

West Hills Community College District 2025-2026

TENTATIVE BUDGET

Report

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Coalinga College Lemoore College Firebaugh Center

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

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Mission & Vision

“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.

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. It is important to note that this is a tentative budget based upon the Governor’s May Revision on May 12, 2025, and the adopted State budget may include changes from the May revision or trailer bills, which will be reflected in the district’s adopted budget.

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

In January the Governor was projecting a balanced budget over a two-year period. The May revise projects a \$12 billion budget deficit. The California Community College budget proposal focuses on maintaining stability and taking steps towards the implementation of the Master Plan for Career Education. The Governor is proposing a 2.3% cost of living adjustment (COLA) for fiscal year 2025-26, slightly lower than the 2.43% proposed in the January budget. The COLA has been tentatively applied to the three components of the SCFF as ongoing funding but may change in the adopted budget to reflect the final COLA approved by the legislature and signed by the Governor.

Proposed actions that include withdrawals from the Proposition 98 Rainy Day Fund, a change in accounting that includes funding shifts, delays, reductions and pull back of unspent program funds are among the many one-time and on-going strategies the Governor is proposing to close the budget deficit.

The revised budget proposal 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 \$492 million, of which \$230 million is ongoing.

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.

Revenue Budget Assumptions

Cost Of Living Allowance (COLA): The Governor is proposing a COLA increase of 2.3%, subject to change based on actual COLA approved by the legislature and signed by the Governor. These figures are included in the revenue assumptions with a deferral factor of 3.065%.

Growth: The May revised budget increased the funding for growth from .5% to 2.35%. The district will exceed its growth authority for FY25-26 by an estimated 196 FTES, the estimated value of which is \$1,143,238. The district will continue to advocate the state fully fund growth.

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 5,881, exceeding pre-pandemic numbers.

Expenditure Budget Assumptions

Step & Column Increases: The salary schedules of the District include step increases for faculty, classified and management. The District has assumed a salary escalator of 2% to account for these increases.

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.

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 tentative budget includes the estimated annual required contribution along with the Pay-Go obligation.

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	Proposed Budget shall be posted on the District's website for public view.	VC/CBO

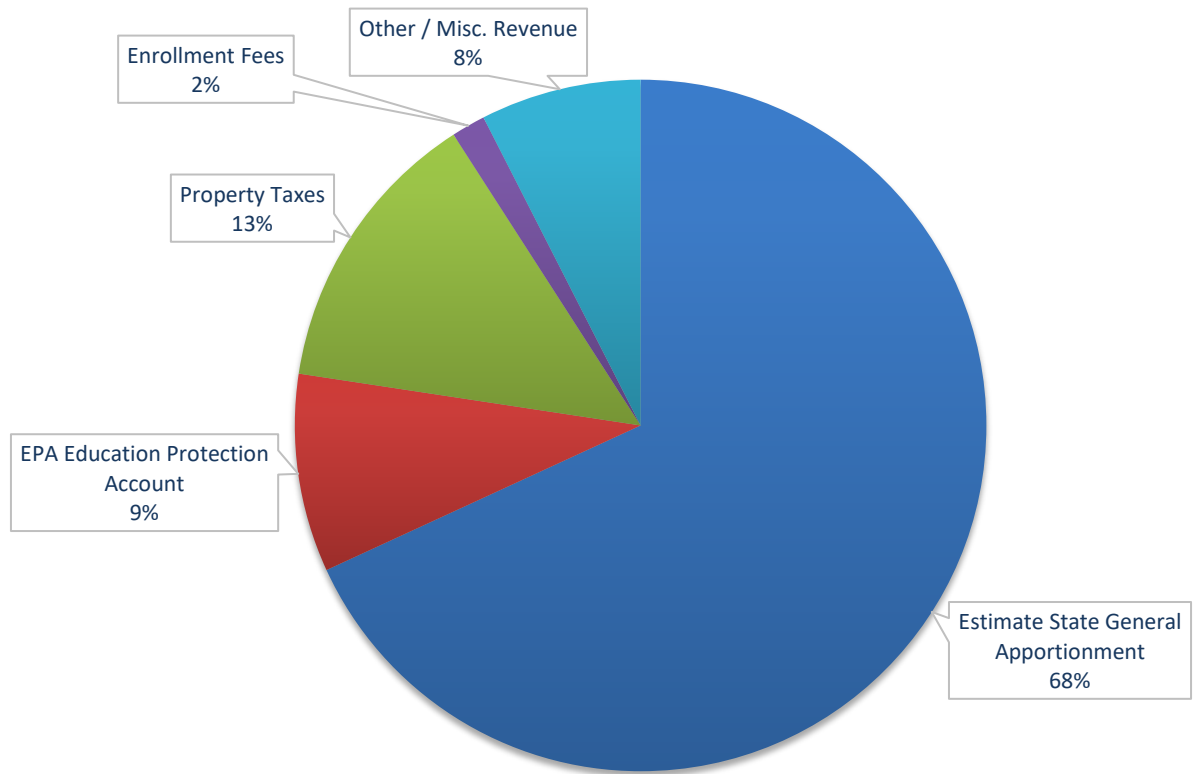
	August Board meeting		
14	August Board meeting	Board of Trustees to hold a public hearing and the VC/CBO will present the Proposed Budget for Board adoption. Changes made after the budget is adopted will be submitted to the DBO and require CEC and Board approval for new grants. Changes to existing budgets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

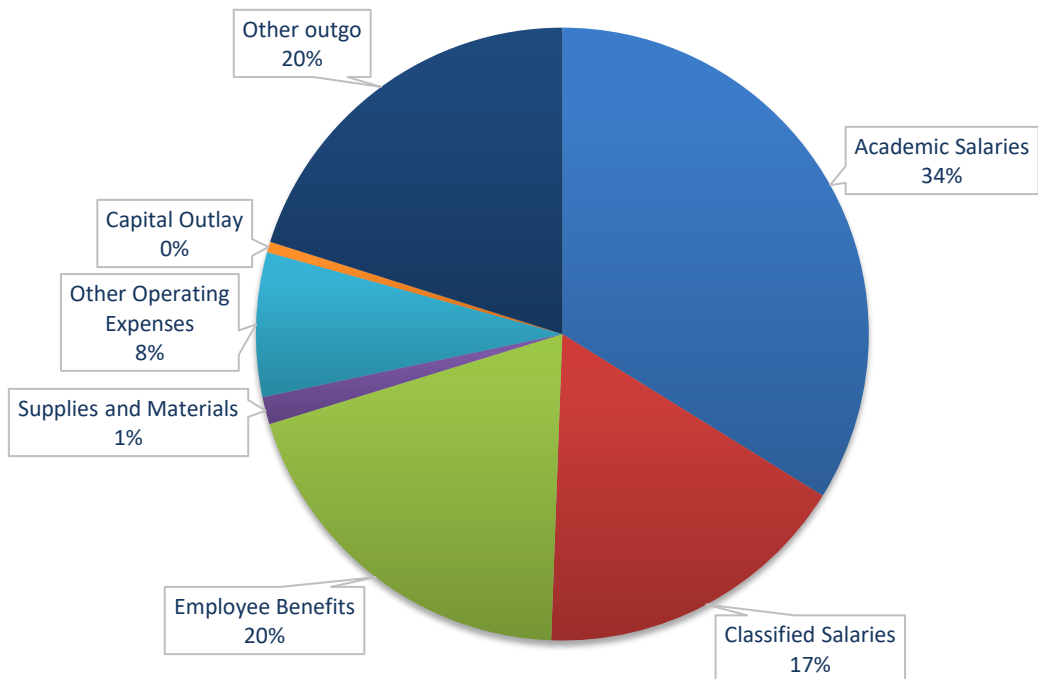
DBO: District Budget Office

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

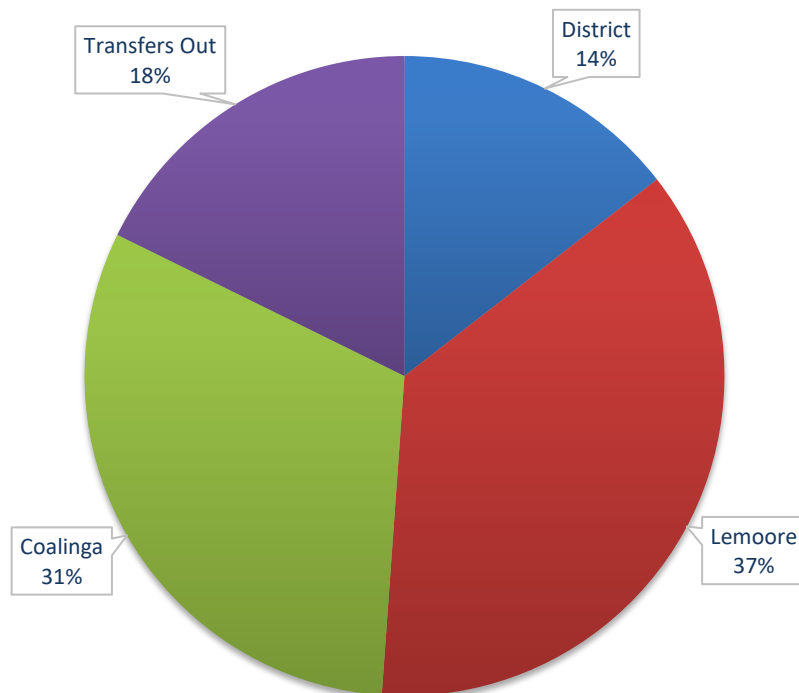
Unrestricted Revenue



Unrestricted Expenditures by Subclass



Unrestricted Expenditures by Location



**WEST HILLS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET - FY 2025-2026**

General Fund 11 - Unrestricted

FTES:

Actuals FTES 2024-25	\$	5,881
Target FTES 2025-26	\$	5,900
Total FY 2025-26 FTES:		\$ 5,900.00

ESTIMATED BEGINNING BALANCE:

\$ 41,490,540

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
Non-Resident/Foreign Tuition	\$	750,000
Other Local Revenue	\$	34,524
FTFH	\$	786,764

Total Misc. Revenue: \$ 4,695,997

TOTAL REVENUE \$ 67,746,130

EXPENDITURES:

Proposed Tentative Budget

Tentative Budget Includes

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 \$ 67,746,130

Net Increase (Decrease) to Fund Balance \$ -

Ending Fund Balance \$ 41,490,540

General Fund 12 - Restricted

Categorical Program budgets are prepared based on Chancellor's Office 2024-2025 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	\$	75,000
058	Open Education Resources Improve Project (OIP)	\$	294,640
068	California Clean Air Act Fundi	\$	16,351
081	Adult Digital Literacy 25-26	\$	10,000
082	Rupe Nurse Assitant Prog	\$	25,000
083	TRF Equine Science	\$	5,940
087	Afford House/Sustain Community	\$	2,653
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/Cлга	\$	123,769
124	CAMP 21-26	\$	490,000
131	UB WHCC	\$	315,995
132	UBMS WHL 22-27	\$	312,850
136	DOL/WIA Veterans/Adult	\$	434,994
137	UB WHL 2	\$	343,070
140	Federal Workstudy	\$	354,746
142	Recovery Block Grant	\$	1,334,067
144	State Block Grant	\$	3,988
149	HEP2EAST 2024-2029	\$	524,999
149	HEP 2020-2026	\$	16,511
149	HEP 2025-2030	\$	474,811
151	EDA Truck Driving	\$	489,166
151	Ag/Food Innovation	\$	1,914,886
152	Education Pathway	\$	150,438
156	NSF/CORES	\$	285,844
159	TANF	\$	76,821
160	VTEA 1C - Econ Dev	\$	330,696
173	Agricultural/Food Industry	\$	347,513
173	Broadband Technical Assistance (BTA)	\$	571,608
184	Title V Grant 24-29	\$	739,723
188	Comm Adult Reentry Program	\$	247,828
198	Veterans Resource Center	\$	108,371
200	EOPS	\$	1,464,293
201	EOPS	\$	722,000
202	CARE	\$	300,177
203	CARE	\$	170,525
204	Staff Dvlpmt	\$	79,028
205	Umoja Campus Programs	\$	82,995
205	UMOJA 2025-2027	\$	112,715
206	HR Mgmt	\$	208,333
206	Staff Diversity	\$	389,500
208	Puente Project UCB	\$	49,290
208	Puente Project UCB	\$	55,919
208	CCCCO Puente Project	\$	75,000
208	CCCCO Puente Project	\$	75,000
209	LGBTQ+	\$	246,587
210	DSPS	\$	1,749,007
210	DSPS Carryover	\$	729,412
210	DSPS Deaf & Hard of Hearing	\$	94,609
210	DSPS Print/Electronic Access	\$	19,659

212	BFAP Carryover	\$	124,830
212	BFAP Fin Aid Admin	\$	351,730
214	State Lottery Funds	\$	1,268,691
215	NextUp	\$	188,555
216	NextUp Carryover	\$	456,414
217	Strong Workforce Round 8 Regional	\$	218,500
217	Strong Workforce Round 8 Local	\$	200,000
218	CAI Teacher Assistant	\$	96,000
218	CAI Truck Driving	\$	411,314
219	Strong Workforce Round 9 Regional	\$	768,914
219	Strong Workforce Round 9 Local	\$	549,061
220	CalWorks	\$	421,405
221	CalWorks Carryover	\$	213,085
222	CalWorks Workstudy	\$	115,279
223	CCC Guided Pathways 2022-23	\$	73,876
229	Student Transfer Achievement Reform Act 21	\$	282,668
229	Student Equity and Achievement	\$	2,703,320
229	Student Equity and Achievement Carryover	\$	570,905
230	Classified Professional Dev	\$	27,300
232	Plant Maint. & Instrl Support	\$	157,484
236	Financial Aid Technology	\$	199,792
237	ELL Healthcare Pathway - Round 1	\$	40,292
237	ELL Healthcare Pathway - Round 2	\$	273,986
237	CCCCO/Adult Ed/AB104	\$	1,478,907
238	Technology & Data Security	\$	310,873
240	CA Acad Partnership (CAPP) - Lemoore	\$	18,561
240	CA Acad Partnership (CAPP)	\$	50,000
240	CA Acad Partnership (CAPP)	\$	50,000
244	Apprenticeship Pathwys Demo Proj	\$	179,261
244	CCCCO/Westside Works	\$	49,552
244	CCCCO/Enrol Grwth ADN Pgm	\$	1,150,000
245	Mental Health Demo Project	\$	150,000
246	CCCCO/Nurse Enrol Grwth 24-25	\$	82,114
250	Common Course Numbering	\$	1,624,607
251	Song-Brown RN Ed Prog 24/25	\$	565,032
251	Song-Brown ADN Prog 25/27	\$	105,000
252	Dual Enrollment/CCAP	\$	67,891
253	Farmworker Advancement	\$	518,298
253	Farmworker Advancement (FAP-2)	\$	492,213
255	Learning Lab AI FAST	\$	150,000
267	ZTC Degree Tech Assistance	\$	996,375
267	CCCCO ZTC 2025 - Coalinga	\$	320,000
267	CCCCO ZTC 2025 - Lemoore	\$	320,000
269	CA State Park	\$	123,998
270	ECE	\$	425
271	CA Promise Grant 2019-2020	\$	551,479
272	MESA	\$	1,889,558
273	Rising Scholars Network Juvenile Justice	\$	700,000
273	Rising Scholars Network Incarcerated/Formerly	\$	88,065
273	Rising Scholars Network 2025-28	\$	200,045
274	MentorLinks	\$	11,519
276	Awd for Innovation/DOF Cont.	\$	2,559
277	Program Pathways Mapper	\$	60,000
291	Oth, Comm Svs/Econ	\$	253,134
292	CCCCO/Outreach	\$	215,642
292	Early Action Emergency FA	\$	1,000

293	CCCCO/Basic Needs Ctr	\$	708,615
293	CCCCO/Food & Housing Support	\$	172,330
293	CCCCO/Mental Health Supp	\$	749,894
293	CCCCO Rapid Rehousing	\$	690,864
295	Workforce & Econ Development	\$	27,598
296	CCCCO Middle College High School	\$	267,198
299	CRPP IBP - DEIA	\$	161,310
299	Equitab Place Support Complet	\$	350,999
299	Ethnic Studies	\$	19,644
		\$	42,836,915

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>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	\$ 61,678,411	\$ 65,709,352	\$ 63,627,457	\$ 66,212,785	\$ 67,746,130
Fund: 12	G/F Restricted	\$ 22,678,851	\$ 23,547,979	\$ 57,697,354	\$ 27,730,313	\$ 42,836,915
Fund: 32	Cafeteria	\$ 518,526	\$ 583,196	\$ 696,375	\$ 569,521	\$ 728,163
Fund: 33	Child Development Ctr	\$ 4,873,832	\$ 6,305,846	\$ 6,640,121	\$ 5,887,582	\$ 6,487,547
Fund: 34	Farm	\$ 55,319	\$ 89,870	\$ 70,000	\$ 43,490	\$ 85,000
Fund: 39	Residential Living	\$ 420,949	\$ 425,458	\$ 456,186	\$ 419,030	\$ 456,186
Fund: 41	Capital Projects	\$ 14,234,422	\$ 19,535,264	\$ 7,003,353	\$ 7,750,635	\$ 6,554,227
Fund: 42	State Bonds	\$ -	\$ -	\$ 624,332	\$ 17,087,226	\$ 624,332
Fund: 43	G.O Bonds	\$ -	\$ -	\$ 135,000	\$ 471,038	\$ 135,000
Fund: 59	Skills Valley	\$ 931,879	\$ 917,034	\$ 635,000	\$ 775,876	\$ 700,000
Fund: 59	Valley Christian	\$ 157,786	\$ 161,353	\$ 58,972	\$ 117,944	\$ 85,550
Fund: 61	Insurance	\$ -	\$ 609,488	\$ 919,698	\$ 796,045	\$ 1,114,957
Fund: 71	ASB Fund	\$ 37,910	\$ 27,563	\$ 23,810	\$ 23,581	\$ 33,117
Fund: 72	Student Rep Fee	\$ 4,396	\$ 3,872	\$ 5,000	\$ 7,650	\$ 8,000
Fund: 74	Financial Aid	\$ 19,453,552	\$ 23,748,655	\$ 24,333,506	\$ 26,489,071	\$ 24,114,219
Fund: 75	Scholarship and Loan	\$ 84,308	\$ 64,640	\$ 136,963	\$ 147,943	\$ 141,000
Fund: 78	OPEB/GASB 45	\$ 2,677,263	\$ 3,621,983	\$ 1,530,294	\$ 1,541,779	\$ 1,423,046
Fund: 79	Clubs and Trusts	\$ 16,266	\$ 10,645	\$ 12,781	\$ 24,591	\$ 23,797
Fund: 83	Foundation	\$ -	\$ -	\$ -	\$ -	\$ -
Class: 4	Revenues	\$ 127,823,669	\$ 145,362,199	\$ 164,606,202	\$ 156,096,101	\$ 153,297,186
Fund: 11	G/F Unrestricted	\$ 55,414,687	\$ 59,765,528	\$ 63,724,788	\$ 64,134,943	\$ 67,746,130
Fund: 12	G/F Restricted	\$ 24,197,944	\$ 23,547,979	\$ 57,697,354	\$ 28,478,043	\$ 42,836,915
Fund: 32	Cafeteria	\$ 1,164,331	\$ 1,488,436	\$ 1,449,547	\$ 1,415,112	\$ 1,659,768
Fund: 33	Child Development Ctr	\$ 4,653,144	\$ 6,435,091	\$ 7,642,090	\$ 6,753,818	\$ 7,971,535
Fund: 34	Farm	\$ 635,528	\$ 908,005	\$ 863,914	\$ 886,493	\$ 961,294
Fund: 39	Residential Living	\$ 911,979	\$ 972,228	\$ 1,038,824	\$ 869,667	\$ 998,516
Fund: 41	Capital Projects	\$ 6,670,983	\$ 7,974,521	\$ 17,419,634	\$ 8,159,263	\$ 15,581,975
Fund: 42	State Bonds	\$ -	\$ -	\$ 17,711,558	\$ 17,087,226	\$ 624,332
Fund: 43	G.O Bonds	\$ -	\$ -	\$ 10,664,177	\$ 1,295,096	\$ 10,664,177
Fund: 59	Skills Valley	\$ 741,166	\$ 1,014,526	\$ 878,815	\$ 882,034	\$ 932,075
Fund: 59	Valley Christian	\$ 27,409	\$ 43,409	\$ 58,972	\$ 32,394	\$ 85,550
Fund: 61	Insurance	\$ -	\$ 609,488	\$ 919,698	\$ 796,045	\$ 1,114,957
Fund: 71	ASB Fund	\$ 65,194	\$ 66,704	\$ 71,129	\$ 43,658	\$ 60,360
Fund: 72	Student Rep Fee	\$ 8,343	\$ -	\$ 22,866	\$ 3,836	\$ 29,679
Fund: 74	Financial Aid	\$ 21,251,606	\$ 23,736,621	\$ 24,333,506	\$ 26,862,244	\$ 24,114,219
Fund: 75	Scholarship and Loan	\$ 66,164	\$ 65,921	\$ 136,963	\$ 142,096	\$ 141,000
Fund: 78	OPEB/GASB 45	\$ 21,625	\$ 23,902	\$ 25,000	\$ 11,000	\$ 25,000
Fund: 79	Clubs and Trusts	\$ 13,151	\$ 6,049	\$ -	\$ 13,118	\$ 23,454
Fund: 83	Foundation	\$ 535,391	\$ 659,954	\$ 746,163	\$ 828,722	\$ 817,601
Class: 5	Expenses	\$ 116,378,645	\$ 127,318,364	\$ 205,404,998	\$ 158,694,809	\$ 176,388,539

Budget Summary Report

Summary By: Fund, Subclass, Class

<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>
Fund: 11: G/F Unrestricted						
Subclass: 48	Revenues	\$ 61,678,411	\$ 65,709,352	\$ 63,627,457	\$ 66,212,785	\$ 67,746,130
Subclass: 51	Academic Salaries	\$ 17,864,880	\$ 20,106,960	\$ 20,746,292	\$ 21,449,584	\$ 22,926,722
Subclass: 52	Classified Salaries	\$ 8,181,323	\$ 9,119,385	\$ 10,293,841	\$ 9,575,486	\$ 11,340,104
Subclass: 53	Employee Benefits	\$ 12,959,992	\$ 14,216,057	\$ 12,901,737	\$ 15,689,268	\$ 13,327,170
Subclass: 54	Supplies and Materials	\$ 778,062	\$ 645,045	\$ 732,922	\$ 597,309	\$ 977,552
Subclass: 55	Other Operating Expenses	\$ 3,551,672	\$ 4,028,494	\$ 5,614,624	\$ 4,202,342	\$ 5,157,953
Subclass: 56	Capital Outlay	\$ 350,167	\$ 103,715	\$ 348,839	\$ 190,440	\$ 377,333
Subclass: 57	Other outgo	\$ 11,728,592	\$ 11,545,873	\$ 13,086,533	\$ 12,430,514	\$ 13,639,296
		\$ 55,414,687	\$ 59,765,528	\$ 63,724,788	\$ 64,134,943	\$ 67,746,130
Fund: 11	G/F Unrestricted	\$ 6,263,724	\$ 5,943,823	\$ (97,331)	\$ 2,077,842	\$ (0)
COALINGA COLLEGE:						
Fund: 11: G/F Unrestricted						
Subclass: 51	Academic Salaries	\$ 7,361,148	\$ 8,606,303	\$ 8,384,520	\$ 8,535,458	\$ 9,508,423
Subclass: 52	Classified Salaries	\$ 2,891,464	\$ 3,027,398	\$ 3,562,126	\$ 2,996,027	\$ 3,845,558
Subclass: 53	Employee Benefits	\$ 4,231,907	\$ 4,070,364	\$ 4,643,410	\$ 4,778,006	\$ 5,552,535
Subclass: 54	Supplies and Materials	\$ 289,281	\$ 253,187	\$ 288,860	\$ 217,785	\$ 315,929
Subclass: 55	Other Operating Expenses	\$ 1,434,884	\$ 2,623,597	\$ 2,536,554	\$ 1,960,021	\$ 1,763,953
Subclass: 56	Capital Outlay	\$ 105,133	\$ 47,649	\$ 114,130	\$ 89,871	\$ 110,250
Subclass: 57	Other outgo	\$ 2,263,452	\$ 2,993,550	\$ 2,129,813	\$ 2,139,230	\$ 2,350,229
		\$ 18,577,269	\$ 21,622,047	\$ 21,659,413	\$ 20,716,399	\$ 23,446,878
LEMOORE COLLEGE:						
Fund: 11: G/F Unrestricted						
Subclass: 51	Academic Salaries	\$ 9,391,104	\$ 10,571,897	\$ 10,800,919	\$ 10,312,948	\$ 11,363,766
Subclass: 52	Classified Salaries	\$ 2,884,991	\$ 3,263,725	\$ 3,486,101	\$ 3,127,284	\$ 3,783,376
Subclass: 53	Employee Benefits	\$ 4,811,048	\$ 5,107,841	\$ 5,051,098	\$ 5,308,049	\$ 5,783,197
Subclass: 54	Supplies and Materials	\$ 456,902	\$ 363,170	\$ 314,579	\$ 329,456	\$ 537,541
Subclass: 55	Other Operating Expenses	\$ 2,842,338	\$ 3,380,976	\$ 4,067,936	\$ 3,588,315	\$ 3,185,541
Subclass: 56	Capital Outlay	\$ 136,642	\$ 44,477	\$ 210,856	\$ 155,018	\$ 183,091
Subclass: 57	Other outgo	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 20,523,025	\$ 22,732,088	\$ 23,931,489	\$ 22,821,070	\$ 24,836,511

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>
DISTRICT OPERATIONS:						
Fund: 11: G/F Unrestricted						
Subclass: 51	Academic Salaries	\$ 1,112,627	\$ 928,760	\$ 1,560,853	\$ 2,601,177	\$ 2,054,533
Subclass: 52	Classified Salaries	\$ 2,404,868	\$ 2,828,262	\$ 3,149,824	\$ 3,452,175	\$ 3,711,170
Subclass: 53	Employee Benefits	\$ 3,917,037	\$ 5,037,851	\$ 3,205,688	\$ 5,603,212	\$ 1,991,438
Subclass: 54	Supplies and Materials	\$ 31,519	\$ 28,778	\$ 129,483	\$ 50,069	\$ 124,082
Subclass: 55	Other Operating Expenses	\$ (725,550)	\$ (1,976,079)	\$ (989,866)	\$ (1,345,994)	\$ 208,459
Subclass: 56	Capital Outlay	\$ 108,392	\$ 11,589	\$ 23,853	\$ (54,448)	\$ 83,992
Subclass: 57	Other Outgo	\$ 9,465,140	\$ 8,552,323	\$ 10,956,720	\$ 10,291,284	\$ 11,289,067
		\$ 16,314,033	\$ 15,411,484	\$ 18,036,556	\$ 20,597,475	\$ 19,462,741

Fund: 12: G/F Restricted						
	Beginning Balance	\$ 1,884,899	\$ 747,730	\$ -	\$ 747,730	\$ -
Subclass: 48	Revenues	\$ 22,678,851	\$ 23,547,979	\$ 57,697,354	\$ 27,730,313	\$ 42,836,915
Subclass: 51	Academic Salaries	\$ 3,440,905	\$ 3,400,042	\$ 6,992,239	\$ 4,214,077	\$ 5,884,908
Subclass: 52	Classified Salaries	\$ 5,967,498	\$ 6,875,251	\$ 12,189,341	\$ 7,874,603	\$ 9,930,811
Subclass: 53	Employee Benefits	\$ 4,587,633	\$ 5,075,586	\$ 9,328,880	\$ 6,073,937	\$ 8,133,085
Subclass: 54	Supplies and Materials	\$ 975,828	\$ 1,107,918	\$ 4,023,724	\$ 1,393,437	\$ 2,728,083
Subclass: 55	Other Operating Expenses	\$ 2,974,924	\$ 3,139,287	\$ 15,552,425	\$ 4,314,432	\$ 11,496,117
Subclass: 56	Capital Outlay	\$ 3,051,811	\$ 1,368,449	\$ 4,163,716	\$ 2,626,195	\$ 1,433,948
Subclass: 57	Other outgo	\$ 3,199,345	\$ 2,581,447	\$ 5,447,030	\$ 1,981,363	\$ 3,229,963
		\$ 24,197,944	\$ 23,547,979	\$ 57,697,354	\$ 28,478,043	\$ 42,836,915
Fund: 12	G/F Restricted	\$ (1,519,093)	\$ -	\$ -	\$ (747,731)	\$ -
	Ending Balance	\$ 365,806	\$ 747,730	\$ -	\$ (0)	\$ -

Budget Summary Report

Summary By: Subclass, Fund		FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 25-26
GL Fund	Description	Actuals	Actuals	Budget	Est. Actuals	Tentative
Fund 32: Cafeteria						
	Beginning Balance	\$ -	\$ 0	\$ -	\$ -	\$ -
Subclass: 48	Operating Revenues	\$ 518,526	\$ 583,196	\$ 696,375	\$ 569,521	\$ 728,163
Subclass: 52	Classified Salaries	\$ 370,305	\$ 433,817	\$ 425,045	\$ 419,191	\$ 484,637
Subclass: 53	Employee Benefits	\$ 178,363	\$ 197,842	\$ 205,561	\$ 195,744	\$ 214,427
Subclass: 54	Supplies and Materials	\$ 415,563	\$ 425,044	\$ 428,950	\$ 452,830	\$ 509,950
Subclass: 55	Other Operating Expenses	\$ 200,101	\$ 419,883	\$ 371,491	\$ 345,443	\$ 432,254
Subclass: 56	Capital Outlay	\$ -	\$ 11,850	\$ 18,500	\$ 1,904	\$ 18,500
Subclass: 57	Other outgo	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 1,164,331	\$ 1,488,436	\$ 1,449,547	\$ 1,415,112	\$ 1,659,768
Fund: 32	Operating Surplus (Deficit)	\$ (645,805)	\$ (905,240)	\$ (753,172)	\$ (845,591)	\$ (931,605)
	District Support	\$ 645,805	\$ 905,240	\$ 753,172	\$ 845,591	\$ 931,605
	Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 33: Child Development Centers						
	Beginning Balance	\$ (665)	\$ 201,219	\$ 127,249	\$ 71,974	\$ (0)
Subclass: 48	Revenues	\$ 4,873,832	\$ 6,305,846	\$ 6,640,121	\$ 5,887,582	\$ 6,487,547
Subclass: 52	Classified Salaries	\$ 2,295,752	\$ 3,057,180	\$ 3,368,059	\$ 3,262,841	\$ 3,574,321
Subclass: 53	Employee Benefits	\$ 1,298,449	\$ 1,529,420	\$ 1,763,252	\$ 1,608,761	\$ 1,951,873
Subclass: 54	Supplies and Materials	\$ 137,740	\$ 183,844	\$ 295,120	\$ 202,924	\$ 272,500
Subclass: 55	Other Operating Expenses	\$ 894,144	\$ 1,626,597	\$ 2,069,567	\$ 1,649,165	\$ 2,043,532
Subclass: 56	Capital Outlay	\$ 27,059	\$ 38,050	\$ 146,092	\$ 30,127	\$ 129,310
		\$ 4,653,144	\$ 6,435,091	\$ 7,642,090	\$ 6,753,818	\$ 7,971,535
Fund: 33	Operating Surplus (Deficit)	\$ 220,688	\$ (129,245)	\$ (1,001,969)	\$ (866,236)	\$ (1,483,988)
	District Support	\$ -	\$ -	\$ 874,720	\$ 794,262	\$ 1,483,988
	Ending Balance	\$ 220,023	\$ 71,974	\$ -	\$ (0)	\$ -
Fund 34: Farm						
	Beginning Balance	\$ -	\$ 0	\$ -	\$ -	\$ -
Subclass: 48	Revenues	\$ 55,319	\$ 89,870	\$ 70,000	\$ 43,490	\$ 85,000
Subclass: 51	Academic Salaries	\$ 123,774	\$ 114,305	\$ 113,731	\$ 114,826	\$ 129,380
Subclass: 52	Classified Salaries	\$ 150,949	\$ 177,234	\$ 181,362	\$ 188,006	\$ 213,310
Subclass: 53	Employee Benefits	\$ 154,250	\$ 164,742	\$ 175,466	\$ 178,079	\$ 198,782
Subclass: 54	Supplies and Materials	\$ 23,028	\$ 48,378	\$ 50,635	\$ 53,579	\$ 49,500
Subclass: 55	Other Operating Expenses	\$ 180,988	\$ 397,523	\$ 342,720	\$ 352,005	\$ 370,322
Subclass: 56	Capital Outlay	\$ 2,538	\$ 5,824	\$ -	\$ -	\$ -
Subclass: 57	Other outgo	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 635,528	\$ 908,005	\$ 863,914	\$ 886,493	\$ 961,294
Fund: 34	Operating Surplus (Deficit)	\$ (580,209)	\$ (818,135)	\$ (793,914)	\$ (843,003)	\$ (876,294)
	District Support	\$ 580,209	\$ 818,135	\$ 793,914	\$ 843,003	\$ 876,294
	Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -

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>
Fund 39: Residential Living						
	Beginning Balance	\$ (245)	\$ (245)	\$ -	\$ -	\$ -
Subclass: 48	Revenues	\$ 420,949	\$ 425,703	\$ 456,186	\$ 419,030	\$ 456,186
Subclass: 51	Academic Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 52	Classified Salaries	\$ 207,626	\$ 276,116	\$ 322,476	\$ 321,843	\$ 327,443
Subclass: 53	Employee Benefits	\$ 170,216	\$ 206,916	\$ 255,205	\$ 186,041	\$ 215,051
Subclass: 54	Supplies and Materials	\$ 15,420	\$ 23,485	\$ 22,642	\$ 21,394	\$ 22,752
Subclass: 55	Other Operating Expenses	\$ 487,584	\$ 416,738	\$ 438,501	\$ 340,388	\$ 433,270
Subclass: 56	Capital Outlay	\$ 31,133	\$ 48,973	\$ -	\$ -	\$ -
		\$ 911,979	\$ 972,228	\$ 1,038,824	\$ 869,667	\$ 998,516
Fund: 39	Operating Surplus (Deficit)	\$ (491,030)	\$ (546,526)	\$ (582,638)	\$ (450,636)	\$ (542,330)
	District Support	\$ 491,275	\$ 547,015	\$ 582,638	\$ 450,636	\$ 542,330
	Ending Balance	\$ -	\$ 245	\$ -	\$ -	\$ -
Fund 41: Capital Projects						
	Beginning Balance	\$ 15,861,381	\$ 23,424,820	\$ 34,312,971	\$ 34,985,563	\$ 34,576,935
Subclass: 48	Revenues	\$ 14,234,422	\$ 19,535,264	\$ 7,003,353	\$ 7,750,635	\$ 6,554,227
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	\$ 1,830,368	\$ 7,637,369
Subclass: 56	Capital Outlay	\$ 3,655,459	\$ 5,309,391	\$ 10,905,914	\$ 5,374,261	\$ 6,991,887
Subclass: 57	Other outgo	\$ 947,672	\$ 952,738	\$ 952,719	\$ 954,634	\$ 952,719
		\$ 6,670,983	\$ 7,974,521	\$ 17,419,634	\$ 8,159,263	\$ 15,581,975
Fund: 41	Capital Projects	\$ 7,563,440	\$ 11,560,743	\$ (10,416,281)	\$ (408,628)	\$ (9,027,748)
	Ending Balance	\$ 23,424,820	\$ 34,985,563	\$ 23,896,690	\$ 34,576,935	\$ 25,549,187
Fund 42: State Bonds						
	Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 48	Revenues	\$ -	\$ -	\$ 624,332	\$ 17,087,226	\$ 624,332
Subclass: 55	Other Operating Expenses	\$ -	\$ -	\$ 347,000	\$ 17,087,226	\$ 624,332
Subclass: 56	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 57	Other outgo	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ 347,000	\$ 17,087,226	\$ 624,332
Fund: 42	State Bonds	\$ -	\$ -	\$ 277,332	\$ (0)	\$ -
	Ending Balance	\$ -	\$ -	\$ 277,332	\$ (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>
Fund 43: General Obligation Bonds						
	Beginning Balance	\$ -	\$ -	\$ 10,529,177	\$ 11,353,235	\$ 10,529,177
Subclass: 48	Revenues	\$ -	\$ -	\$ 135,000	\$ 471,038	\$ 135,000
Subclass: 55	Other Operating Expenses	\$ -	\$ -	\$ -	\$ 11,900	\$ 10,000
Subclass: 56	Capital Outlay	\$ -	\$ -	\$ 5,601,001	\$ 374,906	\$ 10,654,177
Subclass: 57	Other outgo	\$ -	\$ -	\$ -	\$ 908,290	\$ -
		\$ -	\$ -	\$ 5,601,001	\$ 1,295,096	\$ 10,664,177
Fund: 43	G.O Bonds	\$ -	\$ -	\$ (5,466,001)	\$ (824,058)	\$ (10,529,177)
	Ending Balance	\$ -	\$ -	\$ 5,063,176	\$ 10,529,177	\$ 0
Fund 45: NMTC						
	Beginning Balance	\$ 129,704	\$ 122,810	\$ -	\$ 118,716	\$ -
Subclass: 48	Revenues	\$ 452	\$ 1,304	\$ -	\$ 1,446	\$ -
Subclass: 55	Other Operating Expenses	\$ 7,346	\$ 5,398	\$ -	\$ 5,791	\$ -
Subclass: 56	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 57	Other outgo	\$ -	\$ -	\$ -	\$ 114,371	\$ -
		\$ 7,346	\$ 5,398	\$ -	\$ 120,162	\$ -
Fund: 43	G.O Bonds	\$ (6,895)	\$ (4,094)	\$ -	\$ (118,716)	\$ -
	Ending Balance	\$ 122,810	\$ 118,716	\$ -	\$ -	\$ -
Fund: 59: Skills Valley						
	Beginning Balance	\$ -	\$ 321,090	\$ 223,598	\$ 223,597	\$ 117,440
Subclass: 48	Revenues	\$ 931,879	\$ 917,034	\$ 635,000	\$ 775,876	\$ 700,000
Subclass: 51	Academic Salaries	\$ 170,819	\$ 162,412	\$ 161,806	\$ 158,619	\$ 148,930
Subclass: 52	Classified Salaries	\$ 104,035	\$ 119,710	\$ 88,000	\$ 154,035	\$ 115,000
Subclass: 53	Employee Benefits	\$ 73,071	\$ 74,948	\$ 75,895	\$ 78,369	\$ 71,801
Subclass: 54	Supplies and Materials	\$ 9,964	\$ 4,736	\$ 11,500	\$ 3,202	\$ 11,500
Subclass: 55	Other Operating Expenses	\$ 383,276	\$ 652,720	\$ 541,614	\$ 487,809	\$ 584,844
Subclass: 56	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 57	Other outgo	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 741,166	\$ 1,014,526	\$ 878,815	\$ 882,034	\$ 932,075
Fund: 59	Operating Surplus (Deficit)	\$ 190,713	\$ (97,492)	\$ (243,815)	\$ 117,440	\$ (232,075)
	District Support	\$ -	\$ -	\$ 20,217	\$ -	\$ 114,635
	Ending Balance	\$ 190,713	\$ 223,597	\$ -	\$ 341,037	\$ -

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>
Fund: 59: Valley Christan						
	Beginning Balance	\$ -	\$ 58,972	\$ 58,972	\$ 117,944	\$ 85,550
Subclass: 48	Revenues	\$ 157,786	\$ 161,353	\$ 58,972	\$ 117,944	\$ 85,550
Subclass: 51	Academic Salaries	\$ 7,777	\$ 21,132	\$ 20,000	\$ 10,150	\$ 45,000
Subclass: 52	Classified Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 53	Employee Benefits	\$ 660	\$ 3,566	\$ 4,771	\$ 2,243	\$ 10,410
Subclass: 54	Supplies and Materials	\$ 681	\$ 8,233	\$ 9,200	\$ 1,681	\$ 9,200
Subclass: 55	Other Operating Expenses	\$ 17,105	\$ 10,478	\$ 25,001	\$ 18,320	\$ 20,940
Subclass: 56	Capital Outlay	\$ 1,185	\$ -	\$ -	\$ -	\$ -
		\$ 27,409	\$ 43,409	\$ 58,972	\$ 32,394	\$ 85,550
Fund: 59	Valley Christan	\$ 131,562	\$ 117,944	\$ 0	\$ 85,550	\$ 0
	Ending Balance	\$ 131,562	\$ 117,944	\$ 0	\$ 85,550	\$ 0
Fund: 61: Insurance						
	Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 48	Revenues	\$ -	\$ 609,488	\$ 919,698	\$ 796,045	\$ 1,114,957
Subclass: 54	Supplies and Materials	\$ -	\$ 543,445	\$ 782,841	\$ 671,131	\$ 878,100
Subclass: 55	Other Operating Expenses	\$ -	\$ 66,044	\$ 136,857	\$ 124,914	\$ 236,857
		\$ -	\$ 609,488	\$ 919,698	\$ 796,045	\$ 1,114,957
Fund: 61	Insurance	\$ -	\$ -	\$ -	\$ (0)	\$ -
	Ending Balance	\$ -	\$ -	\$ -	\$ (0)	\$ -
Fund: 71: ASB Fund						
	Beginning Balance	\$ 113,746	\$ 86,461	\$ 47,319	\$ 47,320	\$ 27,243
Subclass: 48	Revenues	\$ 37,910	\$ 27,563	\$ 23,810	\$ 23,581	\$ 33,117
Subclass: 54	Supplies and Materials	\$ 28,443	\$ 19,244	\$ 27,714	\$ 23,402	\$ 20,000
Subclass: 55	Other Operating Expenses	\$ 36,751	\$ 45,560	\$ 43,415	\$ 20,257	\$ 40,360
Subclass: 57	Other outgo	\$ -	\$ 1,900	\$ -	\$ -	\$ -
		\$ 65,194	\$ 66,704	\$ 71,129	\$ 43,658	\$ 60,360
Fund: 71	Operating Surplus (Deficit)	\$ (27,284)	\$ (39,141)	\$ (47,319)	\$ (20,078)	\$ (27,243)
	Ending Balance	\$ 86,461	\$ 47,320	\$ -	\$ 27,243	\$ (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>
Fund: 72: Student Rep Fee						
	Beginning Balance	\$ 17,941	\$ 13,994	\$ 17,866	\$ 17,866	\$ 21,679
Subclass: 48	Revenues	\$ 4,396	\$ 3,872	\$ 5,000	\$ 7,650	\$ 8,000
Subclass: 55	Other Operating Expenses	\$ 8,343	\$ -	\$ 22,866	\$ 3,836	\$ 29,679
Subclass: 57	Other outgo	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 8,343	\$ -	\$ 22,866	\$ 3,836	\$ 29,679
Fund: 72	Operating Surplus (Deficit)	\$ (3,948)	\$ 3,872	\$ (17,866)	\$ 3,813	\$ (21,679)
	Ending Balance	\$ 13,994	\$ 17,866	\$ (0)	\$ 21,679	\$ 0
Fund: 74: Financial Aid						
	Beginning Balance	\$ 2,704,075	\$ 906,020	\$ -	\$ 918,054	\$ 544,881
Subclass: 48	Revenues	\$ 19,453,552	\$ 23,748,655	\$ 24,333,506	\$ 26,489,071	\$ 24,114,219
Subclass: 55	Other Operating Expenses	\$ (124,034)	\$ 20,221	\$ 22,800	\$ 2,715	\$ 22,800
Subclass: 57	Other outgo	\$ 21,375,640	\$ 23,716,400	\$ 24,310,706	\$ 26,859,529	\$ 24,091,419
		\$ 21,251,606	\$ 23,736,621	\$ 24,333,506	\$ 26,862,244	\$ 24,114,219
Fund: 74	Financial Aid	\$ (1,798,055)	\$ 12,034	\$ -	\$ (373,173)	\$ -
	Ending Balance	\$ 906,020	\$ 918,054	\$ -	\$ 544,881	\$ 544,881
Fund: 75: Scholarship and Loan						
	Beginning Balance	\$ 67,737	\$ 85,881	\$ -	\$ 84,599	\$ 90,447
Subclass: 48	Revenues	\$ 84,308	\$ 64,640	\$ 136,963	\$ 147,943	\$ 141,000
Subclass: 54	Supplies and Materials	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 55	Other Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 57	Other outgo	\$ 66,164	\$ 65,921	\$ 136,963	\$ 142,096	\$ 141,000
		\$ 66,164	\$ 65,921	\$ 136,963	\$ 142,096	\$ 141,000
Fund: 75	Scholarship and Loan	\$ 18,144	\$ (1,281)	\$ -	\$ 5,847	\$ -
	Ending Balance	\$ 85,881	\$ 84,599	\$ -	\$ 90,447	\$ 90,447

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>
Fund: 78: OPEB/GASB 45						
	Beginning Balance	\$ 15,283,045	\$ 17,938,684	\$ (1,505,294)	\$ 21,536,765	\$ 23,067,544
Subclass: 48	Revenues	\$ 2,677,263	\$ 3,621,983	\$ 1,530,294	\$ 1,541,779	\$ 1,423,046
Subclass: 53	Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 55	Other Operating Expenses	\$ 21,625	\$ 23,902	\$ 25,000	\$ 11,000	\$ 25,000
Subclass: 57	Other outgo	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 21,625	\$ 23,902	\$ 25,000	\$ 11,000	\$ 25,000
Fund: 78	OPEB/GASB 45	\$ 2,655,638	\$ 3,598,081	\$ 1,505,294	\$ 1,530,779	\$ 1,398,046
	Ending Balance	\$ 17,938,684	\$ 21,536,765	\$ -	\$ 23,067,544	\$ 24,465,590
Fund: 79: Clubs and Trusts						
	Beginning Balance	\$ 67,567	\$ 70,681	\$ (1,200)	\$ 75,277	\$ 86,750
Subclass: 48	Revenues	\$ 16,266	\$ 10,645	\$ 12,781	\$ 24,591	\$ 23,797
Subclass: 54	Supplies and Materials	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 55	Other Operating Expenses	\$ 13,151	\$ 6,049	\$ -	\$ 13,118	\$ 23,454
Subclass: 57	Other outgo	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 13,151	\$ 6,049	\$ -	\$ 13,118	\$ 23,454
Fund: 79	Clubs and Trusts	\$ 3,114	\$ 4,596	\$ 12,781	\$ 11,473	\$ 343
	Ending Balance	\$ 70,681	\$ 75,277	\$ 11,581	\$ 86,750	\$ 87,093
Fund: 83: Foundation						
	Beginning Balance	\$ -	\$ 1	\$ -	\$ -	\$ -
Subclass: 48	Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 51	Academic Salaries	\$ 63,186	\$ 62,442	\$ 69,960	\$ 116,051	\$ 65,396
Subclass: 52	Classified Salaries	\$ 246,299	\$ 263,438	\$ 270,764	\$ 304,410	\$ 281,626
Subclass: 53	Employee Benefits	\$ 178,442	\$ 174,557	\$ 178,529	\$ 199,474	\$ 205,995
Subclass: 54	Supplies and Materials	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000
Subclass: 55	Other Operating Expenses	\$ 47,464	\$ 159,518	\$ 225,910	\$ 208,787	\$ 263,584
Subclass: 56	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 535,391	\$ 659,954	\$ 746,163	\$ 828,722	\$ 817,601
Fund: 83	Operating Surplus (Deficit)	\$ (535,391)	\$ (659,954)	\$ (746,163)	\$ (828,722)	\$ (817,601)
	District Support	\$ 535,392	\$ 659,953	\$ 746,163	\$ 828,722	\$ 817,601
	Ending Balance	\$ 1	\$ -	\$ -	\$ 0	\$ -

Budget Summary Report

Summary By: Class, Fund		FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 25-26
GL Fund	Description	Actuals	Actuals	Budget	Est. Actuals	Tentative
Fund: 11: G/F Unrestricted						
	Beginning Fund Balance	\$ 27,352,523	\$ 33,566,206	\$ 39,510,029	\$ 39,412,698	\$ 41,490,540
Category: 481	Federal Revenue	\$ 1,376	\$ 1,424	\$ 1,424	\$ 1,824	\$ 1,424
Category: 486	State Revenue	\$ 50,576,862	\$ 53,110,818	\$ 52,380,959	\$ 54,763,748	\$ 55,006,003
Category: 488	Local Revenue	\$ 9,582,705	\$ 12,597,109	\$ 11,245,074	\$ 11,447,213	\$ 12,738,703
Category: 489	Other Financing	\$ 1,517,468	\$ -	\$ -	\$ -	\$ -
Class: 4	Revenues	\$ 61,678,411	\$ 65,709,352	\$ 63,627,457	\$ 66,212,785	\$ 67,746,130
Category: 511	Academic, Regular/Contract	\$ 8,273,185	\$ 9,769,013	\$ 10,104,110	\$ 10,947,624	\$ 11,243,014
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 4,545,827	\$ 4,817,363	\$ 4,925,432	\$ 4,921,998	\$ 5,520,298
Category: 513	Academic, Instruct Salary, Other	\$ 4,705,595	\$ 5,238,842	\$ 5,403,556	\$ 5,320,597	\$ 5,797,481
Category: 514	Academic, Non-Instruct Salary, Other	\$ 340,273	\$ 281,741	\$ 313,194	\$ 259,365	\$ 365,929
Category: 521	Classified, Regular FT and PT	\$ 7,436,714	\$ 8,371,124	\$ 9,170,532	\$ 8,757,880	\$ 10,153,153
Category: 522	Classified Aide, Direct Instruct FT	\$ 177,425	\$ 115,106	\$ 328,690	\$ 185,186	\$ 367,753
Category: 523	Classified, Non-instruction, PT	\$ 242,690	\$ 268,840	\$ 347,738	\$ 244,230	\$ 270,629
Category: 524	Classified, Direct Instruction, PT	\$ 324,494	\$ 364,315	\$ 446,881	\$ 388,190	\$ 548,570
Category: 531	STRS Fund	\$ 3,916,109	\$ 4,376,301	\$ 2,521,445	\$ 5,012,233	\$ 1,427,400
Category: 532	PERS Fund	\$ 2,272,042	\$ 2,625,000	\$ 3,021,848	\$ 2,986,167	\$ 3,617,490
Category: 533	OASDI Fund	\$ 911,170	\$ 1,024,529	\$ 1,040,711	\$ 1,095,697	\$ 1,234,752
Category: 534	Health/Welfare Insurance	\$ 5,208,773	\$ 5,607,864	\$ 5,913,213	\$ 6,017,347	\$ 6,545,079
Category: 535	State Unemployment Insurance	\$ 126,676	\$ 27,445	\$ 12,350	\$ 15,193	\$ 13,966
Category: 536	Worker's Compensation Insurance	\$ 432,531	\$ 470,009	\$ 364,445	\$ 453,917	\$ 433,293
Category: 537	APPLE (Alternate Retirement System)	\$ 64,039	\$ 62,662	\$ 27,725	\$ 64,229	\$ 21,590
Category: 539	Other Benefits	\$ 28,652	\$ 22,247	\$ -	\$ 44,484	\$ 33,600
Category: 541	Books & Magazines	\$ 399	\$ (90)	\$ 39	\$ -	\$ 399
Category: 543	Instructional Supplies	\$ 6,027	\$ 7,222	\$ 6,472	\$ 4,682	\$ 5,889
Category: 545	Non-instructional Supplies	\$ 771,636	\$ 637,913	\$ 726,411	\$ 592,628	\$ 971,264
Category: 551	Consultant Services	\$ 167,859	\$ 153,280	\$ 168,485	\$ 112,251	\$ 127,558
Category: 552	Travel & Conference	\$ 539,223	\$ 589,296	\$ 694,403	\$ 645,876	\$ 881,568
Category: 553	Dues & Memberships	\$ 185,469	\$ 175,754	\$ 199,161	\$ 210,909	\$ 175,095
Category: 554	Insurance	\$ (778,261)	\$ -	\$ -	\$ -	\$ -
Category: 555	Utilities/Housekeeping Costs	\$ 2,110,947	\$ 2,475,006	\$ 3,256,474	\$ 2,500,290	\$ 3,259,017
Category: 556	Contracts/Lease/Maintenance	\$ 3,171,143	\$ 3,398,811	\$ 4,192,225	\$ 3,542,062	\$ 3,978,557
Category: 557	Other Operating Expenses	\$ 414,239	\$ 163,212	\$ 445,649	\$ 157,607	\$ 332,813
Category: 559	Other Expenses	\$ (2,258,948)	\$ (2,926,865)	\$ (3,341,772)	\$ (2,966,652)	\$ (3,596,655)
Category: 561	Building Repairs	\$ -	\$ -	\$ -	\$ -	
Category: 562	Building Costs	\$ -	\$ 19,005	\$ -	\$ 1,654	\$ -
Category: 563	Library Books	\$ 29,208	\$ 9,924	\$ 13,000	\$ 12,233	\$ 13,000
Category: 564	Equipment	\$ 320,959	\$ 74,786	\$ 335,839	\$ 176,554	\$ 364,333
Category: 571	Debt Retirement Long-term	\$ -	\$ -	\$ 952,719	\$ -	\$ 952,719
Category: 573	Interfund Transfer-Out	\$ 11,729,144	\$ 11,546,279	\$ 11,497,539	\$ 12,431,571	\$ 12,009,117
Category: 575	Student Financial Aid	\$ (551)	\$ (407)	\$ -	\$ (1,057)	\$ -
Category: 579	Contingencies	\$ -	\$ -	\$ 636,275	\$ -	\$ 677,460
Class: 5	Expenses	\$ 55,414,687	\$ 59,765,528	\$ 63,724,788	\$ 64,134,943	\$ 67,746,130
Fund: 11	G/F Unrestricted	\$ 6,263,724	\$ 5,943,823	\$ (97,331)	\$ 2,077,842	\$ (0)
	Ending Fund Balance	\$ 33,616,248	\$ 39,510,029	\$ 39,412,698	\$ 41,490,540	\$ 41,490,539

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
COALINGA COLLEGE:						
Fund: 11: G/F Unrestricted						
Category: 511	Academic, Regular/Contract	\$ 3,964,875	\$ 4,537,404	\$ 4,571,990	\$ 4,650,643	\$ 4,954,610
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 1,574,268	\$ 1,813,745	\$ 1,836,983	\$ 1,702,061	\$ 2,177,310
Category: 513	Academic, Instruct Salary, Other	\$ 1,725,511	\$ 2,145,670	\$ 1,886,451	\$ 2,109,114	\$ 2,265,407
Category: 514	Academic, Non-Instruct. Salary, Other	\$ 96,495	\$ 109,485	\$ 89,096	\$ 73,641	\$ 111,096
Category: 521	Classified, Regular FT and PT	\$ 2,588,458	\$ 2,756,563	\$ 3,037,227	\$ 2,614,918	\$ 3,197,151
Category: 522	Classified Aide, Direct Instruction FT	\$ 31,084	\$ 64,750	\$ 186,325	\$ 92,193	\$ 224,639
Category: 523	Classified, Non-instruction, PT	\$ 131,059	\$ 64,750	\$ 138,030	\$ 98,800	\$ 127,829
Category: 524	Classified, Direct Instruction, PT	\$ 140,863	\$ 141,335	\$ 200,544	\$ 190,116	\$ 295,939
Category: 531	STRS Fund	\$ 1,173,508	\$ 203,611	\$ 1,140,474	\$ 1,584,565	\$ 1,597,778
Category: 532	PERS Fund	\$ 727,342	\$ 1,387,782	\$ 990,511	\$ 796,781	\$ 1,078,284
Category: 533	OASDI Fund	\$ 319,928	\$ 354,504	\$ 367,444	\$ 342,697	\$ 436,211
Category: 534	Health/Welfare Insurance	\$ 1,759,495	\$ 1,889,249	\$ 1,981,591	\$ 1,847,636	\$ 2,235,264
Category: 535	State Unemployment Insurance	\$ 49,801	\$ 18,832	\$ 5,138	\$ 5,684	\$ 5,791
Category: 536	Worker's Compensation Insurance	\$ 170,416	\$ 189,945	\$ 146,838	\$ 167,994	\$ 175,312
Category: 537	APPLE (Alternate Retirement System)	\$ 19,565	\$ 20,173	\$ 11,414	\$ 16,976	\$ 9,195
Category: 539	Other Benefits	\$ 11,852	\$ 6,267	\$ -	\$ 15,673	\$ 14,700
Category: 541	Books & Magazines	\$ 360	\$ (90)	\$ -	\$ -	\$ 360
Category: 543	Instructional Supplies	\$ (85)	\$ 627	\$ -	\$ (180)	\$ -
Category: 545	Non-instructional Supplies	\$ 289,366	\$ 252,560	\$ 288,860	\$ 217,965	\$ 315,569
Category: 551	Consultant Services	\$ 29,346	\$ 28,552	\$ 34,156	\$ 31,645	\$ 36,446
Category: 552	Travel & Conference	\$ 242,473	\$ 28,552	\$ 294,022	\$ 279,640	\$ 376,601
Category: 553	Dues & Memberships	\$ 59,924	\$ 265,334	\$ 63,801	\$ 58,573	\$ 62,784
Category: 554	Insurance	\$ 46,641	\$ 50,000	\$ -	\$ -	\$ -
Category: 555	Utilities/Housekeeping Costs	\$ 968,538	\$ -	\$ 1,455,540	\$ 958,085	\$ 1,455,405
Category: 556	Contracts/Lease/Maintenance	\$ 995,047	\$ 1,069,795	\$ 1,373,496	\$ 1,114,864	\$ 578,153
Category: 557	Other Operating Expenses	\$ 100,015	\$ 1,176,811	\$ 8,054	\$ 12,351	\$ 10,200
Category: 559	Other Expenses	\$ (1,007,100)	\$ 4,554	\$ (692,515)	\$ (495,137)	\$ (755,636)
Category: 561	Building Repairs	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 562	Building Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 563	Library Books	\$ 29,208	\$ 9,924	\$ 13,000	\$ 11,218	\$ 13,000
Category: 564	Equipment	\$ 75,925	\$ 37,725	\$ 101,130	\$ 78,653	\$ 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
Category: 575	Student Financial Aid	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 576	Other Student Aid	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 579	Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -
Class: 5	Expenses	\$ 18,577,629	\$ 21,621,957	\$ 21,659,413	\$ 20,716,399	\$ 23,446,878

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
LEMOORE COLLEGE:						
Fund: 11: G/F Unrestricted						
Category: 511	Academic, Regular/Contract	\$ 4,308,310	\$ 5,231,609	\$ 5,305,120	\$ 5,388,328	\$ 5,715,949
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 2,158,707	\$ 2,096,888	\$ 2,187,272	\$ 2,010,470	\$ 2,293,586
Category: 513	Academic, Instruct Salary, Other	\$ 2,729,585	\$ 3,092,023	\$ 3,114,829	\$ 2,769,873	\$ 3,129,798
Category: 514	Academic, Non-Instruct. Salary, Other	\$ 194,503	\$ 151,377	\$ 193,698	\$ 144,277	\$ 224,433
Category: 521	Classified, Regular FT and PT	\$ 2,485,244	\$ 2,951,004	\$ 3,027,154	\$ 2,784,610	\$ 3,321,054
Category: 522	Classified Aide, Direct Instruction FT	\$ 146,538	\$ 50,356	\$ 142,365	\$ 77,622	\$ 143,114
Category: 523	Classified, Non-instruction, PT	\$ 69,578	\$ 101,661	\$ 70,245	\$ 99,197	\$ 66,577
Category: 524	Classified, Direct Instruction, PT	\$ 183,630	\$ 160,704	\$ 246,337	\$ 165,854	\$ 252,631
Category: 531	STRS Fund	\$ 1,410,317	\$ 1,384,756	\$ 1,233,820	\$ 1,544,918	\$ 1,465,056
Category: 532	PERS Fund	\$ 864,349	\$ 1,031,351	\$ 1,139,614	\$ 1,072,126	\$ 1,319,472
Category: 533	OASDI Fund	\$ 379,673	\$ 441,142	\$ 421,783	\$ 426,666	\$ 464,804
Category: 534	Health/Welfare Insurance	\$ 1,851,207	\$ 2,013,685	\$ 2,075,513	\$ 2,005,805	\$ 2,312,282
Category: 535	State Unemployment Insurance	\$ 59,271	\$ 6,814	\$ 5,353	\$ 6,508	\$ 5,994
Category: 536	Worker's Compensation Insurance	\$ 204,022	\$ 222,094	\$ 160,316	\$ 196,062	\$ 192,626
Category: 537	APPLE (Alternate Retirement System)	\$ 38,611	\$ 4,000	\$ 14,699	\$ 39,924	\$ 9,262
Category: 539	Other Benefits	\$ 3,600	\$ 4,000	\$ -	\$ 16,039	\$ 13,700
Category: 541	Books & Magazines	\$ 39	\$ -	\$ 39	\$ -	\$ 39
Category: 543	Instructional Supplies	\$ 6,112	\$ 6,595	\$ 6,472	\$ 41,002	\$ 5,889
Category: 545	Non-instructional Supplies	\$ 450,751	\$ 356,576	\$ 308,068	\$ 288,454	\$ 531,613
Category: 551	Consultant Services	\$ 44,136	\$ 39,247	\$ 57,204	\$ 57,204	\$ 48,136
Category: 552	Travel & Conference	\$ 171,077	\$ 193,686	\$ 188,836	\$ 184,789	\$ 265,164
Category: 553	Dues & Memberships	\$ 61,553	\$ 54,845	\$ 61,434	\$ 62,294	\$ 59,770
Category: 554	Insurance	\$ 41,092	\$ -	\$ -	\$ -	\$ -
Category: 555	Utilities/Housekeeping Costs	\$ 1,002,607	\$ 1,251,846	\$ 1,585,755	\$ 1,259,293	\$ 1,586,755
Category: 556	Contracts/Lease/Maintenance	\$ 1,493,396	\$ 1,746,723	\$ 2,058,816	\$ 1,933,977	\$ 1,098,571
Category: 557	Other Operating Expenses	\$ 45,913	\$ 4,361	\$ 14,986	\$ 660	\$ 14,986
Category: 559	Other Expenses	\$ (17,435)	\$ 90,269	\$ 100,905	\$ 90,098	\$ 112,159
Category: 561	Building Repairs	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 562	Building Costs	\$ -	\$ 19,005	\$ -	\$ 1,516	\$ -
Category: 563	Library Books	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 564	Equipment	\$ 136,642	\$ 25,473	\$ 210,856	\$ 153,501	\$ 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	\$ 23,931,489	\$ 22,821,070	\$ 24,836,511

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
DISTRICT OPERATIONS:						
Fund: 11: G/F Unrestricted						
Category: 511	Academic, Regular/Contract	\$ -	\$ -	\$ 227,000	\$ 908,653	\$ 572,455
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 812,852	\$ 906,730	\$ 901,177	\$ 1,209,467	\$ 1,049,402
Category: 513	Academic, Instruct Salary, Other	\$ 250,500	\$ 1,150	\$ 402,276	\$ 441,610	\$ 402,276
Category: 514	Academic, Non-Instruct. Salary, Other	\$ 49,275	\$ 20,880	\$ 30,400	\$ 41,447	\$ 30,400
Category: 521	Classified, Regular FT and PT	\$ 2,363,011	\$ 2,663,557	\$ 3,106,151	\$ 3,358,352	\$ 3,634,947
Category: 522	Classified Aide, Direct Instruction FT	\$ (197)	\$ -	\$ -	\$ 15,370	\$ -
Category: 523	Classified, Non-instruction, PT	\$ 42,053	\$ 102,429	\$ 43,673	\$ 46,233	\$ 76,223
Category: 524	Classified, Direct Instruction, PT	\$ -	\$ 62,276	\$ -	\$ 32,220	\$ -
Category: 531	STRS Fund	\$ 1,332,284	\$ 2,787,934	\$ 147,151	\$ 1,882,750	\$ (1,635,434)
Category: 532	PERS Fund	\$ 680,351	\$ 205,867	\$ 891,723	\$ 1,117,260	\$ 1,219,735
Category: 533	OASDI Fund	\$ 211,569	\$ 228,883	\$ 251,484	\$ 326,334	\$ 333,736
Category: 534	Health/Welfare Insurance	\$ 1,598,072	\$ 1,704,930	\$ 1,856,109	\$ 2,163,905	\$ 1,997,533
Category: 535	State Unemployment Insurance	\$ 17,604	\$ 1,798	\$ 1,859	\$ 3,000	\$ 2,181
Category: 536	Worker's Compensation Insurance	\$ 58,093	\$ 57,970	\$ 55,750	\$ 89,861	\$ 65,355
Category: 537	APPLE (Alternate Retirement System)	\$ 5,864	\$ 38,489	\$ 1,612	\$ 7,329	\$ 3,133
Category: 539	Other Benefits	\$ 13,200	\$ 11,980	\$ -	\$ 12,772	\$ 5,200
Category: 541	Books & Magazines	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 543	Instructional Supplies	\$ -	\$ -	\$ -	\$ (36,140)	\$ -
Category: 545	Non-instructional Supplies	\$ 31,519	\$ 28,778	\$ 129,483	\$ 86,209	\$ 124,082
Category: 551	Consultant Services	\$ 94,377	\$ 85,481	\$ 77,125	\$ 23,402	\$ 42,976
Category: 552	Travel & Conference	\$ 125,672	\$ 367,058	\$ 211,545	\$ 181,447	\$ 239,803
Category: 553	Dues & Memberships	\$ 63,993	\$ (144,424)	\$ 73,926	\$ 90,042	\$ 52,541
Category: 554	Insurance	\$ (865,993)	\$ (50,000)	\$ -	\$ -	\$ -
Category: 555	Utilities/Housekeeping Costs	\$ 139,803	\$ 1,223,160	\$ 215,179	\$ 282,911	\$ 216,857
Category: 556	Contracts/Lease/Maintenance	\$ 682,701	\$ 582,293	\$ 759,913	\$ 493,221	\$ 2,301,833
Category: 557	Other Operating Expenses	\$ 268,311	\$ (1,017,960)	\$ 422,609	\$ 144,596	\$ 307,627
Category: 559	Other Expenses	\$ (1,234,413)	\$ (3,021,688)	\$ (2,750,162)	\$ (2,561,613)	\$ (2,953,178)
Category: 561	Building Repairs	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 562	Building Costs	\$ -	\$ -	\$ -	\$ 137	\$ -
Category: 563	Library Books	\$ -	\$ -	\$ -	\$ 1,015	\$ -
Category: 564	Equipment	\$ 108,392	\$ 11,589	\$ 23,853	\$ (55,601)	\$ 83,992
Category: 571	Debt Retirement Long-term	\$ -	\$ -	\$ 952,719	\$ -	\$ 952,719
Category: 573	Interfund Transfer-Out	\$ 9,465,692	\$ 8,552,730	\$ 9,367,726	\$ 10,292,341	\$ 9,658,888
Category: 575	Student Financial Aid	\$ (551)	\$ (407)	\$ -	\$ (1,057)	\$ -
Category: 579	Contingencies	\$ -	\$ -	\$ 636,275	\$ -	\$ 677,460
Class: 5	Expenses	\$ 16,314,033	\$ 15,411,484	\$ 18,036,556	\$ 20,597,475	\$ 19,462,741

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
Fund: 12: G/F Restricted						
	Audited Fund Balance	\$ 1,884,899	\$ 747,730	\$ -	\$ 747,730	
Category: 481	Federal Revenue	\$ 9,488,234	\$ 6,146,536	\$ 14,280,928	\$ 4,904,677	\$ 8,549,955
Category: 486	State Revenue	\$ 13,040,619	\$ 16,436,536	\$ 42,249,078	\$ 22,080,940	\$ 33,219,989
Category: 488	Local Revenue	\$ (715,313)	\$ 75,482	\$ 314,082	\$ 21,247	\$ 131,803
Category: 489	Other Financing	\$ 865,311	\$ 889,425	\$ 853,266	\$ 723,449	\$ 935,168
Class: 4	Revenues	\$ 22,678,851	\$ 23,547,979	\$ 57,697,354	\$ 27,730,313	\$ 42,836,915
Category: 511	Academic, Regular/Contract	\$ 406,861	\$ 6,977	\$ 571,092	\$ 250,981	\$ 359,829
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 1,787,832	\$ 2,130,355	\$ 3,660,464	\$ 2,452,695	\$ 3,414,587
Category: 513	Academic, Instruct Salary, Other	\$ 232,088	\$ 178,643	\$ 651,044	\$ 241,927	\$ 490,098
Category: 514	Academic, Non-Instruct. Salary, Other	\$ 1,014,124	\$ 1,084,067	\$ 2,109,639	\$ 1,268,473	\$ 1,620,394
Category: 521	Classified, Regular FT and PT	\$ 4,974,044	\$ 5,851,584	\$ 10,448,801	\$ 6,640,830	\$ 8,438,614
Category: 522	Classified Aide, Direct Instruction FT	\$ 90,849	\$ 80,382	\$ 147,616	\$ 147,729	\$ 129,005
Category: 523	Classified, Non-instruction, PT	\$ 507,589	\$ 584,323	\$ 889,361	\$ 605,756	\$ 808,363
Category: 524	Classified, Direct Instruction, PT	\$ 395,017	\$ 358,962	\$ 703,564	\$ 480,288	\$ 554,829
Category: 531	STRS Fund	\$ 709,687	\$ 802,899	\$ 1,242,416	\$ 1,059,044	\$ 1,019,221
Category: 532	PERS Fund	\$ 1,378,903	\$ 1,595,030	\$ 3,080,766	\$ 1,896,941	\$ 2,711,582
Category: 533	OASDI Fund	\$ 459,659	\$ 507,830	\$ 1,155,459	\$ 589,321	\$ 973,390
Category: 534	Health/Welfare Insurance	\$ 1,830,323	\$ 1,991,294	\$ 3,419,796	\$ 2,318,757	\$ 3,057,598
Category: 535	State Unemployment Insurance	\$ 44,129	\$ 4,827	\$ 18,177	\$ 5,950	\$ 15,926
Category: 536	Worker's Compensation Insurance	\$ 148,362	\$ 160,579	\$ 307,433	\$ 181,188	\$ 254,025
Category: 537	APPLE (Alternate Retirement System)	\$ 16,569	\$ 13,127	\$ 104,831	\$ 22,736	\$ 101,343
Category: 541	Books & Magazines	\$ 73,008	\$ 31,430	\$ 121,203	\$ 36,344	\$ 73,324
Category: 543	Instructional Supplies	\$ 498,600	\$ 543,266	\$ 2,039,698	\$ 589,403	\$ 1,467,659
Category: 545	Non-instructional Supplies	\$ 404,220	\$ 533,222	\$ 1,862,824	\$ 767,690	\$ 1,187,100
Category: 551	Consultant Services	\$ 128,398	\$ 142,693	\$ 82,602	\$ 51,692	\$ 33,000
Category: 552	Travel & Conference	\$ 784,316	\$ 987,629	\$ 3,424,227	\$ 1,051,248	\$ 2,229,087
Category: 553	Dues & Memberships	\$ 26,041	\$ 42,248	\$ 101,508	\$ 33,652	\$ 63,129
Category: 554	Insurance	\$ -	\$ 884	\$ 2,810	\$ 964	\$ 2,211
Category: 556	Contracts/Lease/Maintenance	\$ 1,460,898	\$ 1,444,532	\$ 10,505,345	\$ 1,531,527	\$ 8,082,284
Category: 557	Other Operating Expenses	\$ 1,500	\$ 5,278	\$ 14,450	\$ 5,816	\$ 10,229
Category: 559	Other Expenses	\$ 573,772	\$ 516,023	\$ 1,421,483	\$ 1,639,533	\$ 1,076,177
Category: 561	Sites/Site Improvement	\$ -	\$ -	\$ -	\$ -	
Category: 562	Buildings	\$ -	\$ 34,437	\$ -	\$ -	
Category: 563	Library Books	\$ 47,812	\$ 73,585	\$ 88,000	\$ 59,261	\$ 53,000
Category: 564	Equipment	\$ 3,003,999	\$ 1,260,427	\$ 4,075,716	\$ 2,566,934	\$ 1,380,948
Category: 571	Debt Retirement Long-term	\$ -	\$ -	\$ -	\$ -	
Category: 573	Interfund Transfer-Out	\$ 272,134	\$ 972,273	\$ 1,162,200	\$ 406,016	\$ 827,923
Category: 574	Pass Through Transfer	\$ 2,279,838	\$ 889,425	\$ 853,266	\$ 838,133	\$ 935,168
Category: 575	Financial Aid Grants	\$ 112,515	\$ 174,765	\$ 1,240,507	\$ 296,180	\$ 101,360
Category: 576	Other Student Aid	\$ 534,857	\$ 544,984	\$ 2,191,056	\$ 441,033	\$ 1,365,512
Class: 5	Expenses	\$ 24,197,944	\$ 23,547,979	\$ 57,697,354	\$ 28,478,043	\$ 42,836,915
Fund: 12	G/F Restricted	\$ (1,519,093)	\$ -	\$ -	\$ (747,731)	\$ -
	Ending Fund Balance	\$ 365,806	\$ 747,730	\$ -	\$ (0)	\$ -

Budget Summary Report

Summary By: Class, Fund		FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 25-26
GL Fund	Description	Actuals	Actuals	Budget	Est. Actuals	Tentative
Fund: 32: Cafeteria						
	Audited Fund Balance	\$ -	\$ 0	\$ -	\$ -	\$ -
Category: 488	Local Revenue	\$ 518,526	\$ 583,196	\$ 696,375	\$ 569,521	\$ 728,163
Class: 4	Revenues	\$ 518,526	\$ 583,196	\$ 696,375	\$ 569,521	\$ 728,163
Category: 521	Classified, Regular FT and PT	\$ 254,424	\$ 300,973	\$ 298,545	\$ 287,651	\$ 318,137
Category: 523	Classified, Non-instruction, PT	\$ 115,881	\$ 132,844	\$ 126,500	\$ 131,541	\$ 166,500
Category: 532	PERS Fund	\$ 63,838	\$ 76,660	\$ 74,852	\$ 74,865	\$ 84,247
Category: 533	OASDI Fund	\$ 19,853	\$ 23,165	\$ 30,681	\$ 22,229	\$ 24,337
Category: 534	Health/Welfare Insurance	\$ 82,289	\$ 86,084	\$ 87,883	\$ 86,824	\$ 95,353
Category: 535	State Unemployment Insurance	\$ 1,838	\$ 211	\$ 212	\$ 210	\$ 159
Category: 536	Worker's Compensation Insurance	\$ 6,106	\$ 6,946	\$ 6,371	\$ 6,276	\$ 4,768
Category: 537	APPLE (Alternate Retirement System)	\$ 4,438	\$ 4,776	\$ 5,562	\$ 5,341	\$ 5,562
Category: 543	Instructional Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 545	Non-instructional supplies	\$ 415,563	\$ 425,044	\$ 428,950	\$ 452,830	\$ 509,950
Category: 552	Travel & Conference	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 553	Dues & Memberships	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 555	Utilities/Housekeeping Costs	\$ 5,202	\$ 4,475	\$ 5,000	\$ 4,648	\$ 4,500
Category: 556	Contracts/Lease/Maintenance	\$ 17,706	\$ 14,119	\$ 21,500	\$ 18,867	\$ 30,000
Category: 559	Other Expenses	\$ 177,193	\$ 401,290	\$ 344,991	\$ 321,928	\$ 397,754
Category: 564	Equipment	\$ -	\$ 11,850	\$ 18,500	\$ 1,904	\$ 18,500
Category: 573	Interfund Transfer-Out					
Class: 5	Expenses	\$ 1,164,331	\$ 1,488,436	\$ 1,449,547	\$ 1,415,112	\$ 1,659,768
Fund: 32	Cafeteria	\$ (645,805)	\$ (905,240)	\$ (753,172)	\$ (845,591)	\$ (931,605)
Category: 489	District Support	\$ 645,805	\$ 905,240	\$ 753,172	\$ 845,591	\$ 931,605
		\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance		\$ -	\$ -	\$ -	\$ -	\$ -

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>
Fund: 33: Child Development Centers						
	Audited Fund Balance	\$ (665)	\$ 201,219	\$ 127,249	\$ 71,974	\$ (0)
Category: 481	Federal Revenue	\$ 155,085	\$ 172,935	\$ 533,157	\$ 306,272	\$ 533,157
Category: 486	State Revenue	\$ 4,305,625	\$ 5,823,156	\$ 5,785,734	\$ 5,453,018	\$ 5,633,160
Category: 488	Local Revenue	\$ 413,121	\$ 309,756	\$ 321,230	\$ 128,292	\$ 321,230
Class: 4	Revenues	\$ 4,873,832	\$ 6,305,846	\$ 6,640,121	\$ 5,887,582	\$ 6,487,547
Category: 521	Classified, Regular FT and PT	\$ 2,195,658	\$ 2,861,414	\$ 3,280,314	\$ 3,048,613	\$ 3,501,576
Category: 523	Classified, Non-instruction, PT	\$ 100,094	\$ 195,766	\$ 87,745	\$ 214,229	\$ 72,745
Category: 532	PERS Fund	\$ 535,890	\$ 706,278	\$ 838,821	\$ 776,136	\$ 955,597
Category: 533	OASDI Fund	\$ 158,900	\$ 207,379	\$ 269,997	\$ 219,217	\$ 267,871
Category: 534	Health/Welfare Insurance	\$ 550,327	\$ 556,507	\$ 593,213	\$ 551,203	\$ 667,474
Category: 535	State Unemployment Insurance	\$ 11,363	\$ 1,499	\$ 1,690	\$ 1,606	\$ 1,751
Category: 536	Worker's Compensation Insurance	\$ 37,668	\$ 49,055	\$ 50,594	\$ 48,972	\$ 52,482
Category: 537	APPLE (Alternate Retirement System)	\$ 4,301	\$ 8,702	\$ 8,937	\$ 11,627	\$ 6,698
Category: 543	Instructional Supplies	\$ 11,948	\$ 25,798	\$ 39,470	\$ 21,072	\$ 21,500
Category: 545	Non-instructional supplies	\$ 125,792	\$ 158,046	\$ 255,650	\$ 181,852	\$ 251,000
Category: 551	Consultant Services	\$ 1,290	\$ 4,325	\$ 28,520	\$ 5,034	\$ 4,000
Category: 552	Travel & Conference	\$ 5,630	\$ 11,988	\$ 57,452	\$ 6,371	\$ 43,550
Category: 553	Dues & Memberships	\$ 5,325	\$ 7,833	\$ 18,500	\$ 2,481	\$ 8,500
Category: 554	Insurance	\$ -	\$ -	\$ 3,400	\$ 2,007	\$ 3,400
Category: 555	Utilities/Housekeeping Costs	\$ 26,689	\$ 31,860	\$ 33,150	\$ 30,539	\$ 33,150
Category: 556	Contracts/Lease/Maintenance	\$ 77,325	\$ 113,234	\$ 238,072	\$ 71,082	\$ 132,822
Category: 557	Other Operating Expenses	\$ -	\$ -	\$ 750	\$ -	\$ 750
Category: 559	Other Expenses	\$ 777,885	\$ 1,457,358	\$ 1,689,723	\$ 1,531,652	\$ 1,817,360
Category: 561	Sites/Site Improvement	\$ -	\$ -	\$ (48,000)	\$ -	
Category: 562	Construction Exps Oth.	\$ 20,037	\$ 16,988	\$ -	\$ -	\$ -
Category: 564	Equipment	\$ 7,022	\$ 21,062	\$ 194,092	\$ 30,127	\$ 129,310
Class: 5	Expenses	\$ 4,653,144	\$ 6,435,091	\$ 7,642,090	\$ 6,753,818	\$ 7,971,535
Fund: 33	Child Development Centers	\$ 220,688	\$ (129,245)	\$ (1,001,969)	\$ (866,236)	\$ (1,483,988)
Category: 489	District Support	\$ -	\$ -	\$ 874,720	\$ 794,262	\$ 1,483,988
		\$ 220,688	\$ (129,245)	\$ (127,249)	\$ (71,974)	\$ 0
	Ending Fund Balance	\$ 220,023	\$ 71,974	\$ -	\$ (0)	\$ 0

Budget Summary Report

GL Fund	Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Budget	FY 24-26 Est. Actuals	FY 25-26 Tentative
Fund: 34: Farm						
	Audited Fund Balance	\$ -	\$ 0	\$ -	\$ -	\$ -
Category: 488	Local Revenue	\$ 55,319	\$ 89,870	\$ 70,000	\$ 43,490	\$ 85,000
Class: 4	Revenues	\$ 55,319	\$ 89,870	\$ 70,000	\$ 43,490	\$ 85,000
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 123,774	\$ 114,305	\$ 113,731	\$ 114,826	\$ 129,380
Category: 521	Classified, Regular FT and PT	\$ 146,433	\$ 176,020	\$ 178,499	\$ 188,006	\$ 199,810
Category: 523	Classified, Non-instruction, PT	\$ 4,516	\$ 1,214	\$ 2,863	\$ -	\$ 13,500
Category: 531	STRS Fund	\$ 23,940	\$ 19,324	\$ 21,723	\$ 21,932	\$ 24,712
Category: 532	PERS Fund	\$ 37,154	\$ 45,854	\$ 48,284	\$ 50,071	\$ 57,046
Category: 533	OASDI Fund	\$ 12,627	\$ 14,716	\$ 16,017	\$ 15,662	\$ 17,161
Category: 534	Health/Welfare Insurance	\$ 74,436	\$ 79,959	\$ 84,587	\$ 85,724	\$ 94,615
Category: 535	State Unemployment Insurance	\$ 1,385	\$ 146	\$ 152	\$ 151	\$ 164
Category: 536	Worker's Compensation Insurance	\$ 4,570	\$ 4,708	\$ 4,553	\$ 4,539	\$ 4,934
Category: 537	APPLE (Alternate Retirement System)	\$ 138	\$ 35	\$ 150	\$ -	\$ 150
Category: 545	Non-instructional supplies	\$ 23,028	\$ 48,378	\$ 50,635	\$ 53,579	\$ 49,500
Category: 551	Consultant Services	\$ -	\$ 8,000	\$ 11,037	\$ 12,036	\$ 5,000
Category: 552	Travel & Conference	\$ 1,898	\$ 3,392	\$ 4,100	\$ 3,524	\$ 4,500
Category: 553	Dues & Memberships	\$ 670	\$ 695	\$ 508	\$ 553	\$ 800
Category: 555	Utilities/Housekeeping Costs	\$ 49,522	\$ 80,606	\$ 66,189	\$ 85,506	\$ 74,185
Category: 556	Contracts/Lease/Maintenance	\$ 66,399	\$ 99,123	\$ 64,067	\$ 48,442	\$ 64,000
Category: 559	Other Expenses	\$ 62,499	\$ 205,707	\$ 196,819	\$ 201,943	\$ 221,837
Category: 564	Equipment	\$ 2,538	\$ 5,824	\$ -	\$ -	\$ -
Class: 5	Expenses	\$ 635,528	\$ 908,005	\$ 863,914	\$ 886,493	\$ 961,294
Fund: 34	Farm	\$ (580,209)	\$ (818,135)	\$ (793,914)	\$ (843,003)	\$ (876,294)
Category: 489	District Support	\$ 580,209	\$ 818,135	\$ 793,914	\$ 843,003	\$ 876,294
		\$ -	\$ -	\$ -	\$ -	\$ -
	Ending Fund Balance	\$ -	\$ 0	\$ -	\$ -	\$ -

Budget Summary Report

GL Fund	Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Budget	FY 24-26 Est. Actuals	FY 25-26 Tentative
Fund: 39: Residential Living						
	Audited Fund Balance	\$ (245)	\$ (245)	\$ -	\$ -	\$ -
Category: 488	Local Revenue	\$ 420,949	\$ 425,703	\$ 456,186	\$ 419,030	\$ 456,186
Class: 4	Revenues	\$ 420,949	\$ 425,458	\$ 456,186	\$ 419,030	\$ 456,186
Category: 521	Classified, Regular FT and PT	\$ 203,685	\$ 268,972	\$ 311,130	\$ 309,224	\$ 316,097
Category: 523	Classified, Non-instruction, PT	\$ 3,940	\$ 7,144	\$ 11,346	\$ 12,619	\$ 11,346
Category: 532	PERS Fund	\$ 49,707	\$ 67,796	\$ 108,062	\$ 71,164	\$ 90,246
Category: 533	OASDI Fund	\$ 14,782	\$ 19,057	\$ 30,561	\$ 22,922	\$ 24,181
Category: 534	Health/Welfare Insurance	\$ 68,812	\$ 86,082	\$ 109,854	\$ 86,626	\$ 95,353
Category: 535	State Unemployment Insurance	\$ 1,042	\$ 136	\$ 205	\$ 161	\$ 158
Category: 536	Worker's Compensation Insurance	\$ 3,437	\$ 4,371	\$ 6,148	\$ 4,824	\$ 4,738
Category: 537	APPLE (Alternate Retirement System)	\$ 237	\$ 413	\$ 375	\$ 343	\$ 375
Category: 539	Other Benefits	\$ 32,200	\$ 29,061	\$ -	\$ -	\$ -
Category: 545	Non-instructional supplies	\$ 15,420	\$ 23,485	\$ 22,642	\$ 21,394	\$ 22,752
Category: 552	Travel & Conference	\$ -	\$ -	\$ 110	\$ 117	\$ -
Category: 555	Utilities/Housekeeping Costs	\$ 129,351	\$ 119,257	\$ 144,600	\$ 64,077	\$ 144,600
Category: 556	Contracts/Lease/Maintenance	\$ 55,770	\$ 36,150	\$ 44,648	\$ 78,085	\$ 45,743
Category: 559	Other Expenses	\$ 302,463	\$ 261,330	\$ 249,143	\$ 198,109	\$ 242,927
Category: 562	Buildings	\$ -	\$ 48,973	\$ -	\$ -	\$ -
Category: 564	Equipment	\$ 31,133	\$ -	\$ -	\$ -	\$ -
Class: 5	Expenses	\$ 911,979	\$ 972,228	\$ 1,038,824	\$ 869,667	\$ 998,516
Fund: 39	Residential Living	\$ (491,030)	\$ (546,770)	\$ (582,638)	\$ (450,636)	\$ (542,330)
Category: 489	District Support	\$ 491,275	\$ 547,015	\$ 582,638	\$ 450,636	\$ 542,330
		\$ 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
Fund: 41: Capital Projects						
	Audited Fund Balance	\$ 15,861,381	\$ 23,424,820	\$ 34,312,971	\$ 34,985,563	\$ 34,576,935
Category: 481	Federal Revenue					
Category: 486	State Revenue	\$ 6,799,282	\$ 5,599,793			
Category: 488	Local Revenue	\$ (13,698)	\$ 6,794,069	\$ 649,000	\$ 487,992	\$ 624,000
Category: 489	Other Financing	\$ 7,448,838	\$ 7,141,403	\$ 6,354,353	\$ 7,262,643	\$ 5,930,227
Class: 4	Revenues	\$ 14,234,422	\$ 19,535,264	\$ 7,003,353	\$ 7,750,635	\$ 6,554,227
Category: 545	Non-instructional supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 551	Consultant Services	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 556	Contracts/Lease/Maintenance	\$ 2,067,852	\$ 1,712,391	\$ 5,561,001	\$ 1,830,368	\$ 7,637,369
Category: 557	Other Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 561	Sites/Site Improvement	\$ -	\$ 90,413	\$ -	\$ 5,642	\$ -
Category: 562	Buildings	\$ 2,344,480	\$ 4,701,308	\$ 6,901,914	\$ 5,330,104	\$ 1,487,887
Category: 564	Equipment	\$ 1,310,979	\$ 517,670	\$ 4,004,000	\$ 38,515	\$ 5,504,000
Category: 571	Debt Retirement Long-term	\$ 947,672	\$ 952,738	\$ 952,719	\$ 954,634	\$ 952,719
Category: 573	Interfund Transfer-Out	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 579	Contingencies	\$ -	\$ -	\$ -	\$ -	
Class: 5	Expenses	\$ 6,670,983	\$ 7,974,521	\$ 17,419,634	\$ 8,159,263	\$ 15,581,975
Fund: 41	Capital Projects	\$ 7,563,440	\$ 11,560,743	\$ (10,416,281)	\$ (408,628)	\$ (9,027,748)
	Ending Fund Balance	\$ 23,424,820	\$ 34,985,563	\$ 23,896,690	\$ 34,576,935	\$ 25,549,187
Fund: 42 : State Bonds						
	Audited Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 486	State Revenue	\$ -	\$ -	\$ 624,332	\$ 17,087,226	\$ 624,332
Category: 489	Other Financing	\$ -	\$ -	\$ -	\$ -	
Class: 4	Revenues	\$ -	\$ -	\$ 624,332	\$ 17,087,226	\$ 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
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
Fund: 42	State Bonds	\$ -	\$ -	\$ (17,087,226)	\$ -	\$ -
	Ending Fund Balance	\$ -	\$ -	\$ (17,087,226)	\$ -	\$ -

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>
Fund: 43: General Obligation Bonds						
	Audited Fund Balance	\$ -	\$ -	\$ 10,529,177	\$ 11,353,235	\$ 10,529,177
Category: 488	Local Revenue	\$ -	\$ -	\$ 135,000	\$ 471,038	\$ 135,000
Category: 489	Other Financing					
Class: 4	Revenues	\$ -	\$ -	\$ 135,000	\$ 471,038	\$ 135,000
Category: 545	Non-instructional supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 551	Consultant Services	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 556	Contracts/Lease/Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 557	Other Operating Expenses	\$ -	\$ -	\$ -	\$ 11,900	\$ 10,000
Category: 561	Sites/Site Improvement	\$ -	\$ -	\$ 5,063,176	\$ -	\$ 5,058,176
Category: 562	Buildings	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 564	Equipment	\$ -	\$ -	\$ 5,601,001	\$ 374,906	\$ 5,596,001
Category: 571	Debt Retirement Long-term	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 573	Interfund Transfer-Out	\$ -	\$ -	\$ -	\$ 908,290	\$ -
Category: 579	Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -
Class: 5	Expenses	\$ -	\$ -	\$ 10,664,177	\$ 1,295,096	\$ 10,664,177
Fund: 43	G.O. Bonds	\$ -	\$ -	\$ (10,529,177)	\$ (824,058)	\$ (10,529,177)
Ending Fund Balance		\$ -	\$ -	\$ -	\$ 10,529,177	\$ -

Fund 45: NMTC						
	Audited Fund Balance	\$ 129,704	\$ 122,810	\$ -	\$ 118,716	\$ -
Category: 488	Local Revenue	\$ 452	\$ 1,304	\$ -	\$ 1,446	
Category: 489	Other Financing	\$ -	\$ -	\$ -	\$ -	
Class: 4	Revenues	\$ 452	\$ 1,304	\$ -	\$ 1,446	\$ -
Category: 545	Non-instructional supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 551	Consultant Services	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 556	Contracts/Lease/Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 557	Other Operating Expenses	\$ 7,346	\$ 5,398	\$ -	\$ 5,791	\$ -
Category: 561	Sites/Site Improvement	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 562	Buildings	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 564	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 571	Debt Retirement Long-term	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 573	Interfund Transfer-Out	\$ -	\$ -	\$ -	\$ 114,371	\$ -
Category: 579	Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -
Class: 5	Expenses	\$ 7,346	\$ 5,398	\$ -	\$ 120,162	\$ -
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
Fund: 59: Skills Valley						
	Audited Fund Balance	\$ -	\$ 321,090	\$ 223,598	\$ 223,597	\$ 117,440
Category: 488	Local Revenue	\$ 931,879	\$ 917,034	\$ 635,000	\$ 775,876	\$ 700,000
Class: 4	Revenues	\$ 931,879	\$ 917,034	\$ 635,000	\$ 775,876	\$ 700,000
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 170,819	\$ 162,412	\$ 161,806	\$ 158,619	\$ 148,930
Category: 523	Classified, Non-instruction, PT	\$ -	\$ -	\$ 18,000	\$ 7,484	\$ 25,000
Category: 524	Classified, Direct Instruction, PT	\$ 104,035	\$ 119,710	\$ 70,000	\$ 146,551	\$ 90,000
Category: 531	STRS Fund	\$ 31,910	\$ 32,685	\$ 30,905	\$ 33,628	\$ 28,446
Category: 532	PERS Fund	\$ 7,245	\$ 7,156	\$ 8,090	\$ 8,392	\$ 8,090
Category: 533	OASDI Fund	\$ 6,015	\$ 6,097	\$ 9,078	\$ 6,748	\$ 8,891
Category: 534	Health/Welfare Insurance	\$ 19,460	\$ 21,326	\$ 20,653	\$ 21,361	\$ 19,404
Category: 535	State Unemployment Insurance	\$ 1,330	\$ 142	\$ 125	\$ 153	\$ 118
Category: 536	Worker's Compensation Insurance	\$ 4,470	\$ 4,576	\$ 3,744	\$ 4,684	\$ 3,551
Category: 537	APPLE (Alternate Retirement System)	\$ 2,641	\$ 2,967	\$ 3,300	\$ 3,404	\$ 3,300
Category: 543	Instructional Supplies	\$ 9,964	\$ 3,536	\$ 10,000	\$ 3,202	\$ 10,000
Category: 545	Non-Instructional Supplies	\$ -	\$ 1,200	\$ 1,500	\$ -	\$ 1,500
Category: 552	Travel & Conference	\$ -	\$ -	\$ 600	\$ 250	\$ 750
Category: 556	Contracts/Lease/Maintenance	\$ 368,199	\$ 421,612	\$ 336,960	\$ 286,632	\$ 334,000
Category: 559	Other Expenses	\$ 15,077	\$ 231,108	\$ 204,054	\$ 200,927	\$ 250,094
Class: 5	Expenses	\$ 741,166	\$ 1,014,526	\$ 878,815	\$ 882,034	\$ 932,075
Fund: 41	Skills Valley	\$ 190,713	\$ (97,492)	\$ (243,815)	\$ (106,157)	\$ (232,075)
Category: 489	District Support	\$ -	\$ -	\$ 20,217		\$ 114,635
		\$ 190,713	\$ (97,492)	\$ (223,598)	\$ (106,157)	\$ (117,440)
	Ending Fund Balance	\$ 190,713	\$ 223,597	\$ -	\$ 117,440	\$ 0

Fund: 59: Valley Christan						
	Audited Fund Balance	\$ -	\$ 58,972	\$ 58,972	\$ 117,944	\$ 85,550
Category: 488	Local Revenue	\$ 146,948	\$ 38,930	\$ -	\$ -	
Category: 489	Other	\$ 10,838	\$ 63,451	\$ -	\$ -	
Class: 4	Revenues	\$ 157,786	\$ 161,353	\$ 58,972	\$ 117,944	\$ 85,550
Category: 513	Academic, Instruct Salary, Other	\$ 7,092	\$ 21,132	\$ 20,000	\$ -	\$ 20,000
Category: 514	Acad, Oth, Counselors	\$ 685	\$ -	\$ -	\$ 10,150	\$ 25,000
Category: 524	Classified, Direct Instruction, PT	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 531	STRS Fund	\$ 131	\$ 2,633	\$ 3,821	\$ 1,939	\$ 8,595
Category: 533	OASDI Fund	\$ 113	\$ 306	\$ 636	\$ 147	\$ 1,200
Category: 535	State Unemployment Insurance	\$ 24	\$ 11	\$ 14	\$ 5	\$ 15
Category: 536	Worker's Compensation Insurance	\$ 127	\$ 340	\$ 300	\$ 152	\$ 300
Category: 537	APPLE (Alternate Retirement System)	\$ 266	\$ 275	\$ -	\$ -	\$ 300
Category: 543	Instructional Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 545	Non-instructional supplies	\$ 681	\$ 8,233	\$ 9,200	\$ 1,681	\$ 9,200
Category: 552	Travel & Conference	\$ 1,822	\$ 10,088	\$ 22,989	\$ 18,320	\$ 20,940
Category: 559	Other Expenses	\$ 15,283	\$ 390	\$ 2,012	\$ -	\$ -
Category: 564	Equipment	\$ 1,185	\$ -	\$ -	\$ -	\$ -
Class: 5	Expenses	\$ 27,409	\$ 43,409	\$ 58,972	\$ 32,394	\$ 85,550
Fund: 59	Ending Balance	\$ 130,377	\$ 117,944	\$ -	\$ 85,550	\$ 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>
Fund: 61 Insurance						
	Audited Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 488	Local Revenue	\$ -	\$ -	\$ -	\$ -	
Category: 489	Other Financing	\$ -	\$ 609,488	\$ 919,698	\$ 796,045	\$ 1,114,957
Class: 4	Revenues	\$ -	\$ 609,488	\$ 919,698	\$ 796,045	\$ 1,114,957
Category: 554	Insurance Student/Other	\$ -	\$ 543,445	\$ 782,841	\$ 671,131	\$ 878,100
Category: 557	HR Mgt Legal Costs	\$ -	\$ 66,044	\$ 136,857	\$ 124,914	\$ 236,857
Class: 5	Expenses	\$ -	\$ 609,488	\$ 919,698	\$ 796,045	\$ 1,114,957
Fund: 61	Insurance	\$ -	\$ -	\$ -	\$ (0)	\$ -
	Ending Fund Balance	\$ -	\$ -	\$ -	\$ (0)	\$ -

Fund: 71: ASB Fund						
	Audited Fund Balance	\$ 113,746	\$ 86,461	\$ 47,319	\$ 47,320	\$ 27,243
Category: 488	Local Revenue	\$ 37,910	\$ 27,563	\$ 23,810	\$ 23,581	\$ 33,117
Category: 489	Other Financing	\$ -	\$ -	\$ -	\$ -	\$ -
Class: 4	Revenues	\$ 37,910	\$ 27,563	\$ 23,810	\$ 23,581	\$ 33,117
Category: 543	Instructional Supplies	\$ -	\$ -	\$ -	\$ -	
Category: 545	Non-instructional supplies	\$ 28,443	\$ 19,244	\$ 27,714	\$ 23,402	\$ 20,000
Category: 552	Travel & Conference	\$ 25,221	\$ 35,362	\$ 29,000	\$ 19,066	\$ 25,000
Category: 556	Contracts/Lease/Maintenance	\$ 9,480	\$ 8,550	\$ 13,000	\$ 1,170	\$ 2,500
Category: 559	Other Expenses	\$ 2,050	\$ 1,648	\$ 1,415	\$ 21	\$ 12,860
Category: 572	Intrafund Transfers - Out	\$ -	\$ 1,900	\$ -	\$ -	
Category: 579	Contingencies	\$ -	\$ -	\$ -	\$ -	
Class: 5	Expenses	\$ 65,194	\$ 66,704	\$ 71,129	\$ 43,658	\$ 60,360
Fund: 71	ASB Fund	\$ (27,284)	\$ (39,141)	\$ (47,319)	\$ (20,078)	\$ (27,243)
	Ending Fund Balance	\$ 86,461	\$ 47,320	\$ -	\$ 27,243	\$ (0)

Fund: 72: Student Rep Fee						
	Audited Fund Balance	\$ 17,941	\$ 13,994	\$ 17,866	\$ 17,866	\$ 21,679
Category: 488	Local Revenue	\$ 4,396	\$ 3,872	\$ 5,000	\$ 7,650	\$ 8,000
Class: 4	Revenues	\$ 4,396	\$ 3,872	\$ 5,000	\$ 7,650	\$ 8,000
Category: 559	Other Expenses	\$ 8,343	\$ -	\$ 22,866	\$ 3,836	\$ 29,679
Category: 579	Other Outgo	\$ -	\$ -	\$ -	\$ -	
Class: 5	Expenses	\$ 8,343	\$ -	\$ 22,866	\$ 3,836	\$ 29,679
Fund: 72	Student Rep Fee	\$ (3,948)	\$ 3,872	\$ (17,866)	\$ 3,813	\$ (21,679)
	Ending Fund Balance	\$ 13,994	\$ 17,866	\$ (0)	\$ 21,679	\$ 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>
Fund: 74: Financial Aid						
	Audited Fund Balance	\$ 2,704,075	\$ 906,020	\$ -	\$ 918,054	\$ 544,881
Category: 481	Federal Revenue	\$ 16,360,926	\$ 16,327,353	\$ 15,756,229	\$ 17,539,190	\$ 15,756,229
Category: 486	State Revenue	\$ 2,810,644	\$ 6,406,010	\$ 7,530,349	\$ 7,751,001	\$ 7,250,349
Category: 488	Local Revenue	\$ 9,848	\$ 33,912	\$ 34,000	\$ 28,876	\$ 34,000
Category: 489	Other Financing	\$ 272,134	\$ 981,380	\$ 1,012,928	\$ 1,170,004	\$ 1,073,641
Class: 4	Revenues	\$ 19,453,552	\$ 23,748,655	\$ 24,333,506	\$ 26,489,071	\$ 24,114,219
Category: 559	Other Expenses	\$ (124,034)	\$ 20,221	\$ 22,800	\$ 2,715	\$ 22,800
Category: 573	Interfund Transfer-Out	\$ -	\$ 9,107	\$ -	\$ -	
Category: 575	Student Financial Aid	\$ 21,375,640	\$ 23,707,293	\$ 24,064,988	\$ 26,765,390	\$ 23,845,701
Category: 576	Other Student Aid	\$ -	\$ -	\$ 245,718	\$ 94,139	\$ 245,718
Class: 5	Expenses	\$ 21,251,606	\$ 23,736,621	\$ 24,333,506	\$ 26,862,244	\$ 24,114,219
Fund: 74	Financial Aid	\$ (1,798,055)	\$ 12,034	\$ -	\$ (373,173)	\$ -
	Ending Fund Balance	\$ 906,020	\$ 918,054	\$ -	\$ 544,881	\$ 544,881
Fund: 75: Scholarship and Loan						
	Audited Fund Balance	\$ 67,737	\$ 85,881		\$ 84,599	\$ 90,447
Category: 488	Local Revenue	\$ 84,308	\$ 64,640	\$ 136,963	\$ 147,943	\$ 141,000
Class: 4	Revenues	\$ 84,308	\$ 64,640	\$ 136,963	\$ 147,943	\$ 141,000
Category: 575	Student Financial Aid	\$ 66,164	\$ 65,921	\$ 136,963	\$ 142,096	\$ 141,000
Category: 579	Contingencies					
Class: 5	Expenses	\$ 66,164	\$ 65,921	\$ 136,963	\$ 142,096	\$ 141,000
Fund: 75	Scholarship and Loan	\$ 18,144	\$ (1,281)	\$ -	\$ 5,847	\$ -
	Ending Fund Balance	\$ 85,881	\$ 84,599	\$ -	\$ 90,447	\$ 90,447
Fund: 78: OPEB/GASB 45						
	Audited Fund Balance	\$ 15,283,045	\$ 17,938,684	\$ (1,505,294)	\$ 21,536,765	\$ 23,067,544
Category: 488	Local Revenues	\$ 1,459,243	\$ 2,296,400	\$ 125,000	\$ 136,475	\$ 145,000
Category: 489	Contributions	\$ 1,218,020	\$ 1,325,583	\$ 1,405,294	\$ 1,405,304	\$ 1,278,046
	Market Gains (Loss)	\$ -	\$ -	\$ -	\$ -	
Class: 4	Revenues	\$ 2,677,263	\$ 3,621,983	\$ 1,530,294	\$ 1,541,779	\$ 1,423,046
Category: 534	Health/Welfare Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 551	Consultant Services	\$ 21,625	\$ 23,902	\$ 25,000	\$ 11,000	\$ 25,000
Category: 579	Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -
Class: 5	Expenses	\$ 21,625	\$ 23,902	\$ 25,000	\$ 11,000	\$ 25,000
	Market Adjustment					
Fund: 78	OPEB/GASB 45	\$ 2,655,638	\$ 3,598,081	\$ 1,505,294	\$ 1,530,779	\$ 1,398,046
	Ending Fund Balance	\$ 17,938,684	\$ 21,536,765	\$ -	\$ 23,067,544	\$ 24,465,590

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>
Fund: 79: Clubs and Trusts						
	Audited Fund Balance	\$ 67,567	\$ 70,681	\$ (1,200)	\$ 75,277	\$ 86,750
Category: 488	Local Revenue	\$ 16,266	\$ 10,645	\$ 12,781	\$ 24,591	\$ 23,797
Class: 4	Revenues	\$ 16,266	\$ 10,645	\$ 12,781	\$ 24,591	\$ 23,797
Category: 545	Supplies and Materials	\$ -	\$ -	\$ -	\$ -	
Category: 559	Other Expenses	\$ 13,151	\$ 6,049	\$ -	\$ 13,118	\$ 23,454
Category: 579	Contingencies					
Class: 5	Expenses	\$ 13,151	\$ 6,049	\$ -	\$ 13,118	\$ 23,454
Fund: 79	Clubs and Trusts	\$ 3,114	\$ 4,596	\$ 12,781	\$ 11,473	\$ 343
	Ending Fund Balance	\$ 70,681	\$ 75,277	\$ 11,581	\$ 86,750	\$ 87,093

Fund: 83: Foundation						
	Beginning Balance	\$ -	\$ 1	\$ -	\$ -	\$ -
Category: 488	Local Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Class: 4	Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 511	Academic, Regular/Contract	\$ -	\$ (6,977)	\$ -	\$ 42,927	\$ -
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 62,686	\$ 69,419	\$ 69,960	\$ 73,124	\$ 65,396
Category: 514	Non Instructional Salaries, Other	\$ 500	\$ -	\$ -	\$ -	\$ -
Category: 521	Classified, Regular FT and PT	\$ 238,665	\$ 262,663	\$ 269,764	\$ 281,111	\$ 280,626
Category: 523	Classified, Non-instruction, PT	\$ 5,954	\$ 775	\$ 1,000	\$ 22,961	\$ 1,000
Category: 524	Classified, Direct Instruction, PT	\$ 1,680	\$ 0	\$ -	\$ 338	\$ -
Category: 531	STRS Fund	\$ 6,391	\$ 21,026	\$ 10,951	\$ 8,705	\$ 2,636
Category: 532	PERS Fund	\$ 76,330	\$ 69,403	\$ 76,386	\$ 83,899	\$ 94,850
Category: 533	OASDI Fund	\$ 20,742	\$ 21,234	\$ 22,434	\$ 25,452	\$ 38,317
Category: 534	Health/Welfare Insurance	\$ 67,603	\$ 57,342	\$ 63,496	\$ 74,181	\$ 64,840
Category: 535	State Unemployment Insurance	\$ 1,847	\$ 163	\$ 170	\$ 203	\$ 166
Category: 536	Worker's Compensation Insurance	\$ 6,102	\$ 5,239	\$ 5,092	\$ 6,125	\$ 5,186
Category: 537	APPLE (Alternate Retirement System)	\$ (572)	\$ 29	\$ -	\$ 449	\$ -
Category: 539	Other, Educ Admin	\$ -	\$ 120	\$ -	\$ 458	\$ -
Category: 545	Non-instructional supplies	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000
Category: 551	Consultant Services	\$ -	\$ -	\$ -	\$ -	\$ 36,000
Category: 552	Travel & Conference	\$ -	\$ -	\$ 2,650	\$ -	\$ 2,650
Category: 554	Insurance	\$ 5,560	\$ 5,216	\$ 11,500	\$ 5,828	\$ 12,075
Category: 555	Utilities/Housekeeping Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 556	Contracts/Lease/Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 557	Other Operating Expenses	\$ 13,000	\$ 3,900	\$ 20,100	\$ 14,177	\$ 20,100
Category: 559	Other Expenses	\$ 28,904	\$ 150,402	\$ 191,660	\$ 188,782	\$ 192,759
Category: 564	Equipment	\$ -	\$ -	\$ -	\$ -	
Class: 5	Expenses	\$ 535,391.19	\$ 659,954	\$ 746,163	\$ 828,722	\$ 817,601
Fund: 83	Foundation	\$ (535,391)	\$ (659,954)	\$ (746,163)	\$ (828,722)	\$ (817,601)
Category: 489	District Contributions	\$ 535,392	\$ 659,953	\$ 746,163	\$ 828,722	\$ 817,601
		\$ 1	\$ (1)	\$ -	\$ 0	\$ -
	Ending Fund Balance	\$ 1	\$ (0)	\$ -	\$ 0	\$ -

FY 2025-2026 Tentative Capital Outlay Budgets

		Fund 41 Capital Projects	Fund 42 State Bonds	Fund 43 G.O. Bonds
Revenues	Est. Beginning Balance	\$ 34,576,935	\$ -	\$ 10,529,177
48651	Lemoore Instructional Bldg	\$ -	\$ 624,332	\$ -
48861	Interest	\$ 500,000	\$ -	\$ 135,000
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	\$ 3,477,508	\$ -	\$ -
48851	Rental Income	\$ 104,000	\$ -	\$ -
	Total Available Financing	\$ 41,131,162	\$ 624,332	\$ 10,664,177
Expenditures				
	Coalinga College Projects	\$ 712,595	\$ -	\$ -
	Firebaugh Projects	\$ 10,000	\$ -	\$ 5,063,176
	Lemoore College Projects	\$ 3,752,471	\$ 624,332	\$ -
	District Projects	\$ 11,106,909	\$ -	\$ 5,601,001
	Total Financing Uses	\$ 15,581,975	\$ 624,332	\$ 10,664,177
Estimated Ending Balance		\$ 25,549,187	\$ -	\$ 0

COALINGA COLLEGE PROJECTS		Fund 41 Capital Projects	Fund 42 State Bonds	Fund 43 G.O. Bonds	Total Project Budget
<i>District No:</i>	<i>Project</i>				
301	Master Planning/CEQA	\$ 35,000	\$ -	\$ -	\$ 35,000
232	SCH MAINT.	\$ 492,247	\$ -	\$ -	\$ 492,247
798	Facility Use Maintenance & Repair	\$ 11,691	\$ -	\$ -	\$ 11,691
761	Theater Lighting	\$ 173,657	\$ -	\$ -	\$ 173,657
	COALINGA PROJECTS TOTAL:	\$ 712,595	\$ -	\$ -	\$ 712,595

FIREBAUGH CENTER PROJECTS		Fund 41 Capital Projects	Fund 42 State Bonds	Fund 43 G.O. Bonds	Total Project Budget
<i>District No:</i>	<i>Project</i>				
401	Firebaugh Master Planning/CEQA	\$ 10,000	\$ -	\$ -	\$ 10,000
640	Measure K	\$ -	\$ -	\$ 5,063,176	\$ 5,063,176
	FIREBAUGH PROJECTS TOTAL:	\$ 10,000	\$ -	\$ 5,063,176	\$ 5,073,176

LEMOORE COLLEGE PROJECTS		Fund 41 Capital Projects	Fund 42 State Bonds	Fund 43 G.O. Bonds	Total Project Budget
<i>District No:</i>	<i>Project</i>				
590	Master Planning/CEQA	\$ 26,000	\$ -	\$ -	\$ 26,000
232	SCH MAINT.	\$ 975,633	\$ -	\$ -	\$ 975,633
798	Facility Use Maintenance & Repairs	\$ 309,451	\$ -	\$ -	\$ 309,451
519	All Gender Restroom Project	\$ 13,000	\$ -	\$ -	\$ 13,000
570	Instructional Bldg	\$ 2,428,387	\$ 624,332	\$ -	\$ 3,052,719
	LEMOORE PROJECTS TOTAL:	\$ 3,752,471	\$ 624,332	\$ -	\$ 4,376,803

DISTRICT OFFICE PROJECTS		Fund 41 Capital Projects	Fund 42 State Bonds	Fund 43 G.O. Bonds	Total Project Budget
<i>District No:</i>	<i>Project</i>				
000	Scheduled Maintenance	\$ 5,389,190	\$ -	\$ -	\$ 5,389,190
601	DO Master Planning/CEQA/FUSION	\$ 165,000	\$ -	\$ -	\$ 165,000
695	Technology Reserves	\$ 4,600,000	\$ -	\$ -	\$ 4,600,000
614	DO AdminBldg/Equip Long Term Pay	\$ 952,719	\$ -	\$ -	\$ 952,719
672	Measure T Series B	\$ -	\$ -	\$ -	\$ -
682	Measure T Series C	\$ -	\$ -	\$ 5,601,001	\$ 5,601,001
	DISTRICT PROJECTS TOTAL:	\$ 11,106,909	\$ -	\$ 5,601,001	\$ 16,707,910

Tentative 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)	\$ 3,477,508	District Capital Projects
	Insurance (61)	\$ 1,019,698	Insurance Premiums
	OPEB (78)	\$ 1,278,046	OPEB
	Cafeteria (32)	\$ 931,605	Ancillary Support
	CDC (33)	\$ 1,483,988	Ancillary Support
	Farm (34)	\$ 876,294	Ancillary Support
	Res Halls (39)	\$ 542,330	Ancillary Support
	Skills Valley (59)	\$ 114,635	Ancillary Support
	Foundation (83)	\$ 817,601	Ancillary Support
		\$ 12,994,425	

From	To	Amount	Purpose
Restricted (12)			
	Financial Aid (74)	\$ 827,923	Student Payments