

Willits Unified School District
 Summary of 45 Day Budget Revision Changes
 2021/22

Description	Object	Unrestricted			Restricted		
		Increase/(Decrease)			Increase/(Decrease)		
		2021/22	2022/23	2023/24	2021/22	2022/23	2023/24
LCFF	80xx	48,859	54,521	235,199	-	-	-
Total LCFF		48,859	54,521	235,199	-	-	-
Lottery	85xx	17,819	18,048	17,484	21,932	21,843	21,519
TK Planning Grant	85xx	-	-	-	105,768	-	-
A-G Completion	85xx	-	-	-	165,360	-	-
Total State		17,819	18,048	17,484	293,060	21,843	21,519
Total Revenue		66,678	72,569	252,683	293,060	21,843	21,519
Add 2 PE Aides Sal	2xxx	42,796	43,438	44,090	-	-	-
WHS Aide	2xxx	-	-	-	18,240	18,513	18,791
Total Class Sal		42,796	43,438	44,090	18,240	18,513	18,791
SUI from 1.23% to .5%	3xxx	(52,789)	(53,157)	(53,679)	(19,746)	(20,005)	(20,342)
STRS from 18% to 19.1%	3xxx	-	63,217	63,446	-	17,199	17,313
Add 2 PE Aides Bens	3xxx	34,244	37,265	37,953	-	-	-
WHS Aide	3xxx	-	-	-	6,339	7,025	7,318
Total Benefits		(18,545)	47,325	47,720	(13,407)	4,219	4,289
TK Planning Grant	6xxx	-	-	-	105,768	-	-
Total Capital Outlay		-	-	-	105,768	-	-
Total Expenditures		24,251	90,763	91,810	110,601	22,732	23,080
Total Restricted & Unrestricted Expenditures		134,852	113,495	114,890			
Increase/(Decrease) to REU		22,925	19,294	19,531			

Multi Year Projection

		45 Day Revision 2021/22			MYP 2022/23			MYP 2023/24		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
		A	B	C	D	E	F	G	H	I
Revenues										
LCFF Funding	8010-8099	16,618,804	-	16,618,804	16,084,978	-	16,084,978	16,647,029	-	16,647,029
Federal Revenues	8100-8299	-	1,820,771	1,820,771	-	2,153,064	2,153,064	-	4,078,740	4,078,740
State Revenues	8300-8599	281,706	2,740,732	3,022,438	281,668	1,232,282	1,513,950	277,461	1,230,864	1,508,325
Local Revenues	8600-8799	209,386	1,079,528	1,288,914	209,386	1,069,527	1,278,913	209,386	1,069,527	1,278,913
Total Revenues		17,109,896	5,641,031	22,750,927	16,576,032	4,454,873	21,030,905	17,133,876	6,379,131	23,513,007
Expenditures										
Certificated Salaries	1000-1999	6,122,108	1,711,278	7,833,386	6,153,040	1,726,797	7,879,837	6,204,735	1,752,699	7,957,434
Classified Salaries	2000-2999	2,022,226	1,350,347	3,372,573	2,042,409	1,370,601	3,413,010	2,062,896	1,391,160	3,454,056
Benefits & Taxes	3000-3999	3,882,600	2,006,242	5,888,842	4,085,302	2,091,626	6,176,928	4,125,171	2,118,650	6,243,821
Materials & Supplies	4000-4999	560,910	1,156,737	1,717,647	541,485	402,061	943,546	541,485	2,123,079	2,664,564
Operating Expenditures	5000-5999	1,850,925	1,271,874	3,122,799	1,850,925	1,251,874	3,102,799	1,850,925	1,249,374	3,100,299
Capital Outlay	6000-6599	-	108,268	108,268	-	2,500	2,500	-	-	-
Other Outgo	7xxx's	223,255	-	223,255	218,105	-	218,105	219,111	-	219,111
Other Outgo	7300-7399	(417,353)	350,093	(67,260)	(451,632)	384,372	(67,260)	(572,889)	505,629	(67,260)
Total Expenditures		14,244,671	7,954,839	22,199,510	14,439,634	7,229,831	21,669,465	14,431,434	9,140,591	23,572,025
Revenue less Expenditures		2,865,225	(2,313,808)	551,417	2,136,398	(2,774,958)	(638,560)	2,702,442	(2,761,460)	(59,018)
Other Sources/Uses										
Transfers In	8910-8979	-	-	-	-	-	-	-	-	-
Contributions	8980-8999	(2,404,105)	2,404,105	-	(2,750,353)	2,750,353	-	(2,734,495)	2,734,495	-
Transfers Out	7610-7699	(463,215)	-	(463,215)	(430,000)	-	(430,000)	(400,000)	-	(400,000)
Total Other Sources		(2,867,320)	2,404,105	(463,215)	(3,180,353)	2,750,353	(430,000)	(3,134,495)	2,734,495	(400,000)
Change in Fund Balance		(2,095)	90,297	88,202	(1,043,955)	(24,605)	(1,068,560)	(432,053)	(26,965)	(459,018)
Beginning Fund Balance		4,643,071	416,955	5,060,026	4,640,976	507,252	5,148,228	3,597,021	482,647	4,079,668
Adjustments		-	-	-	-	-	-	-	-	-
Adj Beg Fund Bal		4,643,071	416,955	5,060,026	4,640,976	507,252	5,148,228	3,597,021	482,647	4,079,668
Ending Fund Balance		4,640,976	507,252	5,148,228	3,597,021	482,647	4,079,668	3,164,968	455,682	3,620,650
Non Spendable		2,500	-	2,500	2,500	-	2,500	2,500	-	2,500
Restricted		-	507,252	507,252	-	482,647	482,647	-	455,682	455,682
Committed		-	-	-	-	-	-	-	-	-
Assigned		792,582	-	792,582	414,594	-	414,594	200,000	-	200,000
REU		3,598,337	-	3,598,337	3,586,910	-	3,586,910	3,578,865	-	3,578,865
Unassigned		247,557	0	247,557	(406,983)	0	(406,983)	(616,397)	0	(616,397)

REU is: 15.88% 16.23% 14.93%

