

UNRESTRICTED GENERAL FUND (FUND 11)
FISCAL YEAR ENDING JUNE 30, 2027
FISCAL YEAR 2027 - PROPOSED TENTATIVE BUDGET

A	B	C	D	E	F	G	H	
	Audited FY 2023-2024	Audited FY 2024-2025	Board Adopted Adjusted Budget FY 2025-2026	Current Actuals As of 4/30/26 FY 2025-2026	Current Year (FY26) ACTUALS vs BUDGET (E / D) As of April 2026	Proposed Tentative Budget FY 2026-2027	Variance FY27 Tentative Budget to FY26 Adopted Budget (G - D)	
Revenues								
1	Federal Income	35,853	5,608,287	2,593,980	2,556,203	99%	38,412	(2,555,568)
2	State Income	2,790,549	2,941,264	2,768,548	2,184,054	79%	2,730,087	(38,461)
4	STRS on-behalf Payment GASB 68		1,279,882	1,279,882			1,279,882	-
5	Local Income							
6	Property Taxes	44,391,054	45,703,233	47,264,142	43,719,718	93%	48,918,387	1,654,245
7	Other Local Income	2,940,543	4,706,670	4,524,128	4,543,405	100%	3,965,592	(558,536)
8	Other Financing Sources	3,337	2,235		20,823	#DIV/0!		
9	Total Revenues	50,161,336	60,241,571	58,430,680	53,024,203	91%	56,932,360	(1,498,320)
Expenditures								
10	Salaries							
11	Faculty Salaries - Permanent	9,864,422	10,197,018	11,681,683	8,860,739	76%	10,733,634	(948,049)
12	Faculty Salaries - Temporary	4,639,580	5,096,879	5,311,080	4,290,436	81%	5,556,314	245,234
13	Admin. - Academic Permanent	1,281,210	1,311,514	1,521,004	1,242,806	82%	1,398,717	(122,287)
14	Classified Salaries - Permanent	6,086,870	6,194,074	8,130,529	6,758,471	83%	7,670,238	(460,292)
15	Classified Salaries - Temporary	890,495	1,034,638	1,022,343	520,406	51%	835,000	(187,343)
16	Student Employment	155,142	38,885	85,293	13,099	15%	85,293	-
17	Admin./Confidential - Permanent	3,026,078	3,236,295	3,681,057	3,124,007	85%	3,781,610	100,554
18	Set-aside						181,731	181,731
19	Total Salaries	25,943,796	27,109,303	31,432,989	24,809,963	79%	30,242,537	(1,190,452)
20	Employee Benefits							
21	STRS on-behalf Payment GASB 68		1,279,882	1,279,882			1,279,882	-
22	State Teachers Retirement Sys.	2,504,383	2,593,104	2,948,779	2,161,756	73%	2,862,619	(86,160)
23	Public Employees Retirement Sys.	2,845,679	2,994,798	3,444,645	2,852,825	83%	3,434,393	(10,252)
24	FICA/OASDI	1,070,857	1,135,261	1,350,121	1,099,450	81%	1,259,242	(90,879)
25	Health and Welfare Benefits	2,571,766	2,834,519	3,015,254	2,363,185	78%	3,090,414	75,160
26	Unemployment Insurance	12,869	13,488	15,713	11,039	70%	14,758	(955)
27	Workers Comp. Insurance	480,665	457,276	530,782	420,809	79%	498,663	(32,119)
28	Other Employee Benefits	11,747	160,200	26,243	13,365	51%	26,243	-
29	Total Employee Benefits	9,497,994	11,468,528	12,611,418	8,922,429	71%	12,466,214	(145,205)
30	Books and Supplies							
31	Computer Software/Books	4,734	6,886	5,350	5,135	96%	5,400	50
32	Instructional Supplies/Materials	137,736	130,337	169,000	182,188	108%	156,500	(12,500)
33	Office Supplies	3,041	18,229	34,300	10,540	31%	28,465	(5,835)
34	Other Supplies	271,474	333,178	416,956	250,695	60%	431,943	14,987
35	Total Books and Supplies	416,985	488,630	625,606	448,557	72%	622,308	(3,298)
36	Other Operating Expenses							
37	Other Professional Services	1,483,498	2,551,857	2,615,555	1,963,847	75%	2,266,533	(349,022)
38	Travel/Conference/Prof. Dev.	286,298	307,257	361,049	194,999	54%	379,290	18,241
39	Insurance and Utilities	2,570,481	2,010,825	2,977,500	2,163,634	73%	3,058,522	81,022
40	Maintenance and Repairs	840,748	941,860	1,370,325	703,104	51%	1,344,225	(26,100)
41	Legal, Election and Audit	31,656	103,964	689,800	398,526	58%	620,300	(69,500)
42	Advertising and Printing	63,940	82,076	83,785	47,928	57%	96,060	12,275
43	Dues and Memberships	113,444	102,150	138,574	110,292	80%	136,878	(1,696)
44	Rentals	327,374	524,998	754,777	473,421	63%	751,987	(2,790)
45	Other Operating Expenses	306,873	378,843	274,202	146,993	54%	408,150	133,948
46	Total Other Operating Supplies	6,024,311	7,003,831	9,265,567	6,202,745	67%	9,061,945	(203,622)
47	Capital Outlay	1,078,749	1,883,860	2,111,226	1,495,050	71%	1,760,023	(351,203)
48	Other Outgo							
49	Other Outgo/Interfund Transfers	3,860,307	1,531,140	867,156		0%	565,608	(301,548)
50	OPEB	2,220,102	1,706,144	2,104,953	1,413,038	67%	2,202,384	97,431
51	Total Other Outgo	6,080,409	3,237,284	2,972,109	1,413,038	48%	2,767,992	(204,117)
52	Total Expenditures	49,042,245	51,191,435	59,018,916	43,291,783	73%	56,921,019	(2,097,897)
53	Increase/(Decrease) in Fund Balance	1,119,092	9,050,137	(588,236)	9,732,420		11,341	
54	Beginning Fund Balance	6,965,994	8,085,086	17,135,222			16,546,986	
55	Ending Fund Balance (With Covid Relief Funds)	\$ 8,085,086	\$ 17,135,222	\$ 16,546,986			\$ 16,558,327	
56	Less Covid Relief Fund - To be transferred to Restricted Fund		(6,171,741)	(6,704,753)			(6,704,753)	
57	Ending Fund Balance (Without Covid Relief Funds)		10,963,481	9,842,233			9,853,574	
58	Fund Balance Amount as a Percentage of Total Expenditures	16.49%	21.42%	16.68%			17.31%	