

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	199,609,389.00	5.26%	210,099,738.00	3.23%	216,879,069.00
2. Federal Revenues	8100-8299	203,487.00	0.00%	203,487.00	0.00%	203,487.00
3. Other State Revenues	8300-8599	3,726,182.00	1.45%	3,780,059.00	1.02%	3,818,465.00
4. Other Local Revenues	8600-8799	4,900,887.00	-0.66%	4,868,479.00	0.01%	4,869,045.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(11,225,673.00)	27.71%	(14,336,493.00)	3.74%	(14,872,403.00)
6. Total (Sum lines A1 thru A5c)		197,214,272.00	3.75%	204,615,270.00	3.07%	210,897,663.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				97,208,534.00		96,420,818.00
b. Step & Column Adjustment				898,069.00		861,119.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,685,785.00)		1,884,292.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	97,208,534.00	-0.81%	96,420,818.00	2.85%	99,166,229.00
2. Classified Salaries						
a. Base Salaries				20,599,152.00		20,572,971.00
b. Step & Column Adjustment				280,786.00		280,544.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(306,967.00)		1,093,802.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,599,152.00	-0.13%	20,572,971.00	6.68%	21,947,317.00
3. Employee Benefits	3000-3999	61,286,339.00	6.13%	65,045,300.00	5.74%	68,782,014.00
4. Books and Supplies	4000-4999	7,603,826.00	4.65%	7,957,581.00	-0.91%	7,885,144.00
5. Services and Other Operating Expenditures	5000-5999	16,740,020.00	1.60%	17,007,930.00	4.95%	17,849,416.00
6. Capital Outlay	6000-6999	401,736.00	-62.20%	151,840.00	0.00%	151,840.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,707,434.00	-29.17%	1,917,617.00	3.30%	1,980,902.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,748,548.00)	-41.01%	(2,801,106.00)	1.86%	(2,853,299.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,000,000.00	-100.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		203,798,493.00	1.21%	206,272,951.00	4.19%	214,909,563.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(6,584,221.00)		(1,657,681.00)		(4,011,900.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		24,971,113.00		18,386,892.00		16,729,211.00
2. Ending Fund Balance (Sum lines C and D1)		18,386,892.00		16,729,211.00		12,717,311.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	510,000.00		510,000.00		510,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	6,862,001.00		5,474,087.00		4,097,380.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,562,601.00		7,815,416.00		8,090,957.00
2. Unassigned/Unappropriated	9790	1,452,290.00		2,929,708.00		18,974.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		18,386,892.00		16,729,211.00		12,717,311.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,562,601.00		7,815,416.00		8,090,957.00
c. Unassigned/Unappropriated	9790	1,452,290.00		2,929,708.00		18,974.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		11,014,891.00		10,745,124.00		8,109,931.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2022-23 B1d: (\$1,685,785) is due to the removal of the 2.0% off schedule bonus offset with budgeting 1.00 FTE for the new Del Sol High School Principal position.						
2022-23 B2d: (\$306,967) is due to the removal of the 2.0% off schedule bonus offset with budgeting 1.00 FTE for the new Del Sol High School Admin Secretary II position.						
2023-24 B1d: \$1,884,292 is due to budgeting 18.00 FTE for Certificated positions for the new Del Sol High School.						
2023-24 B2d: \$1,093,802 is due to budgeting 28.00 FTE for Classified positions for the new Del Sol High School.						
2021-22 RESERVES: 2021-22 Unit Share: \$0, Unallocated Unit Share: \$1,514,168, Summer School Reserve: \$2,347,833 and Debt Service Payment: \$3,000,000						
2022-23 RESERVES: 2022-23 Unit Share: \$1,112,086, Unallocated Unit Share: \$1,514,168 and Summer School Reserve: \$2,847,833						
2023-24 RESERVES: 2023-24 Unit Share: \$0, Unallocated Unit Share: \$1,199,547 and Summer School Reserve: \$2,897,833						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	50,378,481.00	-80.02%	10,066,416.00	0.71%	10,137,849.00
3. Other State Revenues	8300-8599	27,854,134.00	-46.17%	14,995,268.00	0.41%	15,056,020.00
4. Other Local Revenues	8600-8799	17,582,639.00	-22.61%	13,607,076.00	3.61%	14,098,428.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	11,225,673.00	27.71%	14,336,493.00	3.74%	14,872,403.00
6. Total (Sum lines A1 thru A5c)		107,040,927.00	-50.48%	53,005,253.00	2.19%	54,164,700.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,745,314.00		4,003,341.00
b. Step & Column Adjustment				94,366.00		117,815.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,836,339.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,745,314.00	-40.65%	4,003,341.00	2.94%	4,121,156.00
2. Classified Salaries						
a. Base Salaries				10,974,010.00		10,695,111.00
b. Step & Column Adjustment				147,500.00		190,674.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(426,399.00)		206,378.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,974,010.00	-2.54%	10,695,111.00	3.71%	11,092,163.00
3. Employee Benefits	3000-3999	19,861,631.00	-1.15%	19,634,206.00	2.99%	20,222,169.00
4. Books and Supplies	4000-4999	34,276,551.00	-90.32%	3,317,629.00	-11.08%	2,950,179.00
5. Services and Other Operating Expenditures	5000-5999	14,223,756.00	-18.34%	11,614,712.00	-3.96%	11,154,394.00
6. Capital Outlay	6000-6999	21,993,012.00	-98.33%	367,735.00	60.06%	588,582.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,736,018.00	-11.88%	2,411,031.00	0.00%	2,411,031.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	4,144,575.00	-46.99%	2,197,133.00	2.38%	2,249,326.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		114,954,867.00	-52.82%	54,240,898.00	1.01%	54,789,000.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(7,913,940.00)		(1,235,645.00)		(624,300.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		10,787,775.00		2,873,835.00		1,638,190.00
2. Ending Fund Balance (Sum lines C and D1)		2,873,835.00		1,638,190.00		1,013,890.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,873,835.00		1,638,190.00		1,013,890.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		2,873,835.00		1,638,190.00		1,013,890.00
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2022-23 B1d: (\$2,836,339) is due to the removal of the 2.0% off schedule bonus, the removal of Certificated salaries for funding ending in 2021-22 for Resources: 5630 ESSA: Title IX, Part A, McKinney-Vento Homeless Assistance Grants, 5632 American Rescue Plan-Homeless Children and Youth (ARP-HCY), 6536 Special Ed: Dispute Prevention and Dispute Resolution, 6537 Special Ed: Learning Recovery Support and 7425 Expanded Learning Opportunities (ELO) Grant and reductions in budgeted Certificated extra hourly under Resources: 3150 ESSA: Title 1, Part A, School Wide Programs (SWP), 3215 Governor's Emergency Education Relief (GEER) Fund: Learning Loss Mitigation and 5640 Medi-Cal Billing Option.						
2022-23 B2d: (\$426,399) is due to the removal of the 2.0% off schedule bonus, the removal of Classified salaries for funding ending in 2021-22 for Resources: 5630 ESSA: Title IX, Part A, McKinney-Vento Homeless Assistance Grants, 5632 American Rescue Plan-Homeless Children and Youth (ARP-HCY), 6536 Special Ed: Dispute Prevention and Dispute Resolution, 6537 Special Ed: Learning Recovery Support and 7425 ELO Grant and a reduction in budgeted Classified extra hourly under Resource 3150 SWP.						
2023-24 B2d: \$206,378 is due to budgeting 8.00 FTE for Classified paraeducator positions for the new Del Sol High School.						

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(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	199,609,389.00	5.26%	210,099,738.00	3.23%	216,879,069.00
2. Federal Revenues	8100-8299	50,581,968.00	-79.70%	10,269,903.00	0.70%	10,341,336.00
3. Other State Revenues	8300-8599	31,580,316.00	-40.55%	18,775,327.00	0.53%	18,874,485.00
4. Other Local Revenues	8600-8799	22,483,526.00	-17.83%	18,475,555.00	2.66%	18,967,473.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		304,255,199.00	-15.33%	257,620,523.00	2.89%	265,062,363.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				103,953,848.00		100,424,159.00
b. Step & Column Adjustment				992,435.00		978,934.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,522,124.00)		1,884,292.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	103,953,848.00	-3.40%	100,424,159.00	2.85%	103,287,385.00
2. Classified Salaries						
a. Base Salaries				31,573,162.00		31,268,082.00
b. Step & Column Adjustment				428,286.00		471,218.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(733,366.00)		1,300,180.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	31,573,162.00	-0.97%	31,268,082.00	5.67%	33,039,480.00
3. Employee Benefits	3000-3999	81,147,970.00	4.35%	84,679,506.00	5.11%	89,004,183.00
4. Books and Supplies	4000-4999	41,880,377.00	-73.08%	11,275,210.00	-3.90%	10,835,323.00
5. Services and Other Operating Expenditures	5000-5999	30,963,776.00	-7.56%	28,622,642.00	1.33%	29,003,810.00
6. Capital Outlay	6000-6999	22,394,748.00	-97.68%	519,575.00	42.51%	740,422.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,443,452.00	-20.48%	4,328,648.00	1.46%	4,391,933.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(603,973.00)	0.00%	(603,973.00)	0.00%	(603,973.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,000,000.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		318,753,360.00	-18.27%	260,513,849.00	3.53%	269,698,563.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(14,498,161.00)		(2,893,326.00)		(4,636,200.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		35,758,888.00		21,260,727.00		18,367,401.00
2. Ending Fund Balance (Sum lines C and D1)		21,260,727.00		18,367,401.00		13,731,201.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	510,000.00		510,000.00		510,000.00
b. Restricted	9740	2,873,835.00		1,638,190.00		1,013,890.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	6,862,001.00		5,474,087.00		4,097,380.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,562,601.00		7,815,416.00		8,090,957.00
2. Unassigned/Unappropriated	9790	1,452,290.00		2,929,708.00		18,974.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		21,260,727.00		18,367,401.00		13,731,201.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,562,601.00		7,815,416.00		8,090,957.00
c. Unassigned/Unappropriated	9790	1,452,290.00		2,929,708.00		18,974.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		11,014,891.00		10,745,124.00		8,109,931.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.46%		4.12%		3.01%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA (Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections))						
		16,031.90		16,031.90		16,031.90
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		318,753,360.00		260,513,849.00		269,698,563.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		318,753,360.00		260,513,849.00		269,698,563.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		9,562,600.80		7,815,415.47		8,090,956.89
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		9,562,600.80		7,815,415.47		8,090,956.89
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES