



**REVISED PRELIMINARY OPERATIONAL BUDGET
FY 2021-2022**

REVENUES

| DESCRIPTION | ACCOUNT CODES | REVISED PRELIMINARY BUDGET | PRELIMINARY BUDGET | INCREASE (DECREASE) |
|---|------------------|-------------------------------|------------------------|------------------------|
| LOCAL CONTROL FUNDING FORMULA - LCFF | | | | |
| LCFF State Aid | 8011 | \$ 907,600.00 | \$ 912,508.00 | \$ (4,908.00) |
| Education Protection Account | 8012 | \$ 23,338.00 | \$ 24,074.00 | \$ (736.00) |
| In-Lieu of Property Taxes | 8096 | \$ 528,249.00 | \$ 544,704.00 | \$ (16,455.00) |
| TOTAL, LCFF ENTITLEMENT | | \$ 1,459,187.00 | \$ 1,481,286.00 | \$ (22,099.00) |
| FEDERAL REVENUES | | | | |
| Special Ed: IDEA Basic Local Assistance Entitlement Part B | 8181 | \$ 13,375.00 | \$ 13,375.00 | \$ - |
| Special Ed: IDEA Mental Health Allocation Plan, Part B | 8182 | \$ 59,939.00 | \$ 79,200.00 | \$ (19,261.00) |
| Elementary & Secondary School Emergency Relief (ESSER) II Fund | 8290 | \$ 35,381.00 | \$ 35,381.00 | \$ - |
| Elementary & Secondary School Emergency Relief (ESSER) III Fund | 8290 | \$ 19,205.00 | \$ 100,137.00 | \$ (80,932.00) |
| Title I, Part A - Basic Grants Low-Income & Neglected | 8290 | \$ 28,667.00 | \$ 17,815.00 | \$ 10,852.00 |
| Title II, Part A - Improving Teacher Quality Program | 8290 | \$ 3,947.00 | \$ 3,000.00 | \$ 947.00 |
| Title III - Limited English Proficient Study Program | 8290 | \$ 2,946.00 | \$ 2,946.00 | \$ - |
| Title IV, Part A, Student Support and Academic Enrich. | 8290 | \$ 10,000.00 | \$ 10,000.00 | \$ - |
| TOTAL, FEDERAL REVENUES | | \$ 173,460.00 | \$ 261,854.00 | \$ (88,394.00) |
| STATE REVENUES OTHER THAN LCFF | | | | |
| Mandate Block Grant | 8550 | \$ 5,082.00 | \$ 5,317.00 | \$ (235.00) |
| State Lottery Revenue - Non Prop-20 | 8560 | \$ 17,504.00 | \$ 22,778.00 | \$ (5,274.00) |
| State Lottery Revenue - Prop-20 | 8560 | \$ 5,718.00 | \$ 5,898.00 | \$ (180.00) |
| Special Education | 8792 | \$ 83,433.00 | \$ 78,278.00 | \$ 5,155.00 |
| Special Education - Mental Health Level 2 | 8590 | \$ 30,200.00 | \$ 39,600.00 | \$ (9,400.00) |
| Career Technical Education Incentive | 8590 | \$ 180,885.00 | \$ 80,821.00 | \$ 100,064.00 |
| Expanded Learning Opportunity | 8590 | \$ 85,077.00 | \$ 75,649.00 | \$ 9,428.00 |
| TOTAL, STATE REVENUES | | \$ 407,899.00 | \$ 308,341.00 | \$ 99,558.00 |
| LOCAL REVENUES | | | | |
| Interest Income | 8660 | \$ 5,450.00 | \$ 5,450.00 | \$ - |
| All Other Local Revenue | 8699 | \$ 75.00 | \$ 75.00 | \$ - |
| TOTAL LOCAL REVENUES | | \$ 5,525.00 | \$ 5,525.00 | \$ - |
| OTHER FINANCING SOURCES | | | | |
| All Other Financing Sources | 8979 | \$ 196,200.00 | \$ - | \$ 196,200.00 |
| TOTAL OTHER FINANCING SOURCES | | \$ 196,200.00 | \$ - | \$ 196,200.00 |
| TOTAL, REVENUES | | \$ 2,242,271.00 | \$ 2,057,006.00 | \$ 185,265.00 |



**REVISED PRELIMINARY OPERATIONAL BUDGET
FY 2021-2022**

EXPENDITURES

| DESCRIPTION | ACCOUNT CODES | | REVISED PRELIMINARY BUDGET | PRELIMINARY BUDGET | INCREASE (DECREASE) |
|--|--------------------------|-----------|---------------------------------------|-------------------------------|--------------------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | 1100 | \$ | 632,381.00 | \$ 609,787.00 | \$ 22,594.00 |
| Certificated Pupil Support Salaries | 1200 | \$ | 107,733.00 | 104,448.00 | 3,285.00 |
| Certificated Supervisors' & Administrators' Salaries | 1300 | \$ | 51,450.00 | 49,316.00 | 2,134.00 |
| Other Certificated Salaries | 1900 | \$ | 44,532.00 | 48,666.00 | (4,134.00) |
| TOTAL, CERTIFICATED SALARIES | | \$ | 836,096.00 | \$ 812,217.00 | \$ 23,879.00 |
| CLASSIFIED SALARIES | | | | | |
| Non-Cert Support Salaries | 2200 | \$ | 30,562.00 | 29,386.00 | 1,176.00 |
| Clerical, Technical, and Office Staff | 2400 | \$ | 101,622.00 | 101,132.00 | 490.00 |
| TOTAL, CLASSIFIED SALARIES | | \$ | 132,184.00 | \$ 130,518.00 | \$ 1,666.00 |
| EMPLOYEE BENEFITS | | | | | |
| STRS Retirement | 3100 | \$ | 141,467.00 | \$ 137,427.00 | \$ 4,040.00 |
| PERS Retirement | 3200 | \$ | 30,283.00 | 29,902.00 | 381.00 |
| Social Security/Medicare | 3300 | \$ | 22,235.00 | 21,762.00 | 473.00 |
| Health and Welfare | 3400 | \$ | 307,542.00 | 235,092.00 | 72,450.00 |
| Unemployment Insurance | 3500 | \$ | 4,841.00 | 11,596.00 | (6,755.00) |
| Workers Compensation Insurance | 3600 | \$ | 10,845.00 | 10,559.00 | 286.00 |
| TOTAL EMPLOYEE BENEFITS | | \$ | 517,213.00 | \$ 446,338.00 | \$ 70,875.00 |
| TOTAL PERSONNEL COST | | \$ | 1,485,493.00 | \$ 1,389,073.00 | \$ 96,420.00 |



**REVISED PRELIMINARY OPERATIONAL BUDGET
FY 2021-2022**

EXPENDITURES

| DESCRIPTION | ACCOUNT CODES | REVISED PRELIMINARY BUDGET | PRELIMINARY BUDGET | INCREASE (DECREASE) |
|--|---------------|----------------------------|------------------------|----------------------|
| BOOKS AND SUPPLIES | | | | |
| Textbooks and Core Curricula Materials | 4100 | \$ 4,950.00 | \$ 4,950.00 | \$ - |
| Instructional Materials and Supplies | 4300 | \$ 20,880.00 | 20,880.00 | - |
| On-line Courses | 4312 | \$ 10,106.00 | 10,106.00 | - |
| Non-Capitalized Equipment | 4400 | \$ 14,500.00 | 14,500.00 | - |
| Food | 4700 | \$ 2,500.00 | 600.00 | 1,900.00 |
| TOTAL, BOOKS AND SUPPLIES | | \$ 52,936.00 | \$ 51,036.00 | \$ 1,900.00 |
| SERVICES, OTHER OPERATING EXPENSES | | | | |
| Travel and Conference | 5200 | \$ 10,421.00 | \$ 7,445.00 | \$ 2,976.00 |
| Dues and Memberships | 5300 | \$ 3,084.00 | 3,084.00 | - |
| Liability Insurance | 5400 | \$ 10,165.00 | 9,587.00 | 578.00 |
| Operations and Housekeeping Services | 5500 | \$ 36,110.00 | 21,310.00 | 14,800.00 |
| Rental, Leases, Repairs & Non-Capitalized Improvements | 5600 | \$ 145,614.00 | 143,859.00 | 1,755.00 |
| Prof/Consulting Services/Oper. Exp. | 5800 | \$ 232,598.00 | 224,438.00 | 8,160.00 |
| Marketing | 5812 | \$ 24,665.00 | 20,570.00 | 4,095.00 |
| Communication | 5900 | \$ 20,894.00 | 20,423.00 | 471.00 |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | \$ 483,551.00 | \$ 450,716.00 | \$ 32,835.00 |
| CAPITAL OUTLAY | | | | |
| Depreciation - Leasehold Improvement | 6900 | \$ 51,064.00 | 51,064.00 | - |
| Depreciation - Equipment | 6900 | \$ 10,029.00 | 10,029.00 | - |
| TOTAL, CAPITAL OUTLAY | | \$ 61,093.00 | \$ 61,093.00 | \$ - |
| OTHER OUTGO | | | | |
| Debt Service Payment - Interest | 7438 | \$ 2,239.00 | \$ 2,239.00 | \$ - |
| TOTAL, OTHER OUTGO | | \$ 2,239.00 | \$ 2,239.00 | \$ - |
| RESERVES | | | | |
| Operational Reserve | 9730 | \$ 78,479.50 | \$ 51,425.00 | \$ 27,054.50 |
| Reserve for Economic Uncertainties | 9770 | \$ 78,479.50 | \$ 51,424.00 | \$ 27,055.50 |
| TOTAL, RESERVES | | \$ 156,959.00 | \$ 102,849.00 | \$ 54,110.00 |
| % | | 7% | 5% | |
| TOTAL, EXPENDITURES | | \$ 2,242,271.00 | \$ 2,057,006.00 | \$ 185,265.00 |