



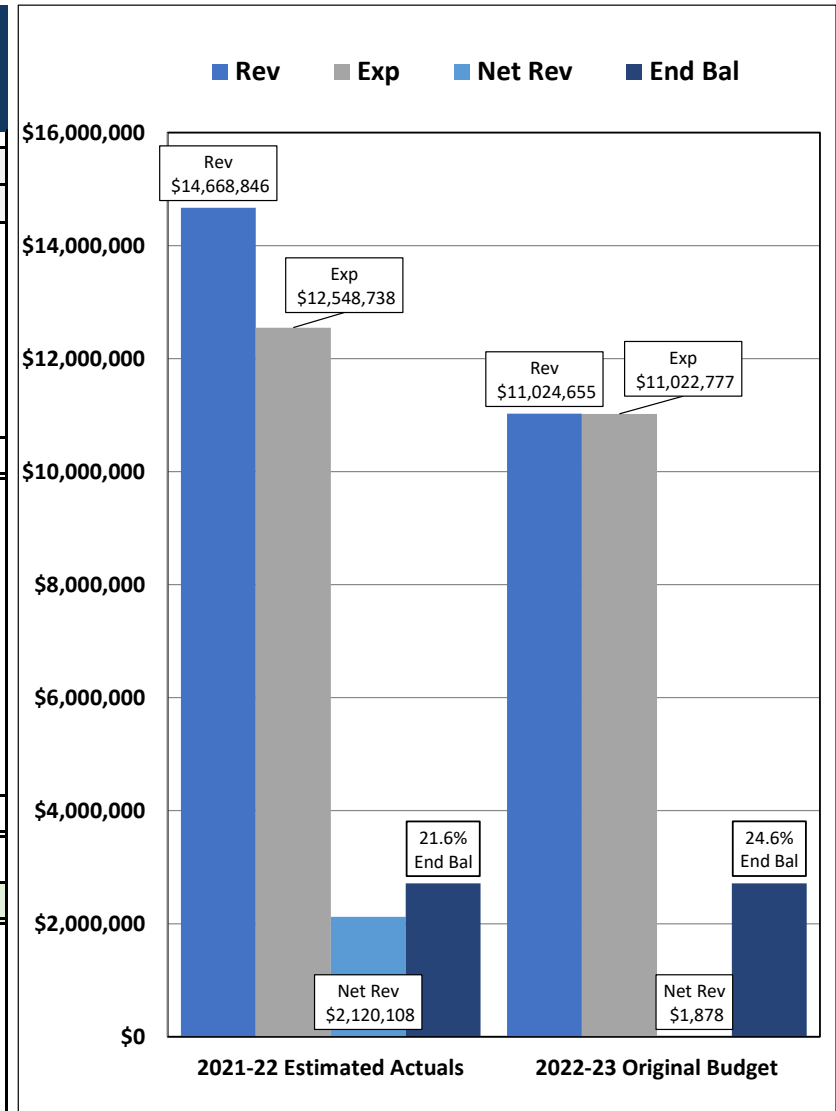
# Encore High School

2022-23 Original Budget - Draft



# Encore High School 2022-23 Original Budget BUDGET SUMMARY

	2021-22 Estimated Actuals	2022-23 Original Budget	Change
<b>Projected Enrollment:</b>	<b>722</b>	<b>700</b>	<b>(22)</b>
<b>Projected P-2 ADA:</b>	<b>659.90</b>	<b>651.00</b>	<b>(8.90)</b>
<b>Revenues:</b>			
General Purpose Entitlement	\$ 6,826,986	\$ 7,561,321	\$ 734,335
Federal Revenue	2,648,025	1,061,742	(1,586,283)
Other State Revenue	1,454,462	2,361,592	907,130
Other Local Revenue	3,739,372	40,000	(3,699,372)
<b>TTL Revenues</b>	<b>\$ 14,668,846</b>	<b>\$ 11,024,655</b>	<b>\$ (3,644,191)</b>
<b>Expenditures:</b>			
Certificated Salaries	\$ 2,980,706	\$ 2,797,402	\$ (183,304)
Non-Certificated Salaries	2,208,254	1,827,493	(380,762)
Benefits	2,005,310	1,895,315	(109,995)
Books/Supplies/Materials	772,825	436,000	(336,825)
Services/Operations	4,377,403	3,882,528	(494,875)
Capital Outlay	204,240	184,040	(20,200)
Other Outgo	-	-	-
<b>TTL Expenditures</b>	<b>\$ 12,548,738</b>	<b>\$ 11,022,777</b>	<b>\$ (1,525,961)</b>
<b>Net Revenues</b>	<b>\$ 2,120,108</b>	<b>\$ 1,878</b>	<b>\$ (2,118,230)</b>
<b>Beginning Balance July 1</b>	<b>\$ 593,608</b>	<b>\$ 2,713,716</b>	
<b>Ending Balance June 30</b>	<b>\$ 2,713,716</b>	<b>\$ 2,715,593</b>	
<b>Ending Balance as % of Exp:</b>	<b>21.6%</b>	<b>24.6%</b>	



**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
<b>Enrollment (CALPADS)</b>	<b>722</b>	<b>700</b>	<b>(22)</b>	
<b>Average Daily Attendance (P-2)</b>	<b>659.90</b>	<b>651.00</b>	<b>(8.90)</b>	
<b>REVENUES</b>				
<b>General Purpose Entitlement</b>				
8011 General Purpose Block Grant	4,141,940	5,450,456	1,308,516	LCFF 9.86% COLA increase - Will go up to 13%
8012 Education Protection Account	2,446,898	1,860,191	(586,707)	
8019 Prior Year Corrections/Adjustments	-	-	-	
8096 Funding in Lieu of Property Taxes	238,148	250,674	12,526	
<b>TTL General Purpose Entitlement</b>	<b>6,826,986</b>	<b>7,561,321</b>	<b>734,335</b>	
<b>Federal Revenue</b>				
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)	
8295 Prior Year Federal Revenue	(10,619)	-	10,619	
<b>TTL Federal Revenue</b>	<b>2,648,025</b>	<b>1,061,742</b>	<b>(1,586,283)</b>	
<b>Other State Revenue</b>				
8311 AB602 State SpEd Revenue	361,027	533,820	172,793	State SpEd is going up from \$715/ADA to \$820/ADA
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	
8595 Prior Year State Revenue	(13,822)	-	13,822	
<b>TTL Other State Revenue</b>	<b>1,454,462</b>	<b>2,361,592</b>	<b>907,130</b>	
<b>Other Local Revenue</b>				
8695 Grants	-	20,000	20,000	
8696 Fundraising	-	20,000	20,000	
8699 Other Revenue	3,739,372	-	(3,739,372)	PPP loan revenue recognition
<b>TTL Other Local Revenue</b>	<b>3,739,372</b>	<b>40,000</b>	<b>(3,699,372)</b>	
<b>TTL REVENUES</b>	<b>14,668,846</b>	<b>11,024,655</b>	<b>(3,644,191)</b>	
<b>EXPENDITURES</b>				
<b>1000 - Certificated Salaries</b>				
1100 Teacher Compensation	2,282,919	2,445,439	162,520	
1130 Substitute Teacher Compensation	66,296	20,000	(46,296)	
1150 Teacher Stipends/Extra Duty	12,100	-	(12,100)	
1200 Student Support	260,085	196,963	(63,122)	
1300 Certificated Administrators	358,956	135,000	(223,956)	
1350 Administrator Stipends/Extra Duty	350	-	(350)	
<b>TTL Certificated Salaries</b>	<b>2,980,706</b>	<b>2,797,402</b>	<b>(183,304)</b>	

**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
<b>2000 - Non - Certificated Salaries</b>				
2100 Instructional Aides	309,679	282,166	(27,513)	
2150 Instructional Aides Stipends	500	-	(500)	
2160 Electives Instructional Aides	121,277	89,658	(31,618)	
2200 Pupil Support Administration	372,093	386,325	14,233	
2250 Pupil Support Stipends	350	-	(350)	
2300 Classified Administrators	670,193	548,120	(122,073)	
2350 Classified Administrator Stipends	700	-	(700)	
2400 Clerical & Technical Staff	733,463	521,223	(212,239)	
<b>TTL Non - Certificated Salaries</b>	<b>2,208,254</b>	<b>1,827,493</b>	<b>(380,762)</b>	
<b>3000 - Employee Benefits</b>				
3101 STRS Certificated	504,335	534,304	29,968	
3202 PERS Classified	505,911	463,635	(42,276)	
3301 OASDI/Medicare	43,220	40,562	(2,658)	
3302 OASDI/Medicare	168,931	139,803	(29,128)	
3401 Health Care Certificated	357,570	325,138	(32,432)	
3402 Health Care Classified	280,051	262,375	(17,676)	
3501 Unemployment Insurance	25,945	13,987	(11,958)	
3502 Unemployment Insurance	-	9,137	9,137	
3601 Workers' Comp Certificated	68,556	64,340	(4,216)	
3602 Workers' Comp Classified	50,790	42,032	(8,758)	
<b>TTL Employee Benefits</b>	<b>2,005,310</b>	<b>1,895,315</b>	<b>(109,995)</b>	
<b>4000 - Books/Supplies/Materials</b>				
4100 Textbooks & Core Curriculum	128,325	125,000	(3,325)	
4310 Materials & Supplies	95,000	75,000	(20,000)	
4320 Office Supplies	17,500	15,000	(2,500)	
4330 Meals & Events	5,000	1,000	(4,000)	
4350 Other Supplies - Materials & Supplies	92,000	50,000	(42,000)	
4390 Other Supplies	5,000	-	(5,000)	
4400 Non - Capitalized Equipment	38,500	40,000	1,500	
4480 Capital Equipment Purchases	229,000	-	(229,000)	
4700 School Nutrition Program	162,500	130,000	(32,500)	
<b>TTL Books/Supplies/Materials</b>	<b>772,825</b>	<b>436,000</b>	<b>(336,825)</b>	
<b>5000 - Services &amp; Operations</b>				
5100 Subagreements For Services	105,000	100,000	(5,000)	
5200 Travel & Conferences	6,000	-	(6,000)	
5210 Mileage Reimbursements	1,000	500	(500)	
5300 Dues & Memberships	15,000	15,000	-	
5400 Insurance	545,000	500,000	(45,000)	

**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
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	
5620	Equipment Leases	52,000	25,000	(27,000)	
5630	Maintenance & Repair	190,000	140,000	(50,000)	
5800	Professional Services - Non - instructional	115,000	59,300	(55,700)	
5810	Legal	200,255	200,000	(255)	
5820	Audit & CPA	45,000	20,000	(25,000)	
5825	DMS Business Services	226,592	237,030	10,438	
5830	Non - Instructional Software Licenses/Fees	38,483	37,500	(983)	
5835	Field Trips - Bus Transportations	19,000	-	(19,000)	
5840	Advertising & Recruitment	100,000	60,000	(40,000)	
5850	Oversight Fees	68,270	75,613	7,343	
5855	Interest Expense - Short Term	230,000	-	(230,000)	
5860	Service Fees	80,000	15,000	(65,000)	
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	12,000	12,000	-	
5920	Internet	82,500	20,625	(61,875)	
5930	Postage	7,500	3,500	(4,000)	
<b>TTL Services &amp; Operations</b>		<b>4,377,403</b>	<b>3,882,528</b>	<b>(494,875)</b>	
<b>6000 - Capital Outlay</b>					
6900	Depreciation	204,240	184,040	(20,200)	
<b>TTL Capital Outlay</b>		<b>204,240</b>	<b>184,040</b>	<b>(20,200)</b>	
7438	Interest on Long-Term Debt	-	-	-	
<b>TTL Other Outgo</b>		<b>-</b>	<b>-</b>	<b>-</b>	
<b>TTL EXPENDITURES</b>		<b>12,548,738</b>	<b>11,022,777</b>	<b>(1,525,961)</b>	
<b>Revenues less Expenditures</b>		<b>2,120,108</b>	<b>1,878</b>	<b>(2,118,230)</b>	
<b>Beginning Fund Balance</b>		<b>593,608</b>	<b>2,713,716</b>		
<b>Net Revenues</b>		<b>2,120,108</b>	<b>1,878</b>		
<b>ENDING BALANCE</b>		<b>2,713,716</b>	<b>2,715,593</b>		
<b>ENDING BALANCE AS % OF OUTGO</b>		<b>21.6%</b>	<b>24.6%</b>		

**Encore High School  
2022-23 Original Budget  
ENROLLMENT AND A.D.A. ASSUMPTIONS**

	2022-23		2023-24		2024-25	
	ENROLL	ADA	ENROLL	ADA	ENROLL	ADA
Total K-3	-	-	-	-	-	-
Total 4-6	-	-	-	-	-	-
Total 7-8	210	195.30	210	195.30	210	195.30
Total 9-12	490	455.70	490	455.70	490	455.70
<b>TTL Enrollment/ADA</b>	<b>700</b>	<b>651.00</b>	<b>700</b>	<b>651.00</b>	<b>700</b>	<b>651.00</b>
<b>ADA Ratio (average):</b>		<b>93.00%</b>		<b>93.00%</b>		<b>93.00%</b>
Kinder	-	-	-	-	-	-
Grade 1	-	-	-	-	-	-
Grade 2	-	-	-	-	-	-
Grade 3	-	-	-	-	-	-
Grade 4	-	-	-	-	-	-
Grade 5	-	-	-	-	-	-
Grade 6	-	-	-	-	-	-
Grade 7	110	102.30	110	102.30	110	102.30
Grade 8	100	93.00	100	93.00	100	93.00
Grade 9	120	111.60	120	111.60	120	111.60
Grade 10	115	106.95	115	106.95	115	106.95
Grade 11	145	134.85	145	134.85	145	134.85
Grade 12	110	102.30	110	102.30	110	102.30
<b>TOTAL:</b>	<b>700</b>	<b>651.00</b>	<b>700</b>	<b>651.00</b>	<b>700</b>	<b>651.00</b>