West Hills Community College District
2026-2027

ADOPTED BUDGET

Report

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Coalinga College   Lemoore College   Firebaugh Center

"Once You Go Here, You Can Go Anywhere" ™

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Mission & Vision

Mission: West Hills Community College District is dedicated to student success and regional prosperity by creating accessible opportunities for our diverse communities. Through strong partnerships and innovative learning, we provide clear pathways to livable-wage careers and empower students to build a better future.

Vision: The relentless pursuit of student success.

Introduction

The California Constitution requires the Governor to submit a state budget to the Legislature by January 10 each year. Subsequent changes to revenues, Proposition 98, and programs affected by enrollment, caseload, and population are generally addressed through the May Revision and the legislative budget process. The Legislature must pass the budget by June 15, and the Governor must sign the state budget by June 30.

On June 29, 2026, the Governor signed the 2026-27 Budget Act. The enacted budget incorporates the Governor's May Revision, legislative changes, and other agreements reached between the Governor and Legislature.

Proposition 98 establishes a minimum funding guarantee for K-12 schools and community colleges. The guarantee is calculated using three statutory tests that consider factors such as state General Fund revenues, per-capita personal income, and student attendance. The guarantee is funded through a combination of state General Fund and local property tax revenues. For 2026-27, the state reports a Proposition 98 minimum guarantee of approximately $128.1 billion, with the community college share of Proposition 98 funding estimated at 11.4%.

West Hills Community College District (WHCCD) is responsible for preparing a balanced budget that supports the District's mission, vision, goals, and priorities. The budget provides a framework for how District resources will be used and reflects the District's commitment to fiscal stability and its relentless pursuit of student success.

Executive Summary

Student Centered Funding Formula (SCFF)

Community colleges are funded through the Student-Centered Funding Formula (SCFF), which consists of a Base Allocation, a Supplemental Allocation, and a Student Success Allocation. The enacted budget continues the SCFF structure and modifies the treatment of credit FTES beginning in 2026-27. Under the enacted policy, credit FTES are funded using the higher of the three-year average or the FTES reported for the current year. It is estimated that this change will provide $47.7 million in ongoing funding statewide. The SCFF remains an important driver of District revenues, making enrollment, student outcomes, and other formula factors critical to long-term financial planning.

Budget Assumptions Summary

Economic Assumptions

The enacted state budget reflects stronger-than-expected revenues, including growth associated with capital gains and the stock market. The January 2026 budget outlook had projected a $2.9 billion shortfall for 2026-27; the enacted budget instead reflects no deficit for 2026-27 or 2027-28. At the same time, the Legislative Analyst's Office notes continuing concerns about structural deficits, revenue volatility, and changes in federal policy. The District therefore continues to use conservative assumptions and maintain a focus on long-term fiscal resilience.

The 2026-27 enacted budget for California Community Colleges emphasizes stability, continued investment in recent priorities, and support for student success. Compared with 2025-26, the budget provides additional resources for apportionments and categorical programs, including a 2.87% statutory COLA and an additional 1.44% discretionary COLA for apportionments. The budget also provides $153.1 million statewide for 2.5% enrollment growth across 2025-26 and 2026-27, modifies the SCFF credit FTES calculation, and pays the $408.4 million deferral from 2025-26. The additional discretionary COLA is associated with funding to offset the cost of providing up to 14 weeks of paid pregnancy disability leave beginning January 1, 2027.

WHCCD remains committed to responsible fiscal stewardship through prudent planning and strategic investment in student services, instructional programs, facilities, technology, and employee support. The adopted budget balances current needs while maintaining a strong commitment to student success, workforce development, and long-term financial stability.

Revenue Budget Assumptions

Cost of Living Allowance (COLA): The budget incorporates a 2.87% statutory COLA and a 1.44% discretionary COLA for apportionments, for a combined 4.31% apportionment COLA. The District has incorporated these changes into its revenue assumptions.

Growth: The enacted budget provides $153.1 million statewide for 2.5% enrollment growth over two years—1.0% in 2025-26 and 1.5% in 2026-27. The District anticipates enrollment above its funded growth authority and has budgeted conservatively to account for the possibility that not all FTES will generate additional state funding. The District will continue to monitor enrollment and advocate for full funding of eligible growth.

Full-Time Equivalent Students (FTES): Beginning in 2026-27, the enacted budget modifies the SCFF to fund credit FTES at the higher of the three-year average or the current-year reported FTES. District enrollment increased from 5,870 FTES in 2024-25 to 6,083 FTES in 2025-26. For 2026-27, the District is maintaining an FTES target of 6,075 as a conservative planning assumption given the uncertainty surrounding the funding of additional enrollment.

Expenditure Budget Assumptions

Step and Column Increases: District salary schedules provide for step increases for faculty, classified staff, and management. These increases are included in the adopted budget.

Pension Contributions: CalSTRS employer contributions are projected at 19.10% for 2026-27. CalPERS is projected to decrease from 26.81% in 2025-26 to 26.40% in 2026-27. These rates have been incorporated into the adopted budget.

Health and Welfare: The District budget includes estimated increases in health and welfare costs of 9% for classified staff and management and 4% for faculty.

Supplies and Operating Expenses: The budget includes anticipated increases in supplies, software, utilities, and other operating expenses.

Other Post-Employment Benefits (OPEB): The budget includes the estimated annual required contribution and the District's pay-as-you-go obligation.

District Support of Auxiliary Programs: The budget includes estimated transfers from the unrestricted general fund to support District auxiliary programs.

Capital Outlay and Facilities: The enacted state budget includes $120.7 million in one-time statewide funding for deferred maintenance and special repairs, as well as $736.9 million in Proposition 2 capital outlay funding for community college projects. These statewide investments do not eliminate the District's facilities needs. WHCCD will continue to prioritize scheduled maintenance, capital projects, and technology replacement needs and will use available District resources, including unrestricted general fund transfers, to support those priorities as reflected in the adopted budget.

Fund Accounting

Per the California Community College Budget and Accounting Manual, "Because of the varied sources of revenue, some with restrictions and some without restrictions, governmental accounting systems should be organized and operated on a fund basis. A fund, defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. [GASB Codification Section 1300, NCGA-1] Fund accounting, therefore, is used as a control device to separate financial resources and ensure that they are used for their intended purposes with the fund as the basic recording entity for reporting specified assets and liabilities and related transactional movements of its resources." The governmental fund category includes the following funds:

General Unrestricted sub funds. Designated to account for resources available for the general purposes of district operations and support of its educational program.

General Restricted sub funds. Designated to account for resources available for the operation and support of the educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditure.

Capital projects funds. Designated to account for the accumulation and expenditure of moneys for the acquisition or construction of significant capital outlay items, and Scheduled Maintenance and Special Repairs (SMSR) projects.

Bond funds. Designated to account for the proceeds from the sale of bonds under Proposition 39, and the related expenditures related to the acquisition and construction of projects voted and approved by the local property owners.

Debt service funds. Designated only to record transactions related to the receipt and expenditure of local revenues derived from the property tax levied for the payment of the principal and interest on outstanding bonds of the district.

Child Development funds. Designated to account for all revenues for, or from the operation of, childcare and development services, including student fees for child development services.

Cafeteria funds. Designated to receive all moneys from the sale of food or for any other services performed by the cafeteria when recovery of the cost of providing such services is not the objective of the governing board.

Farm funds. Designated to receive all moneys from the sale of produce, livestock, and other products of any farm operation of the district.

Self-Insurance funds. Designated to account for income and expenditures of the self-insurance program. This fund is maintained in the county treasury and used to provide for payments on premiums, deductibles, investigations, and losses, etc.

Other Special Revenue Funds. Designated to account for all other specific revenue sources that are legally restricted to expenditures for specified purposes that are not an integral part of the district's instructional or administrative and support operation (e.g., residential living, Foundation and Skills Valley).

Financial Aid Funds. Designated to account for the deposit and direct payment of government-funded student financial aid, including grants and loans or other moneys intended for similar purposes and the required district matching share of payments to students.

Other Trust Funds. Designated used to account for all other moneys held in a trustee capacity by the college or district for individuals, organizations, or clubs. (e.g., other post-employments benefits trust)

Budget Policies and Procedures

The annual budget development process adheres to the following the West Hills Community College District board policies and procedures:

WHCCD BP/AP 6200-Budget Preparation and Resource Allocation

WHCCD BP/AP 6250-Budget Management

WHCCD AP 6305-Reserves

Budget Development Calendar

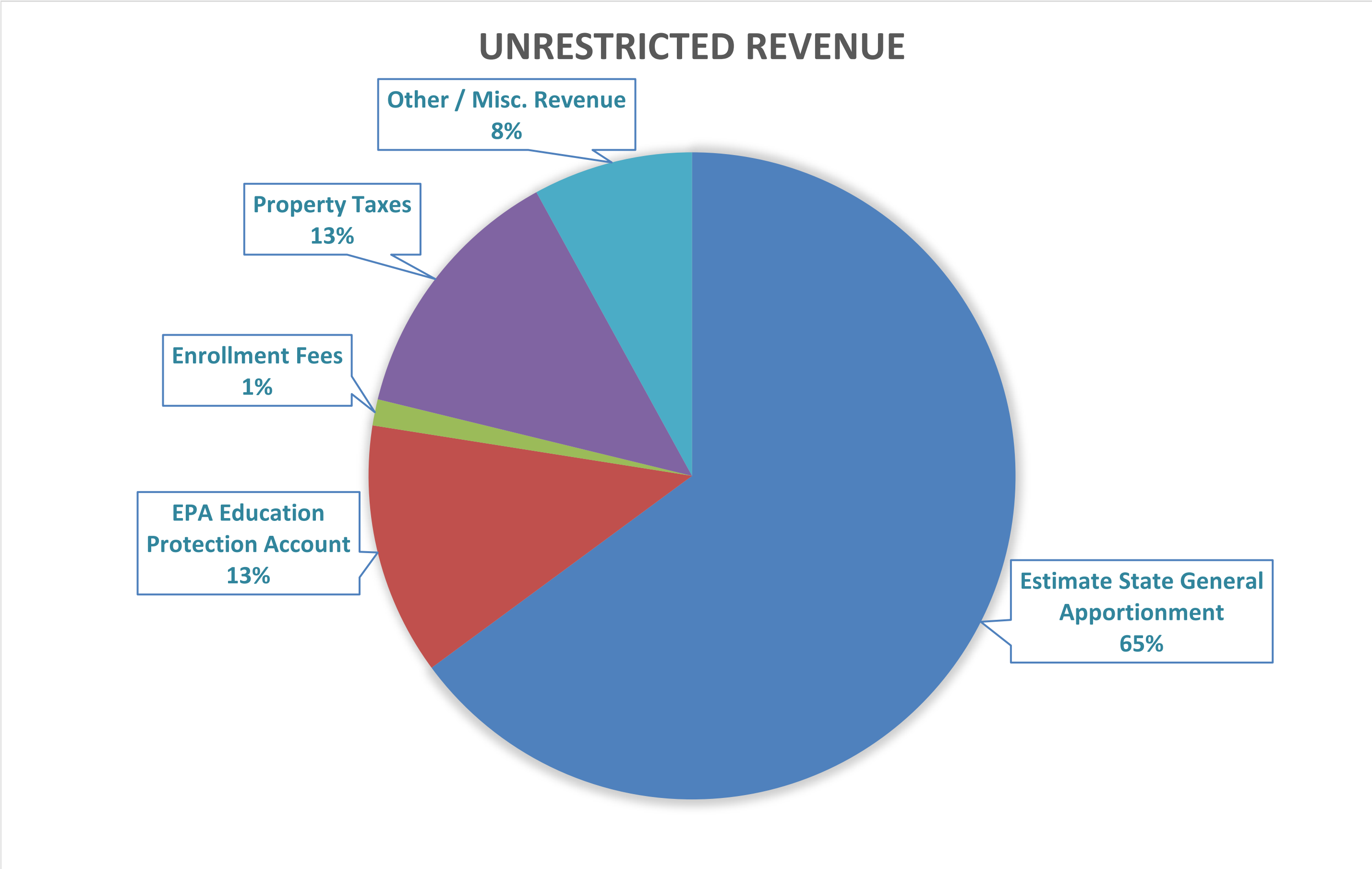
STEP	DATE	ITEM	RESPONSIBILITY
1	October/ November	VC/CBO will review and recommend the Full-Time Faculty number of positions to CEC using the data Full-Time Obligation Number (FON) report, compliance with 50% law, retirements, replacements, etc. CEC will meet to review the number of positions available and send to the College Presidents.	VC/CBO CEC College Presidents
2	December	College Presidents will make recommendations on the specific faculty positions to be filled. CEC will convene and meet to approve positions.	College Presidents CEC
3	3rd week in January	District Budget Office (DBO) will distribute budget worksheets to CEC members. This includes all unrestricted, restricted, auxiliary, enterprise, and fiduciary funds. Contracts, utilities, and other liability expenses at the District level will be evaluated for any economic price increases.	VC/CBO DBO
4	Last day in March	CEC members will submit respective college/department proposed budget worksheets and priority lists for augmentation requests to the DBO. This includes any ongoing or one-time funding requests. DBO will submit District Office proposed budget worksheets and priority lists to VC/CBO.	CEC DBO
5	Second week in April	CEC shall convene and review all budget worksheets and priority lists.	CEC
6	April 15	VC/CBO will notify Superintendent of Schools of newspaper publication of date, location, and time of public display of proposed budget document.	VC/CBO
7	By mid-May	Business Services will assemble Tentative Budget.	VC/CBO
8	End of May/ Beginning of June	May Revision will be reviewed and recommendations for available funding will be made to CEC from the Vice Chancellor of Business and Fiscal Services. CEC will convene and allocate available funding to prioritized listings in Tentative Budget Chancellor will submit Proposed Tentative Budget to Board of Trustees for approval.	VC/CBO CEC Chancellor
9	10 days prior to June Board meeting	Proposed Tentative Budget shall be posted on the District's website for public view.	VC/CBO
10	June Board meeting	Board of Trustees to hold a public hearing and the VC/CBO will present the Proposed Tentative Budget for Board approval.	Board of Trustees VC/CBO
11	Before June 30	VC/CBO will forward a copy of the approved Tentative Budget to the Fresno County Superintendent of Schools.	VC/CBO
12	Last week of July	All recommendations and revisions from the Chancellor, College Presidents, and DBO shall be submitted to the VC/CBO	VC/CBO
13	10 days prior to August Board meeting	Proposed Budget shall be posted on the District's website for public view.	VC/CBO

14	August Board meeting	Board of Trustees to hold a public hearing and the VC/CBO will present the Proposed Budget for Board adoption. Changes made after the budget is adopted will be submitted to the DBO and require CEC and Board approval for new grants. Changes to existing budgets will require a budget transfer request to be submitted to the DBO. Budget transfers shall contain a detailed description of the reason for the transfer.	Board of Trustees VC/CBO DBO
15	Immediately following August Board meeting	VC/CBO will forward a copy of the Adopted Budget to the Fresno County Superintendent of Schools and the California Community Colleges Chancellor's Office. Budget transfers will be allowed following adoption of the budget.	VC/CBO

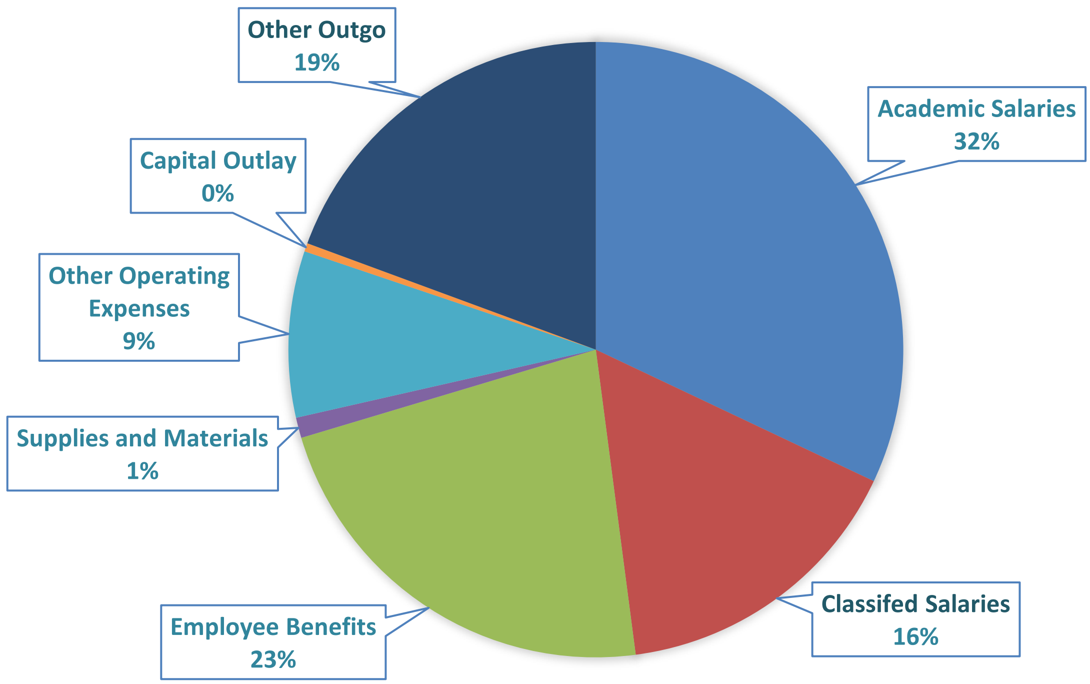
CEC: Chancellor's Executive Cabinet (Chancellor, Vice Chancellor, Associate Vice Chancellors, Directors, and College Presidents)

DBO: District Budget Office

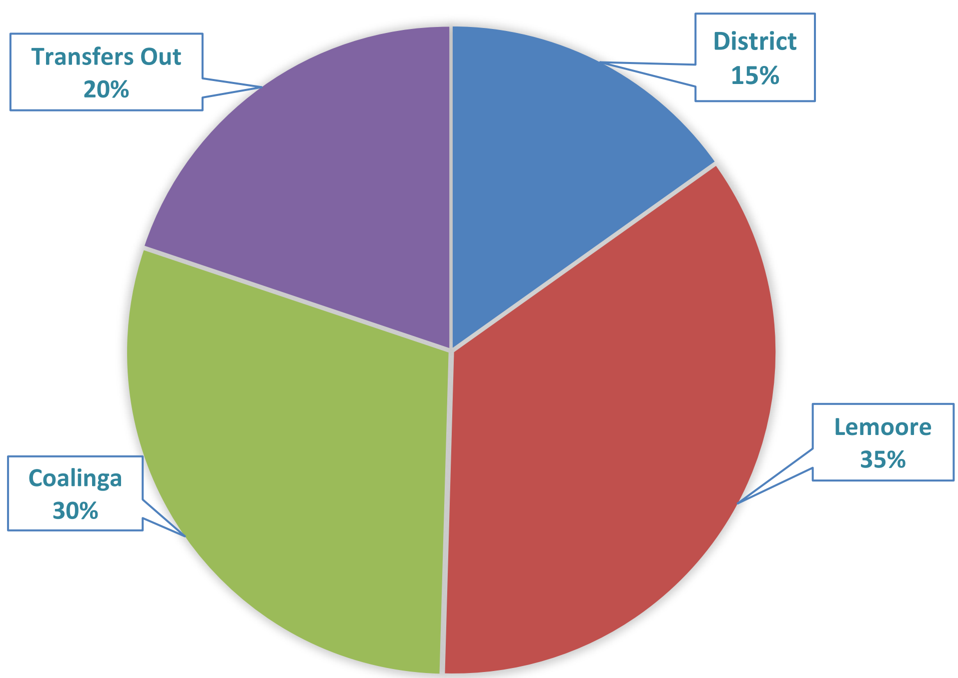
VC/CBO: Vice Chancellor of Business and Fiscal Services/Chief Business Officer


UNRESTRICTED REVENUE
Other / Misc. Revenue 8%
Property Taxes 13%
Enrollment Fees 1%
EPA Education Protection Account 13%
Estimate State General Apportionment 65%

UNRESTRICTED EXPENDITURES BY SUBCLASS



UNRESTRICTED EXPENDITURES BY LOCATION



WEST HILLS COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET - FY 2026-2027

General Fund 11 - Unrestricted

FTES:				
Actuals FTES 2025-26		6,083		
Target FTES 2026-27		6,075		
	Total FY 2026-27 FTES:	**6,075**		
ESTIMATED BEGINNING BALANCE:				**$ 44,427,073**
REVENUES:				
Computational Revenue				
Estimate State General Apportionment		$ 48,636,769		
FTFH (15-16)		$ 417,707		
EPA Education Protection Account		$ 9,445,014		
Property Taxes:		$ 9,898,620		
Enrollment Fees:		$ 981,973		
Total Computational Revenue (including COLA)			**$ 69,380,083**	
Other / Misc. Revenue				
Lottery (Unrestricted)		$ 1,146,764		
Interest		$ 2,482,911		
PT Fac Hours		$ 185,449		
Other Local Revenue		$ 35,000		
FTFH		$ 786,764		
Non-Resident/Foreign Tuition		$ 931,640		
Federal Revenue		$ 1,612		
	Total Misc. Revenue:		**$ 5,570,140**	
TOTAL REVENUE				**$ 74,950,223**

EXPENDITURES:

Adopted Budget

Increase of 5% in Liability and Student Insurance
Increase of 7.5 % in Insurances Premiums for Faculty
Increase of 9% in Insurance Premiums for Admin/Class
Increase of operational budgets to support Maintenance & Operations
Increase of operational budgets to support Athletics
Anticipated Interfund Transfers for District Support to Auxiliary Funds and scheduled transfers to Capital Projects
Contingency of 1% per board policy

TOTAL EXPENDITURES	**$ 74,950,223**
Net Increase (Decrease) to Fund Balance	**$ -**
Ending Fund Balance	**$ 44,427,073**

General Fund 12 - Restricted

Categorical Program budgets are prepared based on Chancellor's Office 2026-27 allocation notices. Restricted fund budget changes are made throughout the year as Final Allocation Notices and Final Grant Award Notices are received.

013	Philanthropy	$	17,989
014	KCCD Jumpstart	$	94,048
025	ATD Dual Enrollment Strategic	$	20,000
088	NASH	$	3,025
088	NASH	$	6,213
092	Contib, Gifts, Grants	$	1,319
093	ACCJC/Lumina Fndtn/DQPP	$	267
120	SSS (9/25 8/30)	$	409,275
124	CAMP 2126	$	53,498
131	UB WHCC	$	325,116
132	UBMS WHL 2227	$	392,307
136	DOL/WIA Veterans/Adult	$	440,144
137	UB WHL 2	$	364,516
140	Federal Workstudy	$	392,748
142	Recovery Block Grant	$	275,801
144	State Block Grant	$	3,988
151	EDA Truck Driving	$	230,818
151	Ag/Food Innovation	$	1,035,294
152	Education Pathway	$	19,111
159	TANF	$	75,176
160	VTEA 1C Econ Dev	$	384,369
173	Agricultural/Food Industry	$	238,139
173	Broadband Technical Assistance (BTA)	$	122,070
184	Title V Grant 2429	$	71,273
198	Veterans Resource Center	$	104,044
200	EOPS	$	1,588,925
201	EOPS	$	414,595
202	CARE	$	303,250
203	CARE	$	159,578
204	Staff Dvlpmt	$	79,028
205	UMOJA 20252027	$	107,205
206	HR Mgmt	$	208,333
206	Staff Diversity	$	529,339
208	Puente Project UCB	$	15,787
208	CCCCO Puente Project	$	69,288
208	Puente 25-26	$	149,903
208	CCCCO Puente 25-26	$	150,000
209	LGBTQ Support	$	172,138
210	DSPS	$	898,090
210	DSPS Print/Electronic Access	$	21,408
210	DSPS Deaf & Hard of Hearing	$	96,294
210	DSPS Carryover	$	1,204,998
212	BFAP Carryover	$	27,013
212	BFAP Fin Aid Admin	$	394,616
213	Strong Workforce Round 10 Regional	$	798,647
213	Strong Workforce Round 10 Local	$	577,124
214	State Lottery Funds	$	1,263,727
215	NextUp	$	377,515
216	NextUp Carryover	$	352,372
218	CAI Teacher Assistant	$	9,284
218	CAI MECHA Apprenticeship	$	900,000
218	Truck Driving	$	5,684
220	CalWorks	$	416,068
221	CalWorks Carryover	$	163,389
222	CalWorks Workstudy	$	91,435

223	CCCCO/Guided Pathways	$	851
226	TRCD	$	2,700
227	CA Public Utilities Commission	$	458,360
229	Student Transfer Achievement Reform Act 21	$	21,251
229	Student Equity and Achievement	$	2,842,937
229	Student Equity and Achievement Carryover	$	283,474
230	Classified Professional Dev	$	27,300
232	Plant Maint. & Instrl Support	$	98,211
233	IEPI/PRT	$	55,346
236	Financial Aid Technology	$	158,293
237	ELL Healthcare Pathway Round 2	$	55,851
237	CCCCO/Adult Ed/AB104	$	1,527,887
238	Technology & Data Security	$	373,067
240	CAPP GPAP 25-26	$	70
244	Apprentice Pathway- Info Tech	$	20,814
244	CCCCO/Enrol Grwth ADN Pgm	$	902,474
244	CCCCO IDRC Wrkforce Dev	$	957,779
245	Mental Health Demo Project	$	72,975
246	Nursing Ed/CCCCO 26-27	$	122,023
246	CCCCO/Nurse Enrol Grwth 2526	$	64,521
250	Common Course Numbering	$	1,319,749
251	SongBrown RN Ed Prog 24/25	$	330,939
251	SongBrown ADN Prog 25/27	$	95,249
252	Dual Enrollment/CCAP	$	61,257
253	Opportunity Young Adult Career Pathway Prog	$	1,209,403
253	Employment & Training Pathways	$	1,842,000
253	Farmworker Advancement (FAP2)	$	629,122
253	Farmworker Advancement (FAP3)	$	1,000,000
255	CoP Shortened Courses Development	$	18,820
255	Learn Lab AI FAST	$	120,633
267	ZTC Degree Tech Assistance	$	912,097
267	CCCCO ZTC 2025	$	303,893
269	CA State Park	$	110,772
270	ECE	$	425
271	CA Promise Grant 20192020	$	380,414
272	MESA	$	1,989,309
273	Rising Scholars Network 202528	$	403,267
273	Rising Scholars Network Juvenile Justice	$	1,112,119
274	MentorLinks	$	5,315
276	Awd for Innovation/DOF Cont.	$	2,559
277	Program Pathways Mapper	$	100,617
277	HCAI Certified Wellness Coach	$	162,981
277	HCAI SW Certi Wellness Coach	$	573,024
291	Oth, Comm Svs/Econ	$	209,414
292	CCCCO/Outreach	$	122,460
293	CCCCO/Basic Needs Ctr	$	587,554
293	CCCCO/Mental Health Supp	$	530,584
293	CCCCO Rapid Rehousing	$	1,365,809
296	CCCCO Middle College High School	$	128,257
299	Ethnic Studies	$	5,760
299	Equitab Place Support Complet	$	89,988
299	Credit for Prior Learning	$	100,000
299	CADAA Emergency	$	17,143
299	Student Block Grant	$	528,851
299	One Time Dreamer	$	82,116
		$	**41,123,665**

Budget Summary Report

Summary By: Fund, Subclass, Class *GL Fund*	*Description*	*FY 23-24 Actuals*	*FY 24-25 Actuals*	*FY 25-26 Budget*	*FY 25-26 Est. Actuals*	*FY 26-27 Tentative*	*FY 26-27 Adopted*
Fund: 11: G/F Unrestricted							
Subclass: 48	Revenues	$ 65,709,352	$ 73,394,645	$ 69,260,298	$ 69,501,401	$ 73,200,701	$ 74,950,223
Subclass: 51	Academic Salaries	$ 20,106,960	$ 21,379,853	$ 22,576,826	$ 23,149,424	$ 23,742,864	$ 24,005,164
Subclass: 52	Classified Salaries	$ 9,119,385	$ 9,677,362	$ 10,835,210	$ 10,117,194	$ 11,786,346	$ 11,916,481
Subclass: 53	Employee Benefits	$ 14,216,057	$ 15,662,599	$ 16,005,811	$ 15,353,699	$ 16,826,852	$ 16,821,878
Subclass: 54	Supplies and Materials	$ 645,045	$ 625,152	$ 824,472	$ 638,875	$ 783,476	$ 803,305
Subclass: 55	Other Operating Expenses	$ 4,028,494	$ 5,303,973	$ 5,708,171	$ 4,066,058	$ 6,378,709	$ 6,545,091
Subclass: 56	Capital Outlay	$ 103,715	$ 232,252	$ 405,615	$ 312,216	$ 288,987	$ 330,454
Subclass: 57	Other outgo	$ 11,545,873	$ 16,345,937	$ 12,904,193	$ 15,104,751	$ 13,393,467	$ 14,527,850
		$ 59,765,528	$ 69,227,129	$ 69,260,298	$ 68,742,217	$ 73,200,701	$ 74,950,223
Fund: 11	**G/F Unrestricted**	**$ 5,943,823**	**$ 4,167,516**	**$ -**	**$ 759,184**	**$ 0**	**$ -**

COALINGA COLLEGE:							
Fund: 11: G/F Unrestricted							
Subclass: 51	Academic Salaries	$ 8,606,303	$ 9,284,706	$ 9,424,308	$ 10,260,258	$ 10,060,923	$ 9,877,180
Subclass: 52	Classified Salaries	$ 3,166,259	$ 3,292,593	$ 3,690,639	$ 3,388,153	$ 3,801,162	$ 3,797,205
Subclass: 53	Employee Benefits	$ 4,667,588	$ 5,147,342	$ 5,405,685	$ 5,611,674	$ 5,694,782	$ 5,606,751
Subclass: 54	Supplies and Materials	$ 253,097	$ 238,609	$ 312,458	$ 266,214	$ 294,024	$ 349,618
Subclass: 55	Other Operating Expenses	$ 1,886,432	$ 1,983,161	$ 1,754,302	$ 1,213,455	$ 1,858,955	$ 1,826,431
Subclass: 56	Capital Outlay	$ 47,649	$ 98,081	$ 138,902	$ 109,387	$ 109,941	$ 146,431
Subclass: 57	Other outgo	$ 2,993,550	$ 275,987	$ 2,295,547	$ 2,306,169	$ 2,430,905	$ 2,506,451
		$ 21,620,877	$ 20,320,479	$ 23,021,841	$ 23,155,308	$ 24,250,692	$ 24,110,067

LEMOORE COLLEGE:							
Fund: 11: G/F Unrestricted							
Subclass: 51	Academic Salaries	$ 10,571,897	$ 11,186,301	$ 11,093,971	$ 11,897,149	$ 11,799,522	$ 12,015,000
Subclass: 52	Classified Salaries	$ 3,263,725	$ 3,446,333	$ 3,615,399	$ 3,586,038	$ 3,958,735	$ 3,966,271
Subclass: 53	Employee Benefits	$ 5,144,489	$ 5,757,037	$ 5,439,599	$ 6,127,484	$ 6,033,162	$ 6,100,091
Subclass: 54	Supplies and Materials	$ 363,170	$ 292,280	$ 385,549	$ 273,714	$ 361,820	$ 428,219
Subclass: 55	Other Operating Expenses	$ 3,380,976	$ 3,715,057	$ 3,418,401	$ 2,897,980	$ 3,524,896	$ 3,466,818
Subclass: 56	Capital Outlay	$ 44,477	$ 129,813	$ 179,671	$ 168,674	$ 155,076	$ 160,473
Subclass: 57	Other outgo	$ -	$ -	$ -	$ -	$ -	$ -
		$ 22,768,736	$ 24,526,821	$ 24,132,590	$ 24,951,038	$ 25,833,211	$ 26,136,872

Budget Summary Report

GL Fund	*Description*	*FY 23-24 Actuals*	*FY 24-25 Actuals*	*FY 25-26 Budget*	*FY 25-26 Est. Actuals*	*FY 26-27 Tentative*	*FY 26-27 Adopted*
DISTRICT OPERATIONS:							
Fund: 11: G/F Unrestricted							
Subclass: 51	Academic Salaries	$ 928,760	$ 908,847	$ 2,058,547	$ 992,018	$ 1,882,419	$ 2,112,984
Subclass: 52	Classified Salaries	$ 2,689,401	$ 2,938,435	$ 3,529,172	$ 3,143,003	$ 4,026,449	$ 4,153,005
Subclass: 53	Employee Benefits	$ 4,403,980	$ 4,758,220	$ 5,160,527	$ 3,614,541	$ 5,098,908	$ 5,115,036
Subclass: 54	Supplies and Materials	$ 28,778	$ 94,263	$ 126,465	$ 98,947	$ 127,632	$ 130,632
Subclass: 55	Other Operating Expenses	$ (1,238,914)	$ (394,245)	$ 535,468	$ (45,377)	$ 994,858	$ 1,146,678
Subclass: 56	Capital Outlay	$ 11,589	$ 4,358	$ 87,042	$ 34,156	$ 23,970	$ 23,550
Subclass: 57	Other Outgo	$ 8,552,323	$ 16,069,950	$ 10,608,646	$ 12,798,582	$ 10,962,562	$ 12,021,399
		$ 15,375,916	$ 24,379,828	$ 22,105,867	$ 20,635,871	$ 23,116,798	$ 24,703,284

Fund: 12: G/F Restricted							
	Beginning Balance	$ 747,730	$ 747,730	$ -	$ -	$ -	$ -
Subclass: 48	Revenues	$ 23,547,979	$ 28,274,834	$ 55,285,448	$ 38,746,556	$ 39,094,509	$ 41,123,665
Subclass: 51	Academic Salaries	$ 3,400,042	$ 4,445,974	$ 6,165,813	$ 4,523,519	$ 4,948,277	$ 4,889,127
Subclass: 52	Classified Salaries	$ 6,875,251	$ 8,062,483	$ 11,890,341	$ 10,024,480	$ 7,994,453	$ 9,782,567
Subclass: 53	Employee Benefits	$ 5,075,586	$ 6,078,531	$ 9,067,064	$ 7,441,305	$ 6,905,114	$ 6,904,016
Subclass: 54	Supplies and Materials	$ 1,107,918	$ 1,393,827	$ 2,997,848	$ 1,396,555	$ 1,972,112	$ 2,268,570
Subclass: 55	Other Operating Expenses	$ 3,139,287	$ 4,080,357	$ 17,566,513	$ 9,331,727	$ 12,557,787	$ 11,576,934
Subclass: 56	Capital Outlay	$ 1,368,449	$ 2,631,792	$ 3,525,081	$ 3,270,272	$ 1,799,907	$ 1,553,639
Subclass: 57	Other outgo	$ 2,581,447	$ 2,329,599	$ 4,072,786	$ 2,758,698	$ 2,916,859	$ 4,148,812
		$ 23,547,979	$ 29,022,564	$ 55,285,448	$ 38,746,556	$ 39,094,509	$ 41,123,665
Fund: 12	**G/F Restricted**	**$ -**	**$ (0)**	**$ -**	**$ -**	**$ -**	**$ -**
	Ending Balance	**$ 747,730**	**$ 747,730**	**$ -**	**$ -**	**$ -**	**$ -**

Budget Summary Report

Summary By: Subclass, Fund *GL Fund*	*Description*	*FY 23-24 Actuals*	*FY 24-25 Actuals*	*FY 25-26 Budget*	*FY 25-26 Est. Actuals*	*FY 26-27 Tentative*	*FY 26-27 Adopted*
Fund 32: Cafeteria							
	Beginning Balance	$ 0	$ -	$ -	$ -	$ -	$ -
Subclass: 48	Operating Revenues	$ 583,196	$ 633,005	$ 728,163	$ 712,912	$ 745,426	$ 745,426
Subclass: 52	Classified Salaries	$ 433,817	$ 430,722	$ 481,273	$ 415,313	$ 470,817	$ 472,991
Subclass: 53	Employee Benefits	$ 197,842	$ 197,939	$ 201,508	$ 192,869	$ 225,712	$ 225,877
Subclass: 54	Supplies and Materials	$ 425,044	$ 427,647	$ 503,150	$ 488,683	$ 517,644	$ 517,644
Subclass: 55	Other Operating Expenses	$ 419,883	$ 390,545	$ 431,069	$ 373,132	$ 439,002	$ 439,704
Subclass: 56	Capital Outlay	$ 11,850	$ -	$ 21,600	$ 4,740	$ 28,500	$ 28,500
Subclass: 57	Other outgo	$ -	$ -	$ -	$ -	$ -	$ -
		$ 1,488,436	$ 1,446,853	$ 1,638,600	$ 1,474,737	$ 1,681,675	$ 1,684,716
Fund: 32	**Operating Surplus (Deficit)**	**$ (905,240)**	**$ (813,848)**	**$ (910,437)**	**$ (761,825)**	**$ (936,249)**	**$ (939,290)**
	District Support	**$ 905,240**	**$ 813,848**	**$ 910,437**	**$ 761,825**	**$ 936,249**	**$ 939,290**
	Ending Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Fund 33: Child Development Centers							
	Beginning Balance	$ 201,219	$ 71,974	$ -	$ -	$ -	$ -
Subclass: 48	Revenues	$ 6,305,846	$ 6,090,605	$ 6,553,326	$ 6,450,681	$ 6,531,569	$ 6,512,785
Subclass: 52	Classified Salaries	$ 3,057,180	$ 3,322,402	$ 3,367,283	$ 3,520,477	$ 3,755,848	$ 3,693,819
Subclass: 53	Employee Benefits	$ 1,529,420	$ 1,615,982	$ 1,762,087	$ 1,744,555	$ 1,964,129	$ 1,875,179
Subclass: 54	Supplies and Materials	$ 183,844	$ 199,117	$ 299,342	$ 210,261	$ 282,338	$ 272,338
Subclass: 55	Other Operating Expenses	$ 1,626,597	$ 1,668,728	$ 1,939,548	$ 1,796,067	$ 2,185,308	$ 2,025,954
Subclass: 56	Capital Outlay	$ 38,050	$ 76,624	$ 177,490	$ 41,900	$ 46,810	$ 123,457
		$ 6,435,091	$ 6,882,853	$ 7,545,750	$ 7,313,260	$ 8,234,433	$ 7,990,747
Fund: 33	**Operating Surplus (Deficit)**	**$ (129,245)**	**$ (792,248)**	**$ (992,424)**	**$ (862,579)**	**$ (1,702,864)**	**$ (1,477,962)**
	District Support	**$ -**	**$ 720,274**	**$ 992,424**	**$ 862,579**	**$ 1,702,864**	**$ 1,477,962**
	Ending Balance	**$ 71,974**	**$ (0)**	**$ -**	**$ -**	**$ -**	**$ -**
Fund 34: Farm							
	Beginning Balance	$ 0	$ -	$ -	$ -	$ -	$ -
Subclass: 48	Revenues	$ 89,870	$ 58,256	$ 85,000	$ 92,873	$ 195,000	$ 195,000
Subclass: 51	Academic Salaries	$ 114,305	$ 116,671	$ 141,378	$ 143,549	$ 148,968	$ 154,732
Subclass: 52	Classified Salaries	$ 177,234	$ 191,583	$ 211,649	$ 202,633	$ 220,423	$ 220,375
Subclass: 53	Employee Benefits	$ 164,742	$ 178,778	$ 192,201	$ 198,054	$ 209,380	$ 211,343
Subclass: 54	Supplies and Materials	$ 48,378	$ 58,601	$ 49,500	$ 79,259	$ 103,500	$ 103,500
Subclass: 55	Other Operating Expenses	$ 397,523	$ 364,917	$ 371,449	$ 405,441	$ 457,512	$ 463,066
Subclass: 56	Capital Outlay	$ 5,824	$ -	$ -	$ 19,231	$ -	$ -
Subclass: 57	Other outgo	$ -	$ -	$ -	$ -	$ -	$ -
		$ 908,005	$ 910,549	$ 966,177	$ 1,048,167	$ 1,139,783	$ 1,153,016
Fund: 34	**Operating Surplus (Deficit)**	**$ (818,135)**	**$ (852,293)**	**$ (881,177)**	**$ (955,294)**	**$ (944,783)**	**$ (958,016)**
	District Support	**$ 818,135**	**$ 852,293**	**$ 881,177**	**$ 955,294**	**$ 944,783**	**$ 958,016**
	Ending Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Budget Summary Report

GL Fund	*Description*	*FY 23-24 Actuals*	*FY 24-25 Actuals*	*FY 25-26 Budget*	*FY 25-26 Est. Actuals*	*FY 26-27 Tentative*	*FY 26-27 Adopted*
Fund 39: Residential Living							
	Beginning Balance	$ (245)	$ -	$ -	$ -	$ -	$ -
Subclass: 48	Revenues	$ 425,703	$ 421,010	$ 456,186	$ 474,680	$ 487,244	$ 487,244
Subclass: 51	Academic Salaries	$ -	$ -	$ -	$ -	$ -	$ -
Subclass: 52	Classified Salaries	$ 276,116	$ 323,928	$ 311,247	$ 323,845	$ 326,501	$ 329,984
Subclass: 53	Employee Benefits	$ 206,916	$ 218,789	$ 201,409	$ 224,947	$ 214,662	$ 256,773
Subclass: 54	Supplies and Materials	$ 23,485	$ 21,147	$ 14,289	$ 28,774	$ 30,000	$ 30,000
Subclass: 55	Other Operating Expenses	$ 416,738	$ 417,498	$ 433,012	$ 486,003	$ 464,954	$ 478,632
Subclass: 56	Capital Outlay	$ 48,973	$ -	$ 162	$ 161	$ 1,000	$ 1,000
		$ 972,228	$ 981,363	$ 960,119	$ 1,063,730	$ 1,037,117	$ 1,096,389
Fund: 39	**Operating Surplus (Deficit)**	**$ (546,526)**	**$ (560,353)**	**$ (503,933)**	**$ (589,050)**	**$ (549,873)**	**$ (609,145)**
	District Support	**$ 546,770**	**$ 560,353**	**$ 503,933**	**$ 589,050**	**$ 549,873**	**$ 609,145**
	Ending Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Fund 41: Capital Projects							
	Beginning Balance	$ 23,424,820	$ 34,985,563	$ 35,846,103	$ 41,006,483	$ 45,942,703	$ 46,493,473
Subclass: 48	Revenues	$ 19,535,264	$ 8,761,605	$ 6,484,210	$ 10,312,414	$ 6,185,248	$ 7,840,009
Subclass: 51	Classified Salaries	$ -	$ -	$ -	$ -	$ -	$ -
Subclass: 52	Employee Benefits	$ -	$ -	$ -	$ -	$ -	$ -
Subclass: 54	Supplies and Materials	$ -	$ -	$ -	$ -	$ -	$ -
Subclass: 55	Other Operating Expenses	$ 1,712,391	$ 1,732,264	$ 7,340,205	$ 442,265	$ 2,017,365	$ 3,082,016
Subclass: 56	Capital Outlay	$ 5,309,391	$ 5,208,525	$ 7,126,483	$ 3,432,460	$ 16,817,981	$ 16,396,505
Subclass: 57	Other outgo	$ 952,738	$ -	$ 952,719	$ 950,699	$ 951,112	$ 951,112
		$ 7,974,521	$ 6,940,789	$ 15,419,407	$ 4,825,424	$ 19,786,458	$ 20,429,633
.							
Fund: 41	**Capital Projects**	**$ 11,560,743**	**$ 1,820,816**	**$ (8,935,197)**	**$ 5,486,990**	**$ (13,601,210)**	**$ (12,589,624)**
	Ending Balance	**$ 34,985,563**	**$ 36,806,379**	**$ 26,910,906**	**$ 46,493,473**	**$ 32,341,493**	**$ 33,903,849**

Fund 42: State Bonds							
	Beginning Balance	$ -	$ -	$ -	$ -	$ -	$ -
Subclass: 48	Revenues	$ -	$ 17,087,226	$ 624,332	$ 624,332	$ -	$ -
Subclass: 55	Other Operating Expenses	$ -	$ 270,000	$ -	$ -	$ -	$ -
Subclass: 56	Capital Outlay	$ -	$ 16,817,226	$ 624,332	$ 624,332	$ -	$ -
Subclass: 57	Other outgo	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ 17,087,226	$ 624,332	$ 624,332	$ -	$ -
.							
Fund: 42	**State Bonds**	**$ -**	**$ (0)**	**$ -**	**$ -**	**$ -**	**$ -**
	Ending Balance	**$ -**	**$ (0)**	**$ -**	**$ -**	**$ -**	**$ -**

ADOPTED FY2026-2027

Budget Summary Report

July 1, 2026 - June 30, 2027

GL Fund	Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Budget	FY 24-25 Est. Actuals	FY 26-27 Tentative	FY 25-26 Adopted
Fund 43: General Obligation Bonds							
	Beginning Balance	$ -	$ 11,353,235	$ 10,014,667	$ 9,969,382	$ 12,490,070	$ 11,765,112
Subclass: 48	Revenues	$ -	$ 661,160	$ 3,965,000	$ 4,225,368	$ 220,000	$ 250,000
Subclass: 55	Other Operating Expenses	$ -	$ 14,408	$ 17,200	$ 43,680	$ 17,200	$ 306,300
Subclass: 56	Capital Outlay	$ -	$ 1,122,315	$ 13,962,467	$ 2,385,958	$ 12,692,870	$ 11,708,812
Subclass: 57	Other outgo	$ -	$ 908,290	$ -	$ -	$ -	$ -
		$ -	$ 2,045,012	$ 13,979,667	$ 2,429,638	$ 12,710,070	$ 12,015,112
.							
Fund: 43	**G.O Bonds**	**$ -**	**$ (1,383,853)**	**$ (10,014,667)**	**$ 1,795,730**	**$ (12,490,070)**	**$ (11,765,112)**
	Ending Balance	**$ -**	**$ 9,969,382**	**$ -**	**$ 11,765,112**	**$ 0**	**$ 0**
Fund 45: NMTC							
	Beginning Balance	$ 122,810	$ 118,716	$ -	$ (271)	$ -	$ -
Subclass: 48	Revenues	$ 1,304	$ (66,759)	$ -	$ 271	$ -	$ -
Subclass: 55	Other Operating Expenses	$ 5,398	$ 5,310	$ -	$ -	$ -	$ -
Subclass: 56	Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -
Subclass: 57	Other outgo	$ -	$ 46,918	$ -	$ -	$ -	$ -
		$ 5,398	$ 52,228	$ -	$ -	$ -	$ -
.							
Fund: 43	**G.O Bonds**	**$ (4,094)**	**$ (118,987)**	**$ -**	**$ 271**	**$ -**	**$ -**
	Ending Balance	**$ 118,716**	**$ (271)**	**$ -**	**$ -**	**$ -**	**$ -**
Fund: 59: Skills Valley							
	Beginning Balance	$ 190,713	$ 93,220	$ -	$ (5,504)	$ -	$ -
Subclass: 48	Revenues	$ 917,034	$ 787,402	$ 762,000	$ 452,008	$ 650,000	$ 650,000
Subclass: 51	Academic Salaries	$ 162,412	$ 159,773	$ 144,593	$ 112,934	$ 103,302	$ -
Subclass: 52	Classified Salaries	$ 119,710	$ 174,268	$ 115,000	$ 173,268	$ 115,000	$ 247,250
Subclass: 53	Employee Benefits	$ 74,948	$ 79,648	$ 70,970	$ 53,029	$ 77,542	$ 112,753
Subclass: 54	Supplies and Materials	$ 4,736	$ 4,773	$ 11,500	$ 3,830	$ 4,500	$ 4,500
Subclass: 55	Other Operating Expenses	$ 652,720	$ 493,921	$ 542,794	$ 241,834	$ 394,628	$ 413,876
Subclass: 56	Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -
Subclass: 57	Other outgo	$ -	$ -	$ -	$ -	$ -	$ -
		$ 1,014,526	$ 912,383	$ 884,857	$ 584,895	$ 694,972	$ 778,379
.							
Fund: 59	**Operating Surplus (Deficit)**	**$ (97,492)**	**$ (124,980)**	**$ (122,857)**	**$ (132,887)**	**$ (44,972)**	**$ (128,379)**
	District Support	**$ -**	**$ 31,760**	**$ 122,857**	**$ 138,391**	**$ 44,972**	**$ 128,379**
	Ending Balance	**$ 93,221**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Budget Summary Report

GL Fund	*Description*	*FY 23-24 Actuals*	*FY 24-25 Actuals*	*FY 25-26 Budget*	*FY 25-26 Est. Actuals*	*FY 26-27 Tentative*	*FY 26-27 Adopted*
Fund: 59: Valley Christan							
	Beginning Balance	$ 130,377	$ 189,349	$ 147,603	$ 153,106	$ 76,000	$ 47,742
Subclass: 48	Revenues	$ 102,381	$ -	$ -	$ -	$ -	$ -
Subclass: 51	Academic Salaries	$ 21,132	$ 17,171	$ 70,000	$ 52,881	$ 56,870	$ -
Subclass: 52	Classified Salaries	$ -	$ 1,683	$ 5,000	$ 17,462	$ -	$ -
Subclass: 53	Employee Benefits	$ 3,566	$ 3,821	$ 15,562	$ 24,435	$ 12,630	$ -
Subclass: 54	Supplies and Materials	$ 8,233	$ 1,542	$ 20,441	$ 6,170	$ 2,000	$ 34,342
Subclass: 55	Other Operating Expenses	$ 10,478	$ 17,530	$ 36,600	$ 4,416	$ 4,500	$ 13,400
Subclass: 56	Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -
		$ 43,409	$ 41,746	$ 147,603	$ 105,364	$ 76,000	$ 47,742
.							
Fund: 59	**Valley Christan**	**$ 58,972**	**$ (41,746)**	**$ (147,603)**	**$ (105,364)**	**$ (76,000)**	**$ (47,742)**
	Ending Balance	**$ 189,349**	**$ 147,603**	**$ -**	**$ 47,742**	**$ -**	**$ -**

GL Fund	*Description*	*FY 23-24 Actuals*	*FY 24-25 Actuals*	*FY 25-26 Budget*	*FY 25-26 Est. Actuals*	*FY 26-27 Tentative*	*FY 26-27 Adopted*
Fund: 61: Insurance							
	Beginning Balance	$ -	$ -	$ -	$ -	$ -	$ -
Subclass: 48	Revenues	$ 609,488	$ 860,794	$ 1,183,821	$ 1,268,732	$ 1,243,013	$ 1,378,072
Subclass: 554	Insurance Student/Other	$ 543,445	$ 615,516	$ 946,964	$ 708,445	$ 994,313	$ 887,258
Subclass: 557	HR Mgt Legal Costs	$ 66,044	$ 153,703	$ 236,857	$ 560,287	$ 248,700	$ 490,814
Subclass: 559	Other, Ins Deduct Exp	$ -	$ 91,575	$ -	$ -	$ -	$ -
		$ 609,488	$ 860,794	$ 1,183,821	$ 1,268,732	$ 1,243,013	$ 1,378,072
.							
Fund: 61	**Insurance**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Ending Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

GL Fund	*Description*	*FY 23-24 Actuals*	*FY 24-25 Actuals*	*FY 25-26 Budget*	*FY 25-26 Est. Actuals*	*FY 26-27 Tentative*	*FY 26-27 Adopted*
Fund: 71: ASB Fund							
	Beginning Balance	$ 86,461	$ 47,320	$ 20,768	$ 21,011	$ 40,223	$ 27,727
Subclass: 48	Revenues	$ 27,563	$ 23,535	$ 33,117	$ 36,595	$ 33,117	$ 33,117
Subclass: 54	Supplies and Materials	$ 19,244	$ 23,618	$ 20,000	$ 6,523	$ 20,450	$ 20,450
Subclass: 55	Other Operating Expenses	$ 45,560	$ 26,226	$ 33,885	$ 23,357	$ 36,540	$ 40,394
Subclass: 57	Other outgo	$ 1,900	$ -	$ -	$ -	$ -	$ -
		$ 66,704	$ 49,844	$ 53,885	$ 29,880	$ 56,990	$ 60,844
Fund: 71	**Operating Surplus (Deficit)**	**$ (39,141)**	**$ (26,309)**	**$ (20,768)**	**$ 6,715**	**$ (23,873)**	**$ (27,727)**
	Ending Balance	**$ 47,320**	**$ 21,011**	**$ -**	**$ 27,727**	**$ 16,350**	**$ -**

Budget Summary Report

GL Fund	Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Est. Actuals	FY 26-17 Tentative	FY 26-27 Adopted
Fund: 72: Student Rep Fee							
	Beginning Balance	$ 13,994	$ 17,866	$ 21,974	$ 21,974	$ 25,383	$ 25,377
Subclass: 48	Revenues	$ 3,872	$ 7,626	$ 8,000	$ 6,949	$ 8,500	$ 8,500
Subclass: 55	Other Operating Expenses	$ -	$ 3,518	$ 29,974	$ 3,547	$ 33,883	$ 33,877
Subclass: 57	Other outgo	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ 3,518	$ 29,974	$ 3,547	$ 33,883	$ 33,877
Fund: 72	**Operating Surplus (Deficit)**	**$ 3,872**	**$ 4,108**	**$ (21,974)**	**$ 3,403**	**$ (25,383)**	**$ (25,377)**
	Ending Balance	**$ 17,866**	**$ 21,974**	**$ -**	**$ 25,377**	**$ -**	**$ -**

GL Fund	Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Est. Actuals	FY 26-17 Tentative	FY 26-27 Adopted
Fund: 74: Financial Aid							
	Beginning Balance	$ 906,020	$ 918,054	$ 262,912	$ (3,982,000)	$ -	$ (0)
Subclass: 48	Revenues	$ 23,748,655	$ 26,487,176	$ 24,730,613	$ 29,104,267	$ 24,845,858	$ 27,098,064
Subclass: 55	Other Operating Expenses	$ 20,221	$ 3,759,836	$ 26,470	$ 17,875	$ 26,470	$ 27,000
Subclass: 57	Other outgo	$ 23,716,400	$ 27,627,395	$ 24,689,893	$ 25,104,392	$ 24,819,388	$ 27,071,064
		$ 23,736,621	$ 31,387,231	$ 24,716,363	$ 25,122,267	$ 24,845,858	$ 27,098,064
Fund: 74	**Financial Aid**	**$ 12,034**	**$ (4,900,055)**	**$ 14,250**	**$ 3,982,000**	**$ -**	**$ -**
	Ending Balance	**$ 918,054**	**$ (3,982,000)**	**$ 277,162**	**$ (0)**	**$ -**	**$ (0)**

GL Fund	Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Est. Actuals	FY 26-17 Tentative	FY 26-27 Adopted
Fund: 75: Scholarship and Loan							
	Beginning Balance	$ 85,881	$ 84,599	$ -	$ 89,375	$ 165,346	$ 155,953
Subclass: 48	Revenues	$ 64,640	$ 159,995	$ 139,928	$ 275,261	$ 200,000	$ 200,000
Subclass: 54	Supplies and Materials	$ -	$ -	$ -	$ -	$ -	$ -
Subclass: 55	Other Operating Expenses	$ -	$ -	$ -	$ -	$ -	$ -
Subclass: 57	Other outgo	$ 65,921	$ 155,220	$ 139,928	$ 208,683	$ 200,000	$ 355,953
		$ 65,921	$ 155,220	$ 139,928	$ 208,683	$ 200,000	$ 355,953
Fund: 75	**Scholarship and Loan**	**$ (1,281)**	**$ 4,775**	**$ -**	**$ 66,578**	**$ -**	**$ (155,953)**
	Ending Balance	**$ 84,599**	**$ 89,375**	**$ -**	**$ 155,953**	**$ 165,346**	**$ 0**

Budget Summary Report

GL Fund	Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Est. Actuals	FY 26-17 Tentative	FY 26-27 Adopted
Fund: 78: OPEB/GASB 45							
	Beginning Balance	$ 17,938,684	$ 21,536,765	$ (1,423,201)	$ 25,441,312	$ 28,831,495	$ 30,031,204
Subclass: 48	Revenues	$ 3,621,983	$ 3,923,140	$ 1,448,201	$ 1,457,093	$ 3,487,093	$ 1,487,093
Subclass: 53	Employee Benefits	$ -	$ -	$ -	$ -	$ -	$ -
Subclass: 55	Other Operating Expenses	$ 23,902	$ 18,593	$ 25,000	$ 25,000	$ 25,000	$ 25,000
Subclass: 57	Other outgo	$ -	$ -	$ -	$ -	$ -	$ -
		$ 23,902	$ 18,593	$ 25,000	$ 25,000	$ 25,000	$ 25,000
Fund: 78	**OPEB/GASB 45**	**$ 3,598,081**	**$ 3,904,547**	**$ 1,423,201**	**$ 1,432,093**	**$ 3,462,093**	**$ 1,462,093**
	Ending Balance	**$ 21,536,765**	**$ 25,441,312**	**$ -**	**$ 26,873,405**	**$ 32,293,588**	**$ 31,493,297**
Fund: 79: Clubs and Trusts							
	Beginning Balance	$ 70,681	$ 75,277	$ (343)	$ 84,163	$ 58,749	$ 62,467
Subclass: 48	Revenues	$ 10,645	$ 24,761	$ 23,797	$ 9,230	$ 23,797	$ 23,797
Subclass: 54	Supplies and Materials	$ -	$ -	$ -	$ -	$ -	$ -
Subclass: 55	Other Operating Expenses	$ 6,049	$ 15,875	$ 23,454	$ 30,926	$ 23,454	$ 86,264
Subclass: 57	Other outgo	$ -	$ -	$ -	$ -	$ -	$ -
		$ 6,049	$ 15,875	$ 23,454	$ 30,926	$ 23,454	$ 86,264
Fund: 79	**Clubs and Trusts**	**$ 4,596**	**$ 8,886**	**$ 343**	**$ (21,696)**	**$ 343**	**$ (62,467)**
	Ending Balance	**$ 75,277**	**$ 84,163**	**$ -**	**$ 62,467**	**$ 59,092**	**$ (0)**
Fund: 83: Foundation							
	Beginning Balance	$ 1	$ -	$ -	$ -	$ -	$ -
Subclass: 48	Revenues	$ -	$ -	$ -	$ -	$ -	$ -
Subclass: 51	Academic Salaries	$ 62,442	$ 84,142	$ 65,996	$ 80,838	$ 67,039	$ 73,208
Subclass: 52	Classified Salaries	$ 263,438	$ 288,568	$ 256,739	$ 294,094	$ 324,549	$ 334,341
Subclass: 53	Employee Benefits	$ 174,557	$ 165,671	$ 177,151	$ 187,490	$ 217,673	$ 224,974
Subclass: 54	Supplies and Materials	$ -	$ -	$ 1,000	$ -	$ 1,000	$ 1,000
Subclass: 55	Other Operating Expenses	$ 159,518	$ 204,648	$ 247,645	$ 229,878	$ 228,351	$ 235,329
Subclass: 56	Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -
		$ 659,954	$ 743,029	$ 748,531	$ 792,300	$ 838,612	$ 868,852
Fund: 83	**Operating Surplus (Deficit)**	**$ (659,954)**	**$ (743,029)**	**$ (748,531)**	**$ (792,300)**	**$ (838,612)**	**$ (868,852)**
	District Support	**$ 659,953**	**$ 743,029**	**$ 748,531**	**$ 792,300**	**$ 838,612**	**$ 868,852**
	Ending Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Budget Summary Report

Summary By: Class, Fund GL Fund	Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Est. Actuals	FY 26-27 Tentative	FY 26-27 Adopted
	Fund: 11: G/F Unrestricted						
	Beginning Fund Balance	33,566,206	39,510,029	43,271,576	43,667,889	43,712,133	44,427,073
Category: 481	Federal Revenue	1,424	1,824	1,424	-	1,612	1,612
Category: 486	State Revenue	53,110,818	59,722,708	56,520,171	55,925,380	59,344,369	60,690,860
Category: 488	Local Revenue	12,597,109	13,670,114	12,738,703	13,574,453	13,854,721	14,257,751
Category: 489	Other Financing	-	-	-	1,569		
Class: 4	**Revenues**	**65,709,352**	**73,394,645**	**69,260,298**	**69,501,401**	**73,200,701**	**74,950,223**
Category: 511	Academic, Regular/Contract	9,769,013	10,136,491	11,023,760	10,639,528	11,826,850	11,522,477
Category: 512	Academic, Non-Instruct, Reg/Contract	4,817,363	4,976,121	5,415,637	5,364,556	5,702,504	5,802,611
Category: 513	Academic, Instruct Salary, Other	5,238,842	6,005,527	5,797,481	6,765,094	5,883,281	6,349,181
Category: 514	Academic, Non-Instruct Salary, Other	281,741	261,714	339,948	380,246	330,229	330,895
Category: 521	Classified, Regular FT and PT	8,371,124	8,913,188	9,658,632	9,300,103	10,606,797	10,737,554
Category: 522	Classified Aide, Direct Instruct FT	115,106	181,640	361,901	218,354	382,611	381,989
Category: 523	Classified, Non-instruction, PT	268,840	208,233	275,607	252,992	303,843	303,843
Category: 524	Classified, Direct Instruction, PT	364,315	374,301	539,070	345,745	493,095	493,095
Category: 531	STRS Fund	4,376,301	5,070,498	4,674,243	3,766,022	4,318,463	4,275,533
Category: 532	PERS Fund	2,625,000	2,985,785	3,289,078	3,279,189	3,694,481	3,767,476
Category: 533	OASDI Fund	1,024,529	1,120,703	1,167,637	1,202,083	1,250,904	1,255,658
Category: 534	Health/Welfare Insurance	5,607,864	5,887,043	6,378,520	6,448,566	7,023,964	6,986,280
Category: 535	State Unemployment Insurance	27,445	15,566	13,430	16,478	14,197	14,134
Category: 536	Worker's Compensation Insurance	470,009	470,658	413,297	505,592	478,277	476,229
Category: 537	APPLE (Alternate Retirement System)	62,662	68,079	36,006	76,949	12,966	12,968
Category: 539	Other Benefits	22,247	44,268	33,600	58,819	33,600	33,600
Category: 541	Books & Magazines	(90)	-	39	-	-	
Category: 543	Instructional Supplies	7,222	8,281	6,243	8,543	5,322	5,889
Category: 545	Non-instructional Supplies	637,913	616,871	818,190	630,332	778,154	797,416
Category: 551	Consultant Services	153,280	109,117	140,673	112,820	192,652	194,729
Category: 552	Travel & Conference	589,296	613,192	889,431	750,671	896,248	896,681
Category: 553	Dues & Memberships	175,754	193,404	189,968	176,616	199,357	195,744
Category: 554	Insurance	-	-	-	-	-	
Category: 555	Utilities/Housekeeping Costs	2,475,006	2,665,367	3,256,829	2,538,350	3,258,351	3,260,044
Category: 556	Contracts/Lease/Maintenance	3,398,811	3,482,955	4,166,579	3,511,576	4,576,999	4,731,778
Category: 557	Other Operating Expenses	163,212	178,935	337,094	175,703	313,879	317,655
Category: 559	Other Expenses	(2,926,865)	(1,938,996)	(3,272,403)	(3,199,678)	(3,058,777)	(3,051,540)
Category: 561	Building Repairs	-	-	-	-	-	-
Category: 562	Building Costs	19,005	1,516	-	-	-	-
Category: 563	Library Books	9,924	12,199	12,500	12,396	13,000	13,000
Category: 564	Equipment	74,786	218,537	393,115	299,820	275,987	317,454
Category: 571	Debt Retirement Long-term	-	-	-	-	-	
Category: 573	Interfund Transfer-Out	11,546,279	16,341,998	12,211,591	15,103,677	12,668,707	13,778,364
Category: 575	Student Financial Aid	(407)	3,940	-	1,074	-	
Category: 579	Contingencies	-	-	692,602	-	724,760	749,486
Class: 5	**Expenses**	**59,765,528**	**69,227,129**	**69,260,298**	**68,742,217**	**73,200,701**	**74,950,223**
Fund: 11	**G/F Unrestricted**	**5,943,823**	**4,167,516**	**-**	**759,184**	**0**	**-**
	Ending Fund Balance	39,510,029	43,677,545	43,271,576	44,427,073	43,712,133	44,427,073

Budget Summary Report

GL Fund	Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Est. Actuals	FY 26-27 Tentative	FY 26-27 Adopted
	COALINGA COLLEGE:						
Fund: 11: G/F Unrestricted							
Category: 511	Academic, Regular/Contract	4,537,404	4,718,736	4,895,536	5,040,191	5,501,557	5,193,642
Category: 512	Academic, Non-Instruct, Reg/Contract	1,813,745	1,874,613	2,152,269	2,043,864	2,182,863	2,223,752
Category: 513	Academic, Instruct Salary, Other	2,145,670	2,609,708	2,265,407	2,985,330	2,265,407	2,348,024
Category: 514	Academic, Non-Instruct. Salary, Other	109,485	81,649	111,096	190,873	111,096	111,762
Category: 521	Classified, Regular FT and PT	2,756,563	2,914,285	3,046,628	2,964,482	3,233,520	3,230,452
Category: 522	Classified Aide, Direct Instruction FT	64,750	95,743	219,743	141,634	231,594	230,705
Category: 523	Classified, Non-instruction, PT	141,335	79,486	128,329	136,962	126,084	126,084
Category: 524	Classified, Direct Instruction, PT	203,611	203,078	295,939	145,075	209,964	209,964
Category: 531	STRS Fund	1,387,782	1,704,280	1,568,374	1,846,130	1,542,466	1,476,422
Category: 532	PERS Fund	800,835	869,191	1,015,121	951,948	1,065,026	1,084,773
Category: 533	OASDI Fund	354,504	383,398	408,598	408,891	414,314	415,025
Category: 534	Health/Welfare Insurance	1,889,249	1,958,509	2,210,119	2,143,599	2,455,986	2,418,302
Category: 535	State Unemployment Insurance	18,832	6,362	5,659	6,742	5,586	5,453
Category: 536	Worker's Compensation Insurance	189,945	189,601	172,240	207,508	194,198	189,570
Category: 537	APPLE (Alternate Retirement System)	20,173	19,309	10,874	25,886	2,506	2,506
Category: 539	Other Benefits	6,267	16,693	14,700	20,970	14,700	14,700
Category: 541	Books & Magazines	(90)	-	-	-	-	
Category: 543	Instructional Supplies	627	(180)	354	353	-	
Category: 545	Non-instructional Supplies	252,560	238,789	312,104	265,860	294,024	310,407
Category: 551	Consultant Services	28,552	30,445	37,357	33,392	39,211	39,211
Category: 552	Travel & Conference	265,334	283,537	341,465	291,031	379,135	379,568
Category: 553	Dues & Memberships	50,000	58,573	62,620	58,298	67,585	63,872
Category: 554	Insurance	-	-	-	-	-	
Category: 555	Utilities/Housekeeping Costs	1,069,795	1,115,260	1,455,739	1,085,150	1,455,739	1,457,432
Category: 556	Contracts/Lease/Maintenance	1,176,811	1,172,091	581,284	497,411	643,259	651,533
Category: 557	Other Operating Expenses	4,554	12,496	10,025	12,287	5,862	5,862
Category: 559	Other Expenses	(708,613)	(689,240)	(734,188)	(764,115)	(731,836)	(731,836)
Category: 561	Building Repairs	-	-	-	-	-	-
Category: 562	Building Costs	-	-	-	-	-	-
Category: 563	Library Books	9,924	12,199	12,500	12,396	13,000	13,000
Category: 564	Equipment	37,725	85,882	126,402	96,991	96,941	133,431
Category: 571	Debt Retirement Long-term	-	-	-	-	-	
Category: 573	Interfund Transfer-Out	2,993,550	275,987	2,295,547	2,306,169	2,430,905	2,506,451
Category: 575	Student Financial Aid	-	-	-	-	-	
Category: 576	Other Student Aid	-	-	-	-	-	
Category: 579	Contingencies	-	-	-	-	-	
Class: 5	**Expenses**	**21,620,877**	**20,320,479**	**23,021,841**	**23,155,308**	**24,250,692**	**24,110,067**

ADOPTED FY2026-2027

Budget Summary Report

July 1, 2026 - June 30, 2027

GL Fund	Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Est. Actuals	FY 26-27 Tentative	FY 26-27 Adopted
	LEMOORE COLLEGE:						
Fund: 11: G/F Unrestricted							
Category: 511	Academic, Regular/Contract	5,231,609	5,417,755	5,555,769	5,599,337	6,119,558	6,123,100
Category: 512	Academic, Non-Instruct, Reg/Contract	2,096,888	2,214,261	2,209,952	2,350,035	2,361,433	2,456,177
Category: 513	Academic, Instruct Salary, Other	3,092,023	3,395,819	3,129,798	3,779,765	3,129,798	3,246,990
Category: 514	Academic, Non-Instruct. Salary, Other	151,377	158,466	198,452	168,013	188,733	188,733
Category: 521	Classified, Regular FT and PT	2,951,004	3,088,862	3,159,055	3,214,590	3,474,587	3,481,856
Category: 522	Classified Aide, Direct Instruction FT	50,356	85,897	142,158	76,720	136,228	136,495
Category: 523	Classified, Non-instruction, PT	101,661	100,353	71,055	94,059	64,789	64,789
Category: 524	Classified, Direct Instruction, PT	160,704	171,223	243,131	200,670	283,131	283,131
Category: 531	STRS Fund	1,384,756	1,711,996	1,402,836	1,841,390	1,424,088	1,447,202
Category: 532	PERS Fund	1,031,351	1,164,189	1,179,159	1,237,059	1,360,117	1,401,475
Category: 533	OASDI Fund	441,142	474,701	440,656	503,626	503,024	503,618
Category: 534	Health/Welfare Insurance	2,013,685	2,110,422	2,215,780	2,230,006	2,511,410	2,511,410
Category: 535	State Unemployment Insurance	6,814	7,280	5,701	7,672	6,105	6,155
Category: 536	Worker's Compensation Insurance	222,094	223,340	173,231	235,314	208,496	210,307
Category: 537	APPLE (Alternate Retirement System)	40,648	46,614	8,536	49,009	6,222	6,224
Category: 539	Other Benefits	4,000	18,495	13,700	23,408	13,700	13,700
Category: 541	Books & Magazines	-	-	39	-	-	
Category: 543	Instructional Supplies	6,595	7,037	5,889	8,189	5,322	5,889
Category: 545	Non-instructional Supplies	356,576	285,242	379,621	265,525	356,498	356,377
Category: 551	Consultant Services	39,247	57,204	60,340	59,640	63,876	65,953
Category: 552	Travel & Conference	193,686	179,641	296,616	277,270	258,022	258,022
Category: 553	Dues & Memberships	54,845	62,294	68,128	60,572	66,292	66,392
Category: 554	Insurance	-	-	-	-	-	
Category: 555	Utilities/Housekeeping Costs	1,251,846	1,407,971	1,585,233	1,327,070	1,586,755	1,586,755
Category: 556	Contracts/Lease/Maintenance	1,746,723	1,931,364	1,282,695	1,114,728	1,366,882	1,365,343
Category: 557	Other Operating Expenses	4,361	1,259	15,686	3,389	390	390
Category: 559	Other Expenses	90,269	75,324	109,703	55,312	182,679	189,916
Category: 561	Building Repairs	-	-	-	-	-	
Category: 562	Building Costs	19,005	1,516	-	-	-	
Category: 563	Library Books	-	-	-	-	-	
Category: 564	Equipment	25,473	128,297	179,671	168,674	155,076	160,473
Category: 571	Debt Retirement Long-term	-	-	-	-	-	
Category: 573	Interfund Transfer-Out	-	-	-	-	-	
Category: 575	Student Financial Aid	-	-	-	-	-	
Category: 576	Other Student Aid	-	-	-	-	-	
Category: 579	Contingencies	-	-	-	-	-	
Class: 5	**Expenses**	**22,768,736**	**24,526,821**	**24,132,590**	**24,951,038**	**25,833,211**	**26,136,872**

Budget Summary Report

GL Fund	Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Est. Actuals	FY 26-27 Tentative	FY 26-27 Adopted
DISTRICT OPERATIONS:							
Fund: 11: G/F Unrestricted							
Category: 511	Academic, Regular/Contract	-	-	572,455	-	205,735	205,735
Category: 512	Academic, Non-Instruct, Reg/Contract	906,730	887,247	1,053,416	970,658	1,158,208	1,122,682
Category: 513	Academic, Instruct Salary, Other	1,150	(0)	402,276	-	488,076	754,167
Category: 514	Academic, Non-Instruct. Salary, Other	20,880	21,600	30,400	21,360	30,400	30,400
Category: 521	Classified, Regular FT and PT	2,663,557	2,910,041	3,452,949	3,121,031	3,898,690	4,025,246
Category: 522	Classified Aide, Direct Instruction FT	-	-	-	-	14,789	14,789
Category: 523	Classified, Non-instruction, PT	25,845	28,395	76,223	21,972	112,970	112,970
Category: 524	Classified, Direct Instruction, PT	-	-	-	-	-	-
Category: 531	STRS Fund	1,603,763	1,654,223	1,703,033	78,503	1,351,909	1,351,909
Category: 532	PERS Fund	792,814	952,406	1,094,798	1,090,182	1,269,338	1,281,228
Category: 533	OASDI Fund	228,883	262,603	318,383	289,566	333,566	337,015
Category: 534	Health/Welfare Insurance	1,704,930	1,818,112	1,952,621	2,074,960	2,056,568	2,056,568
Category: 535	State Unemployment Insurance	1,798	1,924	2,070	2,064	2,506	2,526
Category: 536	Worker's Compensation Insurance	57,970	57,717	67,826	62,770	75,583	76,352
Category: 537	APPLE (Alternate Retirement System)	1,841	2,155	16,596	2,054	4,238	4,238
Category: 539	Other Benefits	11,980	9,080	5,200	14,442	5,200	5,200
Category: 541	Books & Magazines	-	-	-	-	-	-
Category: 543	Instructional Supplies	-	1,424	-	-	-	-
Category: 545	Non-instructional Supplies	28,778	92,840	126,465	98,947	127,632	130,632
Category: 551	Consultant Services	85,481	21,468	42,976	19,788	89,565	89,565
Category: 552	Travel & Conference	130,276	150,013	251,350	182,370	259,091	259,091
Category: 553	Dues & Memberships	70,910	72,537	59,220	57,746	65,480	65,480
Category: 554	Insurance	-	-	-	-	-	-
Category: 555	Utilities/Housekeeping Costs	153,366	142,136	215,857	126,130	215,857	215,857
Category: 556	Contracts/Lease/Maintenance	475,277	379,501	2,302,600	1,899,438	2,566,858	2,714,902
Category: 557	Other Operating Expenses	154,298	165,181	311,383	160,027	307,627	311,403
Category: 559	Other Expenses	(2,308,521)	(1,325,080)	(2,647,918)	(2,490,875)	(2,509,620)	(2,509,620)
Category: 561	Building Repairs	-	-	-	-	-	-
Category: 562	Building Costs	-	-	-	-	-	-
Category: 563	Library Books	-	-	-	-	-	-
Category: 564	Equipment	11,589	4,358	87,042	34,156	23,970	23,550
Category: 571	Debt Retirement Long-term	-	-	-	-	-	-
Category: 573	Interfund Transfer-Out	8,552,730	16,066,011	9,916,044	12,797,509	10,237,802	11,271,913
Category: 575	Student Financial Aid	(407)	3,940	-	1,074	-	-
Category: 579	Contingencies	-	-	692,602	-	724,760	749,486
Class: 5	**Expenses**	**15,375,916**	**24,379,828**	**22,105,867**	**20,635,871**	**23,116,798**	**24,703,284**

Budget Summary Report

GL Fund	Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Est. Actuals	FY 26-27 Tentative	FY 26-27 Adopted
Fund: 12: G/F Restricted							
	Audited Fund Balance	747,730	747,730	-	-	-	-
Category: 481	Federal Revenue	6,146,536	7,922,508	7,897,291	3,551,613	4,667,502	4,534,743
Category: 486	State Revenue	16,436,536	19,358,237	46,277,405	33,612,654	33,360,248	35,500,850
Category: 488	Local Revenue	75,482	200,333	224,358	108,580	110,063	124,872
Category: 489	Other Financing	889,425	793,757	886,393	1,473,708	956,696	963,200
Class: 4	**Revenues**	**23,547,979**	**28,274,834**	**55,285,448**	**38,746,556**	**39,094,509**	**41,123,665**
Category: 511	Academic, Regular/Contract	6,977	252,260	465,530	251,737	172,404	132,143
Category: 512	Academic, Non-Instruct, Reg/Contract	2,130,355	2,533,442	3,135,596	2,733,053	3,076,113	2,904,996
Category: 513	Academic, Instruct Salary, Other	178,643	253,768	444,452	116,737	307,252	465,586
Category: 514	Academic, Non-Instruct. Salary, Other	1,084,067	1,406,504	2,120,236	1,421,992	1,392,508	1,386,402
Category: 521	Classified, Regular FT and PT	5,851,584	6,720,351	9,950,778	8,797,962	6,846,427	8,513,885
Category: 522	Classified Aide, Direct Instruction FT	80,382	149,990	157,711	153,062	160,188	160,950
Category: 523	Classified, Non-instruction, PT	584,323	688,014	1,343,406	711,750	706,243	806,586
Category: 524	Classified, Direct Instruction, PT	358,962	504,129	438,447	361,706	281,595	301,146
Category: 531	STRS Fund	802,899	1,027,955	1,178,692	1,348,317	911,799	929,188
Category: 532	PERS Fund	1,595,030	1,899,173	2,863,607	2,328,677	2,064,630	2,224,919
Category: 533	OASDI Fund	507,830	602,407	1,056,663	759,906	745,420	796,252
Category: 534	Health/Welfare Insurance	1,991,294	2,337,312	3,546,681	2,789,880	2,555,275	2,700,926
Category: 535	State Unemployment Insurance	4,827	6,093	19,489	5,928	342,100	12,558
Category: 536	Worker's Compensation Insurance	160,579	181,476	335,918	191,864	228,347	220,538
Category: 537	APPLE (Alternate Retirement System)	13,127	24,116	66,014	16,734	57,543	19,635
Category: 541	Books & Magazines	31,430	34,243	193,930	78,725	62,479	109,612
Category: 543	Instructional Supplies	543,266	608,016	1,392,428	633,061	1,281,863	1,387,278
Category: 545	Non-instructional Supplies	533,222	751,567	1,411,490	684,769	627,770	771,680
Category: 551	Consultant Services	142,693	47,402	43,000	-	33,000	43,000
Category: 552	Travel & Conference	987,629	1,081,739	3,038,388	1,454,186	1,980,575	2,293,391
Category: 553	Dues & Memberships	42,248	30,859	92,365	42,229	68,746	72,809
Category: 554	Insurance	884	884	2,652	884	500	1,839
Category: 556	Contracts/Lease/Maintenance	1,444,532	1,659,414	12,921,437	5,923,773	9,532,741	7,945,429
Category: 557	Other Operating Expenses	5,278	7,882	35,838	15,440	10,000	5,000
Category: 559	Other Expenses	516,023	1,252,177	1,432,833	1,895,214	932,225	1,215,466
Category: 561	Sites/Site Improvement	-	-	-	-	-	-
Category: 562	Buildings	34,437	-	52,744	-	79,999	80,000
Category: 563	Library Books	73,585	54,526	110,500	64,978	53,600	45,000
Category: 564	Equipment	1,260,427	2,577,266	3,361,837	3,205,295	1,666,308	1,428,639
Category: 571	Debt Retirement Long-term	-	-	-	-	-	-
Category: 573	Interfund Transfer-Out	972,273	705,498	1,240,123	1,083,487	681,505	691,102
Category: 574	Pass Through Transfer	889,425	838,438	886,393	871,565	956,696	963,200
Category: 575	Financial Aid Grants	174,765	270,196	(3,532)	(4,532)	-	-
Category: 576	Other Student Aid	544,984	515,467	1,949,802	808,179	1,278,658	2,494,510
Class: 5	**Expenses**	**23,547,979**	**29,022,564**	**55,285,448**	**38,746,556**	**39,094,509**	**41,123,665**
Fund: 12	**G/F Restricted**	**-**	**(0)**	**-**	**-**	**-**	**-**
	Ending Fund Balance	**747,730**	**747,730**	**-**	**-**	**-**	**-**

Budget Summary Report

Summary By: Class, Fund GL Fund	Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Est. Actuals	FY 26-27 Tentative	FY 26-27 Adopted
Fund: 32: Cafeteria							
	Audited Fund Balance	0	-	-	-	-	-
Category: 488	Local Revenue	583,196	633,005	728,163	712,912	745,426	745,426
Class: 4	**Revenues**	**583,196**	**633,005**	**728,163**	**712,912**	**745,426**	**745,426**
Category: 521	Classified, Regular FT and PT	300,973	295,298	314,773	278,524	304,317	306,491
Category: 523	Classified, Non-instruction, PT	132,844	135,423	166,500	136,789	166,500	166,500
Category: 532	PERS Fund	76,660	75,859	78,210	68,398	73,930	74,503
Category: 533	OASDI Fund	23,165	22,888	22,651	21,664	36,018	34,679
Category: 534	Health/Welfare Insurance	86,084	87,047	92,875	90,599	101,227	101,227
Category: 535	State Unemployment Insurance	211	215	158	209	236	236
Category: 536	Worker's Compensation Insurance	6,946	6,451	1,187	6,356	7,147	8,077
Category: 537	APPLE (Alternate Retirement System)	4,776	5,479	6,427	5,642	7,154	7,155
Category: 543	Instructional Supplies	-	-	-	-	-	-
Category: 545	Non-instructional supplies	425,044	427,647	503,150	488,683	517,644	517,644
Category: 552	Travel & Conference	-	-	200	187	-	-
Category: 553	Dues & Memberships	-	-	-	-	-	-
Category: 555	Utilities/Housekeeping Costs	4,475	4,672	8,000	5,368	8,500	8,500
Category: 556	Contracts/Lease/Maintenance	14,119	19,047	30,000	24,499	30,000	30,000
Category: 559	Other Expenses	65,222	43,711	19,000	5,301	19,000	19,000
Category: 559	Indirect Costs	336,068	323,115	373,869	337,777	381,502	382,204
Category: 564	Equipment	11,850	-	21,600	4,740	28,500	28,500
Category: 573	Interfund Transfer-Out	-	-	-	-	-	
Class: 5	**Expenses**	**1,488,436**	**1,446,853**	**1,638,600**	**1,474,737**	**1,681,675**	**1,684,716**
Fund: 32	**Cafeteria**	**(905,240)**	**(813,848)**	**(910,437)**	**(761,825)**	**(936,249)**	**(939,290)**
Category: 489	District Support	905,240	813,848	910,437	761,825	936,249	939,290
		-	**-**	**-**	**-**	**-**	**-**
	Ending Fund Balance	**-**	**-**	**-**	**-**	**-**	**-**

Budget Summary Report

GL Fund	Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Est. Actuals	FY 26-27 Tentative	FY 26-27 Adopted
	Fund: 33: Child Development Centers						
	Audited Fund Balance	201,219	71,974	-	-	-	
Category: 481	Federal Revenue	172,935	218,829	519,050	341,596	519,538	500,754
Category: 486	State Revenue	5,823,156	5,717,507	5,713,046	5,988,739	5,690,801	5,690,801
Category: 488	Local Revenue	309,756	154,269	321,230	120,345	321,230	321,230
Class: 4	**Revenues**	**6,305,846**	**6,090,605**	**6,553,326**	**6,450,681**	**6,531,569**	**6,512,785**
Category: 521	Classified, Regular FT and PT	2,861,414	3,105,336	3,294,538	3,348,878	3,636,103	3,574,074
Category: 523	Classified, Non-instruction, PT	195,766	217,066	72,745	171,599	119,745	119,745
Category: 531	STRS Fund	-	-	-	6,589	-	27,858
Category: 532	PERS Fund	706,278	778,179	826,200	823,961	905,013	854,786
Category: 533	OASDI Fund	207,379	222,921	248,329	235,285	282,555	278,252
Category: 534	Health/Welfare Insurance	556,507	551,441	626,907	611,160	708,591	637,732
Category: 535	State Unemployment Insurance	1,499	1,634	1,647	1,757	1,842	1,829
Category: 536	Worker's Compensation Insurance	49,055	49,840	50,012	53,849	56,220	62,812
Category: 537	APPLE (Alternate Retirement System)	8,702	11,967	8,992	11,953	9,908	11,910
Category: 543	Instructional Supplies	25,798	21,842	47,492	31,645	28,838	28,838
Category: 545	Non-instructional supplies	158,046	177,275	251,850	178,615	253,500	243,500
Category: 551	Consultant Services	4,325	4,616	17,000	3,240	13,000	3,000
Category: 552	Travel & Conference	11,988	6,388	43,550	6,465	30,050	20,050
Category: 553	Dues & Memberships	7,833	2,275	8,500	7,550	8,500	8,500
Category: 554	Insurance	-	1,840	3,400	1,840	3,400	3,400
Category: 555	Utilities/Housekeeping Costs	31,860	34,170	35,150	32,033	31,150	31,150
Category: 556	Contracts/Lease/Maintenance	113,234	68,938	108,579	70,725	209,006	143,575
Category: 557	Other Operating Expenses	-	-	750	-	750	750
Category: 559	Other Expenses	1,457,358	1,550,500	1,722,619	1,674,214	1,889,452	1,815,529
Category: 561	Sites/Site Improvement	-	45,986	93,156	-	-	76,647
Category: 562	Construction Exps Oth.	16,988	-	-	-	-	-
Category: 564	Equipment	21,062	30,638	84,334	41,900	46,810	46,810
Class: 5	**Expenses**	**6,435,091**	**6,882,853**	**7,545,750**	**7,313,260**	**8,234,433**	**7,990,747**
Fund: 33	**Child Development Centers**	**(129,245)**	**(792,248)**	**(992,424)**	**(862,579)**	**(1,702,864)**	**(1,477,962)**
Category: 489	District Support	-	720,274	992,424	862,579	1,702,864	1,477,962
		(129,245)	**(71,974)**	**-**	**-**	**-**	**-**
	Ending Fund Balance	**71,974**	**-**	**-**	**-**	**-**	**-**

Budget Summary Report

GL Fund	Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Est. Actuals	FY 26-27 Tentative	FY 26-27 Adopted
Fund: 34: Farm							
	Audited Fund Balance	0	-	-	-	-	-
Category: 488	Local Revenue	89,870	58,256	85,000	92,873	195,000	195,000
Class: 4	**Revenues**	**89,870**	**58,256**	**85,000**	**92,873**	**195,000**	**195,000**
Category: 512	Academic, Non-Instruct, Reg/Contract	114,305	116,671	141,378	143,549	148,968	154,732
Category: 521	Classified, Regular FT and PT	176,020	191,583	198,149	202,572	206,923	206,875
Category: 523	Classified, Non-instruction, PT	1,214	-	13,500	61	13,500	13,500
Category: 531	STRS Fund	19,324	21,940	27,003	27,418	28,453	29,554
Category: 532	PERS Fund	45,854	50,314	53,124	54,310	55,164	55,143
Category: 533	OASDI Fund	14,716	15,961	17,208	17,168	18,449	18,529
Category: 534	Health/Welfare Insurance	79,959	85,789	89,392	93,731	101,227	101,227
Category: 535	State Unemployment Insurance	146	154	170	173	180	183
Category: 536	Worker's Compensation Insurance	4,708	4,620	5,154	5,255	5,607	6,407
Category: 537	APPLE (Alternate Retirement System)	35	-	150	-	300	300
Category: 543	Dupl Svs - Instructional	-	45	-	-	-	-
Category: 545	Non-instructional supplies	48,378	58,556	49,500	79,259	103,500	103,500
Category: 551	Consultant Services	8,000	11,037	5,000	2,501	5,000	5,000
Category: 552	Travel & Conference	3,392	3,341	4,500	2,596	5,600	8,100
Category: 553	Dues & Memberships	695	508	800	1,210	800	800
Category: 555	Utilities/Housekeeping Costs	80,606	82,981	74,185	52,003	74,185	74,185
Category: 556	Contracts/Lease/Maintenance	99,123	59,627	64,000	111,064	108,900	108,900
Category: 559	Indirect Costs	205,707	207,423	222,964	236,068	263,027	266,081
Category: 564	Equipment	5,824	-	-	19,231	-	-
Class: 5	**Expenses**	**908,005**	**910,549**	**966,177**	**1,048,167**	**1,139,783**	**1,153,016**
Fund: 34	**Farm**	**(818,135)**	**(852,293)**	**(881,177)**	**(955,294)**	**(944,783)**	**(958,016)**
Category: 489	District Support	818,135	852,293	881,177	955,294	944,783	958,016
		-	-	-	-	-	-
	Ending Fund Balance	-	-	-	-	-	-

Budget Summary Report

GL Fund	Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Est. Actuals	FY 26-27 Tentative	FY 26-27 Adopted
Fund: 39: Residential Living							
	Audited Fund Balance	(245)	-	-	-	-	-
Category: 488	Local Revenue	425,703	421,010	456,186	474,680	487,244	487,244
Class: 4	**Revenues**	**425,703**	**421,010**	**456,186**	**474,680**	**487,244**	**487,244**
Category: 521	Classified, Regular FT and PT	268,972	311,428	300,203	314,672	313,155	316,638
Category: 523	Classified, Non-instruction, PT	7,144	12,499	11,044	9,173	13,346	13,346
Category: 532	PERS Fund	67,796	70,654	80,485	72,664	83,034	83,948
Category: 533	OASDI Fund	19,057	23,101	22,966	23,038	24,792	25,244
Category: 534	Health/Welfare Insurance	86,082	86,862	92,876	93,309	101,227	101,227
Category: 535	State Unemployment Insurance	136	162	150	162	164	166
Category: 536	Worker's Compensation Insurance	4,371	4,855	4,557	4,925	4,957	5,636
Category: 537	APPLE (Alternate Retirement System)	413	330	375	339	488	488
Category: 539	Other Benefits	29,061	32,826	-	30,511	-	40,064
Category: 545	Non-instructional supplies	23,485	21,147	14,289	28,774	30,000	30,000
Category: 552	Travel & Conference	-	107	140	116	3,500	3,500
Category: 555	Utilities/Housekeeping Costs	119,257	84,132	144,600	161,989	144,600	144,600
Category: 556	Contracts/Lease/Maintenance	36,150	83,092	54,206	78,312	55,250	55,250
Category: 559	Other Expenses	51,177	33,939	12,500	3,082	22,500	22,500
Category: 559	Indirect Costs	210,153	216,229	221,566	242,504	239,104	252,782
Category: 562	Buildings	48,973	-	-	-	-	-
Category: 564	Equipment	-	-	162	161	1,000	1,000
Class: 5	**Expenses**	**972,228**	**981,363**	**960,119**	**1,063,730**	**1,037,117**	**1,096,389**
Fund: 39	**Residential Living**	**(546,526)**	**(560,353)**	**(503,933)**	**(589,050)**	**(549,873)**	**(609,145)**
Category: 489	District Support	546,770	560,353	503,933	589,050	549,873	609,145
		245	**-**	**-**	**-**	**-**	**-**
	Ending Fund Balance	**-**	**-**	**-**	**-**	**-**	**-**

ADOPTED FY2026-2027

Budget Summary Report

July 1, 2026 - June 30, 2027

GL Fund	Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Est. Actuals	FY 26-27 Tentative	FY 26-27 Adopted
Fund: 41: Capital Projects							
	Audited Fund Balance	23,424,820	34,985,563	35,846,103	41,006,483	45,942,703	46,493,473
Category: 481	Federal Revenue	-	-	-	-	-	
Category: 486	State Revenue	5,599,793	199,511	-	624,332	-	644,454
Category: 488	Local Revenue	6,794,069	1,252,533	909,000	1,614,892	1,109,000	1,109,000
Category: 489	Other Financing	7,141,403	7,309,561	5,575,210	8,073,190	5,076,248	6,086,555
Class: 4	**Revenues**	**19,535,264**	**8,761,605**	**6,484,210**	**10,312,414**	**6,185,248**	**7,840,009**
Category: 545	Non-instructional supplies	-	-	-	-	-	
Category: 551	Consultant Services	-	-	-	-	-	
Category: 556	Contracts/Lease/Maintenance	1,712,391	1,732,264	7,340,205	442,265	2,017,365	3,082,016
Category: 557	Other Operating Expenses	-	-	-	-	-	-
Category: 561	Sites/Site Improvement	90,413	-	15,000	96,882	9,664,026	8,411,175
Category: 562	Buildings	4,701,308	5,253,965	1,523,528	2,312,908	970,000	1,756,375
Category: 564	Equipment	517,670	(45,439)	5,587,955	1,022,670	6,183,955	6,228,955
Category: 571	Debt Retirement Long-term	952,738	-	952,719	950,699	951,112	951,112
Category: 573	Interfund Transfer-Out	-	-	-	-	-	
Category: 579	Contingencies	-	-	-	-	-	
Class: 5	**Expenses**	**7,974,521**	**6,940,789**	**15,419,407**	**4,825,424**	**19,786,458**	**20,429,633**
Fund: 41	**Capital Projects**	**11,560,743**	**1,820,816**	**(8,935,197)**	**5,486,990**	**(13,601,210)**	**(12,589,624)**
	Ending Fund Balance	**34,985,563**	**36,806,379**	**26,910,906**	**46,493,473**	**32,341,493**	**33,903,849**

Fund: 42 : State Bonds							
	Audited Fund Balance	-	-	-	-	-	
Category: 486	State Revenue	-	17,087,226	624,332	624,332	-	
Category: 488	Local Revenue	-	-	-	-	-	
Category: 489	Other Financing	-	-	-	-	-	
Class: 4	**Revenues**	**-**	**17,087,226**	**624,332**	**624,332**	**-**	**-**
Category: 545	Non-instructional supplies	-	-	-	-	-	
Category: 551	Consultant Services	-	-	-	-	-	
Category: 556	Contracts/Lease/Maintenance	-	270,000	-	-	-	
Category: 557	Other Operating Expenses	-	-	-	-	-	
Category: 559	Other Expenses	-	-	-	-	-	
Category: 561	Sites/Site Improvement	-	-	-	-	-	
Category: 562	Buildings	-	16,817,226	624,332	624,332	-	
Category: 564	Equipment	-	-	-	-	-	
Category: 571	Debt Retirement Long-term	-	-	-	-	-	
Category: 573	Interfund Transfer-Out	-	-	-	-	-	
Category: 579	Contingencies	-	-	-	-	-	
Class: 5	**Expenses**	**-**	**17,087,226**	**624,332**	**624,332**	**-**	**-**
Fund: 42	**State Bonds**	**-**	**(0)**	**-**	**-**	**-**	**-**
	Ending Fund Balance	**-**	**(0)**	**-**	**-**	**-**	**-**

Budget Summary Report

GL Fund	Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Est. Actuals	FY 26-27 Tentative	FY 26-27 Adopted
Fund: 43: General Obligation Bonds							
	Audited Fund Balance	-	11,353,235	10,014,667	9,969,382	12,490,070	11,765,112
Category: 488	Local Revenue	-	620,432	205,000	465,368	220,000	250,000
Category: 489	Other Financing	-	40,728	3,760,000	3,760,000	-	-
Class: 4	**Revenues**	**-**	**661,160**	**3,965,000**	**4,225,368**	**220,000**	**250,000**
Category: 545	Non-instructional supplies	-	-	-	-	-	-
Category: 555	Utilities	-	-	-	146	-	-
Category: 556	Contracts/Lease/Maintenance	-	2,508	-	26,334	-	276,300
Category: 557	Other Operating Expenses	-	11,900	17,200	17,200	17,200	30,000
Category: 561	Sites/Site Improvement	-	-	5,027,769	212,331	4,904,290	4,535,082
Category: 562	Buildings	-	-	2,259,000	1,119,592	3,623,128	2,338,533
Category: 564	Equipment	-	1,122,315	6,675,698	1,054,035	4,165,452	4,835,197
Category: 571	Debt Retirement Long-term	-	-	-	-	-	-
Category: 573	Interfund Transfer-Out	-	908,290	-	-	-	-
Category: 579	Contingencies	-	-	-	-	-	-
Class: 5	**Expenses**	**-**	**2,045,012**	**13,979,667**	**2,429,638**	**12,710,070**	**12,015,112**
Fund: 43	**G.O. Bonds**	**-**	**(1,383,853)**	**(10,014,667)**	**1,795,730**	**(12,490,070)**	**(11,765,112)**
	Ending Fund Balance	**-**	**9,969,382**	**-**	**11,765,112**	**0**	**0**

GL Fund	Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Est. Actuals	FY 26-27 Tentative	FY 26-27 Adopted
Fund 45: NMTC							
	Audited Fund Balance	122,810	118,716	-	(271)	-	
Category: 488	Local Revenue	1,304	2,015	-	271	-	
Category: 489	Other Financing	-	(68,774)	-	-	-	
Class: 4	**Revenues**	**1,304**	**(66,759)**	**-**	**271**	**-**	**-**
Category: 545	Non-instructional supplies	-	-	-	-	-	
Category: 551	Consultant Services	-	-	-	-	-	
Category: 556	Contracts/Lease/Maintenance	-	-	-	-	-	
Category: 557	Other Operating Expenses	5,398	5,310	-	-	-	
Category: 561	Sites/Site Improvement	-	-	-	-	-	
Category: 562	Buildings	-	-	-	-	-	
Category: 564	Equipment	-	-	-	-	-	
Category: 571	Debt Retirement Long-term	-	-	-	-	-	
Category: 573	Interfund Transfer-Out	-	46,918	-	-	-	
Category: 579	Contingencies	-	-	-	-	-	
Class: 5	**Expenses**	**5,398**	**52,228**	**-**	**-**	**-**	**-**
Fund: 45	**NMTC**	**(4,094)**	**(118,987)**	**-**	**271**	**-**	**-**
	Ending Fund Balance	**118,716**	**(271)**	**-**	**-**	**-**	**-**

Budget Summary Report

GL Fund	Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Est. Actuals	FY 26-27 Tentative	FY 26-27 Adopted
	Fund: 59: Skills Valley						
	Audited Fund Balance	190,713	93,220	-	(5,504)	-	-
Category: 488	Local Revenue	917,034	787,402	762,000	452,008	650,000	650,000
Class: 4	**Revenues**	**917,034**	**787,402**	**762,000**	**452,008**	**650,000**	**650,000**
Category: 512	Academic, Non-Instruct, Reg/Contract	162,412	159,773	144,593	112,934	103,302	-
Category: 521	Classified, Regular FT and PT	-	-	-	-	-	132,250
Category: 523	Classified, Non-instruction, PT	-	8,925	25,000	15,965	25,000	25,000
Category: 524	Classified, Direct Instruction, PT	119,710	165,343	90,000	157,303	90,000	90,000
Category: 531	STRS Fund	32,685	33,831	27,617	24,907	-	4,100
Category: 532	PERS Fund	7,156	8,317	8,090	(514)	35,362	43,004
Category: 533	OASDI Fund	6,097	7,159	8,829	5,213	14,853	15,690
Category: 534	Health/Welfare Insurance	21,326	21,218	19,504	15,366	20,245	41,503
Category: 535	State Unemployment Insurance	142	163	116	136	104	109
Category: 536	Worker's Compensation Insurance	4,576	5,006	3,514	4,350	3,115	3,734
Category: 537	APPLE (Alternate Retirement System)	2,967	3,953	3,300	3,571	3,863	4,613
Category: 543	Instructional Supplies	3,536	4,773	10,000	2,390	3,500	3,500
Category: 545	Non-Instructional Supplies	1,200	-	1,500	1,440	1,000	1,000
Category: 552	Travel & Conference	-	536	750	290	750	750
Category: 556	Contracts/Lease/Maintenance	421,612	285,545	334,000	119,390	231,500	231,500
Category: 559	Other Expenses	-	-	5,000	-	2,000	2,000
Category: 559	Indirect Costs	231,108	207,840	203,044	122,154	160,378	179,626
Class: 5	**Expenses**	**1,014,526**	**912,383**	**884,857**	**584,895**	**694,972**	**778,379**
Fund: 41	**Skills Valley**	**(97,492)**	**(124,980)**	**(122,857)**	**(132,887)**	**(44,972)**	**(128,379)**
Category: 489	District Support	-	31,760	122,857	138,391	44,972	128,379
		(97,492)	**(93,220)**	**-**	**5,504**	**-**	**-**
	Ending Fund Balance	**93,221**	**-**	**-**	**-**	**-**	**-**

	Fund: 59: Valley Christan						
	Audited Fund Balance	130,377	189,349	147,603	153,106	76,000	47,742
Category: 488	Local Revenue	38,930	-	-	-	-	-
Category: 489	Other	63,451	-	-	-	-	-
Class: 4	**Revenues**	**102,381**	**-**	**-**	**-**	**-**	**-**
Category: 513	Academic, Instruct Salary, Other	21,132	-	30,000	-	-	-
Category: 514	Acad, Oth, Counselors	-	17,171	40,000	52,881	56,870	-
Category: 521	Classified, Regular FT and PT	-	-	-	14,789	-	-
Category: 523	Temp, Non-Instr	-	1,683	5,000	2,673	-	-
Category: 524	Classified, Direct Instruction, PT	-	-	-	-	-	-
Category: 531	STRS Fund	2,633	3,280	13,370	10,100	10,900	-
Category: 532	PERS Fund	-	-	-	3,964	-	-
Category: 533	OASDI Fund	306	249	1,015	1,780	830	-
Category: 534	Health/Welfare Insurance	-	-	-	7,485	-	-
Category: 535	State Unemployment Insurance	11	9	35	34	30	-
Category: 536	Worker's Compensation Insurance	340	283	1,142	1,072	870	-
Category: 537	APPLE (Alternate Retirement System)	275	-	-	-	-	-
Category: 543	Instructional Supplies	-	-	5,041	-	-	-
Category: 545	Non-instructional supplies	8,233	1,542	15,400	6,170	2,000	34,342
Category: 552	Travel & Conference	10,088	17,530	31,300	4,416	4,500	12,500
Category: 556	Contract Services	-	-	-	-	-	900
Category: 559	Other Expenses	390	-	5,300	-	-	-
Category: 564	Equipment	-	-	-	-	-	-
Class: 5	**Expenses**	**43,409**	**41,746**	**147,603**	**105,364**	**76,000**	**47,742**
Fund: 59	**Valley Christian**	**58,972**	**(41,746)**	**(147,603)**	**(105,364)**	**(76,000)**	**(47,742)**
Fund: 59	**Ending Balance**	**189,349**	**147,603**	**-**	**47,742**	**-**	**-**

Budget Summary Report

GL Fund	Description	FY23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Est. Actuals	FY 26-27 Tentative	FY 26-27 Adopted
Fund: 61 Insurance							
	Audited Fund Balance	-	-	-	-	-	
Category: 488	Local Revenue	-	-	-	-	-	
Category: 489	Other Financing	609,488	860,794	1,183,821	1,268,732	1,243,013	1,378,072
Class: 4	**Revenues**	**609,488**	**860,794**	**1,183,821**	**1,268,732**	**1,243,013**	**1,378,072**
Category: 554	Insurance Student/Other	543,445	615,516	946,964	708,445	994,313	887,258
Category: 557	HR Mgt Legal Costs	66,044	153,703	236,857	560,287	248,700	490,814
Category: 559	Other, Ins Deduct Exp	-	91,575	-	-		
Class: 5	**Expenses**	**609,488**	**860,794**	**1,183,821**	**1,268,732**	**1,243,013**	**1,378,072**
Fund: 61	**Insurance**	**-**	**-**	**-**	**-**	**-**	**-**
	Ending Fund Balance	**-**	**-**	**-**	**-**	**-**	**-**

GL Fund	Description	FY23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Est. Actuals	FY 26-27 Tentative	FY 26-27 Adopted
Fund: 71: ASB Fund							
	Audited Fund Balance	86,461	47,320	20,768	21,011	40,223	27,727
Category: 488	Local Revenue	27,563	23,535	33,117	17,484	33,117	33,117
Category: 489	Other Financing	-	-	-	19,111	-	
Class: 4	**Revenues**	**27,563**	**23,535**	**33,117**	**36,595**	**33,117**	**33,117**
Category: 543	Instructional Supplies	-	-	-	-	-	-
Category: 545	Non-instructional supplies	19,244	23,618	20,000	6,523	20,450	20,450
Category: 552	Travel & Conference	35,362	19,512	18,525	9,033	19,525	19,525
Category: 556	Contracts/Lease/Maintenance	8,550	6,690	2,500	12,883	4,150	4,150
Category: 559	Other Expenses	1,648	24	12,860	1,441	12,865	16,719
Category: 572	Intrafund Transfers - Out	1,900	-	-	-	-	-
Category: 579	Contingencies	-	-	-	-	-	-
Class: 5	**Expenses**	**66,704**	**49,844**	**53,885**	**29,880**	**56,990**	**60,844**
Fund: 71	**ASB Fund**	**(39,141)**	**(26,309)**	**(20,768)**	**6,715**	**(23,873)**	**(27,727)**
	Ending Fund Balance	**47,320**	**21,011**	**-**	**27,727**	**16,350**	**(0)**

GL Fund	Description	FY23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Est. Actuals	FY 26-27 Tentative	FY 26-27 Adopted
Fund: 72: Student Rep Fee							
	Audited Fund Balance	13,994	17,866	21,974	21,974	25,383	25,377
Category: 488	Local Revenue	3,872	7,626	8,000	6,949	8,500	8,500
Class: 4	**Revenues**	**3,872**	**7,626**	**8,000**	**6,949**	**8,500**	**8,500**
Category: 559	Other Expenses	-	3,518	29,974	3,547	33,883	33,877
Category: 579	Other Outgo	-	-	-	-	-	
Class: 5	**Expenses**	**-**	**3,518**	**29,974**	**3,547**	**33,883**	**33,877**
Fund: 72	**Student Rep Fee**	**3,872**	**4,108**	**(21,974)**	**3,403**	**(25,383)**	**(25,377)**
	Ending Fund Balance	**17,866**	**21,974**	**-**	**25,377**	**-**	**-**

Budget Summary Report

GL Fund	Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Est. Actuals	FY 26-27 Tentative	FY 26-27 Adopted
Fund: 74: Financial Aid							
	Audited Fund Balance	906,020	918,054	262,912	(3,982,000)	-	(0)
Category: 481	Federal Revenue	16,327,353	17,932,269	17,502,229	17,906,339	17,762,789	19,130,692
Category: 486	State Revenue	6,406,010	7,834,886	6,259,644	6,542,672	6,342,144	6,738,298
Category: 488	Local Revenue	33,912	14,253	58,000	437,905	42,000	471,210
Category: 489	Other Financing	981,380	705,768	910,740	4,217,351	698,925	757,864
Class: 4	**Revenues**	**23,748,655**	**26,487,176**	**24,730,613**	**29,104,267**	**24,845,858**	**27,098,064**
Category: 559	Other Expenses	20,221	3,759,836	26,470	17,875	26,470	27,000
Category: 573	Interfund Transfer-Out	9,107	-	-	-	-	-
Category: 575	Student Financial Aid	23,707,293	27,627,125	24,593,695	24,995,096	24,796,968	27,006,445
Category: 576	Other Student Aid	-	270	96,198	109,296	22,420	64,619
Class: 5	**Expenses**	**23,736,621**	**31,387,231**	**24,716,363**	**25,122,267**	**24,845,858**	**27,098,064**
Fund: 74	**Financial Aid**	**12,034**	**(4,900,055)**	**14,250**	**3,982,000**	**-**	**-**
	Ending Fund Balance	**918,054**	**(3,982,000)**	**277,162**	**(0)**	**-**	**(0)**

GL Fund	Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Est. Actuals	FY 26-27 Tentative	FY 26-27 Adopted
Fund: 75: Scholarship and Loan							
	Audited Fund Balance	85,881	84,599	-	89,375	165,346	155,953
Category: 488	Local Revenue	64,640	159,995	139,928	275,261	200,000	200,000
Class: 4	**Revenues**	**64,640**	**159,995**	**139,928**	**275,261**	**200,000**	**200,000**
Category: 575	Student Financial Aid	65,921	155,220	139,928	208,683	200,000	355,953
Category: 579	Contingencies						
Class: 5	**Expenses**	**65,921**	**155,220**	**139,928**	**208,683**	**200,000**	**355,953**
Fund: 75	**Scholarship and Loan**	**(1,281)**	**4,775**	**-**	**66,578**	**-**	**(155,953)**
	Ending Fund Balance	**84,599**	**89,375**	**-**	**155,953**	**165,346**	**0**

GL Fund	Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Est. Actuals	FY 26-27 Tentative	FY 26-27 Adopted
Fund: 78: OPEB/GASB 45							
	Audited Fund Balance	17,938,684	21,536,765	(1,423,201)	25,441,312	28,831,495	30,031,204
Category: 488	Local Revenues	2,296,400	2,517,846	155,000	163,882	2,155,000	155,000
Category: 489	Contributions	1,325,583	1,405,294	1,293,201	1,293,211	1,332,093	1,332,093
	Market Gains (Loss)	-	-	-	-	-	
Class: 4	**Revenues**	**3,621,983**	**3,923,140**	**1,448,201**	**1,457,093**	**3,487,093**	**1,487,093**
Category: 534	Health/Welfare Insurance	-	-	-	-	-	
Category: 551	Consultant Services	23,902	18,593	25,000	25,000	25,000	25,000
Category: 579	Contingencies	-	-	-	-	-	
Class: 5	**Expenses**	**23,902**	**18,593**	**25,000**	**25,000**	**25,000**	**25,000**
	Market Adjustment						
Fund: 78	**OPEB/GASB 45**	**3,598,081**	**3,904,547**	**1,423,201**	**1,432,093**	**3,462,093**	**1,462,093**
	Ending Fund Balance	**21,536,765**	**25,441,312**	**-**	**26,873,405**	**32,293,588**	**31,493,297**

Budget Summary Report

GL Fund	Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Est. Actuals	FY 26-27 Tentative	FY 26-27 Adopted
Fund: 79: Clubs and Trusts							
	Audited Fund Balance	70,681	75,277	(343)	84,163	58,749	62,467
Category: 488	Local Revenue	10,645	24,761	23,797	9,230	23,797	23,797
Class: 4	**Revenues**	**10,645**	**24,761**	**23,797**	**9,230**	**23,797**	**23,797**
Category: 545	Supplies and Materials	-	-	-	-	-	
Category: 559	Other Expenses	6,049	15,875	23,454	30,926	23,454	86,264
Category: 579	Contingencies	-	-	-	-		
Class: 5	**Expenses**	**6,049**	**15,875**	**23,454**	**30,926**	**23,454**	**86,264**
Fund: 79	**Clubs and Trusts**	**4,596**	**8,886**	**343**	**(21,696)**	**343**	**(62,467)**
	Ending Fund Balance	**75,277**	**84,163**	**-**	**62,467**	**59,092**	**(0)**

GL Fund	Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Est. Actuals	FY 26-27 Tentative	FY 26-27 Adopted
Fund: 83: Foundation							
	Beginning Balance	1	-	-	-	-	-
Category: 488	Local Revenues	-	-	-	-	-	-
Class: 4	**Revenues**	**-**	**-**	**-**	**-**	**-**	**-**
Category: 511	Academic, Regular/Contract	(6,977)	10,800	-	12,887	-	-
Category: 512	Academic, Non-Instruct, Reg/Contract	69,419	73,342	65,996	67,951	67,039	73,208
Category: 514	Non Instructional Salaries, Other	-	-	-	-	-	-
Category: 521	Classified, Regular FT and PT	262,663	272,452	255,739	284,294	323,549	333,341
Category: 523	Classified, Non-instruction, PT	775	15,341	1,000	9,800	1,000	1,000
Category: 524	Classified, Direct Instruction, PT	0	775	-	-	-	-
Category: 531	STRS Fund	21,026	1,891	2,636	2,739	2,737	2,959
Category: 532	PERS Fund	69,403	80,837	82,558	87,477	98,239	103,240
Category: 533	OASDI Fund	21,234	12,553	23,757	24,509	29,068	30,141
Category: 534	Health/Welfare Insurance	57,342	61,285	63,155	66,636	81,488	81,488
Category: 535	State Unemployment Insurance	163	180	161	183	196	203
Category: 536	Worker's Compensation Insurance	5,239	8,326	4,884	5,578	5,945	6,943
Category: 537	APPLE (Alternate Retirement System)	29	179	-	368	-	-
Category: 539	Other,Educ Admin	120	420	-	-	-	-
Category: 545	Non-instructional supplies	-	-	1,000	-	1,000	1,000
Category: 551	Consultant Services	-	-	36,000	18,000	-	-
Category: 552	Travel & Conference	-	-	2,650	-	2,650	2,650
Category: 554	Insurance	5,216	5,344	12,075	6,998	12,075	12,075
Category: 555	Utilities/Housekeeping Costs	-	-	-	-	-	-
Category: 556	Contracts/Lease/Maintenance	-	-	-	-	-	-
Category: 557	Other Operating Expenses	3,900	13,000	20,100	193,880	20,100	20,100
Category: 559	Indirect Costs	150,402	186,304	176,820	11,000	193,526	200,504
Category: 564	Equipment	-	-	-	-	-	-
Class: 5	**Expenses**	**659,954**	**743,029**	**748,531**	**792,300**	**838,612**	**868,852**
Fund: 83	**Foundation**	**(659,954)**	**(743,029)**	**(748,531)**	**(792,300)**	**(838,612)**	**(868,852)**
Category: 489	District Contributions	659,953	743,029	748,531	792,300	838,612	868,852
		(1)	**-**	**-**	**-**	**-**	**-**
	Ending Fund Balance	**-**	**-**	**-**	**-**	**-**	**-**

FY 2026-2027 Adopted Capital Outlay Budgets

		Fund 41 Capital Projects	Fund 42 State Bonds	Fund 43 G.O. Bonds
Revenues	**Est. Beginning Balance**	**$ 46,493,473**	**$ -**	**$ 11,765,112**
48651	Scheduled Maintenance	$ 644,454		
48861	Interest	$ 1,000,000	$ -	$ 250,000
48981	Transfer In DO Pmt	$ 951,112	$ -	
48818	RDA Taxes	$ 20,000	$ -	
48981	Transfer In Technology Reserve	$ 1,500,000	$ -	
48981	Transfer In Capital Projects	$ 3,635,443	$ -	
48851	Rental Income	$ 89,000	$ -	
	Total Available Financing	**$ 54,333,482**	**$ -**	**$ 12,015,112**
Expenditures				
	Coalinga College Projects	$ 2,322,558	$ -	$ 2,867,257
	Firebaugh Projects	$ 40,000	$ -	$ 4,902,658
	Lemoore College Projects	$ 4,220,008	$ -	$ -
	District Projects	$ 13,847,067	$ -	$ 4,245,197
	Total Financing Uses	**$ 20,429,633**	**$ -**	**$ 12,015,112**
	Estimated Ending Balance	**$ 33,903,849**	**$ -**	**$ 0**

District No:	*Project*	Fund 41 Capital Projects	Fund 42 State Bonds	Fund 43 G.O. Bonds	Total Project Budget
	COALINGA COLLEGE PROJECTS				
232	SCH MAINT.	$ 841,649	$ -	$ -	$ 841,649
301	Master Planning/CEQA	$ 15,000	$ -	$ -	$ 15,000
322	Sewer Line Updates	$ 302,500	$ -	$ -	$ 302,500
326	Exterior Lighting	$ 75,000	$ -	$ -	$ 75,000
328	Switchgear Upgrade	$ 100,000	$ -	$ -	$ 100,000
329	Irrigation Updates	$ 15,000	$ -	$ -	$ 15,000
356	Dorm Bathroom Updates	$ 325,000	$ -	$ -	$ 325,000
364	Athletic Facility Updates	$ 253,500	$ -	$ -	$ 253,500
367	Tree Trimming	$ 350,000	$ -	$ -	$ 350,000
798	Facility Use Maintenance & Repair	$ 44,909	$ -	$ -	$ 44,909
000	Measure C	$ -	$ -	$ 2,867,257.00	$ 2,867,257
	COALINGA PROJECTS TOTAL:	**$ 2,322,558**	**$ -**	**$ 2,867,257.00**	**$ 5,189,815**
	FIREBAUGH CENTER PROJECTS				
333	Water heater	$ 30,000			
401	Firebaugh Master Planning/CEQA	$ 10,000			$ 10,000
640	Measure K	$ -		$ 4,902,658	$ 4,902,658
	FIREBAUGH PROJECTS TOTAL:	**$ 40,000**	**$ -**	**$ 4,902,658**	**$ 4,942,658**
	LEMOORE COLLEGE PROJECTS				
232	SCH MAINT.	$ 1,280,237			$ 1,280,237
326	LED Lighting	$ 90,695			$ 90,695
329	Irrigation Updates	$ 100,000			$ 100,000
332	EMS Updates	$ 250,000			$ 250,000
334	Chiller Retrofit & Cooling Tower	$ 1,050,000			$ 1,050,000
350	Learning Resource Center Updates	$ 246,000			$ 246,000
362	Admin Circle Drive & Asphalt Repairs	$ 877,855			$ 877,855
590	Master Planning/CEQA	$ 26,000			$ 26,000
798	Facility Use Maintenance & Repairs	$ 299,221			$ 299,221
	LEMOORE PROJECTS TOTAL:	**$ 4,220,008**	**$ -**	**$ -**	**$ 4,220,008**
	DISTRICT OFFICE PROJECTS				
000	Scheduled Maintenance	$ 4,097,000			$ 4,097,000
324	Districtwide Solar Project Infrastructure	$ 2,400,000			$ 2,400,000
601	DO Master Planning/FUSION/eBidding	$ 215,000			$ 215,000
614	DO AdminBldg/Equip Long Term Pay	$ 951,112			$ 951,112
695	Technology Reserves	$ 6,183,955			$ 6,183,955
682	Measure T Series C	$ -		$ 4,245,197	$ 4,245,197
	DISTRICT PROJECTS TOTAL:	**$ 13,847,067**	**$ -**	**$ 4,245,197**	**$ 18,092,264**

Adopted Interfund Transfers
FY 2026-2027

From	To	Amount	Purpose
Unrestricted (11)			
	Capital Projects (41)	$ 1,500,000	IT Equipment
	Capital Projects (41)	$ 951,112	Service Debt payments
	Capital Projects (41)	$ 3,635,443	District Capital Projects
	Insurance (61)	$ 1,378,072	Insurance Premiums
	OPEB (78)	$ 1,332,093	OPEB
	Cafeteria (32)	$ 939,290	Ancillary Support
	CDC (33)	$ 1,477,962	Ancillary Support
	Farm (34)	$ 958,016	Ancillary Support
	Res Halls (39)	$ 609,145	Ancillary Support
	Skills Valley (59)	$ 128,379	Ancillary Support
	Foundation (83)	$ 868,852	Ancillary Support
		$ 13,778,364	

From	To	Amount	Purpose
Restricted (12)			
	Financial Aid (74)	$ 691,102	Student Payments