

8-11-20 YCOE Reg mtg. Pkt.  
Item 4.5 Handout #2

2020-2021 YCOE ADOPTED BUDGET vs. JULY 2020 STATE ADOPTED BUDGET								
45 Day Budget Revision - August 11, 2020								
Education Code 42127(h) requires a public review of budget revisions within 45 days of an enacted state budget. Budget revisions in accordance with the 2020-21 Enacted State Budget will be incorporated into the LEA's 2020-21 First Interim Budget.								
2020-2021 YCOE Adopted Budget			2020-2021 YCOE 45 Day Budget Revision					
Name	Budget Year 2020/2021	Year 2 2021/2022	Year 3 2022/2023	Budget Year 2020/2021	Year 2 2021/2022	Year 3 2022/2023	Net change	
Combined								
<b>Revenues</b>								
LCFF Sources	\$ 11,275,171.00	\$ 10,868,303.00	\$ 10,493,658.00	\$ 11,586,109.00	\$ 11,179,241.00	\$ 10,804,596.00	\$ 310,938.00	2019/2020 Hold Harmless
Federal Revenue	\$ 4,917,722.00	\$ 4,917,722.00	\$ 4,917,722.00	\$ 4,917,722.00	\$ 4,917,722.00	\$ 4,917,722.00	\$ -	
Other State Revenue	\$ 2,917,805.00	\$ 2,796,134.00	\$ 2,796,134.00	\$ 3,563,275.00	\$ 3,441,604.00	\$ 3,441,604.00	\$ 645,470.00	Low Incidence
Other Local Revenue	\$ 6,997,875.00	\$ 7,334,610.00	\$ 8,155,926.00	\$ 7,312,563.00	\$ 7,649,298.00	\$ 8,470,614.00	\$ 314,688.00	Regional Programs/Taxes/Tuition
<b>Total Revenues</b>	<b>\$ 26,108,573.00</b>	<b>\$ 25,916,769.00</b>	<b>\$ 26,363,440.00</b>	<b>\$ 27,379,669.00</b>	<b>\$ 27,187,865.00</b>	<b>\$ 27,634,536.00</b>	<b>\$ 1,271,096.00</b>	
<b>Expenditures</b>								
Certificated Salaries	\$ 6,412,560.00	\$ 6,572,874.00	\$ 6,737,196.00	\$ 6,412,560.00	\$ 6,572,874.00	\$ 6,737,196.00		
Classified Salaries	\$ 7,446,979.00	\$ 7,633,153.00	\$ 7,823,982.00	\$ 7,446,979.00	\$ 7,633,153.00	\$ 7,823,982.00		
Employee Benefits	\$ 6,920,161.00	\$ 7,294,403.00	\$ 7,953,885.00	\$ 6,920,161.00	\$ 7,294,403.00	\$ 7,953,885.00		
Books and Supplies	\$ 866,474.00	\$ 805,338.00	\$ 725,300.00	\$ 866,474.00	\$ 805,338.00	\$ 725,300.00		
Services and Other	\$ 4,469,754.00	\$ 3,492,794.00	\$ 3,492,794.00	\$ 5,740,850.00	\$ 4,763,890.00	\$ 4,763,890.00	\$ 1,271,096.00	
Capital Outlay	\$ 123,016.00	\$ -	\$ -	\$ 123,016.00	\$ -	\$ -		
Other Outgo	\$ 196,932.00	\$ 201,855.00	\$ 206,902.00	\$ 196,932.00	\$ 201,855.00	\$ 206,902.00		
Indirect Costs	\$ (327,303.00)	\$ (83,648.00)	\$ 8,737.00	\$ (327,303.00)	\$ (83,648.00)	\$ 8,737.00		
<b>Total Expenditures</b>	<b>\$ 26,108,573.00</b>	<b>\$ 25,916,769.00</b>	<b>\$ 26,948,796.00</b>	<b>\$ 27,379,669.00</b>	<b>\$ 27,187,865.00</b>	<b>\$ 28,219,892.00</b>	<b>\$ 1,271,096.00</b>	
<b>Transfers In</b>								
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	\$ 26,108,573.00	\$ 25,916,769.00	\$ 26,948,796.00	\$ 27,379,669.00	\$ 27,187,865.00	\$ 28,219,892.00	\$ 1,271,096.00	
Fund Balance Effect	\$ -	\$ (0.00)	\$ (585,356.00)	\$ -	\$ (0.00)	\$ (585,356.01)		
			\$ -			\$ -		
FUND BALANCE	\$ 7,433,129.22	\$ 7,433,129.22	\$ 6,847,773.22	\$ 7,460,818.22	\$ 7,460,818.22	\$ 6,875,462.22	\$ 27,689.00	
Beginning Fund Bal	\$ 7,433,129.22	\$ 7,433,129.22	\$ 7,433,129.22	\$ 7,460,818.22	\$ 7,460,818.22	\$ 7,460,818.22	\$ 27,689.00	
Ending Fund Bal	\$ 7,433,129.22	\$ 7,433,129.22	\$ 6,847,773.22	\$ 7,460,818.22	\$ 7,460,818.22	\$ 6,875,462.21	\$ 27,689.00	Increase to EFB
Reserved Balances								
Nonspendable Revolving Cash								
Nonspendable Stores	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00		
Nonspendable Prepaid Items	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00		
All Other Nonspendable Assets								
General Reserve								
Restricted Balance	\$ 1,062,184.44	\$ 1,062,184.44	\$ 1,062,183.17	\$ 1,062,184.44	\$ 1,062,184.44	\$ 1,062,183.17		
Designated for the Unrealized Gains of Investments and Cash in County Treasury								
Other Assignments	\$ 5,587,446.05	\$ 5,592,946.05	\$ 4,976,590.05	\$ 5,549,555.98	\$ 5,555,310.10	\$ 4,938,993.29	(\$37,596.76)	
Economic Uncertainties Percentage	3%	3%	3%	3%	3%	3%		
Reserve for Economic Uncertainties	\$ 783,500	\$ 778,000	\$ 809,000	\$ 821,390	\$ 815,636	\$ 846,597	\$ 37,597	Changes follow expenditure
Undesignated/Unappropriated	(\$1.27)	(\$1.27)	\$ 0.00	(\$1.27)	(\$1.27)	\$ 0.00		