

**Minutes**  
**BIGGS UNIFIED SCHOOL DISTRICT**  
**REGULAR MEETING OF THE BOARD OF TRUSTEES**  
**JUNE 15, 2022**

**OPEN SESSION**

**CALL TO ORDER** – President Phillips called the meeting to order at 6:08 p.m.

**ROLL CALL** - Board members present: Jonna Phillips, Linda Brown, and Kathryn Sheppard. America Navarro and Dennis Slusser were not present.

**PLEDGE OF ALLEGIANCE** – President Phillips lead the Pledge of Allegiance.

**APPROVAL OF AGENDA**

The Board approved the agenda as amended with additions of Personnel Action Items 9E – Adding name **Elizabeth Enke** as new Ag teacher; and Items 9G – Adding name **Roscoe Deel** as new Varsity Boys Basketball coach. MSCU (Sheppard/Brown) 3/0/2

Navarro – Absent            Brown – Aye        Sheppard – Aye            Phillips – Aye            Slusser – Absent

**APPROVAL OF MINUTES**

The Board approved the minutes from the May 4, 2022 regular Board meeting as written. MSCU (Brown/Sheppard) 3/0/2

Navarro – Absent            Brown – Aye        Sheppard – Aye            Phillips – Aye            Slusser – Absent

The Board adjourned into Closed Session at 6:10 pm

**CLOSED SESSION**

1. **Public Employment Appointment of Personnel as listed under “Personnel Action” below; Pursuant to Government Code Section 54957**
2. **Classified, Certificated, Classified Confidential, and Management Personnel Discipline, Dismissal and/or Release; Pursuant to Government Code Section 54957**
3. **Public Employee Performance Evaluation of Classified, Certificated, Classified Confidential, Management and Superintendent; Pursuant to Government Code Section 54957**
4. **Instructions to Board Negotiators, Superintendent and Board Member; Pursuant to Government Code Section 54957.6(a)**
5. **Litigation; Pursuant to Government Code Sections 54956.9**

Closed Session was adjourned at 7:05 pm and reconvened to Open Session.

Staff Present: Doug Kaelin, Superintendent; La Quita Ulrich, Principal Biggs Elementary Schools; Lorelle Mudd, CBO and Donna Cyr, HR Director/Admin. Asst.

**ANNOUNCEMENT OF ACTIONS TAKEN IN CLOSED SESSION** – President Phillips reported that no action was taken in closed session.

**PARENT ASSOCIATIONS REPORTS** – No Parent Association reports.

**CLASSIFIED SCHOOL EMPLOYEES ASSOCIATION (CSEA) and BIGGS UNIFIED TEACHERS ASSOCIATION (BUTA) REPORTS** - No report for CSEA or BUTA.

**PUBLIC COMMENT**: No public comments.

**PUBLIC HEARING**

The hearing for the LCAP Plan was opened at 7:06 pm. Superintendent Kaelin reviewed the LCAP for the Board and public. Mr. Kaelin reviewed the new LCAP and how we are working to meet our goals. He stated that we had stakeholder meetings with students, parents, community members and staff. There were no questions or comments. The hearing closed at 7:07 pm

The hearing for the 2022/2023 Original Budget was opened at 7:08 pm. Mrs. Mudd gave the Board a revised Cashflow report and Multiyear Unrestricted Projections report. Mrs. Mudd gave an overview of the budget and reviewed the PowerPoint Presentation with the Board and public. She said we still don't know exactly how much money we will be receiving from the State. She reviewed the next three years enrollment and showed that we potentially could move a tier in NSS funding in 2023/2024 and 2024/2025. Mrs. Mudd answered all questions from the Board. The hearing closed at 7:23 pm.

**REPORTS:**ELEMENTARY SCHOOL PRINCIPAL'S REPORT:

Principal Ulrich gave the report:

- TK & Kindergarten Roundup brought 40 new students. Projecting more at the start of the school year.
- PBIS – We applied for the Silver status. Waiting to hear back from them.
- Still waiting on CAASPP scores. They aren't in yet.
- Excited about our teacher assignments for next year. New 8<sup>th</sup> grade teacher Justine Speegle; current teacher Mrs. Byers moving to 4<sup>th</sup> grade and Mrs. Odekirk is doing a 1<sup>st</sup> & 2<sup>nd</sup> grade combo.
- K – 6<sup>th</sup> iReady Scores are improving in ELA.
- Special events: RES promotion went very well; 8<sup>th</sup> grade went well also. PAWS Water Day was a big hit. Next year want to make it bigger!

HIGH SCHOOL PRINCIPAL'S REPORT:

Superintendent Kaelin gave the report:

- Overall graduation went well. Next year there will be some changes.
- FFA Update – FFA Butte Co Fair went very well.
- Hired a new Principal Scott Otis; a new Ag teacher Elizabeth Enke. Very excited.
- High School will be going through a WASC Accreditation next year.

M/O/T/, FOOD SERVICE and SUPERINTENDENT'S REPORT:

Superintendent Kaelin gave the report:

- Planning summer projects and planning for the new year. Painting the front of the DO; polishing the HS gym floor; working on the football field; looking into TV monitors in the football stadium snack shack; repairing some vandalism at the HS.
- The Healthy Kid Survey data isn't in yet.
- Moving forward on the Cafeteria grant. Putting a list together on what we need.
- Major issues with one of our buses. We were approached regarding grants for electric buses but not diesel. Electric buses won't get us to out of town games.
- We changed athletic leagues this year. This change will be for two years.
- We have been approached regarding the 4<sup>th</sup> of July fireworks. We directed them to the City first.
- SELPA wanted to open another SDC at BES but decided putting it at Manzanita.

BOARD MEMBER REPORTS: Nothing from the Board

**CONSENT AGENDA**

The Board approved the Consent Agenda Items A . MSCU (Brown/Sheppard) 3/0/2

Navarro – Absent      Brown – Aye      Sheppard – Aye      Phillips – Aye      Slusser – Absent

- A. Inter-district Agreement Request(s) for the 2022/2023 school year

#### **ACTION ITEMS**

The Board approved Action Items A - N. MSCU (Sheppard/Brown) 3/0/2

Navarro – Absent      Brown – Aye      Sheppard – Aye      Phillips – Aye      Slusser – Absent

- A. Adopt Resolution 2021/2022 #13 - Ordering Governing Board Member Election

Resolutions #13, 14 and 15 are mandatory to conduct Board of Trustees elections in the fall. The Superintendent recommends adoption.

- B. Adopt Resolution 2021/2022 #14 - Regarding Costs of Candidates' Statements

The Superintendent recommends adoption.

- C. Adopt Resolution 2021/2022 #15 - Establishing Procedure in Case of Tie Vote at Governing Board Election

The Superintendent recommends adoption.

- D. Approve Agreement with BCOE Expanded Learning Program effective July 1, 2022

- E. Approve Ag Incentive Grant Application for 2022/23

- F. Approve Education Protection Account (EPA) expenses

The Superintendent recommends approval.

- G. Approve 2022/2023 Designation of CIF Representatives to League

The Superintendent recommends approval of the following representatives: Doug Kaelin and Scott Otis

- H. Approve Agreement with CSEA Bargaining Unit for the 2022/2023 school year and Salary Schedule.

- I. Approve Agreement with BUTA Bargaining Unit for 2022/2023 school year and Salary Schedule.

- J. Approve Agreement with Confidential Classified Unit and Salary Schedule for 2022-2023 school year.

- K. Approve Certificated Management Salary Schedule for 2022-2023 school year.

- L. Approve Superintendent Contract and Salary Schedule 2022-2023

- M. Approve CBO Contract and Salary Schedule 2022-2023

- N. Approve contract of Scott Otis as High School Principal for 2022-2023 school year

#### **PERSONNEL ACTION**

The Board approved Personnel Action Items A - K. MSCU (Brown/Sheppard) 3/0/2

Navarro – Absent      Brown – Aye      Sheppard – Aye      Phillips – Aye      Slusser – Absent

- A. Approve hiring Scott Otis as High School Principal effective July 1, 2022

- B. Approve hiring of Misty Vargas and Katie Cyr as Short-term Summer Lt. Maintenance/Custodian positions.
- C. Accept resignation of Michaela Haemmig as BHS English Teacher effective June 30, 2022
- D. Approve hiring Justine Speegle as BES Multi Subject Teacher effective August 1, 2022
- E. Approve hiring Biggs High School Ag Teacher effective July 1, 2022 – **Elizabeth Enke was hired**
- F. Accept resignation of Roscoe Deel as Boys Head JV Basketball Coach effective May 23, 2022.
- G. Approve hiring Boys Varsity Basketball coach for the 2022/2023 season – **Roscoe Deel was hired**
- H. Approve hiring Travis Smith as Bus Driver/Custodian/Light Maintenance effective August 9, 2022
- I. Approve hiring Ashleigh Aldridge as the BHS SST Coord. and BHS Testing Coord. for the 2021/2022 school year.
- J. Approve Stipend List for the 2022-2023 School Year.

- |                              |                   |
|------------------------------|-------------------|
| 1. BHS SST Coord.            | Ashleigh Aldridge |
| 2. BHS Testing Coord.        | Ashleigh Aldridge |
| 3. BES Student Coun. Adv.    | Javier Solis      |
| 4. CJSF Advisor              | Beth Chavez       |
| 5. BES Testing Coord. (SBAC) | LaQuita Ulrich    |

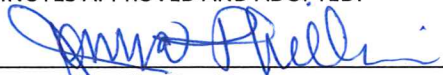
- K. Accept resignation of Charity Holliman as BES Lead Teacher for 2022/2023 school year.

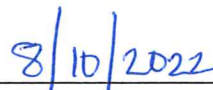
**INFORMATION ITEMS** – No information items reported

**FUTURE ITEMS FOR DISCUSSION** – No future items for discussion

**ADJOURNMENT** – 7:46 p.m.

MINUTES APPROVED AND ADOPTED:

  
 \_\_\_\_\_  
 Presiding President

  
 \_\_\_\_\_  
 Date

Distribution: Board of Trustees, Superintendent, Elementary School Principal, Financial Officer/Administrative Advisor, BUTA and CSEA Presidents, Student Representative, Student Government Class, Gridley Herald, District Office and Schools for Posting, and Official Record.

| Object                        | July        | August      | September   | October     | November    | December    | January     | February    | March       | April       | May         | June        | TOTAL     |
|-------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-----------|
| A. BEGINNING CASH             | \$3,692,951 | \$4,511,758 | \$4,385,937 | \$4,155,170 | \$4,006,938 | \$3,348,012 | \$4,351,430 | \$3,312,957 | \$3,144,598 | \$2,780,619 | \$3,694,008 | \$3,363,170 | \$0       |
| B. REVENUES                   |             |             |             |             |             |             |             |             |             |             |             |             |           |
| PY Adjust                     | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0         |
| Property Tax                  | 0           | 0           | 0           | 0           | 0           | 1,341,728   | 0           | 0           | 0           | 1,341,728   | 0           | 0           | 2,683,456 |
| State Aid LFFF                | 473,653     | 473,653     | 473,653     | 473,653     | 0           | 0           | 189,481     | 214,723     | 214,723     | 214,723     | 214,723     | 214,723     | 3,157,685 |
| Misc Funds                    | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0         |
| EPA                           | 0           | 0           | 181,931     | 0           | 0           | 181,931     | 0           | 0           | 0           | 0           | 0           | 181,931     | 727,723   |
| Federal Revenues              | 0           | 0           | 50,846      | 42,155      | 8,739       | 0           | 201,733     | 0           | 0           | 49,810      | 91,390      | 12,551      | 457,214   |
| Other State Revenues          | 0           | 54,685      | 91,683      | 0           | 0           | 94,981      | 66,912      | 264,338     | 0           | 90,110      | 122,975     | 0           | 805,664   |
| Other Local Revenues          | 21,595      | 87,156      | 50,306      | 50,697      | 6,789       | 53,253      | 2,414       | 69,016      | 0           | 0           | 5,680       | 142         | 355,021   |
| Other Local Revenues - Interc | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0         |
| Capital Financing Sources     | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0         |
| In Lieu                       | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0         |
| Accounts Receivable           | 696,350     | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0         |
| TOTAL REVENUES                | 1,197,588   | 615,486     | 846,389     | 566,805     | 17,508      | 1,671,893   | 480,520     | 548,077     | 396,653     | 1,696,370   | 434,758     | 409,247     | 8,186,763 |
| C. EXPENSES                   |             |             |             |             |             |             |             |             |             |             |             |             |           |
| Salaries                      | 110,547     | 394,934     | 393,634     | 409,240     | 376,293     | 375,426     | 449,991     | 414,443     | 414,876     | 419,211     | 404,805     | 171,673     | 4,335,173 |
| Employee Benefits             | 117,336     | 159,226     | 187,652     | 208,383     | 178,889     | 184,446     | 184,919     | 182,568     | 200,903     | 189,575     | 197,911     | 125,457     | 2,137,285 |
| Supplies and Services         | 113,253     | 137,112     | 273,747     | 97,983      | 120,251     | 107,685     | 111,503     | 109,435     | 118,820     | 149,201     | 145,065     | 106,572     | 1,590,627 |
| Capital Outlays               | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0         |
| Other Outgo                   | 0           | 67,429      | 150,307     | 0           | 0           | 0           | 379,028     | 0           | 26,024      | 24,894      | 17,715      | 21,149      | 686,645   |
| Interfund Transfers Out       | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 142,511     | 142,511   |
| All Other Financial Expense   | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0         |
| Accounts Payable              | 37,645      | 2,616       | 53,827      | 0           | 0           | 1,917       | 393,553     | 0           | 0           | 0           | 0           | 0           | 0         |
| TOTAL EXPENSES                | 378,780     | 761,317     | 1,095,166   | 715,606     | 675,433     | 669,474     | 1,518,694   | 716,445     | 760,623     | 782,881     | 765,597     | 567,362     | 8,892,221 |
| D. NET CHANGE (P-B-C)         | 818,807     | (145,832)   | (210,787)   | (140,101)   | (657,925)   | 1,002,418   | (1,030,474) | (168,368)   | (383,969)   | 913,389     | (330,839)   | (158,015)   | (705,456) |
| E. ENDING CASH (P+B-D)        | \$4,511,758 | \$4,365,937 | \$4,155,170 | \$4,006,938 | \$3,349,012 | \$4,351,430 | \$3,312,957 | \$3,144,598 | \$2,780,619 | \$3,694,008 | \$3,363,170 | \$3,265,154 | \$0       |

Fund 17  
 Est. 6/30/23 \$ 3,837,878

3,003,393  
 682,724  
 3,686,117

| 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            | 6,568,864.00                 | 3.38%                      | 6,790,650.00           | 3.26%                      | 7,012,270.00           |
| 2. Federal Revenues   | 8100-8299            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 3. Other State Revenues   | 8300-8599            | 149,535.00                   | 1.59%                      | 151,916.55             | 1.64%                      | 154,404.58             |
| 4. Other Local Revenues   | 8600-8799            | 167,000.00                   | 2.40%                      | 171,000.00             | 0.58%                      | 172,000.00             |
| 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            | (877,838.00)                 | 0.41%                      | (881,427.54)           | -0.23%                     | (879,410.96)           |
| 6. Total (Sum lines A1 thru A5c)  |                      | 6,007,561.00                 | 3.74%                      | 6,232,139.01           | 3.64%                      | 6,459,263.62           |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                              |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 2,491,180.00           |                            | 2,700,318.50           |
| b. Step & Column Adjustment   |                      |                              |                            | 35,672.28              |                            | 38,669.29              |
| c. Cost-of-Living Adjustment  |                      |                              |                            | 32,597.22              |                            | 35,023.77              |
| d. Other Adjustments  |                      |                              |                            | 140,869.00             |                            | 140,869.00             |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 2,491,180.00                 | 8.40%                      | 2,700,318.50           | 7.95%                      | 2,914,880.56           |
| 2. Classified Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 1,042,923.00           |                            | 1,100,359.28           |
| b. Step & Column Adjustment   |                      |                              |                            | 41,404.04              |                            | 43,684.27              |
| c. Cost-of-Living Adjustment  |                      |                              |                            | 16,032.24              |                            | 16,916.33              |
| d. Other Adjustments  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 1,042,923.00                 | 5.51%                      | 1,100,359.28           | 5.51%                      | 1,160,959.88           |
| 3. Employee Benefits  | 3000-3999            | 1,472,573.00                 | 9.40%                      | 1,610,936.34           | 7.57%                      | 1,732,964.06           |
| 4. Books and Supplies   | 4000-4999            | 300,000.00                   | 2.90%                      | 308,700.00             | 2.75%                      | 317,189.25             |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 952,784.00                   | 2.90%                      | 980,414.74             | 2.75%                      | 1,007,376.15           |
| 6. Capital Outlay   | 6000-6999            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 116,000.00                   | 0.00%                      | 116,000.00             | 0.00%                      | 116,000.00             |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | (154,041.00)                 | -8.73%                     | (140,595.00)           | 0.00%                      | (140,595.00)           |
| 9. Other Financing Uses   |                      |                              |                            |                        |                            |                        |
| a. Transfers Out  | 7600-7629            | 142,511.00                   | 0.00%                      | 142,511.00             | 0.00%                      | 142,511.00             |
| b. Other Uses   | 7630-7699            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 10. Other Adjustments (Explain in Section F below)  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| 11. Total (Sum lines B1 thru B10)   |                      | 6,363,930.00                 | 7.15%                      | 6,818,644.86           | 6.34%                      | 7,251,285.90           |

| 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) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>  |              |                              |                            |                        |                            |                        |
| (Line A6 minus line B11)   |              | (356,369.00)                 |                            | (586,505.85)           |                            | (792,022.28)           |
| <b>D. FUND BALANCE</b>   |              |                              |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 01, line F1e)  |              | 3,073,441.14                 |                            | 2,717,072.14           |                            | 2,130,566.29           |
| 2. Ending Fund Balance (Sum lines C and D1)  |              | 2,717,072.14                 |                            | 2,130,566.29           |                            | 1,338,544.01           |
| 3. Components of Ending Fund Balance   |              |                              |                            |                        |                            |                        |
| a. Nonspendable  | 9710-9719    | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Restricted  | 9740         |                              |                            |                        |                            |                        |
| 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         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| e. Unassigned/Unappropriated   |              |                              |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties  | 9789         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| 2. Unassigned/Unappropriated   | 9790         | 2,717,072.14                 |                            | 2,130,566.29           |                            | 1,338,544.01           |
| f. Total Components of Ending Fund Balance   |              | 2,717,072.14                 |                            | 2,130,566.29           |                            | 1,338,544.01           |
| (Line D3f must agree with line D2)   |              |                              |                            |                        |                            |                        |
| <b>E. AVAILABLE RESERVES</b>   |              |                              |                            |                        |                            |                        |
| 1. General Fund  |              |                              |                            |                        |                            |                        |
| 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         | 2,717,072.14                 |                            | 2,130,566.29           |                            | 1,338,544.01           |
| (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         |                              |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties  | 9789         |                              |                            | 0.00                   |                            | 0.00                   |
| c. Unassigned/Unappropriated   | 9790         | 632724.39                    |                            | 0.00                   |                            | 0.00                   |
| 3. Total Available Reserves (Sum lines E1a thru E2c)   |              | 2,717,072.14                 |                            | 2,130,566.29           |                            | 1,338,544.01           |

**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 Budget, July 1  
 Multiyear Projections - General Fund  
 Unrestricted

0461408000000  
 Form MYP  
 D8B32JGRY9(2022-23)

Biggs Unified  
 Butte County

| 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) |
|--------------|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| See Attached |              |                              |                            |                        |                            |                        |



| 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                   | 0.00%                      | 0.00                   |
| 2. Federal Revenues   | 8100-8299            | 457,214.00                   | 0.00%                      | 457,214.00             | 0.00%                      | 457,214.00             |
| 3. Other State Revenues   | 8300-8599            | 656,129.00                   | 2.29%                      | 671,186.70             | 1.77%                      | 683,043.32             |
| 4. Other Local Revenues   | 8600-8799            | 188,021.00                   | 0.00%                      | 188,021.00             | 0.00%                      | 188,021.00             |
| 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            | 877,838.00                   | 0.41%                      | 881,427.54             | -0.23%                     | 879,410.96             |
| 6. Total (Sum lines A1 thru A5c)  |                      | 2,179,202.00                 | 0.86%                      | 2,197,849.24           | 0.45%                      | 2,207,689.28           |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                              |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 547,364.00             |                            | 417,426.01             |
| b. Step & Column Adjustment   |                      |                              |                            | 5,823.39               |                            | 5,971.50               |
| c. Cost-of-Living Adjustment  |                      |                              |                            | 5,107.62               |                            | 4,656.87               |
| d. Other Adjustments  |                      |                              |                            | (140,869.00)           |                            | 0.00                   |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 547,364.00                   | -23.74%                    | 417,426.01             | 2.55%                      | 428,054.38             |
| 2. Classified Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 253,706.00             |                            | 267,734.80             |
| b. Step & Column Adjustment   |                      |                              |                            | 10,072.13              |                            | 10,629.07              |
| c. Cost-of-Living Adjustment  |                      |                              |                            | 3,956.67               |                            | 4,175.46               |
| d. Other Adjustments  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 253,706.00                   | 5.53%                      | 267,734.80             | 5.53%                      | 282,539.33             |
| 3. Employee Benefits  | 3000-3999            | 664,692.00                   | -8.15%                     | 610,518.63             | 0.42%                      | 613,078.42             |
| 4. Books and Supplies   | 4000-4999            | 230,808.00                   | 2.90%                      | 237,501.44             | 2.75%                      | 244,032.74             |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 107,035.00                   | -39.53%                    | 64,726.16              | 2.75%                      | 66,506.13              |
| 6. Capital Outlay   | 6000-6999            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 570,645.00                   | 0.00%                      | 570,645.00             | 0.00%                      | 570,645.00             |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | 154,041.00                   | -8.73%                     | 140,595.00             | 0.00%                      | 140,595.00             |
| 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 (Explain in Section F below)  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| 11. Total (Sum lines B1 thru B10)   |                      | 2,528,291.00                 | -8.67%                     | 2,309,147.04           | 1.57%                      | 2,345,451.00           |

| 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) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>  |              |                              |                            |                        |                            |                        |
| (Line A6 minus line B11)   |              | (349,089.00)                 |                            | (111,297.80)           |                            | (137,761.72)           |
| <b>D. FUND BALANCE</b>   |              |                              |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 01, line F1e)  |              | 635,410.70                   |                            | 286,321.70             |                            | 175,023.90             |
| 2. Ending Fund Balance (Sum lines C and D1)  |              | 286,321.70                   |                            | 175,023.90             |                            | 37,262.18              |
| 3. Components of Ending Fund Balance   |              |                              |                            |                        |                            |                        |
| a. Nonspendable  | 9710-9719    | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Restricted  | 9740         | 973,153.40                   |                            | 175,025.15             |                            | 37,263.43              |
| c. Committed   |              |                              |                            |                        |                            |                        |
| 1. Stabilization Arrangements  | 9750         | 0.00                         |                            |                        |                            |                        |
| 2. Other Commitments   | 9760         | 0.00                         |                            |                        |                            |                        |
| d. Assigned  | 9780         | 0.00                         |                            |                        |                            |                        |
| e. Unassigned/Unappropriated   |              |                              |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties  | 9789         | 0.00                         |                            |                        |                            |                        |
| 2. Unassigned/Unappropriated   | 9790         | (686,831.70)                 |                            | (1.25)                 |                            | (1.25)                 |
| f. Total Components of Ending Fund Balance   |              | 286,321.70                   |                            | 175,023.90             |                            | 37,262.18              |
| (Line D3f must agree with line D2)   |              |                              |                            |                        |                            |                        |
| <b>E. AVAILABLE RESERVES</b>   |              |                              |                            |                        |                            |                        |
| 1. General Fund  |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         | 0.00                         |                            |                        |                            |                        |
| b. Reserve for Economic Uncertainties  | 9789         | 0.00                         |                            |                        |                            |                        |
| 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)   |              |                              |                            |                        |                            |                        |

**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.

| 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) |
|--------------|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| See Attached |              |                              |                            |                        |                            |                        |

| 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            | 6,568,864.00                 | 3.38%                      | 6,790,650.00           | 3.26%                      | 7,012,270.00           |
| 2. Federal Revenues   | 8100-8299            | 457,214.00                   | 0.00%                      | 457,214.00             | 0.00%                      | 457,214.00             |
| 3. Other State Revenues   | 8300-8599            | 805,664.00                   | 2.16%                      | 823,103.25             | 1.74%                      | 837,447.90             |
| 4. Other Local Revenues   | 8600-8799            | 355,021.00                   | 1.13%                      | 359,021.00             | 0.28%                      | 360,021.00             |
| 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)  |                      | 8,186,763.00                 | 2.97%                      | 8,429,988.25           | 2.81%                      | 8,666,952.90           |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                              |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 3,038,544.00           |                            | 3,117,744.51           |
| b. Step & Column Adjustment   |                      |                              |                            | 41,495.67              |                            | 44,640.79              |
| c. Cost-of-Living Adjustment  |                      |                              |                            | 37,704.84              |                            | 39,680.64              |
| d. Other Adjustments  |                      |                              |                            | 0.00                   |                            | 140,869.00             |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 3,038,544.00                 | 2.61%                      | 3,117,744.51           | 7.22%                      | 3,342,934.94           |
| 2. Classified Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 1,296,629.00           |                            | 1,368,094.08           |
| b. Step & Column Adjustment   |                      |                              |                            | 51,476.17              |                            | 54,313.34              |
| c. Cost-of-Living Adjustment  |                      |                              |                            | 19,988.91              |                            | 21,091.79              |
| d. Other Adjustments  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 1,296,629.00                 | 5.51%                      | 1,368,094.08           | 5.51%                      | 1,443,499.21           |
| 3. Employee Benefits  | 3000-3999            | 2,137,265.00                 | 3.94%                      | 2,221,454.97           | 5.61%                      | 2,346,042.48           |
| 4. Books and Supplies   | 4000-4999            | 530,808.00                   | 2.90%                      | 546,201.44             | 2.75%                      | 561,221.99             |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 1,059,819.00                 | -1.38%                     | 1,045,140.90           | 2.75%                      | 1,073,882.28           |
| 6. Capital Outlay   | 6000-6999            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 686,645.00                   | 0.00%                      | 686,645.00             | 0.00%                      | 686,645.00             |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 9. Other Financing Uses   |                      |                              |                            |                        |                            |                        |
| a. Transfers Out  | 7600-7629            | 142,511.00                   | 0.00%                      | 142,511.00             | 0.00%                      | 142,511.00             |
| 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)   |                      | 8,892,221.00                 | 2.65%                      | 9,127,791.90           | 5.14%                      | 9,596,736.90           |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>   |                      |                              |                            |                        |                            |                        |

| 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) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Line A6 minus line B11)   |              | (705,458.00)                 |                            | (697,803.65)           |                            | (929,784.00)           |
| <b>D. FUND BALANCE</b>   |              |                              |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 01, line F1e)  |              | 3,708,851.84                 |                            | 3,003,393.84           |                            | 2,305,590.19           |
| 2. Ending Fund Balance (Sum lines C and D1)  |              | 3,003,393.84                 |                            | 2,305,590.19           |                            | 1,375,806.19           |
| 3. Components of Ending Fund Balance   |              |                              |                            |                        |                            |                        |
| a. Nonspendable  | 9710-9719    | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Restricted  | 9740         | 973,153.40                   |                            | 175,025.15             |                            | 37,263.43              |
| 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         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| e. Unassigned/Unappropriated   |              |                              |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties  | 9789         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| 2. Unassigned/Unappropriated   | 9790         | 2,030,240.44                 |                            | 2,130,565.04           |                            | 1,338,542.76           |
| f. Total Components of Ending Fund Balance   |              |                              |                            |                        |                            |                        |
| (Line D3f must agree with line D2)   |              | 3,003,393.84                 |                            | 2,305,590.19           |                            | 1,375,806.19           |
| <b>E. AVAILABLE RESERVES</b>   |              |                              |                            |                        |                            |                        |
| 1. General Fund  |              |                              |                            |                        |                            |                        |
| 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         | 2,717,072.14                 |                            | 2,130,566.29           |                            | 1,338,544.01           |
| d. Negative Restricted Ending Balances   |              |                              |                            |                        |                            |                        |
| (Negative resources 2000-9999)   | 979Z         | (686,831.70)                 |                            | (1.25)                 |                            | (1.25)                 |
| 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)   |              | 2,030,240.44                 |                            | 2,130,565.04           |                            | 1,338,542.76           |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)                                   |              | 22.83%                       |                            | 23.34%                 |                            | 13.95%                 |
| <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>  | YES          |                              |                            |                        |                            |                        |
| <p>b. If you are the SELPA AU and are excluding special education pass-through funds:<br/>1. Enter the name(s) of the SELPA(s):</p>   |              |                              |                            |                        |                            |                        |
| <p>2. Special education pass-through funds<br/>(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                         |                            |                        |                            |                        |
| <p>2. District ADA<br/>Used to determine the reserve standard percentage level on line F3d<br/>(Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)</p>                                   |              | 512.66                       |                            | 513.95                 |                            | 506.73                 |
| <p>3. Calculating the Reserves<br/>a. Expenditures and Other Financing Uses (Line B11)</p>  |              | 8,892,221.00                 |                            | 9,127,791.90           |                            | 9,596,736.90           |
| <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>  |              | 8,892,221.00                 |                            | 9,127,791.90           |                            | 9,596,736.90           |
| <p>d. Reserve Standard Percentage Level<br/>(Refer to Form 01CS, Criterion 10 for calculation details)</p>  |              | 4.00%                        |                            | 4.00%                  |                            | 4.00%                  |
| <p>e. Reserve Standard - By Percent (Line F3c times F3d)</p>  |              | 355,688.84                   |                            | 365,111.68             |                            | 383,869.48             |
| <p>f. Reserve Standard - By Amount<br/>(Refer to Form 01CS, Criterion 10 for calculation details)</p>   |              | 75,000.00                    |                            | 75,000.00              |                            | 75,000.00              |
| <p>g. Reserve Standard (Greater of Line F3e or F3f)</p>   |              | 355,688.84                   |                            | 365,111.68             |                            | 383,869.48             |
| <p>h. Available Reserves (Line E3)<br/>Meet Reserve Standard (Line F3g)</p>   |              | YES                          |                            | YES                    |                            | YES                    |