

**Summary 2021-22 2nd Interim Multi Year Projection (MYP) General Fund 01**

<b>REVENUES</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
LCFF Sources	149,208,159	156,821,695	154,076,110
Remaining Revenues	58,883,559	38,486,061	38,486,061
<b>Federal COVID-19 Pandemic Grants Earned Revenue</b>		<b>4,617,597</b>	<b>4,744,616</b>
<b>Total Revenues</b>	<b>208,091,717</b>	<b>199,925,353</b>	<b>197,306,787</b>
<b>EXPENDITURES</b>			
Salaries & Benefits	159,622,151	163,010,085	169,881,565
Books/Supplies & Outlay	10,997,831	4,362,825	4,362,825
Services & Operating Expenses	40,351,379	36,330,235	36,330,235
Other Outgo & Indirect Costs	-1,441,625	-1,518,959	-1,518,959
<b>2021-22 Fiscal Stabilization Plan - Part 1 Federal COVID-19 Pandemic Grants Expenditures</b>	<b>0</b>	<b>4,617,597</b>	<b>4,744,616</b>
<b>Fiscal Stabilization Measures in 2021-22 Fiscal Stabilization Plan - Part 1</b>	<b>0</b>	<b>-1,489,192</b>	<b>-6,418,787</b>
<b>Future Unidentified Fiscal Stabilization Measures</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>209,529,735</b>	<b>205,312,591</b>	<b>207,381,495</b>
Operating Net Increase/Decrease	-1,438,018	-5,387,239	-10,074,708
Transfers In and Other Sources & Transfers Out and Other Uses	2,079,415	2,079,415	2,079,415
<b>Current Year Increase/Decrease In Fund Balance</b>	<b>641,397</b>	<b>-3,307,824</b>	<b>-7,995,293</b>
<b>Beginning Balance</b>	<b>34,051,934</b>	<b>34,693,331</b>	<b>31,385,507</b>
<b>Ending Balance</b>	<b>34,693,331</b>	<b>31,385,507</b>	<b>23,390,214</b>
<b>Components of Ending Balance</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
Restricted Ending Balance (only can be spent on federal or state mandates, or per donor requirements)	18,406,694	18,098,330	17,724,820
Special Reserve Fund - Noncapital Outlay (Fund 17)	556,051	556,051	556,051
Reserve for Economic Uncertainty	5,729,841	5,603,327	5,665,394
<b>Unassigned/Unappropriated Ending Balance</b>	<b>10,556,796</b>	<b>7,683,850</b>	<b>0</b>

**2021-22 Second  
Interim  
Detailed  
Multi Year Projection  
(MYP)**

## Fund 01 2021-22 2nd Interim MYP

## Unrestricted (Resources 0000-1999)

		2021-22	2022-23	2023-24
<b>REVENUES</b>				
LCFF Sources	8010-8099	\$ 144,438,021.50	\$ 152,051,558.00	\$ 149,305,973.00
Federal Revenue	8100-8299	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
Federal Revenue COVID-19 Stimulus Earned Revenue	8100-8299	\$ -	\$ -	\$ -
Other State Revenue	8300-8599	\$ 2,823,359.00	\$ 7,788,976.00	\$ 7,788,976.00
Other Local Revenue	8600-8799	\$ 5,226,218.35	\$ 5,772,573.49	\$ 5,772,573.49
Transfers In	8900-8929	\$ 2,079,415.00	\$ 2,079,415.00	\$ 2,079,415.00
Other Sources	8930-8979	\$ -	\$ -	\$ -
Contributions	8980-8999	\$ (35,913,021.00)	\$ (37,604,548.24)	\$ (39,122,574.48)
<b>TOTAL REVENUES</b>		<b>\$ 118,753,992.85</b>	<b>\$ 130,187,974.25</b>	<b>\$ 125,924,363.01</b>
<b>EXPENDITURES</b>				
Certificated Salaries				
Base Salaries			\$ 64,292,585.04	\$ 67,507,214.29
Other Adjustments:				
Step & Column Adjustment: 1%			\$ 642,925.85	\$ 675,072.14
SRTA settlement 4% 22-23; 4.5% 23-24			\$ 2,571,703.40	\$ 3,037,824.64
<b>Total Certificated Salaries</b>	<b>1000-1999</b>	<b>\$ 64,292,585.04</b>	<b>\$ 67,507,214.29</b>	<b>\$ 71,220,111.08</b>
Classified Salaries				
Base Salaries			\$ 17,338,217.06	\$ 17,761,599.23
Other Adjustments: CSEA settlement Translation Stipends and Vacation Payouts			\$ 250,000.00	
Step & Column Adjustment: 1%			\$ 173,382.17	\$ 177,615.99
<b>Total Classified Salaries</b>	<b>2000-2999</b>	<b>\$ 17,338,217.06</b>	<b>\$ 17,761,599.23</b>	<b>\$ 17,939,215.22</b>
Employee Benefits				
Base Benefits			\$ 28,023,336.01	\$ 31,550,986.80
Other Adjustments: benefits for CSEA Translation Stipends and Vacation Payouts			\$ 62,500.00	\$ -
CSEA & SRTA settlements medical benefits cap increase			\$ 935,703.15	\$ 638,177.30
STRS increases			\$ 1,962,852.62	\$ 580,224.51
PERS increases			\$ 566,595.02	\$ 179,392.15
<b>Total Employee Benefits</b>	<b>3000-3999</b>	<b>\$ 28,023,336.01</b>	<b>\$ 31,550,986.80</b>	<b>\$ 32,948,780.76</b>
Books and Supplies	4000-4999	\$ 2,027,482.73	\$ 2,027,482.73	\$ 2,027,482.73
Services and Other Operating Expenditures	5000-5999	\$ 17,565,364.26	\$ 17,565,364.26	\$ 17,565,364.26
Capital Outlay	6000-6999	\$ 5,907.37		
Other Outgo	7100-7299,7400-7499	\$ 77,921.00	\$ 77,921.00	\$ 77,921.00
Indirect Costs	7300-7399	\$ (1,813,941.86)	\$ (1,813,941.86)	\$ (1,813,941.86)
Transfers Out	7600-7629	\$ -		
Other Uses	7630-7699	\$ -		
Other Adjustments: FSP-P1 Fiscal Stabilization Measures			\$ (1,489,192.00)	\$ (6,418,787.00)
Other Adjustments: Future Unidentified Fiscal Stabilization Measures				
<b>TOTAL EXPENDITURES</b>		<b>\$ 127,516,871.61</b>	<b>\$ 133,187,434.45</b>	<b>\$ 133,546,146.19</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>\$ (8,762,878.76)</b>	<b>\$ (2,999,460.20)</b>	<b>\$ (7,621,783.18)</b>
<b>FUND BALANCE, RESERVES</b>				
Beginning Fund Balance		\$ 25,049,515.51	\$ 16,286,636.75	\$ 13,287,176.55
Ending Balance		\$ 16,286,636.75	\$ 13,287,176.55	\$ 5,665,393.37
Restricted Reserve		\$ -	\$ -	\$ -
Unrestricted Reserve		\$ 16,286,636.75	\$ 13,287,176.55	\$ 5,665,393.37
Special Reserve Fund - Noncapital Outlay (Fund 17)		\$ 556,051.49	\$ 556,051.49	\$ 556,051.49
Reserve for Economic Uncertainty		\$ 5,729,840.57	\$ 5,603,326.25	\$ 5,665,393.37
Unassigned/Unappropriated Reserve		\$ 10,556,796.18	\$ 7,683,850.30	\$ (0.00)

Fund 01 2021-22 2nd Interim MYP

Restricted (Resources 2000-9999)

		2021-22	2022-23	2023-24
<b>REVENUES</b>				
LCFF Sources	8010-8099	\$ 4,770,137.00	\$ 4,770,137.00	\$ 4,770,137.00
Federal Revenue	8100-8299	\$ 22,717,886.81	\$ 7,607,150.99	\$ 7,607,150.99
Federal Revenue COVID-19 Stimulus Earned Revenue	8100-8299		\$ 4,617,597.00	\$ 4,744,616.00
Other State Revenue	8300-8599	\$ 20,948,769.57	\$ 11,069,639.41	\$ 11,069,639.41
Other Local Revenue	8600-8799	\$ 7,067,324.77	\$ 6,147,721.00	\$ 6,147,721.00
Transfers In	8900-8929	\$ -	\$ -	\$ -
Other Sources	8930-8979	\$ -	\$ -	\$ -
Contributions	8980-8999	\$ 35,913,021.00	\$ 37,604,548.24	\$ 39,122,574.48
<b>TOTAL REVENUES</b>		<b>\$ 91,417,139.15</b>	<b>\$ 71,816,793.64</b>	<b>\$ 73,461,838.88</b>
<b>EXPENDITURES</b>				
Certificated Salaries				
Base Salaries			\$ 22,073,671.22	\$ 19,423,221.31
Remove unrestricted resources not budgeted in 2022-23			\$ (3,575,365.21)	
Step & Column Adjustment: 1%			\$ 184,983.06	\$ 194,232.21
SRTA settlement 4% 22-23; 4.5% 23-24			\$ 739,932.24	\$ 874,044.96
<b>Total Certificated Salaries</b>	<b>1000-1999</b>	<b>\$ 22,073,671.22</b>	<b>\$ 19,423,221.31</b>	<b>\$ 20,491,498.48</b>
Classified Salaries				
Base Salaries			\$ 9,254,829.57	\$ 8,314,964.38
Remove unrestricted resources not budgeted in 2022-23			\$ (1,022,191.57)	
Step & Column Adjustment: 1%			\$ 82,326.38	\$ 83,149.64
<b>Total Classified Salaries</b>	<b>2000-2999</b>	<b>\$ 9,254,829.57</b>	<b>\$ 8,314,964.38</b>	<b>\$ 8,398,114.02</b>
Employee Benefits				
Base Benefits			\$ 18,639,511.91	\$ 18,452,098.63
Remove unrestricted resources not budgeted in 2022-23			\$ (1,338,710.77)	
CSEA & SRTA settlements medical benefits cap increase			\$ 321,296.85	\$ 180,822.70
STRS increases			\$ 564,753.28	\$ 166,942.59
PERS increases			\$ 265,247.36	\$ 83,981.14
<b>Employee Benefits</b>	<b>3000-3999</b>	<b>\$ 18,639,511.91</b>	<b>\$ 18,452,098.63</b>	<b>\$ 18,883,845.06</b>
Books and Supplies	4000-4999	\$ 7,140,189.24	\$ 2,085,652.44	\$ 2,085,652.44
Services and Other Operating Expenditures	5000-5999	\$ 22,786,014.68	\$ 18,764,871.22	\$ 18,764,871.22
Capital Outlay	6000-6999	\$ 1,824,251.32	\$ 249,689.98	\$ 249,689.98
Other Outgo	7100-7299,7400-7499	\$ -	\$ -	\$ -
Indirect Costs	7300-7399	\$ 294,395.86	\$ 217,062.00	\$ 217,062.00
Transfers Out	7600-7629	\$ -	\$ -	\$ -
Other Uses	7630-7699	\$ -	\$ -	\$ -
Other Adjustments: FSP-P1 Fiscal Stabilization Measures				
Other Adjustments: COVID-19 Pandemic Funding Expenses in FSP-1			\$ 4,617,597.00	\$ 4,744,616.00
<b>TOTAL EXPENDITURES</b>		<b>\$ 82,012,863.80</b>	<b>\$ 72,125,156.96</b>	<b>\$ 73,835,349.21</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>\$ 9,404,275.35</b>	<b>\$ (308,363.32)</b>	<b>\$ (373,510.33)</b>
<b>FUND BALANCE, RESERVES</b>				
Beginning Fund Balance		\$ 9,002,418.45	\$ 18,406,693.80	\$ 18,098,330.48
Ending Balance		\$ 18,406,693.80	\$ 18,098,330.48	\$ 17,724,820.15
Restricted Reserve		\$ 18,406,693.80	\$ 18,098,330.48	\$ 17,724,820.15
Unrestricted Reserve		\$ -	\$ -	\$ -
Special Reserve Fund - Noncapital Outlay (Fund 17)		\$ -	\$ -	\$ -
Reserve for Economic Uncertainty		\$ -	\$ -	\$ -
Unassigned/Unappropriated Reserve		\$ -	\$ -	\$ -

## Fund 01 2021-22 2nd Interim MYP

## Combined Unrestricted &amp; Restricted (Resources 0000-9999)

		2021-22	2022-23	2023-24
<b>REVENUES</b>				
LCFF Sources	8010-8099	\$ 149,208,158.50	\$ 156,821,695.00	\$ 154,076,110.00
Federal Revenue	8100-8299	\$ 22,817,886.81	\$ 7,707,150.99	\$ 7,707,150.99
Federal Revenue COVID-19 Stimulus Earned Revenue	8100-8299	\$ -	\$ 4,617,597.00	\$ 4,744,616.00
Other State Revenue	8300-8599	\$ 23,772,128.57	\$ 18,858,615.41	\$ 18,858,615.41
Other Local Revenue	8600-8799	\$ 12,293,543.12	\$ 11,920,294.49	\$ 11,920,294.49
Transfers In	8900-8929	\$ 2,079,415.00	\$ 2,079,415.00	\$ 2,079,415.00
Other Sources	8930-8979	\$ -	\$ -	\$ -
Contributions	8980-8999	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>		<b>\$ 210,171,132.00</b>	<b>\$ 202,004,767.89</b>	<b>\$ 199,386,201.89</b>
<b>EXPENDITURES</b>				
Certificated Salaries				
Base Salaries			\$ 86,366,256.26	\$ 86,930,435.60
Other Adjustments			\$ (3,575,365.21)	\$ -
Step & Column Adjustment			\$ 827,908.91	\$ 869,304.36
Collective Bargaining Settlements			\$ 3,311,635.64	\$ 3,911,869.60
<b>Total Certificated Salaries</b>	<b>1000-1999</b>	<b>\$ 86,366,256.26</b>	<b>\$ 86,930,435.60</b>	<b>\$ 91,711,609.56</b>
Classified Salaries				
Base Salaries			\$ 26,593,046.63	\$ 26,076,563.61
Step & Column Adjustment			\$ (772,191.57)	\$ -
Other Adjustments:			\$ 255,708.55	\$ 260,765.64
<b>Total Classified Salaries</b>	<b>2000-2999</b>	<b>\$ 26,593,046.63</b>	<b>\$ 26,076,563.61</b>	<b>\$ 26,337,329.25</b>
Employee Benefits				
Base Benefits			\$ 46,662,847.92	\$ 50,003,085.43
Other Adjustments			\$ (1,276,210.77)	\$ -
Med Cap			\$ 1,257,000.00	\$ 819,000.00
STRS Adjustments			\$ 2,527,605.90	\$ 747,167.09
PERS Adjustment			\$ 831,842.38	\$ 263,373.29
<b>Employee Benefits</b>	<b>3000-3999</b>	<b>\$ 46,662,847.92</b>	<b>\$ 50,003,085.43</b>	<b>\$ 51,832,625.82</b>
Books and Supplies	4000-4999	\$ 9,167,671.97	\$ 4,113,135.17	\$ 4,113,135.17
Services and Other Operating Expenditures	5000-5999	\$ 40,351,378.94	\$ 36,330,235.48	\$ 36,330,235.48
Capital Outlay	6000-6999	\$ 1,830,158.69	\$ 249,689.98	\$ 249,689.98
Other Outgo	7100-7299,7400-7499	\$ 77,921.00	\$ 77,921.00	\$ 77,921.00
Indirect Costs	7300-7399	\$ (1,519,546.00)	\$ (1,596,879.86)	\$ (1,596,879.86)
Transfers Out	7600-7629	\$ -	\$ -	\$ -
Other Uses	7630-7699	\$ -	\$ -	\$ -
Other Adjustments: FSP-P1 Fiscal Stabilization Measures			\$ (1,489,192.00)	\$ (6,418,787.00)
Other Adjustments: COVID-19 Pandemic Funding Expenses in FSP-1			\$ 4,617,597.00	\$ 4,744,616.00
<b>TOTAL EXPENDITURES</b>		<b>\$ 209,529,735.41</b>	<b>\$ 205,312,591.42</b>	<b>\$ 207,381,495.40</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>				
		<b>\$ 641,396.59</b>	<b>\$ (3,307,823.53)</b>	<b>\$ (7,995,293.51)</b>
<b>FUND BALANCE, RESERVES</b>				
Beginning Fund Balance		\$ 34,051,933.96	\$ 34,693,330.55	\$ 31,385,507.02
Ending Balance		\$ 34,693,330.55	\$ 31,385,507.02	\$ 23,390,213.52
Restricted Reserve		\$ 18,406,693.80	\$ 18,098,330.48	\$ 17,724,820.15
Unrestricted Reserve		\$ 16,286,636.75	\$ 13,287,176.55	\$ 5,665,393.37
Special Reserve Fund - Noncapital Outlay (Fund 17)		\$ 556,051.49	\$ 556,051.49	\$ 556,051.49
Reserve for Economic Uncertainty		\$ 5,729,840.57	\$ 5,603,326.25	\$ 5,665,393.37
Unassigned/Unappropriated Reserve		\$ 10,556,796.18	\$ 7,683,850.30	\$ (0.00)