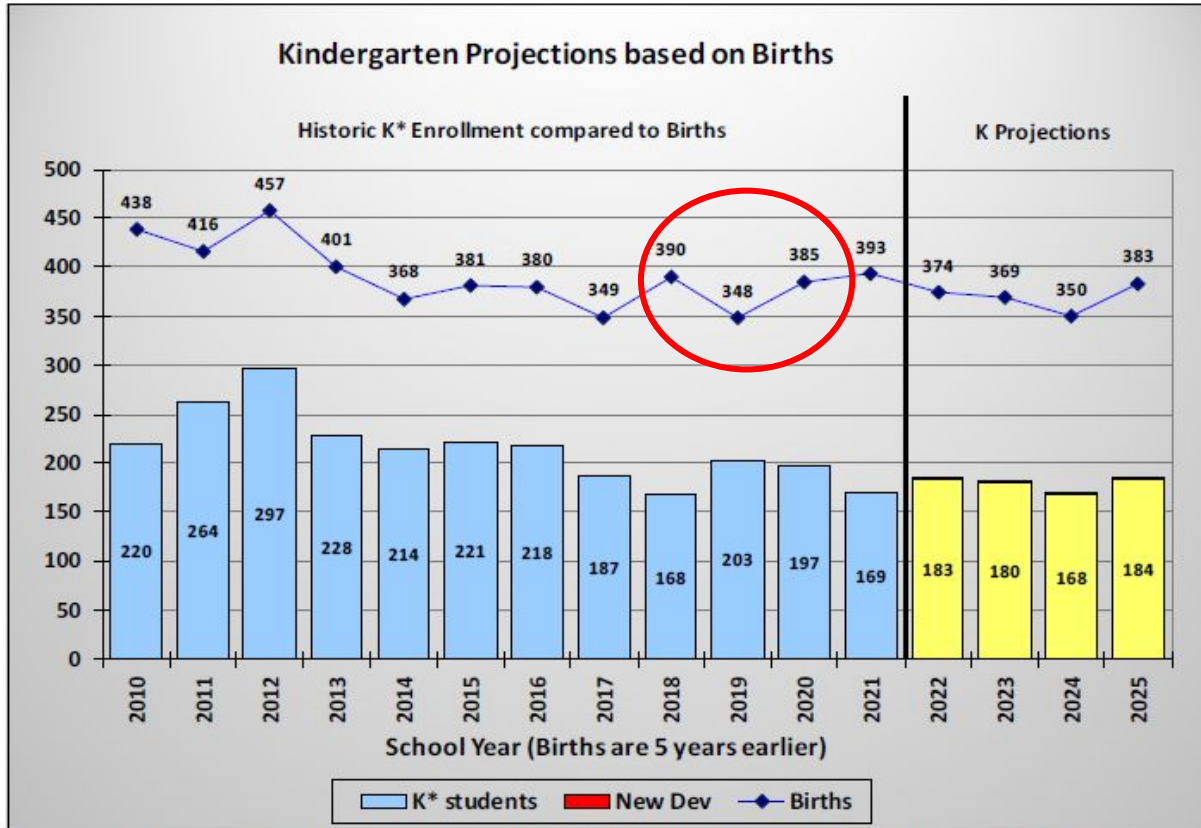
- Supplemental/Concentration monies will be coded with their own resource code in order to more easily distinguish them from regular general fund unrestricted funds.
- Less expenditures from COVID funding as many of those resources have expired, except for ESSER III, which will we continue to spend down.
- Reductions to expected revenue from Arts, Music, and Instructional Block Grant
- A hold on reimbursable funds for repayment to State for Learning Recovery Block Grant.

What does the COLA really equal for AUSD?



Year	Funded ADA*	Base Grant/ADA	Total Funds
2022-23	1513	\$11,242.00	\$17,134,073
2023-24	1406	\$12,131.00 (per LCFF calculator)	\$17,185,229
		Dollar amount increase	\$51,156.00
		Percentage Change	1%
*Funded ADA is average of 3 prior years, will be different than actual ADA			

Historic Birth Rates/Projections



*Kindergarten Totals may include some Transitional Kindergarten students for some of the past years to more accurately correlate a 12-month period of births to a 12-month period of enrollment.



Kindergarten Capture Rates per CALPADS October Certifications

Year	Births	Year	Kinder Enrollment - Per CalPADS Certifications	Capture Percentage
2010	438	2015	205	46.80%
2011	416	2016	177	42.55%
2012	457	2017	167	36.54%
2013	401	2018	146	36.41%
2014	368	2019	178	48.37%
2015	381	2020	153	40.16%
2016	380	2021	145	38.16%
2017	349	2022	137	39.26%
2018	390	2023	109	27.95%



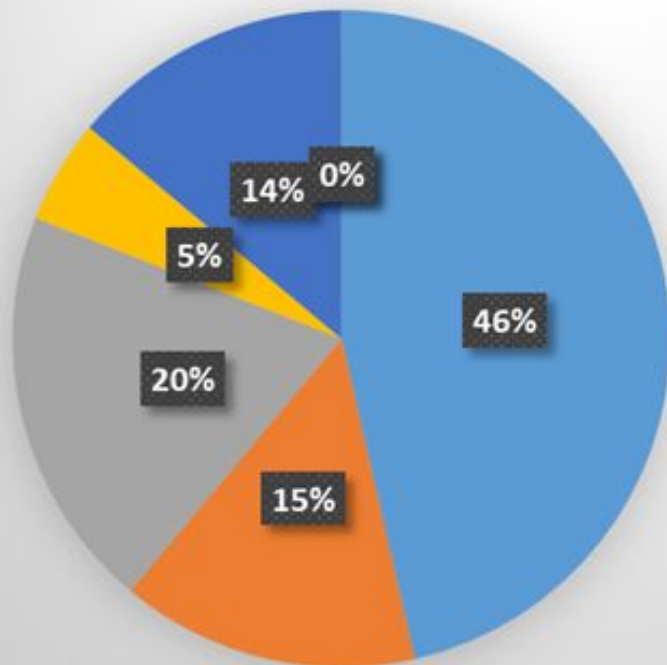
Enrollment History & Projection

Year	TK - 5	6 - 8	Total	Percent Change
2011/12	1,366	734	2,100	1.8%
2012/13	1,323	715	2,038	-3.0%
2013/14	1,264	686	1,950	-4.3%
2014/15	1,257	679	1,936	-0.7%
2015/16	1,263	664	1,927	-0.5%
2016/17	1,210	687	1,897	-1.6%
2017/18	1,176	688	1,864	-1.7%
2018/19	1,040	693	1,733	-7.0%
2019/20	1,064	670	1,734	0.1%
2020/21	969	599	1,568	-9.6%
2021/22	949	569	1,518	-3.2%
2022/23	911	524	1,435	-5.5%
2023/24	905	507	1,412	-1.6%
2024/25	842	472	1,314	-6.9%
2025/26	831	433	1,264	-3.8%

This is an unprecedented year for AUSD, and the typical cohort survival/prior years enrollment averages likely will not apply due to school closures and transportation reductions. These capture of birth rates and grade level enrollment will be more accurate after October Enrollment Certification. Projections will need to be fluid in the new environment.

	Original Budget 2023-24				Projection 2024-25				Projection 2025-26		
	Unrestricted	Restricted	Combined		Unrestricted	Restricted	Combined		Unrestricted	Restricted	Combined
Revenue											
General Purpose	17,185,229	375,646	17,560,875	1	16,634,544	382,993	17,017,537	1	17,179,852	382,993	17,562,845
Federal Revenue	0	2,540,754	2,540,754		0	1,038,087	1,038,087	2	0	1,038,087	1,038,087
State Revenue	265,176	2,942,456	3,207,632		251,861	1,141,813	1,393,674		231,037	1,135,247	1,366,284
Local Revenue	450,950	1,506,295	1,957,245		439,220	1,321,445	1,760,665		419,220	1,380,504	1,799,724
Total Revenue	17,901,355	7,365,151	25,266,506		17,325,625	3,884,338	21,209,963		17,830,109	3,936,831	21,766,940
Expenditures											
Certificated Salaries	5,700,734	2,063,781	7,764,515	3	5,971,434	2,089,381	8,060,815	3	6,045,434	2,115,281	8,160,715
Classified Salaries	1,963,910	1,337,467	3,301,377	3	1,988,310	1,518,227	3,506,537	3	2,013,010	1,537,027	3,550,037
Benefits	2,662,512	2,214,996	4,877,508	4	2,743,972	2,276,904	5,020,876	4	2,766,182	2,287,724	5,053,906
Books and Supplies	650,014	1,002,912	1,652,926	3	1,036,006	102,912	1,138,918	7	366,506	81,502	448,008
Other Services & Oper. Expenses	2,636,097	3,361,280	5,997,377	2,3,6	2,691,097	3,141,280	5,832,377	2,3,	2,771,885	3,261,280	6,033,165
Capital Outlay	0	740,622	740,622		0	0	0		0	0	0
Other Outgo 7xxx		923,805	923,805		0	1,068,976	1,068,976		0	1,168,976	1,168,976
Transfer of Indirect 73xx	(591,520)	559,520	(32,000)		(591,520)	559,520	(32,000)		(591,520)	559,520	(32,000)
Total Expenditures	13,021,747	12,204,383	25,226,130		13,839,299	10,757,200	24,596,499		13,371,497	11,011,310	24,382,807
Deficit/Surplus	4,879,608	(4,839,232)	40,376		3,486,326	(6,872,862)	(3,386,536)		4,458,612	(7,074,479)	(2,615,867)
Other Sources/(uses)	0	0	0		0	0	0		0	0	0
Transfers in/(out)	(150,000)	0	(150,000)	5		0	0			0	0
Contributions to Restricted	(5,034,038)	5,034,038	0	6	(5,301,397)	5,301,397	0	6	(5,437,312)	5,437,312	0
Net increase (decrease) in Fund Balance	(304,430)	194,806	(109,624)		(1,815,071)	(1,571,465)	(3,386,536)		(978,700)	(1,637,167)	(2,615,867)
Beginning Balance	3,931,921	4,841,113	8,773,034		3,627,491	5,035,919	8,663,410		1,812,420	3,464,454	5,276,874
Ending Balance	3,627,491	5,035,919	8,663,410		1,812,420	3,464,454	5,276,874		833,720	1,827,287	2,661,007
Revolving/Stores/Prepays	10,000		10,000		10,000		10,000		10,000		10,000
Reserve for Econ Uncertainty (3%)	756,781		756,781		737,892		737,892		731,481		731,481
Reserve for Curriculum Adoption	250,000		250,000				0				0
Reserve for Technology Replacement	136,000		136,000		136,000		136,000				0
Restricted Programs		5,035,919	5,035,919			3,464,454	3,464,454		0	1,827,287	1,827,287
			0				0				0
Unappropriated Fund Balance	2,474,710	0	2,474,710		928,528	0	928,528		92,239	0	92,239
<i>Unappropriated Percent</i>			9.8%				3.8%				0.4%

General Fund Unrestricted Expenses



■ Certificated Salaries

■ Classified Salaries

■ Benefits (Payroll Taxes and H&W Contributions)

■ Books and Supplies

■ Other Operating Expenditures

■ Capital Outlay

■ Other Outgo



Contributions from General Unrestricted

Description	Amount
Special Education	\$4,334,038
Routine Repair and Maintenance (RRM)	\$700,000
Deferred Maintenance Fund 14	\$150,000
Total Contributions	\$5,209,038

Special Education Contribution Changes

Projection 24-25

Additional Para	\$164,160.00
Additional Para Benefits	\$49,248.00
Reduction of 5000's Para Contractors	\$300,000.00
PCOE Billback Increase	\$100,000.00
SELPA Revenue Adjustments (remove add'l from 22-23 as well)	\$178,977.00
Transportation Increases	\$40,000.00
NPS Increases	
Step/Column for salaries	\$26,903.00
Benefit Increases	\$8,071.00

Projection 25-26

PCOE Billback Increase	\$100,000.00
SELPA Revenue Adjustments	\$39,059.00
Transportation Increases	\$40,000.00
NPS Increases	
Step/Column for Salaries	\$26,903.00
Benefits Increases	\$8,071.00



COVID Funding Updates

Funding Source	Resource	Allocation			Allocation Remaining	Deadline
			Received to Date	Remaining receivable		for Use
LLM - CRF	3220	\$1,012,994	\$1,012,994		\$0	5/31/2021
LLM - Prop 98	7420	\$134,814	\$134,814		\$0	6/30/2021
SB 117	7388	\$28,750	\$28,750		\$0	5/31/2021
IPI Grant	7422	\$597,305	\$597,305	\$0	\$0	8/31/2022
ELO Grant	7425	\$528,924	\$528,925	(\$1)	\$0	8/31/2022
ELO Grant - Paraprofessionals	7426	\$108,051	\$108,051	\$0	\$0	8/31/2022
LLM - GEER I	3215	\$136,624	\$111,783	\$24,841	\$0	9/30/2022
CRRSA - ESSER II	3212	\$1,220,076	\$560,004		\$56,834	9/30/2023
CRRSA - ESSER III (estimated)	3213	\$2,194,127	\$597,287	\$1,596,840	\$1,551,126	9/30/2024
CARES - ESSER I	3210	\$308,092	\$308,092	\$0	(\$0)	9/30/2022
ELO Grant - ESSER II Portion	3216	\$182,991	\$168,223	\$14,768	\$0	9/30/2023
ELO Grant - GEER II Portion	3217	\$41,998	\$17,098	\$24,900	\$0	9/30/2023
ELO Grant - ESSER III State Reserve Emergency	3218	\$119,289	\$128,916		\$15,576	9/30/2024
ELO Grant - ESSER II Learning Loss	3219	\$205,633	\$205,633		\$21,035	9/30/2024
CRRSA - ESSER III 20% Learning Loss	3214	\$548,532	\$177,201	\$371,331	\$221,319	9/30/2024



Budget Certification

The District can meet this year's obligations by continuing to pull from fund balance, but it must continue to monitor expenditures and enrollment to ensure a positive balance in the coming fiscal years.

If enrollment does not increase or significant changes made, the District will likely be insolvent in 2026-27.

The District is certifying a Positive
Proposed Budget for the 2023-2024 Fiscal Year