



**PRELIMINARY OPERATIONAL BUDGET  
FY 2026-2027**

**REVENUES**

| DESCRIPTION                                                | ACCOUNT<br>CODES |             | PRELIMINARY<br>BUDGET |
|------------------------------------------------------------|------------------|-------------|-----------------------|
| <b>LOCAL CONTROL FUNDING FORMULA - LCFF</b>                |                  |             |                       |
| LCFF State Aid                                             | 8011             | + \$        | 2,987,508.00          |
| Education Protection Account                               | 8012             | +           | 67,178.00             |
| In-Lieu of Property Taxes                                  | 8096             | +           | 2,588,815.00          |
| <b>TOTAL, LCFF ENTITLEMENT</b>                             |                  | <b>= \$</b> | <b>5,643,501.00</b>   |
| <b>FEDERAL REVENUES</b>                                    |                  |             |                       |
| Comprehensive Support and Improvement Grant (CSI)          | 8290             | + \$        | 539,674.00            |
| Special Ed: IDEA Basic Local Assistance Entitlement Part B | 8181             | +           | 43,065.00             |
| Special Ed: IDEA Federal Mental Health                     | 8182             | +           | 3,909.00              |
| Title I, Part A - Improving Basic Programs                 | 8290             | +           | 79,907.00             |
| Title II, Part A - Supporting Effective Instruction        | 8290             | +           | 10,328.00             |
| Title III, Part A - English Learner Program                | 8290             | +           | 4,545.00              |
| Title IV, Part A - Student Support and Academic Enrichment | 8290             | +           | 10,000.00             |
| <b>TOTAL, FEDERAL REVENUES</b>                             |                  | <b>= \$</b> | <b>691,428.00</b>     |
| <b>STATE REVENUES OTHER THAN LCFF</b>                      |                  |             |                       |
| Arts and Music in Schools (AMS)- Prop 28                   | 8590             | + \$        | 55,076.00             |
| Career Technical Education Incentive Grant                 | 8590             | +           | 211,514.00            |
| College and Career Access Pathways Grant                   | 8590             | +           | 10,000.00             |
| Learning Recovery Emergency Block Grant                    | 8590             | +           | 49,926.00             |
| Lottery: Instructional Materials                           | 8560             | +           | 28,768.00             |
| Lottery: Unrestricted                                      | 8560             | +           | 66,656.00             |
| Mandate Block Grant                                        | 8550             | +           | 18,545.00             |
| Special Education                                          | 8792             | +           | 450,093.00            |
| Special Education: Mental Health Services                  | 8590             | +           | 29,283.00             |
| <b>TOTAL, STATE REVENUES</b>                               |                  | <b>= \$</b> | <b>919,861.00</b>     |
| <b>LOCAL REVENUES</b>                                      |                  |             |                       |
| All Other Local Revenue                                    | 8699             | + \$        | 612.00                |
| Interest Income                                            | 8660             | +           | 175,385.00            |
| CYBHI School Linked Partnership & Capacity Grant           | 8699             | +           | 39,673.00             |
| LEA BOP                                                    | 8699             | +           | 18,674.00             |
| SMAA MediCal Reimbursement                                 | 8699             | +           | 15,287.00             |
| <b>TOTAL LOCAL REVENUES</b>                                |                  | <b>= \$</b> | <b>249,631.00</b>     |
| <b>TOTAL, REVENUES</b>                                     |                  | <b>\$</b>   | <b>7,504,421.00</b>   |



**PRELIMINARY OPERATIONAL BUDGET  
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**EXPENDITURES**

| DESCRIPTION                                          | ACCOUNT<br>CODES |             | PRELIMINARY<br>BUDGET |
|------------------------------------------------------|------------------|-------------|-----------------------|
| <b>CERTIFICATED SALARIES</b>                         |                  |             |                       |
| Teachers' Salaries                                   | 1100             | + \$        | 2,021,807.00          |
| Certificated Pupil Support Salaries                  | 1200             | +           | 253,918.00            |
| Certificated Supervisor & Adm. Salaries              | 1300             | +           | 218,239.00            |
| Other Certificated Salaries                          | 1900             | +           | 29,601.00             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                  |                  | <b>= \$</b> | <b>2,523,565.00</b>   |
| <b>CLASSIFIED SALARIES</b>                           |                  |             |                       |
| Instructional Aides' Salaries                        | 2100             | + \$        | 229,413.00            |
| Classified Support Salaries                          | 2200             | +           | 81,427.00             |
| Classified Supervisors' and Administrators' Salaries | 2300             | +           | 117,162.00            |
| Clerical, Technical, and Office Staff                | 2400             | +           | 267,255.00            |
| Other Classified Salaries                            | 2900             | +           | 9,187.00              |
| <b>TOTAL, CLASSIFIED SALARIES</b>                    |                  | <b>= \$</b> | <b>704,444.00</b>     |
| <b>EMPLOYEE BENEFITS</b>                             |                  |             |                       |
| STRS Retirement                                      | 3100             | + \$        | 462,881.00            |
| PERS Retirement                                      | 3200             | +           | 212,401.00            |
| Social Security/Medicare                             | 3300             | +           | 96,688.00             |
| Health and Welfare                                   | 3400             | +           | 1,008,989.00          |
| Unemployment Insurance                               | 3500             | +           | 1,614.00              |
| Workers Compensation Insurance                       | 3600             | +           | 37,445.00             |
| <b>TOTAL EMPLOYEE BENEFITS</b>                       |                  | <b>= \$</b> | <b>1,820,018.00</b>   |
| <b>TOTAL PERSONNEL COST</b>                          |                  | <b>\$</b>   | <b>5,048,027.00</b>   |



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| DESCRIPTION                                             | ACCOUNT<br>CODES |             | PRELIMINARY<br>BUDGET |
|---------------------------------------------------------|------------------|-------------|-----------------------|
| <b>BOOKS AND SUPPLIES</b>                               |                  |             |                       |
| Textbooks and Core Curricula Materials                  | 4100             | + \$        | 22,996.00             |
| Books and Other Reference Materials                     | 4200             | +           | 6,671.00              |
| Materials and Supplies                                  | 4300             | +           | 143,944.00            |
| On-Line Courses                                         | 4312             | +           | 92,124.00             |
| Research and Development                                | 4313             | +           | 9,926.00              |
| Noncapitalized Equipment                                | 4400             | +           | 130,583.00            |
| Food                                                    | 4700             | +           | 24,454.00             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                        |                  | <b>= \$</b> | <b>430,698.00</b>     |
| <b>SERVICES, OTHER OPERATING EXPENSES</b>               |                  |             |                       |
| Travel and Conference                                   | 5200             | + \$        | 44,771.00             |
| Research and Development Travel                         | 5202             | +           | 25,278.00             |
| Dues and Memberships                                    | 5300             | +           | 24,909.00             |
| Liability Insurance                                     | 5400             | +           | 42,792.00             |
| Operations and Housekeeping Services                    | 5500             | +           | 134,707.00            |
| Rental, Leases, Repairs & Noncapitalized Improvements   | 5600             | +           | 272,655.00            |
| Professional/Consulting Services/Operating Exp.         | 5800             | +           | 883,316.00            |
| Marketing Fees                                          | 5812             | +           | 150,088.00            |
| Communications                                          | 5900             | +           | 46,954.00             |
| <b>TOTAL, SERVICES AND OTHER<br/>OPERATING EXPENSES</b> |                  | <b>= \$</b> | <b>1,625,470.00</b>   |
| <b>CAPITAL OUTLAY</b>                                   |                  |             |                       |
| Depreciation - Equipment                                | 6900             | + \$        | 15,000.00             |
| Depreciation - Leasehold Improvement                    | 6900             | +           | 9,159.00              |
| <b>TOTAL, CAPITAL OUTLAY</b>                            |                  | <b>= \$</b> | <b>24,159.00</b>      |
| <b>OTHER OUTGO</b>                                      |                  |             |                       |
| Debt Service Payment - Interest (Capitalized Leases)    | 7438             | + \$        | 846.00                |
| <b>TOTAL, OTHER OUTGO</b>                               |                  | <b>= \$</b> | <b>846.00</b>         |
| <b>RESERVES</b>                                         |                  |             |                       |
| Operational Reserve                                     | 9780             | + \$        | 187,611.00            |
| Reserve for Economic Uncertainties                      | 9789             | +           | 187,610.00            |
| <b>TOTAL, RESERVES</b>                                  |                  | <b>= \$</b> | <b>375,221.00</b>     |
| <b>%</b>                                                |                  |             | <b>5%</b>             |
| <b>TOTAL, EXPENDITURES</b>                              |                  | <b>\$</b>   | <b>7,504,421.00</b>   |