



PRELIMINARY OPERATIONAL BUDGET FY 2026-2027

REVENUES

DESCRIPTION	ACCOUNT CODES		PRELIMINARY BUDGET
LOCAL CONTROL FUNDING FORMULA (LCFF) SOURCES			
LCFF State Aid - Current Year	8011	+ \$	3,258,515.00
Education Protection Account (EPA) - Current Year	8012	+	780,945.00
In Lieu of Property Taxes - Current Year	8096	+	113,107.00
TOTAL, LCFF SOURCES		= \$	4,152,567.00
FEDERAL REVENUES			
Special Ed: IDEA Basic Local Assistance Entitlement Part B	8181	+ \$	26,970.00
ESSA: Comprehensive Support and Improvement (CSI)	8290	+	522,433.00
Title I, Part A - Improving Basic Programs	8290	+	84,919.00
Title II, Part A - Supporting Effective Instruction	8290	+	6,518.00
Title III, Part A - English Learner Student Program	8290	+	5,528.00
Title IV, Part A - Student Support and Academic Enrichment	8290	+	10,000.00
TOTAL, FEDERAL REVENUES		= \$	656,368.00
STATE REVENUES OTHER THAN LCFF			
Mandate Block Grant	8550	+ \$	11,683.00
Lottery: Unrestricted	8560	+	49,814.00
Lottery: Instructional Materials	8560	+	21,499.00
Career Technical Education Incentive Grant	8590	+	269,237.00
Special Education	8792	+	474,373.00
Special Education: Mental Health Services (State)	8590	+	21,884.00
Arts and Music in Schools (AMS) - Prop 28	8590	+	57,089.00
Learning Recovery Emergency Block Grant (LREBG)	8590	+	52,136.00
College & Career Access Pathways Grant	8590	+	10,000.00
TOTAL, OTHER STATE REVENUES		= \$	967,715.00
LOCAL REVENUES			
Interest Income	8660	+ \$	59,010.00
All Other Local Revenue	8699	+	1,260.00
School-Based Medi-Cal Administrative Activities (SMAA)	8699	+	26,510.00
LEA BOP Medi-Cal Reimbursement	8699	+	8,733.00
CYBHI School-Linked Partnership and Capacity Grant	8699	+	9,977.00
Children & Youth Behavioral Health Initiative (CYBHI) Fee Schedule Program	8700	+	1,200.00
TOTAL, LOCAL REVENUES		= \$	106,690.00
TOTAL, REVENUES		\$	5,883,340.00



**PRELIMINARY OPERATIONAL BUDGET
FY 2026-2027**

EXPENDITURES

DESCRIPTION	ACCOUNT CODES		PRELIMINARY BUDGET
CERTIFICATED SALARIES			
Certificated Teachers' Salaries	1100	+ \$	1,320,505.00
Certificated Pupil Support Salaries	1200	+	192,546.00
Certificated Supervisors' & Administrators' Salaries	1300	+	299,501.00
Other Certificated Salaries	1900	+	175,998.00
TOTAL, CERTIFICATED SALARIES		= \$	1,988,550.00
CLASSIFIED SALARIES			
Classified Instructional Salaries	2100	+ \$	128,250.00
Classified Support Salaries	2200	+	10,607.00
Classified Supervisors' & Administrators' Salaries	2300	+	80,841.00
Clerical, Technical and Office Staff Salaries	2400	+	217,061.00
Other Classified Salaries	2900	+	5,213.00
TOTAL, CLASSIFIED SALARIES		= \$	441,972.00
EMPLOYEE BENEFITS			
STRS Retirement	3100	+ \$	385,421.00
PERS Retirement	3200	+	108,930.00
Social Security/Medicare	3300	+	60,824.00
Health and Welfare	3400	+	616,986.00
Unemployment Insurance	3500	+	1,215.00
Workers Compensation	3600	+	29,652.00
TOTAL, EMPLOYEE BENEFITS		= \$	1,203,028.00
TOTAL, PERSONNEL COST		\$	3,633,550.00



**PRELIMINARY OPERATIONAL BUDGET
FY 2026-2027**

EXPENDITURES

DESCRIPTION	ACCOUNT CODES		PRELIMINARY BUDGET
BOOKS AND SUPPLIES			
Textbooks and Core Curricula Materials	4100	+ \$	5,500.00
Books and Other Reference Materials	4200	+	1,000.00
Materials and Supplies	4300	+	88,320.00
Online Courses	4312	+	25,507.00
Research and Development	4313	+	4,200.00
Noncapitalized Equipment	4400	+	128,500.00
Food	4700	+	8,500.00
TOTAL, BOOKS AND SUPPLIES		= \$	261,527.00
SERVICES AND OTHER OPERATING EXPENSES			
Travel and Conference	5200	+ \$	40,618.00
Research and Development Travel	5202	+	15,850.00
Dues and Memberships	5300	+	16,320.00
Liability Insurance	5400	+	38,778.00
Operations and Housekeeping Services	5500	+	108,879.00
Rental, Leases, Repairs & Noncapitalized Improvements	5600	+	431,062.00
Professional/Consulting Services/Operating Exp.	5800	+	715,247.00
Marketing Fees	5812	+	88,250.00
Communications	5900	+	68,670.00
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		= \$	1,523,674.00
CAPITAL OUTLAY			
Depreciation - Equipment	6900	+ \$	1,008.00
Depreciation - Leasehold Improvement	6900	+	109,589.00
TOTAL, CAPITAL OUTLAY		= \$	110,597.00
OTHER OUTGO			
Debt Service Payment - Interest (Capitalized Leases)	7438	+ \$	992.00
TOTAL, OTHER OUTGO		= \$	992.00
RESERVES			
Operational Reserve	9780	+ \$	176,500.00
Reserve for Economic Uncertainties	9789	+ \$	176,500.00
TOTAL, RESERVES		= \$	353,000.00
%			6.0%
TOTAL, EXPENDITURES		\$	5,883,340.00