

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	215,019,076.00	1.94%	219,197,090.00	3.02%	225,817,367.00
2. Federal Revenues	8100-8299	177,015.00	0.00%	177,015.00	0.00%	177,015.00
3. Other State Revenues	8300-8599	3,758,795.00	1.49%	3,814,917.00	0.91%	3,849,490.00
4. Other Local Revenues	8600-8799	3,454,105.00	0.02%	3,454,671.00	0.02%	3,455,253.00
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	(17,510,777.00)	7.53%	(18,828,517.00)	-0.39%	(18,754,711.00)
6. Total (Sum lines A1 thru A5c)		204,898,214.00	1.42%	207,815,176.00	3.24%	214,544,414.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				95,013,267.00		96,820,417.00
b. Step & Column Adjustment				894,044.00		874,219.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				913,106.00		2,620,066.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	95,013,267.00	1.90%	96,820,417.00	3.61%	100,314,702.00
2. Classified Salaries						
a. Base Salaries				21,752,240.00		23,144,588.00
b. Step & Column Adjustment				298,546.00		304,226.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,093,802.00		839,135.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,752,240.00	6.40%	23,144,588.00	4.94%	24,287,949.00
3. Employee Benefits	3000-3999	64,614,427.00	5.44%	68,126,704.00	4.69%	71,324,872.00
4. Books and Supplies	4000-4999	6,730,827.00	-10.95%	5,993,909.00	-16.90%	4,980,700.00
5. Services and Other Operating Expenditures	5000-5999	17,330,083.00	-0.08%	17,315,391.00	-24.50%	13,072,603.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,713,699.00	2.81%	2,789,979.00	2.44%	2,857,924.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,494,133.00)	-25.91%	(3,329,862.00)	-7.69%	(3,073,666.00)
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)		203,660,410.00	3.54%	210,861,126.00	1.38%	213,765,084.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		1,237,804.00		(3,045,950.00)		779,330.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		18,884,345.00		20,122,149.00		17,076,199.00
2. Ending Fund Balance (Sum lines C and D1)		20,122,149.00		17,076,199.00		17,855,529.00
3. Components of Ending Fund Balance						
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	5,981,478.00		3,504,277.00		4,082,499.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,983,478.00		8,178,432.00		8,145,606.00
2. Unassigned/Unappropriated	9790	4,647,193.00		4,883,490.00		5,117,424.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		20,122,149.00		17,076,199.00		17,855,529.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,983,478.00		8,178,432.00		8,145,606.00
c. Unassigned/Unappropriated	9790	4,647,193.00		4,883,490.00		5,117,424.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
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)		13,630,671.00		13,061,922.00		13,263,030.00
<b>F. ASSUMPTIONS</b>						
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.						
2023-24 B1d: \$913,106 is due to budgeting 6.0 FTE for Certificated positions for the new Del Sol High School 2023-24 B2d: is due to budgeting 28.0 FTE for Classified positions for the new Del Sol High School. 2024-25 B1d: \$2,620,066 is due to the transfer of Certificated salaries to Resource 0709 LCAP due to funding ending in 2023-24 for Resources: 3214 Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss and 7422 In-Person Instruction (IPI) grant.						

Budget, July 1  
General Fund  
Multiyear Projections  
Restricted

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	33,532,402.00	-63.68%	12,179,922.00	-31.34%	8,362,922.00
3. Other State Revenues	8300-8599	23,578,264.00	-30.13%	16,474,521.00	-11.47%	14,584,521.00
4. Other Local Revenues	8600-8799	15,807,144.00	-13.67%	13,646,006.00	2.40%	13,973,193.00
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	17,510,777.00	7.53%	18,828,517.00	-0.39%	18,754,711.00
6. Total (Sum lines A1 thru A5c)		90,428,587.00	-32.40%	61,128,966.00	-8.92%	55,675,347.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				7,590,709.00		6,838,739.00
b. Step & Column Adjustment				78,000.00		110,290.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(829,970.00)		(2,792,066.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,590,709.00	-9.91%	6,838,739.00	-39.21%	4,156,963.00
2. Classified Salaries						
a. Base Salaries				11,618,555.00		11,767,202.00
b. Step & Column Adjustment				167,746.00		200,805.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(19,099.00)		(839,135.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,618,555.00	1.28%	11,767,202.00	-5.42%	11,128,872.00
3. Employee Benefits	3000-3999	22,707,499.00	0.24%	22,761,790.00	-7.15%	21,134,073.00
4. Books and Supplies	4000-4999	16,122,546.00	-78.18%	3,518,447.00	-2.11%	3,444,350.00
5. Services and Other Operating Expenditures	5000-5999	19,966,108.00	-43.72%	11,237,550.00	11.00%	12,474,149.00
6. Capital Outlay	6000-6999	10,882,482.00	-95.44%	495,835.00	8.74%	539,178.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,033,627.00	-19.88%	2,430,653.00	0.00%	2,430,653.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,867,321.00	-30.11%	2,703,050.00	-9.48%	2,446,854.00
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)		95,788,847.00	-35.53%	61,753,266.00	-6.47%	57,755,092.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(5,360,260.00)		(624,300.00)		(2,079,745.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,064,305.00		2,704,045.00		2,079,745.00
2. Ending Fund Balance (Sum lines C and D1)		2,704,045.00		2,079,745.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,704,045.00		2,079,745.00		
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 (Line D3f must agree with line D2)		2,704,045.00		2,079,745.00		0.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
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)						
<b>F. ASSUMPTIONS</b>						
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.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<p>2023-24 B1d: (\$829,970) is due to the removal of Certificated salaries for funding ending in 2022-23 for Resources: 5632 American Rescue Plan-Homeless Children and Youth (ARP-HCY) Program, 6536 Special Ed: Dispute Prevention and Dispute Resolution, 6537 Special Ed: Learning Recovery Support and 7425 Expanded Learning Opportunities (ELO) Grant offset with an increase in Resource 6500 Special Ed due to the transfer of Certificated positions from Resource 6537 SPED: Learning Recovery Support. 2023-24 B2d: (\$19,099) is due to the removal of Classified salaries for funding ending in 2022-23 for Resources: 5632 ARP-HCY, 6536 SPED: Dispute Prevention and Dispute Resolution, 6537 SPED: Learning Recovery Support, 7425 ELO Grant and 7426 Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff offset with an increase in Resource 6500 SPED due to the transfer of Classified positions from Resources 6536 SPED: Dispute Prevention and Dispute Resolution and 7426 ELO Grant: Paraprofessional Staff. 2024-25 B1d: (\$2,792,066) is due to the removal of Certificated salaries for funding ending in 2023-24 for Resources: 3214 Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss, 7422 In-Person Instruction (IPI) Grant and 9043 Ventura County Office of Education (VCOE) Mental Health Services Oversight and Accountability Commission (MHSOAC) Wellness Center Grant. 2024-25 B2d: (\$839,135) is due to the removal of Classified salaries for funding ending in 2023-24 for Resources: 3212 Elementary and Secondary School Emergency Relief II (ESSER II) Fund and 3214 ESSER III Learning Loss.</p>						

Budget, July 1  
General Fund  
Multiyear Projections  
Unrestricted/Restricted

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	215,019,076.00	1.94%	219,197,090.00	3.02%	225,817,367.00
2. Federal Revenues	8100-8299	33,709,417.00	-63.34%	12,356,937.00	-30.89%	8,539,937.00
3. Other State Revenues	8300-8599	27,337,059.00	-25.78%	20,289,438.00	-9.14%	18,434,011.00
4. Other Local Revenues	8600-8799	19,261,249.00	-11.22%	17,100,677.00	1.92%	17,428,446.00
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)		295,326,801.00	-8.93%	268,944,142.00	0.47%	270,219,761.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				102,603,976.00		103,659,156.00
b. Step & Column Adjustment				972,044.00		984,509.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				83,136.00		(172,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	102,603,976.00	1.03%	103,659,156.00	0.78%	104,471,665.00
2. Classified Salaries						
a. Base Salaries				33,370,795.00		34,911,790.00
b. Step & Column Adjustment				466,292.00		505,031.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,074,703.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	33,370,795.00	4.62%	34,911,790.00	1.45%	35,416,821.00
3. Employee Benefits	3000-3999	87,321,926.00	4.08%	90,888,494.00	1.73%	92,458,945.00
4. Books and Supplies	4000-4999	22,853,373.00	-58.38%	9,512,356.00	-11.43%	8,425,050.00
5. Services and Other Operating Expenditures	5000-5999	37,296,191.00	-23.44%	28,552,941.00	-10.53%	25,546,752.00
6. Capital Outlay	6000-6999	10,882,482.00	-95.44%	495,835.00	8.74%	539,178.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,747,326.00	-9.16%	5,220,632.00	1.30%	5,288,577.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(626,812.00)	0.00%	(626,812.00)	0.00%	(626,812.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	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)		299,449,257.00	-8.96%	272,614,392.00	-0.40%	271,520,176.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(4,122,456.00)		(3,670,250.00)		(1,300,415.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		26,948,650.00		22,826,194.00		19,155,944.00
2. Ending Fund Balance (Sum lines C and D1)		22,826,194.00		19,155,944.00		17,855,529.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	510,000.00		510,000.00		510,000.00
b. Restricted	9740	2,704,045.00		2,079,745.00		0.00
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	5,981,478.00		3,504,277.00		4,082,499.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,983,478.00		8,178,432.00		8,145,606.00
2. Unassigned/Unappropriated	9790	4,647,193.00		4,883,490.00		5,117,424.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		22,826,194.00		19,155,944.00		17,855,529.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,983,478.00		8,178,432.00		8,145,606.00
c. Unassigned/Unappropriated	9790	4,647,193.00		4,883,490.00		5,117,424.00
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 E1a thru E2c)		13,630,671.00		13,061,922.00		13,263,030.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.55%		4.79%		4.88%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<p>a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?</p> <p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p>	No					
<p>2. Special education pass-through funds</p> <p>(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)</p>		0.00		0.00		0.00
<p>2. District ADA</p> <p>Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)</p>		15,523.32		15,523.32		15,523.32
<p>3. Calculating the Reserves</p>						
<p>a. Expenditures and Other Financing Uses (Line B11)</p>		299,449,257.00		272,614,392.00		271,520,176.00
<p>b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)</p>		0.00		0.00		0.00
<p>c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)</p>		299,449,257.00		272,614,392.00		271,520,176.00
<p>d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)</p>		3.00%		3.00%		3.00%
<p>e. Reserve Standard - By Percent (Line F3c times F3d)</p>		8,983,477.71		8,178,431.76		8,145,605.28
<p>f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)</p>		0.00		0.00		0.00
<p>g. Reserve Standard (Greater of Line F3e or F3f)</p>		8,983,477.71		8,178,431.76		8,145,605.28
<p>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</p>		YES		YES		YES