



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

**REVENUES**

DESCRIPTION	ACCOUNT CODES		REVISED PRELIM BUDGET	PRELIMINARY BUDGET	INCREASE (DECREASE)
<b>LOCAL CONTROL FUNDING FORMULA (LCFF) SOURCES</b>					
LCFF State Aid - Current Year	8011	+	\$ 2,352,041.00	\$ 3,362,360.00	\$ (1,010,319.00)
Education Protection Account (EPA)	8012	+	1,315,630.00	825,509.00	490,121.00
In Lieu of Property Taxes - Current Year	8096	+	114,083.00	134,009.00	(19,926.00)
<b>TOTAL, LCFF SOURCES</b>		=	<b>\$ 3,781,754.00</b>	<b>\$ 4,321,878.00</b>	<b>\$ (540,124.00)</b>
<b>FEDERAL REVENUES</b>					
Special Ed: IDEA Basic Local Assistance Entitlement Part B	8181	+	\$ 40,125.00	\$ 40,125.00	\$ -
Title I, Part A - Improving Basic Programs	8290	+	77,061.00	64,324.00	12,737.00
Title II, Part A - Supporting Effective Instruction	8290	+	10,912.00	8,144.00	2,768.00
Title III, Part A - English Learner Student Program	8290	+	3,156.00	3,089.00	67.00
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	+	26,171.00	71,896.00	(45,725.00)
CARES Act - Elementary and Secondary School Relief (ESSER) III	8290	+	131,490.00	33,771.00	97,719.00
<b>TOTAL, FEDERAL REVENUES</b>		=	<b>\$ 298,915.00</b>	<b>\$ 231,349.00</b>	<b>\$ 67,566.00</b>
<b>STATE REVENUES OTHER THAN LCFF</b>					
Mandate Block Grant	8550	+	\$ 14,658.00	\$ 14,658.00	\$ -
Lottery: Unrestricted	8560	+	48,509.00	56,586.00	(8,077.00)
Lottery: Instructional Materials	8560	+	15,846.00	18,485.00	(2,639.00)
Career Technical Education Incentive Grant	8590	+	151,880.00	151,880.00	-
Special Education	8792	+	221,385.00	234,879.00	(13,494.00)
Special Education: Mental Health Services - Level 2	8590	+	18,281.00	11,510.00	6,771.00
Expanded Learning Opportunities (ELO) Grant	8590	+	131,822.00	133,154.00	(1,332.00)
Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	8590	+	1,332.00	-	1,332.00
Special Education Dispute Prevention	8590	+	4,087.00	-	4,087.00
Special Education Learnig Recovery Funds	8590	+	24,520.00	-	24,520.00
<b>TOTAL, OTHER STATE REVENUES</b>		=	<b>\$ 632,320.00</b>	<b>\$ 621,152.00</b>	<b>\$ 11,168.00</b>
<b>LOCAL REVENUES</b>					
Interest Income	8660	+	\$ 2,898.00	\$ 2,500.00	\$ 398.00
All Other Local Revenue	8699	+	500.00	500.00	-
<b>TOTAL, LOCAL REVENUES</b>		=	<b>\$ 3,398.00</b>	<b>\$ 3,000.00</b>	<b>\$ 398.00</b>
<b>TOTAL, REVENUES</b>			<b>\$ 4,716,387.00</b>	<b>\$ 5,177,379.00</b>	<b>\$ (460,992.00)</b>



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**EXPENDITURES**

<b>DESCRIPTION</b>	<b>ACCOUNT CODES</b>		<b>REVISED PRELIM BUDGET</b>	<b>PRELIMINARY BUDGET</b>	<b>INCREASE (DECREASE)</b>
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries	1100	+	\$ 1,313,367.00	\$ 1,485,480.00	\$ (172,113.00)
Certificated Pupil Support Salaries	1200	+	135,129.00	106,153.00	28,976.00
Certificated Supervisors' & Administrators' Salaries	1300	+	259,025.00	196,961.00	62,064.00
Other Certificated Salaries	1900	+	141,162.00	213,532.00	(72,370.00)
<b>TOTAL, CERTIFICATED SALARIES</b>		=	<b>\$ 1,848,683.00</b>	<b>\$ 2,002,126.00</b>	<b>\$ (153,443.00)</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries	2100	+	\$ 16,555.00	\$ 30,413.00	\$ (13,858.00)
Classified Support Salaries	2200	+	-	78,775.00	(78,775.00)
Classified Supervisors' & Administrators' Salaries	2300	+	61,775.00	-	61,775.00
Clerical, Technical and Office Staff Salaries	2400	+	111,928.00	107,394.00	4,534.00
<b>TOTAL, CLASSIFIED SALARIES</b>		=	<b>\$ 190,258.00</b>	<b>\$ 216,582.00</b>	<b>\$ (26,324.00)</b>
<b>EMPLOYEE BENEFITS</b>					
STRS Retirement	3100	+	\$ 323,248.00	\$ 352,089.00	\$ (28,841.00)
Social Security/Medicare	3300	+	37,569.00	40,715.00	(3,146.00)
Health and Welfare	3400	+	496,580.00	576,219.00	(79,639.00)
Unemployment Insurance	3500	+	10,195.00	27,290.00	(17,095.00)
Workers Compensation	3600	+	24,884.00	27,068.00	(2,184.00)
<b>TOTAL, EMPLOYEE BENEFITS</b>		=	<b>\$ 892,476.00</b>	<b>\$ 1,023,381.00</b>	<b>\$ (130,905.00)</b>
<b>TOTAL, PERSONNEL COST</b>			<b>\$ 2,931,417.00</b>	<b>\$ 3,242,089.00</b>	<b>\$ (310,672.00)</b>



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DESCRIPTION	ACCOUNT CODES		REVISED PRELIM BUDGET		PRELIMINARY BUDGET	INCREASE (DECREASE)
<b>BOOKS AND SUPPLIES</b>						
Textbooks and Core Curricula Materials	4100	+	\$ 28,337.00	\$	\$ 28,337.00	\$ -
Books and Other Reference Materials	4200	+	10,800.00		10,800.00	-
Materials and Supplies	4300	+	75,203.00		77,691.00	(2,488.00)
On-Line Courses	4312	+	27,518.00		27,518.00	-
Noncapitalized Equipment	4400	+	63,302.00		66,273.00	(2,971.00)
Food	4700	+	7,200.00		7,200.00	-
<b>TOTAL, BOOKS AND SUPPLIES</b>		<b>=</b>	<b>\$ 212,360.00</b>	<b>\$</b>	<b>\$ 217,819.00</b>	<b>\$ (5,459.00)</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>						
Travel and Conference	5200	+	\$ 32,656.00	\$	\$ 36,864.00	\$ (4,208.00)
Dues and Memberships	5300	+	11,314.00		13,380.00	(2,066.00)
Liability Insurance	5400	+	26,323.00		31,746.00	(5,423.00)
Operations and Housekeeping Services	5500	+	137,607.00		171,643.00	(34,036.00)
Rental, Leases, Repairs & Noncapitalized Improvements	5600	+	402,912.00		428,074.00	(25,162.00)
Professional/Consulting Services/Operating Exp.	5800	+	472,083.00		469,011.00	3,072.00
Marketing Fees	5812	+	70,746.00		77,661.00	(6,915.00)
Communications	5900	+	111,850.00		138,444.00	(26,594.00)
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>		<b>=</b>	<b>\$ 1,265,491.00</b>	<b>\$</b>	<b>\$ 1,366,823.00</b>	<b>\$ (101,332.00)</b>
<b>CAPITAL OUTLAY</b>						
Depreciation - Equipment	6900	+	\$ 17,506.00	\$	\$ 18,155.00	\$ (649.00)
Depreciation - Leasehold Improvement	6900	+	49,779.00		42,915.00	6,864.00
<b>TOTAL, CAPITAL OUTLAY</b>		<b>=</b>	<b>\$ 67,285.00</b>	<b>\$</b>	<b>\$ 61,070.00</b>	<b>\$ 6,215.00</b>
<b>OTHER OUTGO</b>						
Debt Service Payment - Interest (Capitalized Leases)	7438	+	\$ 1,266.00	\$	\$ 1,266.00	\$ -
Debt Service Payment - Interest (Loan)	7438	+	2,749.00	\$	\$ 29,443.00	\$ (26,694.00)
<b>TOTAL, OTHER OUTGO</b>		<b>=</b>	<b>\$ 4,015.00</b>	<b>\$</b>	<b>\$ 30,709.00</b>	<b>\$ (26,694.00)</b>
<b>RESERVES</b>						
Operational Reserve	9780	+	\$ 117,909.00	\$	\$ 129,434.00	\$ (11,525.00)
Reserve for Economic Uncertainties	9789	+	117,910.00		129,435.00	(11,525.00)
<b>TOTAL, RESERVES</b>		<b>=</b>	<b>\$ 235,819.00</b>	<b>\$</b>	<b>\$ 258,869.00</b>	<b>\$ (23,050.00)</b>
<b>%</b>			<b>5%</b>		<b>5%</b>	
<b>TOTAL, EXPENDITURES</b>			<b>\$ 4,716,387.00</b>	<b>\$</b>	<b>\$ 5,177,379.00</b>	<b>(460,992.00)</b>