

- ☐ Student Learning and Achievement
- ☐ Health and Safety of Students and Schools
- ☐ Credibility and Communication
- ☒ Fiscal Solvency, Accountability, and Integrity

- ☐ Consent
- ☒ Action/Discussion
- ☐ Information/Discussion
- ☐ Public Hearing

SUBJECT: 2022-2023 Budget Revisions #1

DATE: October 20, 2022

PERSON RESPONSIBLE: Joshua Jorn, Assistant Superintendent for Business Services

RECOMMENDATION:

The District Administration recommends that the Board review and approve these proposed budget revisions for 2022-2023.

BACKGROUND:

Throughout the year, the budgets for the District's various funds are revised to reflect changing financial conditions, or as the result of Board decisions which have a fiscal impact. Primary budget revisions are shared early in the fiscal year to update the beginning fund balances following the close of the prior fiscal year (FY) unaudited actuals.

Budget revisions are again included in the First Interim Report (December) and the Second Interim Report (March). The final Budget revision is usually completed towards the end of the fiscal year (May).

Here are the proposed budget revisions for FY2022-2023 which reflect the following conditions:

- Property tax projections for FY2022-2023 have been revised by County Tax Assessor Office
- Unaudited Actuals Ending Fund Balances have been posted as beginning balances for
- FY2022-2023
- Staffing/position control changes and payroll encumbrances have been recorded and reconciled

The October Budget Revision is a snapshot of revenue and expenditure changes prior to the First Interim report in December.

Attached are the first set of proposed budget revisions as reflected in the column titled "**October Budget Revision**". The column to the left of these changes is the "**Board-approved Adopted Budget for FY2022-2023**".

INFORMATION:

The financial condition of the district remains positive with reserves in place and cash flow being met. Historically the major budget revisions to the General Fund at October Budget Revision may include:

GENERAL FUND: Fund Balance

- Beginning Balances are Unaudited Actuals until the auditors have audited the books in December.

REVENUES:**1. LCFF Sources - Property tax revenues**

- The initial projected percentage for property tax revenue **was 5.15%** for the FY2022-2023 tax receipts. This percentage reflects the modified assessed valuation provided by the Auditor Controller's Office.
- The revised projected percentage for property tax revenue is **8.03%**; a difference of **+2.88%**. This change is reflected in an **\$961,111 increase** of local property tax revenues "LCFF Sources" from FY 2021-2022 to support the Board-approved Adopted Budget showing a deficit for FY2022-2023.

2. Federal Sources

- Federal program carryover balances have been updated. However, these are considered unaudited actuals until the auditors have finalized the year end audit (December).

3. State Sources

- Career Technical Education Incentive Grant (CTEIG), SPED Dispute Resolution and SPED Learning Recovery, Expanded Learning Opportunity Program (ELOP) and other grant resources have carryover balances from FY2021-2022.
- STRS On-Behalf contribution is a way for the state to give school districts the funds for the state's share of the increased costs of STRS retirement payments. This has no net impact to the District's Fund Balance.

4. State Sources

- Local donations increased over the Adopted Budget, and carryover balances from FY2021-2022 were posted by the Fiscal Officer.

EXPENDITURES:

- Board approved salary increase for all the employees from FY2021-2022 were included in the FY2022-2023 Board Adopted Budget. ***No new changes in the October Budget Revise #1.***
- The Employer STRS contribution rate, went from 16.92% to 19.10%; CalPERS rate went from 22.91% to 25.37%; State Unemployment Insurance (SUI) rate had no change .50%; and workers compensation rate had no change 2.77%. ***No new changes in the October Budget Revise #1.***
- We project additional spending based on Restricted carryover funds, ESSER II, Advancement via Individual Determination (AVID) and CTEIG grant funding. Noted as a carryover in the Restricted Fund Balance of \$2,514,965

The resulting net operating surplus for General Fund Combined in FY2022-2023 is projected at \$282,809

ADULT EDUCATION FUND:

- The Adult Education budget has been adjusted to reflect current operations and Ending Fund Balance carried over from FY2021-2022
- **The projected Beginning Fund Balance for FY2022-2023 is \$2,354,089.** This is an increase of \$570,860 from the FY2022-2023 Adopted Budget

CHILD DEVELOPMENT FUND:

- Due to significant decrease in the Before and After School Recreation Program (BASRP) receipts, the Board approved an interfund transfer from the General Fund in FY2021-2022 resulting in a positive Ending Fund Balance for the Child Development Fund
- FY2022-2023 the BASRP deficit will be offset by certain expenditures paid by restricted resource Early Learning Opportunities Program Grant (ELOP)
- **The projected Beginning Fund Balance for 2022-2023 is \$24,329**

CAFETERIA FUND:

- This fiscal year, the U.S. Department of Agriculture provided [Child Nutrition Response #85](#), a waiver that allows LEAs participating in federal meal programs to provide free meals to children ages 18 and under through the Seamless Summer Feeding Option
- Food Service program projected Federal Revenues is \$968,498
- Food costs will rise correspondingly with a net operating deficit of (\$70,005)
- Due to the high reimbursement claims from the Federal program last fiscal year plus the prior year FY2021-2022 contribution from the General Fund
- **The projected Beginning Fund Balance for FY2022-2023 \$534,681**

DEFERRED MAINTENANCE FUND:

- Deferred Maintenance had higher than budgeted expenditures for FY2021-2022, and therefore reduced the FY2021-2022 Ending Fund Balance to \$173,873
- **The projected Beginning Fund Balance for FY2022-2023 is \$173,873.** This is a reduction of (\$11,276) from the FY2022-2023 Adopted Budget

POST EMPLOYMENT BENEFITS FUND:

- Post-Employment Benefits Fund had reduction in revenue for FY2021-2022, and therefore reduced the FY2021-2022 Ending Fund Balance to \$6,153
- **The projected Beginning Fund Balance for FY2022-2023 is \$6,152.** This is a reduction of (\$213) from the FY2022-2023 Adopted Budget

BUILDING FUND/ EDUCATION TECHNOLOGY:

- Building Fund posted ending fund balance from FY2021-2022 Unaudited Actuals was \$6,511,730 based on a FY2021-2022 surplus of \$2,144,112
- **The projected Beginning Fund Balance for FY2022-2023 is \$6,511,730.** This is an increase of \$5,385,740 from the FY2022-2023 Adopted Budget

CAPITAL PROJECTS FUND:

- Capital Reserve Fund posted ending fund balance from FY2021-2022 Unaudited Actuals was \$785,814 based on a FY2021-2022 surplus of \$137,206
- **The projected Beginning Fund Balance for FY2022-2023 is \$485,814.** This is an increase of \$9,837 from the FY2022-2023 Adopted Budget

FISCAL IMPACT:

The fiscal impact is reflected in the attached report

Fund 1 - General Fund - Combined

4.36%

3.48%

5.15%

8.03%

4.00%

4.00%

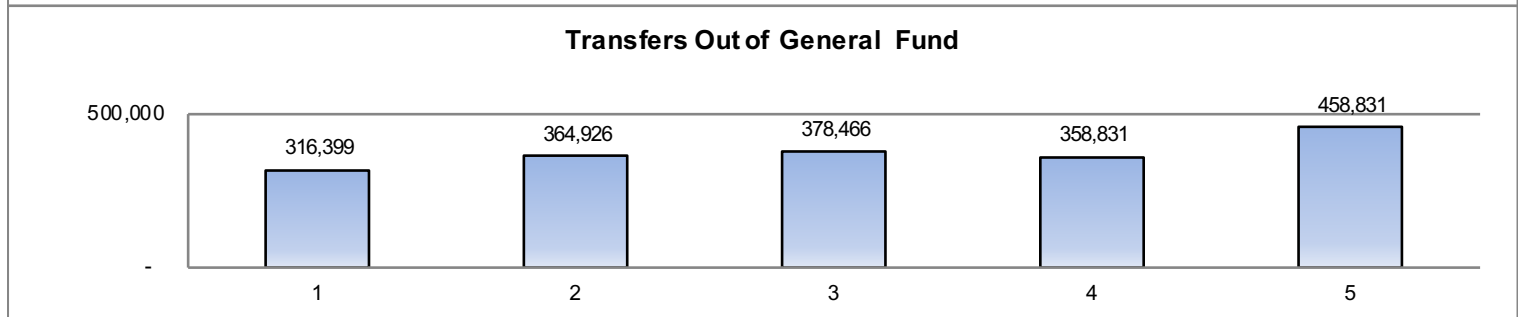
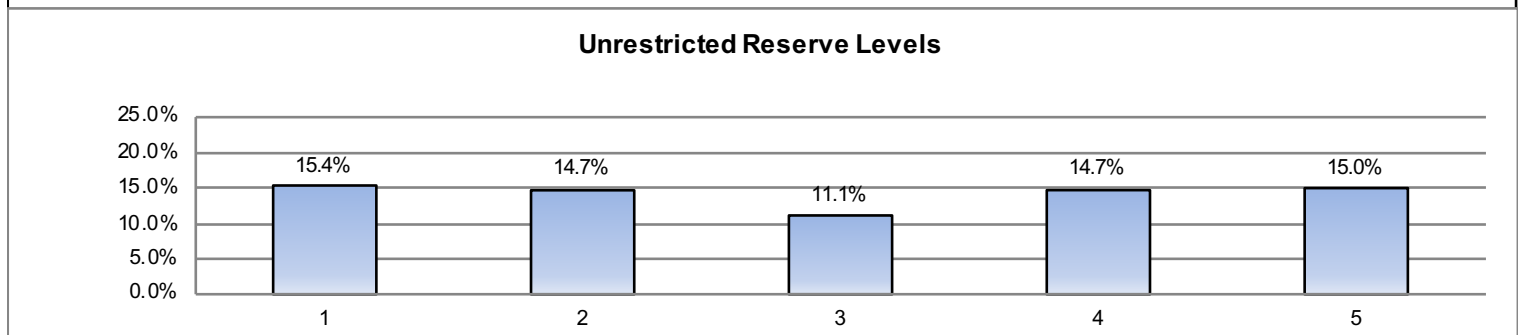
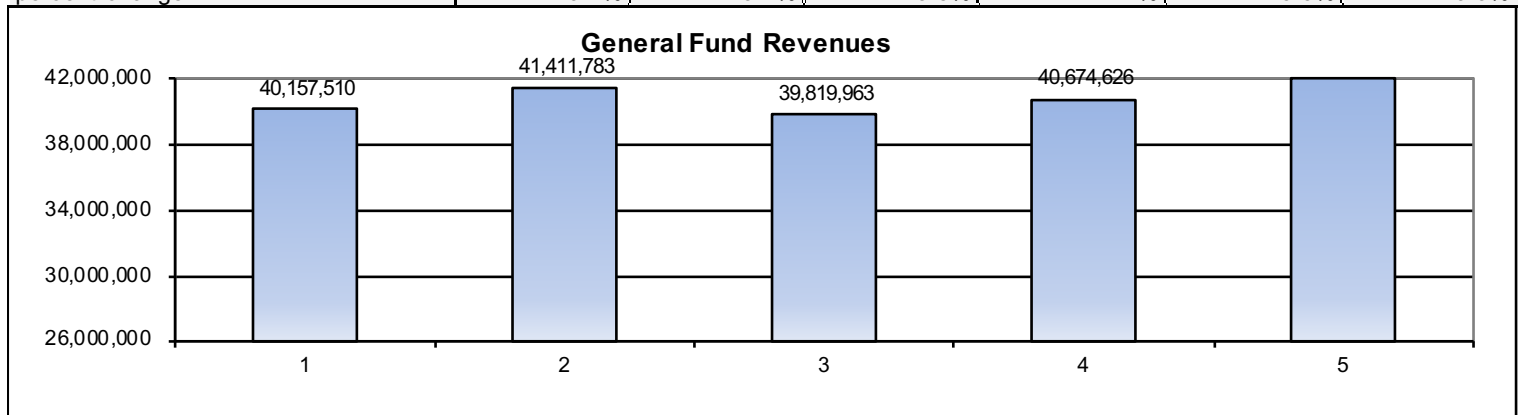
		2021-22	2021-22	2022-23	2022-23	2023-24	2024-25
		Second	Unaudited	Adopted	October Budget	Estimate	Estimate
		Interim	Actuals	Budget	Revise		
Beginning Fund Balance - Rest		1,404,399	1,404,399	435,843	2,514,965	315,000	-
Beginning Fund Balance - Unrest.		5,435,813	5,435,813	5,077,478	5,658,018	5,935,827	6,259,068
Beginning Fund Balance		6,840,212	6,840,212	5,513,321	8,172,983	6,250,827	6,259,068
Revenues:							
LCFF Sources	8000	33,104,444	33,281,975	34,707,130	35,668,241	36,994,721	38,374,259
Federal Sources	8100	2,702,852	1,408,715	1,115,942	1,009,494	1,012,991	1,016,516
State Sources	8300	2,453,976	4,418,218	2,280,637	2,280,637	2,280,784	2,299,969
Local Sources	8600	1,896,238	2,664,499	1,716,254	1,716,254	1,716,254	1,716,254
Total Revenues		40,157,510	41,773,407	39,819,963	40,674,626	42,004,749	43,406,998
percent change		7.0%	7.0%	2.0%	2.1%	3.3%	3.3%
Expenditures:							
Certificated Salaries	1000	18,088,259	18,965,556	18,485,672	18,485,672	19,281,087	19,536,172
Classified Salaries	2000	7,087,956	7,412,730	7,798,713	7,798,713	8,198,204	8,336,318
Employee Benefits	3000	8,660,600	9,121,302	10,316,927	10,316,927	10,201,019	10,210,844
Books and Supplies	4000	2,512,033	1,315,381	995,266	995,266	1,000,242	1,006,744
Services and Other	5000	3,972,791	3,203,199	2,757,118	2,757,242	2,857,958	2,964,521
Capital Outlay	6000	69,620	61,966	-	-	-	-
Other Outgo	7000	46,797	113,645	57,632	37,997	137,997	77,997
Total Expenditures		40,438,056	40,193,780	40,411,328	40,391,817	41,676,507	42,132,596
percent change		7.5%	-0.6%	0.5%	0.0%	3.2%	1.1%
Surplus (Deficit)		(280,546)	1,579,627	(591,365)	282,809	328,242	1,274,402
carryover funds		(1,043,444)	(1,110,567)				
NET			469,061				
Transfers In (Out)							
Fund 11 - Adult Education		41,910		-	-	-	
Fund 12 - Child Development		-	(82,579)	(19,635)	-	(100,000)	(82,579)
Fund 13 - Cafeteria		-	-	-	-	-	-
Fund 14 - Deferred Maintenance		-	-	-	-	-	-
Other Sources (Uses) Bus/FD 40		-	-	-	-	-	-
Net Transfers In (Out)		41,910	(82,579)	(19,635)	-	(100,000)	(82,579)
Ending Fund Balance		6,559,666	8,419,839	4,921,956	8,455,792	6,579,068	7,533,470
Components of Ending Fund Balance							
a Nonspendable - Revolving Cash		5,000	5,000	5,000	5,000	5,000	5,000
b Restricted (restricted carryover)		360,964	2,514,965	420,843	2,514,965	315,000	18,000
c Committed / Prepaid Exp.							
d Assigned							
Prop Tax Reserve (0.50%)		161,004	153,486	161,004	165,810	172,442	179,340
Basic Aid Reserve		4,299,148	3,986,607	2,645,873	4,080,525	4,284,078	5,359,888
Sick Leave Incentive Reserve		70,000		70,000	70,000	-	-
Deferred Maint. & RRM Reserve		332,577	422,076	276,901	276,316	414,856	428,539
STRS/PERS Reserve 2021-22		125,881	131,891	131,422	131,422	137,396	278,725
C/o to FD 40; Donations							
e 3% Resv for Econ Uncertainties (3%)		1,213,142	1,205,813	1,212,340	1,211,755	1,250,295	1,263,978
Unassigned/Unappropriated							
subtotal Unrestricted Reserves		6,201,752	5,899,874	4,497,540	5,935,827	6,259,068	7,510,470
Undesignated Resv Percent		15.4%	14.7%	11.1%	14.7%	15.0%	17.8%
Ending Fund Balance		6,567,716	8,419,839	4,923,383	8,455,792	6,579,068	7,533,470

Revenues - 8000

REVISED- ACTION/DISCUSSION B

		2021-22 Second Interim	2021-22 Unaudited Actuals	2022-23 Adopted Budget	2022-23 October Budget Revise	2023-24 Estimate	2024-25 Estimate
LCFF Sources:	8000						
U LCFF - Current Year	8011	2,505,456	2,505,456	2,505,456	2,505,456	2,505,456	2,505,456
U Prop 30 EPA (thru 18-19)	8012	381,848	381,832	375,073	375,073	375,073	375,073
U Revenue Limit - Prior Year	8019	-	(3,454)	-	-	-	-
Prop 30/Rev Limit subtotal		2,887,304	2,883,834	2,880,529	2,880,529	2,880,529	2,880,529
U Home Owners Exemption	8021	120,749	116,264	126,968	126,968	132,047	137,329
U Secured Tax Roll	8041	29,172,400	28,936,390	30,709,330	31,670,441	32,937,259	34,254,749
U Unsecured Tax Roll	8042	1,094,670	1,280,380	1,151,046	1,151,046	1,197,088	1,244,971
U Prior Years Taxes	8043	203,075	287,193	213,533	213,533	222,074	230,957
U Delinquent Taxes	8048	-	76,934	-	-	-	-
Property Tax subtotal		30,590,894	30,697,161	32,200,877	33,161,988	34,488,468	35,868,006
U Transfer-Funds 11&14	8091	(358,309)	(282,347)	(358,831)	(358,831)	(358,831)	(358,831)
U Transfers to Charter Sch	8096	(15,445)	(16,673)	(15,445)	(15,445)	(15,445)	(15,445)
Total LCFF Sources		33,104,444	33,281,975	34,707,130	35,668,241	36,994,721	38,374,259
percent change		2.7%	0.5%	4.3%	2.8%	3.7%	3.7%
Federal Sources:	8100						
R Special Education-per UI	8181	378,472	382,279	376,592	272,218	273,579	274,947
U Medical Adm Act (MAA)	8290	50,000	48,835	50,000	50,000	50,000	50,000
R Title I	3010	146,675	154,392	147,447	148,639	150,125	151,627
R VEA	3550	27,312	26,758	23,700	23,700	23,937	24,176
R ESSER - covid 19	3210	198,260	175,843	-	-	-	-
R GEER - covid 19	3215	1,832,627	572,461	473,703	473,703	473,703	473,703
R GRF - covid 19	3220	-	-	-	-	-	-
R Title II Teacher Quality	4035	34,506	34,931	34,500	31,234	31,546	31,862
R Title II Principal Training	4036	-	-	-	-	-	-
R Title III Immigrant Educa	4201	-	-	-	-	-	-
R Title III Limited English F	4203	10,000	12,602	10,000	10,000	10,100	10,201
R Medi-Cal Billing	5640	25,000	614	-	-	-	-
Total Federal Sources		2,702,852	1,408,715	1,115,942	1,009,494	1,012,991	1,016,516
percent change		34.3%	67.4%	79.2%	-9.5%	0.3%	0.3%
State Sources:	8300						
U EIA	8311	-	-	-	-	-	-
U Transportation	8311	-	-	-	-	-	-
U All other state	8590	-	-	-	-	-	-
U Mandated Costs/one time	8550	78,833	81,171	79,000	79,000	79,000	79,086
R State Lottery - Restrict	8560	91,580	146,948	101,246	101,246	101,226	120,325
R STRS on Behalf	7690	1,742,080	2,019,146	1,667,160	1,667,160	1,667,160	1,667,160
U State Lottery - Unrestrict	8560	274,740	327,992	288,231	288,231	288,398	288,398
R Covid 19 funds	8590	-	10,787	-	-	-	-
U Arts and Music Block Gr	0760	-	-	-	-	-	-
R Prop 39 Energy Efficiency	6230	-	-	-	-	-	-
R CTE Incentive Grant	6387	161,949	93,316	115,000	115,000	115,000	115,000
R CSE Prof Dev	7311	-	-	-	-	-	-
R Mental Health Sped	6512	30,478	30,478	30,000	30,000	30,000	30,000
R TUPE	6690	-	-	-	-	-	-
R CC/CRBG	7338	74,316	-	-	-	-	-
Total State Sources		2,453,976	4,418,218	2,280,637	2,280,637	2,280,784	2,299,969
percent change		-20.4%	80.0%	-48.4%	0.0%	0.0%	0.8%

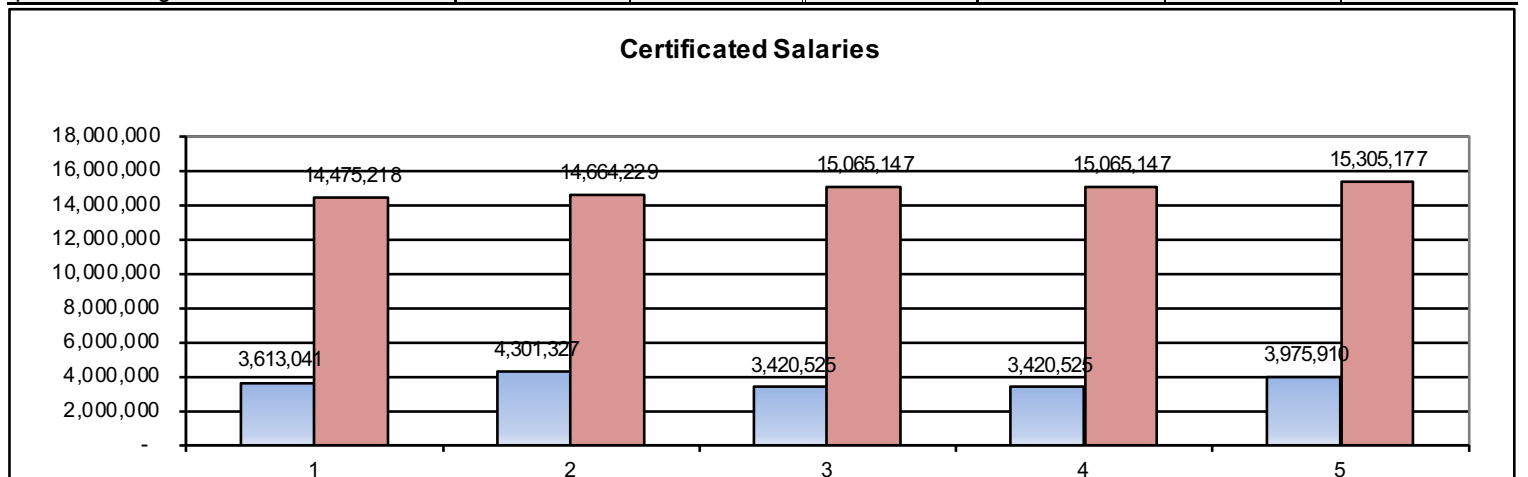
		2021-22	2021-22	2022-23	2022-23	2023-24	2024-25
		Second	Unaudited	Adopted	REVISI- ACTION/DISCUSSION B		
		Interim	Actuals	Budget	October Budget	Estimate	Estimate
Revenues (continued)					Revise		
Local Sources:	8600						
U Parcel Taxes	8621	-	86	-	-	-	-
U Sale of Equipment	8631	-	-	-	-	-	-
U Leases and Rentals	8650	-	-	-	-	-	-
R Interest - Restricted	8660	-	(296)	-	-	-	-
U Interest - Unrestricted	8660	84,880	140,172	100,020	100,020	100,020	100,020
U Gain or Loss on Investm	8662	-	(228,944)	-	-	-	-
U Transportation Fees	8675	-	7,100	15,000	15,000	15,000	15,000
R Interagency Fees betwe	8677	-	-	-	-	-	-
U Other Fees and Contract	8689	-	-	-	-	-	-
R Other Local Revenue - R	8699	553,817	704,792	401,098	401,098	401,098	401,098
U Local Rev (grants,donati	8699	47,156	71,244	17,136	17,136	17,136	17,136
U ACSA Stipend	7500	-	361,624	-	-	-	-
R Transfers-COE Sped	8792	1,210,385	1,608,721	1,183,000	1,183,000	1,183,000	1,183,000
U Proceeds from	8972	-	-	-	-	-	-
Total Local Sources		1,896,238	2,664,499	1,716,254	1,716,254	1,716,254	1,716,254
percent change		10.3%	79.5%	15.6%	3.4%	-9.5%	0.0%
Total Revenues - Restricted		6,517,457	5,962,983	4,563,446	4,456,998	4,460,475	4,483,099
Total Revenues - Unrestricted		33,640,053	35,448,800	35,256,517	36,217,628	37,544,274	38,923,899
Total Revenues		40,157,510	41,411,783	39,819,963	40,674,626	42,004,749	43,406,998
percent change		3.4%	3.1%	-3.8%	2.1%	3.3%	3.3%



Certificated Salaries - 1000

REVISED- ACTION/DISCUSSION B

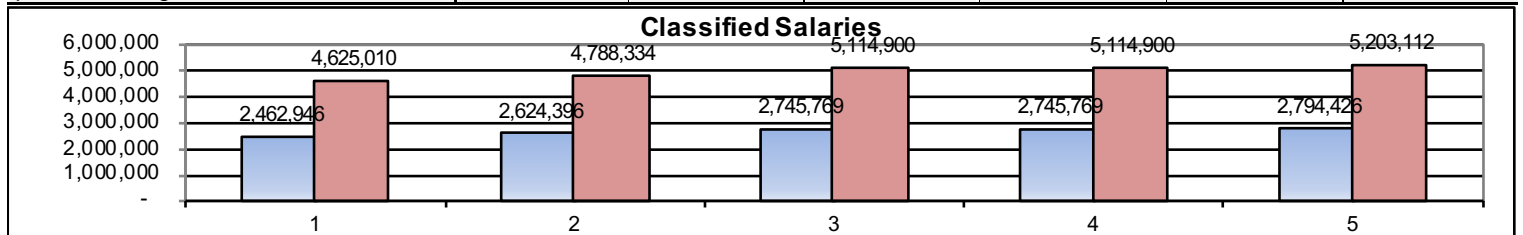
		2021-22 Second Interim	2021-22 Unaudited Actuals	2022-23 Adopted Budget	2022-23 October Budget Revise	2023-24 Estimate	2024-25 Estimate
Teacher Salaries	1100						
Restricted		2,298,460	2,890,107	2,169,871	2,169,871	2,205,023	2,238,319
Unrestricted		11,315,599	11,235,063	11,972,146	11,972,146	12,166,095	12,349,803
Total Teacher Salaries		13,614,059	14,125,170	14,142,017	14,142,017	14,371,118	14,588,122
Substitute Teachers	1110						
Restricted		6,250	8,727	1,500	1,500	1,508	1,515
Unrestricted		333,038	407,104	333,000	333,000	334,665	336,338
Total Substitute Teachers		339,288	415,831	334,500	334,500	336,173	337,853
Teachers Hourly	1130						
Restricted		55,924	110,357	22,800	22,800	23,169	23,519
Unrestricted		69,252	94,714	54,500	54,500	55,383	56,219
Total Teachers Hourly		125,176	205,071	77,300	77,300	78,552	79,738
Teachers Stipends	1160						
Restricted		8,090	6,182	9,940	9,940	10,101	10,254
Unrestricted		60,264	85,264	39,371	39,371	40,009	40,613
Total Teachers Stipends		68,354	91,446	49,311	49,311	50,110	50,866
Pupil Support	1200						
Restricted		838,214	838,183	810,279	810,279	823,406	835,839
Unrestricted		873,538	925,260	882,151	882,151	896,442	909,978
Total Pupil Support		1,711,752	1,763,443	1,692,430	1,692,430	1,719,847	1,745,817
Supervisors and Administration							
Restricted	1300/1360	189,430	216,301	165,706	165,706	168,380	171,096
Unrestricted		1,676,978	1,765,763	1,596,019	1,596,019	1,621,579	1,647,553
Total Supervisors and Administration		1,866,408	1,982,064	1,761,725	1,761,725	1,789,958	1,818,649
Other Certificated							
Restricted	1900	191,201	200,834	240,429	240,429	244,324	244,324
Unrestricted	1960	146,039	147,558	187,960	187,960	191,005	194,099
Total Other Certificated		337,240	348,392	428,389	428,389	435,329	438,423
Total Restricted		3,613,041	4,301,327	3,420,525	3,420,525	3,975,910	4,001,569
Total Unrestricted		14,475,218	14,664,229	15,065,147	15,065,147	15,305,177	15,534,603
Total Certificated Salaries		18,088,259	18,965,556	18,485,672	18,485,672	19,281,087	19,536,172
percent change		0.5%	4.9%	-2.5%	0.0%	4.3%	1.3%



Classified Salaries - 2000

REVISED- ACTION/DISCUSSION B

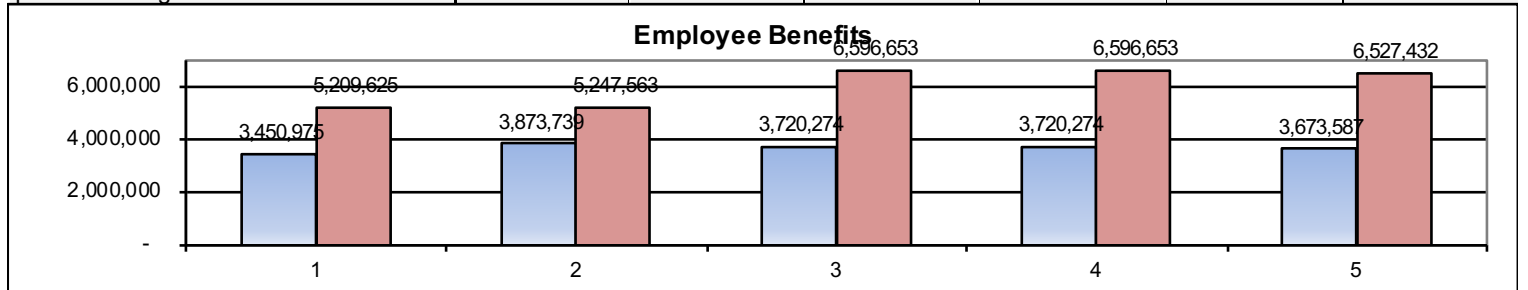
		2021-22 Second Interim	2021-22 Unaudited Actuals	2022-23 Adopted Budget	2022-23 October Budget Revise	2023-24 Estimate	2024-25 Estimate
Instructional Aides	2000						
Restricted	2100	1,431,914	1,468,792	1,627,159	1,627,159	1,657,750	1,688,086
Unrestricted		581,453	617,258	632,765	632,765	644,661	656,458
Total Instructional Aides		2,013,367	2,086,050	2,259,924	2,259,924	2,302,411	2,344,545
Instr. Aides Subs	2000						
Restricted	2130	49,326	96,396	63,465	63,465	64,658	65,841
Unrestricted	2150/60	132,350	36,999	133,498	133,498	135,820	138,306
Total Instructional Aides		181,676	133,396	196,963	196,963	200,478	204,147
Support Salaries							
Restricted	2200	404,868	391,089	403,603	403,603	411,191	418,716
Unrestricted		1,358,335	1,390,655	1,480,399	1,480,399	1,508,231	1,535,831
Total Support Salaries		1,763,203	1,781,744	1,884,002	1,884,002	1,919,421	1,954,547
Support Substitutes							
Restricted	2210/2230	12,300	11,793	2,000	2,000	2,000	2,000
Unrestricted	2230	30,050	57,554	35,500	35,500	36,167	36,829
Total Support Substitutes		42,350	69,346	37,500	37,500	38,167	38,829
Support Overtime							
Restricted	2250	4,680	6,463	875	875	891	907
Unrestricted	2250/60	31,000	46,543	41,214	41,214	41,961	42,689
Total Support Overtime		35,680	53,006	42,089	42,089	42,852	43,596
Supervisors & Administrators							
Restricted	2300	152,799	104,107	149,061	149,061	149,851	150,645
Unrestricted		539,205	576,696	556,774	556,774	559,725	562,691
Total Supervisors & Administrators		692,004	680,804	705,835	705,835	709,576	713,337
Board of Trustees							
Restricted	2360	-	-	-	-	-	-
Unrestricted		5,880	13,560	960	960	960	960
Total Board of Trustees		5,880	13,560	960	960	960	960
Clerical & Office							
Restricted	2400	68,727	73,053	78,584	78,584	80,061	81,527
Unrestricted		1,536,453	1,559,891	1,669,545	1,669,545	1,700,932	1,732,060
Total Clerical & Office		1,605,180	1,632,944	1,748,129	1,748,129	1,780,994	1,813,586
Clerical & Office Hourly/Overtime							
Restricted	2430	2,000	8,124	5,700	5,700	5,700	5,700
Unrestricted		113,947	143,266	84,200	84,200	85,783	85,783
Total Clerical & Office Hourly/OT		115,947	151,390	89,900	89,900	91,483	91,483
Restricted	2900	261,432	307,548	415,322	415,322	422,324	429,268
Unrestricted		269,337	304,659	480,045	480,045	488,871	497,683
Total Other Classified Salaries		530,769	612,207	895,367	895,367	911,195	926,951
Total Restricted		2,462,946	2,624,396	2,745,769	2,745,769	2,794,426	2,842,690
Total Unrestricted		4,625,010	4,788,334	5,114,900	5,114,900	5,203,112	5,289,291
Total Classified Salaries		7,087,956	7,412,730	7,860,669	7,860,669	8,198,204	8,336,318
percent change		1.4%	4.6%	6.0%	0.0%	4.3%	1.7%



Employee Benefits - 3000

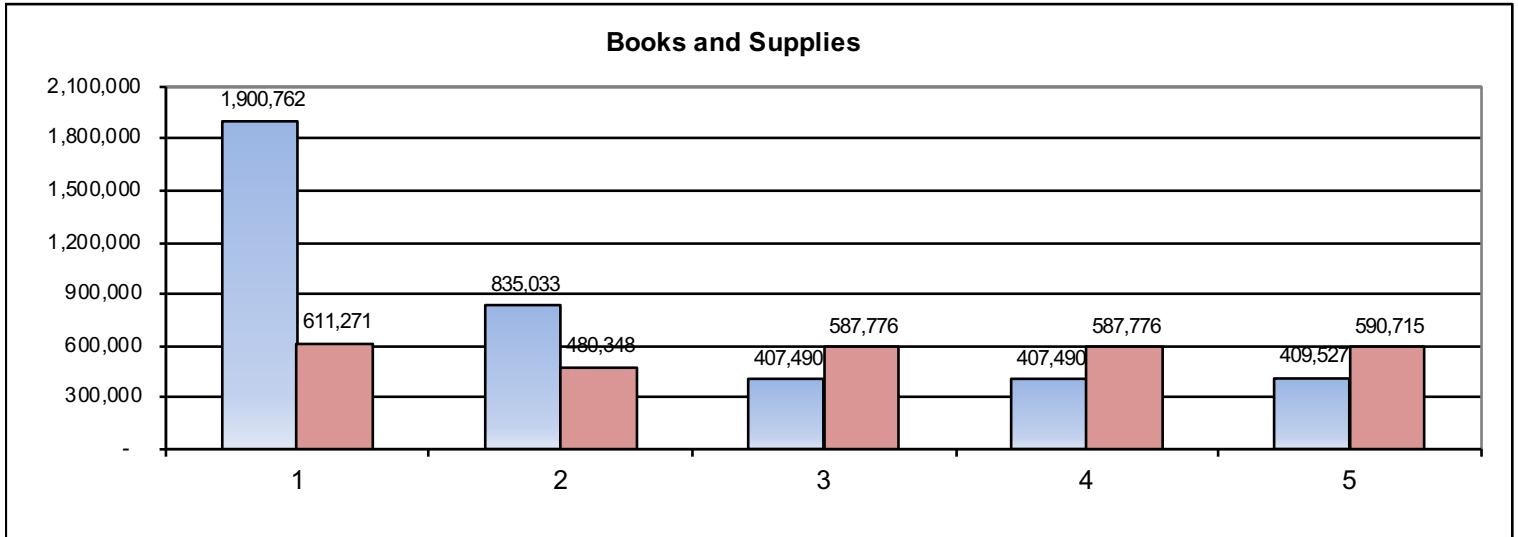
REVISED- ACTION/DISCUSSION B

		2021-22 Second Interim	2021-22 Unaudited Actuals	2022-23 Adopted Budget	2022-23 October Budget Revise	2023-24 Estimate	2024-25 Estimate
STRS							
Restricted	3100	2,324,575	2,713,541	2,310,283	2,310,283	2,324,353	2,333,677
Unrestricted		2,301,748	2,303,608	2,823,667	2,823,667	2,893,764	2,937,438
Total STRS		4,626,323	5,017,149	5,133,950	5,133,950	5,218,117	5,271,115
Employee - STRS		10.25%	10.25%	10.25%	10.25%	10.25%	10.25%
Employer - STRS		16.92%	16.92%	19.10%	19.10%	19.10%	19.10%
PERS							
Restricted	3200	548,997	554,054	726,560	726,560	666,308	661,693
Unrestricted		1,033,692	1,038,993	1,386,912	1,386,912	1,244,280	1,234,826
Total PERS		1,582,689	1,593,047	2,113,472	2,113,472	1,910,588	1,896,519
Employee - PERS		7.00%	7.00%	7.00%	7.00%	7.00%	7.00%
Employer - PERS		22.910%	22.910%	25.370%	25.370%	25.200%	24.600%
Social Security - Medicare							
Restricted	3300	231,471	246,785	274,936	274,936	269,121	273,613
Unrestricted		538,004	547,295	658,324	658,324	630,368	640,477
Total Social Security - Medicare		769,475	794,080	933,260	933,260	899,488	914,091
Employee - FICA		6.20%	6.20%	6.20%	6.20%	6.20%	6.20%
Employer - FICA		6.20%	6.20%	6.20%	6.20%	6.20%	6.20%
Employer/Employee - Medicare		1.45%	1.45%	1.45%	1.45%	1.45%	1.45%
Health and Welfare							
Restricted	3400	144,018	134,920	238,682	238,682	242,714	246,484
Unrestricted		380,949	369,686	854,309	854,309	868,219	881,597
Total Health and Welfare		524,967	504,606	1,092,991	1,092,991	1,110,933	1,128,081
SUI							
Restricted	3500	30,379	35,029	31,513	31,513	31,675	12,867
Unrestricted		95,440	84,559	101,687	101,687	103,221	41,925
Total SUI		125,819	119,589	133,200	133,200	134,896	54,792
Employee - SUI		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Employer - SUI		0.50%	0.50%	0.50%	0.50%	0.50%	0.20%
Workers Comp							
Restricted	3600	168,614	186,937	136,927	136,927	138,002	140,145
Unrestricted		529,926	539,539	443,730	443,730	449,715	456,645
Total Workers Comp		698,540	726,476	580,657	580,657	587,717	596,790
Experience Mod Rate		2.770	2.770	2.770	2.770	2.178	2.178
Other Benefits							
Restricted	3900	2,921	2,474	1,373	1,373	1,414	1,457
Unrestricted		329,866	363,882	328,024	328,024	337,865	348,001
Total Workers Comp		332,787	366,357	329,397	329,397	339,279	349,457
Total Restricted		3,450,975	3,873,739	3,720,274	3,720,274	3,673,587	3,669,936
Total Unrestricted		5,209,625	5,247,563	6,596,653	6,596,653	6,527,432	6,540,909
Total Employee Benefits		8,660,600	9,121,302	10,316,927	10,316,927	10,201,019	10,210,844
percent change		6.0%	7.9%	13.1%	0.0%	-1.1%	0.1%



Books and Supplies - 4000 REVISED- ACTION/DISCUSSION B

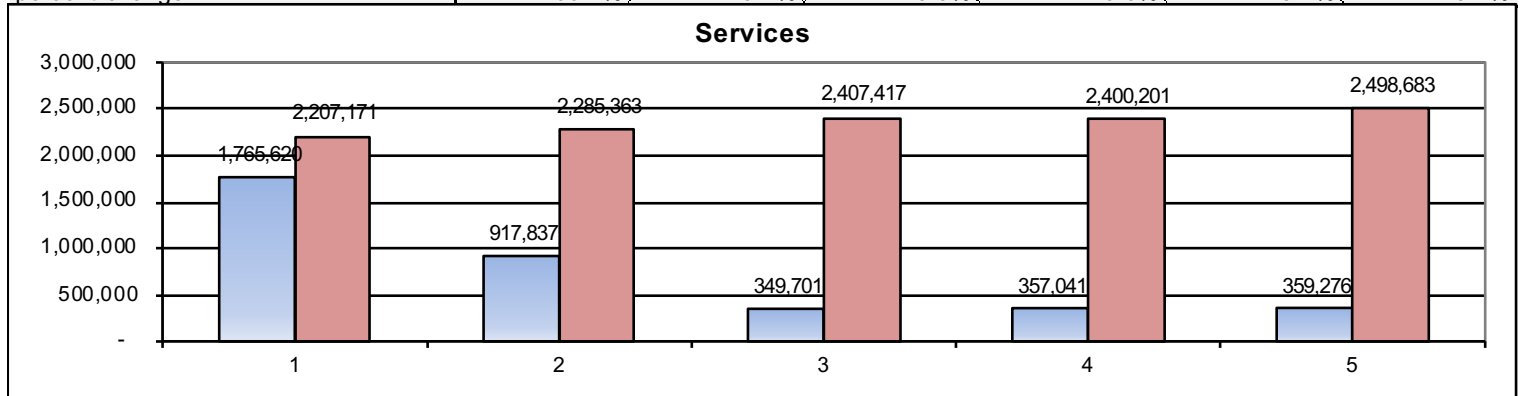
		2021-22 Second Interim	2021-22 Unaudited Actuals	2022-23 Adopted Budget	2022-23 October Budget Revise	2023-24 Estimate	2024-25 Estimate
Books and Supplies							
Restricted	4100	129,657	152,613	101,246	101,246	101,752	102,261
Unrestricted		175,675	112,198	175,000	175,000	175,875	178,254
Total Books and Supplies		305,332	264,811	276,246	276,246	277,627	280,515
Books and Reference Materials							
Restricted	4200	42,115	6,432	-	-	-	-
Unrestricted		17,093	16,946	17,000	17,000	17,085	17,170
Total Books and Reference Materials		59,208	23,378	17,000	17,000	17,085	17,170
Materials and Supplies							
Restricted	4300	1,567,733	541,239	298,057	298,057	299,547	301,045
Unrestricted		414,192	328,146	390,776	390,776	392,730	394,694
Total Materials and Supplies		1,981,925	869,385	688,833	688,833	692,277	695,739
Noncapitalized Equipment							
Restricted	4400	161,257	134,749	8,187	8,187	8,228	8,269
Unrestricted		4,311	23,058	5,000	5,000	5,025	5,050
Total Noncapitalized Equipment		165,568	157,806	13,187	13,187	13,253	13,319
Total Restricted		1,900,762	835,033	407,490	407,490	409,527	411,575
Total Unrestricted		611,271	480,348	587,776	587,776	590,715	595,168
Total Books and Supplies		2,512,033	1,315,381	995,266	995,266	1,000,242	1,006,744
percent change		85.1%	-47.6%	-24.3%	0.0%	0.5%	0.6%



Services and Other - 5000

REVISED- ACTION/DISCUSSION B

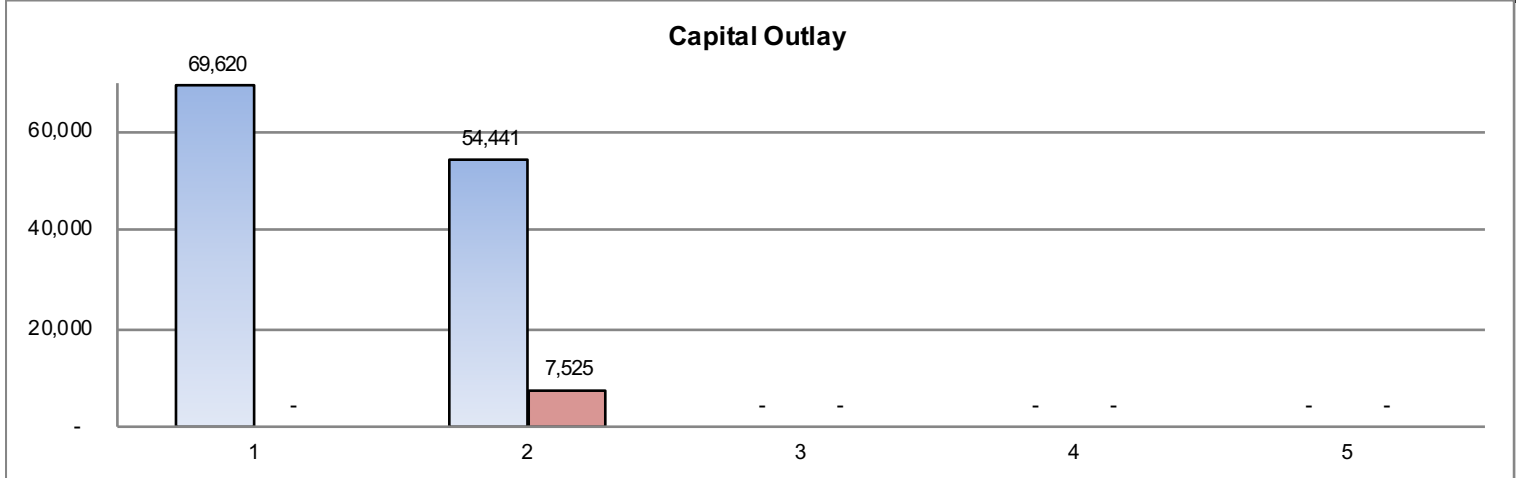
		2021-22 Second Interim	2021-22 Unaudited Actuals	2022-23 Adopted Budget	2022-23 October Budget Revise	2023-24 Estimate	2024-25 Estimate
Travel and Conferences							
Restricted	5200	16,108	28,922	5,850	5,850	5,879	5,909
Unrestricted		64,411	31,154	55,000	49,700	49,949	50,198
Total Travel and Conferences		80,519	60,076	60,850	55,550	55,828	56,107
Dues and Memberships							
Restricted	5300	936	980	450	450	452	455
Unrestricted		34,643	32,685	30,554	28,638	28,781	28,925
Total Dues and Memberships		35,579	33,664	31,004	29,088	29,233	29,380
Insurance							
Restricted	5450	-	-	-	-	-	-
Unrestricted		286,422	239,453	256,215	256,215	274,150	293,341
Total Insurance		286,422	239,453	256,215	256,215	274,150	293,341
Utilities							
Restricted	5500	-	-	-	-	-	-
Unrestricted		938,924	1,037,874	1,056,805	1,056,805	1,130,781	1,209,936
Total Utilities		938,924	1,037,874	1,056,805	1,056,805	1,130,781	1,209,936
Rentals, Leases & Repairs							
Restricted	5600	70,620	69,170	79,900	87,240	88,112	88,994
Unrestricted		110,630	128,300	101,258	101,258	102,271	103,293
Total Rental Leases & Repairs		181,250	197,470	181,158	188,498	190,383	192,287
Professional/Consulting Services							
Restricted	5800	1,659,157	797,340	260,849	260,849	262,153	263,464
Unrestricted		652,373	700,522	781,986	781,986	785,896	789,825
Total Professional/Consulting Services		2,311,530	1,497,862	1,042,835	1,042,835	1,048,049	1,053,289
Communications							
Restricted	5900	17,992	20,605	2,402	2,402	2,426	2,438
Unrestricted		107,400	108,782	114,849	114,849	115,997	116,577
Total Communications		125,392	129,387	117,251	117,251	118,424	119,016
Postage							
Restricted	5930	225	240	250	250	253	254
Unrestricted		12,950	7,173	10,750	10,750	10,858	10,912
Total Postage		13,175	7,413	11,000	11,000	11,110	11,166
Total Restricted		1,765,620	917,837	349,701	357,041	359,276	361,513
Total Unrestricted		2,207,171	2,285,363	2,407,417	2,400,201	2,498,683	2,603,008
Total Services and Other		3,972,791	3,203,199	2,757,118	2,757,242	2,857,958	2,964,521
percent change		66.2%	-19.4%	-13.9%	0.0%	3.7%	3.7%



Capital Outlay - 6000

REVISED- ACTION/DISCUSSION B

	2021-22 Second Interim	2021-22 Unaudited Actuals	2022-23 Adopted Budget	2022-23 October Budget Revise	2023-24 Estimate	2024-25 Estimate
Capital Outlay 6400						
Restricted	69,620	54,441	-	-	-	-
Unrestricted	-	7,525	-	-	-	-
Total Capital Outlay	69,620	61,966	-	-	-	-
Other Capital 6500						
Restricted	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total Other Capital	-	-	-	-	-	-
Total Restricted	69,620	54,441	-	-	-	-
Total Unrestricted	-	7,525	-	-	-	-
Total Capital Outlay	69,620	61,966	-	-	-	-
percent change	31.2%	-11.0%	-100.0%	-100.0%	-100.0%	#DIV/0!

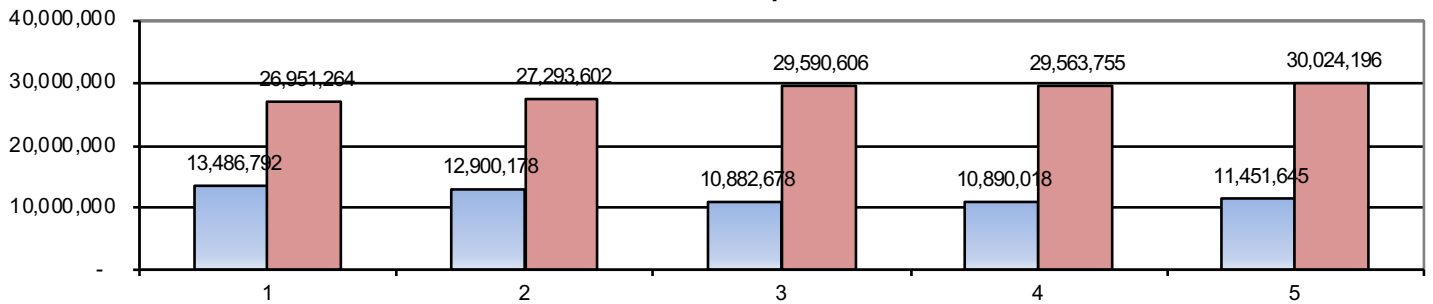


Other Outgo - 7000

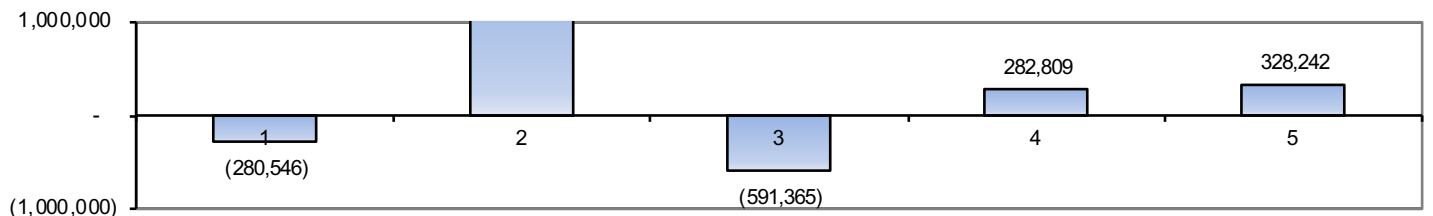
REVISED- ACTION/DISCUSSION B

		2021-22 Second Interim	2021-22 Unaudited Actuals	2022-23 Adopted Budget	2022-23 October Budget Revise	2023-24 Estimate	2024-25 Estimate
State Special Schools							
Restricted	7130	-	-	-	-	-	-
Unrestricted		-	8,410	-	-	-	-
Total		-	8,410	-	-	-	-
Other Tuition							
Restricted	7142	109,633	140,957	138,119	138,119	138,119	138,119
Unrestricted		1,782	943	-	-	-	-
Total		111,415	141,900	138,119	138,119	138,119	138,119
Indirect Costs							
Restricted	7310	114,195	152,449	100,800	100,800	100,800	100,800
Unrestricted		(114,195)	(152,449)	(100,800)	(100,800)	(100,800)	(100,800)
Total		-	-	-	-	-	-
Indirect Costs							
Restricted	7350	-	-	-	-	-	-
Unrestricted		(106,528)	(119,858)	(100,122)	(100,122)	(100,122)	(100,122)
Total		(106,528)	(119,858)	(100,122)	(100,122)	(100,122)	(100,122)
Debt Service - Interest							
Restricted	7439	-	-	-	-	-	-
Unrestricted		-	-	-	-	-	-
Total		-	-	-	-	-	-
Debt Service - Principal							
Restricted	7600	-	-	-	-	-	-
Unrestricted		41,910	83,193	19,635	-	100,000	40,000
Total		41,910	83,193	19,635	-	100,000	40,000
Total Restricted		223,828	293,405	238,919	238,919	238,919	238,919
Total Unrestricted		(177,031)	(179,761)	(181,287)	(200,922)	(100,922)	(160,922)
Total Other Outgo		46,797	113,645	57,632	37,997	137,997	77,997
TOTAL EXPENDITURES		40,438,056	40,193,780	40,473,284	40,453,773	41,676,507	42,132,596

Total General Fund Expenditures



Surplus (Deficit) Spending

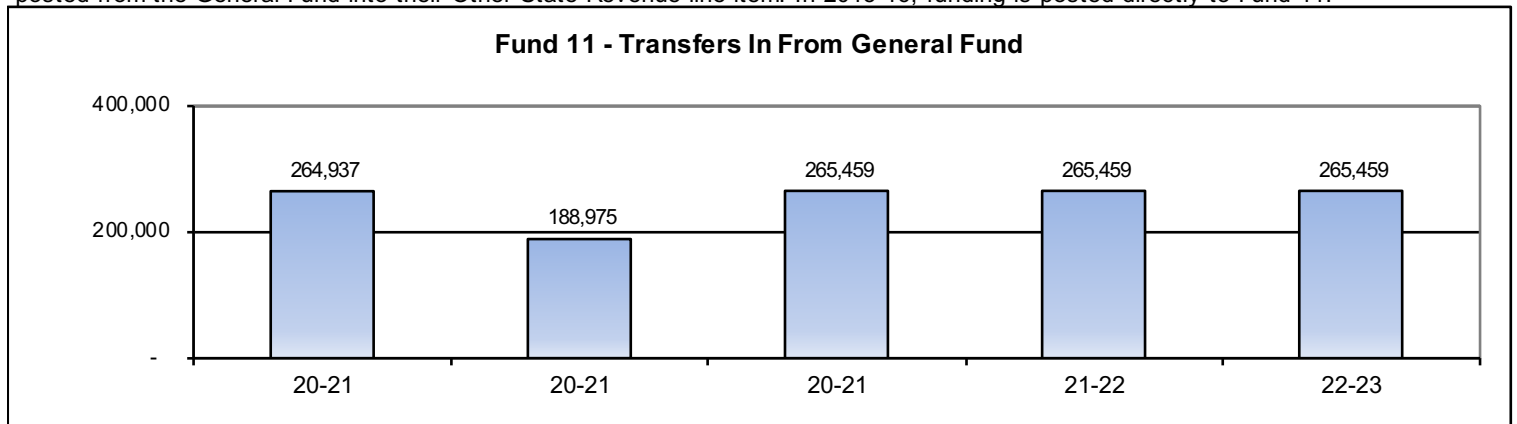


Fund 11 - Adult Education Fund

		2021-22 Second Interim	2021-22 Unaudited Actuals	2022-23 Adopted Budget	2022-23 October Budget Revise	2023-24 Estimate	2024-25 Estimate
Beginning Fund Balance		2,210,660	1,783,232	1,783,229	2,354,089	1,394,790	988,828
Revenues:							
LCFF Sources	8000	264,937	188,975	265,459	265,459	265,459	265,459
Federal Revenue	8200	49,435	49,399	59,915	59,915	60,000	60,000
Other State Revenue	8091/8590	1,592,134	1,606,996	1,669,948	1,669,948	1,669,948	1,669,948
Other Local Revenue	8600	384,506	591,437	441,250	441,250	442,000	442,000
Total Revenues		2,291,012	2,436,807	2,436,572	2,436,572	2,437,407	2,437,407
Expenditures:							
Certificated Salaries	1000	632,714	601,653	666,749	666,749	676,884	687,511
Classified Salaries	2000	912,991	845,640	1,055,592	1,055,592	1,073,854	1,092,431
Employee Benefits	3000	494,328	472,583	596,538	596,538	608,931	619,695
Books and Supplies	4000	342,573	149,773	310,778	310,778	250,700	250,700
Services & Other Operat	5000	219,114	144,125	112,594	112,594	150,000	150,000
Capital Outlay	6000	32,080	17,500	-	-		
Other Outgo	7100						
Indirect Costs	7350	84,640	62,101	82,760	82,760	83,000	83,000
Total Expenditures		2,718,440	2,293,375	2,825,011	2,825,011	2,843,369	2,883,338
Surplus (Deficit)		(427,428)	143,432	(388,439)	(388,439)	(405,962)	(445,931)
Transfers In - Fund 1	8900						
Ending Fund Balance		1,783,232	1,926,664	1,394,790	1,965,650	988,828	542,898

Components of Ending Fund Balance:							
a) Nonspendable - Revolving	9711						
b) Restricted - grants/donations	9740	97,344	473,331	97,344	473,331		
c) Committed	9750						
d) Assigned	9780	1,685,885	1,880,759	1,365,896	1,365,896	988,828	542,898
e) Unassigned/Unappropriated	9790						
Ending Fund Balance		1,783,229	2,354,090	1,463,240	1,839,227	988,828	542,898

Fund 11 accounts for all the transactions related to the District's Adult Education program. The state has changed the way Adult Ed posts the apportionments, making it difficult to compare across years. Prior to 2008-09, Adult Ed received their apportionment directly from the state. In 2009-10, it became a Transfer-In from the General Fund. Then, in 2011-12, it was not transferred in, but posted from the General Fund into their Other State Revenue line item. In 2015-16, funding is posted directly to Fund 11.

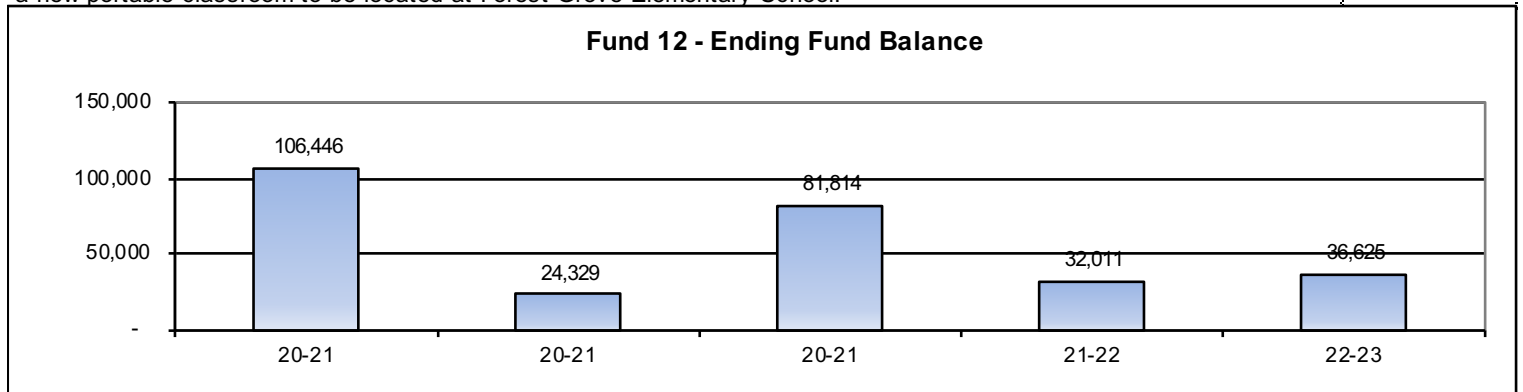


Fund 12 - Child Development Fund

		2021-22 Second Interim	2021-22 Unaudited Actuals	2022-23 Adopted Budget	2022-23 October Budget Revise	2023-24 Estimate	2024-25 Estimate
Beginning Fund Balance		130,483	130,483	97,076	24,329	81,814	36,625
Revenues:							
LCFF Sources	8000						
Federal Revenue	8100		10,800				
State Rev. (Preschool)	8500	129,042	105,809	129,899	129,899	130,000	131,000
Local Rev. (BASRP)	8600	350,000	292,047	360,000	320,000	360,000	360,500
Total Revenues		479,042	408,656	489,899	449,899	490,000	491,500
Expenditures:							
Certificated Salaries	1000	65,948	70,942	64,104	64,104	65,110	66,133
Classified Salaries	2000	299,509	327,961	297,389	214,810	302,534	307,768
Employee Benefits	3000	139,194	147,667	130,575	130,575	134,182	137,853
Books and Supplies	4000	12,908	19,119	10,866	10,866	11,000	12,000
Services & Other Operat	5000	5,542	3,497	4,500	4,500	5,000	5,200
Capital Outlay	6000			-	-	-	-
Other Outgo	7100						
Indirect Costs	7300	21,888	28,203	17,362	17,362	17,362	17,362
Total Expenditures		544,989	597,389	524,796	442,217	535,189	546,315
Surplus (Deficit)		(65,947)	(188,733)	(34,897)	7,682	(45,189)	(54,815)
Transfers In from Fund 01	8900	41,910	82,579	19,635	-	-	40,000
Ending Fund Balance		106,446	24,329	81,814	32,011	36,625	21,810

Components of Ending Fund Balance:							
a) Nonspendable - Revolvin	9711						
b) Restricted	9740	9,372	11,225	-	-		
c) Committed	9750						
d) Assigned	9780	97,074	13,104	81,814	32,011	36,625	21,810
e) Unassigned-Res for Ecoi	9789						
Unassigned/Unappropriat	9790						
Ending Fund Balance		106,446	24,329	81,814	32,011	36,625	21,810

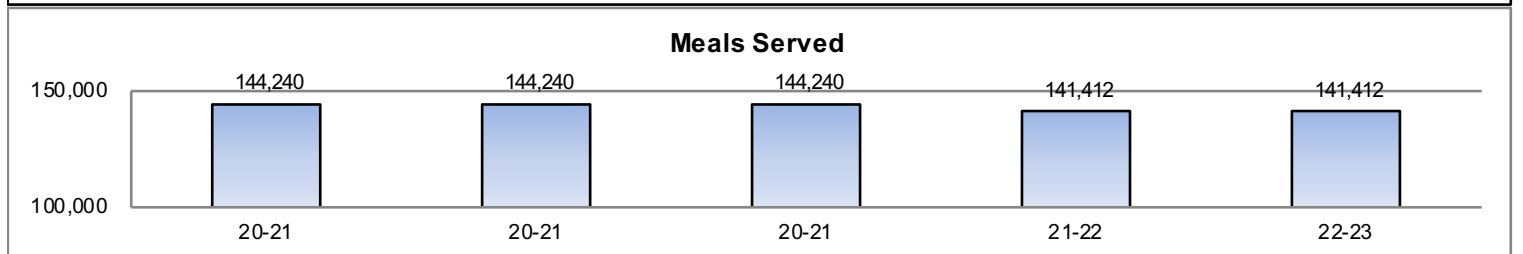
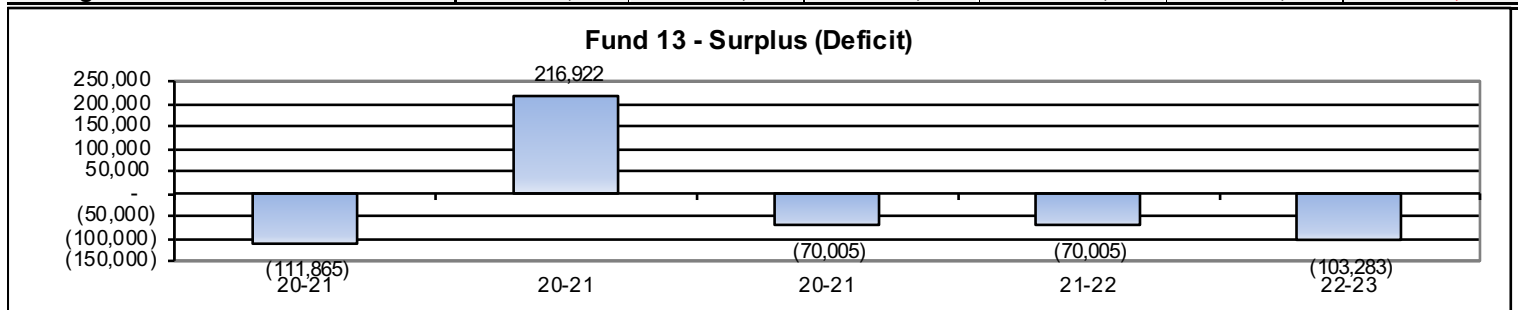
Fund 12 accounts for all the transactions related to the State Preschool program and the Before and After School Recreation Program (BASRP). In 2011-12, fees were raised which allowed the Fund to operate at a surplus. In 2013-14, Fund 12 paid for a new portable classroom to be located at Forest Grove Elementary School.



Fund 13 - Cafeteria Fund

		2021-22 Second Interim	2021-22 Unaudited Actuals	2022-23 Adopted Budget	2022-23 October Budget Revise	2023-24 Estimate	2024-25 Estimate
Beginning Fund Balance		317,148	317,145	205,283	534,681	464,676	361,393
Revenues:							
LCFF Sources	8000						
Federal Revenue	8200	930,000	1,173,088	903,104	903,104	905,000	907,000
Other State Revenue	8500	60,000	80,862	59,894	59,894	60,000	60,000
Other Local Revenue	8600	5,846	(1,760)	5,500	5,500	5,500	6,000
Total Revenues		995,846	1,252,189	968,498	968,498	970,500	973,000
Expenditures:							
Certificated Salaries	1000						
Classified Salaries	2000	323,330	363,140	351,820	351,820	357,906	364,528
Employee Benefits	3000	105,436	106,891	123,988	123,988	133,548	138,287
Supplies	4000	650,000	518,490	536,242	536,242	552,329	552,829
Services	5000	28,945	17,193	26,453	26,453	30,000	30,000
Capital Outlay	6000						
Other Outgo/indirect	7100/7350		29,554				
Total Expenditures		1,107,711	1,035,268	1,038,503	1,038,503	1,073,783	1,085,644
Surplus (Deficit)		(111,865)	216,922	(70,005)	(70,005)	(103,283)	(112,644)
Transfers In - General Fur	8900		614				
Ending Fund Balance		205,283	534,681	135,278	464,676	361,393	248,749

Components of Ending Fund Balance:							
a) Nonspendable - Stores	9711		13,994				
b) Restricted	9740	201,041	516,446	135,278	464,676	361,393	248,749
c) Committed							
d) Assigned - cash in drawer		4,242	4,241	-	-		
e) Unassigned/Unappropriat	9790						
Ending Fund Balance		205,283	534,681	135,278	464,676	361,393	248,749

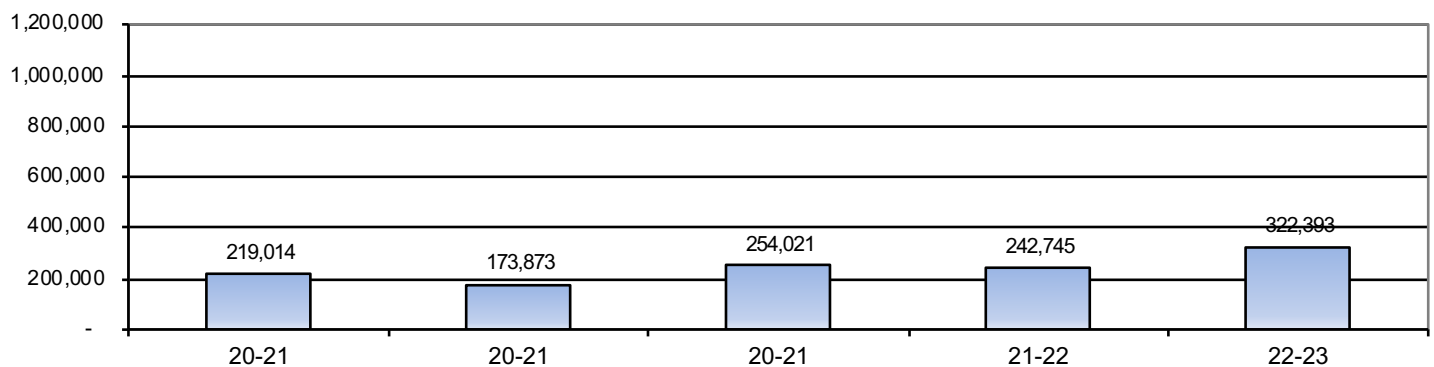


Fund 14 - Deferred Maintenance Fund

		2021-22 Second Interim	2021-22 Unaudited Actuals	2022-23 Adopted Budget	2022-23 October Budget Revise	2023-24 Estimate	2024-25 Estimate
Beginning Fund Balance		150,142	150,141	185,149	173,873	254,021	322,393
Revenues:							
LCFF Sources	8000	93,372	93,372	93,372	93,372	93,372	93,372
Federal Revenue	8100						
Other State Revenue	8590					-	-
Other Local Revenue	8660	500	(2,056)	500	500	500	500
Total Revenues		93,872	91,316	93,872	93,872	93,872	93,872
Expenditures:							
Certificated Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies	4300					-	-
Repair/rental/Services	5600/5800	25,000	56,509	25,000	25,000	25,500	30,000
Capital Outlay	6000		11,076				
Other Outgo	7100						
Indirect Costs	7300						
Total Expenditures		25,000	67,585	25,000	25,000	25,500	30,000
Surplus (Deficit)		68,872	23,732	68,872	68,872	68,372	63,872
Transfers In (Out) - to Ger	8900						
Ending Fund Balance		219,014	173,873	254,021	242,745	322,393	386,265

Components of Ending Fund Balance:							
a) Nonspendable - Revolvin	9711						
b) Restricted	9740						
c) Committed	9750						
d) Assigned	9780	219,014	173,873	254,021	242,745	322,393	386,265
e) Unassigned-Reserve for	9789						
Unassigned/Unappropriat	9790						
Ending Fund Balance		219,014	173,873	254,021	242,745	322,393	386,265

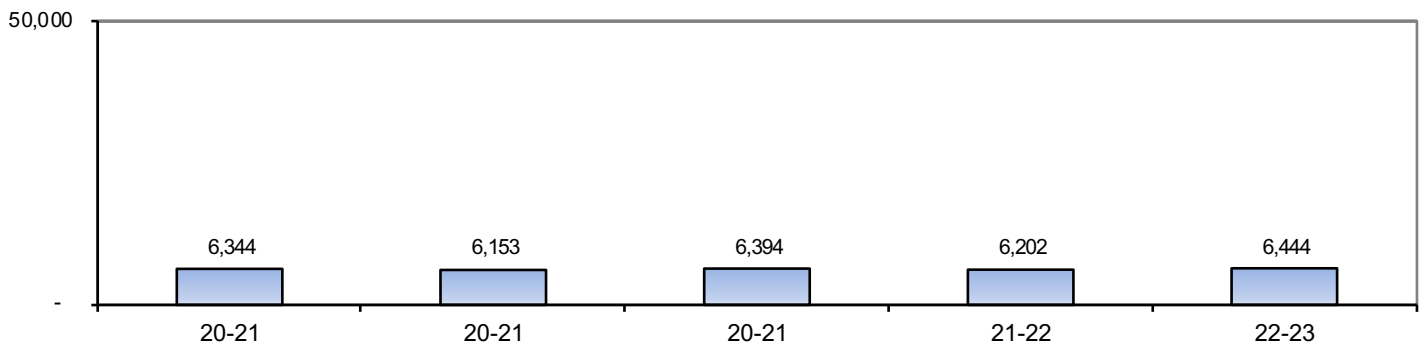
Fund 14 - Ending Fund Balance



Fund 20 - Postemployment Benefits Fund

	2021-22 Second Interim	2021-22 Unaudited Actuals	2022-23 Adopted Budget	2022-23 October Budget Revise	2023-24 Estimate	2024-25 Estimate
Beginning Fund Balance	6,294	6,294	6,344	6,152	6,394	6,444
Revenues:						
LCFF Sources 8000						
Federal Revenue 8100						
Other State Revenue 8300						
Other Local Revenue 8600	50	(141)	50	50	50	50
Total Revenues	50	(141)	50	50	50	50
Expenditures:						
Certificated Salaries 1000						
Classified Salaries 2000						
Employee Benefits 3000						
Supplies 4000						
Services 5000						
Capital Outlay 6000						
Other Outgo 7100						
Indirect Costs 7300						
Total Expenditures	-	-	-	-	-	-
Surplus (Deficit)	50	(141)	50	50	50	50
Transfers In (Out) - from (to) 8900						
Ending Fund Balance	6,344	6,153	6,394	6,202	6,444	6,494
Components of Ending Fund Balance:						
a) Nonspendable - Revolving 9711						
b) Restricted 9740						
c) Committed 9750						
d) Assigned - Medigap 9780	6,344	6,153	6,394	6,202	6,444	6,494
e) Unassigned-Reserve for 9789						
Unassigned/Unappropriated 9790						
Ending Fund Balance	6,344	6,153	6,394	6,202	6,444	6,494

Fund 20 - Ending Fund Balance

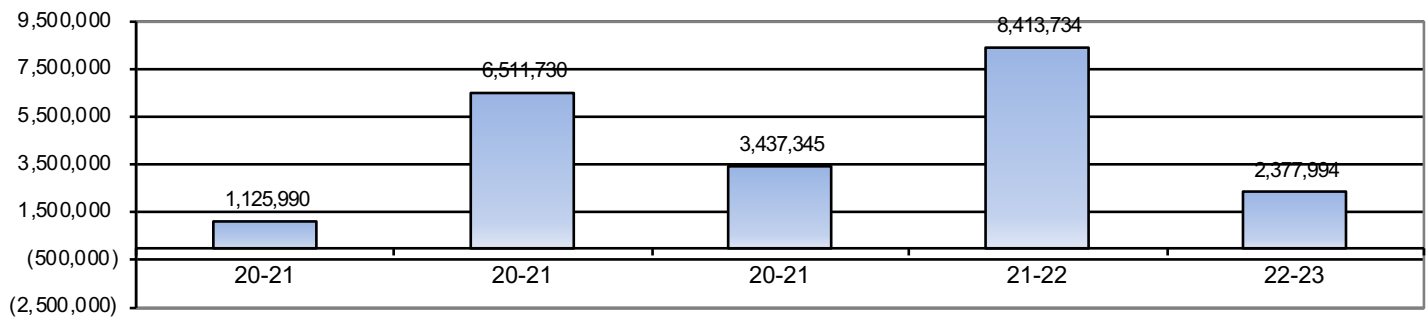


Fund 21 - Building Fund (Education Technology)

		2021-22 Second Interim	2021-22 Unaudited Actuals	2022-23 Adopted Budget	2022-23 October Budget Revise	2023-24 Estimate	2024-25 Estimate
Beginning Fund Balance		6,808,840	6,808,838	1,125,990	6,511,730	3,015,494	2,377,994
Revenues:							
Mea D - Series A	8951						
Mea D - Series B				5,871,750	5,871,750		
Mea A - Series C	8951						
Mea A - Series D	8951	2,000,000	2,000,529				
Other Local Revenue	8600	16,200	(153,526)	2,500	15,000	2,500	2,500
Total Revenues		2,016,200	1,847,003	5,874,250	5,886,750	2,500	2,500
				Gain & loss on investments (\$176,590.32)			
Expenditures:							
Certificated Salaries	1000						
Classified Salaries	2000	38,127	35,336	49,411	49,411		
Employee Benefits	3000	12,903	11,917	18,004	18,004		
Supplies	4000	2,766,617	353,318	1,317,868	1,317,868	100,000	100,000
Services	5000	900,754	379,237	958,157	958,157	440,000	440,000
Capital Outlay	6000	1,980,649	1,364,303	1,641,306	1,641,306	100,000	100,000
Other Outgo	7100						
Indirect Costs	7300						
Total Expenditures		5,699,050	2,144,112	3,984,746	3,984,746	640,000	640,000
Surplus (Deficit)		(3,682,850)	(297,109)	1,889,504	1,902,004	(637,500)	(637,500)
Transfers In (Out)	8900/(7619)						
Ending Fund Balance		1,125,990	6,511,730	3,015,494	8,413,734	2,377,994	1,740,494

Components of Ending Fund Balance:							
a) Nonspendable - Revolving	9711						
b) Restricted	9740	1,060,741	6,464,258	3,372,096	5,385,740	2,377,994	1,740,494
c) Committed	9750						
d) Assigned	9780	65,249	47,472	65,249	3,027,994		
e) Unassigned-Reserve for	9789						
Unassigned/Unappropriated	9790						
Ending Fund Balance		1,125,990	6,511,730	3,437,345	8,413,734	2,377,994	1,740,494

Fund 21 - Ending Fund Balance



Fund 40 - Capital Outlay Projects Fund

	2021-22 Second Interim	2021-22 Unaudited Actuals	2022-23 Adopted Budget	2022-23 October Budget Revise	2023-24 Estimate	2024-25 Estimate
Beginning Fund Balance	348,609	348,608	475,977	485,814	612,918	863,686
Revenues:						
LCFF Sources 8000						
Other State Revenue 8300						
Leases & Rentals 8600	243,103	267,876	264,047	264,047	271,968	280,127
Interest income 8600	1,300	(11,328)	1,300	1,300	1,300	1,300
Total Revenues	244,403	256,548	265,347	265,347	273,268	281,427
				Gain & loss on investments (\$12,722.47)		
Expenditures:						
Certificated Salaries 1000						
Classified Salaries 2000						
Employee Benefits 3000						
Supplies 4000						
Services 5000		2,307	8,679	8,679	22,500	25,000
Capital Outlay - Equipme 6000						
Other Outgo 7100	117,035	117,035	119,727	119,727		
Indirect Costs 7300					-	-
Total Expenditures	117,035	119,342	128,406	128,406	22,500	25,000
Surplus (Deficit)	127,368	137,206	136,941	136,941	250,768	256,427
Transfers In (Out) 8900						
Ending Fund Balance	475,977	485,814	612,918	622,755	863,686	1,120,114

Components of Ending Fund Balance:						
a) Nonspendable - Revolvin 9711						
b) Restricted 9740						
c) Committed 9750						
d) Assigned 9780	475,977	485,814	612,918	622,755	863,686	1,120,114
e) Unassigned/Unappropriat 9790						
Ending Fund Balance	475,977	485,814	612,918	622,755	863,686	1,120,114

Fund 40 includes revenues collected from David Avenue leases, expenditures authorized by the Board, and prior to 18-19 maintenance department expenses in excess of the program 6220 allocation. The Board approved \$500,000 to help with the cost of construction of the High School swimming pool. In 2017-18, Fund 40 was used to fund the construction of three portable classrooms at Robert Down, and two portable classrooms at Forest Grove.

Fund 40 - Ending Fund Balance

