

2021-22 45 Day Budget Update

School District:

Pursuant to Ed Code 42127(h), "Not later than 45 days after the Governor signs the annual Budget Act, the school district shall make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect the funding made available by that Budget Act."

The Budget Act was officially signed by the Governor on June 28, 2021. The major changes between the May Revise and the Adopted State Budget that require revenue and expenditure revisions are as follows:

The 45 Day Budget Revisions reflect the change in the LCFF calculator revenues and the funding change per AB602 for Special Education revenues that are provided through our SELPA (NCCSE). Based on the LCFF calculator changes, applicable expense budgets have been revised for staffing relative to increased S&C, and materials for other increases. Special Education expenses have been increased by \$10,000 for replacement of materials identified after original budget adoption.

	Board Adopted Budget	45 Day Budget Revision	Difference	Descriptions/Explanation
Revenues				
LCFF	214,859,278	218,551,162	3,691,884	\$3,678,229 LCFF Calculator; \$13,655 from AB602
Federal	25,183,055	25,183,055	-	
State	23,429,074	23,429,074	-	
Local	19,920,716	20,970,547	1,049,831	Additional SpEd funding through NCCSE (AB602)
Total Revenues	283,392,123	288,133,838	4,741,715	
Expenditures				
Certificated	120,957,098	123,498,331	2,541,233	Additional S&C funding for positions
Classified	44,264,077	44,264,077	-	
Employee Benefits	79,368,547	80,192,783	824,236	Additional S&C cost for positions
Books & Supplies	24,095,622	24,103,848	8,226	\$10,000 SpEd material replacements less \$1,774 adjustment to materials
Services and Other Operating	25,394,291	25,394,291	-	
Capital Outlay	3,084,790	3,084,790	-	
Other Outgo	1,660,183	1,660,183	-	
Indirect Costs			-	
Interfund Transfers	(235,340)	(235,340)	-	
Total Expenditures	298,589,268	301,962,963	3,373,695	

Net Increase (Decrease) in Fund Balance	(15,197,145.00)	(13,829,125.00)	1,368,020.00	
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Beginning Fund Balance	42,583,099	42,583,099	42,583,099	
Projected Ending Balance, June 30, 2022	27,385,954	28,753,974	43,951,119	