

West Hills Community College District 2025-2026

PROPOSED BUDGET

Report

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Coalinga College Lemoore College Firebaugh Center

“Once You Go Here, You Can Go Anywhere”™

Table of Contents

Mission & Vision.....	2
Introduction	2
Executive Summary.....	2
Student Centered Funding Formula (SCFF).....	2
Budget Assumptions Summary	3
Economic Assumptions	3
Revenue Budget Assumptions	3
Expenditure Budget Assumptions.....	3
Fund Accounting	4
Budget Policies and Procedures.....	5
Budget Development Calendar	6
Budget Worksheets.....	8-39

Mission & Vision

The relentless pursuit of student success.

To cultivate learning, provide economic opportunity, and increase equity among our diverse students, employees, and communities.

Introduction

The California Constitution requires that the Governor submit a budget to the legislature by January 10th of each year. Law requires that changes to revenue, Proposition 98, and changes to programs budgeted based upon enrollment, caseload and population be submitted by May 14th. The May Revised budget typically includes significant changes to California Community College budgets, which then goes through the legislative review process. The legislature must convene prior to June 15th to approve a budget. The state has until June 30th to adopt a budget.

Proposition 98 called the “Classroom Instructional Improvement and Accountability Act”, passed in 1988 by the California voters, provides a minimum percentage of the general fund to K-12 and community college districts. This minimum funding requirement is commonly called the minimum guarantee. The state calculates the minimum guarantee by comparing three main formulas or “tests.” Each test considers certain inputs, such as state General Fund revenue, per capita personal income, and student attendance. The state can choose to fund at the minimum guarantee or any level above it. It also can suspend the guarantee with a two-thirds vote of each house of the Legislature, allowing the state to provide less funding than the formulas require that year. The state meets the guarantee through a combination of state General Fund and local property tax revenue. Roughly 11% of the minimum guarantee goes to community college while the remainder is allocated to K-12 districts.

On June 27, 2025, the Governor signed the 2025-2026 enacted budget for California. The enacted budget includes components of the Governor’s May Revision, changes adopted by the legislature and other mutually agreed upon changes between the Governor and the Legislature.

It is the responsibility of the West Hills Community College District to prepare a balanced budget that supports the mission, vision, goals, and priorities of the district. The budget serves as a resource to our constituents depicting utilization of resources. The West Hills Community College District’s (WHCCD) annual budget development decisions are tied to our mission, our core commitment of fiscal stability, and our *“relentless pursuit of student success”*.

Executive Summary

Student Centered Funding Formula (SCFF)

Community Colleges are funded under the Student-Centered Funding Formula (SCFF). The SCFF is comprised of three components. The first component is tied to the base allocation and comprises of 70% of the formula. Each college is given a base allocation depending upon their size and whether the District has any centers. There are allocations given for credit, non-credit, special admit, incarcerated and Career Development and College Preparation (CDCP) Full Time Equivalent Students (FTES). The calculation includes a three-year average to minimize the impact of any sudden spikes or declines in enrollment. The second component is tied to a Supplemental Allocation and comprises of 20% of the formula. There are allocations for the headcount of AB540 students and Pell grant and Promise grant recipients. The third component is tied to the Student Success Allocation and comprises of 10% of the

formula. There are allocations given to headcounts of various definitions of what is considered student success. Additionally, if a student who fits one of these definitions of success receives a Pell or Promise grant, there is an additional allocation given. The calculation includes a three-year average.

Budget Assumptions Summary

Economic Assumptions

The Governor's January budget addressed a projected budget deficit of over \$30 billion for 2025-26. Updated estimates indicated an additional deficit of approximately \$12 billion for 2025-26. The additional shortfall is largely due to stock market volatility, potential impact of federal tariffs, potential federal cuts and increases in state costs. The enacted budget addresses the additional deficit through a combination of fund transfers, reserves, reductions and pull back of unspent program funds, borrowing and deferrals.

The enacted budget includes a "re-benching" of the Proposition 98 split. The funding for Transitional Kindergarten will be pulled out prior to the split being calculated. The impact to California Community College funding is estimated at \$230 million, which is ongoing.

The California Community College budget proposal focuses on maintaining stability and taking steps towards the implementation of the Master Plan for Career Education and support for students. Funding for California Community Colleges is roughly flat compared to 2024-25. There are no core ongoing reductions to programs or services. The enacted budget includes a 2.3% cost of living adjustment (COLA) for fiscal year 2025-26. The COLA has been applied to the three components of the SCFF as ongoing funding.

The WHCCD is taking a conservative approach to the budget in anticipation of additional state revenue declines, one-time resources being used to pay for on-going expenses, deferrals in payments from the State Chancellor's Office and possible deficit factor. It is also important to note that both the LAO and the Department of Finance project operating deficits ranging from \$10 billion to \$20 billion over the multiyear period, which includes fiscal years 2025-26, 2026-27, and 2027-28.

Revenue Budget Assumptions

Cost Of Living Allowance (COLA): COLA increase of 2.3% has been applied to the SCFF. These figures are included in the revenue assumptions with a deferral factor of 3.065%.

Growth: The enacted budget increased the funding for growth from .5% to 2.35%. The district will exceed its growth authority for FY25-26 by an estimated 30-60 FTES, the estimated value of which is \$248,820-\$317,640. The district will continue to advocate that the state fully fund growth. However, we know that we will not be fully funded and we will still have some unfunded FTES.

Full Time Equivalent Students (FTES): The District experienced decline in FTES during the pandemic but has made steady upward progress and has restored its FTES to pre-pandemic numbers. Prior to the pandemic, the District certified 5,841.60 FTES in 2019-2020. The district's projected 2024-25 FTES is approximately 5,870, slightly exceeding pre-pandemic numbers.

Expenditure Budget Assumptions

Step & Column Increases: The salary schedules of the District include step increases for faculty, classified and management.

Pension increases: CalSTRS is expected to remain at 19.10% in 2025-2026. CalPERS is expected to decrease from 27.05% in 2024-2025 to 26.81% in 2025-26 . These costs have been included in the budget.

Worker's Compensation Increases: Worker's Compensation increase from 1.4988% to 1.518%.

Supplies and Operating Expenses increases: The budget includes ongoing increases to supplies and operational expenses due to the occupation of the new Visual Arts and Applied Sciences instructional building at Lemoore College.

Other Post Employment Benefit (OPEB): The 2025-2026 budget includes the estimated annual required contribution along with the Pay-Go obligation.

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

Capital Outlay: The state has not allocated any scheduled maintenance funds in FY25-26. Districtwide maintenance funding and technology reserves for equipment replacement is being funded through a transfer from the unrestricted general fund.

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).

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-employment 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	3 rd 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

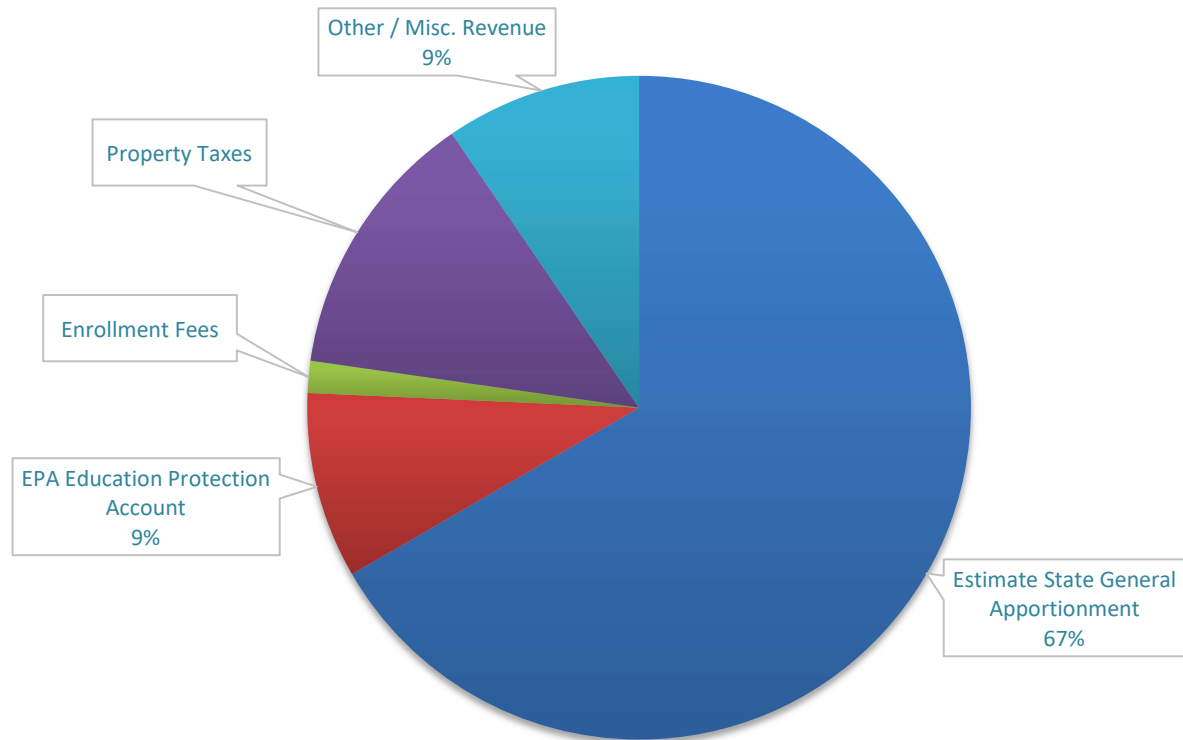
14	August Board meeting	Board of Trustees to hold a public hearing and the VC/CBO will present the Proposed Budget for Board adoption. Changes made after the budget is adopted will be submitted to the DBO and require CEC and Board approval for new grants. Changes to existing budgets will require a budget 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)

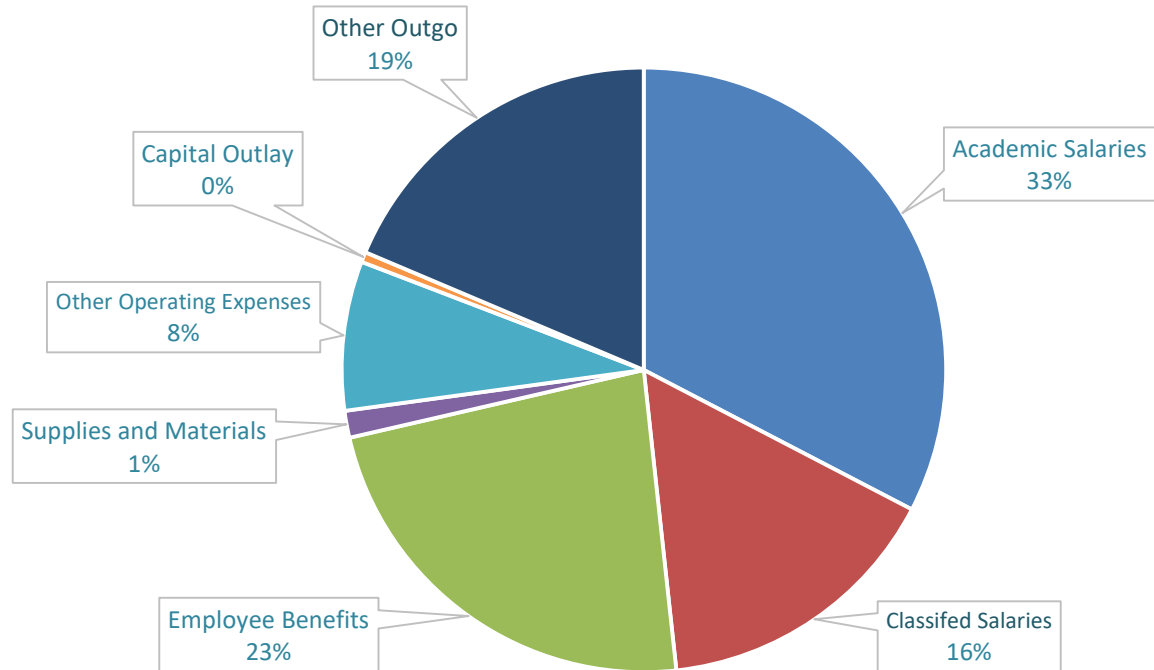
DBO: District Budget Office

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

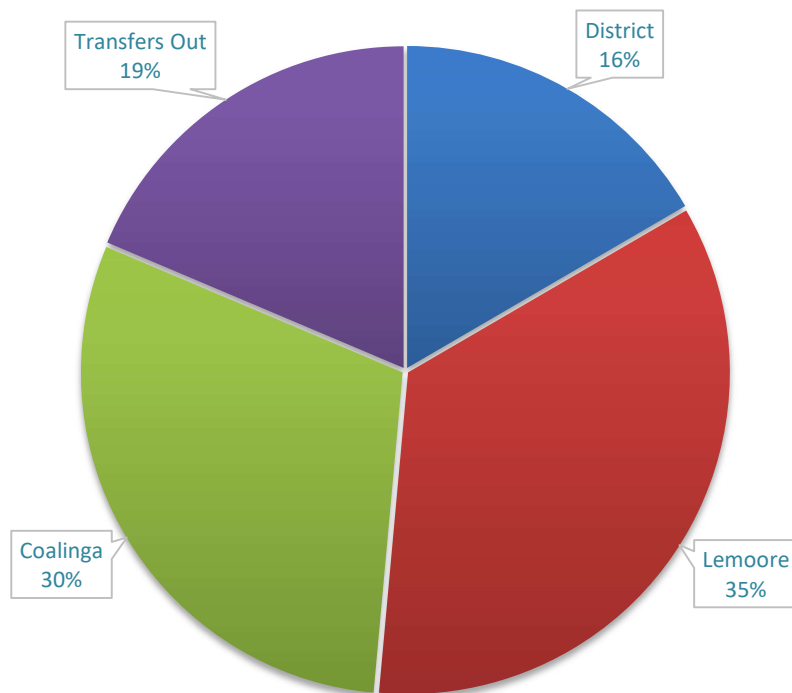
Unrestricted Revenue



Unrestricted Expenditures by Subclass



Unrestricted Expenditures by Location



WEST HILLS COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET - FY 2025-2026

General Fund 11 - Unrestricted

FTES:

Actuals FTES 2024-25	\$	5,870
Target FTES 2025-26	\$	5,900
Total FY 2025-26 FTES:		\$ 5,900.00

ESTIMATED BEGINNING BALANCE:

\$ 43,271,576

REVENUES:

Computational Revenue

Estimate State General Apportionment	\$	46,157,999
FTFH (15-16)	\$	391,445
EPA Education Protection Account	\$	6,275,086
Property Taxes:	\$	9,150,400
Enrollment Fees:	\$	1,075,203

Total Computational Revenue (including COLA) \$ 63,050,133

Other / Misc. Revenue

Lottery (Unrestricted)	\$	1,146,764
Interest	\$	1,800,000
PT Fac Hours	\$	177,945
Other Local Revenue	\$	34,524
FTFH	\$	786,764
Non-Resident/Foreign Tuition	\$	750,000
STRS On Behalf Payment	\$	1,514,168

Total Misc. Revenue: \$ 6,210,165

TOTAL REVENUE

\$ 69,260,298

EXPENDITURES:

Proposed Adopted Budget

Adopted Budget Includes

Decrease PERS from 27.05% to 26.81%
Increase in Workers Comp from 1.4988% to 1.518%
Escalation in Utilities: Gas & Electricity at 20%
Increase of supplies and operational budgets to support the Visual Arts & Applied Sciences building
Anticipated Interfund Transfers for District Support to Auxiliary Funds and scheduled transfers to Capital Projects
Contingency of 1% per board policy

TOTAL EXPENDITURES

\$ 69,260,298

Net Increase (Decrease) to Fund Balance

\$ -

Ending Fund Balance \$ 43,271,576

General Fund 12 - Restricted

Categorical Program budgets are prepared based on Chancellor's Office 2025-26 allocation notices. Restricted fund budget changes are made throughout the year as Final Allocation Notices and Final Grant Award Notices are received.

013	Philanthropy	\$	7,828
014	KCCD Jumpstart	\$	73,091
058	Open Education Resources Improve Project (OIP)	\$	267,665
081	Adult Digital Literacy 25-26	\$	10,000
082	Rupe Nurse Assitant Prog	\$	25,000
083	TRF Equine Science	\$	1,690
087	Afford House/Sustain Community	\$	2,251
088	NASH	\$	5,000
088	NASH	\$	6,213
092	Contib, Gifts, Grants	\$	1,319
093	ACCJC/Lumina Fndtn/DQPP	\$	267
110	ITA/Truck Driving	\$	132,000
120	Stdnt Svs/Clga	\$	135,230
120	SSS (9/25 - 8/30)	\$	335,455
124	CAMP 21-26	\$	526,200
131	UB WHCC	\$	311,321
132	UBMS WHL 22-27	\$	360,730
136	DOL/WIA Veterans/Adult	\$	432,629
137	UB WHL 2	\$	344,121
140	Federal Workstudy	\$	354,746
142	Recovery Block Grant	\$	903,783
144	State Block Grant	\$	3,988
149	HEP2EAST 2024-2029	\$	563,499
149	HEP 2020-2026	\$	17,200
149	HEP 2025-2030	\$	474,811
151	EDA Truck Driving	\$	512,905
151	Ag/Food Innovation	\$	2,138,060
152	Education Pathway	\$	153,574
159	TANF	\$	76,821
160	VTEA 1C - Econ Dev	\$	386,972
173	Agricultural/Food Industry	\$	347,513
173	Broadband Technical Assistance (BTA)	\$	589,893
184	Title V Grant 24-29	\$	918,907
188	DOJ Comm Adult Reentry Program	\$	257,712
198	Veterans Resource Center	\$	112,867
200	EOPS	\$	1,518,408
201	EOPS	\$	717,833
202	CARE	\$	587,764
203	CARE	\$	162,246
204	Staff Dvlpmt	\$	79,028
205	Umoja Campus Programs	\$	75,461
205	UMOJA 2025-2027	\$	112,715
206	HR Mgmt	\$	208,333
206	Staff Diversity	\$	409,576
208	Puente Project UCB	\$	75,879
208	CCCCO Puente Project	\$	150,000
209	LGBTQ Support	\$	277,221
210	DSPS	\$	1,569,534
210	DSPS Carryover	\$	728,694
210	DSPS Print/Electronic Access	\$	20,718
210	DSPS Deaf & Hard of Hearing	\$	97,588
212	BFAP Carryover	\$	132,134

212	BFAP Fin Aid Admin	\$	375,323
214	State Lottery Funds	\$	1,288,752
215	NextUp	\$	241,584
216	NextUp Carryover	\$	484,180
217	Strong Workforce Round 8 Regional	\$	225,265
217	Strong Workforce Round 8 Local	\$	260,324
218	CAI Teacher Assistant	\$	120,000
218	CAI Truck Driving	\$	432,614
219	Strong Workforce Round 9 Regional	\$	768,914
219	Strong Workforce Round 9 Local	\$	549,061
220	CalWorks	\$	437,349
221	CalWorks Carryover	\$	238,377
222	CalWorks Workstudy	\$	88,763
223	CCC Guided Pathways 2022-23	\$	37,533
229	Student Transfer Achievement Reform Act 21	\$	301,900
229	Student Equity and Achievement	\$	2,842,937
229	Student Equity and Achievement Carryover	\$	560,641
230	Classified Professional Dev	\$	27,300
232	Plant Maint. & Instrl Support	\$	158,703
236	Financial Aid Technology	\$	443,599
237	ELL Healthcare Pathway - Round 1	\$	12,984
237	ELL Healthcare Pathway - Round 2	\$	273,986
237	CCCCO/Adult Ed/AB104	\$	1,472,512
238	Technology & Data Security	\$	351,812
240	CA Acad Partnership (CAPP) - Lemoore	\$	59,948
240	CA Acad Partnership (CAPP) - Coalinga	\$	50,000
244	CCCCO/Westside Works	\$	49,546
244	Apprenticeship Pathways Demo Proj	\$	179,205
244	CCCCO/Enrol Grwth ADN Pgm	\$	1,150,000
245	Mental Health Demo Project	\$	143,985
246	CCCCO/Nurse Enrol Grwth 24-25	\$	81,528
246	CCCCO/Nurse Enrol Grwth 25-26	\$	131,784
250	Common Course Numbering	\$	1,698,486
251	Song-Brown RN Ed Prog 22/23	\$	24,043
251	Song-Brown RN Ed Prog 24/25	\$	635,949
251	Song-Brown ADN Prog 25/27	\$	105,000
252	Dual Enrollment/CCAP	\$	67,891
253	Opportunity Young Adult Career Pathway Prog	\$	1,966,999
253	Farmworker Advancement	\$	420,987
253	Farmworker Advancement (FAP-2)	\$	974,116
255	Learning Lab AI FAST	\$	150,000
267	ZTC Degree Tech Assistance	\$	981,658
267	CCCCO ZTC 2025	\$	640,000
269	CA State Park	\$	193,879
270	ECE	\$	425
271	CA Promise Grant 2019-2020	\$	418,511
272	MESA	\$	1,864,194
273	Rising Scholars Network Incarcerated/Formerly	\$	94,257
273	Rising Scholars Network 2025-28	\$	323,318
273	Rising Scholars Network Juvenile Justice	\$	683,436
274	MentorLinks	\$	15,185
276	Awd for Innovation/DOF Cont.	\$	2,559
277	Program Pathways Mapper	\$	120,000
277	HCAI Certified Wellness Coach	\$	200,000

291	Oth, Comm Svs/Econ	\$	256,381
292	Senate85/Emg. Financial Assist	\$	1,000
292	CCCCO/Outreach	\$	240,115
293	CCCCO/Basic Needs Ctr	\$	759,037
293	CCCCO/Mental Health Supp	\$	789,250
293	CCCCO/Food & Housing Support	\$	349,128
293	CCCCO Rapid Rehousing	\$	617,626
295	Workforce & Econ Development	\$	27,299
296	CCCCO Middle College High School	\$	265,045
299	CRPP IBP - DEIA	\$	168,093
299	Equitab Place Support Complet	\$	312,509
299	Ethnic Studies	\$	20,678

Total Restricted Funds:

\$ 46,941,856

Budget Summary Report

Summary By: Class, Fund		<i>FY 22-23</i>	<i>FY 23-24</i>	<i>FY 24-25</i>	<i>FY 24-25</i>	<i>FY 25-26</i>	<i>FY 25-26</i>
<i>GL Fund</i>	<i>Description</i>	<i>Actuals</i>	<i>Actuals</i>	<i>Budget</i>	<i>Est. Actuals</i>	<i>Tentative</i>	<i>Adopted</i>
Fund: 11	G/F Unrestricted	\$ 61,678,411	\$ 65,709,352	\$ 63,627,457	\$ 68,169,277	\$ 67,746,130	\$ 69,260,298
Fund: 12	G/F Restricted	\$ 22,678,851	\$ 23,547,979	\$ 58,318,519	\$ 29,376,289	\$ 42,836,915	\$ 46,941,856
Fund: 32	Cafeteria	\$ 518,526	\$ 583,196	\$ 696,375	\$ 633,005	\$ 728,163	\$ 728,163
Fund: 33	Child Development Ctr	\$ 4,873,832	\$ 6,305,846	\$ 6,640,121	\$ 6,296,875	\$ 6,487,547	\$ 6,525,569
Fund: 34	Farm	\$ 55,319	\$ 89,870	\$ 70,000	\$ 55,190	\$ 85,000	\$ 85,000
Fund: 39	Residential Living	\$ 420,949	\$ 425,458	\$ 456,186	\$ 421,010	\$ 456,186	\$ 456,186
Fund: 41	Capital Projects	\$ 14,234,422	\$ 19,535,264	\$ 7,003,353	\$ 8,761,605	\$ 6,554,227	\$ 6,484,210
Fund: 42	State Bonds	\$ -	\$ -	\$ 624,332	\$ 17,087,226	\$ 624,332	\$ 624,332
Fund: 43	G.O Bonds	\$ -	\$ -	\$ 135,000	\$ 706,445	\$ 135,000	\$ 175,000
Fund: 59	Skills Valley	\$ 931,879	\$ 917,034	\$ 635,000	\$ 784,202	\$ 700,000	\$ 762,000
Fund: 59	Valley Christian	\$ 157,786	\$ 102,381	\$ -	\$ -	\$ -	\$ -
Fund: 61	Insurance	\$ -	\$ 609,488	\$ 919,698	\$ 860,794	\$ 1,114,957	\$ 1,183,821
Fund: 71	ASB Fund	\$ 37,910	\$ 27,563	\$ 23,810	\$ 23,535	\$ 33,117	\$ 33,117
Fund: 72	Student Rep Fee	\$ 4,396	\$ 3,872	\$ 5,000	\$ 7,626	\$ 8,000	\$ 8,000
Fund: 74	Financial Aid	\$ 19,453,552	\$ 23,748,655	\$ 24,333,506	\$ 27,068,837	\$ 24,114,219	\$ 24,730,613
Fund: 75	Scholarship and Loan	\$ 84,308	\$ 64,640	\$ 136,963	\$ 159,995	\$ 141,000	\$ 139,928
Fund: 78	OPEB/GASB 45	\$ 2,677,263	\$ 3,621,983	\$ 1,530,294	\$ 1,554,279	\$ 1,423,046	\$ 1,448,201
Fund: 79	Clubs and Trusts	\$ 16,266	\$ 10,645	\$ 12,781	\$ 24,761	\$ 23,797	\$ 23,797
Fund: 83	Foundation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Class: 4	Revenues	\$ 127,823,669	\$ 145,303,227	\$ 165,168,395	\$ 161,990,951	\$ 153,211,636	\$ 159,610,091
Fund: 11	G/F Unrestricted	\$ 55,414,687	\$ 59,765,528	\$ 63,724,788	\$ 64,310,398	\$ 67,746,130	\$ 69,260,298
Fund: 12	G/F Restricted	\$ 24,197,944	\$ 23,547,979	\$ 58,318,519	\$ 30,124,019	\$ 42,836,915	\$ 46,941,856
Fund: 32	Cafeteria	\$ 1,164,331	\$ 1,488,436	\$ 1,449,547	\$ 1,405,116	\$ 1,659,768	\$ 1,638,600
Fund: 33	Child Development Ctr	\$ 4,653,144	\$ 6,435,091	\$ 7,642,090	\$ 6,908,226	\$ 7,971,535	\$ 7,517,993
Fund: 34	Farm	\$ 635,528	\$ 908,005	\$ 864,004	\$ 910,799	\$ 961,294	\$ 966,177
Fund: 39	Residential Living	\$ 911,979	\$ 972,228	\$ 1,038,824	\$ 936,065	\$ 998,516	\$ 960,119
Fund: 41	Capital Projects	\$ 6,670,983	\$ 7,974,521	\$ 17,419,634	\$ 7,901,065	\$ 15,581,975	\$ 15,419,407
Fund: 42	State Bonds	\$ -	\$ -	\$ 17,711,558	\$ 17,087,226	\$ 624,332	\$ 624,332
Fund: 43	G.O Bonds	\$ -	\$ -	\$ 10,664,177	\$ 2,045,012	\$ 10,664,177	\$ 10,189,667
Fund: 59	Skills Valley	\$ 741,166	\$ 1,014,526	\$ 878,815	\$ 915,906	\$ 932,075	\$ 884,857
Fund: 59	Valley Christian	\$ 27,409	\$ 43,409	\$ 58,972	\$ 41,746	\$ 85,550	\$ 147,603
Fund: 61	Insurance	\$ -	\$ 609,488	\$ 919,698	\$ 860,794	\$ 1,114,957	\$ 1,183,821
Fund: 71	ASB Fund	\$ 65,194	\$ 66,704	\$ 71,129	\$ 50,088	\$ 60,360	\$ 53,885
Fund: 72	Student Rep Fee	\$ 8,343	\$ -	\$ 22,866	\$ 3,518	\$ 29,679	\$ 29,974
Fund: 74	Financial Aid	\$ 21,251,606	\$ 23,736,621	\$ 24,333,506	\$ 27,723,979	\$ 24,114,219	\$ 24,716,363
Fund: 75	Scholarship and Loan	\$ 66,164	\$ 65,921	\$ 136,963	\$ 155,220	\$ 141,000	\$ 139,928
Fund: 78	OPEB/GASB 45	\$ 21,625	\$ 23,902	\$ 25,000	\$ -	\$ 25,000	\$ 25,000
Fund: 79	Clubs and Trusts	\$ 13,151	\$ 6,049	\$ -	\$ 15,875	\$ 23,454	\$ 23,454
Fund: 83	Foundation	\$ 535,391	\$ 659,954	\$ 746,163	\$ 846,068	\$ 817,601	\$ 748,531
Class: 5	Expenses	\$ 116,378,645	\$ 127,318,364	\$ 206,026,253	\$ 162,241,122	\$ 176,388,539	\$ 181,471,865

Budget Summary Report

Summary By: Fund, Subclass, Class		FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26
GL Fund	Description	Actuals	Actuals	Est. Actuals	Tentative	Adopted
Fund: 11: G/F Unrestricted						
Subclass: 48	Revenues	\$ 61,678,411	\$ 65,709,352	\$ 68,169,277	\$ 67,746,130	\$ 69,260,298
Subclass: 51	Academic Salaries	\$ 17,864,880	\$ 20,106,960	\$ 21,379,853	\$ 22,926,722	\$ 22,602,805
Subclass: 52	Classified Salaries	\$ 8,181,323	\$ 9,119,385	\$ 9,702,217	\$ 11,340,104	\$ 10,839,731
Subclass: 53	Employee Benefits	\$ 12,959,992	\$ 14,216,057	\$ 15,660,244	\$ 13,327,170	\$ 16,005,815
Subclass: 54	Supplies and Materials	\$ 778,062	\$ 645,045	\$ 625,264	\$ 977,552	\$ 989,097
Subclass: 55	Other Operating Expenses	\$ 3,551,672	\$ 4,028,494	\$ 4,257,711	\$ 5,157,953	\$ 5,541,325
Subclass: 56	Capital Outlay	\$ 350,167	\$ 103,715	\$ 232,252	\$ 377,333	\$ 377,333
Subclass: 57	Other outgo	\$ 11,728,592	\$ 11,545,873	\$ 12,452,857	\$ 13,639,296	\$ 12,904,193
		\$ 55,414,687	\$ 59,765,528	\$ 64,310,398	\$ 67,746,130	\$ 69,260,298
Fund: 11	G/F Unrestricted	\$ 6,263,724	\$ 5,943,823	\$ 3,858,878	\$ (0)	\$ -

COALINGA COLLEGE:						
Fund: 11: G/F Unrestricted						
Subclass: 51	Academic Salaries	\$ 7,361,148	\$ 8,606,303	\$ 9,284,706	\$ 9,508,423	\$ 9,424,306
Subclass: 52	Classified Salaries	\$ 2,891,464	\$ 3,027,398	\$ 3,317,448	\$ 3,845,558	\$ 3,690,141
Subclass: 53	Employee Benefits	\$ 4,231,907	\$ 4,070,364	\$ 5,144,987	\$ 5,552,535	\$ 5,406,042
Subclass: 54	Supplies and Materials	\$ 289,281	\$ 253,097	\$ 238,721	\$ 315,929	\$ 352,015
Subclass: 55	Other Operating Expenses	\$ 1,434,884	\$ 2,623,597	\$ 1,992,044	\$ 1,763,953	\$ 1,740,126
Subclass: 56	Capital Outlay	\$ 105,133	\$ 47,649	\$ 98,081	\$ 110,250	\$ 110,250
Subclass: 57	Other outgo	\$ 2,263,452	\$ 2,993,550	\$ 2,139,230	\$ 2,350,229	\$ 2,455,547
		\$ 18,577,269	\$ 21,621,957	\$ 22,215,217	\$ 23,446,878	\$ 23,178,426

LEMOORE COLLEGE:						
Fund: 11: G/F Unrestricted						
Subclass: 51	Academic Salaries	\$ 9,391,104	\$ 10,571,897	\$ 11,186,301	\$ 11,363,766	\$ 11,119,951
Subclass: 52	Classified Salaries	\$ 2,884,991	\$ 3,263,725	\$ 3,446,333	\$ 3,783,376	\$ 3,620,420
Subclass: 53	Employee Benefits	\$ 4,811,048	\$ 5,107,841	\$ 5,757,037	\$ 5,783,197	\$ 5,439,640
Subclass: 54	Supplies and Materials	\$ 456,902	\$ 363,170	\$ 377,862	\$ 537,541	\$ 597,183
Subclass: 55	Other Operating Expenses	\$ 2,842,338	\$ 3,380,976	\$ 3,937,829	\$ 3,185,541	\$ 3,163,860
Subclass: 56	Capital Outlay	\$ 136,642	\$ 44,477	\$ 129,813	\$ 183,091	\$ 183,091
Subclass: 57	Other outgo	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 20,523,025	\$ 22,732,088	\$ 24,835,175	\$ 24,836,511	\$ 24,124,145

Budget Summary Report

<i>GL Fund</i>	<i>Description</i>	<i>FY 22-23 Actuals</i>	<i>FY 23-24 Actuals</i>	<i>FY 24-25 Est. Actuals</i>	<i>FY 25-26 Tentative</i>	<i>FY 25-26 Adopted</i>
DISTRICT OPERATIONS:						
Fund: 11: G/F Unrestricted						
Subclass: 51	Academic Salaries	\$ 1,112,627	\$ 928,760	\$ 908,847	\$ 2,054,533	\$ 2,058,547
Subclass: 52	Classified Salaries	\$ 2,404,868	\$ 2,828,262	\$ 2,938,435	\$ 3,711,170	\$ 3,529,170
Subclass: 53	Employee Benefits	\$ 3,917,037	\$ 5,037,851	\$ 4,758,220	\$ 1,991,438	\$ 5,160,532
Subclass: 54	Supplies and Materials	\$ 31,519	\$ 28,778	\$ 8,681	\$ 124,082	\$ 124,082
Subclass: 55	Other Operating Expenses	\$ (725,550)	\$ (1,976,079)	\$ (1,672,162)	\$ 208,459	\$ 552,757
Subclass: 56	Capital Outlay	\$ 108,392	\$ 11,589	\$ 4,358	\$ 83,992	\$ 83,992
Subclass: 57	Other Outgo	\$ 9,465,140	\$ 8,552,323	\$ 10,313,627	\$ 11,289,067	\$ 10,448,646
		\$ 16,314,033	\$ 15,411,484	\$ 17,260,006	\$ 19,462,741	\$ 21,957,726

Fund: 12: G/F Restricted						
	Beginning Balance	\$ 1,884,899	\$ 747,730	\$ 747,730	\$ -	\$ 0
Subclass: 48	Revenues	\$ 22,678,851	\$ 23,547,979	\$ 29,376,289	\$ 42,836,915	\$ 46,941,856
Subclass: 51	Academic Salaries	\$ 3,440,905	\$ 3,400,042	\$ 4,445,974	\$ 5,884,908	\$ 5,906,687
Subclass: 52	Classified Salaries	\$ 5,967,498	\$ 6,875,251	\$ 8,034,302	\$ 9,930,811	\$ 9,945,566
Subclass: 53	Employee Benefits	\$ 4,587,633	\$ 5,075,586	\$ 6,442,626	\$ 8,133,085	\$ 8,478,653
Subclass: 54	Supplies and Materials	\$ 975,828	\$ 1,107,918	\$ 1,393,581	\$ 2,728,083	\$ 2,859,414
Subclass: 55	Other Operating Expenses	\$ 2,974,924	\$ 3,139,287	\$ 4,523,556	\$ 11,496,117	\$ 14,468,596
Subclass: 56	Capital Outlay	\$ 3,051,811	\$ 1,368,449	\$ 2,206,402	\$ 1,433,948	\$ 1,956,643
Subclass: 57	Other outgo	\$ 3,199,345	\$ 2,581,447	\$ 3,077,579	\$ 3,229,963	\$ 3,326,297
		\$ 24,197,944	\$ 23,547,979	\$ 30,124,019	\$ 42,836,915	\$ 46,941,856
Fund: 12	G/F Restricted	\$ (1,519,093)	\$ -	\$ (747,730)	\$ -	\$ -
	Ending Balance	\$ 365,806	\$ 747,730	\$ 0	\$ -	\$ 0

Budget Summary Report

Summary By: Subclass, Fund		FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 25-26
GL Fund	Description	Actuals	Actuals	Budget	Est. Actuals	Tentative	Adopted
Fund 32: Cafeteria							
	Beginning Balance	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
Subclass: 48	Operating Revenues	\$ 518,526	\$ 583,196	\$ 696,375	\$ 633,005	\$ 728,163	\$ 728,163
Subclass: 52	Classified Salaries	\$ 370,305	\$ 433,817	\$ 425,045	\$ 430,722	\$ 484,637	\$ 559,485
Subclass: 53	Employee Benefits	\$ 178,363	\$ 197,842	\$ 205,561	\$ 197,939	\$ 214,427	\$ 123,296
Subclass: 54	Supplies and Materials	\$ 415,563	\$ 425,044	\$ 444,950	\$ 427,647	\$ 509,950	\$ 509,950
Subclass: 55	Other Operating Expenses	\$ 200,101	\$ 419,883	\$ 371,491	\$ 348,807	\$ 432,254	\$ 427,369
Subclass: 56	Capital Outlay	\$ -	\$ 11,850	\$ 2,500	\$ -	\$ 18,500	\$ 18,500
Subclass: 57	Other outgo	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 1,164,331	\$ 1,488,436	\$ 1,449,547	\$ 1,405,116	\$ 1,659,768	\$ 1,638,600
Fund: 32	Operating Surplus (Deficit)	\$ (645,805)	\$ (905,240)	\$ (753,172)	\$ (772,110)	\$ (931,605)	\$ (910,437)
	District Support	\$ 645,805	\$ 905,240	\$ 753,172	\$ 772,110	\$ 931,605	\$ 910,437
	Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 33: Child Development Centers							
	Beginning Balance	\$ (665)	\$ 201,219	\$ 127,249	\$ 71,974	\$ -	\$ -
Subclass: 48	Revenues	\$ 4,873,832	\$ 6,305,846	\$ 6,640,121	\$ 6,296,875	\$ 6,487,547	\$ 6,525,569
Subclass: 52	Classified Salaries	\$ 2,295,752	\$ 3,057,180	\$ 3,368,059	\$ 3,322,402	\$ 3,574,321	\$ 3,367,279
Subclass: 53	Employee Benefits	\$ 1,298,449	\$ 1,529,420	\$ 1,763,252	\$ 1,615,982	\$ 1,951,873	\$ 1,762,091
Subclass: 54	Supplies and Materials	\$ 137,740	\$ 183,844	\$ 295,120	\$ 199,117	\$ 272,500	\$ 281,338
Subclass: 55	Other Operating Expenses	\$ 894,144	\$ 1,626,597	\$ 2,069,567	\$ 1,694,101	\$ 2,043,532	\$ 2,053,975
Subclass: 56	Capital Outlay	\$ 27,059	\$ 38,050	\$ 146,092	\$ 76,624	\$ 129,310	\$ 53,310
		\$ 4,653,144	\$ 6,435,091	\$ 7,642,090	\$ 6,908,226	\$ 7,971,535	\$ 7,517,993
Fund: 33	Operating Surplus (Deficit)	\$ 220,688	\$ (129,245)	\$ (1,001,969)	\$ (611,351)	\$ (1,483,988)	\$ (992,424)
	District Support	\$ -	\$ -	\$ 874,720	\$ 539,377	\$ 1,483,988	\$ 992,424
	Ending Balance	\$ 220,023	\$ 71,974	\$ -	\$ (0)	\$ -	\$ -
Fund 34: Farm							
	Beginning Balance	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
Subclass: 48	Revenues	\$ 55,319	\$ 89,870	\$ 70,000	\$ 55,190	\$ 85,000	\$ 85,000
Subclass: 51	Academic Salaries	\$ 123,774	\$ 114,305	\$ 113,731	\$ 116,671	\$ 129,380	\$ 141,378
Subclass: 52	Classified Salaries	\$ 150,949	\$ 177,234	\$ 181,362	\$ 191,583	\$ 213,310	\$ 211,649
Subclass: 53	Employee Benefits	\$ 154,250	\$ 164,742	\$ 175,406	\$ 178,778	\$ 198,782	\$ 192,201
Subclass: 54	Supplies and Materials	\$ 23,028	\$ 48,378	\$ 50,785	\$ 58,668	\$ 49,500	\$ 49,500
Subclass: 55	Other Operating Expenses	\$ 180,988	\$ 397,523	\$ 342,720	\$ 365,099	\$ 370,322	\$ 371,449
Subclass: 56	Capital Outlay	\$ 2,538	\$ 5,824	\$ -	\$ -	\$ -	\$ -
Subclass: 57	Other outgo	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 635,528	\$ 908,005	\$ 864,004	\$ 910,799	\$ 961,294	\$ 966,177
Fund: 34	Operating Surplus (Deficit)	\$ (580,209)	\$ (818,135)	\$ (794,004)	\$ (855,609)	\$ (876,294)	\$ (881,177)
	District Support	\$ 580,209	\$ 818,135	\$ 794,004	\$ 855,609	\$ 876,294	\$ 881,177
	Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Budget Summary Report

GL Fund	Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Budget	FY 24-25 Est. Actuals	FY 25-26 Tentative	FY 25-26 Adopted
Fund 39: Residential Living							
	Beginning Balance	\$ (245)	\$ (245)	\$ -	\$ -	\$ -	\$ -
Subclass: 48	Revenues	\$ 420,949	\$ 425,703	\$ 456,186	\$ 421,010	\$ 456,186	\$ 456,186
Subclass: 51	Academic Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 52	Classified Salaries	\$ 207,626	\$ 276,116	\$ 322,476	\$ 323,928	\$ 327,443	\$ 311,550
Subclass: 53	Employee Benefits	\$ 170,216	\$ 206,916	\$ 255,205	\$ 218,789	\$ 215,051	\$ 201,408
Subclass: 54	Supplies and Materials	\$ 15,420	\$ 23,485	\$ 22,642	\$ 21,147	\$ 22,752	\$ 22,752
Subclass: 55	Other Operating Expenses	\$ 487,584	\$ 416,738	\$ 438,501	\$ 372,201	\$ 433,270	\$ 424,409
Subclass: 56	Capital Outlay	\$ 31,133	\$ 48,973	\$ -	\$ -	\$ -	\$ -
		\$ 911,979	\$ 972,228	\$ 1,038,824	\$ 936,065	\$ 998,516	\$ 960,119
Fund: 39	Operating Surplus (Deficit)	\$ (491,030)	\$ (546,526)	\$ (582,638)	\$ (515,055)	\$ (542,330)	\$ (503,933)
	District Support	\$ 491,275	\$ 547,015	\$ 582,638	\$ 515,055	\$ 542,330	\$ 503,933
	Ending Balance	\$ -	\$ 245	\$ -	\$ -	\$ -	\$ -
Fund 41: Capital Projects							
	Beginning Balance	\$ 15,861,381	\$ 23,424,820	\$ 34,312,971	\$ 34,985,563	\$ 34,576,935	\$ 35,846,103
Subclass: 48	Revenues	\$ 14,234,422	\$ 19,535,264	\$ 7,003,353	\$ 8,761,605	\$ 6,554,227	\$ 6,484,210
Subclass: 51	Classified Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 52	Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 54	Supplies and Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 55	Other Operating Expenses	\$ 2,067,852	\$ 1,712,391	\$ 5,561,001	\$ 1,732,264	\$ 7,637,369	\$ 7,340,205
Subclass: 56	Capital Outlay	\$ 3,655,459	\$ 5,309,391	\$ 10,905,914	\$ 5,214,167	\$ 6,991,887	\$ 7,126,483
Subclass: 57	Other outgo	\$ 947,672	\$ 952,738	\$ 952,719	\$ 954,634	\$ 952,719	\$ 952,719
		\$ 6,670,983	\$ 7,974,521	\$ 17,419,634	\$ 7,901,065	\$ 15,581,975	\$ 15,419,407
Fund: 41	Capital Projects	\$ 7,563,440	\$ 11,560,743	\$ (10,416,281)	\$ 860,540	\$ (9,027,748)	\$ (8,935,197)
	Ending Balance	\$ 23,424,820	\$ 34,985,563	\$ 23,896,690	\$ 35,846,103	\$ 25,549,187	\$ 26,910,906
Fund 42: State Bonds							
	Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 48	Revenues	\$ -	\$ -	\$ 624,332	\$ 17,087,226	\$ 624,332	\$ 624,332
Subclass: 55	Other Operating Expenses	\$ -	\$ -	\$ 347,000	\$ 270,000	\$ -	\$ -
Subclass: 56	Capital Outlay	\$ -	\$ -	\$ 17,364,558	\$ 16,817,226	\$ 624,332	\$ 624,332
Subclass: 57	Other outgo	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ 17,711,558	\$ 17,087,226	\$ 624,332	\$ 624,332
Fund: 42	State Bonds	\$ -	\$ -	\$ (17,087,226)	\$ (0)	\$ -	\$ -
	Ending Balance	\$ -	\$ -	\$ (17,087,226)	\$ (0)	\$ -	\$ -

Budget Summary Report

<i>GL Fund</i>	<i>Description</i>	<i>FY 22-23 Actuals</i>	<i>FY 23-24 Actuals</i>	<i>FY 24-25 Budget</i>	<i>FY 24-25 Est. Actuals</i>	<i>FY 25-26 Tentative</i>	<i>FY 25-26 Adopted</i>
Fund 43: General Obligation Bonds							
	Beginning Balance	\$ -	\$ -	\$ 10,529,177	\$ 11,353,235	\$ 10,529,177	\$ 10,014,667
Subclass: 48	Revenues	\$ -	\$ -	\$ 135,000	\$ 706,445	\$ 135,000	\$ 175,000
Subclass: 55	Other Operating Expenses	\$ -	\$ -	\$ -	\$ 14,408	\$ 10,000	\$ 10,000
Subclass: 56	Capital Outlay	\$ -	\$ -	\$ 10,664,177	\$ 1,122,315	\$ 10,654,177	\$ 10,179,667
Subclass: 57	Other outgo	\$ -	\$ -	\$ -	\$ 908,290	\$ -	\$ -
		\$ -	\$ -	\$ 10,664,177	\$ 2,045,012	\$ 10,664,177	\$ 10,189,667
Fund: 43	G.O Bonds	\$ -	\$ -	\$ (10,529,177)	\$ (1,338,568)	\$ (10,529,177)	\$ (10,014,667)
	Ending Balance	\$ -	\$ -	\$ 0	\$ 10,014,667	\$ 0	\$ 0
Fund 45: NMTC							
	Beginning Balance	\$ 129,704	\$ 122,810	\$ -	\$ 118,716	\$ -	\$ -
Subclass: 48	Revenues	\$ 452	\$ 1,304	\$ -	\$ (66,488)	\$ -	\$ -
Subclass: 55	Other Operating Expenses	\$ 7,346	\$ 5,398	\$ -	\$ 5,310	\$ -	\$ -
Subclass: 56	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 57	Other outgo	\$ -	\$ -	\$ -	\$ 46,918	\$ -	\$ -
		\$ 7,346	\$ 5,398	\$ -	\$ 52,228	\$ -	\$ -
Fund: 43	G.O Bonds	\$ (6,895)	\$ (4,094)	\$ -	\$ (118,716)	\$ -	\$ -
	Ending Balance	\$ 122,810	\$ 118,716	\$ -	\$ -	\$ -	\$ -
Fund: 59: Skills Valley							
	Beginning Balance	\$ -	\$ 190,713	\$ 223,598	\$ 93,221	\$ 117,440	\$ (0)
Subclass: 48	Revenues	\$ 931,879	\$ 917,034	\$ 635,000	\$ 784,202	\$ 700,000	\$ 762,000
Subclass: 51	Academic Salaries	\$ 170,819	\$ 162,412	\$ 161,806	\$ 159,773	\$ 148,930	\$ 144,593
Subclass: 52	Classified Salaries	\$ 104,035	\$ 119,710	\$ 88,000	\$ 174,268	\$ 115,000	\$ 115,000
Subclass: 53	Employee Benefits	\$ 73,071	\$ 74,948	\$ 75,895	\$ 79,648	\$ 71,801	\$ 70,970
Subclass: 54	Supplies and Materials	\$ 9,964	\$ 4,736	\$ 11,500	\$ 4,773	\$ 11,500	\$ 11,500
Subclass: 55	Other Operating Expenses	\$ 383,276	\$ 652,720	\$ 541,614	\$ 497,444	\$ 584,844	\$ 542,794
Subclass: 56	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 57	Other outgo	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 741,166	\$ 1,014,526	\$ 878,815	\$ 915,906	\$ 932,075	\$ 884,857
Fund: 59	Operating Surplus (Deficit)	\$ 190,713	\$ (97,492)	\$ (243,815)	\$ (131,704)	\$ (232,075)	\$ (122,857)
	District Support	\$ -	\$ -	\$ 20,217	\$ 38,483	\$ 114,635	\$ 122,857
	Ending Balance	\$ 190,713	\$ 93,221	\$ -	\$ -	\$ -	\$ (0)

Budget Summary Report

<i>GL Fund</i>	<i>Description</i>	<i>FY 22-23 Actuals</i>	<i>FY 23-24 Actuals</i>	<i>FY 24-25 Budget</i>	<i>FY 24-25 Est. Actuals</i>	<i>FY 25-26 Tentative</i>	<i>FY 25-26 Adopted</i>
Fund: 59: Valley Christan							
	Beginning Balance	\$ -	\$ 130,377	\$ 130,377	\$ 189,349	\$ 85,550	\$ 147,603
Subclass: 48	Revenues	\$ 157,786	\$ 102,381	\$ -	\$ -	\$ -	\$ -
Subclass: 51	Academic Salaries	\$ 7,777	\$ 21,132	\$ 20,000	\$ 17,171	\$ 45,000	\$ 70,000
Subclass: 52	Classified Salaries	\$ -	\$ -	\$ -	\$ 1,683	\$ -	\$ 5,000
Subclass: 53	Employee Benefits	\$ 660	\$ 3,566	\$ 4,771	\$ 3,821	\$ 10,410	\$ 15,562
Subclass: 54	Supplies and Materials	\$ 681	\$ 8,233	\$ 9,200	\$ 1,542	\$ 9,200	\$ 14,241
Subclass: 55	Other Operating Expenses	\$ 17,105	\$ 10,478	\$ 25,001	\$ 17,530	\$ 20,940	\$ 42,800
Subclass: 56	Capital Outlay	\$ 1,185	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 27,409	\$ 43,409	\$ 58,972	\$ 41,746	\$ 85,550	\$ 147,603
Fund: 59	Valley Christan	\$ 130,377	\$ 58,972	\$ (58,972)	\$ (41,746)	\$ (85,550)	\$ (147,603)
	Ending Balance	\$ 130,377	\$ 189,349	\$ 71,405	\$ 147,603	\$ -	\$ -
Fund: 61: Insurance							
	Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 48	Revenues	\$ -	\$ 609,488	\$ 919,698	\$ 860,794	\$ 1,114,957	\$ 1,183,821
Subclass: 554	Insurance Student/Other	\$ -	\$ 543,445	\$ 782,841	\$ 615,516	\$ 878,100	\$ 946,964
Subclass: 557	HR Mgt Legal Costs	\$ -	\$ 66,044	\$ 136,857	\$ 153,703	\$ 236,857	\$ 236,857
Subclass: 559	Other, Ins Deduct Exp	\$ -	\$ -	\$ -	\$ 91,575	\$ -	\$ -
		\$ -	\$ 609,488	\$ 919,698	\$ 860,794	\$ 1,114,957	\$ 1,183,821
Fund: 61	Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund: 71: ASB Fund							
	Beginning Balance	\$ 113,746	\$ 86,461	\$ 47,319	\$ 47,320	\$ 27,243	\$ 20,768
Subclass: 48	Revenues	\$ 37,910	\$ 27,563	\$ 23,810	\$ 23,535	\$ 33,117	\$ 33,117
Subclass: 54	Supplies and Materials	\$ 28,443	\$ 19,244	\$ 27,714	\$ 23,618	\$ 20,000	\$ 20,000
Subclass: 55	Other Operating Expenses	\$ 36,751	\$ 45,560	\$ 43,415	\$ 26,470	\$ 40,360	\$ 33,885
Subclass: 57	Other outgo	\$ -	\$ 1,900	\$ -	\$ -	\$ -	\$ -
		\$ 65,194	\$ 66,704	\$ 71,129	\$ 50,088	\$ 60,360	\$ 53,885
Fund: 71	Operating Surplus (Deficit)	\$ (27,284)	\$ (39,141)	\$ (47,319)	\$ (26,553)	\$ (27,243)	\$ (20,768)
	Ending Balance	\$ 86,461	\$ 47,320	\$ -	\$ 20,768	\$ -	\$ -

Budget Summary Report

<i>GL Fund</i>	<i>Description</i>	<i>FY 22-23 Actuals</i>	<i>FY 23-24 Actuals</i>	<i>FY 24-25 Budget</i>	<i>FY 24-25 Est. Actuals</i>	<i>FY 25-26 Tentative</i>	<i>FY 25-26 Adopted</i>
Fund: 72: Student Rep Fee							
	Beginning Balance	\$ 17,941	\$ 13,994	\$ 17,866	\$ 17,866	\$ 21,679	\$ 21,974
Subclass: 48	Revenues	\$ 4,396	\$ 3,872	\$ 5,000	\$ 7,626	\$ 8,000	\$ 8,000
Subclass: 55	Other Operating Expenses	\$ 8,343	\$ -	\$ 22,866	\$ 3,518	\$ 29,679	\$ 29,974
Subclass: 57	Other outgo	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 8,343	\$ -	\$ 22,866	\$ 3,518	\$ 29,679	\$ 29,974
Fund: 72	Operating Surplus (Deficit)	\$ (3,948)	\$ 3,872	\$ (17,866)	\$ 4,108	\$ (21,679)	\$ (21,974)
	Ending Balance	\$ 13,994	\$ 17,866	\$ (0)	\$ 21,974	\$ -	\$ -
Fund: 74: Financial Aid							
	Beginning Balance	\$ 2,704,075	\$ 906,020	\$ -	\$ 918,054	\$ 544,881	\$ 262,912
Subclass: 48	Revenues	\$ 19,453,552	\$ 23,748,655	\$ 24,333,506	\$ 27,068,837	\$ 24,114,219	\$ 24,730,613
Subclass: 55	Other Operating Expenses	\$ (124,034)	\$ 20,221	\$ 22,800	\$ 2,715	\$ 22,800	\$ 26,470
Subclass: 57	Other outgo	\$ 21,375,640	\$ 23,716,400	\$ 24,310,706	\$ 27,721,264	\$ 24,091,419	\$ 24,689,893
		\$ 21,251,606	\$ 23,736,621	\$ 24,333,506	\$ 27,723,979	\$ 24,114,219	\$ 24,716,363
Fund: 74	Financial Aid	\$ (1,798,055)	\$ 12,034	\$ -	\$ (655,142)	\$ -	\$ 14,250
	Ending Balance	\$ 906,020	\$ 918,054	\$ -	\$ 262,912	\$ 544,881	\$ 277,162
Fund: 75: Scholarship and Loan							
	Beginning Balance	\$ 67,737	\$ 85,881	\$ -	\$ 84,599	\$ 90,447	\$ 89,375
Subclass: 48	Revenues	\$ 84,308	\$ 64,640	\$ 136,963	\$ 159,995	\$ 141,000	\$ 139,928
Subclass: 54	Supplies and Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 55	Other Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 57	Other outgo	\$ 66,164	\$ 65,921	\$ 136,963	\$ 155,220	\$ 141,000	\$ 139,928
		\$ 66,164	\$ 65,921	\$ 136,963	\$ 155,220	\$ 141,000	\$ 139,928
Fund: 75	Scholarship and Loan	\$ 18,144	\$ (1,281)	\$ -	\$ 4,775	\$ -	\$ -
	Ending Balance	\$ 85,881	\$ 84,599	\$ -	\$ 89,375	\$ 90,447	\$ 89,375

Budget Summary Report

<i>GL Fund</i>	<i>Description</i>	<i>FY 22-23 Actuals</i>	<i>FY 23-24 Actuals</i>	<i>FY 24-25 Budget</i>	<i>FY 24-25 Est. Actuals</i>	<i>FY 25-26 Tentative</i>	<i>FY 25-26 Adopted</i>
Fund: 78: OPEB/GASB 45							
	Beginning Balance	\$ 15,283,045	\$ 17,938,684	\$ (1,505,294)	\$ 21,536,765	\$ 23,067,544	\$ 23,091,044
Subclass: 48	Revenues	\$ 2,677,263	\$ 3,621,983	\$ 1,530,294	\$ 1,554,279	\$ 1,423,046	\$ 1,448,201
Subclass: 53	Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 55	Other Operating Expenses	\$ 21,625	\$ 23,902	\$ 25,000	\$ -	\$ 25,000	\$ 25,000
Subclass: 57	Other outgo	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 21,625	\$ 23,902	\$ 25,000	\$ -	\$ 25,000	\$ 25,000
Fund: 78	OPEB/GASB 45	\$ 2,655,638	\$ 3,598,081	\$ 1,505,294	\$ 1,554,279	\$ 1,398,046	\$ 1,423,201
	Ending Balance	\$ 17,938,684	\$ 21,536,765	\$ -	\$ 23,091,044	\$ 24,465,590	\$ 24,514,245
Fund: 79: Clubs and Trusts							
	Beginning Balance	\$ 67,567	\$ 70,681	\$ (1,200)	\$ 75,277	\$ 86,750	\$ 84,163
Subclass: 48	Revenues	\$ 16,266	\$ 10,645	\$ 12,781	\$ 24,761	\$ 23,797	\$ 23,797
Subclass: 54	Supplies and Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 55	Other Operating Expenses	\$ 13,151	\$ 6,049	\$ -	\$ 15,875	\$ 23,454	\$ 23,454
Subclass: 57	Other outgo	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 13,151	\$ 6,049	\$ -	\$ 15,875	\$ 23,454	\$ 23,454
Fund: 79	Clubs and Trusts	\$ 3,114	\$ 4,596	\$ 12,781	\$ 8,886	\$ 343	\$ 343
	Ending Balance	\$ 70,681	\$ 75,277	\$ 11,581	\$ 84,163	\$ 87,093	\$ 84,506
Fund: 83: Foundation							
	Beginning Balance	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
Subclass: 48	Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 51	Academic Salaries	\$ 63,186	\$ 62,442	\$ 69,960	\$ 112,706	\$ 65,396	\$ 65,996
Subclass: 52	Classified Salaries	\$ 246,299	\$ 263,438	\$ 270,764	\$ 316,805	\$ 281,626	\$ 256,739
Subclass: 53	Employee Benefits	\$ 178,442	\$ 174,557	\$ 178,529	\$ 202,965	\$ 205,995	\$ 177,151
Subclass: 54	Supplies and Materials	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
Subclass: 55	Other Operating Expenses	\$ 47,464	\$ 159,518	\$ 225,910	\$ 213,592	\$ 263,584	\$ 247,645
Subclass: 56	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 535,391	\$ 659,954	\$ 746,163	\$ 846,068	\$ 817,601	\$ 748,531
Fund: 83	Operating Surplus (Deficit)	\$ (535,391)	\$ (659,954)	\$ (746,163)	\$ (846,068)	\$ (817,601)	\$ (748,531)
	District Support	\$ 535,392	\$ 659,953	\$ 746,163	\$ 846,068	\$ 817,601	\$ 748,531
	Ending Balance	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -

Budget Summary Report

Summary By: Class, Fund		FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 25-26
GL Fund	Description	Actuals	Actuals	Budget	Est. Actuals	Tentative	Adopted
Fund: 11: G/F Unrestricted							
	Beginning Fund Balance	\$ 27,352,523	\$ 33,566,206	\$ 39,510,029	\$ 39,412,698	\$ 41,490,540	\$ 43,271,576
Category: 481	Federal Revenue	\$ 1,376	\$ 1,424	\$ 1,424	\$ 1,824	\$ 1,424	\$ 1,424
Category: 486	State Revenue	\$ 50,576,862	\$ 53,110,818	\$ 52,380,959	\$ 54,398,986	\$ 55,006,003	\$ 56,520,171
Category: 488	Local Revenue	\$ 9,582,705	\$ 12,597,109	\$ 11,245,074	\$ 13,768,466	\$ 12,738,703	\$ 12,738,703
Category: 489	Other Financing	\$ 1,517,468	\$ -	\$ -	\$ -	\$ -	\$ -
Class: 4	Revenues	\$ 61,678,411	\$ 65,709,352	\$ 63,627,457	\$ 68,169,277	\$ 67,746,130	\$ 69,260,298
Category: 511	Academic, Regular/Contract	\$ 8,273,185	\$ 9,769,013	\$ 10,104,110	\$ 10,137,171	\$ 11,243,014	\$ 11,023,757
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 4,545,827	\$ 4,817,363	\$ 4,925,432	\$ 4,975,441	\$ 5,520,298	\$ 5,415,638
Category: 513	Academic, Instruct Salary, Other	\$ 4,705,595	\$ 5,238,842	\$ 5,403,556	\$ 6,005,527	\$ 5,797,481	\$ 5,797,481
Category: 514	Academic, Non-Instruct Salary, Other	\$ 340,273	\$ 281,741	\$ 313,194	\$ 261,714	\$ 365,929	\$ 365,929
Category: 521	Classified, Regular FT and PT	\$ 7,436,714	\$ 8,371,124	\$ 9,170,532	\$ 8,910,974	\$ 10,153,153	\$ 9,658,630
Category: 522	Classified Aide, Direct Instruct FT	\$ 177,425	\$ 115,106	\$ 328,690	\$ 181,640	\$ 367,753	\$ 361,901
Category: 523	Classified, Non-instruction, PT	\$ 242,690	\$ 268,840	\$ 390,265	\$ 235,303	\$ 270,629	\$ 270,629
Category: 524	Classified, Direct Instruction, PT	\$ 324,494	\$ 364,315	\$ 446,881	\$ 374,301	\$ 548,570	\$ 548,570
Category: 531	STRS Fund	\$ 3,916,109	\$ 4,376,301	\$ 2,521,445	\$ 5,070,498	\$ 1,427,400	\$ 4,674,243
Category: 532	PERS Fund	\$ 2,272,042	\$ 2,625,000	\$ 3,021,848	\$ 2,984,745	\$ 3,617,490	\$ 3,289,081
Category: 533	OASDI Fund	\$ 911,170	\$ 1,024,529	\$ 1,040,711	\$ 1,120,431	\$ 1,234,752	\$ 1,167,632
Category: 534	Health/Welfare Insurance	\$ 5,208,773	\$ 5,607,864	\$ 5,913,213	\$ 5,886,026	\$ 6,545,079	\$ 6,378,513
Category: 535	State Unemployment Insurance	\$ 126,676	\$ 27,445	\$ 12,350	\$ 15,564	\$ 13,966	\$ 13,425
Category: 536	Worker's Compensation Insurance	\$ 432,531	\$ 470,009	\$ 364,445	\$ 470,610	\$ 433,293	\$ 413,312
Category: 537	APPLE (Alternate Retirement System)	\$ 64,039	\$ 62,662	\$ 27,725	\$ 68,101	\$ 21,590	\$ 36,007
Category: 539	Other Benefits	\$ 28,652	\$ 22,247	\$ -	\$ 44,268	\$ 33,600	\$ 33,600
Category: 541	Books & Magazines	\$ 399	\$ (90)	\$ 39	\$ -	\$ 399	\$ 399
Category: 543	Instructional Supplies	\$ 6,027	\$ 7,222	\$ 6,472	\$ 8,281	\$ 5,889	\$ 5,889
Category: 545	Non-instructional Supplies	\$ 771,636	\$ 637,913	\$ 712,097	\$ 616,983	\$ 971,264	\$ 982,809
Category: 551	Consultant Services	\$ 167,859	\$ 153,280	\$ 168,485	\$ 109,117	\$ 127,558	\$ 127,558
Category: 552	Travel & Conference	\$ 539,223	\$ 589,296	\$ 695,081	\$ 613,192	\$ 881,568	\$ 887,568
Category: 553	Dues & Memberships	\$ 185,469	\$ 175,754	\$ 199,205	\$ 193,404	\$ 175,095	\$ 175,095
Category: 554	Insurance	\$ (778,261)	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 555	Utilities/Housekeeping Costs	\$ 2,110,947	\$ 2,475,006	\$ 3,253,086	\$ 2,668,868	\$ 3,259,017	\$ 3,259,017
Category: 556	Contracts/Lease/Maintenance	\$ 3,171,143	\$ 3,398,811	\$ 4,229,847	\$ 3,484,990	\$ 3,978,557	\$ 4,009,012
Category: 557	Other Operating Expenses	\$ 414,239	\$ 163,212	\$ 443,961	\$ 178,935	\$ 332,813	\$ 332,813
Category: 559	Other Expenses	\$ (2,258,948)	\$ (2,926,865)	\$ (3,340,605)	\$ (2,990,795)	\$ (3,596,655)	\$ (3,249,738)
Category: 561	Building Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 562	Building Costs	\$ -	\$ 19,005	\$ 1,517	\$ 1,516	\$ -	\$ -
Category: 563	Library Books	\$ 29,208	\$ 9,924	\$ 13,000	\$ 12,199	\$ 13,000	\$ 13,000
Category: 564	Equipment	\$ 320,959	\$ 74,786	\$ 271,674	\$ 218,537	\$ 364,333	\$ 364,333
Category: 571	Debt Retirement Long-term	\$ -	\$ -	\$ 952,719	\$ 952,719	\$ 952,719	\$ -
Category: 573	Interfund Transfer-Out	\$ 11,729,144	\$ 11,546,279	\$ 11,497,539	\$ 11,496,199	\$ 12,009,117	\$ 12,211,591
Category: 575	Student Financial Aid	\$ (551)	\$ (407)	\$ -	\$ 3,940	\$ -	\$ -
Category: 579	Contingencies	\$ -	\$ -	\$ 636,275	\$ -	\$ 677,460	\$ 692,602
Class: 5	Expenses	\$ 55,414,687	\$ 59,765,528	\$ 63,724,788	\$ 64,310,398	\$ 67,746,130	\$ 69,260,298
Fund: 11	G/F Unrestricted	\$ 6,263,724	\$ 5,943,823	\$ (97,331)	\$ 3,858,878	\$ -	\$ -
	Ending Fund Balance	\$ 33,616,248	\$ 39,510,029	\$ 39,412,698	\$ 43,271,576	\$ 41,490,539	\$ 43,271,576

Budget Summary Report

GL Fund	Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Budget	FY 24-25 Est. Actuals	FY 25-26 Tentative	FY 25-26 Adopted
COALINGA COLLEGE:							
Fund: 11: G/F Unrestricted							
Category: 511	Academic, Regular/Contract	\$ 3,964,875	\$ 4,537,404	\$ 4,571,990	\$ 4,718,736	\$ 4,954,610	\$ 4,895,534
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 1,574,268	\$ 1,813,745	\$ 1,836,983	\$ 1,874,613	\$ 2,177,310	\$ 2,152,269
Category: 513	Academic, Instruct Salary, Other	\$ 1,725,511	\$ 2,145,670	\$ 1,886,451	\$ 2,609,708	\$ 2,265,407	\$ 2,265,407
Category: 514	Academic, Non-Instruct. Salary, Other	\$ 96,495	\$ 109,485	\$ 89,096	\$ 81,649	\$ 111,096	\$ 111,096
Category: 521	Classified, Regular FT and PT	\$ 2,588,458	\$ 2,756,563	\$ 3,037,227	\$ 2,912,071	\$ 3,197,151	\$ 3,046,629
Category: 522	Classified Aide, Direct Instruction FT	\$ 31,084	\$ 64,750	\$ 186,325	\$ 95,743	\$ 224,639	\$ 219,743
Category: 523	Classified, Non-instruction, PT	\$ 131,059	\$ 64,750	\$ 138,030	\$ 106,555	\$ 127,829	\$ 127,829
Category: 524	Classified, Direct Instruction, PT	\$ 140,863	\$ 141,335	\$ 200,544	\$ 203,078	\$ 295,939	\$ 295,939
Category: 531	STRS Fund	\$ 1,173,508	\$ 203,611	\$ 1,140,474	\$ 1,704,280	\$ 1,597,778	\$ 1,568,374
Category: 532	PERS Fund	\$ 727,342	\$ 1,387,782	\$ 990,511	\$ 868,150	\$ 1,078,284	\$ 1,015,120
Category: 533	OASDI Fund	\$ 319,928	\$ 354,504	\$ 367,444	\$ 383,127	\$ 436,211	\$ 408,596
Category: 534	Health/Welfare Insurance	\$ 1,759,495	\$ 1,889,249	\$ 1,981,591	\$ 1,957,492	\$ 2,235,264	\$ 2,210,116
Category: 535	State Unemployment Insurance	\$ 49,801	\$ 18,832	\$ 5,138	\$ 6,361	\$ 5,791	\$ 5,654
Category: 536	Worker's Compensation Insurance	\$ 170,416	\$ 189,945	\$ 146,838	\$ 189,553	\$ 175,312	\$ 172,248
Category: 537	APPLE (Alternate Retirement System)	\$ 19,565	\$ 20,173	\$ 11,414	\$ 19,332	\$ 9,195	\$ 10,875
Category: 539	Other Benefits	\$ 11,852	\$ 6,267	\$ -	\$ 16,693	\$ 14,700	\$ 14,700
Category: 541	Books & Magazines	\$ 360	\$ (90)	\$ -	\$ -	\$ 360	\$ 360
Category: 543	Instructional Supplies	\$ (85)	\$ 627	\$ -	\$ (180)	\$ -	\$ -
Category: 545	Non-instructional Supplies	\$ 289,366	\$ 252,560	\$ 287,071	\$ 238,901	\$ 315,569	\$ 315,569
Category: 551	Consultant Services	\$ 29,346	\$ 28,552	\$ 34,156	\$ 30,445	\$ 36,446	\$ 36,446
Category: 552	Travel & Conference	\$ 242,473	\$ 28,552	\$ 294,740	\$ 283,537	\$ 376,601	\$ 376,601
Category: 553	Dues & Memberships	\$ 59,924	\$ 265,334	\$ 61,837	\$ 58,573	\$ 62,784	\$ 62,784
Category: 554	Insurance	\$ 46,641	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Category: 555	Utilities/Housekeeping Costs	\$ 968,538	\$ -	\$ 1,455,540	\$ 1,118,761	\$ 1,455,405	\$ 1,455,405
Category: 556	Contracts/Lease/Maintenance	\$ 995,047	\$ 1,069,795	\$ 1,374,567	\$ 1,177,473	\$ 578,153	\$ 578,153
Category: 557	Other Operating Expenses	\$ 100,015	\$ 1,176,811	\$ 8,054	\$ 12,496	\$ 10,200	\$ 10,200
Category: 559	Other Expenses	\$ (1,007,100)	\$ 4,554	\$ (692,515)	\$ (689,240)	\$ (755,636)	\$ (743,017)
Category: 561	Building Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 562	Building Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 563	Library Books	\$ 29,208	\$ 9,924	\$ 13,000	\$ 12,199	\$ 13,000	\$ 13,000
Category: 564	Equipment	\$ 75,925	\$ 37,725	\$ 101,130	\$ 85,882	\$ 97,250	\$ 97,250
Category: 571	Debt Retirement Long-term	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 573	Interfund Transfer-Out	\$ 2,263,452	\$ 2,993,550	\$ 2,129,813	\$ 2,139,230	\$ 2,350,229	\$ 2,455,547
Category: 575	Student Financial Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 576	Other Student Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 579	Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Class: 5	Expenses	\$ 18,577,629	\$ 21,621,957	\$ 21,657,449	\$ 22,215,217	\$ 23,446,878	\$ 23,178,426

Budget Summary Report

GL Fund	Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Budget	FY 24-25 Est. Actuals	FY 25-26 Tentative	FY 25-26 Adopted
LEMOORE COLLEGE:							
Fund: 11: G/F Unrestricted							
Category: 511	Academic, Regular/Contract	\$ 4,308,310	\$ 5,231,609	\$ 5,305,120	\$ 5,418,435	\$ 5,715,949	\$ 5,555,768
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 2,158,707	\$ 2,096,888	\$ 2,187,272	\$ 2,213,581	\$ 2,293,586	\$ 2,209,952
Category: 513	Academic, Instruct Salary, Other	\$ 2,729,585	\$ 3,092,023	\$ 3,114,829	\$ 3,395,819	\$ 3,129,798	\$ 3,129,798
Category: 514	Academic, Non-Instruct. Salary, Other	\$ 194,503	\$ 151,377	\$ 193,698	\$ 158,466	\$ 224,433	\$ 224,433
Category: 521	Classified, Regular FT and PT	\$ 2,485,244	\$ 2,951,004	\$ 3,027,154	\$ 3,088,862	\$ 3,321,054	\$ 3,159,054
Category: 522	Classified Aide, Direct Instruction FT	\$ 146,538	\$ 50,356	\$ 142,365	\$ 85,897	\$ 143,114	\$ 142,158
Category: 523	Classified, Non-instruction, PT	\$ 69,578	\$ 101,661	\$ 112,732	\$ 100,353	\$ 66,577	\$ 66,577
Category: 524	Classified, Direct Instruction, PT	\$ 183,630	\$ 160,704	\$ 246,337	\$ 171,223	\$ 252,631	\$ 252,631
Category: 531	STRS Fund	\$ 1,410,317	\$ 1,384,756	\$ 1,233,820	\$ 1,711,996	\$ 1,465,056	\$ 1,402,837
Category: 532	PERS Fund	\$ 864,349	\$ 1,031,351	\$ 1,139,614	\$ 1,164,189	\$ 1,319,472	\$ 1,179,160
Category: 533	OASDI Fund	\$ 379,673	\$ 441,142	\$ 421,783	\$ 474,701	\$ 464,804	\$ 440,654
Category: 534	Health/Welfare Insurance	\$ 1,851,207	\$ 2,013,685	\$ 2,075,513	\$ 2,110,422	\$ 2,312,282	\$ 2,215,777
Category: 535	State Unemployment Insurance	\$ 59,271	\$ 6,814	\$ 5,353	\$ 7,280	\$ 5,994	\$ 5,702
Category: 536	Worker's Compensation Insurance	\$ 204,022	\$ 222,094	\$ 160,316	\$ 223,340	\$ 192,626	\$ 173,235
Category: 537	APPLE (Alternate Retirement System)	\$ 38,611	\$ 4,000	\$ 14,699	\$ 46,614	\$ 9,262	\$ 8,536
Category: 539	Other Benefits	\$ 3,600	\$ 4,000	\$ -	\$ 18,495	\$ 13,700	\$ 13,700
Category: 541	Books & Magazines	\$ 39	\$ -	\$ 39	\$ -	\$ 39	\$ 39
Category: 543	Instructional Supplies	\$ 6,112	\$ 6,595	\$ 6,472	\$ 43,566	\$ 5,889	\$ 5,889
Category: 545	Non-instructional Supplies	\$ 450,751	\$ 356,576	\$ 295,543	\$ 334,295	\$ 531,613	\$ 543,158
Category: 551	Consultant Services	\$ 44,136	\$ 39,247	\$ 57,204	\$ 57,204	\$ 48,136	\$ 48,136
Category: 552	Travel & Conference	\$ 171,077	\$ 193,686	\$ 188,836	\$ 186,252	\$ 265,164	\$ 265,164
Category: 553	Dues & Memberships	\$ 61,553	\$ 54,845	\$ 63,442	\$ 62,294	\$ 59,770	\$ 59,770
Category: 554	Insurance	\$ 41,092	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 555	Utilities/Housekeeping Costs	\$ 1,002,607	\$ 1,251,846	\$ 1,582,367	\$ 1,447,905	\$ 1,586,755	\$ 1,586,755
Category: 556	Contracts/Lease/Maintenance	\$ 1,493,396	\$ 1,746,723	\$ 2,095,426	\$ 2,085,522	\$ 1,098,571	\$ 1,125,026
Category: 557	Other Operating Expenses	\$ 45,913	\$ 4,361	\$ 14,986	\$ 1,259	\$ 14,986	\$ 14,986
Category: 559	Other Expenses	\$ (17,435)	\$ 90,269	\$ 100,905	\$ 97,392	\$ 112,159	\$ 112,159
Category: 561	Building Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 562	Building Costs	\$ -	\$ 19,005	\$ 1,517	\$ 1,516	\$ -	\$ -
Category: 563	Library Books	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 564	Equipment	\$ 136,642	\$ 25,473	\$ 146,691	\$ 128,297	\$ 183,091	\$ 183,091
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	\$ 20,523,025	\$ 22,732,088	\$ 23,934,033	\$ 24,835,175	\$ 24,836,511	\$ 24,124,145

Budget Summary Report

GL Fund	Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Budget	FY 24-25 Est. Actuals	FY 25-26 Tentative	FY 25-26 Adopted
DISTRICT OPERATIONS:							
Fund: 11: G/F Unrestricted							
Category: 511	Academic, Regular/Contract	\$ -	\$ -	\$ 227,000	\$ -	\$ 572,455	\$ 572,455
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 812,852	\$ 906,730	\$ 901,177	\$ 887,247	\$ 1,049,402	\$ 1,053,416
Category: 513	Academic, Instruct Salary, Other	\$ 250,500	\$ 1,150	\$ 402,276	\$ (0)	\$ 402,276	\$ 402,276
Category: 514	Academic, Non-Instruct. Salary, Other	\$ 49,275	\$ 20,880	\$ 30,400	\$ 21,600	\$ 30,400	\$ 30,400
Category: 521	Classified, Regular FT and PT	\$ 2,363,011	\$ 2,663,557	\$ 3,106,151	\$ 2,910,041	\$ 3,634,947	\$ 3,452,947
Category: 522	Classified Aide, Direct Instruction FT	\$ (197)	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 523	Classified, Non-instruction, PT	\$ 42,053	\$ 102,429	\$ 43,713	\$ 28,395	\$ 76,223	\$ 76,223
Category: 524	Classified, Direct Instruction, PT	\$ -	\$ 62,276	\$ -	\$ -	\$ -	\$ -
Category: 531	STRS Fund	\$ 1,332,284	\$ 2,787,934	\$ 147,151	\$ 1,654,223	\$ (1,635,434)	\$ 1,703,033
Category: 532	PERS Fund	\$ 680,351	\$ 205,867	\$ 891,723	\$ 952,406	\$ 1,219,735	\$ 1,094,801
Category: 533	OASDI Fund	\$ 211,569	\$ 228,883	\$ 251,484	\$ 262,603	\$ 333,736	\$ 318,383
Category: 534	Health/Welfare Insurance	\$ 1,598,072	\$ 1,704,930	\$ 1,856,109	\$ 1,818,112	\$ 1,997,533	\$ 1,952,621
Category: 535	State Unemployment Insurance	\$ 17,604	\$ 1,798	\$ 1,859	\$ 1,924	\$ 2,181	\$ 2,070
Category: 536	Worker's Compensation Insurance	\$ 58,093	\$ 57,970	\$ 55,750	\$ 57,717	\$ 65,355	\$ 67,830
Category: 537	APPLE (Alternate Retirement System)	\$ 5,864	\$ 38,489	\$ 1,612	\$ 2,155	\$ 3,133	\$ 16,596
Category: 539	Other Benefits	\$ 13,200	\$ 11,980	\$ -	\$ 9,080	\$ 5,200	\$ 5,200
Category: 541	Books & Magazines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 543	Instructional Supplies	\$ -	\$ -	\$ -	\$ (35,105)	\$ -	\$ -
Category: 545	Non-instructional Supplies	\$ 31,519	\$ 28,778	\$ 129,483	\$ 43,787	\$ 124,082	\$ 124,082
Category: 551	Consultant Services	\$ 94,377	\$ 85,481	\$ 77,125	\$ 21,468	\$ 42,976	\$ 42,976
Category: 552	Travel & Conference	\$ 125,672	\$ 367,058	\$ 211,505	\$ 143,402	\$ 239,803	\$ 245,803
Category: 553	Dues & Memberships	\$ 63,993	\$ (144,424)	\$ 73,926	\$ 72,537	\$ 52,541	\$ 52,541
Category: 554	Insurance	\$ (865,993)	\$ (50,000)	\$ -	\$ -	\$ -	\$ -
Category: 555	Utilities/Housekeeping Costs	\$ 139,803	\$ 1,223,160	\$ 215,179	\$ 102,202	\$ 216,857	\$ 216,857
Category: 556	Contracts/Lease/Maintenance	\$ 682,701	\$ 582,293	\$ 759,854	\$ 221,995	\$ 2,301,833	\$ 2,305,833
Category: 557	Other Operating Expenses	\$ 268,311	\$ (1,017,960)	\$ 420,921	\$ 165,181	\$ 307,627	\$ 307,627
Category: 559	Other Expenses	\$ (1,234,413)	\$ (3,021,688)	\$ (2,748,995)	\$ (2,398,947)	\$ (2,953,178)	\$ (2,618,880)
Category: 561	Building Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 562	Building Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 563	Library Books	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 564	Equipment	\$ 108,392	\$ 11,589	\$ 23,853	\$ 4,358	\$ 83,992	\$ 83,992
Category: 571	Debt Retirement Long-term	\$ -	\$ -	\$ 952,719	\$ 952,719	\$ 952,719	\$ -
Category: 573	Interfund Transfer-Out	\$ 9,465,692	\$ 8,552,730	\$ 9,367,726	\$ 9,356,968	\$ 9,658,888	\$ 9,756,044
Category: 575	Student Financial Aid	\$ (551)	\$ (407)	\$ -	\$ 3,940	\$ -	\$ -
Category: 579	Contingencies	\$ -	\$ -	\$ 636,275	\$ -	\$ 677,460	\$ 692,602
Class: 5	Expenses	\$ 16,314,033	\$ 15,411,484	\$ 18,035,976	\$ 17,260,006	\$ 19,462,741	\$ 21,957,726

Budget Summary Report

GL Fund	Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Budget	FY 24-25 Est. Actuals	FY 25-26 Tentative	FY 25-26 Adopted
Fund: 12: G/F Restricted							
	Audited Fund Balance	\$ 1,884,899	\$ 747,730	\$ -	\$ 747,730	\$ -	\$ 0
Category: 481	Federal Revenue	\$ 9,488,234	\$ 6,146,536	\$ 14,600,318	\$ 4,927,363	\$ 8,549,955	\$ 9,238,783
Category: 486	State Revenue	\$ 13,040,619	\$ 16,436,536	\$ 42,550,853	\$ 23,357,529	\$ 33,219,989	\$ 36,655,958
Category: 488	Local Revenue	\$ (715,313)	\$ 75,482	\$ 314,082	\$ 238,131	\$ 131,803	\$ 113,141
Category: 489	Other Financing	\$ 865,311	\$ 889,425	\$ 853,266	\$ 853,266	\$ 935,168	\$ 933,974
Class: 4	Revenues	\$ 22,678,851	\$ 23,547,979	\$ 58,318,519	\$ 29,376,289	\$ 42,836,915	\$ 46,941,856
Category: 511	Academic, Regular/Contract	\$ 406,861	\$ 6,977	\$ 571,092	\$ 252,260	\$ 359,829	\$ 354,629
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 1,787,832	\$ 2,130,355	\$ 3,695,600	\$ 2,533,442	\$ 3,414,587	\$ 3,397,901
Category: 513	Academic, Instruct Salary, Other	\$ 232,088	\$ 178,643	\$ 661,817	\$ 253,768	\$ 490,098	\$ 503,832
Category: 514	Academic, Non-Instruct. Salary, Other	\$ 1,014,124	\$ 1,084,067	\$ 2,183,244	\$ 1,406,504	\$ 1,620,394	\$ 1,650,325
Category: 521	Classified, Regular FT and PT	\$ 4,974,044	\$ 5,851,584	\$ 10,414,622	\$ 6,719,238	\$ 8,438,614	\$ 8,496,520
Category: 522	Classified Aide, Direct Instruction FT	\$ 90,849	\$ 80,382	\$ 147,616	\$ 149,990	\$ 129,005	\$ 130,805
Category: 523	Classified, Non-instruction, PT	\$ 507,589	\$ 584,323	\$ 900,035	\$ 660,945	\$ 808,363	\$ 1,023,500
Category: 524	Classified, Direct Instruction, PT	\$ 395,017	\$ 358,962	\$ 717,635	\$ 504,129	\$ 554,829	\$ 294,741
Category: 531	STRS Fund	\$ 709,687	\$ 802,899	\$ 1,259,186	\$ 1,392,814	\$ 1,019,221	\$ 1,049,531
Category: 532	PERS Fund	\$ 1,378,903	\$ 1,595,030	\$ 3,081,730	\$ 1,898,872	\$ 2,711,582	\$ 2,603,934
Category: 533	OASDI Fund	\$ 459,659	\$ 507,830	\$ 1,156,540	\$ 602,328	\$ 973,390	\$ 926,587
Category: 534	Health/Welfare Insurance	\$ 1,830,323	\$ 1,991,294	\$ 3,429,604	\$ 2,336,945	\$ 3,057,598	\$ 3,069,808
Category: 535	State Unemployment Insurance	\$ 44,129	\$ 4,827	\$ 17,894	\$ 6,092	\$ 15,926	\$ 506,349
Category: 536	Worker's Compensation Insurance	\$ 148,362	\$ 160,579	\$ 309,157	\$ 181,460	\$ 254,025	\$ 267,783
Category: 537	APPLE (Alternate Retirement System)	\$ 16,569	\$ 13,127	\$ 105,118	\$ 24,116	\$ 101,343	\$ 54,661
Category: 541	Books & Magazines	\$ 73,008	\$ 31,430	\$ 121,203	\$ 34,243	\$ 73,324	\$ 75,979
Category: 543	Instructional Supplies	\$ 498,600	\$ 543,266	\$ 2,046,080	\$ 607,771	\$ 1,467,659	\$ 1,516,281
Category: 545	Non-instructional Supplies	\$ 404,220	\$ 533,222	\$ 1,863,026	\$ 751,567	\$ 1,187,100	\$ 1,267,154
Category: 551	Consultant Services	\$ 128,398	\$ 142,693	\$ 82,602	\$ 47,402	\$ 33,000	\$ 33,000
Category: 552	Travel & Conference	\$ 784,316	\$ 987,629	\$ 3,397,762	\$ 1,081,739	\$ 2,229,087	\$ 2,507,613
Category: 553	Dues & Memberships	\$ 26,041	\$ 42,248	\$ 101,391	\$ 30,859	\$ 63,129	\$ 82,191
Category: 554	Insurance	\$ -	\$ 884	\$ 2,810	\$ 884	\$ 2,211	\$ 2,211
Category: 556	Contracts/Lease/Maintenance	\$ 1,460,898	\$ 1,444,532	\$ 11,010,392	\$ 1,659,414	\$ 8,082,284	\$ 10,778,174
Category: 557	Other Operating Expenses	\$ 1,500	\$ 5,278	\$ 14,450	\$ 7,882	\$ 10,229	\$ 10,000
Category: 559	Other Expenses	\$ 573,772	\$ 516,023	\$ 1,428,429	\$ 1,695,376	\$ 1,076,177	\$ 1,055,407
Category: 561	Sites/Site Improvement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 562	Buildings	\$ -	\$ 34,437	\$ -	\$ -	\$ -	\$ -
Category: 563	Library Books	\$ 47,812	\$ 73,585	\$ 88,000	\$ 54,526	\$ 53,000	\$ 105,000
Category: 564	Equipment	\$ 3,003,999	\$ 1,260,427	\$ 4,064,457	\$ 2,151,875	\$ 1,380,948	\$ 1,851,643
Category: 571	Debt Retirement Long-term	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 573	Interfund Transfer-Out	\$ 272,134	\$ 972,273	\$ 1,162,200	\$ 705,498	\$ 827,923	\$ 844,542
Category: 574	Pass Through Transfer	\$ 2,279,838	\$ 889,425	\$ 853,266	\$ 838,438	\$ 935,168	\$ 933,974
Category: 575	Financial Aid Grants	\$ 112,515	\$ 174,765	\$ 1,240,507	\$ 270,196	\$ 101,360	\$ 1,000
Category: 576	Other Student Aid	\$ 534,857	\$ 544,984	\$ 2,191,056	\$ 1,263,447	\$ 1,365,512	\$ 1,546,781
Class: 5	Expenses	\$ 24,197,944	\$ 23,547,979	\$ 58,318,519	\$ 30,124,019	\$ 42,836,915	\$ 46,941,856
Fund: 12	G/F Restricted	\$ (1,519,093)	\$ -	\$ -	\$ (747,730)	\$ -	\$ -
	Ending Fund Balance	\$ 365,806	\$ 747,730	\$ -	\$ -	\$ -	\$ -

Budget Summary Report

Summary By: Class, Fund		<i>FY 22-23</i>	<i>FY 23-24</i>	<i>FY 24-25</i>	<i>FY 24-25</i>	<i>FY 25-26</i>	<i>FY 25-26</i>
<i>GL Fund</i>	<i>Description</i>	<i>Actuals</i>	<i>Actuals</i>	<i>Budget</i>	<i>Est. Actuals</i>	<i>Tentative</i>	<i>Adopted</i>
Fund: 32: Cafeteria							
	Audited Fund Balance	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
Category: 488	Local Revenue	\$ 518,526	\$ 583,196	\$ 696,375	\$ 633,005	\$ 728,163	\$ 728,163
Class: 4	Revenues	\$ 518,526	\$ 583,196	\$ 696,375	\$ 633,005	\$ 728,163	\$ 728,163
Category: 521	Classified, Regular FT and PT	\$ 254,424	\$ 300,973	\$ 298,545	\$ 295,298	\$ 318,137	\$ 314,774
Category: 523	Classified, Non-instruction, PT	\$ 115,881	\$ 132,844	\$ 126,500	\$ 135,423	\$ 166,500	\$ 166,500
Category: 532	PERS Fund	\$ 63,838	\$ 76,660	\$ 74,852	\$ 75,859	\$ 84,247	\$ 78,211
Category: 533	OASDI Fund	\$ 19,853	\$ 23,165	\$ 30,681	\$ 22,888	\$ 24,337	\$ 22,651
Category: 534	Health/Welfare Insurance	\$ 82,289	\$ 86,084	\$ 87,883	\$ 87,047	\$ 95,353	\$ 92,875
Category: 535	State Unemployment Insurance	\$ 1,838	\$ 211	\$ 212	\$ 215	\$ 159	\$ 157
Category: 536	Worker's Compensation Insurance	\$ 6,106	\$ 6,946	\$ 6,371	\$ 6,451	\$ 4,768	\$ 1,187
Category: 537	APPLE (Alternate Retirement System)	\$ 4,438	\$ 4,776	\$ 5,562	\$ 5,479	\$ 5,562	\$ 6,426
Category: 543	Instructional Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 545	Non-instructional supplies	\$ 415,563	\$ 425,044	\$ 444,950	\$ 427,647	\$ 509,950	\$ 509,950
Category: 552	Travel & Conference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 553	Dues & Memberships	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 555	Utilities/Housekeeping Costs	\$ 5,202	\$ 4,475	\$ 5,000	\$ 4,672	\$ 4,500	\$ 4,500
Category: 556	Contracts/Lease/Maintenance	\$ 17,706	\$ 14,119	\$ 21,500	\$ 19,047	\$ 30,000	\$ 30,000
Category: 559	Other Expenses	\$ 177,193	\$ 401,290	\$ 344,991	\$ 325,088	\$ 397,754	\$ 392,869
Category: 564	Equipment	\$ -	\$ 11,850	\$ 2,500	\$ -	\$ 18,500	\$ 18,500
Category: 573	Interfund Transfer-Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Class: 5	Expenses	\$ 1,164,331	\$ 1,488,436	\$ 1,449,547	\$ 1,405,116	\$ 1,659,768	\$ 1,638,600
Fund: 32	Cafeteria	\$ (645,805)	\$ (905,240)	\$ (753,172)	\$ (772,110)	\$ (931,605)	\$ (910,437)
Category: 489	District Support	\$ 645,805	\$ 905,240	\$ 753,172	\$ 772,110	\$ 931,605	\$ 910,437
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance							
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Budget Summary Report

GL Fund	Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Budget	FY 24-25 Est. Actuals	FY 25-26 Tentative	FY 25-26 Adopted
Fund: 33: Child Development Centers							
	Audited Fund Balance	\$ (665)	\$ 201,219	\$ 127,249	\$ 71,974	\$ -	\$ -
Category: 481	Federal Revenue	\$ 155,085	\$ 172,935	\$ 533,157	\$ 358,544	\$ 533,157	\$ 519,538
Category: 486	State Revenue	\$ 4,305,625	\$ 5,823,156	\$ 5,785,734	\$ 5,769,325	\$ 5,633,160	\$ 5,684,801
Category: 488	Local Revenue	\$ 413,121	\$ 309,756	\$ 321,230	\$ 169,006	\$ 321,230	\$ 321,230
Class: 4	Revenues	\$ 4,873,832	\$ 6,305,846	\$ 6,640,121	\$ 6,296,875	\$ 6,487,547	\$ 6,525,569
Category: 521	Classified, Regular FT and PT	\$ 2,195,658	\$ 2,861,414	\$ 3,280,314	\$ 3,105,336	\$ 3,501,576	\$ 3,294,534
Category: 523	Classified, Non-instruction, PT	\$ 100,094	\$ 195,766	\$ 87,745	\$ 217,066	\$ 72,745	\$ 72,745
Category: 532	PERS Fund	\$ 535,890	\$ 706,278	\$ 838,821	\$ 778,179	\$ 955,597	\$ 826,202
Category: 533	OASDI Fund	\$ 158,900	\$ 207,379	\$ 269,997	\$ 222,921	\$ 267,871	\$ 248,331
Category: 534	Health/Welfare Insurance	\$ 550,327	\$ 556,507	\$ 593,213	\$ 551,441	\$ 667,474	\$ 626,908
Category: 535	State Unemployment Insurance	\$ 11,363	\$ 1,499	\$ 1,690	\$ 1,634	\$ 1,751	\$ 1,647
Category: 536	Worker's Compensation Insurance	\$ 37,668	\$ 49,055	\$ 50,594	\$ 49,840	\$ 52,482	\$ 50,011
Category: 537	APPLE (Alternate Retirement System)	\$ 4,301	\$ 8,702	\$ 8,937	\$ 11,967	\$ 6,698	\$ 8,992
Category: 543	Instructional Supplies	\$ 11,948	\$ 25,798	\$ 39,470	\$ 21,842	\$ 21,500	\$ 29,338
Category: 545	Non-instructional supplies	\$ 125,792	\$ 158,046	\$ 255,650	\$ 177,275	\$ 251,000	\$ 252,000
Category: 551	Consultant Services	\$ 1,290	\$ 4,325	\$ 28,520	\$ 4,616	\$ 4,000	\$ 17,000
Category: 552	Travel & Conference	\$ 5,630	\$ 11,988	\$ 57,452	\$ 6,388	\$ 43,550	\$ 46,550
Category: 553	Dues & Memberships	\$ 5,325	\$ 7,833	\$ 18,500	\$ 2,275	\$ 8,500	\$ 8,500
Category: 554	Insurance	\$ -	\$ -	\$ 3,400	\$ 1,840	\$ 3,400	\$ 3,400
Category: 555	Utilities/Housekeeping Costs	\$ 26,689	\$ 31,860	\$ 33,150	\$ 33,318	\$ 33,150	\$ 33,150
Category: 556	Contracts/Lease/Maintenance	\$ 77,325	\$ 113,234	\$ 238,072	\$ 69,142	\$ 132,822	\$ 222,006
Category: 557	Other Operating Expenses	\$ -	\$ -	\$ 750	\$ -	\$ 750	\$ 750
Category: 559	Other Expenses	\$ 777,885	\$ 1,457,358	\$ 1,689,723	\$ 1,576,522	\$ 1,817,360	\$ 1,722,619
Category: 561	Sites/Site Improvement	\$ -	\$ -	\$ (48,000)	\$ 45,986		\$ -
Category: 562	Construction Exps Oth.	\$ 20,037	\$ 16,988	\$ -	\$ -	\$ -	\$ -
Category: 564	Equipment	\$ 7,022	\$ 21,062	\$ 194,092	\$ 30,638	\$ 129,310	\$ 53,310
Class: 5	Expenses	\$ 4,653,144	\$ 6,435,091	\$ 7,642,090	\$ 6,908,226	\$ 7,971,535	\$ 7,517,993
Fund: 33	Child Development Centers	\$ 220,688	\$ (129,245)	\$ (1,001,969)	\$ (611,351)	\$ (1,483,988)	\$ (992,424)
Category: 489	District Support	\$ -	\$ -	\$ 874,720	\$ 539,377	\$ 1,483,988	\$ 992,424
		\$ 220,688	\$ (129,245)	\$ (127,249)	\$ (71,974)	\$ -	\$ -
	Ending Fund Balance	\$ 220,023	\$ 71,974	\$ -	\$ -	\$ -	\$ -

Budget Summary Report

GL Fund	Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Budget	FY 24-25 Est. Actuals	FY 25-26 Tentative	FY 25-26 Adopted
Fund: 34: Farm							
	Audited Fund Balance	\$ -	\$ 0	\$ -	\$ -	\$ -	
Category: 488	Local Revenue	\$ 55,319	\$ 89,870	\$ 70,000	\$ 55,190	\$ 85,000	\$ 85,000
Class: 4	Revenues	\$ 55,319	\$ 89,870	\$ 70,000	\$ 55,190	\$ 85,000	\$ 85,000
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 123,774	\$ 114,305	\$ 113,731	\$ 116,671	\$ 129,380	\$ 141,378
Category: 521	Classified, Regular FT and PT	\$ 146,433	\$ 176,020	\$ 178,499	\$ 191,583	\$ 199,810	\$ 198,149
Category: 523	Classified, Non-instruction, PT	\$ 4,516	\$ 1,214	\$ 2,863	\$ -	\$ 13,500	\$ 13,500
Category: 531	STRS Fund	\$ 23,940	\$ 19,324	\$ 21,723	\$ 21,940	\$ 24,712	\$ 27,003
Category: 532	PERS Fund	\$ 37,154	\$ 45,854	\$ 48,284	\$ 50,314	\$ 57,046	\$ 53,124
Category: 533	OASDI Fund	\$ 12,627	\$ 14,716	\$ 16,017	\$ 15,961	\$ 17,161	\$ 17,208
Category: 534	Health/Welfare Insurance	\$ 74,436	\$ 79,959	\$ 84,587	\$ 85,789	\$ 94,615	\$ 89,392
Category: 535	State Unemployment Insurance	\$ 1,385	\$ 146	\$ 152	\$ 154	\$ 164	\$ 170
Category: 536	Worker's Compensation Insurance	\$ 4,570	\$ 4,708	\$ 4,553	\$ 4,620	\$ 4,934	\$ 5,154
Category: 537	APPLE (Alternate Retirement System)	\$ 138	\$ 35	\$ 90	\$ -	\$ 150	\$ 150
Category: 543	Dupl Svs - Instructional	\$ -	\$ -	\$ 150	\$ 45	\$ -	\$ -
Category: 545	Non-instructional supplies	\$ 23,028	\$ 48,378	\$ 50,635	\$ 58,623	\$ 49,500	\$ 49,500
Category: 551	Consultant Services	\$ -	\$ 8,000	\$ 11,037	\$ 11,037	\$ 5,000	\$ 5,000
Category: 552	Travel & Conference	\$ 1,898	\$ 3,392	\$ 4,100	\$ 3,341	\$ 4,500	\$ 4,500
Category: 553	Dues & Memberships	\$ 670	\$ 695	\$ 508	\$ 508	\$ 800	\$ 800
Category: 555	Utilities/Housekeeping Costs	\$ 49,522	\$ 80,606	\$ 66,189	\$ 80,402	\$ 74,185	\$ 74,185
Category: 556	Contracts/Lease/Maintenance	\$ 66,399	\$ 99,123	\$ 64,067	\$ 59,627	\$ 64,000	\$ 64,000
Category: 559	Other Expenses	\$ 62,499	\$ 205,707	\$ 196,819	\$ 210,184	\$ 221,837	\$ 222,964
Category: 564	Equipment	\$ 2,538	\$ 5,824	\$ -	\$ -	\$ -	\$ -
Class: 5	Expenses	\$ 635,528	\$ 908,005	\$ 864,004	\$ 910,799	\$ 961,294	\$ 966,177
Fund: 34	Farm	\$ (580,209)	\$ (818,135)	\$ (794,004)	\$ (855,609)	\$ (876,294)	\$ (881,177)
Category: 489	District Support	\$ 580,209	\$ 818,135	\$ 794,004	\$ 855,609	\$ 876,294	\$ 881,177
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Ending Fund Balance	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -

Budget Summary Report

GL Fund	Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Budget	FY 24-25 Est. Actuals	FY 25-26 Tentative	FY 25-26 Adopted
Fund: 39: Residential Living							
	Audited Fund Balance	\$ (245)	\$ (245)	\$ -	\$ -	\$ -	\$ -
Category: 488	Local Revenue	\$ 420,949	\$ 425,703	\$ 456,186	\$ 421,010	\$ 456,186	\$ 456,186
Class: 4	Revenues	\$ 420,949	\$ 425,458	\$ 456,186	\$ 421,010	\$ 456,186	\$ 456,186
Category: 521	Classified, Regular FT and PT	\$ 203,685	\$ 268,972	\$ 311,130	\$ 311,428	\$ 316,097	\$ 300,204
Category: 523	Classified, Non-instruction, PT	\$ 3,940	\$ 7,144	\$ 11,346	\$ 12,499	\$ 11,346	\$ 11,346
Category: 532	PERS Fund	\$ 49,707	\$ 67,796	\$ 108,062	\$ 70,654	\$ 90,246	\$ 80,485
Category: 533	OASDI Fund	\$ 14,782	\$ 19,057	\$ 30,561	\$ 23,101	\$ 24,181	\$ 22,966
Category: 534	Health/Welfare Insurance	\$ 68,812	\$ 86,082	\$ 109,854	\$ 86,862	\$ 95,353	\$ 92,875
Category: 535	State Unemployment Insurance	\$ 1,042	\$ 136	\$ 205	\$ 162	\$ 158	\$ 150
Category: 536	Worker's Compensation Insurance	\$ 3,437	\$ 4,371	\$ 6,148	\$ 4,855	\$ 4,738	\$ 4,557
Category: 537	APPLE (Alternate Retirement System)	\$ 237	\$ 413	\$ 375	\$ 330	\$ 375	\$ 375
Category: 539	Other Benefits	\$ 32,200	\$ 29,061	\$ -	\$ 32,826	\$ -	\$ -
Category: 545	Non-instructional supplies	\$ 15,420	\$ 23,485	\$ 22,642	\$ 21,147	\$ 22,752	\$ 22,752
Category: 552	Travel & Conference	\$ -	\$ -	\$ 110	\$ 107	\$ -	\$ -
Category: 555	Utilities/Housekeeping Costs	\$ 129,351	\$ 119,257	\$ 94,000	\$ 72,576	\$ 144,600	\$ 144,600
Category: 556	Contracts/Lease/Maintenance	\$ 55,770	\$ 36,150	\$ 95,248	\$ 83,092	\$ 45,743	\$ 45,743
Category: 559	Other Expenses	\$ 302,463	\$ 261,330	\$ 249,143	\$ 216,427	\$ 242,927	\$ 234,066
Category: 562	Buildings	\$ -	\$ 48,973	\$ -	\$ -	\$ -	\$ -
Category: 564	Equipment	\$ 31,133	\$ -	\$ -	\$ -	\$ -	\$ -
Class: 5	Expenses	\$ 911,979	\$ 972,228	\$ 1,038,824	\$ 936,065	\$ 998,516	\$ 960,119
Fund: 39	Residential Living	\$ (491,030)	\$ (546,770)	\$ (582,638)	\$ (515,055)	\$ (542,330)	\$ (503,933)
Category: 489	District Support	\$ 491,275	\$ 547,015	\$ 582,638	\$ 515,055	\$ 542,330	\$ 503,933
		\$ 245	\$ 245	\$ -	\$ -	\$ -	\$ -
	Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Budget Summary Report

GL Fund	Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Budget	FY 24-25 Est. Actuals	FY 25-26 Tentative	FY 25-26 Adopted
Fund: 41: Capital Projects							
	Audited Fund Balance	\$ 15,861,381	\$ 23,424,820	\$ 34,312,971	\$ 34,985,563	\$ 34,576,935	\$ 35,846,103
Category: 481	Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 486	State Revenue	\$ 6,799,282	\$ 5,599,793	\$ -	\$ 199,511	\$ -	\$ -
Category: 488	Local Revenue	\$ (13,698)	\$ 6,794,069	\$ 649,000	\$ 1,252,533	\$ 624,000	\$ 909,000
Category: 489	Other Financing	\$ 7,448,838	\$ 7,141,403	\$ 6,354,353	\$ 7,309,561	\$ 5,930,227	\$ 5,575,210
Class: 4	Revenues	\$ 14,234,422	\$ 19,535,264	\$ 7,003,353	\$ 8,761,605	\$ 6,554,227	\$ 6,484,210
Category: 545	Non-instructional supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 551	Consultant Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 556	Contracts/Lease/Maintenance	\$ 2,067,852	\$ 1,712,391	\$ 5,561,001	\$ 1,732,264	\$ 7,637,369	\$ 7,340,205
Category: 557	Other Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 561	Sites/Site Improvement	\$ -	\$ 90,413	\$ -	\$ 5,642	\$ -	\$ 15,000
Category: 562	Buildings	\$ 2,344,480	\$ 4,701,308	\$ 6,901,914	\$ 5,253,965	\$ 1,487,887	\$ 1,523,528
Category: 564	Equipment	\$ 1,310,979	\$ 517,670	\$ 4,004,000	\$ (45,439)	\$ 5,504,000	\$ 5,587,955
Category: 571	Debt Retirement Long-term	\$ 947,672	\$ 952,738	\$ 952,719	\$ 954,634	\$ 952,719	\$ 952,719
Category: 573	Interfund Transfer-Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 579	Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Class: 5	Expenses	\$ 6,670,983	\$ 7,974,521	\$ 17,419,634	\$ 7,901,065	\$ 15,581,975	\$ 15,419,407
Fund: 41	Capital Projects	\$ 7,563,440	\$ 11,560,743	\$ (10,416,281)	\$ 860,540	\$ (9,027,748)	\$ (8,935,197)
	Ending Fund Balance	\$ 23,424,820	\$ 34,985,563	\$ 23,896,690	\$ 35,846,103	\$ 25,549,187	\$ 26,910,906

Fund: 42 : State Bonds							
	Audited Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 486	State Revenue	\$ -	\$ -	\$ 624,332	\$ 17,087,226	\$ 624,332	\$ 624,332
Category: 489	Other Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Class: 4	Revenues	\$ -	\$ -	\$ 624,332	\$ 17,087,226	\$ 624,332	\$ 624,332
Category: 545	Non-instructional supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 551	Consultant Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 556	Contracts/Lease/Maintenance	\$ -	\$ -	\$ 347,000	\$ 270,000	\$ -	\$ -
Category: 557	Other Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 559	Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 561	Sites/Site Improvement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 562	Buildings	\$ -	\$ -	\$ 17,364,558	\$ 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	\$ -	\$ -	\$ 17,711,558	\$ 17,087,226	\$ 624,332	\$ 624,332
Fund: 42	State Bonds	\$ -	\$ -	\$ (17,087,226)	\$ -	\$ -	\$ -
	Ending Fund Balance	\$ -	\$ -	\$ (17,087,226)	\$ -	\$ -	\$ -

Budget Summary Report

GL Fund	Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Budget	FY 24-25 Est. Actuals	FY 25-26 Tentative	FY 25-26 Adopted
Fund: 43: General Obligation Bonds							
	Audited Fund Balance	\$ -	\$ -	\$ 10,529,177	\$ 11,353,235	\$ 10,529,177	\$ 10,014,667
Category: 488	Local Revenue	\$ -	\$ -	\$ 135,000	\$ 665,717	\$ 135,000	\$ 175,000
Category: 489	Other Financing	\$ -	\$ -	\$ -	\$ 40,728	\$ -	\$ -
Class: 4	Revenues	\$ -	\$ -	\$ 135,000	\$ 706,445	\$ 135,000	\$ 175,000
Category: 545	Non-instructional supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 551	Consultant Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 556	Contracts/Lease/Maintenance	\$ -	\$ -	\$ -	\$ 2,508	\$ -	\$ -
Category: 557	Other Operating Expenses	\$ -	\$ -	\$ -	\$ 11,900	\$ 10,000	\$ 10,000
Category: 561	Sites/Site Improvement	\$ -	\$ -	\$ 5,063,176	\$ -	\$ 5,058,176	\$ 5,178,240
Category: 562	Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 564	Equipment	\$ -	\$ -	\$ 5,601,001	\$ 1,122,315	\$ 5,596,001	\$ 5,001,427
Category: 571	Debt Retirement Long-term	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 573	Interfund Transfer-Out	\$ -	\$ -	\$ -	\$ 908,290	\$ -	\$ -
Category: 579	Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Class: 5	Expenses	\$ -	\$ -	\$ 10,664,177	\$ 2,045,012	\$ 10,664,177	\$ 10,189,667
Fund: 43	G.O. Bonds	\$ -	\$ -	\$ (10,529,177)	\$ (1,338,568)	\$ (10,529,177)	\$ (10,014,667)
Ending Fund Balance		\$ -	\$ -	\$ -	\$ 10,014,667	\$ -	\$ -

Fund 45: NMTC							
	Audited Fund Balance	\$ 129,704	\$ 122,810	\$ -	\$ 118,716	\$ -	\$ -
Category: 488	Local Revenue	\$ 452	\$ 1,304	\$ -	\$ 2,286	\$ -	\$ -
Category: 489	Other Financing	\$ -	\$ -	\$ -	\$ (68,774)	\$ -	\$ -
Class: 4	Revenues	\$ 452	\$ 1,304	\$ -	\$ (66,488)	\$ -	\$ -
Category: 545	Non-instructional supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 551	Consultant Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 556	Contracts/Lease/Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 557	Other Operating Expenses	\$ 7,346	\$ 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	\$ 7,346	\$ 5,398	\$ -	\$ 52,228	\$ -	\$ -
Fund: 45	NMTC	\$ (6,895)	\$ (4,094)	\$ -	\$ (118,716)	\$ -	\$ -
Ending Fund Balance		\$ 452	\$ 1,304	\$ -	\$ -	\$ -	\$ -

Budget Summary Report

GL Fund	Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Budget	FY 24-25 Est. Actuals	FY 25-26 Tentative	FY 25-26 Adopted
Fund: 59: Skills Valley							
	Audited Fund Balance	\$ -	\$ 190,713	\$ 223,598	\$ 93,221	\$ 117,440	\$ (0)
Category: 488	Local Revenue	\$ 931,879	\$ 917,034	\$ 635,000	\$ 784,202	\$ 700,000	\$ 762,000
Class: 4	Revenues	\$ 931,879	\$ 917,034	\$ 635,000	\$ 784,202	\$ 700,000	\$ 762,000
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 170,819	\$ 162,412	\$ 161,806	\$ 159,773	\$ 148,930	\$ 144,593
Category: 523	Classified, Non-instruction, PT	\$ -	\$ -	\$ 18,000	\$ 8,925	\$ 25,000	\$ 25,000
Category: 524	Classified, Direct Instruction, PT	\$ 104,035	\$ 119,710	\$ 70,000	\$ 165,343	\$ 90,000	\$ 90,000
Category: 531	STRS Fund	\$ 31,910	\$ 32,685	\$ 30,905	\$ 33,831	\$ 28,446	\$ 27,617
Category: 532	PERS Fund	\$ 7,245	\$ 7,156	\$ 8,090	\$ 8,317	\$ 8,090	\$ 8,090
Category: 533	OASDI Fund	\$ 6,015	\$ 6,097	\$ 9,078	\$ 7,159	\$ 8,891	\$ 8,829
Category: 534	Health/Welfare Insurance	\$ 19,460	\$ 21,326	\$ 20,653	\$ 21,218	\$ 19,404	\$ 19,504
Category: 535	State Unemployment Insurance	\$ 1,330	\$ 142	\$ 125	\$ 163	\$ 118	\$ 116
Category: 536	Worker's Compensation Insurance	\$ 4,470	\$ 4,576	\$ 3,744	\$ 5,006	\$ 3,551	\$ 3,514
Category: 537	APPLE (Alternate Retirement System)	\$ 2,641	\$ 2,967	\$ 3,300	\$ 3,953	\$ 3,300	\$ 3,300
Category: 543	Instructional Supplies	\$ 9,964	\$ 3,536	\$ 10,000	\$ 4,773	\$ 10,000	\$ 10,000
Category: 545	Non-Instructional Supplies	\$ -	\$ 1,200	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
Category: 552	Travel & Conference	\$ -	\$ -	\$ 600	\$ 536	\$ 750	\$ 750
Category: 556	Contracts/Lease/Maintenance	\$ 368,199	\$ 421,612	\$ 336,960	\$ 285,545	\$ 334,000	\$ 334,000
Category: 559	Other Expenses	\$ 15,077	\$ 231,108	\$ 204,054	\$ 211,363	\$ 250,094	\$ 208,044
Class: 5	Expenses	\$ 741,166	\$ 1,014,526	\$ 878,815	\$ 915,906	\$ 932,075	\$ 884,857
Fund: 41	Skills Valley	\$ 190,713	\$ (97,492)	\$ (243,815)	\$ (131,704)	\$ (232,075)	\$ (122,857)
Category: 489	District Support	\$ -	\$ -	\$ 20,217	\$ 38,483	\$ 114,635	\$ 122,857
		\$ 190,713	\$ (97,492)	\$ (223,598)	\$ (93,221)	\$ (117,440)	\$ -
	Ending Fund Balance	\$ 190,713	\$ 93,221	\$ -	\$ -	\$ -	\$ -

Fund: 59: Valley Christian							
	Audited Fund Balance	\$ -	\$ 130,377	\$ 130,377	\$ 189,349	\$ 85,550	\$ 147,603
Category: 488	Local Revenue	\$ 146,948	\$ 38,930	\$ -	\$ -	\$ -	\$ -
Category: 489	Other	\$ 10,838	\$ 63,451	\$ -	\$ -	\$ -	\$ -
Class: 4	Revenues	\$ 157,786	\$ 102,381	\$ -	\$ -	\$ -	\$ -
Category: 513	Academic, Instruct Salary, Other	\$ 7,092	\$ 21,132	\$ 20,000	\$ -	\$ 20,000	\$ 30,000
Category: 514	Acad, Oth, Counselors	\$ 685	\$ -	\$ -	\$ 17,171	\$ 25,000	\$ 40,000
Category: 523	Temp, Non-Instr	\$ -	\$ -	\$ -	\$ 1,683	\$ -	\$ 5,000
Category: 524	Classified, Direct Instruction, PT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 531	STRS Fund	\$ 131	\$ 2,633	\$ 3,821	\$ 3,280	\$ 8,595	\$ 13,370
Category: 533	OASDI Fund	\$ 113	\$ 306	\$ 636	\$ 249	\$ 1,200	\$ 1,015
Category: 535	State Unemployment Insurance	\$ 24	\$ 11	\$ 14	\$ 9	\$ 15	\$ 35
Category: 536	Worker's Compensation Insurance	\$ 127	\$ 340	\$ 300	\$ 283	\$ 300	\$ 1,142
Category: 537	APPLE (Alternate Retirement System)	\$ 266	\$ 275	\$ -	\$ -	\$ 300	\$ -
Category: 543	Instructional Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 545	Non-instructional supplies	\$ 681	\$ 8,233	\$ 9,200	\$ 1,542	\$ 9,200	\$ 14,241
Category: 552	Travel & Conference	\$ 1,822	\$ 10,088	\$ 22,989	\$ 17,530	\$ 20,940	\$ 37,500
Category: 559	Other Expenses	\$ 15,283	\$ 390	\$ 2,012	\$ -	\$ -	\$ 5,300
Category: 564	Equipment	\$ 1,185	\$ -	\$ -	\$ -	\$ -	\$ -
Class: 5	Expenses	\$ 27,409	\$ 43,409	\$ 58,972	\$ 41,746	\$ 85,550	\$ 147,603
Fund: 59	Valley Christian	\$ 130,377	\$ 58,972	\$ (58,972)	\$ (41,746)	\$ (85,550)	\$ (147,603)
Fund: 59	Ending Balance	\$ 130,377	\$ 189,349	\$ 71,405	\$ 147,603	\$ -	\$ -

Budget Summary Report

GL Fund	Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Budget	FY 24-25 Est. Actuals	FY 25-26 Tentative	FY 25-26 Adopted
Fund: 61 Insurance							
	Audited Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 488	Local Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 489	Other Financing	\$ -	\$ 609,488	\$ 919,698	\$ 860,794	\$ 1,114,957	\$ 1,183,821
Class: 4	Revenues	\$ -	\$ 609,488	\$ 919,698	\$ 860,794	\$ 1,114,957	\$ 1,183,821
Category: 554	Insurance Student/Other	\$ -	\$ 543,445	\$ 782,841	\$ 615,516	\$ 878,100	\$ 946,964
Category: 557	HR Mgt Legal Costs	\$ -	\$ 66,044	\$ 136,857	\$ 153,703	\$ 236,857	\$ 236,857
Category: 559	Other, Ins Deduct Exp	\$ -	\$ -	\$ -	\$ 91,575	\$ -	\$ -
Class: 5	Expenses	\$ -	\$ 609,488	\$ 919,698	\$ 860,794	\$ 1,114,957	\$ 1,183,821
Fund: 61	Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Fund: 71: ASB Fund							
	Audited Fund Balance	\$ 113,746	\$ 86,461	\$ 47,319	\$ 47,320	\$ 27,243	\$ 20,768
Category: 488	Local Revenue	\$ 37,910	\$ 27,563	\$ 23,810	\$ 23,535	\$ 33,117	\$ 33,117
Category: 489	Other Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Class: 4	Revenues	\$ 37,910	\$ 27,563	\$ 23,810	\$ 23,535	\$ 33,117	\$ 33,117.00
Category: 543	Instructional Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 545	Non-instructional supplies	\$ 28,443	\$ 19,244	\$ 27,714	\$ 23,618	\$ 20,000	\$ 20,000.00
Category: 552	Travel & Conference	\$ 25,221	\$ 35,362	\$ 29,000	\$ 19,756	\$ 25,000	\$ 18,525
Category: 556	Contracts/Lease/Maintenance	\$ 9,480	\$ 8,550	\$ 13,000	\$ 6,690	\$ 2,500	\$ 2,500.00
Category: 559	Other Expenses	\$ 2,050	\$ 1,648	\$ 1,415	\$ 24	\$ 12,860	\$ 12,860.00
Category: 572	Intrafund Transfers - Out	\$ -	\$ 1,900	\$ -	\$ -	\$ -	\$ -
Category: 579	Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Class: 5	Expenses	\$ 65,194	\$ 66,704	\$ 71,129	\$ 50,088	\$ 60,360	\$ 53,885.00
Fund: 71	ASB Fund	\$ (27,284)	\$ (39,141)	\$ (47,319)	\$ (26,553)	\$ (27,243)	\$ (20,768.00)
	Ending Fund Balance	\$ 86,461	\$ 47,320	\$ -	\$ 20,768	\$ -	\$ -

Fund: 72: Student Rep Fee							
	Audited Fund Balance	\$ 17,941	\$ 13,994	\$ 17,866	\$ 17,866	\$ 21,679	\$ 21,974
Category: 488	Local Revenue	\$ 4,396	\$ 3,872	\$ 5,000	\$ 7,626	\$ 8,000	\$ 8,000
Class: 4	Revenues	\$ 4,396	\$ 3,872	\$ 5,000	\$ 7,626	\$ 8,000	\$ 8,000
Category: 559	Other Expenses	\$ 8,343	\$ -	\$ 22,866	\$ 3,518	\$ 29,679	\$ 29,974
Category: 579	Other Outgo	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Class: 5	Expenses	\$ 8,343	\$ -	\$ 22,866	\$ 3,518	\$ 29,679	\$ 29,974
Fund: 72	Student Rep Fee	\$ (3,948)	\$ 3,872	\$ (17,866)	\$ 4,108	\$ (21,679)	\$ (21,974)
	Ending Fund Balance	\$ 13,994	\$ 17,866	\$ -	\$ 21,974	\$ -	\$ -

Budget Summary Report

GL Fund	Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Budget	FY 24-25 Est. Actuals	FY 25-26 Tentative	FY 25-26 Adopted
Fund: 74: Financial Aid							
	Audited Fund Balance	\$ 2,704,075	\$ 906,020	\$ -	\$ 918,054	\$ 544,881	\$ 262,912
Category: 481	Federal Revenue	\$ 16,360,926	\$ 16,327,353	\$ 15,756,229	\$ 17,773,786	\$ 15,756,229	\$ 17,502,229
Category: 486	State Revenue	\$ 2,810,644	\$ 6,406,010	\$ 7,530,349	\$ 7,846,112	\$ 7,250,349	\$ 6,259,644
Category: 488	Local Revenue	\$ 9,848	\$ 33,912	\$ 34,000	\$ 29,253	\$ 34,000	\$ 58,000
Category: 489	Other Financing	\$ 272,134	\$ 981,380	\$ 1,012,928	\$ 1,419,687	\$ 1,073,641	\$ 910,740
Class: 4	Revenues	\$ 19,453,552	\$ 23,748,655	\$ 24,333,506	\$ 27,068,837	\$ 24,114,219	\$ 24,730,613
Category: 559	Other Expenses	\$ (124,034)	\$ 20,221	\$ 22,800	\$ 2,715	\$ 22,800	\$ 26,470
Category: 573	Interfund Transfer-Out	\$ -	\$ 9,107	\$ -	\$ -	\$ -	\$ -
Category: 575	Student Financial Aid	\$ 21,375,640	\$ 23,707,293	\$ 24,064,988	\$ 27,627,125	\$ 23,845,701	\$ 24,593,695
Category: 576	Other Student Aid	\$ -	\$ -	\$ 245,718	\$ 94,139	\$ 245,718	\$ 96,198
Class: 5	Expenses	\$ 21,251,606	\$ 23,736,621	\$ 24,333,506	\$ 27,723,979	\$ 24,114,219	\$ 24,716,363
Fund: 74	Financial Aid	\$ (1,798,055)	\$ 12,034	\$ -	\$ (655,142)	\$ -	\$ 14,250
	Ending Fund Balance	\$ 906,020	\$ 918,054	\$ -	\$ 262,912	\$ 544,881	\$ 277,162

Fund: 75: Scholarship and Loan							
	Audited Fund Balance	\$ 67,737	\$ 85,881	\$ -	\$ 84,599	\$ 90,447	\$ 89,375
Category: 488	Local Revenue	\$ 84,308	\$ 64,640	\$ 136,963	\$ 159,995	\$ 141,000	\$ 139,928
Class: 4	Revenues	\$ 84,308	\$ 64,640	\$ 136,963	\$ 159,995	\$ 141,000	\$ 139,928
Category: 575	Student Financial Aid	\$ 66,164	\$ 65,921	\$ 136,963	\$ 155,220	\$ 141,000	\$ 139,928
Category: 579	Contingencies						
Class: 5	Expenses	\$ 66,164	\$ 65,921	\$ 136,963	\$ 155,220	\$ 141,000	\$ 139,928
Fund: 75	Scholarship and Loan	\$ 18,144	\$ (1,281)	\$ -	\$ 4,775	\$ -	\$ -
	Ending Fund Balance	\$ 85,881	\$ 84,599	\$ -	\$ 89,375	\$ 90,447	\$ 89,375

Fund: 78: OPEB/GASB 45							
	Audited Fund Balance	\$ 15,283,045	\$ 17,938,684	\$ (1,505,294)	\$ 21,536,765	\$ 23,067,544	\$ 23,091,044
Category: 488	Local Revenues	\$ 1,459,243	\$ 2,296,400	\$ 125,000	\$ 148,975	\$ 145,000	\$ 155,000
Category: 489	Contributions	\$ 1,218,020	\$ 1,325,583	\$ 1,405,294	\$ 1,405,304	\$ 1,278,046	\$ 1,293,201
	Market Gains (Loss)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Class: 4	Revenues	\$ 2,677,263	\$ 3,621,983	\$ 1,530,294	\$ 1,554,279	\$ 1,423,046	\$ 1,448,201
Category: 534	Health/Welfare Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 551	Consultant Services	\$ 21,625	\$ 23,902	\$ 25,000	\$ -	\$ 25,000	\$ 25,000
Category: 579	Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Class: 5	Expenses	\$ 21,625	\$ 23,902	\$ 25,000	\$ -	\$ 25,000	\$ 25,000
	Market Adjustment						
Fund: 78	OPEB/GASB 45	\$ 2,655,638	\$ 3,598,081	\$ 1,505,294	\$ 1,554,279	\$ 1,398,046	\$ 1,423,201
	Ending Fund Balance	\$ 17,938,684	\$ 21,536,765	\$ -	\$ 23,091,044	\$ 24,465,590	\$ 24,514,245

Budget Summary Report

<i>GL Fund</i>	<i>Description</i>	<i>FY 22-23 Actuals</i>	<i>FY 23-24 Actuals</i>	<i>FY 24-25 Budget</i>	<i>FY 24-25 Est. Actuals</i>	<i>FY 25-26 Tentative</i>	<i>FY 25-26 Adopted</i>
Fund: 79: Clubs and Trusts							
	Audited Fund Balance	\$ 67,567	\$ 70,681	\$ (1,200)	\$ 75,277	\$ 86,750	\$ 84,163
Category: 488	Local Revenue	\$ 16,266	\$ 10,645	\$ 12,781	\$ 24,761	\$ 23,797	\$ 23,797
Class: 4	Revenues	\$ 16,266	\$ 10,645	\$ 12,781	\$ 24,761	\$ 23,797	\$ 23,797
Category: 545	Supplies and Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 559	Other Expenses	\$ 13,151	\$ 6,049	\$ -	\$ 15,875	\$ 23,454	\$ 23,454
Category: 579	Contingencies						
Class: 5	Expenses	\$ 13,151	\$ 6,049	\$ -	\$ 15,875	\$ 23,454	\$ 23,454
Fund: 79	Clubs and Trusts	\$ 3,114	\$ 4,596	\$ 12,781	\$ 8,886	\$ 343	\$ 343
	Ending Fund Balance	\$ 70,681	\$ 75,277	\$ 11,581	\$ 84,163	\$ 87,093	\$ 84,506

Fund: 83: Foundation							
	Beginning Balance	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
Category: 488	Local Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Class: 4	Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 511	Academic, Regular/Contract	\$ -	\$ (6,977)	\$ -	\$ 39,364	\$ -	\$ -
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 62,686	\$ 69,419	\$ 69,960	\$ 73,342	\$ 65,396	\$ 65,996
Category: 514	Non Instructional Salaries, Other	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 521	Classified, Regular FT and PT	\$ 238,665	\$ 262,663	\$ 269,764	\$ 289,254	\$ 280,626	\$ 255,739
Category: 523	Classified, Non-instruction, PT	\$ 5,954	\$ 775	\$ 1,000	\$ 26,293	\$ 1,000	\$ 1,000
Category: 524	Classified, Direct Instruction, PT	\$ 1,680	\$ 0	\$ -	\$ 1,258	\$ -	\$ -
Category: 531	STRS Fund	\$ 6,391	\$ 21,026	\$ 10,951	\$ 8,811	\$ 2,636	\$ 2,636
Category: 532	PERS Fund	\$ 76,330	\$ 69,403	\$ 76,386	\$ 85,260	\$ 94,850	\$ 82,558
Category: 533	OASDI Fund	\$ 20,742	\$ 21,234	\$ 22,434	\$ 26,282	\$ 38,317	\$ 23,757
Category: 534	Health/Welfare Insurance	\$ 67,603	\$ 57,342	\$ 63,496	\$ 74,999	\$ 64,840	\$ 63,155
Category: 535	State Unemployment Insurance	\$ 1,847	\$ 163	\$ 170	\$ 211	\$ 166	\$ 161
Category: 536	Worker's Compensation Insurance	\$ 6,102	\$ 5,239	\$ 5,092	\$ 6,357	\$ 5,186	\$ 4,884
Category: 537	APPLE (Alternate Retirement System)	\$ (572)	\$ 29	\$ -	\$ 625	\$ -	\$ -
Category: 539	Other, Educ Admin	\$ -	\$ 120	\$ -	\$ 420	\$ -	\$ -
Category: 545	Non-instructional supplies	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
Category: 551	Consultant Services	\$ -	\$ -	\$ -	\$ -	\$ 36,000	\$ 36,000
Category: 552	Travel & Conference	\$ -	\$ -	\$ 2,650	\$ -	\$ 2,650	\$ 2,650
Category: 554	Insurance	\$ 5,560	\$ 5,216	\$ 11,500	\$ 5,344	\$ 12,075	\$ 12,075
Category: 555	Utilities/Housekeeping Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 556	Contracts/Lease/Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 557	Other Operating Expenses	\$ 13,000	\$ 3,900	\$ 20,100	\$ 13,000	\$ 20,100	\$ 20,100
Category: 559	Other Expenses	\$ 28,904	\$ 150,402	\$ 191,660	\$ 195,247	\$ 192,759	\$ 176,820
Category: 564	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Class: 5	Expenses	\$ 535,391	\$ 659,954	\$ 746,163	\$ 846,068	\$ 817,601	\$ 748,531
Fund: 83	Foundation	\$ (535,391)	\$ (659,954)	\$ (746,163)	\$ (846,068)	\$ (817,601)	\$ (748,531)
Category: 489	District Contributions	\$ 535,392	\$ 659,953	\$ 746,163	\$ 846,068	\$ 817,601	\$ 748,531
		\$ 1	\$ (1)	\$ -	\$ -	\$ -	\$ -
	Ending Fund Balance	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -

FY 2025-2026 Adopted Capital Outlay Budgets

		Fund 41 Capital Projects	Fund 42 State Bonds	Fund 43 G.O. Bonds
Revenues	Est. Beginning Balance	\$ 35,846,103	\$ -	\$ 10,014,667
48651	Lemoore Instructional Bldg	\$ -	\$ 624,332	\$ -
48861	Interest	\$ 800,000	\$ -	\$ 175,000
48981	Transfer In DO Pmt	\$ 952,719	\$ -	\$ -
48818	RDA Taxes	\$ 20,000	\$ -	\$ -
48981	Transfer In Technology Reserve	\$ 1,500,000	\$ -	\$ -
48981	Transfer In Capital Projects	\$ 3,122,491	\$ -	\$ -
48851	Rental Income	\$ 89,000	\$ -	\$ -
	Total Available Financing	\$ 42,330,313	\$ 624,332	\$ 10,189,667
Expenditures				
	Coalinga College Projects	\$ 906,586	\$ -	\$ -
	Firebaugh Projects	\$ 25,000	\$ -	\$ 5,183,240
	Lemoore College Projects	\$ 3,956,013	\$ 624,332	\$ -
	District Projects	\$ 10,531,808	\$ -	\$ 5,006,427
	Total Financing Uses	\$ 15,419,407	\$ 624,332	\$ 10,189,667
Estimated Ending Balance		\$ 26,910,906	\$ -	\$ -

COALINGA COLLEGE PROJECTS		Fund 41 Capital Projects	Fund 42 State Bonds	Fund 43 G.O. Bonds	Total Project Budget
District No:	Project				
301	Master Planning/CEQA	\$ 35,000	\$ -	\$ -	\$ 35,000
232	SCH MAINT.	\$ 519,422	\$ -	\$ -	\$ 519,422
798	Facility Use Maintenance & Repair	\$ 11,691	\$ -	\$ -	\$ 11,691
364	Athletic Fields - Football & Softball	\$ 160,000	\$ -	\$ -	\$ 160,000
825	Library Roof Repairs	\$ 4,970	\$ -	\$ -	\$ 4,970
761	Theater Lighting	\$ 175,503	\$ -	\$ -	\$ 175,503
	COALINGA PROJECTS TOTAL:	\$ 906,586	\$ -	\$ -	\$ 906,586

FIREBAUGH CENTER PROJECTS		Fund 41 Capital Projects	Fund 42 State Bonds	Fund 43 G.O. Bonds	Total Project Budget
District No:	Project				
401	Firebaugh Master Planning/CEQA	\$ 10,000	\$ -	\$ -	\$ 10,000
354	Parking Lot Cameras	\$ 15,000	\$ -	\$ 10,000.00	\$ 25,000
640	Measure K	\$ -	\$ -	\$ 5,173,240	\$ 5,173,240
	FIREBAUGH PROJECTS TOTAL:	\$ 25,000	\$ -	\$ 5,183,240	\$ 5,208,240

LEMOORE COLLEGE PROJECTS		Fund 41 Capital Projects	Fund 42 State Bonds	Fund 43 G.O. Bonds	Total Project Budget
District No:	Project				
590	Master Planning/CEQA	\$ 26,000	\$ -	\$ -	\$ 26,000
232	SCH MAINT.	\$ 1,040,094	\$ -	\$ -	\$ 1,040,094
798	Facility Use Maintenance & Repairs	\$ 272,391	\$ -	\$ -	\$ 272,391
519	All Gender Restroom Project	\$ 13,000	\$ -	\$ -	\$ 13,000
326	LED Lighting	\$ 100,000	\$ -	\$ -	\$ 100,000
570	Instructional Bldg	\$ 2,504,528	\$ 624,332	\$ -	\$ 3,128,860
	LEMOORE PROJECTS TOTAL:	\$ 3,956,013	\$ 624,332	\$ -	\$ 4,580,345

DISTRICT OFFICE PROJECTS		Fund 41 Capital Projects	Fund 42 State Bonds	Fund 43 G.O. Bonds	Total Project Budget
District No:	Project				
000	Scheduled Maintenance	\$ 4,730,134	\$ -	\$ -	\$ 4,730,134
601	DO Master Planning/CEQA/FUSION	\$ 165,000	\$ -	\$ -	\$ 165,000
695	Technology Reserves	\$ 4,683,955	\$ -	\$ -	\$ 4,683,955
614	DO AdminBldg/Equip Long Term Pay	\$ 952,719	\$ -	\$ -	\$ 952,719
672	Measure T Series B	\$ -	\$ -	\$ -	\$ -
682	Measure T Series C	\$ -	\$ -	\$ 5,006,427	\$ 5,006,427
	DISTRICT PROJECTS TOTAL:	\$ 10,531,808	\$ -	\$ 5,006,427	\$ 15,538,235

Adopted Interfund Transfers

From	To	Amount	Purpose
Unrestricted (11)			
	Capital Projects (41)	\$ 1,500,000	IT Equipment
	Capital Projects (41)	\$ 952,719	Service Debt payments
	Capital Projects (41)	\$ 3,122,491	District Capital Projects
	Insurance (61)	\$ 1,183,821	Insurance Premiums
	OPEB (78)	\$ 1,293,201	OPEB
	Cafeteria (32)	\$ 910,437	Ancillary Support
	CDC (33)	\$ 992,424	Ancillary Support
	Farm (34)	\$ 881,177	Ancillary Support
	Res Halls (39)	\$ 503,933	Ancillary Support
	Skills Valley (59)	\$ 122,857	Ancillary Support
	Foundation (83)	\$ 748,531	Ancillary Support
		\$ 12,211,591	

From	To	Amount	Purpose
Restricted (12)			
	Financial Aid (74)	\$ 844,542	Student Payments