



**Preliminary Operational Budget  
FY 2025-26**

**REVENUES**

DESCRIPTION	ACCOUNT CODES	PRELIMINARY BUDGET
<b>LOCAL CONTROL FUNDING FORMULA (LCFF) SOURCES</b>		
LCFF State Aid - Current Year	8011 + \$	3,173,875.00
Education Protection Account (EPA) - Current Year	8012 +	558,550.00
In Lieu of Property Taxes - Current Year	8096 +	106,052.00
<b>TOTAL, LCFF SOURCES</b>	<b>= \$</b>	<b>3,838,477.00</b>
<b>FEDERAL REVENUES</b>		
Special Ed: IDEA Basic Local Assistance Entitlement Part B	8181 + \$	42,340.00
Special Ed - Mental Health Average Daily Attendance	8182 +	4,058.00
Title I, Part A - Improving Basic Programs	8290 +	59,700.00
Title II, Part A - Supporting Effective Instruction	8290 +	7,636.00
Title IV, Part A - Student Support and Academic Enrichment	8290 +	10,000.00
ESSA: Comprehensive Support and Improvement (CSI) Funding for LEAs	8290 +	355,166.00
<b>TOTAL, FEDERAL REVENUES</b>	<b>= \$</b>	<b>478,900.00</b>
<b>STATE REVENUES OTHER THAN LCFF</b>		
Mandate Block Grant	8550 + \$	18,942.00
Lottery: Unrestricted	8560 +	47,134.00
Lottery: Instructional Materials	8560 +	20,236.00
Career Technical Education Incentive Grant	8590 +	284,013.00
Special Education	8792 +	324,815.00
Special Education: Mental Health Services (State)	8590 +	19,521.00
Arts and Music in Schools (AMS) - Prop 28	8590 +	47,583.00
<b>TOTAL, OTHER STATE REVENUES</b>	<b>= \$</b>	<b>762,244.00</b>
<b>LOCAL REVENUES</b>		
Interest Income	8660 + \$	85,859.00
All Other Local Revenue	8699 +	2,000.00
School-Based Medi-Cal Administrative Activities (SMAA)	8699 +	10,053.00
LEA BOP Medi-Cal Reimbursement	8699 +	4,564.00
CYBHI School-Linked Partnership and Capacity Grant	8699 +	16,536.00
<b>TOTAL, LOCAL REVENUES</b>	<b>= \$</b>	<b>119,012.00</b>
<b>TOTAL, REVENUES</b>	<b>\$</b>	<b>5,198,633.00</b>



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**EXPENDITURES**

DESCRIPTION	ACCOUNT CODES	PRELIMINARY BUDGET
<b>CERTIFICATED SALARIES</b>		
Certificated Teachers' Salaries	1100 + \$	1,044,939.00
Certificated Pupil Support Salaries	1200 +	155,730.00
Certificated Supervisors' & Administrators' Salaries	1300 +	230,189.00
Other Certificated Salaries	1900 +	110,756.00
<b>TOTAL, CERTIFICATED SALARIES</b>	<b>= \$</b>	<b>1,541,614.00</b>
<b>CLASSIFIED SALARIES</b>		
Classified Instructional Salaries	2100 + \$	82,118.00
Classified Support Salaries	2200 +	76,820.00
Classified Supervisors' & Administrators' Salaries	2300 +	49,659.00
Clerical, Technical and Office Staff Salaries	2400 +	170,724.00
Other Classified Salaries	2900 +	4,369.00
<b>TOTAL, CLASSIFIED SALARIES</b>	<b>= \$</b>	<b>383,690.00</b>
<b>EMPLOYEE BENEFITS</b>		
STRS Retirement	3100 + \$	297,524.00
PERS Retirement	3200 +	98,551.00
Social Security/Medicare	3300 +	50,708.00
Health and Welfare	3400 +	615,406.00
Unemployment Insurance	3500 +	963.00
Workers Compensation	3600 +	23,104.00
<b>TOTAL, EMPLOYEE BENEFITS</b>	<b>= \$</b>	<b>1,086,256.00</b>
<b>TOTAL, PERSONNEL COST</b>	<b>\$</b>	<b>3,011,560.00</b>



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**EXPENDITURES**

DESCRIPTION	ACCOUNT CODES		PRELIMINARY BUDGET
<b>BOOKS AND SUPPLIES</b>			
Textbooks and Core Curricula Materials	4100	+ \$	24,057.00
Books and Other Reference Materials	4200	+	5,932.00
Materials and Supplies	4300	+	218,198.00
On-Line Courses	4312	+	34,869.00
Research and Development	4313	+	6,588.00
Noncapitalized Equipment	4400	+	126,000.00
Food	4700	+	14,400.00
<b>TOTAL, BOOKS AND SUPPLIES</b>		<b>= \$</b>	<b>430,044.00</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>			
Travel and Conference	5200	+ \$	50,506.00
Research and Development Travel	5202	+	19,959.00
Dues and Memberships	5300	+	17,017.00
Liability Insurance	5400	+	37,281.00
Operations and Housekeeping Services	5500	+	125,878.00
Rental, Leases, Repairs & Noncapitalized Improvements	5600	+	411,704.00
Professional/Consulting Services/Operating Exp.	5800	+	578,416.00
Marketing Fees	5812	+	103,973.00
Communications	5900	+	69,663.00
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>		<b>= \$</b>	<b>1,414,397.00</b>
<b>CAPITAL OUTLAY</b>			
Depreciation - Equipment	6900	+ \$	1,752.00
Depreciation - Leasehold Improvement	6900	+	79,749.00
<b>TOTAL, CAPITAL OUTLAY</b>		<b>= \$</b>	<b>81,501.00</b>
<b>OTHER OUTGO</b>			
Debt Service Payment - Interest (Capitalized Leases)	7438	+ \$	1,199.00
<b>TOTAL, OTHER OUTGO</b>		<b>= \$</b>	<b>1,199.00</b>
<b>RESERVES</b>			
Operational Reserve	9780	+ \$	129,966.00
Reserve for Economic Uncertainties	9789	+	129,966.00
<b>TOTAL, RESERVES</b>		<b>= \$</b>	<b>259,932.00</b>
<b>%</b>			<b>5.0%</b>
<b>TOTAL, EXPENDITURES</b>		<b>\$</b>	<b>5,198,633.00</b>