

Encore High School
2022-23 Original Budget
BUDGET DETAIL & PRIOR YEAR COMPARISON

Description	2021-22 Estimated Actuals	2022-23 Original Budget	Change From Prior Cycle	Notes/Comments
Enrollment (CALPADS)	722	700	(22)	
Average Daily Attendance (P-2)	659.90	651.00	(8.90)	
REVENUES				
General Purpose Entitlement				
8011 General Purpose Block Grant	4,141,940	5,450,456	1,308,516	
8012 Education Protection Account	2,446,898	1,860,191	(586,707)	
8019 Prior Year Corrections/Adjustments	-	-	-	<i>Hold Harmless</i>
8096 Funding in Lieu of Property Taxes	238,148	250,674	12,526	
TTL General Purpose Entitlement	6,826,986	7,561,321	734,335	
Federal Revenue				
8181 Federal IDEA SpEd Revenue	83,143	84,000	857	
8220 School Nutrition Program - Federal	135,817	135,000	(817)	
8290 Other Federal Revenue	2,439,684	842,742	(1,596,942)	<i>ESSER Funds</i>
8295 Prior Year Federal Revenue	(10,619)	-	10,619	
TTL Federal Revenue	2,648,025	1,061,742	(1,586,283)	
Other State Revenue				
8311 AB602 State SpEd Revenue	361,027	533,820	172,793	
8520 School Nutrition Program - State	10,125	10,000	(125)	
8550 Mandated Cost Reimbursements	32,543	26,082	(6,461)	
8560 State Lottery Revenue	153,900	154,812	912	
8590 Other State Revenue	910,689	1,636,878	726,189	<i>Discretionary Block</i>
8595 Prior Year State Revenue	(13,822)	-	13,822	
TTL Other State Revenue	1,454,462	2,361,592	907,130	
Other Local Revenue				
8695 Grants	-	10,000	10,000	
8696 Fundraising	-	5,000	5,000	
8699 Other Revenue	3,739,372	-	(3,739,372)	<i>PPP & Bond Issue</i>
TTL Other Local Revenue	3,739,372	15,000	(3,724,372)	
TTL REVENUES	14,668,846	10,999,655	(3,669,191)	
EXPENDITURES				
1000 - Certificated Salaries				
1100 Teacher Compensation	2,187,342	2,408,603	221,261	
1130 Substitute Teacher Compensation	56,825	48,734	(8,091)	
1150 Teacher Stipends/Extra Duty	59,900	30,000	(29,900)	
1200 Student Support	261,441	196,963	(64,478)	
1300 Certificated Administrators	352,755	135,000	(217,755)	
TTL Certificated Salaries	2,918,262	2,819,300	(98,963)	
2000 - Non - Certificated Salaries				
2100 Instructional Aides	295,136	331,333	36,197	
2150 Instructional Aides Stipends	1,050	-	(1,050)	
2160 Electives Instructional Aides	130,763	104,613	(26,150)	
2200 Pupil Support Administration	377,929	389,628	11,699	
2300 Classified Administrators	680,568	548,120	(132,448)	
2400 Clerical & Technical Staff	728,888	650,945	(77,943)	
TTL Non - Certificated Salaries	2,214,333	2,024,639	(189,694)	
3000 - Employee Benefits				
3101 STRS Certificated	504,335	532,756	28,421	
3202 PERS Classified	505,911	513,651	7,740	
3301 OASDI/Medicare	43,220	40,880	(2,340)	
3302 OASDI/Medicare	168,931	154,885	(14,047)	
3401 Health Care Certificated	357,570	325,138	(32,432)	
3402 Health Care Classified	280,051	307,409	27,358	
3501 Unemployment Insurance	25,945	14,096	(11,848)	
3502 Unemployment Insurance	-	10,123	10,123	
3601 Workers' Comp Certificated	68,556	64,844	(3,712)	
3602 Workers' Comp Classified	50,790	46,567	(4,223)	
3901 Other Benefits Cert	1,666	-	(1,666)	
3902 Other Benefits Class	5,156	-	(5,156)	
TTL Employee Benefits	2,012,132	2,010,350	(1,782)	
4000 - Books/Supplies/Materials				
4100 Textbooks & Core Curriculum	128,325	140,000	11,675	
4310 Materials & Supplies	95,000	105,000	10,000	
4320 Office Supplies	17,500	15,000	(2,500)	
4330 Meals & Events	5,000	2,500	(2,500)	
4350 Other Supplies - Materials & Supplies	92,000	75,000	(17,000)	
4390 Other Supplies	5,000	-	(5,000)	
4400 Non - Capitalized Equipment	38,500	50,000	11,500	
4480 Capital Equipment Purchases	229,000	-	(229,000)	
4700 School Nutrition Program	162,500	130,000	(32,500)	

Description	2021-22 Estimated Actuals	2022-23 Original Budget	Change From Prior Cycle	Notes/Comments
TTL Books/Supplies/Materials	772,825	517,500	(255,325)	
5000 - Services & Operations				
5100 Subagreements For Services	246,811	200,000	(46,811)	
5200 Travel & Conferences	6,000	5,000	(1,000)	
5210 Mileage Reimbursements	1,000	500	(500)	
5300 Dues & Memberships	15,000	15,000	-	
5400 Insurance	545,000	525,000	(20,000)	New Broker
5500 Operations & Housekeeping	72,500	50,000	(22,500)	
5510 Utilities (General)	225,000	250,000	25,000	
5520 Janitorial Services	37,500	15,000	(22,500)	
5610 Facility Rents & Leases	1,152,803	1,362,960	210,157	Bond issue - increased rent
5620 Equipment Leases	52,000	25,000	(27,000)	
5630 Maintenance & Repair	193,183	140,000	(53,183)	
5800 Professional Services - Non - instructional	165,448	59,300	(106,148)	
5810 Legal	200,255	200,000	(255)	
5820 Audit & CPA	45,000	20,000	(25,000)	
5825 DMS Business Services	226,592	236,493	9,901	
5830 Non - Instructional Software Licenses/Fees	38,483	37,500	(983)	
5835 Field Trips - Bus Transportations	19,000	20,000	1,000	
5840 Advertising & Recruitment	100,000	60,000	(40,000)	
5850 Oversight Fees	68,270	75,613	7,343	
5855 Interest Expense - Short Term	272,454	-	(272,454)	
5860 Service Fees	30,427	25,000	(5,427)	
5865 General - Bus Transportation	651,500	651,500	-	
5870 Livescan Fingerprinting	1,000	1,000	-	
5880 Instructional Vendors & Consultants	90,000	25,000	(65,000)	
5890 Misc Other Outside Services	2,500	2,500	-	
5900 Communications	6,000	6,000	-	
5910 Telephone	14,115	12,000	(2,115)	
5920 Internet	89,975	20,625	(69,350)	
5930 Postage	7,500	7,500	-	
TTL Services & Operations	4,575,316	4,048,491	(526,826)	
6000 - Capital Outlay				
6900 Depreciation	204,240	184,040	(20,200)	
TTL Capital Outlay	204,240	184,040	(20,200)	
7000 - Other Outgo				
7438 Interest on Long-Term Debt	-	-	-	
TTL Other Outgo	-	-	-	
TTL EXPENDITURES	12,697,109	11,604,320	(1,092,789)	
Revenues less Expenditures	1,971,737	(604,665)	(2,576,402)	
Beginning Fund Balance	593,608	2,565,345		
Net Revenues	1,971,737	(604,665)		
ENDING BALANCE	2,565,345	1,960,681		
ENDING BALANCE AS % OF OUTGO	20.2%	16.9%		