

Budget Assumptions 2023-24 Fiscal Year

The following budget assumptions are general District guidelines for budget development only and are not intended as a replacement for contractual agreements or addendum to any negotiations.

ENROLLMENT/ADA PROJECTIONS

1. An enrollment projection of 9,531 was used to develop staffing allocations, which include the Science & Technology Charter School (Sci Tech). The District's enrollment, excluding Sci Tech, is projected at 9,319.
2. Actual Average Daily Attendance (ADA) is projected to be 8,431.57 (not including students concurrently enrolled in Adult Education and Sci Tech).
3. Universal TK is a new program for 2023-24. The projected ADA is 159.25.

STAFFING ASSUMPTIONS

1. Classrooms are staffed not to exceed the following ratio of students per teacher:

<u>26:1</u>	TK-1*
<u>26:1</u>	2-3*
<u>32:1</u>	4-6
<u>32:1</u>	7-8
<u>35:1</u>	9-12

*TK-3rd Grade are staffed at an average classroom ratio \leq the negotiated Grade Span Adjustment (GSA) target of 26:1

Cache Creek High School is staffed at 20:1.

2. Classified positions are budgeted based on the following staffing formulas unless otherwise noted:

Secretarial/Clerical

Elementary Schools:	1.0 FTE Office Coordinator 1 hr. School Admin. Clerk for each additional 50 students over 250
Middle Schools:	3.5 FTE: 1.0 FTE Office Coordinator 1.0 FTE Registrar/Counseling Sec. 1.0 FTE Attendance/VP Sec. .5 FTE School Admin. Clerk 1 hr. School Admin. Clerk for each additional 50 students over 700
High Schools:	6.0 FTE: 1.0 FTE Office Coordinator 1.0 FTE Registrar 1.0 FTE Attendance Clerk 3.0 FTE Admin. Secretary II 1 hr. School Admin. Clerk for each additional 50 students over 800
Continuation High:	1.0 FTE Office Coordinator 1 hr. School Admin. Clerk for 1-20 over 150, 2 hrs. for 21-40 over 150

Application of these formulas results in no additional clerical positions for 2023-2024 at the school sites.

Library Technician/Textbook AV Clerk

<u>Grade</u>	<u>Enrollment</u>	<u>Hours</u>
K-6	0-500	4
	501-800	5
	>800	6
7-12	801-1200	8
	1201-1600	12
	>1600	16

Custodial

((Enrollment) 300) + ((Square footage) 17,000) 2 x 8
+ 1 hour/serving kitchen
+ 2 hours/preparation kitchen
+ 1 hour/locker room

The Governing Board approved an increase of 5.8 FTE to the custodial staff in 2015-16.

3. Special Education is staffed using the following caseload formulas:

Resource Specialists	1.0 FTE/24 students
Special Day Class Teachers	1.0 FTE/15 students
Speech Therapists-Preschool	1.0 FTE/55 students
Speech Therapists-High School	1.0 FTE/55 students

Based on these formulas, no additional positions (above) have been included for the 2023-24 budget.

4. Any staffing increases over the above listed assumptions must be approved by the Superintendent and recommended to the Governing Board for approval.

REVENUE ASSUMPTIONS

1. LCFF Revenue is projected with a statutory COLA of 8.22%. The revenue per ADA is estimated to be \$14,444. Other state resources are projected with the COLA of 8.22%.
2. State Special Education revenues include the COLA of 8.22% and are projected at the 2022-23 rates with updated P2 ADA information.
3. K-3 Grade Span Adjustment (GSA) revenues are budgeted based on the LCFF calculation for TK-3rd grade spans. The District's negotiated class size target 26:1. Currently the District estimates \$3.6 M in GSA funding.

4. Lottery revenues are budgeted at \$170.00 for unrestricted and \$67.00 for restricted Proposition 20 per estimated 2022-23 Annual ADA.

EXPENDITURE ASSUMPTIONS

1. Salaries are budgeted for 2023-24 in accordance with the staffing assumptions outlined on pages 1 - 3.
2. All salary projections include step, column and professional growth increases.
3. Substitutes are budgeted based on historical data, plus any applicable increases.
4. Employee benefits are projected as follows:

Certificated Employees

STRS	19.10%
Medicare	1.45%
Workers Compensation	1.45%
Unemployment	0.50%
Health & Welfare	\$675/month or \$8,100/year

Classified Employees

PERS	26.68%
Medicare	1.45%
OASDI	6.20%
Workers Compensation	1.45%
Unemployment	0.50%
Health & Welfare*	\$655/month or \$7,860/year
*Administrators/Confidential	\$675/month or \$8,100/year

ONE PERCENT COST FOR SALARIES AND BENEFITS

- Certificated Salaries \$645,898
- Classified Salaries \$355,480
- Unrepresented \$137,827

5. Utilities rates will be estimated at an increase of 3.87%.
6. Property and liability insurance are budgeted based on SIA’s program rates for the 2023-24 year.
7. The Charter School, Adult Education, Child Development and the Cafeteria Funds must operate within their budgeted income.

CATEGORICAL PROGRAMS

Categorical program expenses and ending balances are equal to revenues.

RESERVES

A reserve for economic uncertainties has been budgeted at 3% of expenditures per the State's standards and criteria. Reserves have been established as follows:

\$	24,000	Revolving Cash Funds
	25,000	Stores
	3,110,894	Restricted
	4,568,281	Reserves for Economic Uncertainties (3%)
	<u>27,737,765</u>	Unassigned/Unappropriated
\$	35,465,940	Projected Ending Fund Balance

SUMMARY

School districts must comply with the two (2) separate board meeting process to adopt the budget. The first board meeting is the public hearing. The second meeting is adoption of the budget. Once the state budget is adopted, and if it contains any changes that impact the district's budget, staff will revise the budget accordingly and present the changes to the Board of Trustees for approval.

After the state adopts its budget for fiscal year 2023-24, School Services of California will present specific details related to school district budgets at the School Finance Conference in July 2023.