

West Hills Community College District 2026-2027

TENTATIVE BUDGET

Report

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

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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 May 14, 2026, the Governor released the 2026-2027 May Revision budget for California. The revised budget includes components of the Governor’s January budget, changes adopted by the legislature and other mutually agreed upon changes between the Governor and the Legislature. Adoption of the Tentative Budget gives the district spending authority while the final budget is being developed.

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

The District's 2026-2027 budget was developed using conservative fiscal assumptions while maintaining a commitment to student success, workforce development, and long-term financial stability. The Governor's May Revision reflects improved state revenue projections, largely driven by increased capital gains and stock market activity associated with artificial intelligence investments. As a result, the State has eliminated the previously projected \$2.9 billion deficit and presents a balanced budget for 2026-2027. Despite this improvement, the Legislative Analyst's Office cautions that current revenue growth may not be sustainable and future budget challenges remain possible.

The California Community Colleges budget proposal maintains stable funding for colleges, includes no ongoing program reductions, and supports continued implementation of the Student Centered Funding

Formula (SCFF) and the Master Plan for Career Education. The budget also proposes repayment of the \$408.4 million statewide deferral from 2025-2026 and provides a statutory COLA of 2.87% and a discretionary COLA of 1.44%, contingent upon implementation of Assembly Bill 65.

The district's revenue projections incorporate these COLA increases and assume continued enrollment growth. FTES increased from 5,870 in 2024-2025 to 6,083 in 2025-2026, demonstrating continued enrollment recovery and growth. While the state has maintained limited growth funding authority, the WHCCD anticipates generating approximately 273 FTES above its funded growth allocation in 2026-2027, representing an estimated value of \$1.7 million. Although the District will continue to advocate for full funding of enrollment growth, some FTES are expected to remain unfunded. To mitigate this risk, the district has established a funded FTES target of 6,075 for 2026-2027.

On the expenditure side, the budget addresses rising operational costs, including employee step and column advancements, pension obligations, health and welfare benefit increases, inflationary pressures on supplies and operating expenses, and required contributions toward Other Post-Employment Benefits (OPEB). The budget also includes ongoing support for auxiliary programs and transfers to address critical districtwide maintenance, technology replacement, and capital infrastructure needs that exceed available state funding.

The WHCCD remains committed to responsible fiscal stewardship through prudent planning and strategic investment in student services, instructional programs, facilities, technology, and employee support. The budget reflects a balanced approach that preserves financial stability while positioning the WHCCD to meet the educational and workforce needs of the communities it serves.

In accordance with California Community College accounting standards, the District continues to manage resources through a comprehensive fund accounting structure that ensures revenues are segregated and expended in compliance with applicable laws, regulations, donor restrictions, and board priorities. This framework provides transparency, accountability, and effective stewardship of public resources across all District operations.

Budget Assumptions Summary

Economic Assumptions

The Governor's January budget addressed a projected budget deficit of \$2.9 billion for 2026-27. Updated estimates indicated an increase in projected revenues resulting in a balanced budget for 2026-27. A surge in stock market investments around artificial intelligence has contributed to the higher revenue estimates. The Legislative Analyst Office (LAO) cautions that these revenues are likely unsustainable and the state may still encounter budget deficits in future years.

The California Community College budget proposal focuses on maintaining base funding stability and taking steps towards the implementation of the Master Plan for Career Education and support for students. Funding for California Community Colleges is slightly higher compared to 2025-26. There are no core ongoing reductions to programs or services. The May Revision proposes paying the \$408.4 million deferral from 2025-26. The revised budget includes a 2.87% statutory cost of living adjustment (COLA) and a discretionary COLA of 1.44%, contingent upon implementation of Assembly Bill 65 which provides employees with up to 14 weeks of paid pregnancy leave. The COLA has been applied to the three components of the SCFF as ongoing funding.

Revenue Budget Assumptions

Cost Of Living Allowance (COLA): COLA increase of 2.87% and 1.44% has been applied to the SCFF. These figures are included in the revenue assumptions with a deficit factor of 2%.

Growth: The revised budget increased the funding for growth in 2025-26 to 1% and maintained growth in 2026-27 at .5%. The district is estimating that it will exceed its growth authority for FY26-27 by an estimated 273 FTES, the estimated value of which is \$1,713,264. 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): FTES increased from 5,870 in 2024-25 to 6,083 in 2025-26. Due to unfunded FTES, the district is maintaining the FTE target for 2026-27 at 6,075.

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 2026-2027. CalPERS is expected to decrease from 26.81% in 2025-2026 to 26.4% in 2026-27. These costs have been included in the budget.

Health and Welfare Increases: Health and Welfare cost increases were estimated at 9% for Classified Staff and Management, and 7.5% for Faculty.

Supplies and Operating Expenses increases: The budget includes ongoing increases to supplies, software and operational expenses.

Other Post Employment Benefit (OPEB): The 2026-2027 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 allocated some scheduled maintenance funds in FY26-27, but the funding does not meet the needs of the district. Districtwide scheduled maintenance funding, capital projects and technology reserves for equipment replacement are 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, Foundation and Skills Valley).

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

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

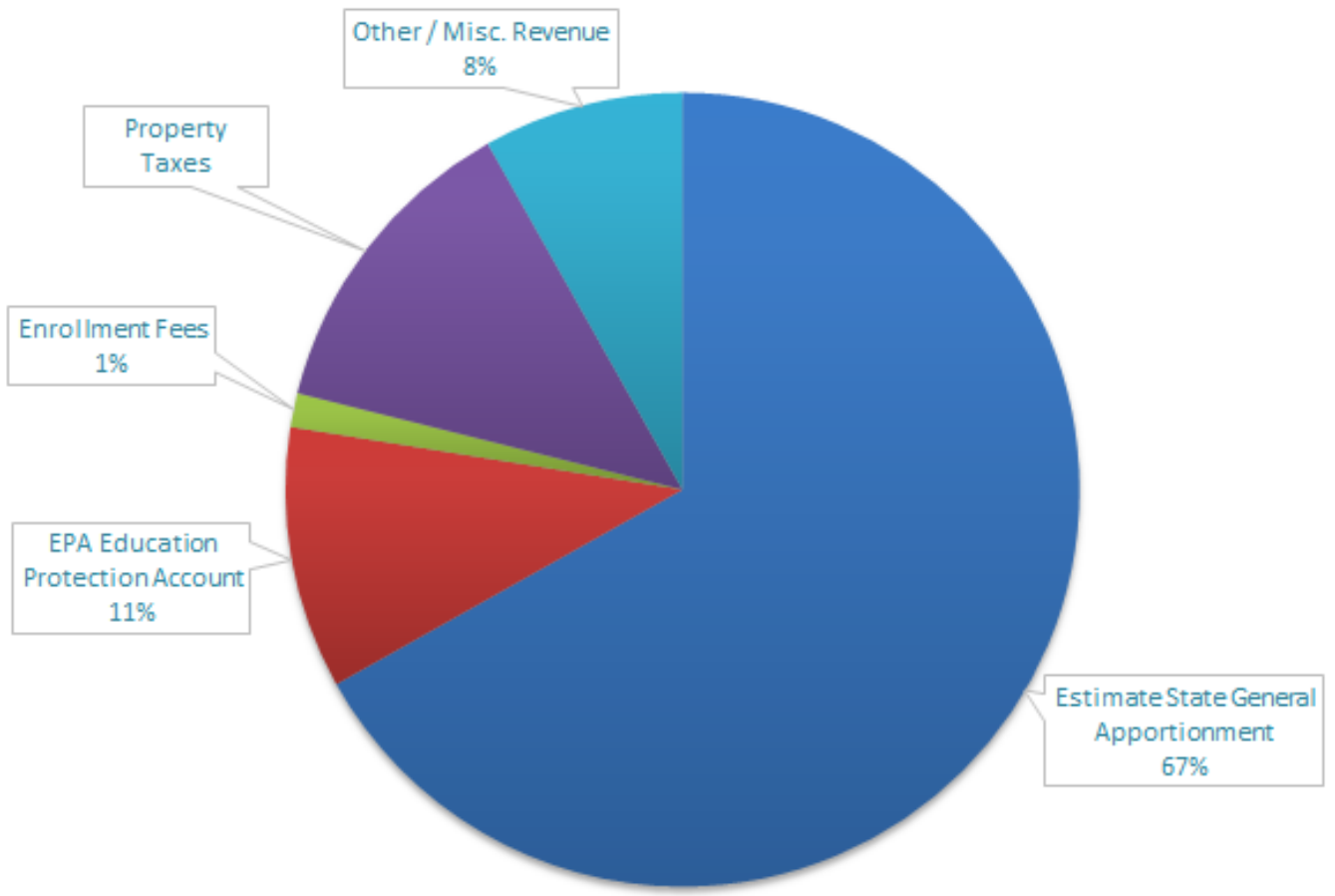
14	August Board meeting	Board of Trustees to hold a public hearing and the VC/CBO will present the Proposed Budget for Board adoption. Changes made after the budget is adopted will be submitted to the DBO and require CEC and Board approval for new grants. Changes to existing budgets will require a budget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

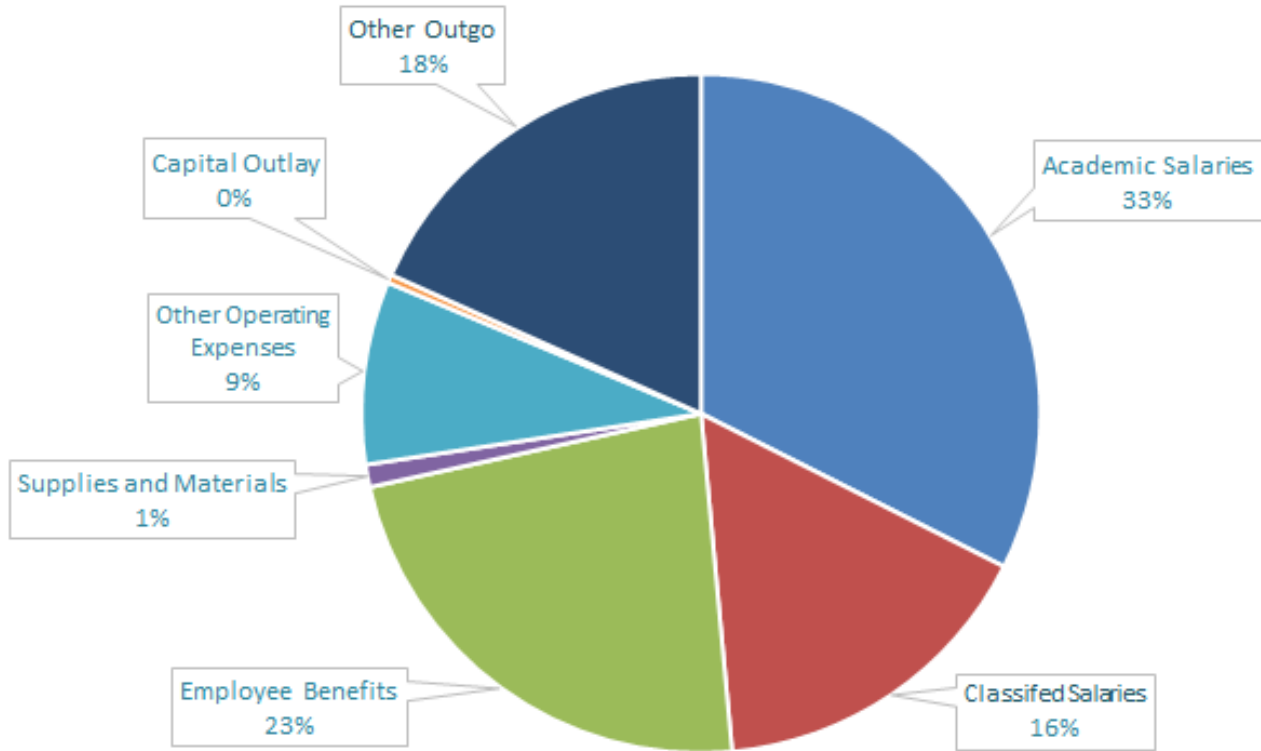
DBO: District Budget Office

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

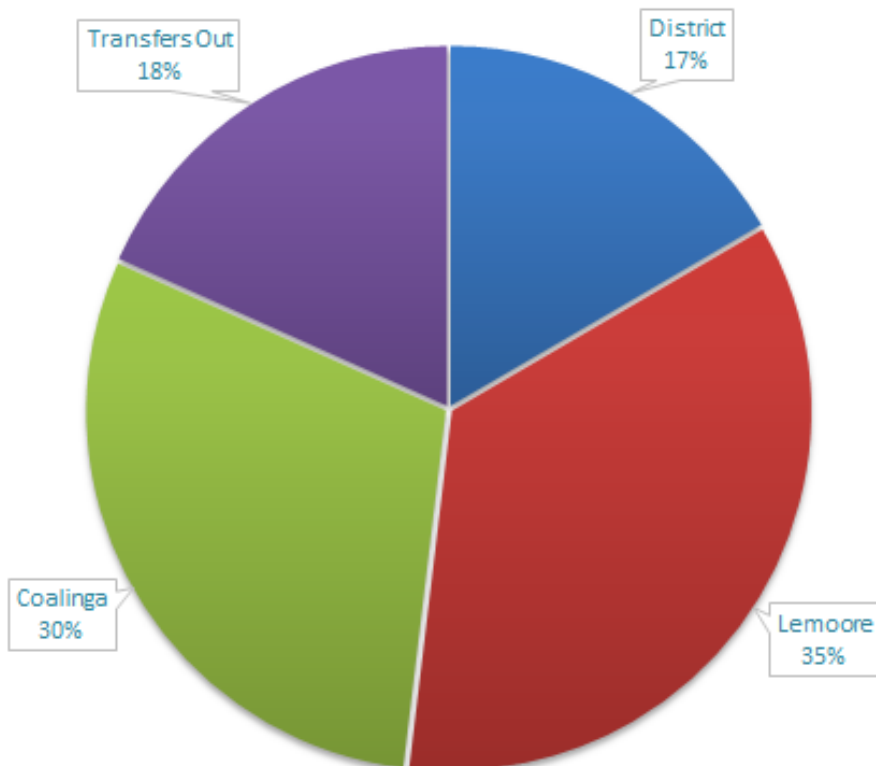
Unrestricted Revenue



Unrestricted Expenditures by Subclass



Unrestricted Expenditures by Location



**WEST HILLS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET - FY 2026-2027**

General Fund 11 - Unrestricted

FTES:

Actuals FTES 2025-26	6,083
Target FTES 2026-27	6,075
Total FY 2026-27 FTES:	6,075

ESTIMATED BEGINNING BALANCE:

\$ 43,712,133

REVENUES:

Computational Revenue

Estimate State General Apportionment	\$ 48,932,817
FTFH (15-16)	\$ 400,448
EPA Education Protection Account	\$ 7,819,734
Property Taxes:	\$ 9,463,187
Enrollment Fees:	\$ 1,012,387

Total Computational Revenue (including COLA) \$ 67,628,573

Other / Misc. Revenue

Lottery (Unrestricted)	\$ 1,146,764
Interest	\$ 2,482,911
PT Fac Hours	\$ 185,449
Other Local Revenue	\$ 38,600
FTFH	\$ 786,764
Non-Resident/Foreign Tuition	\$ 931,640

Total Misc. Revenue: \$ 5,572,128

TOTAL REVENUE

\$ 73,200,701

EXPENDITURES:

Tentative Budget

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

TOTAL EXPENDITURES

\$ 73,200,701

Net Increase (Decrease) to Fund Balance

\$ -

Ending Fund Balance \$ 43,712,133

General Fund 12 - Restricted

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

013	Philanthropy	\$	17,989
014	KCCD Jumpstart	\$	95,764
68	San Joaquin Valley Air District	\$	3,000
088	NASH	\$	3,500
088	NASH	\$	6,213
092	Contib, Gifts, Grants	\$	1,319
093	ACCJC/Lumina Fndtn/DQPP	\$	267
120	SSS (9/25 8/30)	\$	417,158
124	CAMP 2126	\$	45,000
131	UB WHCC	\$	335,605
132	UBMS WHL 2227	\$	384,868
136	DOL/WIA Veterans/Adult	\$	444,042
137	UB WHL 2	\$	361,883
140	Federal Workstudy	\$	354,746
142	Recovery Block Grant	\$	284,724
144	State Block Grant	\$	3,988
151	EDA Truck Driving	\$	175,000
151	Ag/Food Innovation	\$	1,061,993
159	TANF	\$	75,176
160	VTEA 1C Econ Dev	\$	384,369
173	Agricultural/Food Industry	\$	306,606
173	Broadband Technical Assistance (BTA)	\$	208,229
184	Title V Grant 2429	\$	92,000
198	Veterans Resource Center	\$	115,325
200	EOPS	\$	1,588,925
201	EOPS	\$	461,888
202	CARE	\$	326,686
203	CARE	\$	127,400
204	Staff Dvlpmt	\$	79,028
205	UMOJA 20252027	\$	60,000
206	HR Mgmt	\$	208,333
206	Staff Diversity	\$	504,100
208	Puente Project UCB	\$	23,065
208	CCCCO Puente Project	\$	62,000
208	Puente 2526	\$	149,903
209	LGBTQ Support	\$	239,702
210	DSPS	\$	1,584,259
210	DSPS Carryover	\$	1,089,728
210	DSPS Print/Electronic Access	\$	19,682
210	DSPS Deaf & Hard of Hearing	\$	90,766
212	BFAP Carryover	\$	24,999
212	BFAP Fin Aid Admin	\$	363,590
213	Strong Workforce Round 10 Regional	\$	798,647
213	Strong Workforce Round 10 Local	\$	577,124
214	State Lottery Funds	\$	1,263,727
215	NextUp	\$	176,996
216	NextUp Carryover	\$	332,657
218	CAI MECHA Apprenticeship	\$	900,000
220	CalWorks	\$	416,068
221	CalWorks Carryover	\$	117,880
222	CalWorks Workstudy	\$	78,592
226	TRCD	\$	2,700
229	Student Transfer Achievement Reform Act 21	\$	10,000

229	Student Equity and Achievement	\$	2,842,937
229	Student Equity and Achievement Carryover	\$	272,174
230	Classified Professional Dev	\$	27,300
232	Plant Maint. & Instrl Support	\$	98,184
236	Financial Aid Technology	\$	155,976
237	ELL Healthcare Pathway Round 2	\$	70,000
237	CCCCO/Adult Ed/AB104	\$	1,510,110
238	Technology & Data Security	\$	191,623
244	CCCCO/Enrol Grwth ADN Pgm	\$	753,467
244	CCCCO IDRC Wrkforce Dev	\$	932,424
245	Mental Health Demo Project	\$	58,850
246	CCCCO/Nurse Enrol Grwth 2526	\$	104,684
250	Common Course Numbering	\$	1,323,525
251	SongBrown RN Ed Prog 24/25	\$	323,888
251	SongBrown ADN Prog 25/27	\$	69,650
252	Dual Enrollment/CCAP	\$	61,257
253	Opportunity Young Adult Career Pathway Prog	\$	1,277,932
253	Farmworker Advancement (FAP2)	\$	694,000
253	Farmworker Advancement	\$	1,000,000
253	Employment & Training Pathways	\$	1,842,000
255	CoP Shortened Courses Development	\$	18,833
267	ZTC Degree Tech Assistance	\$	921,677
267	CCCCO ZTC 2025	\$	285,000
269	CA State Park	\$	110,000
270	ECE	\$	425
271	CA Promise Grant 20192020	\$	341,037
272	MESA	\$	1,796,604
273	Rising Scholars Network 202528	\$	398,200
273	Rising Scholars Network Juvenile Justice	\$	719,389
274	MentorLinks	\$	5,266
276	Awd for Innovation/DOF Cont.	\$	2,559
277	Program Pathways Mapper	\$	96,100
277	HCAI Certified Wellness Coach	\$	138,636
277	HCAI SW Certi Wellness Coach	\$	373,930
291	Oth, Comm Svs/Econ	\$	201,626
292	CCCCO/Outreach	\$	113,400
293	CCCCO/Basic Needs Ctr	\$	548,690
293	CCCCO/Mental Health Supp	\$	475,557
293	CCCCO Rapid Rehousing	\$	1,175,197
296	CCCCO Middle College High School	\$	116,898
299	Equitab Place Support Complet	\$	76,511
299	Credit for Prior Learning	\$	100,000
299	Student Block Grant	\$	528,851
299	One Time Dreamer	\$	82,933

Total Restricted Funds:

\$ 39,094,509

Budget Summary Report

Summary By: Class, Fund		<i>FY 23-24</i>	<i>FY 24-25</i>	<i>FY 25-26</i>	<i>FY 25-26</i>	<i>FY 26-27</i>
<i>GL Fund</i>	<i>Description</i>	<i>Actuals</i>	<i>Actuals</i>	<i>Budget</i>	<i>Est. Actuals</i>	<i>Tentative</i>
Fund: 11	G/F Unrestricted	\$ 65,709,352	\$ 73,394,645	\$ 69,260,298	\$ 69,260,298	\$ 73,200,701
Fund: 12	G/F Restricted	\$ 23,547,979	\$ 28,274,834	\$ 52,669,791	\$ 37,537,118	\$ 39,094,509
Fund: 32	Cafeteria	\$ 583,196	\$ 633,005	\$ 728,163	\$ 648,819	\$ 745,426
Fund: 33	Child Development Ctr	\$ 6,305,846	\$ 6,090,605	\$ 6,553,814	\$ 5,862,861	\$ 6,531,569
Fund: 34	Farm	\$ 89,870	\$ 58,256	\$ 85,000	\$ 69,450	\$ 195,000
Fund: 39	Residential Living	\$ 425,703	\$ 421,010	\$ 456,186	\$ 473,949	\$ 487,244
Fund: 41	Capital Projects	\$ 19,535,264	\$ 8,761,605	\$ 6,484,210	\$ 9,145,811	\$ 6,185,248
Fund: 42	State Bonds	\$ -	\$ 17,087,226	\$ 624,332	\$ 626,429	\$ -
Fund: 43	G.O Bonds	\$ -	\$ 661,160	\$ 3,965,000	\$ 4,020,000	\$ 220,000
Fund: 45	NMTC	\$ 1,304	\$ (66,759)	\$ -	\$ 271	\$ -
Fund: 59	Skills Valley	\$ 917,034	\$ 787,402	\$ 762,000	\$ 415,408	\$ 650,000
Fund: 59	Valley Christian	\$ 102,381	\$ -	\$ -	\$ -	\$ -
Fund: 61	Insurance	\$ 609,488	\$ 860,794	\$ 1,183,821	\$ 1,185,021	\$ 1,243,013
Fund: 71	ASB Fund	\$ 27,563	\$ 23,535	\$ 33,117	\$ 36,901	\$ 33,117
Fund: 72	Student Rep Fee	\$ 3,872	\$ 7,626	\$ 8,000	\$ 6,955	\$ 8,500
Fund: 74	Financial Aid	\$ 23,748,655	\$ 26,487,176	\$ 24,730,613	\$ 29,560,655	\$ 24,845,858
Fund: 75	Scholarship and Loan	\$ 64,640	\$ 159,995	\$ 139,928	\$ 266,357	\$ 200,000
Fund: 78	OPEB/GASB 45	\$ 3,621,983	\$ 3,923,140	\$ 1,448,201	\$ 3,415,182	\$ 3,487,093
Fund: 79	Clubs and Trusts	\$ 10,645	\$ 24,761	\$ 23,797	\$ 8,473	\$ 23,797
Fund: 83	Foundation	\$ -	\$ -	\$ -	\$ -	\$ -
Class: 4	Revenues	\$ 145,304,776	\$ 167,590,016	\$ 169,156,271	\$ 162,539,960	\$ 157,151,075
Fund: 11	G/F Unrestricted	\$ 59,765,528	\$ 69,227,129	\$ 69,260,298	\$ 69,216,054	\$ 73,200,701
Fund: 12	G/F Restricted	\$ 23,547,979	\$ 29,022,564	\$ 52,669,791	\$ 37,537,118	\$ 39,094,509
Fund: 32	Cafeteria	\$ 1,488,436	\$ 1,446,853	\$ 1,638,600	\$ 1,453,589	\$ 1,681,675
Fund: 33	Child Development Ctr	\$ 6,435,091	\$ 6,882,853	\$ 7,546,238	\$ 6,882,222	\$ 8,234,433
Fund: 34	Farm	\$ 908,005	\$ 910,549	\$ 966,177	\$ 1,013,819	\$ 1,139,783
Fund: 39	Residential Living	\$ 972,228	\$ 981,363	\$ 960,119	\$ 983,266	\$ 1,037,117
Fund: 41	Capital Projects	\$ 7,974,521	\$ 6,940,789	\$ 15,419,407	\$ 4,209,591	\$ 18,776,151
Fund: 42	State Bonds	\$ -	\$ 17,087,226	\$ 624,332	\$ 626,429	\$ -
Fund: 43	G.O Bonds	\$ -	\$ 2,045,012	\$ 13,979,667	\$ 1,499,312	\$ 12,710,070
Fund: 45	NMTC	\$ 5,398	\$ 52,228	\$ -	\$ -	\$ -
Fund: 59	Skills Valley	\$ 1,014,526	\$ 912,383	\$ 884,857	\$ 554,955	\$ 694,972
Fund: 59	Valley Christian	\$ 43,409	\$ 41,746	\$ 147,603	\$ 89,558	\$ 76,000
Fund: 61	Insurance	\$ 609,488	\$ 860,794	\$ 1,183,821	\$ 1,185,021	\$ 1,243,013
Fund: 71	ASB Fund	\$ 66,704	\$ 49,844	\$ 53,885	\$ 17,689	\$ 56,990
Fund: 72	Student Rep Fee	\$ -	\$ 3,518	\$ 29,974	\$ 3,547	\$ 33,883
Fund: 74	Financial Aid	\$ 23,736,621	\$ 31,387,231	\$ 24,716,363	\$ 25,578,654	\$ 24,845,858
Fund: 75	Scholarship and Loan	\$ 65,921	\$ 155,220	\$ 139,928	\$ 190,385	\$ 200,000
Fund: 78	OPEB/GASB 45	\$ 23,902	\$ 18,593	\$ 25,000	\$ 25,000	\$ 25,000
Fund: 79	Clubs and Trusts	\$ 6,049	\$ 15,875	\$ 23,454	\$ 33,887	\$ 23,454
Fund: 83	Foundation	\$ 659,954	\$ 743,029	\$ 748,531	\$ 829,954	\$ 838,612
Class: 5	Expenses	\$ 127,323,762	\$ 168,784,800	\$ 191,018,045	\$ 151,930,052	\$ 183,912,221

Budget Summary Report

Summary By: Fund, Subclass, Class		<i>FY 23-24</i>	<i>FY 24-25</i>	<i>FY 25-26</i>	<i>FY 25-26</i>	<i>FY 26-27</i>
<i>GL Fund</i>	<i>Description</i>	<i>Actuals</i>	<i>Actuals</i>	<i>Budget</i>	<i>Est. Actuals</i>	<i>Tentative</i>
Fund: 11: G/F Unrestricted						
Subclass: 48	Revenues	\$ 65,709,352	\$ 73,394,645	\$ 69,260,298	\$ 69,260,298	\$ 73,200,701
Subclass: 51	Academic Salaries	\$ 20,106,960	\$ 21,379,853	\$ 22,582,307	\$ 22,102,724	\$ 23,742,864
Subclass: 52	Classified Salaries	\$ 9,119,385	\$ 9,677,362	\$ 10,835,210	\$ 9,443,288	\$ 11,786,346
Subclass: 53	Employee Benefits	\$ 14,216,057	\$ 15,662,599	\$ 16,005,811	\$ 16,866,099	\$ 16,826,852
Subclass: 54	Supplies and Materials	\$ 645,045	\$ 625,152	\$ 818,135	\$ 656,610	\$ 783,476
Subclass: 55	Other Operating Expenses	\$ 4,028,494	\$ 5,303,973	\$ 5,687,863	\$ 5,052,114	\$ 6,378,709
Subclass: 56	Capital Outlay	\$ 103,715	\$ 232,252	\$ 426,779	\$ 285,025	\$ 288,987
Subclass: 57	Other outgo	\$ 11,545,873	\$ 16,345,937	\$ 12,904,193	\$ 14,810,194	\$ 13,393,467
		\$ 59,765,528	\$ 69,227,129	\$ 69,260,298	\$ 69,216,054	\$ 73,200,701
Fund: 11	G/F Unrestricted	\$ 5,943,823	\$ 4,167,516	\$ -	\$ 44,244	\$ 0

COALINGA COLLEGE:						
Fund: 11: G/F Unrestricted						
Subclass: 51	Academic Salaries	\$ 8,606,303	\$ 9,284,706	\$ 9,424,308	\$ 8,297,308	\$ 10,060,923
Subclass: 52	Classified Salaries	\$ 3,166,259	\$ 3,292,593	\$ 3,690,639	\$ 2,765,470	\$ 3,801,162
Subclass: 53	Employee Benefits	\$ 4,667,588	\$ 5,147,342	\$ 5,405,685	\$ 4,670,704	\$ 5,694,782
Subclass: 54	Supplies and Materials	\$ 253,097	\$ 238,609	\$ 312,828	\$ 241,099	\$ 294,024
Subclass: 55	Other Operating Expenses	\$ 1,886,432	\$ 1,983,161	\$ 1,761,938	\$ 1,073,542	\$ 1,858,955
Subclass: 56	Capital Outlay	\$ 47,649	\$ 98,081	\$ 132,938	\$ 82,445	\$ 109,941
Subclass: 57	Other outgo	\$ 2,993,550	\$ 275,987	\$ 2,295,547	\$ -	\$ 2,430,905
		\$ 21,620,877	\$ 20,320,479	\$ 23,023,883	\$ 17,130,568	\$ 24,250,692

LEMOORE COLLEGE:						
Fund: 11: G/F Unrestricted						
Subclass: 51	Academic Salaries	\$ 10,571,897	\$ 11,186,301	\$ 11,099,452	\$ 9,604,814	\$ 11,799,522
Subclass: 52	Classified Salaries	\$ 3,263,725	\$ 3,446,333	\$ 3,615,399	\$ 2,890,444	\$ 3,958,735
Subclass: 53	Employee Benefits	\$ 5,144,489	\$ 5,757,037	\$ 5,439,599	\$ 5,085,600	\$ 6,033,162
Subclass: 54	Supplies and Materials	\$ 363,170	\$ 292,280	\$ 378,842	\$ 231,143	\$ 361,820
Subclass: 55	Other Operating Expenses	\$ 3,380,976	\$ 3,715,057	\$ 3,392,499	\$ 2,506,583	\$ 3,524,896
Subclass: 56	Capital Outlay	\$ 44,477	\$ 129,813	\$ 206,799	\$ 165,914	\$ 155,076
Subclass: 57	Other outgo	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 22,768,736	\$ 24,526,821	\$ 24,132,590	\$ 20,484,498	\$ 25,833,211

Budget Summary Report

<i>GL Fund</i>	<i>Description</i>	<i>FY 23-24 Actuals</i>	<i>FY 24-25 Actuals</i>	<i>FY 25-26 Budget</i>	<i>FY 25-26 Est. Actuals</i>	<i>FY 26-27 Tentative</i>
DISTRICT OPERATIONS:						
Fund: 11: G/F Unrestricted						
Subclass: 51	Academic Salaries	\$ 928,760	\$ 908,847	\$ 2,058,547	\$ 4,200,603	\$ 1,882,419
Subclass: 52	Classified Salaries	\$ 2,689,401	\$ 2,938,435	\$ 3,529,172	\$ 3,787,373	\$ 4,026,449
Subclass: 53	Employee Benefits	\$ 4,403,980	\$ 4,758,220	\$ 5,160,527	\$ 7,109,795	\$ 5,098,908
Subclass: 54	Supplies and Materials	\$ 28,778	\$ 94,263	\$ 126,465	\$ 184,368	\$ 127,632
Subclass: 55	Other Operating Expenses	\$ (1,238,914)	\$ (394,245)	\$ 533,426	\$ 1,471,989	\$ 994,858
Subclass: 56	Capital Outlay	\$ 11,589	\$ 4,358	\$ 87,042	\$ 36,666	\$ 23,970
Subclass: 57	Other Outgo	\$ 8,552,323	\$ 16,069,950	\$ 10,608,646	\$ 14,810,194	\$ 10,962,562
		\$ 15,375,916	\$ 24,379,828	\$ 22,103,825	\$ 31,600,988	\$ 23,116,798

Fund: 12: G/F Restricted						
	Beginning Balance	\$ 747,730	\$ 747,730	\$ -	\$ -	\$ -
Subclass: 48	Revenues	\$ 23,547,979	\$ 28,274,834	\$ 52,669,791	\$ 37,537,118	\$ 39,094,509
Subclass: 51	Academic Salaries	\$ 3,400,042	\$ 4,445,974	\$ 6,202,755	\$ 5,056,553	\$ 4,948,277
Subclass: 52	Classified Salaries	\$ 6,875,251	\$ 8,062,483	\$ 11,532,636	\$ 10,497,081	\$ 7,994,453
Subclass: 53	Employee Benefits	\$ 5,075,586	\$ 6,078,531	\$ 9,282,159	\$ 7,859,061	\$ 6,905,114
Subclass: 54	Supplies and Materials	\$ 1,107,918	\$ 1,393,827	\$ 3,243,475	\$ 1,573,230	\$ 1,972,112
Subclass: 55	Other Operating Expenses	\$ 3,139,287	\$ 4,080,357	\$ 14,656,985	\$ 7,585,313	\$ 12,557,787
Subclass: 56	Capital Outlay	\$ 1,368,449	\$ 2,631,792	\$ 3,683,567	\$ 2,421,655	\$ 1,799,907
Subclass: 57	Other outgo	\$ 2,581,447	\$ 2,329,599	\$ 4,068,214	\$ 2,544,225	\$ 2,916,859
		\$ 23,547,979	\$ 29,022,564	\$ 52,669,791	\$ 37,537,118	\$ 39,094,509
Fund: 12	G/F Restricted	\$ -	\$ (0)	\$ -	\$ -	\$ -
	Ending Balance	\$ 747,730	\$ 747,730	\$ -	\$ -	\$ -

Budget Summary Report

Summary By: Subclass, Fund		<i>FY 23-24</i>	<i>FY 24-25</i>	<i>FY 25-26</i>	<i>FY 25-26</i>	<i>FY 26-27</i>
<i>GL Fund</i>	<i>Description</i>	<i>Actuals</i>	<i>Actuals</i>	<i>Budget</i>	<i>Est. Actuals</i>	<i>Tentative</i>
Fund 32: Cafeteria						
	Beginning Balance	\$ 0	\$ -	\$ -	\$ -	\$ -
Subclass: 48	Operating Revenues	\$ 583,196	\$ 633,005	\$ 728,163	\$ 648,819	\$ 745,426
Subclass: 52	Classified Salaries	\$ 433,817	\$ 430,722	\$ 481,273	\$ 390,444	\$ 470,817
Subclass: 53	Employee Benefits	\$ 197,842	\$ 197,939	\$ 201,508	\$ 181,767	\$ 225,712
Subclass: 54	Supplies and Materials	\$ 425,044	\$ 427,647	\$ 504,750	\$ 504,625	\$ 517,644
Subclass: 55	Other Operating Expenses	\$ 419,883	\$ 390,545	\$ 431,069	\$ 375,495	\$ 439,002
Subclass: 56	Capital Outlay	\$ 11,850	\$ -	\$ 20,000	\$ 1,259	\$ 28,500
Subclass: 57	Other outgo	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 1,488,436	\$ 1,446,853	\$ 1,638,600	\$ 1,453,589	\$ 1,681,675
Fund: 32	Operating Surplus (Deficit)	\$ (905,240)	\$ (813,848)	\$ (910,437)	\$ (804,770)	\$ (936,249)
	District Support	\$ 905,240	\$ 813,848	\$ 910,437	\$ 804,770	\$ 936,249
	Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 33: Child Development Centers						
	Beginning Balance	\$ 201,219	\$ 71,974	\$ -	\$ 0	\$ 0
Subclass: 48	Revenues	\$ 6,305,846	\$ 6,090,605	\$ 6,553,814	\$ 5,862,861	\$ 6,531,569
Subclass: 52	Classified Salaries	\$ 3,057,180	\$ 3,322,402	\$ 3,367,283	\$ 3,283,733	\$ 3,755,848
Subclass: 53	Employee Benefits	\$ 1,529,420	\$ 1,615,982	\$ 1,762,087	\$ 1,632,342	\$ 1,964,129
Subclass: 54	Supplies and Materials	\$ 183,844	\$ 199,117	\$ 299,342	\$ 216,842	\$ 282,338
Subclass: 55	Other Operating Expenses	\$ 1,626,597	\$ 1,668,728	\$ 2,033,192	\$ 1,703,133	\$ 2,185,308
Subclass: 56	Capital Outlay	\$ 38,050	\$ 76,624	\$ 84,334	\$ 46,172	\$ 46,810
		\$ 6,435,091	\$ 6,882,853	\$ 7,546,238	\$ 6,882,222	\$ 8,234,433
Fund: 33	Operating Surplus (Deficit)	\$ (129,245)	\$ (792,248)	\$ (992,424)	\$ (1,019,361)	\$ (1,702,864)
	District Support	\$ -	\$ 720,274	\$ 992,424	\$ 1,019,361	\$ 1,702,864
	Ending Balance	\$ 71,974	\$ (0)	\$ 0	\$ 0	\$ 0
Fund 34: Farm						
	Beginning Balance	\$ 0	\$ 0	\$ -	\$ 0	\$ 0
Subclass: 48	Revenues	\$ 89,870	\$ 58,256	\$ 85,000	\$ 69,450	\$ 195,000
Subclass: 51	Academic Salaries	\$ 114,305	\$ 116,671	\$ 141,378	\$ 135,048	\$ 148,968
Subclass: 52	Classified Salaries	\$ 177,234	\$ 191,583	\$ 211,649	\$ 189,086	\$ 220,423
Subclass: 53	Employee Benefits	\$ 164,742	\$ 178,778	\$ 192,201	\$ 187,204	\$ 209,380
Subclass: 54	Supplies and Materials	\$ 48,378	\$ 58,601	\$ 49,500	\$ 83,324	\$ 103,500
Subclass: 55	Other Operating Expenses	\$ 397,523	\$ 364,917	\$ 371,449	\$ 397,054	\$ 457,512
Subclass: 56	Capital Outlay	\$ 5,824	\$ -	\$ -	\$ 22,105	\$ -
Subclass: 57	Other outgo	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 908,005	\$ 910,549	\$ 966,177	\$ 1,013,819	\$ 1,139,783
Fund: 34	Operating Surplus (Deficit)	\$ (818,135)	\$ (852,293)	\$ (881,177)	\$ (944,369)	\$ (944,783)
	District Support	\$ 818,135	\$ 852,293	\$ 881,177	\$ 944,369	\$ 944,783
	Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Budget Summary Report

<i>GL Fund</i>	<i>Description</i>	<i>FY 23-24 Actuals</i>	<i>FY 24-25 Actuals</i>	<i>FY 25-26 Budget</i>	<i>FY 25-26 Est. Actuals</i>	<i>FY 26-27 Tentative</i>
Fund 39: Residential Living						
	Beginning Balance	\$ (245)	\$ -	\$ -	\$ -	\$ -
Subclass: 48	Revenues	\$ 425,703	\$ 421,010	\$ 456,186	\$ 473,949	\$ 487,244
Subclass: 51	Academic Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 52	Classified Salaries	\$ 276,116	\$ 323,928	\$ 311,247	\$ 305,192	\$ 326,501
Subclass: 53	Employee Benefits	\$ 206,916	\$ 218,789	\$ 201,409	\$ 183,919	\$ 214,662
Subclass: 54	Supplies and Materials	\$ 23,485	\$ 21,147	\$ 14,289	\$ 31,347	\$ 30,000
Subclass: 55	Other Operating Expenses	\$ 416,738	\$ 417,498	\$ 433,012	\$ 462,623	\$ 464,954
Subclass: 56	Capital Outlay	\$ 48,973	\$ -	\$ 162	\$ 185	\$ 1,000
		\$ 972,228	\$ 981,363	\$ 960,119	\$ 983,266	\$ 1,037,117
Fund: 39	Operating Surplus (Deficit)	\$ (546,526)	\$ (560,353)	\$ (503,933)	\$ (509,317)	\$ (549,873)
	District Support	\$ 546,770	\$ 560,353	\$ 503,933	\$ 509,317	\$ 549,873
	Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 41: Capital Projects						
	Beginning Balance	\$ 23,424,820	\$ 34,985,563	\$ 35,846,103	\$ 41,006,483	\$ 45,942,703
Subclass: 48	Revenues	\$ 19,535,264	\$ 8,761,605	\$ 6,484,210	\$ 9,145,811	\$ 6,185,248
Subclass: 51	Classified Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 52	Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 54	Supplies and Materials	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 55	Other Operating Expenses	\$ 1,712,391	\$ 1,732,264	\$ 7,340,205	\$ 461,171	\$ 2,017,365
Subclass: 56	Capital Outlay	\$ 5,309,391	\$ 5,208,525	\$ 7,126,483	\$ 2,797,721	\$ 15,807,674
Subclass: 57	Other outgo	\$ 952,738	\$ -	\$ 952,719	\$ 950,699	\$ 951,112
		\$ 7,974,521	\$ 6,940,789	\$ 15,419,407	\$ 4,209,591	\$ 18,776,151
Fund: 41	Capital Projects	\$ 11,560,743	\$ 1,820,816	\$ (8,935,197)	\$ 4,936,220	\$ (12,590,903)
	Ending Balance	\$ 34,985,563	\$ 36,806,379	\$ 26,910,906	\$ 45,942,703	\$ 33,351,800
Fund 42: State Bonds						
	Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 48	Revenues	\$ -	\$ 17,087,226	\$ 624,332	\$ 626,429	\$ -
Subclass: 55	Other Operating Expenses	\$ -	\$ 270,000	\$ -	\$ -	\$ -
Subclass: 56	Capital Outlay	\$ -	\$ 16,817,226	\$ 624,332	\$ 626,429	\$ -
Subclass: 57	Other outgo	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ 17,087,226	\$ 624,332	\$ 626,429	\$ -
Fund: 42	State Bonds	\$ -	\$ (0)	\$ -	\$ -	\$ -
	Ending 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 26-27 Tentative
Fund 43: General Obligation Bonds						
	Beginning Balance	\$ -	\$ 11,353,235	\$ 10,014,667	\$ 9,969,382	\$ 12,490,070
Subclass: 48	Revenues	\$ -	\$ 661,160	\$ 3,965,000	\$ 4,020,000	\$ 220,000
Subclass: 55	Other Operating Expenses	\$ -	\$ 14,408	\$ 17,200	\$ 36,895	\$ 17,200
Subclass: 56	Capital Outlay	\$ -	\$ 1,122,315	\$ 13,962,467	\$ 1,462,417	\$ 12,692,870
Subclass: 57	Other outgo	\$ -	\$ 908,290	\$ -	\$ -	\$ -
		\$ -	\$ 2,045,012	\$ 13,979,667	\$ 1,499,312	\$ 12,710,070
Fund: 43	G.O Bonds	\$ -	\$ (1,383,853)	\$ (10,014,667)	\$ 2,520,688	\$ (12,490,070)
	Ending Balance	\$ -	\$ 9,969,382	\$ -	\$ 12,490,070	\$ 0
Fund 45: NMTC						
	Beginning Balance	\$ 122,810	\$ 118,716	\$ -	\$ (271)	\$ -
Subclass: 48	Revenues	\$ 1,304	\$ (66,759)	\$ -	\$ 271	\$ -
Subclass: 55	Other Operating Expenses	\$ 5,398	\$ 5,310	\$ -	\$ -	\$ -
Subclass: 56	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 57	Other outgo	\$ -	\$ 46,918	\$ -	\$ -	\$ -
		\$ 5,398	\$ 52,228	\$ -	\$ -	\$ -
Fund: 43	G.O Bonds	\$ (4,094)	\$ (118,987)	\$ -	\$ 271	\$ -
	Ending Balance	\$ 118,716	\$ (271)	\$ -	\$ -	\$ -
Fund: 59: Skills Valley						
	Beginning Balance	\$ 190,713	\$ 93,220	\$ -	\$ (5,504)	\$ 0
Subclass: 48	Revenues	\$ 917,034	\$ 787,402	\$ 762,000	\$ 415,408	\$ 650,000
Subclass: 51	Academic Salaries	\$ 162,412	\$ 159,773	\$ 144,593	\$ 125,308	\$ 103,302
Subclass: 52	Classified Salaries	\$ 119,710	\$ 174,268	\$ 115,000	\$ 158,891	\$ 115,000
Subclass: 53	Employee Benefits	\$ 74,948	\$ 79,648	\$ 70,970	\$ 57,686	\$ 77,542
Subclass: 54	Supplies and Materials	\$ 4,736	\$ 4,773	\$ 11,500	\$ 2,696	\$ 4,500
Subclass: 55	Other Operating Expenses	\$ 652,720	\$ 493,921	\$ 542,794	\$ 210,375	\$ 394,628
Subclass: 56	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 57	Other outgo	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 1,014,526	\$ 912,383	\$ 884,857	\$ 554,955	\$ 694,972
Fund: 59	Operating Surplus (Deficit)	\$ (97,492)	\$ (124,980)	\$ (122,857)	\$ (139,547)	\$ (44,972)
	District Support	\$ -	\$ 31,760	\$ 122,857	\$ 145,051	\$ 44,972
	Ending Balance	\$ 93,221	\$ -	\$ -	\$ -	\$ -

Budget Summary Report

<i>GL Fund</i>	<i>Description</i>	<i>FY 23-24 Actuals</i>	<i>FY 24-25 Actuals</i>	<i>FY 25-26 Budget</i>	<i>FY 25-26 Est. Actuals</i>	<i>FY 26-27 Tentative</i>
Fund: 59: Valley Christan						
	Beginning Balance	\$ 130,377	\$ 189,349	\$ 147,603	\$ 147,603	\$ 76,000
Subclass: 48	Revenues	\$ 102,381	\$ -	\$ -	\$ -	\$ -
Subclass: 51	Academic Salaries	\$ 21,132	\$ 17,171	\$ 70,000	\$ 42,688	\$ 56,870
Subclass: 52	Classified Salaries	\$ -	\$ 1,683	\$ 5,000	\$ 16,684	\$ -
Subclass: 53	Employee Benefits	\$ 3,566	\$ 3,821	\$ 15,562	\$ 20,365	\$ 12,630
Subclass: 54	Supplies and Materials	\$ 8,233	\$ 1,542	\$ 20,441	\$ 6,170	\$ 2,000
Subclass: 55	Other Operating Expenses	\$ 10,478	\$ 17,530	\$ 36,600	\$ 3,651	\$ 4,500
Subclass: 56	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 43,409	\$ 41,746	\$ 147,603	\$ 89,558	\$ 76,000
Fund: 59	Valley Christan	\$ 58,972	\$ (41,746)	\$ (147,603)	\$ (89,558)	\$ (76,000)
	Ending Balance	\$ 189,349	\$ 147,603	\$ -	\$ 58,044	\$ -
Fund: 61: Insurance						
	Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 48	Revenues	\$ 609,488	\$ 860,794	\$ 1,183,821	\$ 1,185,021	\$ 1,243,013
Subclass: 554	Insurance Student/Other	\$ 543,445	\$ 615,516	\$ 946,964	\$ 706,869	\$ 994,313
Subclass: 557	HR Mgt Legal Costs	\$ 66,044	\$ 153,703	\$ 236,857	\$ 478,153	\$ 248,700
Subclass: 559	Other, Ins Deduct Exp	\$ -	\$ 91,575	\$ -	\$ -	\$ -
		\$ 609,488	\$ 860,794	\$ 1,183,821	\$ 1,185,021	\$ 1,243,013
Fund: 61	Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
	Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Fund: 71: ASB Fund						
	Beginning Balance	\$ 86,461	\$ 47,320	\$ 20,768	\$ 21,011	\$ 40,223
Subclass: 48	Revenues	\$ 27,563	\$ 23,535	\$ 33,117	\$ 36,901	\$ 33,117
Subclass: 54	Supplies and Materials	\$ 19,244	\$ 23,618	\$ 20,000	\$ 6,523	\$ 20,450
Subclass: 55	Other Operating Expenses	\$ 45,560	\$ 26,226	\$ 33,885	\$ 11,166	\$ 36,540
Subclass: 57	Other outgo	\$ 1,900	\$ -	\$ -	\$ -	\$ -
		\$ 66,704	\$ 49,844	\$ 53,885	\$ 17,689	\$ 56,990
Fund: 71	Operating Surplus (Deficit)	\$ (39,141)	\$ (26,309)	\$ (20,768)	\$ 19,212	\$ (23,873)
	Ending Balance	\$ 47,320	\$ 21,011	\$ -	\$ 40,223	\$ 16,350

Budget Summary Report

<i>GL Fund</i>	<i>Description</i>	<i>FY 23-24 Actuals</i>	<i>FY 24-25 Actuals</i>	<i>FY 25-26 Budget</i>	<i>FY 25-26 Est. Actuals</i>	<i>FY 26-17 Tentative</i>
Fund: 72: Student Rep Fee						
	Beginning Balance	\$ 13,994	\$ 17,866	\$ 21,974	\$ 21,974	\$ 25,383
Subclass: 48	Revenues	\$ 3,872	\$ 7,626	\$ 8,000	\$ 6,955	\$ 8,500
Subclass: 55	Other Operating Expenses	\$ -	\$ 3,518	\$ 29,974	\$ 3,547	\$ 33,883
Subclass: 57	Other outgo	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ 3,518	\$ 29,974	\$ 3,547	\$ 33,883
Fund: 72	Operating Surplus (Deficit)	\$ 3,872	\$ 4,108	\$ (21,974)	\$ 3,409	\$ (25,383)
	Ending Balance	\$ 17,866	\$ 21,974	\$ -	\$ 25,383	\$ -
Fund: 74: Financial Aid						
	Beginning Balance	\$ 906,020	\$ 918,054	\$ 262,912	\$ (3,982,000)	\$ 0
Subclass: 48	Revenues	\$ 23,748,655	\$ 26,487,176	\$ 24,730,613	\$ 29,560,655	\$ 24,845,858
Subclass: 55	Other Operating Expenses	\$ 20,221	\$ 3,759,836	\$ 26,470	\$ 1,775	\$ 26,470
Subclass: 57	Other outgo	\$ 23,716,400	\$ 27,627,395	\$ 24,689,893	\$ 25,576,879	\$ 24,819,388
		\$ 23,736,621	\$ 31,387,231	\$ 24,716,363	\$ 25,578,654	\$ 24,845,858
Fund: 74	Financial Aid	\$ 12,034	\$ (4,900,055)	\$ 14,250	\$ 3,982,001	\$ -
	Ending Balance	\$ 918,054	\$ (3,982,000)	\$ 277,162	\$ 0	\$ 0
Fund: 75: Scholarship and Loan						
	Beginning Balance	\$ 85,881	\$ 84,599	\$ -	\$ 89,375	\$ 165,346
Subclass: 48	Revenues	\$ 64,640	\$ 159,995	\$ 139,928	\$ 266,357	\$ 200,000
Subclass: 54	Supplies and Materials	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 55	Other Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 57	Other outgo	\$ 65,921	\$ 155,220	\$ 139,928	\$ 190,385	\$ 200,000
		\$ 65,921	\$ 155,220	\$ 139,928	\$ 190,385	\$ 200,000
Fund: 75	Scholarship and Loan	\$ (1,281)	\$ 4,775	\$ -	\$ 75,971	\$ -
	Ending Balance	\$ 84,599	\$ 89,375	\$ -	\$ 165,346	\$ 165,346

Budget Summary Report

<i>GL Fund</i>	<i>Description</i>	<i>FY 23-24 Actuals</i>	<i>FY 24-25 Actuals</i>	<i>FY 25-26 Budget</i>	<i>FY 25-26 Est. Actuals</i>	<i>FY 26-17 Tentative</i>
Fund: 78: OPEB/GASB 45						
	Beginning Balance	\$ 17,938,684	\$ 21,536,765	\$ (1,423,201)	\$ 25,441,312	\$ 28,831,495
Subclass: 48	Revenues	\$ 3,621,983	\$ 3,923,140	\$ 1,448,201	\$ 3,415,182	\$ 3,487,093
Subclass: 53	Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 55	Other Operating Expenses	\$ 23,902	\$ 18,593	\$ 25,000	\$ 25,000	\$ 25,000
Subclass: 57	Other outgo	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 23,902	\$ 18,593	\$ 25,000	\$ 25,000	\$ 25,000
Fund: 78	OPEB/GASB 45	\$ 3,598,081	\$ 3,904,547	\$ 1,423,201	\$ 3,390,182	\$ 3,462,093
	Ending Balance	\$ 21,536,765	\$ 25,441,312	\$ -	\$ 28,831,495	\$ 32,293,588
Fund: 79: Clubs and Trusts						
	Beginning Balance	\$ 70,681	\$ 75,277	\$ (343)	\$ 84,163	\$ 58,749
Subclass: 48	Revenues	\$ 10,645	\$ 24,761	\$ 23,797	\$ 8,473	\$ 23,797
Subclass: 54	Supplies and Materials	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 55	Other Operating Expenses	\$ 6,049	\$ 15,875	\$ 23,454	\$ 33,887	\$ 23,454
Subclass: 57	Other outgo	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 6,049	\$ 15,875	\$ 23,454	\$ 33,887	\$ 23,454
Fund: 79	Clubs and Trusts	\$ 4,596	\$ 8,886	\$ 343	\$ (25,414)	\$ 343
	Ending Balance	\$ 75,277	\$ 84,163	\$ -	\$ 58,749	\$ 59,092
Fund: 83: Foundation						
	Beginning Balance	\$ 1	\$ -	\$ -	\$ -	\$ -
Subclass: 48	Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 51	Academic Salaries	\$ 62,442	\$ 84,142	\$ 65,996	\$ 106,360	\$ 67,039
Subclass: 52	Classified Salaries	\$ 263,438	\$ 288,568	\$ 256,739	\$ 294,922	\$ 324,549
Subclass: 53	Employee Benefits	\$ 174,557	\$ 165,671	\$ 177,151	\$ 199,216	\$ 217,673
Subclass: 54	Supplies and Materials	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000
Subclass: 55	Other Operating Expenses	\$ 159,518	\$ 204,648	\$ 247,645	\$ 229,456	\$ 228,351
Subclass: 56	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 659,954	\$ 743,029	\$ 748,531	\$ 829,954	\$ 838,612
Fund: 83	Operating Surplus (Deficit)	\$ (659,954)	\$ (743,029)	\$ (748,531)	\$ (829,954)	\$ (838,612)
	District Support	\$ 659,953	\$ 743,029	\$ 748,531	\$ 829,954	\$ 838,612
	Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Budget Summary Report

Summary By: Class, Fund		FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 26-27
GL Fund	Description	Actuals	Actuals	Budget	Est. Actuals	Tentative
Fund: 11: G/F Unrestricted						
	Beginning Fund Balance	33,566,206	39,510,029	43,271,576	43,667,889	43,712,133
Category: 481	Federal Revenue	1,424	1,824	1,424	-	1,612
Category: 486	State Revenue	53,110,818	59,722,708	56,520,171	58,249,330	59,344,369
Category: 488	Local Revenue	12,597,109	13,670,114	12,738,703	11,010,969	13,854,721
Category: 489	Other Financing	-	-	-	-	-
Class: 4	Revenues	65,709,352	73,394,645	69,260,298	69,260,298	73,200,701
Category: 511	Academic, Regular/Contract	9,769,013	10,136,491	11,023,760	10,648,433	11,826,850
Category: 512	Academic, Non-Instruct, Reg/Contract	4,817,363	4,976,121	5,415,637	5,492,513	5,702,504
Category: 513	Academic, Instruct Salary, Other	5,238,842	6,005,527	5,797,481	5,627,135	5,883,281
Category: 514	Academic, Non-Instruct Salary, Other	281,741	261,714	345,429	334,644	330,229
Category: 521	Classified, Regular FT and PT	8,371,124	8,913,188	9,658,632	8,695,684	10,606,797
Category: 522	Classified Aide, Direct Instruct FT	115,106	181,640	361,901	200,035	382,611
Category: 523	Classified, Non-instruction, PT	268,840	208,233	275,607	231,934	303,843
Category: 524	Classified, Direct Instruction, PT	364,315	374,301	539,070	315,635	493,095
Category: 531	STRS Fund	4,376,301	5,070,498	4,674,243	5,793,261	4,318,463
Category: 532	PERS Fund	2,625,000	2,985,785	3,289,078	3,074,486	3,694,481
Category: 533	OASDI Fund	1,024,529	1,120,703	1,167,637	1,106,509	1,250,904
Category: 534	Health/Welfare Insurance	5,607,864	5,887,043	6,378,520	6,298,354	7,023,964
Category: 535	State Unemployment Insurance	27,445	15,566	13,430	15,018	14,197
Category: 536	Worker's Compensation Insurance	470,009	470,658	413,297	459,805	478,277
Category: 537	APPLE (Alternate Retirement System)	62,662	68,079	36,006	65,698	12,966
Category: 539	Other Benefits	22,247	44,268	33,600	52,968	33,600
Category: 541	Books & Magazines	(90)	-	39	-	-
Category: 543	Instructional Supplies	7,222	8,281	6,243	8,681	5,322
Category: 545	Non-instructional Supplies	637,913	616,871	811,853	647,929	778,154
Category: 551	Consultant Services	153,280	109,117	143,184	122,806	192,652
Category: 552	Travel & Conference	589,296	613,192	889,520	762,912	896,248
Category: 553	Dues & Memberships	175,754	193,404	191,910	178,316	199,357
Category: 554	Insurance	-	-	-	-	-
Category: 555	Utilities/Housekeeping Costs	2,475,006	2,665,367	3,257,079	2,859,286	3,258,351
Category: 556	Contracts/Lease/Maintenance	3,398,811	3,482,955	4,149,779	3,646,355	4,576,999
Category: 557	Other Operating Expenses	163,212	178,935	327,094	170,459	313,879
Category: 559	Other Expenses	(2,926,865)	(1,938,996)	(3,270,703)	(2,688,019)	(3,058,777)
Category: 561	Building Repairs	-	-	-	-	-
Category: 562	Building Costs	19,005	1,516	-	-	-
Category: 563	Library Books	9,924	12,199	12,500	12,272	13,000
Category: 564	Equipment	74,786	218,537	414,279	272,753	275,987
Category: 571	Debt Retirement Long-term	-	-	-	-	-
Category: 573	Interfund Transfer-Out	11,546,279	16,341,998	12,211,591	14,806,254	12,668,707
Category: 575	Student Financial Aid	(407)	3,940	-	3,941	-
Category: 579	Contingencies	-	-	692,602	-	724,760
Class: 5	Expenses	59,765,528	69,227,129	69,260,298	69,216,054	73,200,701
Fund: 11	G/F Unrestricted	5,943,823	4,167,516	-	44,244	0
	Ending Fund Balance	39,510,029	43,677,545	43,271,576	43,712,133	43,712,133

Budget Summary Report

GL Fund	Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Est. Actuals	FY 26-27 Tentative
COALINGA COLLEGE:						
Fund: 11: G/F Unrestricted						
Category: 511	Academic, Regular/Contract	4,537,404	4,718,736	4,895,536	4,331,371	5,501,557
Category: 512	Academic, Non-Instruct, Reg/Contract	1,813,745	1,874,613	2,152,269	1,648,499	2,182,863
Category: 513	Academic, Instruct Salary, Other	2,145,670	2,609,708	2,265,407	2,179,497	2,265,407
Category: 514	Academic, Non-Instruct. Salary, Other	109,485	81,649	111,096	137,941	111,096
Category: 521	Classified, Regular FT and PT	2,756,563	2,914,285	3,046,628	2,429,422	3,233,520
Category: 522	Classified Aide, Direct Instruction FT	64,750	95,743	219,743	113,516	231,594
Category: 523	Classified, Non-instruction, PT	141,335	79,486	128,329	107,879	126,084
Category: 524	Classified, Direct Instruction, PT	203,611	203,078	295,939	114,653	209,964
Category: 531	STRS Fund	1,387,782	1,704,280	1,568,374	1,525,359	1,542,466
Category: 532	PERS Fund	800,835	869,191	1,015,121	777,093	1,065,026
Category: 533	OASDI Fund	354,504	383,398	408,598	326,894	414,314
Category: 534	Health/Welfare Insurance	1,889,249	1,958,509	2,210,119	1,837,027	2,455,986
Category: 535	State Unemployment Insurance	18,832	6,362	5,659	5,342	5,586
Category: 536	Worker's Compensation Insurance	189,945	189,601	172,240	164,222	194,198
Category: 537	APPLE (Alternate Retirement System)	20,173	19,309	10,874	19,130	2,506
Category: 539	Other Benefits	6,267	16,693	14,700	15,638	14,700
Category: 541	Books & Magazines	(90)	-	-	-	-
Category: 543	Instructional Supplies	627	(180)	354	353	-
Category: 545	Non-instructional Supplies	252,560	238,789	312,474	240,746	294,024
Category: 551	Consultant Services	28,552	30,445	39,868	33,392	39,211
Category: 552	Travel & Conference	265,334	283,537	342,845	282,863	379,135
Category: 553	Dues & Memberships	50,000	58,573	64,562	58,298	67,585
Category: 554	Insurance	-	-	-	-	-
Category: 555	Utilities/Housekeeping Costs	1,069,795	1,115,260	1,455,989	894,185	1,455,739
Category: 556	Contracts/Lease/Maintenance	1,176,811	1,172,091	581,137	364,166	643,259
Category: 557	Other Operating Expenses	4,554	12,496	10,025	10,327	5,862
Category: 559	Other Expenses	(708,613)	(689,240)	(732,488)	(569,690)	(731,836)
Category: 561	Building Repairs	-	-	-	-	-
Category: 562	Building Costs	-	-	-	-	-
Category: 563	Library Books	9,924	12,199	12,500	9,573	13,000
Category: 564	Equipment	37,725	85,882	120,438	72,872	96,941
Category: 571	Debt Retirement Long-term	-	-	-	-	-
Category: 573	Interfund Transfer-Out	2,993,550	275,987	2,295,547	-	2,430,905
Category: 575	Student Financial Aid	-	-	-	-	-
Category: 576	Other Student Aid	-	-	-	-	-
Category: 579	Contingencies	-	-	-	-	-
Class: 5	Expenses	21,620,877	20,320,479	23,023,883	17,130,568	24,250,692

Budget Summary Report

GL Fund	Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Est. Actuals	FY 26-27 Tentative
LEMOORE COLLEGE:						
Fund: 11: G/F Unrestricted						
Category: 511	Academic, Regular/Contract	5,231,609	5,417,755	5,555,769	4,858,226	6,119,558
Category: 512	Academic, Non-Instruct, Reg/Contract	2,096,888	2,214,261	2,209,952	1,895,278	2,361,433
Category: 513	Academic, Instruct Salary, Other	3,092,023	3,395,819	3,129,798	2,716,111	3,129,798
Category: 514	Academic, Non-Instruct. Salary, Other	151,377	158,466	203,933	135,199	188,733
Category: 521	Classified, Regular FT and PT	2,951,004	3,088,862	3,159,055	2,589,765	3,474,587
Category: 522	Classified Aide, Direct Instruction FT	50,356	85,897	142,158	60,514	136,228
Category: 523	Classified, Non-instruction, PT	101,661	100,353	71,055	80,216	64,789
Category: 524	Classified, Direct Instruction, PT	160,704	171,223	243,131	159,950	283,131
Category: 531	STRS Fund	1,384,756	1,711,996	1,402,836	1,522,275	1,424,088
Category: 532	PERS Fund	1,031,351	1,164,189	1,179,159	1,008,849	1,360,117
Category: 533	OASDI Fund	441,142	474,701	440,656	402,337	503,024
Category: 534	Health/Welfare Insurance	2,013,685	2,110,422	2,215,780	1,907,037	2,511,410
Category: 535	State Unemployment Insurance	6,814	7,280	5,701	6,041	6,105
Category: 536	Worker's Compensation Insurance	222,094	223,340	173,231	184,687	208,496
Category: 537	APPLE (Alternate Retirement System)	40,648	46,614	8,536	36,371	6,222
Category: 539	Other Benefits	4,000	18,495	13,700	18,003	13,700
Category: 541	Books & Magazines	-	-	39	-	-
Category: 543	Instructional Supplies	6,595	7,037	5,889	7,459	5,322
Category: 545	Non-instructional Supplies	356,576	285,242	372,914	223,684	356,498
Category: 551	Consultant Services	39,247	57,204	60,340	59,640	63,876
Category: 552	Travel & Conference	193,686	179,641	291,135	265,043	258,022
Category: 553	Dues & Memberships	54,845	62,294	68,128	60,572	66,292
Category: 554	Insurance	-	-	-	-	-
Category: 555	Utilities/Housekeeping Costs	1,251,846	1,407,971	1,585,233	1,202,604	1,586,755
Category: 556	Contracts/Lease/Maintenance	1,746,723	1,931,364	1,262,274	865,090	1,366,882
Category: 557	Other Operating Expenses	4,361	1,259	15,686	3,389	390
Category: 559	Other Expenses	90,269	75,324	109,703	50,245	182,679
Category: 561	Building Repairs	-	-	-	-	-
Category: 562	Building Costs	19,005	1,516	-	-	-
Category: 563	Library Books	-	-	-	-	-
Category: 564	Equipment	25,473	128,297	206,799	165,914	155,076
Category: 571	Debt Retirement Long-term	-	-	-	-	-
Category: 573	Interfund Transfer-Out	-	-	-	-	-
Category: 575	Student Financial Aid	-	-	-	-	-
Category: 576	Other Student Aid	-	-	-	-	-
Category: 579	Contingencies	-	-	-	-	-
Class: 5	Expenses	22,768,736	24,526,821	24,132,590	20,484,498	25,833,211

Budget Summary Report

GL Fund	Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Est. Actuals	FY 26-27 Tentative
DISTRICT OPERATIONS:						
Fund: 11: G/F Unrestricted						
Category: 511	Academic, Regular/Contract	-	-	572,455	1,458,835	205,735
Category: 512	Academic, Non-Instruct, Reg/Contract	906,730	887,247	1,053,416	1,948,736	1,158,208
Category: 513	Academic, Instruct Salary, Other	1,150	(0)	402,276	731,528	488,076
Category: 514	Academic, Non-Instruct. Salary, Other	20,880	21,600	30,400	61,504	30,400
Category: 521	Classified, Regular FT and PT	2,663,557	2,910,041	3,452,949	3,676,497	3,898,690
Category: 522	Classified Aide, Direct Instruction FT	-	-	-	26,005	14,789
Category: 523	Classified, Non-instruction, PT	25,845	28,395	76,223	43,840	112,970
Category: 524	Classified, Direct Instruction, PT	-	-	-	41,032	-
Category: 531	STRS Fund	1,603,763	1,654,223	1,703,033	2,745,627	1,351,909
Category: 532	PERS Fund	792,814	952,406	1,094,798	1,288,544	1,269,338
Category: 533	OASDI Fund	228,883	262,603	318,383	377,278	333,566
Category: 534	Health/Welfare Insurance	1,704,930	1,818,112	1,952,621	2,554,290	2,056,568
Category: 535	State Unemployment Insurance	1,798	1,924	2,070	3,635	2,506
Category: 536	Worker's Compensation Insurance	57,970	57,717	67,826	110,896	75,583
Category: 537	APPLE (Alternate Retirement System)	1,841	2,155	16,596	10,197	4,238
Category: 539	Other Benefits	11,980	9,080	5,200	19,328	5,200
Category: 541	Books & Magazines	-	-	-	-	-
Category: 543	Instructional Supplies	-	1,424	-	868	-
Category: 545	Non-instructional Supplies	28,778	92,840	126,465	183,500	127,632
Category: 551	Consultant Services	85,481	21,468	42,976	29,774	89,565
Category: 552	Travel & Conference	130,276	150,013	255,540	215,006	259,091
Category: 553	Dues & Memberships	70,910	72,537	59,220	59,445	65,480
Category: 554	Insurance	-	-	-	-	-
Category: 555	Utilities/Housekeeping Costs	153,366	142,136	215,857	762,497	215,857
Category: 556	Contracts/Lease/Maintenance	475,277	379,501	2,306,368	2,417,098	2,566,858
Category: 557	Other Operating Expenses	154,298	165,181	301,383	156,743	307,627
Category: 559	Other Expenses	(2,308,521)	(1,325,080)	(2,647,918)	(2,168,575)	(2,509,620)
Category: 561	Building Repairs	-	-	-	-	-
Category: 562	Building Costs	-	-	-	-	-
Category: 563	Library Books	-	-	-	2,700	-
Category: 564	Equipment	11,589	4,358	87,042	33,966	23,970
Category: 571	Debt Retirement Long-term	-	-	-	-	-
Category: 573	Interfund Transfer-Out	8,552,730	16,066,011	9,916,044	14,806,254	10,237,802
Category: 575	Student Financial Aid	(407)	3,940	-	3,941	-
Category: 579	Contingencies	-	-	692,602	-	724,760
Class: 5	Expenses	15,375,916	24,379,828	22,103,825	31,600,988	23,116,798

Budget Summary Report

GL Fund	Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Est. Actuals	FY 26-27 Tentative
Fund: 12: G/F Restricted						
	Audited Fund Balance	747,730	747,730.00	-	-	-
Category: 481	Federal Revenue	6,146,536	7,922,508	8,386,294	3,060,871	4,667,502
Category: 486	State Revenue	16,436,536	19,358,237	43,168,751	33,152,349	33,360,248
Category: 488	Local Revenue	75,482	200,333	228,353	85,890	110,063
Category: 489	Other Financing	889,425	793,757	886,393	1,238,008	956,696
Class: 4	Revenues	23,547,979	28,274,834	52,669,791	37,537,118	39,094,509
Category: 511	Academic, Regular/Contract	6,977	252,260	508,530	332,921	172,404.00
Category: 512	Academic, Non-Instruct, Reg/Contract	2,130,355	2,533,442	3,136,908	3,060,122	3,076,113.00
Category: 513	Academic, Instruct Salary, Other	178,643	253,768	455,596	173,942	307,252.00
Category: 514	Academic, Non-Instruct. Salary, Other	1,084,067	1,406,504	2,101,721	1,489,568	1,392,508.00
Category: 521	Classified, Regular FT and PT	5,851,584	6,720,351	9,697,477	9,194,064	6,846,427.00
Category: 522	Classified Aide, Direct Instruction FT	80,382	149,990	157,711	183,816	160,188.00
Category: 523	Classified, Non-instruction, PT	584,323	688,014	1,258,137	709,696	706,243.00
Category: 524	Classified, Direct Instruction, PT	358,962	504,129	419,312	409,506	281,595.00
Category: 531	STRS Fund	802,899	1,027,955	1,136,375	1,396,887	911,799.00
Category: 532	PERS Fund	1,595,030	1,899,173	2,817,134	2,527,917	2,064,630.00
Category: 533	OASDI Fund	507,830	602,407	1,032,470	809,995	745,420.00
Category: 534	Health/Welfare Insurance	1,991,294	2,337,312	3,411,930	2,867,374	2,555,275.00
Category: 535	State Unemployment Insurance	4,827	6,093	507,084	6,681	342,100.00
Category: 536	Worker's Compensation Insurance	160,579	181,476	311,169	225,732	228,347.00
Category: 537	APPLE (Alternate Retirement System)	13,127	24,116	65,997	24,475	57,543.00
Category: 541	Books & Magazines	31,430	34,243	193,930	124,762	62,479.00
Category: 543	Instructional Supplies	543,266	608,016	1,655,910	723,345	1,281,863.00
Category: 545	Non-instructional Supplies	533,222	751,567	1,393,635	725,123	627,770.00
Category: 551	Consultant Services	142,693	47,402	43,000	-	33,000.00
Category: 552	Travel & Conference	987,629	1,081,739	2,927,963	1,368,426	1,980,575.00
Category: 553	Dues & Memberships	42,248	30,859	93,765	43,622	68,746.00
Category: 554	Insurance	884	884	2,652	884	500.00
Category: 556	Contracts/Lease/Maintenance	1,444,532	1,659,414	10,101,935	4,245,532	9,532,741.00
Category: 557	Other Operating Expenses	5,278	7,882	95,688	33,135	10,000.00
Category: 559	Other Expenses	516,023	1,252,177	1,391,982	1,893,714	932,225.00
Category: 561	Sites/Site Improvement	-	-	-	-	-
Category: 562	Buildings	34,437	-	80,000	-	79,999.00
Category: 563	Library Books	73,585	54,526	110,500	66,850	53,600.00
Category: 564	Equipment	1,260,427	2,577,266	3,493,067	2,354,805	1,666,308.00
Category: 571	Debt Retirement Long-term	-	-	-	-	-
Category: 573	Interfund Transfer-Out	972,273	705,498	1,214,123	1,055,404	681,505.00
Category: 574	Pass Through Transfer	889,425	838,438	886,393	872,780	956,696.00
Category: 575	Financial Aid Grants	174,765	270,196	(3,532)	(4,532)	-
Category: 576	Other Student Aid	544,984	515,467	1,971,230	620,572	1,278,658.00
Class: 5	Expenses	23,547,979	29,022,564	52,669,791	37,537,118	39,094,509.00
Fund: 12	G/F Restricted	-	(0)	-	-	-
	Ending Fund Balance	747,730	747,730	-	-	-

Budget Summary Report

Summary By: Class, Fund		FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 26-27
GL Fund	Description	Actuals	Actuals	Budget	Est. Actuals	Tentative
Fund: 32: Cafeteria						
	Audited Fund Balance	\$ 0	\$ -	\$ -	\$ -	\$ -
Category: 488	Local Revenue	\$ 583,196	\$ 633,005	\$ 728,163	\$ 648,819	\$ 745,426
Class: 4	Revenues	\$ 583,196	\$ 633,005	\$ 728,163	\$ 648,819	\$ 745,426
Category: 521	Classified, Regular FT and PT	\$ 300,973	\$ 295,298	\$ 314,773	\$ 259,565	\$ 304,317
Category: 523	Classified, Non-instruction, PT	\$ 132,844	\$ 135,423	\$ 166,500	\$ 130,879	\$ 166,500
Category: 532	PERS Fund	\$ 76,660	\$ 75,859	\$ 78,210	\$ 63,695	\$ 73,930
Category: 533	OASDI Fund	\$ 23,165	\$ 22,888	\$ 22,651	\$ 20,357	\$ 36,018
Category: 534	Health/Welfare Insurance	\$ 86,084	\$ 87,047	\$ 92,875	\$ 86,119	\$ 101,227
Category: 535	State Unemployment Insurance	\$ 211	\$ 215	\$ 158	\$ 198	\$ 236
Category: 536	Worker's Compensation Insurance	\$ 6,946	\$ 6,451	\$ 1,187	\$ 5,965	\$ 7,147
Category: 537	APPLE (Alternate Retirement System)	\$ 4,776	\$ 5,479	\$ 6,427	\$ 5,433	\$ 7,154
Category: 543	Instructional Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 545	Non-instructional supplies	\$ 425,044	\$ 427,647	\$ 504,750	\$ 504,625	\$ 517,644
Category: 552	Travel & Conference	\$ -	\$ -	\$ 200	\$ -	\$ -
Category: 553	Dues & Memberships	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 555	Utilities/Housekeeping Costs	\$ 4,475	\$ 4,672	\$ 8,000	\$ 5,901	\$ 8,500
Category: 556	Contracts/Lease/Maintenance	\$ 14,119	\$ 19,047	\$ 30,000	\$ 28,160	\$ 30,000
Category: 559	Other Expenses	\$ 65,222	\$ 43,711	\$ 19,000	\$ 6,281	\$ 19,000
Category: 559	Indirect Costs	\$ 336,068	\$ 323,115	\$ 373,869	\$ 335,153	\$ 381,502
Category: 564	Equipment	\$ 11,850	\$ -	\$ 20,000	\$ 1,259	\$ 28,500
Category: 573	Interfund Transfer-Out	\$ -	\$ -	\$ -	\$ -	\$ -
Class: 5	Expenses	\$ 1,488,436	\$ 1,446,853	\$ 1,638,600	\$ 1,453,589	\$ 1,681,675
Fund: 32	Cafeteria	\$ (905,240)	\$ (813,848)	\$ (910,437)	\$ (804,770)	\$ (936,249)
Category: 489	District Support	\$ 905,240	\$ 813,848	\$ 910,437	\$ 804,770	\$ 936,249
		\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance		\$ -	\$ -	\$ -	\$ -	\$ -

Budget Summary Report

GL Fund	Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Est. Actuals	FY 26-27 Tentative
Fund: 33: Child Development Centers						
	Audited Fund Balance	\$ 201,219	\$ 71,974	\$ -	\$ 0	\$ 0
Category: 481	Federal Revenue	\$ 172,935	\$ 218,829	\$ 519,538	\$ 289,307	\$ 519,538
Category: 486	State Revenue	\$ 5,823,156	\$ 5,717,507	\$ 5,713,046	\$ 5,510,646	\$ 5,690,801
Category: 488	Local Revenue	\$ 309,756	\$ 154,269	\$ 321,230	\$ 62,908	\$ 321,230
Class: 4	Revenues	\$ 6,305,846	\$ 6,090,605	\$ 6,553,814	\$ 5,862,861	\$ 6,531,569
Category: 521	Classified, Regular FT and PT	\$ 2,861,414	\$ 3,105,336	\$ 3,294,538	\$ 3,132,772	\$ 3,636,103
Category: 523	Classified, Non-instruction, PT	\$ 195,766	\$ 217,066	\$ 72,745	\$ 150,961	\$ 119,745
Category: 532	PERS Fund	\$ 706,278	\$ 778,179	\$ 826,200	\$ 768,977	\$ 905,013
Category: 533	OASDI Fund	\$ 207,379	\$ 222,921	\$ 248,329	\$ 219,602	\$ 282,555
Category: 534	Health/Welfare Insurance	\$ 556,507	\$ 551,441	\$ 626,907	\$ 581,665	\$ 708,591
Category: 535	State Unemployment Insurance	\$ 1,499	\$ 1,634	\$ 1,647	\$ 1,629	\$ 1,842
Category: 536	Worker's Compensation Insurance	\$ 49,055	\$ 49,840	\$ 50,012	\$ 49,877	\$ 56,220
Category: 537	APPLE (Alternate Retirement System)	\$ 8,702	\$ 11,967	\$ 8,992	\$ 10,592	\$ 9,908
Category: 543	Instructional Supplies	\$ 25,798	\$ 21,842	\$ 47,492	\$ 32,416	\$ 28,838
Category: 545	Non-instructional supplies	\$ 158,046	\$ 177,275	\$ 251,850	\$ 184,426	\$ 253,500
Category: 551	Consultant Services	\$ 4,325	\$ 4,616	\$ 17,000	\$ 3,724	\$ 13,000
Category: 552	Travel & Conference	\$ 11,988	\$ 6,388	\$ 43,550	\$ 6,578	\$ 30,050
Category: 553	Dues & Memberships	\$ 7,833	\$ 2,275	\$ 8,500	\$ 8,678	\$ 8,500
Category: 554	Insurance	\$ -	\$ 1,840	\$ 3,400	\$ 2,115	\$ 3,400
Category: 555	Utilities/Housekeeping Costs	\$ 31,860	\$ 34,170	\$ 35,150	\$ 30,061	\$ 31,150
Category: 556	Contracts/Lease/Maintenance	\$ 113,234	\$ 68,938	\$ 202,223	\$ 74,426	\$ 209,006
Category: 557	Other Operating Expenses	\$ -	\$ -	\$ 750	\$ -	\$ 750
Category: 559	Other Expenses	\$ 1,457,358	\$ 1,550,500	\$ 1,722,619	\$ 1,577,550	\$ 1,889,452
Category: 561	Sites/Site Improvement	\$ -	\$ 45,986	\$ -	\$ -	\$ -
Category: 562	Construction Exps Oth.	\$ 16,988	\$ -	\$ -	\$ -	\$ -
Category: 564	Equipment	\$ 21,062	\$ 30,638	\$ 84,334	\$ 46,172	\$ 46,810
Class: 5	Expenses	\$ 6,435,091	\$ 6,882,853	\$ 7,546,238	\$ 6,882,222	\$ 8,234,433
Fund: 33	Child Development Centers	\$ (129,245)	\$ (792,248)	\$ (992,424)	\$ (1,019,361)	\$ (1,702,864)
Category: 489	District Support	\$ -	\$ 720,274	\$ 992,424	\$ 1,019,361	\$ 1,702,864
		\$ (129,245)	\$ (71,974)	\$ -	\$ -	\$ -
	Ending Fund Balance	\$ 71,974	\$ 0	\$ -	\$ 0	\$ 0

Budget Summary Report

GL Fund	Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Est. Actuals	FY 26-27 Tentative
Fund: 34: Farm						
	Audited Fund Balance	\$ 0	\$ 0	\$ -	\$ 0	\$ 0.00
Category: 488	Local Revenue	\$ 89,870	\$ 58,256	\$ 85,000	\$ 69,450	\$ 195,000
Class: 4	Revenues	\$ 89,870	\$ 58,256	\$ 85,000	\$ 69,450	\$ 195,000
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 114,305	\$ 116,671	\$ 141,378	\$ 135,048	\$ 148,968
Category: 521	Classified, Regular FT and PT	\$ 176,020	\$ 191,583	\$ 198,149	\$ 189,015	\$ 206,923
Category: 523	Classified, Non-instruction, PT	\$ 1,214	\$ -	\$ 13,500	\$ 71	\$ 13,500
Category: 531	STRS Fund	\$ 19,324	\$ 21,940	\$ 27,003	\$ 25,794	\$ 28,453
Category: 532	PERS Fund	\$ 45,854	\$ 50,314	\$ 53,124	\$ 50,675	\$ 55,164
Category: 533	OASDI Fund	\$ 14,716	\$ 15,961	\$ 17,208	\$ 16,026	\$ 18,449
Category: 534	Health/Welfare Insurance	\$ 79,959	\$ 85,789	\$ 89,392	\$ 89,627	\$ 101,227
Category: 535	State Unemployment Insurance	\$ 146	\$ 154	\$ 170	\$ 162	\$ 180
Category: 536	Worker's Compensation Insurance	\$ 4,708	\$ 4,620	\$ 5,154	\$ 4,920	\$ 5,607
Category: 537	APPLE (Alternate Retirement System)	\$ 35	\$ -	\$ 150	\$ -	\$ 300
Category: 543	Dupl Svs - Instructional	\$ -	\$ 45	\$ -	\$ -	\$ -
Category: 545	Non-instructional supplies	\$ 48,378	\$ 58,556	\$ 49,500	\$ 83,324	\$ 103,500
Category: 551	Consultant Services	\$ 8,000	\$ 11,037	\$ 5,000	\$ 2,875	\$ 5,000
Category: 552	Travel & Conference	\$ 3,392	\$ 3,341	\$ 4,500	\$ 2,941	\$ 5,600
Category: 553	Dues & Memberships	\$ 695	\$ 508	\$ 800	\$ 840	\$ 800
Category: 555	Utilities/Housekeeping Costs	\$ 80,606	\$ 82,981	\$ 74,185	\$ 47,848	\$ 74,185
Category: 556	Contracts/Lease/Maintenance	\$ 99,123	\$ 59,627	\$ 64,000	\$ 113,693	\$ 108,900
Category: 559	Other Expenses	\$ 205,707	\$ 207,423	\$ 222,964	\$ 228,857	\$ 263,027
Category: 564	Equipment	\$ 5,824	\$ -	\$ -	\$ 22,105	\$ -
Class: 5	Expenses	\$ 908,005	\$ 910,549	\$ 966,177	\$ 1,013,819	\$ 1,139,783
Fund: 34	Farm	\$ (818,135)	\$ (852,293)	\$ (881,177)	\$ (944,369)	\$ (944,783)
Category: 489	District Support	\$ 818,135	\$ 852,293	\$ 881,177	\$ 944,369	\$ 944,783
		\$ -	\$ -	\$ -	\$ (0)	\$ -
	Ending Fund Balance	\$ 0	\$ 0	\$ -	\$ 0	\$ 0

Budget Summary Report

GL Fund	Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Est. Actuals	FY 26-27 Tentative
Fund: 39: Residential Living						
	Audited Fund Balance	\$ (245)	\$ -	\$ -	\$ -	\$ -
Category: 488	Local Revenue	\$ 425,703	\$ 421,010	\$ 456,186	\$ 473,949	\$ 487,244
Class: 4	Revenues	\$ 425,703	\$ 421,010	\$ 456,186	\$ 473,949	\$ 487,244
Category: 521	Classified, Regular FT and PT	\$ 268,972	\$ 311,428	\$ 300,203	\$ 296,383	\$ 313,155
Category: 523	Classified, Non-instruction, PT	\$ 7,144	\$ 12,499	\$ 11,044	\$ 8,808	\$ 13,346
Category: 532	PERS Fund	\$ 67,796	\$ 70,654	\$ 80,485	\$ 67,905	\$ 83,034
Category: 533	OASDI Fund	\$ 19,057	\$ 23,101	\$ 22,966	\$ 21,680	\$ 24,792
Category: 534	Health/Welfare Insurance	\$ 86,082	\$ 86,862	\$ 92,876	\$ 89,214	\$ 101,227
Category: 535	State Unemployment Insurance	\$ 136	\$ 162	\$ 150	\$ 153	\$ 164
Category: 536	Worker's Compensation Insurance	\$ 4,371	\$ 4,855	\$ 4,557	\$ 4,643	\$ 4,957
Category: 537	APPLE (Alternate Retirement System)	\$ 413	\$ 330	\$ 375	\$ 324	\$ 488
Category: 539	Other Benefits	\$ 29,061	\$ 32,826	\$ -	\$ -	\$ -
Category: 545	Non-instructional supplies	\$ 23,485	\$ 21,147	\$ 14,289	\$ 31,347	\$ 30,000
Category: 552	Travel & Conference	\$ -	\$ 107	\$ 140	\$ 133	\$ 3,500
Category: 555	Utilities/Housekeeping Costs	\$ 119,257	\$ 84,132	\$ 144,600	\$ 156,441	\$ 144,600
Category: 556	Contracts/Lease/Maintenance	\$ 36,150	\$ 83,092	\$ 54,206	\$ 78,188	\$ 55,250
Category: 559	Other Expenses	\$ 51,177	\$ 33,939	\$ 12,500	\$ 995	\$ 22,500
Category: 559	Indirect Costs	\$ 210,153	\$ 216,229	\$ 221,566	\$ 226,865	\$ 239,104
Category: 562	Buildings	\$ 48,973	\$ -	\$ -	\$ -	\$ -
Category: 564	Equipment	\$ -	\$ -	\$ 162	\$ 185	\$ 1,000
Class: 5	Expenses	\$ 972,228	\$ 981,363	\$ 960,119	\$ 983,266	\$ 1,037,117
Fund: 39	Residential Living	\$ (546,526)	\$ (560,353)	\$ (503,933)	\$ (509,317)	\$ (549,873)
Category: 489	District Support	\$ 546,770	\$ 560,353	\$ 503,933	\$ 509,317	\$ 549,873
		\$ 245	\$ -	\$ -	\$ -	\$ -
	Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Budget Summary Report

GL Fund	Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Est. Actuals	FY 26-27 Tentative
Fund: 41: Capital Projects						
	Audited Fund Balance	\$ 23,424,820	\$ 34,985,563	\$ 35,846,103	\$ 41,006,483	\$ 45,942,703
Category: 481	Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 486	State Revenue	\$ 5,599,793	\$ 199,511	\$ -	\$ -	\$ -
Category: 488	Local Revenue	\$ 6,794,069	\$ 1,252,533	\$ 909,000	\$ 1,072,621	\$ 1,109,000
Category: 489	Other Financing	\$ 7,141,403	\$ 7,309,561	\$ 5,575,210	\$ 8,073,190	\$ 5,076,248
Class: 4	Revenues	\$ 19,535,264	\$ 8,761,605	\$ 6,484,210	\$ 9,145,811	\$ 6,185,248
Category: 545	Non-instructional supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 551	Consultant Services	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 556	Contracts/Lease/Maintenance	\$ 1,712,391	\$ 1,732,264	\$ 7,340,205	\$ 461,171	\$ 2,017,365
Category: 557	Other Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 561	Sites/Site Improvement	\$ 90,413	\$ -	\$ 15,000	\$ 117,335	\$ 8,653,719
Category: 562	Buildings	\$ 4,701,308	\$ 5,253,965	\$ 1,523,528	\$ 1,660,690	\$ 970,000
Category: 564	Equipment	\$ 517,670	\$ (45,439)	\$ 5,587,955	\$ 1,019,696	\$ 6,183,955
Category: 571	Debt Retirement Long-term	\$ 952,738	\$ -	\$ 952,719	\$ 950,699	\$ 951,112
Category: 573	Interfund Transfer-Out	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 579	Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -
Class: 5	Expenses	\$ 7,974,521	\$ 6,940,789	\$ 15,419,407	\$ 4,209,591	\$ 18,776,151
Fund: 41	Capital Projects	\$ 11,560,743	\$ 1,820,816	\$ (8,935,197)	\$ 4,936,220	\$ (12,590,903)
	Ending Fund Balance	\$ 34,985,563	\$ 36,806,379	\$ 26,910,906	\$ 45,942,703	\$ 33,351,800

Fund: 42 : State Bonds						
	Audited Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 486	State Revenue	\$ -	\$ 17,087,226	\$ 624,332	\$ 626,429	\$ -
Category: 488	Local Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 489	Other Financing	\$ -	\$ -	\$ -	\$ -	\$ -
Class: 4	Revenues	\$ -	\$ 17,087,226	\$ 624,332	\$ 626,429	\$ -
Category: 545	Non-instructional supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 551	Consultant Services	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 556	Contracts/Lease/Maintenance	\$ -	\$ 270,000	\$ -	\$ -	\$ -
Category: 557	Other Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 559	Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 561	Sites/Site Improvement	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 562	Buildings	\$ -	\$ 16,817,226	\$ 624,332	\$ 626,429	\$ -
Category: 564	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 571	Debt Retirement Long-term	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 573	Interfund Transfer-Out	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 579	Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -
Class: 5	Expenses	\$ -	\$ 17,087,226	\$ 624,332	\$ 626,429	\$ -
Fund: 42	State Bonds	\$ -	\$ (0)	\$ -	\$ -	\$ -
	Ending Fund Balance	\$ -	\$ (0)	\$ -	\$ -	\$ -

Budget Summary Report

GL Fund	Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Est. Actuals	FY 26-27 Tentative
Fund: 43: General Obligation Bonds						
	Audited Fund Balance	\$ -	\$ 11,353,235	\$ 10,014,667	\$ 9,969,382	\$ 12,490,070
Category: 488	Local Revenue	\$ -	\$ 620,432	\$ 205,000	\$ 260,000	\$ 220,000
Category: 489	Other Financing	\$ -	\$ 40,728	\$ 3,760,000	\$ 3,760,000	\$ -
Class: 4	Revenues	\$ -	\$ 661,160	\$ 3,965,000	\$ 4,020,000	\$ 220,000
Category: 545	Non-instructional supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 551	Consultant Services	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 556	Contracts/Lease/Maintenance	\$ -	\$ 2,508	\$ -	\$ 19,695	\$ -
Category: 557	Other Operating Expenses	\$ -	\$ 11,900	\$ 17,200	\$ 17,200	\$ 17,200
Category: 561	Sites/Site Improvement	\$ -	\$ -	\$ 5,027,769	\$ 262,213	\$ 4,904,290
Category: 562	Buildings	\$ -	\$ -	\$ 2,259,000	\$ 221,137	\$ 3,623,128
Category: 564	Equipment	\$ -	\$ 1,122,315	\$ 6,675,698	\$ 979,067	\$ 4,165,452
Category: 571	Debt Retirement Long-term	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 573	Interfund Transfer-Out	\$ -	\$ 908,290	\$ -	\$ -	\$ -
Category: 579	Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -
Class: 5	Expenses	\$ -	\$ 2,045,012	\$ 13,979,667	\$ 1,499,312	\$ 12,710,070
Fund: 43	G.O. Bonds	\$ -	\$ (1,383,853)	\$ (10,014,667)	\$ 2,520,688	\$ (12,490,070)
Ending Fund Balance						
		\$ -	\$ 9,969,382	\$ -	\$ 12,490,070	\$ 0

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

Budget Summary Report

GL Fund	Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Est. Actuals	FY 26-27 Tentative
Fund: 59: Skills Valley						
	Audited Fund Balance	\$ 190,713	\$ 93,220	\$ -	\$ (5,504)	\$ 0
Category: 488	Local Revenue	\$ 917,034	\$ 787,402	\$ 762,000	\$ 415,408	\$ 650,000
Class: 4	Revenues	\$ 917,034	\$ 787,402	\$ 762,000	\$ 415,408	\$ 650,000
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 162,412	\$ 159,773	\$ 144,593	\$ 125,308	\$ 103,302
Category: 523	Classified, Non-instruction, PT	\$ -	\$ 8,925	\$ 25,000	\$ 14,451	\$ 25,000
Category: 524	Classified, Direct Instruction, PT	\$ 119,710	\$ 165,343	\$ 90,000	\$ 144,440	\$ 90,000
Category: 531	STRS Fund	\$ 32,685	\$ 33,831	\$ 27,617	\$ 27,973	\$ -
Category: 532	PERS Fund	\$ 7,156	\$ 8,317	\$ 8,090	\$ (591)	\$ 35,362
Category: 533	OASDI Fund	\$ 6,097	\$ 7,159	\$ 8,829	\$ 4,791	\$ 14,853
Category: 534	Health/Welfare Insurance	\$ 21,326	\$ 21,218	\$ 19,504	\$ 17,662	\$ 20,245
Category: 535	State Unemployment Insurance	\$ 142	\$ 163	\$ 116	\$ 138	\$ 104
Category: 536	Worker's Compensation Insurance	\$ 4,576	\$ 5,006	\$ 3,514	\$ 4,314	\$ 3,115
Category: 537	APPLE (Alternate Retirement System)	\$ 2,967	\$ 3,953	\$ 3,300	\$ 3,400	\$ 3,863
Category: 543	Instructional Supplies	\$ 3,536	\$ 4,773	\$ 10,000	\$ 2,696	\$ 3,500
Category: 545	Non-Instructional Supplies	\$ 1,200	\$ -	\$ 1,500	\$ -	\$ 1,000
Category: 552	Travel & Conference	\$ -	\$ 536	\$ 750	\$ 67	\$ 750
Category: 556	Contracts/Lease/Maintenance	\$ 421,612	\$ 285,545	\$ 334,000	\$ 76,494	\$ 231,500
Category: 559	Other Expenses	\$ -	\$ -	\$ 5,000	\$ 5,747	\$ 2,000
Category: 559	Indirect Costs	\$ 231,108	\$ 207,840	\$ 203,044	\$ 128,067	\$ 160,378
Class: 5	Expenses	\$ 1,014,526	\$ 912,383	\$ 884,857	\$ 554,955	\$ 694,972
Fund: 41	Skills Valley	\$ (97,492)	\$ (124,980)	\$ (122,857)	\$ (139,547)	\$ (44,972)
Category: 489	District Support	\$ -	\$ 31,760	\$ 122,857	\$ 145,051	\$ 44,972
		\$ (97,492)	\$ (93,220)	\$ -	\$ 5,504	\$ -
	Ending Fund Balance	\$ 93,221	\$ -	\$ -	\$ 0	\$ 0

Fund: 59: Valley Christian						
	Audited Fund Balance	\$ 130,377	\$ 189,349	\$ 147,603	\$ 147,603	\$ 76,000
Category: 488	Local Revenue	\$ 38,930	\$ -	\$ -	\$ -	
Category: 489	Other	\$ 63,451	\$ -	\$ -	\$ -	
Class: 4	Revenues	\$ 102,381	\$ -	\$ -	\$ -	\$ -
Category: 513	Academic, Instruct Salary, Other	\$ 21,132	\$ -	\$ 30,000	\$ -	\$ -
Category: 514	Acad, Oth, Counselors	\$ -	\$ 17,171	\$ 40,000	\$ 42,688	\$ 56,870
Category: 521	Classified, Regular FT and PT	\$ -	\$ -	\$ -	\$ 14,011	\$ -
Category: 523	Temp, Non-Instr	\$ -	\$ 1,683	\$ 5,000	\$ 2,673	\$ -
Category: 524	Classified, Direct Instruction, PT	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 531	STRS Fund	\$ 2,633	\$ 3,280	\$ 13,370	\$ 8,154	\$ 10,900
Category: 532	PERS Fund	\$ -	\$ -	\$ -	\$ 3,756	\$ -
Category: 533	OASDI Fund	\$ 306	\$ 249	\$ 1,015	\$ 1,596	\$ 830
Category: 534	Health/Welfare Insurance	\$ -	\$ -	\$ -	\$ 5,930	\$ -
Category: 535	State Unemployment Insurance	\$ 11	\$ 9	\$ 35	\$ 28	\$ 30
Category: 536	Worker's Compensation Insurance	\$ 340	\$ 283	\$ 1,142	\$ 901	\$ 870
Category: 537	APPLE (Alternate Retirement System)	\$ 275	\$ -	\$ -	\$ -	\$ -
Category: 543	Instructional Supplies	\$ -	\$ -	\$ 5,041	\$ -	\$ -
Category: 545	Non-instructional supplies	\$ 8,233	\$ 1,542	\$ 15,400	\$ 6,170	\$ 2,000
Category: 552	Travel & Conference	\$ 10,088	\$ 17,530	\$ 31,300	\$ 3,651	\$ 4,500
Category: 559	Other Expenses	\$ 390	\$ -	\$ 5,300	\$ -	\$ -
Category: 564	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
Class: 5	Expenses	\$ 43,409	\$ 41,746	\$ 147,603	\$ 89,558	\$ 76,000
Fund: 59	Valley Christian	\$ 58,972	\$ (41,746)	\$ (147,603)	\$ (89,558)	\$ (76,000)
Fund: 59	Ending Balance	\$ 189,349	\$ 147,603	\$ (0)	\$ 58,044	\$ -

Budget Summary Report

GL Fund	Description	FY23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Est. Actuals	FY 26-27 Tentative
Fund: 61 Insurance						
	Audited Fund Balance	\$ -	\$ -	\$ -	\$ -	
Category: 488	Local Revenue	\$ -	\$ -	\$ -	\$ -	
Category: 489	Other Financing	\$ 609,488	\$ 860,794	\$ 1,183,821	\$ 1,185,021	\$ 1,243,013
Class: 4	Revenues	\$ 609,488	\$ 860,794	\$ 1,183,821	\$ 1,185,021	\$ 1,243,013
Category: 554	Insurance Student/Other	\$ 543,445	\$ 615,516	\$ 946,964	\$ 706,869	\$ 994,313
Category: 557	HR Mgt Legal Costs	\$ 66,044	\$ 153,703	\$ 236,857	\$ 478,153	\$ 248,700
Category: 559	Other, Ins Deduct Exp	\$ -	\$ 91,575	\$ -	\$ -	
Class: 5	Expenses	\$ 609,488	\$ 860,794	\$ 1,183,821	\$ 1,185,021	\$ 1,243,013
Fund: 61	Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
	Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Fund: 71: ASB Fund						
	Audited Fund Balance	\$ 86,461	\$ 47,320	\$ 20,768	\$ 21,011	\$ 40,223
Category: 488	Local Revenue	\$ 27,563	\$ 23,535	\$ 33,117	\$ 17,790	\$ 33,117
Category: 489	Other Financing	\$ -	\$ -	\$ -	\$ 19,111	\$ -
Class: 4	Revenues	\$ 27,563	\$ 23,535	\$ 33,117	\$ 36,901	\$ 33,117
Category: 543	Instructional Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 545	Non-instructional supplies	\$ 19,244	\$ 23,618	\$ 20,000	\$ 6,523	\$ 20,450
Category: 552	Travel & Conference	\$ 35,362	\$ 19,512	\$ 18,525	\$ 6,862	\$ 19,525
Category: 556	Contracts/Lease/Maintenance	\$ 8,550	\$ 6,690	\$ 2,500	\$ 3,649	\$ 4,150
Category: 559	Other Expenses	\$ 1,648	\$ 24	\$ 12,860	\$ 655	\$ 12,865
Category: 572	Intrafund Transfers - Out	\$ 1,900	\$ -	\$ -	\$ -	\$ -
Category: 579	Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -
Class: 5	Expenses	\$ 66,704	\$ 49,844	\$ 53,885	\$ 17,689	\$ 56,990
Fund: 71	ASB Fund	\$ (39,141)	\$ (26,309)	\$ (20,768)	\$ 19,212	\$ (23,873)
	Ending Fund Balance	\$ 47,320	\$ 21,011	\$ -	\$ 40,223	\$ 16,350

Fund: 72: Student Rep Fee						
	Audited Fund Balance	\$ 13,994	\$ 17,866	\$ 21,974	\$ 21,974	\$ 25,383
Category: 488	Local Revenue	\$ 3,872	\$ 7,626	\$ 8,000	\$ 6,955	\$ 8,500
Class: 4	Revenues	\$ 3,872	\$ 7,626	\$ 8,000	\$ 6,955	\$ 8,500
Category: 559	Other Expenses	\$ -	\$ 3,518	\$ 29,974	\$ 3,547	\$ 33,883
Category: 579	Other Outgo	\$ -	\$ -	\$ -	\$ -	\$ -
Class: 5	Expenses	\$ -	\$ 3,518	\$ 29,974	\$ 3,547	\$ 33,883
Fund: 72	Student Rep Fee	\$ 3,872	\$ 4,108	\$ (21,974)	\$ 3,409	\$ (25,383)
	Ending Fund Balance	\$ 17,866	\$ 21,974	\$ -	\$ 25,383	\$ -

Budget Summary Report

GL Fund	Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Est. Actuals	FY 26-27 Tentative
Fund: 74: Financial Aid						
	Audited Fund Balance	\$ 906,020	\$ 918,054	\$ 262,912	\$ (3,982,000)	\$ 0
Category: 481	Federal Revenue	\$ 16,327,353	\$ 17,932,269	\$ 17,502,229	\$ 17,300,290	\$ 17,762,789
Category: 486	State Revenue	\$ 6,406,010	\$ 7,834,886	\$ 6,259,644	\$ 6,236,007	\$ 6,342,144
Category: 488	Local Revenue	\$ 33,912	\$ 14,253	\$ 58,000	\$ 437,582	\$ 42,000
Category: 489	Other Financing	\$ 981,380	\$ 705,768	\$ 910,740	\$ 5,586,776	\$ 698,925
Class: 4	Revenues	\$ 23,748,655	\$ 26,487,176	\$ 24,730,613	\$ 29,560,655	\$ 24,845,858
Category: 559	Other Expenses	\$ 20,221	\$ 3,759,836	\$ 26,470	\$ 1,775	\$ 26,470
Category: 573	Interfund Transfer-Out	\$ 9,107	\$ -	\$ -	\$ -	\$ -
Category: 575	Student Financial Aid	\$ 23,707,293	\$ 27,627,125	\$ 24,593,695	\$ 25,467,077	\$ 24,796,968
Category: 576	Other Student Aid	\$ -	\$ 270	\$ 96,198	\$ 109,802	\$ 22,420
Class: 5	Expenses	\$ 23,736,621	\$ 31,387,231	\$ 24,716,363	\$ 25,578,654	\$ 24,845,858
Fund: 74	Financial Aid	\$ 12,034	\$ (4,900,055)	\$ 14,250	\$ 3,982,001	\$ -
	Ending Fund Balance	\$ 918,054	\$ (3,982,000)	\$ 277,162	\$ 0	\$ 0

Fund: 75: Scholarship and Loan						
	Audited Fund Balance	\$ 85,881	\$ 84,599	\$ -	\$ 89,375	\$ 165,346
Category: 488	Local Revenue	\$ 64,640	\$ 159,995	\$ 139,928	\$ 266,357	\$ 200,000
Class: 4	Revenues	\$ 64,640	\$ 159,995	\$ 139,928	\$ 266,357	\$ 200,000
Category: 575	Student Financial Aid	\$ 65,921	\$ 155,220	\$ 139,928	\$ 190,385	\$ 200,000
Category: 579	Contingencies					
Class: 5	Expenses	\$ 65,921	\$ 155,220	\$ 139,928	\$ 190,385	\$ 200,000
Fund: 75	Scholarship and Loan	\$ (1,281)	\$ 4,775	\$ -	\$ 75,971	\$ -
	Ending Fund Balance	\$ 84,599	\$ 89,375	\$ -	\$ 165,346	\$ 165,346

Fund: 78: OPEB/GASB 45						
	Audited Fund Balance	\$ 17,938,684	\$ 21,536,765	\$ (1,423,201)	\$ 25,441,312	\$ 28,831,495
Category: 488	Local Revenues	\$ 2,296,400	\$ 2,517,846	\$ 155,000	\$ 2,121,971	\$ 2,155,000
Category: 489	Contributions	\$ 1,325,583	\$ 1,405,294	\$ 1,293,201	\$ 1,293,211	\$ 1,332,093
	Market Gains (Loss)	\$ -	\$ -	\$ -	\$ -	\$ -
Class: 4	Revenues	\$ 3,621,983	\$ 3,923,140	\$ 1,448,201	\$ 3,415,182	\$ 3,487,093
Category: 534	Health/Welfare Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 551	Consultant Services	\$ 23,902	\$ 18,593	\$ 25,000	\$ 25,000	\$ 25,000
Category: 579	Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -
Class: 5	Expenses	\$ 23,902	\$ 18,593	\$ 25,000	\$ 25,000	\$ 25,000
	Market Adjustment					
Fund: 78	OPEB/GASB 45	\$ 3,598,081	\$ 3,904,547	\$ 1,423,201	\$ 3,390,182	\$ 3,462,093
	Ending Fund Balance	\$ 21,536,765	\$ 25,441,312	\$ -	\$ 28,831,495	\$ 32,293,588

Budget Summary Report

GL Fund	Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Est. Actuals	FY 26-27 Tentative
Fund: 79: Clubs and Trusts						
	Audited Fund Balance	\$ 70,681	\$ 75,277	\$ (343)	\$ 84,163	\$ 58,749
Category: 488	Local Revenue	\$ 10,645	\$ 24,761	\$ 23,797	\$ 8,473	\$ 23,797
Class: 4	Revenues	\$ 10,645	\$ 24,761	\$ 23,797	\$ 8,473	\$ 23,797
Category: 545	Supplies and Materials	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 559	Other Expenses	\$ 6,049	\$ 15,875	\$ 23,454	\$ 33,887	\$ 23,454
Category: 579	Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -
Class: 5	Expenses	\$ 6,049	\$ 15,875	\$ 23,454	\$ 33,887	\$ 23,454
Fund: 79	Clubs and Trusts	\$ 4,596	\$ 8,886	\$ 343	\$ (25,414)	\$ 343
	Ending Fund Balance	\$ 75,277	\$ 84,163	\$ -	\$ 58,749	\$ 59,092

Fund: 83: Foundation						
	Beginning Balance	\$ 1	\$ -	\$ -	\$ -	\$ -
Category: 488	Local Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Class: 4	Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 511	Academic, Regular/Contract	\$ (6,977)	\$ 10,800	\$ -	\$ 42,958	\$ -
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 69,419	\$ 73,342	\$ 65,996	\$ 63,402	\$ 67,039
Category: 514	Non Instructional Salaries, Other	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 521	Classified, Regular FT and PT	\$ 262,663	\$ 272,452	\$ 255,739	\$ 274,521	\$ 323,549
Category: 523	Classified, Non-instruction, PT	\$ 775	\$ 15,341	\$ 1,000	\$ 20,263	\$ 1,000
Category: 524	Classified, Direct Instruction, PT	\$ 0	\$ 775	\$ -	\$ 138	\$ -
Category: 531	STRS Fund	\$ 21,026	\$ 1,891	\$ 2,636	\$ 9,488	\$ 2,737
Category: 532	PERS Fund	\$ 69,403	\$ 80,837	\$ 82,558	\$ 83,497	\$ 98,239
Category: 533	OASDI Fund	\$ 21,234	\$ 12,553	\$ 23,757	\$ 23,863	\$ 29,068
Category: 534	Health/Welfare Insurance	\$ 57,342	\$ 61,285	\$ 63,155	\$ 75,489	\$ 81,488
Category: 535	State Unemployment Insurance	\$ 163	\$ 180	\$ 161	\$ 196	\$ 196
Category: 536	Worker's Compensation Insurance	\$ 5,239	\$ 8,326	\$ 4,884	\$ 5,983	\$ 5,945
Category: 537	APPLE (Alternate Retirement System)	\$ 29	\$ 179	\$ -	\$ 701	\$ -
Category: 539	Other, Educ Admin	\$ 120	\$ 420	\$ -	\$ -	\$ -
Category: 545	Non-instructional supplies	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000
Category: 551	Consultant Services	\$ -	\$ -	\$ 36,000	\$ 17,241	\$ -
Category: 552	Travel & Conference	\$ -	\$ -	\$ 2,650	\$ -	\$ 2,650
Category: 554	Insurance	\$ 5,216	\$ 5,344	\$ 12,075	\$ 8,043	\$ 12,075
Category: 555	Utilities/Housekeeping Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 556	Contracts/Lease/Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 557	Other Operating Expenses	\$ 3,900	\$ 13,000	\$ 20,100	\$ 12,644	\$ 20,100
Category: 559	Other Expenses	\$ 150,402	\$ 186,304	\$ 176,820	\$ 191,528	\$ 193,526
Category: 564	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
Class: 5	Expenses	\$ 659,954	\$ 743,029	\$ 748,531	\$ 829,954	\$ 838,612
Fund: 83	Foundation	\$ (659,954)	\$ (743,029)	\$ (748,531)	\$ (829,954)	\$ (838,612)
Category: 489	District Contributions	\$ 659,953	\$ 743,029	\$ 748,531	\$ 829,954	\$ 838,612
		\$ (1)	\$ -	\$ -	\$ -	\$ -
	Ending Fund Balance	\$ (0)	\$ -	\$ -	\$ -	\$ -

FY 2026-2027 Tentative Capital Outlay Budgets

		Fund 41 Capital Projects	Fund 42 State Bonds	Fund 43 G.O. Bonds
Revenues	Est. Beginning Balance	\$ 45,942,703	\$ -	\$ 12,490,070
48861	Interest	\$ 1,000,000	\$ -	\$ 220,000
48981	Transfer In DO Pmt	\$ 951,112	\$ -	
48818	RDA Taxes	\$ 20,000	\$ -	
48981	Transfer In Technology Reserve	\$ 1,500,000	\$ -	
48981	Transfer In Capital Projects	\$ 2,625,136	\$ -	
48851	Rental Income	\$ 89,000	\$ -	
Total Available Financing		\$ 52,127,951	\$ -	\$ 12,710,070
Expenditures				
	Coalinga College Projects	\$ 596,463	\$ -	\$ 3,623,128
	Firebaugh Projects	\$ 10,000	\$ -	\$ 4,985,252
	Lemoore College Projects	\$ 2,911,837	\$ -	\$ -
	District Projects	\$ 15,257,851	\$ -	\$ 4,101,690
Total Financing Uses		\$ 18,776,151	\$ -	\$ 12,710,070
Estimated Ending Balance		\$ 33,351,800	\$ -	\$ (0)

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	\$ 15,000	\$ -	\$ -	\$ 15,000
232	SCH MAINT.	\$ 519,412	\$ -	\$ -	\$ 519,412
798	Facility Use Maintenance & Repair	\$ 42,051	\$ -	\$ -	\$ 42,051
364	Volleyball Net	\$ 20,000	\$ -	\$ -	\$ 20,000
000	Measure C	\$ -	\$ -	\$ 3,623,128.00	\$ 3,623,128
COALINGA PROJECTS TOTAL:		\$ 596,463	\$ -	\$ 3,623,128.00	\$ 4,219,591

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
640	Measure K	\$ -		\$ 4,985,252	\$ 4,985,252
FIREBAUGH PROJECTS TOTAL:		\$ 10,000	\$ -	\$ 4,985,252	\$ 4,995,252

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.	\$ 958,010			\$ 958,010
798	Facility Use Maintenance & Repairs	\$ 281,892			\$ 281,892
326	LED Lighting	\$ 77,110			\$ 77,110
362	Admin Circle Drive Paving	\$ 618,825			\$ 618,825
334	Chiller Retrofit	\$ 950,000			\$ 950,000
LEMOORE PROJECTS TOTAL:		\$ 2,911,837	\$ -	\$ -	\$ 2,911,837

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	\$ 5,457,784			\$ 5,457,784
361	Districtwide Solar Project Infrastructure	\$ 2,500,000			\$ 2,500,000
601	DO Master Planning/CEQA/FUSION	\$ 165,000			\$ 165,000
695	Technology Reserves	\$ 6,183,955			\$ 6,183,955
614	DO AdminBldg/Equip Long Term Pay	\$ 951,112			\$ 951,112
682	Measure T Series C	\$ -		\$ 4,101,690	\$ 4,101,690
DISTRICT PROJECTS TOTAL:		\$ 15,257,851	\$ -	\$ 4,101,690	\$ 19,359,541

**Tentative Interfund Transfers
FY 2026-2027**

From	To	Amount	Purpose
Unrestricted (11)			
	Capital Projects (41)	\$ 1,500,000	IT Equipment
	Capital Projects (41)	\$ 951,112	Service Debt payments
	Capital Projects (41)	\$ 2,625,136	District Capital Projects
	Insurance (61)	\$ 1,243,013	Insurance Premiums
	OPEB (78)	\$ 1,332,093	OPEB
	Cafeteria (32)	\$ 936,249	Ancillary Support
	CDC (33)	\$ 1,702,864	Ancillary Support
	Farm (34)	\$ 944,783	Ancillary Support
	Res Halls (39)	\$ 549,873	Ancillary Support
	Skills Valley (59)	\$ 44,972	Ancillary Support
	Foundation (83)	\$ 838,612	Ancillary Support
		\$ 12,668,707	

From	To	Amount	Purpose
Restricted (12)			
	Financial Aid (74)	\$ 681,505	Student Payments