



**Preliminary Operational Budget
FY 2025-26**

REVENUES

| DESCRIPTION | ACCOUNT CODES | | PRELIMINARY BUDGET |
|------------------------------------------------------------|------------------|----------|------------------------|
| LOCAL CONTROL FUNDING FORMULA (LCFF) SOURCES | | | |
| LCFF State Aid - Current Year | 8011 | + | \$ 3,355,104.00 |
| Education Protection Account (EPA) - Current Year | 8012 | + | 661,650.00 |
| In Lieu of Property Taxes - Current Year | 8096 | + | 373,247.00 |
| TOTAL, LCFF SOURCES | | = | \$ 4,390,001.00 |
| FEDERAL REVENUES | | | |
| Special Ed: IDEA Basic Local Assistance Entitlement Part B | 8181 | + | \$ 34,510.00 |
| Special Ed - Mental Health Average Daily Attendance | 8182 | + | 3,476.00 |
| Title I, Part A - Improving Basic Programs | 8290 | + | 72,696.00 |
| Title II, Part A - Supporting Effective Instruction | 8290 | + | 9,560.00 |
| Title IV, Part A - Student Support and Academic Enrichment | 8290 | + | 10,000.00 |
| TOTAL, FEDERAL REVENUES | | = | \$ 130,242.00 |
| STATE REVENUES OTHER THAN LCFF | | | |
| Mandate Block Grant | 8550 | + | \$ 12,313.00 |
| Lottery: Unrestricted | 8560 | + | 55,554.00 |
| Lottery: Instructional Materials | 8560 | + | 23,851.00 |
| Career Technical Education Incentive Grant | 8590 | + | 150,345.00 |
| Special Education | 8792 | + | 255,514.00 |
| Special Education: Mental Health Services (State) | 8590 | + | 23,009.00 |
| Arts and Music in Schools (AMS) - Prop 28 | 8590 | + | 38,921.00 |
| TOTAL, OTHER STATE REVENUES | | = | \$ 559,507.00 |
| LOCAL REVENUES | | | |
| Interest Income | 8660 | + | \$ 21,724.00 |
| All Other Local Revenue | 8699 | + | 20,042.00 |
| School-Based Medi-Cal Administrative Activities (SMAA) | 8699 | + | 6,805.00 |
| LEA BOP Reimbursement | 8699 | + | 1,843.00 |
| TOTAL, LOCAL REVENUES | | = | \$ 50,414.00 |
| TOTAL, REVENUES | | | \$ 5,130,164.00 |



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EXPENDITURES

| DESCRIPTION | ACCOUNT CODES | | PRELIMINARY BUDGET |
|------------------------------------------------------|------------------|----------|------------------------|
| CERTIFICATED SALARIES | | | |
| Certificated Teachers' Salaries | 1100 | + | \$ 1,129,527.00 |
| Certificated Pupil Support Salaries | 1200 | + | 100,752.00 |
| Certificated Supervisors' & Administrators' Salaries | 1300 | + | 209,867.00 |
| Other Certificated Salaries | 1900 | + | 119,305.00 |
| TOTAL, CERTIFICATED SALARIES | | = | \$ 1,559,451.00 |
| CLASSIFIED SALARIES | | | |
| Classified Instructional Salaries | 2100 | + | \$ 86,412.00 |
| Classified Support Salaries | 2200 | + | 8,875.00 |
| Classified Supervisors' & Administrators' Salaries | 2300 | + | 74,489.00 |
| Clerical, Technical and Office Staff Salaries | 2400 | + | 181,904.00 |
| Other Classified Salaries | 2900 | + | 6,553.00 |
| TOTAL, CLASSIFIED SALARIES | | = | \$ 358,233.00 |
| EMPLOYEE BENEFITS | | | |
| STRS Retirement | 3100 | + | \$ 302,468.00 |
| PERS Retirement | 3200 | + | 89,567.00 |
| Social Security/Medicare | 3300 | + | 48,520.00 |
| Health and Welfare | 3400 | + | 724,293.00 |
| Unemployment Insurance | 3500 | + | 959.00 |
| Workers Compensation | 3600 | + | 22,245.00 |
| TOTAL, EMPLOYEE BENEFITS | | = | \$ 1,188,052.00 |
| TOTAL, PERSONNEL COST | | | \$ 3,105,736.00 |

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FY 2025-26**

EXPENDITURES

| DESCRIPTION | ACCOUNT CODES | PRELIMINARY BUDGET |
|------------------------------------------------------------------|------------------|--------------------------|
| BOOKS AND SUPPLIES | | |
| Textbooks and Core Curricula Materials | 4100 | + \$ 20,760.00 |
| Books and Other Reference Materials | 4200 | + 5,750.00 |
| Materials and Supplies | 4300 | + 149,085.00 |
| On-Line Courses | 4312 | + 61,579.00 |
| Research and Development | 4313 | + 4,044.00 |
| Noncapitalized Equipment | 4400 | + 164,402.00 |
| Food | 4700 | + 20,700.00 |
| TOTAL, BOOKS AND SUPPLIES | | = \$ 426,320.00 |
| SERVICES AND OTHER OPERATING EXPENSES | | |
| Travel and Conference | 5200 | + \$ 39,725.00 |
| Research and Development Travel | 5202 | + 13,127.00 |
| Dues and Memberships | 5300 | + 13,292.00 |
| Liability Insurance | 5400 | + 26,776.00 |
| Operations and Housekeeping Services | 5500 | + 99,292.00 |
| Rental, Leases, Repairs & Noncapitalized Improvements | 5600 | + 385,913.00 |
| Professional/Consulting Services/Operating Exp. | 5800 | + 549,633.00 |
| Marketing Fees | 5812 | + 102,603.00 |
| Communications | 5900 | + 47,975.00 |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | = \$ 1,278,336.00 |
| CAPITAL OUTLAY | | |
| Depreciation - Leasehold Improvement | 6900 | + 62,467.00 |
| TOTAL, CAPITAL OUTLAY | | = \$ 62,467.00 |
| OTHER OUTGO | | |
| Debt Service Payment - Interest (Capitalized Leases & CSFA Loan) | 7438 | + \$ 797.00 |
| TOTAL, OTHER OUTGO | | = \$ 797.00 |
| RESERVES | | |
| Operational Reserve | 9780 | + \$ 128,254.00 |
| Reserve for Economic Uncertainties | 9789 | + 128,254.00 |
| TOTAL, RESERVES | | = \$ 256,508.00 |
| % | | 5.0% |
| TOTAL, EXPENDITURES | | \$ 5,130,164.00 |