

Schedule of Changes				
2022-23 Adopted Budget vs. 1st Interim				
	1st Interim	Adopted Budget	Change	Explanation
LCFF Sources	18,076,046	17,559,483	516,563	Increase of \$554k is due to the Augmentation to the BASE increase from 3.29% to 6.70%, offset by a decrease of \$37k in SpEd property tax.
Federal	757,155	750,784	6,371	Increase is due to \$11k in deferred Stimulus Funds offset by a decrease of \$5k in SpEd and Title I/II funds.
State	3,385,303	1,708,899	1,676,404	Increase is due to one-time funds of \$1.57m for the Art, Music and Instructional Materials, Learning Recovery, ELOP and PreK Implementation grants and an increase of \$62k in SpEd and \$38k in State Lottery funds.
Local	6,021,289	5,743,162	278,127	Increase is due to MEF's increased grant of \$75k, \$40k in interest income, \$16k in After School Sports fees, \$94k in SpEd and \$53k in school site donations.
TOTAL REVENUES:	28,239,793	25,762,328	2,477,465	
Certificated Salaries	10,644,920	10,612,286	32,634	Increase is due to an additional 4.49fte in teaching and nursing positions, offset by a reduction of 1.17fte in a psychologist position and one section at JM and savings from attrition.
Classified Salaries	4,074,037	4,007,509	66,528	Increase is due to an additional 4.04fte for custodial staff, instructional aides and JM librarian, offset by a reduction of 1.30fte in intensive aides and yard duty.
Benefits	7,457,063	7,264,345	192,718	Increase is due to \$162k in increased ER contribution to health benefits and \$30k associated with salary increases for certificated and classified staff.
Books & Supplies	798,014	530,540	267,474	Increase is due to \$125k in carryover site and department funds, \$78k in technology, \$47k in curriculum materials, and \$17k in districtwide misc. supplies.
Contracts & Services	3,673,663	3,270,570	403,093	Increase is due to \$43k in carryover site and department funds, \$48k in increased utilities for water/garbage, \$222k in SpEd services, \$55k in curriculum and professional development, \$19k in PE Uniforms, and \$16k in districtwide misc. services.
Capital Outlay	93,681	-	93,681	Increase is due to \$73k in server upgrades and \$20k in inspections related to the solar project.
Other Outgo	386,125	386,125	-	
Indirect Support Costs	(50,000)	(50,000)	-	
Transfers Out	-	25,000	(25,000)	Decrease is due the implementation of the Universal Meals Program.
TOTAL EXPENDITURES:	27,077,503	26,046,375	1,031,128	
Excess (Deficiency) of Revenues over	1,162,290	(284,047)	1,446,337	
FUND BALANCE, RESERVES				
Beginning Balance	5,953,726	5,687,687	266,039	
Ending Balance	7,116,016	5,403,640	1,712,376	
RESERVES:				
Nonspendable:				
Revolving Cash	25,000	25,000	-	
Prepaid Expenditures	-	-	-	
Restricted:				
Legally Designated (restricted programs)	1,964,387	569,321	1,395,066	
Assigned:				
Textbooks	150,000	296,000	(146,000)	
Universal Transitional Kindergarten	139,876	126,838	13,038	
Technology Replacement/Upgrades	130,000	130,000	-	
Unassigned:				
Designated for Economic Uncertainties	812,325	781,391	30,934	
Unassigned Fund Balance	3,894,428	3,475,090	419,338	
Plus Fund 17	\$960,296	\$954,986	5,310	
TOTAL AVAILABLE RESERVES IN DOLLARS:	5,667,049	5,211,467	455,582	
TOTAL AVAILABLE RESEVES AS A PERCENT	20.93%	20.01%	0.92%	