



Board of Trustees

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**Shasta Union High School District
Board of Trustees Special Meeting**

Large Conference Room
Shasta Union High School District
2200 Eureka Way Suite B, Redding, CA 96001
June 20, 2024
5:00 p.m. – Call to Order
5:00 p.m. – Open Session

Mission:

To inspire and prepare every student to succeed in high school and beyond.

Our Board and staff are committed to excellent education through academics, Career Technical Education, the arts, athletics and activities. Our students gain the confidence and skills to adapt in their ever-changing world. Together with our families, we develop responsible members of the community.

Vision:

Educating Every Student for Success

In compliance with the Americans with Disabilities Act, for those requiring special assistance to access the Board meeting room, to access written documents being discussed at the Board meeting, or to otherwise participate at Board meetings, please contact Board Secretary Jim Cloney at (530) 241-3261 for assistance. Notification at least 48 hours before the meeting will enable the District to make reasonable arrangements to ensure accessibility to the Board meeting and to provide any required accommodations, auxiliary aids or services.

Documents provided to a majority of the Governing Board regarding an open session item on this agenda will be made available for public inspection in the District Office located at 2200 Eureka Way Suite B, Redding, CA during normal business hours.

Agenda

1. CALL PUBLIC SESSION TO ORDER
2. ROLL CALL
3. OPENING BUSINESS
 - 3.1 Pledge of Allegiance
 - 3.2 Mission and Vision Statements
4. PUBLIC COMMENT

The public may comment on any specific agenda item or any item of interest to the public that is within the Board's jurisdiction. The Board may limit comments to no more than three minutes pursuant to Board policy. The maximum time allowed for each agenda item shall be 20 minutes. The Board President may further limit the speaking time allowed in order to facilitate the progress of the meeting.
5. APPROVAL OF AGENDA
6. BUSINESS
 - 6.1 Instructional Services
 - A. Approve the 2024-2025 Local Control and Accountability Plan (LCAP) (*Action*)
 - 6.2 Budget, Finance, Facilities
 - A. Adopt the 2024-25 Budget (*Action*)
7. REPORTS
 - 7.1 Superintendent
8. ADJOURNMENT

SHASTA UNION HIGH SCHOOL DISTRICT

SUBJECT: Local Control and Accountability Plan (LCAP)

PREPARER: Leo Perez
Associate Superintendent of Instructional Services

RECOMMENDATION: Action
 Discussion
 Information

BACKGROUND:

With the change to the Local Control Funding Formula (LCFF) in 2013-14, all school districts in California are now required to develop a Local Control and Accountability Plan (LCAP). This is a three-year plan with specific goals and actions/services designed to address the eight priorities established by the California Department of Education. In addition to other forms of engagement with various stakeholders (students, parents, staff, administration, the Board), the approval process for the SUHSD LCAP requires a public hearing be held so the Board can hear comments on the 2023-24 Annual Update, draft 2024-25 LCAP, and Parent Budget Overview. A public hearing was held at the June 11, 2024 regular Board meeting. Administration recommends approval of the 2024-2025 LCAP.

REFERENCES:

The 2023-24 Annual Update, 2024-25 LCAP, and Parent Budget Overview can be found on the District [website](#).

SHASTA UNION HIGH SCHOOL DISTRICT

SUBJECT: 2024-25 Budget

PREPARER: David Flores, Chief Business Official

RECOMMENDATION: Action
 Discussion
 Information

BACKGROUND:

Governor Newsom released his revised proposal for the 2024-25 State Budget on May 10, 2024. Very little information was released on the 10th, it was followed up on the evening of May 14th with additional information, giving us more insight on the Governor’s plans for the 2024-25 budget year. Thankfully, K-14 education continues to be shielded from ongoing programmatic reductions.

The Governor continues his approach from January, relying on withdrawals from the Rainy-Day Fund and an accounting change the Legislative Analyst’s Office (LAO) is calling the “Proposition 98 Funding Maneuver.” The Governor does not assume a recession, instead he projects that the U.S. economy will continue to grow and the stock market will continue to perform well. The risks noted in the 2024-25 include the federal government tightening economic policy, underperformance of the stock market, and the volatility of California’s progressive tax structure and its reliance on a small group of high-income taxpayers.

The Department of Finance projects the minimum guarantee across the three-year budget window, 2022-23 through 2024-25, is down by \$3.7 billion from the Governor’s Budget in January. The Governor estimates that AB106 reduces the 2025-25 budget shortfall from \$44.9 billion to \$27.6 billion. For Proposition 98, the May Revision proposes a combination of mandatory and discretionary withdrawals from the Proposition 98 Reserve. The proposal is to withdraw \$5.8 billion in 2023-24 and \$2.6 billion in 2024-25, essentially bringing the reserve to \$0 at the end of 2024-25. Additionally, the Governor is proposing to not credit districts for the \$8.8 billion allocation to K-14 agencies in 2022-23 above the constitutional minimum guarantee. Rather, the state would accrue the overpayment, and begin making payments toward the overpayment in 2025-26. While on the surface, this seems to protect K-14 agencies from suffering a significant reduction in Proposition 98 funding it jeopardizes future Proposition 98 funding by changing which test the state uses for calculating school agency funding. Utilizing the maneuver could leave education dollars on the table in 2023-24 and 2024-25 and beyond. Education is advocating the Governor consider other alternatives for dealing with the 2022-23 overpayment.

The May Revision fully funds the statutory COLA of 1.07% for the LCFF, which is greater than the January estimate of 0.76%, but significantly lower than the estimate of 3.94% from the 2023-24 Enacted Budget.

Funding for the LCFF continues to rely on one-time funding of approximately \$2.3 billion for the 2024-25 fiscal year. This funding helps support full funding of the 1.07% statutory COLA and results in higher 2024-25 base grants.

The Expanded Learning Opportunities Program (ELO-P), trailer bill language accompanying the May Revision creates a deadline of September 30, 2024, for local education agencies to expend ELO-P funds appropriated in the 2021-22 and 2022-23 fiscal years. Any unexpended funds would be returned to the state after this deadline. The proposal would also, beginning with the 2023-24 fiscal year, require any funds appropriated for ELO-P to be expended by June 30 of the fiscal year following the year the funds were appropriated. Any remaining funds would be returned to the state.

Other May Revision proposals include an instructional continuity proposal for Independent Study and Instructional Continuity for Remote Learning. One proposal impacts existing independent study programs by repealing the statutory bifurcation of short- and long-term programs based on the number of school days students participate in the program. The May Revision largely maintains the proposed changes to existing independent study law but makes technical adjustment to ensure that LEAs have time to revise required program documents, such as board policies and written agreements, over the 2024-25 school year.

The May Revision makes additional changes to address technical issues to ensure program viability, including clarification on who is eligible to participate in a program, as well as addresses concerns raised over the broad exception to the 15-day participation limit for students who are experiencing significant personal difficulties. Notably, the May Revision does not respond to calls to delay implementation until the 2025-26 school year to give LEAs time to plan and implement the new program requirements.

GENERAL FUND

The 2024-25 Proposed Budget includes the following major components:

- COLA % for 2024-25 is 1.07%, 2025-26 is 2.93%, 2026-27 is 3.08%
- Salary step and column movement is included
- STRS and PERS rates based on the May Revision
- Salary and benefits negotiations agreement with SSEA, ESP, CSEA, and Management for 2024-25
- Revenue and expense for the CTE grants
- Elimination of COVID revenue and expenditures as those dollars are utilized according to specific years
- Declining enrollment and correspondingly, ADA
- The 3.5% Reserve for Economic Uncertainties is maintained

The ADA projection for 2024-25 is projected to be 3,801, a decrease of 51 from the prior year. In 2025-26 the projected ADA is 3,790, in 2026-27 the ADA projection is 3,645. We will continue to monitor our enrollment and ADA projections and make any necessary changes at First Interim.

The Multi-Year Projection (MYP) utilizes the factors listed in the planning factors table above. The Estimated Actuals projected unrestricted ending balance for 2023-24 is \$13,704,064, in 2024-25 it is \$13,853,439, in 2025-26 it is \$13,936,227, and in 2026-27 it is \$12,805,660. On average over the next three years, we are maintaining 18% of total expenditures in our Unrestricted Ending Balance. This is 8% above the 10% minimum reserve we can carryover due to Proposition 2. We are utilizing “Committed” categories, as is allowed by Proposition 2 to carryover above the 10% reserve. The committed expenditures are outlined on a separate resolution that is being proposed along with the Adopted Budget for 2024-25.

General Fund Components of the 2024-25 ending balance are as follows:

Revolving Cash	\$ 17,400
Restricted Programs	8,928,250
Committed Assignments	
Instructional Materials	4,251,100
Declining Enrollment Mitigation	6,251,514
Farm & Foundation Funds	599,163
Economic Uncertainty 3.5%	2,539,262
Total Projected Ending Balance	22,586,689

OTHER FUNDS

A summary of the budgets for all other funds of the District follows:

Shasta Charter Academy Fund 37

The Shasta Charter Academy is projected to have positive fund balances at June 30, 2025, 2026 and 2027. Their ending balance for 2024-25 is budgeted at \$2.1 million which includes a 33% reserve. Their ADA is projected to remain flat for the next three years at 275. SCA is projecting to deficit spend in 2024/25 by \$123k, the two following years are projected to have positive increases to their fund balance.

University Preparatory School (U-Prep)

The U-Prep charter is projected to have positive fund balance changes in 2025, 2026 and 2027. The positive fund balance change for 2025 is \$407k, for 2026 it is \$301,531k, and for 2027 it is \$215k. The U-Prep ending balance is budgeted at \$7.5 million which includes an 8% reserve for economic uncertainty. They project to have an ending balance in 2025-26 of \$7.8 million, and \$8 million in 2026-27.

Farm Fund 02

This fund is used to account for the activities at the district farm. This fund accounts for livestock and other sales. For state reporting purposes, this fund is combined with the General Fund. The projected ending balance is \$45,651.

Adult Education Fund 11

This fund accounts for the Adult Ed program operated by the District. The projected ending balance is \$0. There is no projected contribution from the General fund to the Adult Education Fund. Adult Education is funded through a grant in partnership with Shasta College and other local high school districts. The fund is projected to have \$235k in revenue and an equal amount in expenses.

Cafeteria Fund 13

The Cafeteria Fund is projected to not encroach on the General Fund for 2024-25, or any of the future two years. The projected ending balance for 2024-25 is \$1.7m. The ending balance is designated for stores, revolving cash and reserves. These funds are not available for the general operating expenses of the district. Food Service has increased their meal count substantially under the Everyone Eats Free program. The increased meal counts has allowed the Food Service program to become a self-sustaining program.

Deferred Maintenance Fund 14

This money is used for major maintenance projects (painting, roofing, paving, etc.) as determined by the district. The estimated ending balance for 2024-25 is \$310,391. There is a planned \$100,000 transfer in the MYP for each year.

Pupil Transportation Equipment Fund 15

This fund is used to account for transportation equipment replacements. The projected ending balance for 2024-25 is \$19,138.

Foundation Trust Fund 16

This fund accounts for the scholarship funds of the District managed by the schools. The ending balance is projected at \$553,512. For state reporting purposes, this fund is combined with the General Fund.

Special Reserve Fund 17

This fund is used to offset the deficit spending in the General Fund. In 2014-15 \$500,000 was transferred to the General Fund. An additional \$500,000 was transferred in 2018-19. We currently do not anticipate having to make a transfer from this fund for the next three years. This fund is part of our minimum 10% reserve requirement under Proposition 2. These dollars will be committed for future needs under the stabilization category. The projected ending balance for 2024-25 is \$1.4m.

Retiree Benefit Fund 20

This fund accounts for the District's annual contributions to retiree health benefits and the related purchase of such benefits for retirees. In 2019-20 we joined the PERS OPEB Trust Fund. We transferred \$1.6 million to the Trust Fund. The remaining funds were left in fund 20 for operational purposes. It is planned that the remaining funds combined with the annual General Fund contribution will be enough to cover the retiree portion of health benefits annually. In the event it is not, a withdrawal will be made from the Trust to cover the shortfall. The projected ending balance in fund 20 is \$1.4m.

Capital Building Bond Fund 21

This fund is for recording the proceeds and expenditures associated with the bond sale of Measure I. The District projects to fully expend fund 21 at the end of summer in 2023-24. We do not anticipate a carryover balance into 2024-25.

Capital Facilities Fund (Developer Fees) 25

This fund is the accounting entity for school impact fees on new development. We are projecting fees of \$290,000, expenditures of \$105,650 and a transfer of \$10,000 to Fund 56 to cover the principal and interest payment for the Certificates of Participation (COP's). The COP's were used to complete the Foothill High School campus. The projected 2024-25 ending balance is \$775,405.

Special Reserve for Capital Projects Fund 40

This fund was used to deposit the funds from the Bond Anticipation Note (BAN) we did in 2019. We project to transfer the remaining balance of \$1.2m to fund 21 to cover bond

project expenditures, leaving an ending balance of \$178,409 as of June 30, 2024. The remaining balance is generated by a Cal Shape Grant.

Bond Interest and Redemption Fund 51

This fund accounts for the receipt of property taxes to repay the principal and interest on the Measure B bond sales. This fund is managed by the county auditor/treasurer. This fund is restricted in use and cannot be used to pay General Fund expenses. Measure I will be tracked out of fund 21.

Debt Service Fund 56

This fund is used to repay the Certificates of Participation (COP), Series N refinanced to build Foothill High School and to pay for the Shasta High Multi-Purpose building and the artificial turf fields at Shasta High and the Shasta Learning Center. The source of revenue for the repayment for the Series N COP is developer fees (Fund 25). The combined principal and interest payment for 2025 is \$140,353. This loan will mature on July 1, 2025.

REFERENCES: AB1200

**Shasta Union High School District
2024/25 Adopted Budget
General Fund
June 11, 2024**

Item	General Fund 2023/24 Estimated Actuals			General Fund 2024/25 Adopted Budget			General Fund 2025/26 Projected Budget			General Fund 2026/27 Projected Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
COLA %	8.22%			1.07%			2.93%			3.09%		
Projected Enrollment	4,214			4,183			4,176			4,022		
District ADA	3,852			3,801			3,790			3,645		
County ADA	46			50			50			50		
District + County ADA	3,897			3,851			3,840			3,695		
REVENUE												
LCCF	\$ 54,515,741	0	54,515,741	54,924,412	0	54,924,412	55,937,945	0	55,937,945	57,090,957	0	57,090,957
Federal	0	7,029,159	7,029,159	0	3,054,820	3,054,820	0	2,769,783	2,769,783	0	2,769,783	2,769,783
State	1,611,247	9,065,803	10,677,050	1,588,414	3,921,591	5,510,005	1,588,414	3,182,184	4,770,598	1,588,414	3,182,184	4,770,598
Other Local	2,572,201	4,669,440	7,241,641	2,410,316	4,293,899	6,704,215	2,410,316	4,293,899	6,704,215	2,410,316	4,293,899	6,704,215
Total Revenue	\$ 58,699,189	20,764,402	79,463,591	58,923,142	11,270,310	70,193,452	59,936,675	10,245,866	70,182,541	61,089,687	10,245,866	71,335,553
EXPENDITURES												
Certificated Salaries	\$ 20,253,818	5,030,348	25,284,166	21,383,507	4,655,145	26,038,652	21,651,566	4,704,617	26,356,183	21,919,625	4,754,089	26,673,714
Classified Salaries	9,325,119	3,519,658	12,844,777	9,066,489	3,672,353	12,738,822	9,158,986	3,712,654	12,871,640	9,251,503	3,752,955	13,004,458
Employee Benefits	12,701,965	7,225,852	19,927,817	13,414,063	6,234,186	19,648,249	13,801,746	6,305,363	20,107,109	14,179,236	6,371,675	20,550,911
Total Salary & Benefits	42,280,902	15,775,858	58,056,760	43,864,039	14,561,684	58,425,723	44,612,298	14,722,634	59,334,932	45,350,364	14,878,719	60,229,083
Books & Supplies	3,732,599	8,181,175	11,913,774	2,571,936	2,349,336	4,921,272	2,571,936	1,755,799	4,327,735	2,571,936	1,755,799	4,327,735
Services & Other Expenses	5,613,973	2,506,790	8,120,763	4,836,364	1,784,979	6,621,343	4,586,364	1,709,979	6,296,343	4,586,364	1,709,979	6,296,343
Capital Outlay	732,738	3,448,461	4,181,199	150,000	343,224	493,224	150,000	17,000	167,000	150,000	17,000	167,000
*Other Outgo (excluding Transfers of Indirect Costs)	1,300,481	535,499	1,835,980	1,300,481	252,970	1,553,451	1,300,481	223,287	1,523,768	1,300,481	223,287	1,523,768
**Other Outgo - Transfers of Indirect Costs	(535,320)	434,134	(101,186)	(467,828)	366,019	(101,809)	(467,828)	366,019	(101,809)	(467,828)	366,019	(101,809)
Total Expenditures	53,125,373	30,881,917	84,007,290	52,254,992	19,658,212	71,913,204	52,753,251	18,794,718	71,547,969	53,491,317	18,950,803	72,442,120
DIFFERENCE:	\$ 5,573,816	(10,117,515)	(4,543,699)	6,668,150	(8,387,902)	(1,719,752)	7,183,424	(8,548,852)	(1,365,428)	7,598,370	(8,704,937)	(1,106,567)
OTHER USES - Transfer to Cafeteria	0	(66,349)	(66,349)	0	0	0	0	0	0	0	0	0
OTHER USES - Transfer to Retiree Benefits	(620,000)	0	(620,000)	(620,000)	0	(620,000)	(620,000)	0	(620,000)	(620,000)	0	(620,000)
OTHER USES - Transfer to Transportation Equipment	(17,138)	0	(17,138)	(17,138)	0	(17,138)	(11,000)	0	(11,000)	(11,000)	0	(11,000)
OTHER USES - Transfer to Uprep for Medical Funds												
OTHER SOURCES - Transfers from Retiree Fund	578,888	0	578,888	669,888	0	669,888	662,000	0	662,000	662,000	0	662,000
OTHER SOURCES - Transfers from Fund 17	0	0	0	0	0	0	0	0	0	0	0	0
OTHER SOURCES - Transfers from Fund 11												
Contributions	(7,080,897)	7,080,897	0	(6,746,625)	6,746,625	0	(7,066,636)	7,066,636	0	(8,694,937)	8,694,937	0
Total, Other Financing Sources/Uses	(7,139,147)	7,014,548	(124,599)	(6,713,775)	6,746,625	32,750	(7,035,636)	7,066,636	31,000	(8,663,937)	8,694,937	31,000
CHANGE TO FUND BALANCE	\$ (1,565,331)	(3,102,967)	(4,668,298)	(45,625)	(1,641,377)	(1,687,002)	147,788	(1,482,216)	(1,334,428)	(1,065,567)	(10,000)	(1,075,567)
AUDIT ADJUSTMENT	1,463,559		1,463,559	0		0	0		0	0		0
BEGINNING BALANCE	13,805,836	13,672,594	27,478,430	13,704,064	10,569,627	24,273,691	13,658,439	8,928,250	22,586,689	13,806,227	7,446,034	21,252,261
ENDING BALANCE	\$ 13,704,064	10,569,627	24,273,691	13,658,439	8,928,250	22,586,689	13,806,227	7,446,034	21,252,261	12,740,660	7,436,034	20,176,694
COMPONENTS OF THE ENDING BALANCE												
NONSPENDABLE FUND BALANCE												
Revolving Cash	\$ 18,854		18,854	17,400		17,400	17,100		17,100	17,400		17,400
RESTRICTED PROGRAMS	10,569,630	10,569,630	10,569,630	8,928,250	8,928,250	8,928,250	7,446,034	7,446,034	7,446,034	7,436,034	7,436,034	7,436,034
R6266 Educator Effectiveness, FY 2021-22	238,784		238,784	22,591		22,591	0		0	0		0
R6300 Lottery: Instructional Materials	2,458,162		2,458,162	2,246,015		2,246,015	2,246,015		2,246,015	2,246,015		2,246,015
R6762 Arts, Music, & Instr. Mtrls Discretionary BG	687,007		687,007	359,477		359,477	0		0	0		0
R7339 Dual Enrollment Opportunities	213,360		213,360	124,851		124,851	0		0	0		0
R7412 A-G Access/Success Grant	200,000		200,000	70,020		70,020	0		0	0		0
R7425 Expanded Learning Opportunities (ELO) Grant	275,000		275,000	0		0	0		0	0		0
R7435 Learning Recovery BG	2,474,439		2,474,439	1,917,061		1,917,061	1,021,784		1,021,784	1,021,784		1,021,784
R9010 Other Restricted Local	4,022,878		4,022,878	4,188,235		4,188,235	4,178,235		4,178,235	4,168,235		4,168,235
COMMITTED	10,720,333		10,720,333	11,101,777		11,101,777	11,262,863		11,262,863	10,165,701		10,165,701
Instructional Materials (Unrestricted Lottery)	3,930,766		3,930,766	4,251,100		4,251,100	4,251,100		4,251,100	4,251,100		4,251,100
Declining enrollment mitigation/COLA Decreases	6,126,950		6,126,950	6,251,514		6,251,514	6,412,600		6,412,600	5,315,438		5,315,438
Farm and Foundation Funds	662,617		662,617	599,163		599,163	599,163		599,163	599,163		599,163
Reserve for Economic Uncertainties - 3.5%	2,964,877		2,964,877	2,539,262		2,539,262	2,526,264		2,526,264	2,557,559		2,557,559

**Shasta Charter Academy
2024-25 Original Budget
Multi-Year Projection
June 3, 2024**

	2024-25 Projected Budget	2025-26 Projected Budget	2026-27 Projected Budget
ENROLLMENT	280	280	280
ADA	275	275	275
REVENUES			
State Aid Undistributed	1,120,328	1,053,827	981,876
State Aid Supp/ Conc Grant	296,212	270,380	266,380
EPA Funds	1,017,504	1,074,561	1,138,416
State Aid Prior Year	-	-	-
In Lieu Property Taxes	1,252,093	1,261,537	1,269,633
Federal Special Education	37,800	37,800	37,800
Other Federal Income	-	-	-
Mandated Costs	15,334	15,334	15,334
State Lottery	48,675	48,675	48,675
State Lottery Restricted	19,800	19,800	19,800
STRS On Behalf	140,759	140,759	140,759
Other State Income	58,798	58,798	58,798
Interest	40,000	30,000	20,000
FMV	-	-	-
Local Income	14,500	14,500	14,500
State Special Education	244,035	244,035	244,035
TOTAL REVENUES	4,305,838	4,270,006	4,256,006
EXPENDITURES			
Certificated Salaries	2,162,995	2,195,440	2,228,372
Classified Salaries	433,712	440,218	446,821
Employee Benefits	714,175	728,459	742,299
Books and Supplies	129,758	115,000	115,000
Services & Other Exp	718,614	640,000	635,500
Capital Outlay	150,000	15,500	10,500
Other Outgo / Financing Uses	120,000	120,000	60,000
TOTAL EXPENDITURES	4,429,255	4,254,617	4,238,492
DIFFERENCE	(123,417)	15,390	17,514
BEGINNING BALANCE	2,278,033	2,154,616	2,170,006
Restatement/Adjustment	-	-	-
ENDING BALANCE	2,154,616	2,170,006	2,187,520

COMPONENTS OF THE ENDING BALANCE

Reserve: Revolving Cash	25,000	25,000	25,000
Reserve: Prepaid Expenditures	-	-	-
Reserve: Educator Effectiveness	(0)	(0)	(0)
Reserve: Restricted Lottery	45,816	45,816	45,816
Reserve: State Special Ed	0	0	0
Reserve: Sp Ed Dispute Prevention	-	-	-
Reserve: Mental Health-Reltd Svcs	3,964	3,964	3,964
Reserve: Arts Music & IM Disc BG	(0)	(0)	(0)
Reserve: Arts and Music in Schools	662	662	662
Reserve: Class Emp Prof Dev BG	-	-	-
Reserve: A-G Access Grant	-	-	-
Reserve: A-G Learning Loss Mit G	-	-	-
Reserve: Exp Lrng Opportunities	-	-	-
Reserve: ELO Para	-	-	-
Reserve: Learning Recovery EBG	108,655	-	-
Reserve: Low Perf Stu BG	-	-	-
Reserve: Other Restricted State	(0)	(0)	(0)
Board Des: Charter Goals	330,168	511,844	534,679
Board Des: MAA	-	-	-
Board Des: Testing	-	-	-
Board Des: Clubs	3,896	3,896	3,896
Board Des: Lottery	174,801	174,801	174,801
Reserve for Economic Uncertainty	1,461,654	1,404,024	1,398,702
Total	2,154,616	2,170,006	2,187,520

**University Preparatory Charter School
2024-2025 Proposed Budget
Multi-Year Projection
June 12, 2024**

Item	2024-2025 Proposed Budget	2025-2026 Projected Budget	2026-2027 Projected Budget	Comments
ENROLLMENT	1,015	1,015	1,000	
ADA	985	985	970	97% ADA
REVENUES				
State Aid	\$ 4,383,823	\$ 4,487,278	\$ 4,535,293	
Property Taxes	4,571,395	4,605,875	4,607,274	Based on ADA
EPA	3,056,878	3,245,905	3,363,090	
Mandated Block Grant	38,466	39,592	39,927	Based on ADA
Lottery - Restricted	70,920	70,920	69,840	Based on ADA
Lottery - Unrestricted	174,345	174,345	171,690	Based on ADA
Proposition 28	137,665	137,665	137,665	
ELO-P	71,585	71,585	71,585	
Mental Health Services	79,501	79,501	79,501	
Interest	20,000	20,000	20,000	Budgeted as received
Other Local	0	0	0	Budgeted as received
Title II	17,700	17,700	17,700	
STRS on Behalf	550,400	550,400	550,400	STRS on BEHALF
TOTAL REVENUES	\$ 13,172,678	\$ 13,500,766	\$ 13,663,966	
EXPENDITURES				
Certificated Salaries	\$ 5,715,627	\$ 5,850,229	\$ 6,001,484	
Classified Salaries	733,219	749,716	768,459	
				STRS 24-25 19.10%, 25-26 19.10%, 26-27 19.10% PERS 24-25 27.05%, 25-26 27.60%, 26-27 28.00%
Employee Benefits	2,430,999	3,021,261	3,064,665	
STRS on Behalf	550,400	550,400	550,400	STRS on Behalf - Revenue Off-set
Books and Supplies	634,101	325,000	325,000	Reduce Expenses in 25/26 & 26/27 - expiration of One-time funds
401(a) Contribution	145,000	145,000	155,000	Reserve For Charter Goals Available
Services & Other Exp	692,086	642,086	642,086	Adjusted for One-time expenses
3% Oversight to SUHSD	223,221	231,995	236,952	
13% Services to SUHSD	1,640,896	1,683,548	1,704,764	Based on Revenues
Capital Outlay	0	0	0	
Other Outgo	0	0	0	
TOTAL EXPENDITURES	\$ 12,765,549	\$ 13,199,235	\$ 13,448,809	
DIFFERENCE	407,128	301,531	215,156	
OTHER USES	0	0	0	
CHANGE TO FUND BAL.	\$ 407,128	\$ 301,531	\$ 215,156	
BEGINNING BALANCE	7,067,933	7,475,061	7,776,591	
ENDING BALANCE	\$ 7,475,061	\$ 7,776,591	\$ 7,991,748	
COMPONENTS OF THE ENDING BALANCE				
Revolving Cash	\$ 1,000	\$ 1,000	\$ 1,000	
Reserve for Economic Uncertainties	1,021,244	1,055,939	1,075,905	Maintain 8% Reserve
MAA	302,737	302,737	302,737	
Hourly Programs	65,359	65,359	65,359	
Unrestricted Lottery	1,161,758	1,161,758	1,161,758	
Restricted Lottery	596,488	596,488	596,488	
Confucius Classroom	46,974	46,974	46,974	
Educator Effectiveness Block Grant	20,496	10,248	0	
Ethnic Studies	7,267	0	0	
Proposition 28	206,495	103,245	206,495	
ELOP	66,417	0	0	
A-G Learning Loss Mitigation Grant	2,535	0	0	
Title II	0	0	0	
Reserve for Charter Goals	3,976,291	4,443,092	4,535,032	

**Shasta Union High School District
2024-25 Adopted
Farm Fund
June 11, 2024**

Item	2024-2025 Adopted Budget
REVENUES	
Livestock Sales	\$ 2,700.00
Farmhouse Rent	
Interest	
Cont. To Program	
TOTAL REVENUES	\$ 2,700.00
EXPENDITURES	
Scholarships	\$ 1,000.00
Cattle Purchase	
Repairs	10,000.00
TOTAL EXPENDITURES	\$ 11,000.00
DIFFERENCE	\$ (8,300.00)
OTHER SOURCES	
OTHER USES - Trnsfr to Gen Fund	0.00
CHANGE TO FUND BAL.	\$ (8,300.00)
BEGINNING BALANCE	53,951.00
ENDING BALANCE	\$ 45,651.00

**SUHSD
Adult Ed Fund
2024-2025
Adopted
June 11, 2024**

Item	0000 Undist	6391 Adlt EdBick	7690 STRS On-Behalf	Totals
REVENUE				
State Aid	0	222,791	12,273	235,064
Interest		0	0	0
Fair Market Value				
Adult Ed Fees	0	0	0	0
Local Income				
Contribution	0	0	0	0
Total Revenue	0	222,791	12,273	235,064
EXPENDITURES				
Certificated Salaries	0	110,273		110,273
Classified Salaries	0	23,666		23,666
Employee Benefits	0	55,710	12,273	67,983
Books & Supplies	0	16,513		16,513
Services & Other Operating Exp	0	6,300		6,300
Capital Outlay	0	0		0
Other Outgo (Ind Cost Rate 5.0%)	0	10,329		10,329
Total Expenditures	0	222,791	12,273	235,064
DIFFERENCE	0	0	0	0
OTHER SOURCES - OTHER USES	0	0		0
CHANGE TO FUND BALANCE	0	0	0	0
BEGINNING BALANCE	0	0	0	0
ENDING BALANCE	0	0	0	0
COMPONENTS OF THE ENDING BALANCE				
1. Reserve for Economic Uncertainties	0			0
2. Designated for Other Uses	0	0		0

**Shasta Union High School District
2024-25 Adopted Budget
Cafeteria Fund
June 14, 2024**

ITEM	2024/25 Adopted Budget
REVENUE	
Federal Revenue	\$ 1,654,627
State Revenue	2,243,486
Local Revenue	225,176
Total Revenue	\$ 4,123,289
 EXPENDITURES	
Classified Salaries	\$ 1,101,027
Employee Benefits	488,655
Food & Supplies	1,289,065
Services & Operating Expense	119,284
Capital Outlay	50,068
Other Outgo	0
Transfers of Indirect/Direct Support Costs	91,480
Total Expenditure	\$ 3,139,579
 DIFFERENCE	 983,710
 OTHER SOURCE - Contrib From Gen Fund	 \$ 0
OTHER USES - Debt Repayment	0
 CHANGE TO FUND BALANCE	 \$ 983,710
 BEGINNING BALANCE	 \$ 704,192
 ENDING BALANCE	 \$ 1,687,903
 COMPONENTS OF THE ENDING BALANCE	
1. Stores	\$ 9,000
2. Revolving Cash	1,175
3. Reserve	1,677,728

**Shasta Union High School District
2024-25 Adopted Budget
Deferred Maintenance Fund
June 11, 2024**

ITEM	2024-25 Adopted Budget
REVENUE	
FMV of Cash	\$ 0
Transfer from Gen Fnd (obj 8091)	100,000.00
Transfer from fund 40 (obj 8915)	
Interest	5,000.00
Total Revenue	\$ 105,000.00
EXPENDITURES	
Technology	\$
Architect Fees	
Construction	30,000.00
Roofing	
Plumbing	30,000.00
Electrical	25,000.00
Heating and Cooling	25,000.00
Floor Systems	0.00
Walls	
Grounds & Fields	
Painting	
Stadium	
Paving	0.00
Pool	
Replacement Equip.	
Total Expenditures	\$ 110,000.00
DIFFERENCE	(5,000.00)
CHANGE TO FUND BALANCE	\$ (5,000.00)
BEGINNING BALANCE	315,391.00
ENDING BALANCE	310,391.00

**Shasta Union High School District
2024-25 Adopted Budget
Transportation Equipment Fund
June 11, 2024**

Item	2024-25 Adopted Budget
REVENUES	
State Revenue	\$ 0.00
FMV	0.00
Interest	2,000.00
TOTAL REVENUES	\$ 2,000.00
 EXPENDITURES	
Maintenance & Repairs	\$ 0.00
Equipment Replacement	0.00
TOTAL EXPENDITURES	\$ 0.00
 DIFFERENCE	 \$ 2,000.00
 OTHER SOURCES - Trfr From Gen Fund	 17,138.00
OTHER USES - Trfr to Gen Fund	0.00
 CHANGE TO FUND BAL.	 \$ 19,138.00
 BEGINNING BALANCE	 0.00
 ENDING BALANCE	 \$ 19,138.00

**Shasta Union High School District
2024-25 Adopted Budget
Foundation Trust Fund
6/11/2024**

ITEM	2024-25 Adopted Budget
REVENUE	
Contributions/Donations	\$ 150,000.00
Interest	200
Fair Market Value of Cash	(2,000)
Total Revenue	\$ 148,200
EXPENDITURES	
Supplies	0
Scholarships Awarded	\$
District Office	2,000
FHS	132,331
PHS	2,000
SHS	45,023
EHS	22,000
Total Scholarships Awarded	203,354
Total Expenditures	\$ 203,354
OTHER SOURCES - Transfers In	0
CHANGE TO FUND BALANCE	\$ (55,154)
BEGINNING BALANCE	608,666
ENDING BALANCE	\$ 553,512

**Shasta Union High School District
2024-25 Adopted Budget
Special Reserve - Non Capital
June 11, 2024**

ITEM	2024-25 Adopted Budget
REVENUE	
Interest	\$ 20,000.00
Adjust Market Value of Cash	(60,000.00)
Total Revenue	\$ (40,000.00)
 EXPENDITURES	
Total Expenditure	\$ 0.00
DIFFERENCE	\$ (40,000.00)
OTHER SOURCES - Trfr from Gen. Fund	0.00
OTHER USES - Trfr to General Fund	0.00
 CHANGE TO FUND BALANCE	 \$ (40,000.00)
 BEGINNING BALANCE	 1,475,539.00
ENDING BALANCE	\$ 1,435,539.00

**Shasta Union High School District
2024-25 Adopted Budget
Retiree Benefits Fund
June 11, 2024**

	<u>CTA</u>	<u>ESP</u>	<u>CSEA</u>	<u>Mgmt/ Conf/ Supv</u>	<u>Total</u>
Beginning Balance, July 1, 2024	\$ 1,296,018.00	\$ (92,913.00)	\$ 128,654.00	\$ 116,064.00	\$ 1,447,823.00
District Contribution	398,385.00	84,657.00	60,306.00	76,652.00	620,000.00
Interest Earnings	8,194.14	(39.93)	913.81	931.98	10,000.00
Premiums Paid*	(391,656.01)	(138,132.20)	(46,741.09)	(93,358.92)	(669,888.21)
Transferred from CalPers Trust	0.00	0.00	0.00	0.00	0.00
2022/23 Contribution of \$500k from Fund 01, Arts, Music, Discr. Blk Grnt	0.00	0.00	0.00	0.00	0.00
2022/23 Contribution from A23:R43	\$ 1,310,941.13	\$ (146,428.13)	\$ 143,132.72	\$ 100,289.06	\$ 1,407,934.79
Fair Market Value of Cash					0.00
Adjusted Ending Balance					<u>\$ 1,407,934.79</u>

**Shasta Union High School District
2024-25 Adopted Budget
Building Fund (21)
June 11, 2024**

ITEM	2024-25 Adopted Budget
REVENUE	
Interest	\$ 0.00
Fair Market Value of Cash	0.00
Proceeds from Sale of Bonds	0.00
All Other Financing Sources	0.00
Total Revenue	\$ 0.00
 Expenditures	
Audit	
SLC Bldg 400 (IT) Roof	
EHS Buildings	
FHS Admin Flooring Project	
SLC Field Replacement	
SLC Track Refurbish	
Total Expense	0.00
 Other Uses	
Other Sources	0.00
 Interest and Expense Adjustment	 0.00
Beginning Balance	0.00
Ending Balance	0.00

**Shasta Union High School District
2024-25 Adopted Budget
Capital Facilities Fund
June 11, 2024**

ITEM	2024-25 Adopted Budget
REVENUE	
Interest	\$ 18,000.00
Fair Market Value of Cash	5,000.00
School Impact Refund	(17,000.00)
Developer Fees	290,000.00
Total Revenue	\$ 296,000.00
EXPENDITURES	
General Supplies	\$ 0.00
Rentals	
Repairs/Upgrades	
Collection Fees from SCOE	
Admin Charges From General Fund	5,650.00
Capital Equipment	
Misc. District wide projects	100,000.00
FHS Furniture Budget	0.00
SHS Furniture Budget	0.00
EHS Furniture Budget	0.00
PHS Furniture Budget	0.00
Pool Boilers for EHS & SHS	0.00
FHS Furniture	0.00
SLC Turf Field	0.00
Total Expenditures	\$ 105,650.00
DIFFERENCE	190,350.00
OTHER USES - Trfr to Debt Fund	(10,000.00)
Net Total Transfers In and Out	(10,000.00)
CHANGE TO FUND BALANCE	\$ 180,350.00
Audit Adjustment	0.00
BEGINNING BALANCE	\$ 595,055.00
ENDING BALANCE	\$ 775,405.00

**Shasta Union High School District
2024-25 Adopted Budget
Special Reserve - Capital Projects
June 11, 2024**

ITEM	2024-25 Adopted Budget
REVENUE	
Dev Fees	
Refund School Impact	
Interest	\$ 6,000.00
FMV of Cash	0.00
Proceeds from Bond Anticipation Notes	0.00
Cal Shape Grant	0.00
Total Revenue	\$ 6,000.00
 EXPENDITURES	
Total Expenditure	\$ 0.00
 DIFFERENCE	 6,000.00
 OTHER SOURCES - Trfr from Gen. Fund	 \$ 0.00
OTHER SOURCES - TRFR to fund 21	0.00
OTHER USES - Trfr to fund 14 (obj 7615)	0.00
 CHANGE TO FUND BALANCE	 \$ 6,000.00
 BEGINNING BALANCE	 172,409.00
AUDIT ADJUSTMENT	0.00
ENDING BALANCE	\$ 178,409.00

**Shasta Union High School District
2024-25 Adopted Budget
Debt Service Fund Fund
June 11, 2024**

ITEM	2024-25 Adopted Budget
REVENUE	
Interest	\$ 1,000.00
Inc/(Dec) in FMV of Cash	0.00
Total Revenue	\$ 1,000.00
EXPENDITURES	
Interest	\$ 353.00
Principal	140,000.00
Offset for Audit Adjustment	0.00
Total Expenditures	\$ 140,353.00
INTERFUND TRANSFERS IN	
From Fund 01, object 7619	\$ 0.00
From Fund 25, object 7619	\$ 10,000.00
Adjust for Audit Adjustment	0.00
OTHER SOURCES - Proceeds from COPS	0.00
Total Interfund Transfers and Other Sources	\$ 10,000.00
CHANGE TO FUND BALANCE	\$ (129,353.00)
BEGINNING BALANCE	135,506.00
Beginning Balance Audit Adjustment	0.00
ENDING BALANCE	\$ 6,153.00