

Washington Unified School District
13-Aug-20

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 district's 2020-21 First Interim Budget.

| | 2020-21 | 2020-21 | |
|---|------------------------|-----------------------|-------------------|
| | Original Budget | Revised Budget | Revisions |
| LCFF Revenue | 68,907,313 | 74,941,521 | 6,034,208 |
| Federal Revenue | 4,446,499 | 11,923,512 | 7,477,013 |
| Other State Revenue | 7,013,499 | 7,774,856 | 761,357 |
| Other Local Revenue | 3,504,014 | 3,263,364 | (240,650) |
| Total Revenues | 83,871,325 | 97,903,253 | 14,031,928 |
| | | | |
| Certificated Salaries | 35,868,928 | 35,898,928 | 30,000 |
| Classified Salaries | 13,548,852 | 13,548,852 | - |
| Employee Benefits | 20,674,090 | 20,680,292 | 6,202 |
| Books and Supplies | 3,247,342 | 11,401,918 | 8,154,576 |
| Services and Other Operating Expenditures | 12,098,972 | 12,140,642 | 41,670 |
| Capital Outlay | 262,774 | 262,774 | - |
| Other Outgo | 739,784 | 734,214 | (5,570) |
| Total Expenditures | 86,440,742 | 94,667,620 | 8,226,878 |
| | | | |
| Interfund Transfers In | 216,625 | 216,625 | - |
| Interfund Transfers Out | (107,000) | (107,000) | - |
| Other Sources | - | - | - |
| Other Uses | - | - | - |
| Total Other Sources/Uses | 109,625 | 109,625 | - |
| | | | |
| Net Increase/Decrease | (2,459,792) | 3,345,258 | 5,805,050 |
| | | | |
| Beginning Fund Balance | 16,521,770 | 16,521,770 | - |
| Ending Fund Balance | 14,061,978 | 19,867,028 | 5,805,050 |

Explanation of Revisions:

Increase in LCFF revenue due to elimination of proposed 10% reduction - COLA set at 0% for 2020-21
 2020-21 ADA will be held harmless at 2019-20 ADA levels (no growth or decline for 2020-21 only)
 Decrease in AB 602 Special Education revenue - SELPA per pupil rate went from \$640 to \$625
 COVID - 19 Response Funds