



**Revised Preliminary Operational Budget
FY 2021-22**

REVENUES

DESCRIPTION	ACCOUNT CODES		REVISED PRELIM BUDGET	PRELIMINARY BUDGET	INCREASE (DECREASE)
LOCAL CONTROL FUNDING FORMULA (LCFF) SOURCES					
LCFF State Aid - Current Year	8011	+	\$ 3,629,068.00	\$ 3,956,145.00	\$ (327,077.00)
Education Protection Account (EPA)	8012	+	63,592.00	70,516.00	(6,924.00)
In Lieu of Property Taxes - Current Year	8096	+	-	-	-
TOTAL, LCFF SOURCES		=	\$ 3,692,660.00	\$ 4,026,661.00	\$ (334,001.00)
FEDERAL REVENUES					
Special Ed: IDEA Basic Local Assistance Entitlement Part B	8181	+	\$ 44,750.00	\$ 37,375.00	\$ 7,375.00
Title I, Part A - Improving Basic Programs	8290	+	79,340.00	70,101.00	9,239.00
Title II, Part A - Supporting Effective Instruction	8290	+	11,661.00	10,094.00	1,567.00
Title III, Part A - English Learner Student Program	8290	+	6,818.00	5,834.00	984.00
Title IV, Part A - Student Support and Academic Enrichment	8290	+	10,000.00	10,000.00	-
CARES Act - Elementary and Secondary School Relief (ESSER) II	8290	+	74,678.00	69,744.00	4,934.00
CARES Act - Elementary and Secondary School Relief (ESSER) III	8290	+	88,650.00	36,804.00	51,846.00
TOTAL, FEDERAL REVENUES		=	\$ 315,897.00	\$ 239,952.00	\$ 75,945.00
STATE REVENUES OTHER THAN LCFF					
Mandate Block Grant	8550	+	\$ 13,329.00	\$ 13,329.00	\$ -
Lottery: Unrestricted	8560	+	48,575.00	48,575.00	-
Lottery: Instructional Materials	8560	+	15,868.00	15,868.00	-
Career Technical Education Incentive Grant	8590	+	194,437.00	193,061.00	1,376.00
Special Education	8792	+	227,342.00	229,286.00	(1,944.00)
Special Education: Mental Health Services - Level 2	8590	+	82,790.00	108,827.00	(26,037.00)
Expanded Learning Opportunities (ELO) Grant	8590	+	115,104.00	127,893.00	(12,789.00)
Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	8590	+	12,789.00	-	12,789.00
Special Education Dispute Prevention	8590	+	6,873.00	-	6,873.00
TOTAL, OTHER STATE REVENUES		=	\$ 717,107.00	\$ 736,839.00	\$ (19,732.00)
LOCAL REVENUES					
Interest Income	8660	+	\$ 10,000.00	\$ 15,000.00	\$ (5,000.00)
All Other Local Revenue	8699	+	500.00	500.00	-
TOTAL, LOCAL REVENUES		=	\$ 10,500.00	\$ 15,500.00	\$ (5,000.00)
OTHER FINANCING SOURCES					
All Other Financing Sources	8979	+	\$ 434,507.00	\$ -	\$ 434,507.00
TOTAL, OTHER FINANCING SOURCES			\$ 434,507.00	\$ -	\$ 434,507.00
TOTAL, REVENUES			\$ 5,170,671.00	\$ 5,018,952.00	\$ 151,719.00



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EXPENDITURES

DESCRIPTION	ACCOUNT CODES		REVISED PRELIM BUDGET	PRELIMINARY BUDGET	INCREASE (DECREASE)
CERTIFICATED SALARIES					
Certificated Teachers' Salaries	1100	+	\$ 1,377,149.00	\$ 1,335,038.00	\$ 42,111.00
Certificated Pupil Support Salaries	1200	+	193,795.00	166,249.00	27,546.00
Certificated Supervisors' & Administrators' Salaries	1300	+	198,874.00	195,308.00	3,566.00
Other Certificated Salaries	1900	+	119,561.00	184,369.00	(64,808.00)
TOTAL, CERTIFICATED SALARIES		=	\$ 1,889,379.00	\$ 1,880,964.00	\$ 8,415.00
CLASSIFIED SALARIES					
Classified Support Salaries	2200	+	\$ 33,947.00	\$ 45,793.00	\$ (11,846.00)
Classified Supervisors' & Administrators' Salaries	2300	+	141,509.00	196,738.00	(55,229.00)
Clerical, Technical and Office Staff Salaries	2400	+	300,900.00	206,603.00	94,297.00
TOTAL, CLASSIFIED SALARIES		=	\$ 476,356.00	\$ 449,134.00	\$ 27,222.00
EMPLOYEE BENEFITS					
STRS Retirement	3100	+	\$ 319,963.00	\$ 326,007.00	\$ (6,044.00)
PERS Retirement	3200	+	108,754.00	92,407.00	16,347.00
Social Security/Medicare	3300	+	63,758.00	58,794.00	4,964.00
Health and Welfare	3400	+	581,668.00	576,225.00	5,443.00
Unemployment Insurance	3500	+	11,829.00	28,660.00	(16,831.00)
Workers Compensation	3600	+	27,003.00	26,563.00	440.00
TOTAL, EMPLOYEE BENEFITS		=	\$ 1,112,975.00	\$ 1,108,656.00	\$ 4,319.00
TOTAL, PERSONNEL COST			\$ 3,478,710.00	\$ 3,438,754.00	\$ 39,956.00



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DESCRIPTION	ACCOUNT CODES		REVISED PRELIM BUDGET	PRELIMINARY BUDGET	INCREASE (DECREASE)
BOOKS AND SUPPLIES					
Textbooks and Core Curricula Materials	4100	+	\$ 20,000.00	\$ 15,231.00	\$ 4,769.00
Books and Other Reference Materials	4200	+	1,873.00	1,500.00	373.00
Materials and Supplies	4300	+	121,680.00	72,252.00	49,428.00
On-Line Courses	4312	+	25,989.00	25,989.00	-
Noncapitalized Equipment	4400	+	75,705.00	30,000.00	45,705.00
Food	4700	+	5,683.00	5,456.00	227.00
TOTAL, BOOKS AND SUPPLIES		=	\$ 250,930.00	\$ 150,428.00	\$ 100,502.00
SERVICES AND OTHER OPERATING EXPENSES					
Travel and Conference	5200	+	\$ 23,766.00	\$ 22,617.00	\$ 1,149.00
Dues and Memberships	5300	+	7,149.00	6,637.00	512.00
Liability Insurance	5400	+	26,142.00	24,186.00	1,956.00
Operations and Housekeeping Services	5500	+	124,559.00	106,584.00	17,975.00
Rental, Leases, Repairs & Noncapitalized Improvements	5600	+	334,226.00	334,036.00	190.00
Professional/Consulting Services/Operating Exp.	5800	+	418,022.00	440,096.00	(22,074.00)
Marketing Fees	5812	+	51,707.00	50,190.00	1,517.00
Communications	5900	+	54,651.00	48,644.00	6,007.00
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		=	\$ 1,040,222.00	\$ 1,032,990.00	\$ 7,232.00
CAPITAL OUTLAY					
Depreciation - Equipment	6900	+	\$ 19,648.00	\$ 21,230.00	\$ (1,582.00)
Depreciation - Leasehold Improvement	6900	+	119,948.00	121,615.00	(1,667.00)
TOTAL, CAPITAL OUTLAY		=	\$ 139,596.00	\$ 142,845.00	\$ (3,249.00)
OTHER OUTGO					
Debt Service Payment - Interest (Capitalized Leases)	7438	+	\$ 2,680.00	\$ 2,988.00	\$ (308.00)
TOTAL, OTHER OUTGO		=	\$ 2,680.00	\$ 2,988.00	\$ (308.00)
RESERVES					
Operational Reserve	9780	+	\$ 129,266.00	\$ 125,473.00	\$ 3,793.00
Reserve for Economic Uncertainties	9789	+	129,267.00	125,474.00	3,793.00
TOTAL, RESERVES		=	\$ 258,533.00	\$ 250,947.00	\$ 7,586.00
%			5%	5%	
TOTAL, EXPENDITURES			\$ 5,170,671.00	\$ 5,018,952.00	151,719.00