



**PRELIMINARY OPERATIONAL BUDGET
FY 2026-2027**

REVENUES

DESCRIPTION	ACCOUNT CODES		PRELIMINARY BUDGET
LOCAL CONTROL FUNDING FORMULA (LCFF) SOURCES			
LCFF State Aid - Current Year	8011	+	\$ 8,821,641.00
Education Protection Account (EPA) - Current Year	8012	+	109,506.00
TOTAL, LCFF SOURCES		=	\$ 8,931,147.00
FEDERAL REVENUES			
Title I, Part A - Improving Basic Programs	8290	+	112,602.00
Title II, Part A - Supporting Effective Instruction	8290	+	13,749.00
Title IV, Part A - Student Support and Academic Enrichment	8290	+	10,000.00
TOTAL, FEDERAL REVENUES		=	\$ 136,351.00
STATE REVENUES OTHER THAN LCFF			
Special Education	8792	+	733,690.00
Special Education: Mental Health Services (State)	8590	+	47,734.00
College & Career Access Pathways Grant	8590	+	10,000.00
TOTAL, OTHER STATE REVENUES		=	\$ 791,424.00
LOCAL REVENUES			
Interest Income	8660	+	\$ 23,236.00
All Other Local Revenue	8699	+	2,300.00
LEA BOP Reimbursement	8699	+	8,205.00
TOTAL, LOCAL REVENUES		=	\$ 33,741.00
TOTAL, REVENUES			\$ 9,892,663.00



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EXPENDITURES

DESCRIPTION	ACCOUNT CODES		PRELIMINARY BUDGET
CERTIFICATED SALARIES			
Certificated Teachers' Salaries	1100	+	\$ 2,524,298.00
Certificated Pupil Support Salaries	1200	+	254,468.00
Certificated Supervisors' & Administrators' Salaries	1300	+	432,508.00
Other Certificated Salaries	1900	+	215,460.00
TOTAL, CERTIFICATED SALARIES		=	\$ 3,426,734.00
CLASSIFIED SALARIES			
Classified Instructional Salaries	2100	+	\$ 162,740.00
Classified Support Salaries	2200	+	20,874.00
Classified Supervisors' & Administrators' Salaries	2300	+	168,408.00
Clerical, Technical and Office Staff Salaries	2400	+	457,801.00
Other Classified Salaries	2900	+	15,252.00
TOTAL, CLASSIFIED SALARIES		=	\$ 825,075.00
EMPLOYEE BENEFITS			
STRS Retirement	3100	+	\$ 665,722.00
PERS Retirement	3200	+	202,317.00
Social Security/Medicare	3300	+	109,165.00
Health and Welfare	3400	+	1,123,566.00
Unemployment Insurance	3500	+	2,126.00
Workers Compensation	3600	+	53,148.00
TOTAL, EMPLOYEE BENEFITS		=	\$ 2,156,044.00
TOTAL, PERSONNEL COST			\$ 6,407,853.00



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EXPENDITURES

DESCRIPTION	ACCOUNT CODES		PRELIMINARY BUDGET
BOOKS AND SUPPLIES			
Textbooks and Core Curricula Materials	4100	+	\$ 6,500.00
Books and Other Reference Materials	4200	+	18,650.00
Materials and Supplies	4300	+	157,219.00
Online Courses	4312	+	57,666.00
Research and Development	4313	+	5,500.00
Noncapitalized Equipment	4400	+	164,681.00
Food	4700	+	28,572.00
TOTAL, BOOKS AND SUPPLIES		=	\$ 438,788.00
SERVICES AND OTHER OPERATING EXPENSES			
Travel and Conference	5200	+	\$ 68,588.00
Research and Development Travel	5202	+	22,500.00
Dues and Memberships	5300	+	17,878.00
Liability Insurance	5400	+	54,416.00
Operations and Housekeeping Services	5500	+	233,443.00
Rental, Leases, Repairs & Noncapitalized Improvements	5600	+	708,419.00
Professional/Consulting Services/Operating Exp.	5800	+	1,028,066.00
Marketing Fees	5812	+	79,141.00
Communications	5900	+	70,530.00
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		=	\$ 2,282,981.00
CAPITAL OUTLAY			
Depreciation - Leasehold Improvement	6900	+	\$ 258,569.00
Depreciation - Equipment	6900	+	9,382.00
TOTAL, CAPITAL OUTLAY		=	\$ 267,951.00
OTHER OUTGO			
Debt Service Payment - Interest (Capitalized Leases)	7438	+	\$ 457.00
TOTAL, OTHER OUTGO		=	\$ 457.00
RESERVES			
Operational Reserve	9780	+	\$ 247,317.00
Reserve for Economic Uncertainties	9789	+	247,316.00
TOTAL, RESERVES		=	\$ 494,633.00
%			5.0%
TOTAL, EXPENDITURES			\$ 9,892,663.00