

Fund 01 2022-23 Proposed Budget

Unrestricted (Resources 0000-1999)

		2022-23	2023-24	2024-25
REVENUES				
LCFF Sources	8010-8099	\$ 152,491,092.00	\$ 157,949,196.00	\$ 163,617,472.00
Federal Revenue	8100-8299	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
Other State Revenue	8300-8599	\$ 20,665,100.00	\$ 2,754,410.00	\$ 2,754,410.00
Other Local Revenue	8600-8799	\$ 5,564,097.00	\$ 5,564,097.00	\$ 5,564,097.00
Transfers In	8900-8929	\$ 1,496,000.00	\$ 1,496,000.00	\$ 1,496,000.00
Other Sources	8930-8979	\$ -	\$ -	\$ -
Contributions	8980-8999	\$ (37,798,941.00)	\$ (39,298,941.00)	\$ (40,798,941.00)
TOTAL REVENUES		\$ 142,517,348.00	\$ 128,564,762.00	\$ 132,733,038.00
EXPENDITURES				
Certificated Salaries				
Base Salaries			\$ 69,277,594.00	\$ 73,087,861.67
Other Adjustments:				
Step & Column Adjustment: 1%			\$ 692,775.94	\$ 730,878.62
SRTA settlement 4.5% 23-24			\$ 3,117,491.73	
Total Certificated Salaries	1000-1999	\$ 69,277,594.00	\$ 73,087,861.67	\$ 73,818,740.29
Classified Salaries				
Base Salaries			\$ 18,030,495.00	\$ 18,210,799.95
Other Adjustments: CSEA settlement				
Step & Column Adjustment: 1%			\$ 180,304.95	\$ 182,108.00
Total Classified Salaries	2000-2999	\$ 18,030,495.00	\$ 18,210,799.95	\$ 18,392,907.95
Employee Benefits				
Base Benefits			\$ 32,859,564.00	\$ 34,062,223.86
Other Adjustments: CSEA			\$ -	\$ -
SRTA settlements medical benefits cap increase			\$ 638,177.30	
STRS for SRTA 4.5% settlement			\$ 595,440.92	\$ -
PERS increase/decrease			\$ (30,958.36)	\$ (110,357.45)
Total Employee Benefits	3000-3999	\$ 32,859,564.00	\$ 34,062,223.86	\$ 33,951,866.41
Books and Supplies	4000-4999	\$ 2,497,352.00	\$ 2,497,352.00	\$ 2,497,352.00
Services and Other Operating Expenditures	5000-5999	\$ 18,048,657.00	\$ 18,048,657.00	\$ 18,048,657.00
Capital Outlay	6000-6999	\$ 5,868.00	\$ 5,868.00	\$ 5,868.00
Other Outgo	7100-7299,7400-7499	\$ 77,921.00	\$ 77,921.00	\$ 77,921.00
Indirect Costs	7300-7399	\$ (1,009,221.00)	\$ (1,009,221.00)	\$ (1,009,221.00)
Transfers Out	7600-7629	\$ -		
Other Uses	7630-7699	\$ -		
Other Adjustments: FSP-P1 Fiscal Stabilization Measures			(\$6,418,787.00)	(\$6,418,787.00)
Other Adjustments: Future Unidentified Fiscal Stabilization Measures				(\$2,568,756.65)
TOTAL EXPENDITURES		\$ 139,788,230.00	\$ 138,562,675.48	\$ 136,796,548.00
NET INCREASE (DECREASE) IN FUND BALANCE				
		\$ 2,729,118.00	\$ (9,997,913.48)	\$ (4,063,510.00)
FUND BALANCE, RESERVES				
Beginning Fund Balance		\$ 17,000,205.70	\$ 19,729,323.70	\$ 9,731,410.22
Ending Balance		\$ 19,729,323.70	\$ 9,731,410.22	\$ 5,667,900.22
Restricted Reserve		\$ -	\$ -	\$ -
Unrestricted Reserve		\$ 19,729,323.70	\$ 9,731,410.22	\$ 5,667,900.22
Special Reserve Fund - Noncapital Outlay (Fund 17)		\$ 560,311.85	\$ 562,311.85	\$ 564,311.85
Reserve for Economic Uncertainty		\$ 5,903,031.67	\$ 5,715,322.51	\$ 5,667,900.22
Unassigned/Unappropriated Reserve		\$ 13,826,292.03	\$ 4,016,087.71	\$ (0.00)

Fund 01 2022-23 Proposed Budget

Restricted (Resources 2000-9999)

		2022-23	2023-24	2024-25
REVENUES				
LCFF Sources	8010-8099	\$ 2,965,540.00	\$ 2,965,540.00	\$ 2,965,540.00
Federal Revenue	8100-8299	\$ 13,965,966.00	\$ 7,607,150.99	\$ 7,607,150.99
Other State Revenue	8300-8599	\$ 15,928,506.00	\$ 15,928,506.00	\$ 15,928,506.00
Other Local Revenue	8600-8799	\$ 9,839,454.00	\$ 9,839,454.00	\$ 9,839,454.00
Transfers In	8900-8929	\$ -	\$ -	\$ -
Other Sources	8930-8979	\$ -	\$ -	\$ -
Contributions	8980-8999	\$ 37,798,941.00	\$ 39,298,941.00	\$ 40,798,941.00
TOTAL REVENUES		\$ 80,498,407.00	\$ 75,639,591.99	\$ 77,139,591.99
EXPENDITURES				
Certificated Salaries				
Base Salaries			\$ 22,348,179.00	\$ 21,312,321.92
Remove unrestricted resources not budgeted in 2023-24			\$ (2,146,926.00)	
Step & Column Adjustment: 1%			\$ 202,012.53	\$ 213,123.22
SRTA settlement 4.5% 23-24			\$ 909,056.39	
Total Certificated Salaries	1000-1999	\$22,348,179.00	\$ 21,312,321.92	\$ 21,525,445.13
Classified Salaries				
Base Salaries			\$ 10,472,325.00	\$ 9,880,138.15
Remove unrestricted resources not budgeted in 2023-24			\$ (690,010.00)	
Step & Column Adjustment: 1%			\$ 97,823.15	\$ 98,801.38
Total Classified Salaries	2000-2999	\$ 10,472,325.00	\$ 9,880,138.15	\$ 9,978,939.53
Employee Benefits				
Base Benefits			\$ 20,566,404.00	\$ 19,986,846.24
Remove unrestricted resources not budgeted in 2023-24			\$ (917,214.00)	
CSEA & SRTA settlements medical benefits cap increase			\$ 180,822.70	\$ -
STRS increases			\$ 173,629.77	\$ -
PERS increase/decrease			\$ (16,796.23)	\$ (59,873.64)
Employee Benefits	3000-3999	\$ 20,566,404.00	\$ 19,986,846.24	\$ 19,926,972.60
Books and Supplies	4000-4999	\$ 1,528,441.00	\$ 957,409.00	\$ 957,409.00
Services and Other Operating Expenditures	5000-5999	\$ 19,869,872.00	\$ 18,152,103.00	\$ 18,152,103.00
Capital Outlay	6000-6999	\$ 575,358.00	\$ 147,889.00	\$ 147,889.00
Other Outgo	7100-7299,7400-7499	\$ -	\$ -	\$ -
Indirect Costs	7300-7399	\$ 295,975.00	\$ 255,096.00	\$ 255,096.00
Transfers Out	7600-7629	\$ -	\$ -	\$ -
Other Uses	7630-7699	\$ -	\$ -	\$ -
Other Adjustments: FSP-P1 Fiscal Stabilization Measures				
Other Adjustments: Future Unidentified Fiscal Stabilization Measures				
TOTAL EXPENDITURES		\$ 75,656,554.00	\$ 70,691,803.30	\$ 70,943,854.26
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 4,841,853.00	\$ 4,947,788.69	\$ 6,195,737.73
FUND BALANCE, RESERVES				
Beginning Fund Balance		\$ 14,251,233.17	\$ 19,093,086.17	\$ 24,040,874.86
Ending Balance		\$ 19,093,086.17	\$ 24,040,874.86	\$ 30,236,612.58
Restricted Reserve		\$ 19,093,086.17	\$ 24,040,874.86	\$ 30,236,612.58
Unrestricted Reserve		\$ -	\$ (0.00)	\$ 0.00
Special Reserve Fund - Noncapital Outlay (Fund 17)		\$ -	\$ -	\$ -
Reserve for Economic Uncertainty		\$ -	\$ -	\$ -
Unassigned/Unappropriated Reserve		\$ -	\$ (0.00)	\$ 0.00

Fund 01 2022-23 Proposed Budget

Combined Unrestricted & Restricted (Resources 0000-9999)

		2022-23	2023-24	2024-25
REVENUES				
LCFF Sources	8010-8099	\$ 155,456,632.00	\$ 160,914,736.00	\$ 166,583,012.00
Federal Revenue	8100-8299	\$ 14,065,966.00	\$ 7,707,150.99	\$ 7,707,150.99
Other State Revenue	8300-8599	\$ 36,593,606.00	\$ 18,682,916.00	\$ 18,682,916.00
Other Local Revenue	8600-8799	\$ 15,403,551.00	\$ 15,403,551.00	\$ 15,403,551.00
Transfers In	8900-8929	\$ 1,496,000.00	\$ 1,496,000.00	\$ 1,496,000.00
Other Sources	8930-8979	\$ -	\$ -	\$ -
Contributions	8980-8999	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 223,015,755.00	\$ 204,204,353.99	\$ 209,872,629.99
EXPENDITURES				
Certificated Salaries				
Base Salaries			\$ 91,625,773.00	\$ 94,400,183.59
Other Adjustments			\$ (2,146,926.00)	\$ -
Step & Column Adjustment			\$ 894,788.47	\$ 944,001.84
Collective Bargaining Settlements			\$ 4,026,548.12	\$ -
Total Certificated Salaries	1000-1999	\$ 91,625,773.00	\$ 94,400,183.59	\$ 95,344,185.42
Classified Salaries				
Base Salaries			\$ 28,502,820.00	\$ 28,090,938.10
Step & Column Adjustment			\$ (690,010.00)	\$ -
Other Adjustments:			\$ 278,128.10	\$ 280,909.38
Total Classified Salaries	2000-2999	\$ 28,502,820.00	\$ 28,090,938.10	\$ 28,371,847.48
Employee Benefits				
Base Benefits			\$ 53,425,968.00	\$ 54,049,070.10
Other Adjustments			\$ (917,214.00)	\$ -
Med Cap			\$ 819,000.00	\$ -
STRS Adjustments			\$ 769,070.69	\$ -
PERS Adjustment			\$ (47,754.59)	\$ (170,231.08)
Employee Benefits	3000-3999	\$ 53,425,968.00	\$ 54,049,070.10	\$ 53,878,839.01
Books and Supplies	4000-4999	\$ 4,025,793.00	\$ 3,454,761.00	\$ 3,454,761.00
Services and Other Operating Expenditures	5000-5999	\$ 37,918,529.00	\$ 36,200,760.00	\$ 36,200,760.00
Capital Outlay	6000-6999	\$ 581,226.00	\$ 153,757.00	\$ 153,757.00
Other Outgo	7100-7299,7400-7499	\$ 77,921.00	\$ 77,921.00	\$ 77,921.00
Indirect Costs	7300-7399	\$ (713,246.00)	\$ (754,125.00)	\$ (754,125.00)
Transfers Out	7600-7629	\$ -	\$ -	\$ -
Other Uses	7630-7699	\$ -	\$ -	\$ -
Other Adjustments: FSP-P1 Fiscal Stabilization Measures			\$ (6,418,787.00)	\$ (6,418,787.00)
Other Adjustments: Future Unidentified Fiscal Stabilization Measures			\$ -	\$ (2,568,756.65)
TOTAL EXPENDITURES		\$ 215,444,784.00	\$ 209,254,478.78	\$ 207,740,402.27
NET INCREASE (DECREASE) IN FUND BALANCE				
		\$ 7,570,971.00	\$ (5,050,124.79)	\$ 2,132,227.72
FUND BALANCE, RESERVES				
Beginning Fund Balance		\$ 31,251,438.87	\$ 38,822,409.87	\$ 33,772,285.08
Ending Balance		\$ 38,822,409.87	\$ 33,772,285.08	\$ 35,904,512.80
Restricted Reserve		\$ 19,093,086.17	\$ 24,040,874.86	\$ 30,236,612.58
Unrestricted Reserve		\$ 19,729,323.70	\$ 9,731,410.22	\$ 5,667,900.22
Special Reserve Fund - Noncapital Outlay (Fund 17)		\$ 560,311.85	\$ 562,311.85	\$ 564,311.85
Reserve for Economic Uncertainty		\$ 5,903,031.67	\$ 5,715,322.51	\$ 5,667,900.22
Unassigned/Unappropriated Reserve		\$ 13,826,292.03	\$ 4,016,087.71	\$ 0.00