

DRAFT TENTATIVE BUDGET OF UNRESTRICTED GENERAL FUND (FUND 11)
FISCAL YEAR ENDING JUNE 30, 2026

A
PRELIMINARY DRAFT DATED 05/12/2025
For Discussion Purposes Only

B	C	D	E	F	G	H	I	
Audited FY 2022-2023	Audited FY 2023-2024	Current Actuals As of 3/31/25 FY 2024-2025	Projected YE Actual FY 2024-2025	Board Adopted Budget FY 2024-2025	Projected YE Actuals vs Budget (E/F) FY 2024-2025	Tentative Budget FY 2025-2026	FY25 Budget vs. FY26 Tentative Budget +/- % Change	NOTES

Revenues												
1	Federal Income	\$ 15,963	\$ 35,853	\$ 6,205	\$ 37,503	\$ 37,503	0.1%	100%	\$ 36,678	0.1%	\$ (825)	Revenue Projection
2	State Income	3,056,624	2,790,549	2,054,679	2,656,646	2,656,646	5.1%	100%	2,645,271	4.9%	(11,375)	Revenue Projection
3	Local Income										-	
4	Property Taxes	41,176,598	44,391,054	28,058,678	46,082,572	46,482,572	88.7%	99%	47,933,774	88.6%	1,451,202	Revenue Projection is based on the FY24 County of Napa & Sonoma, Auditor,
5	Other Local Income	2,488,016	2,940,543	3,398,663	3,398,663	3,199,539	6.1%	106%	3,496,649	6.5%	297,110	Audited Values by Tax Base, Aircraft Values Included
6	Other Financing Sources	303,413	3,337	170	170	-	0.0%	0.0%	-	0.0%	-	
7	Total Revenues	47,040,613	50,161,336	33,518,395	52,175,554	52,376,260	100%	64%	54,112,372	100%	1,736,112	

Expenditures												
8	Salaries											
9	Faculty Salaries - Permanent	9,890,272	9,864,422	7,490,004	10,217,954	10,268,840		100%	10,001,858		(266,982)	
10	Faculty Salaries - Temporary	4,172,278	4,639,580	3,713,852	4,819,303	4,813,425		100%	4,957,828		144,403	
11	Admin. - Academic Permanent	1,265,399	1,281,210	1,005,464	1,342,819	1,465,956		92%	1,375,310		(90,646)	
12	Classified Salaries - Permanent	6,478,243	6,086,870	4,741,624	6,358,338	7,244,356		88%	6,919,666		(324,690)	
13	Classified Salaries - Temporary	858,021	890,495	575,582	939,050	614,508		153%	900,000		285,492	Increase due to historical trends and restricted funds no longer available
14	Student Employment	95,078	155,142	31,545	39,143	85,293		46%	85,293		-	
15	Admin./Confidential - Permanent	2,422,027	3,026,078	2,387,119	3,228,665	3,241,247		100%	3,501,662		260,415	
16	Set-aside FY25				750,000	750,000		100%	872,869		122,869	Set-aside for FY25 accumulation
17	Set-aside FY26								899,056		899,056	Set-aside for FY26 accumulation
18	Total Salaries	25,181,319	25,943,796	19,945,190	27,695,272	28,483,625	53.9%	70%	29,513,544	54.3%	1,029,919	
19	Employee Benefits											
20	State Teachers Retirement Sys.	2,412,734	2,504,383	1,922,976	2,606,625	2,578,807		101%	2,755,474		176,667	19.10%
21	Public Employees Retirement Sys.	2,673,831	2,845,679	2,258,688	3,039,717	3,281,760		93%	3,300,322		18,562	Change from 27.05% (FY25) to 26.81% (FY26)
22	FICA/OASDI	1,053,682	1,070,857	846,637	1,155,383	1,300,079		89%	1,233,547		(66,532)	1.45% Medi, 6.2% FICA
23	Health and Welfare Benefits	2,583,238	2,571,766	1,996,907	2,727,042	2,998,450		91%	3,206,467		208,017	6% increase in health insurance is reflected
24	Unemployment Insurance	123,151	12,869	10,124	13,648	13,867		98%	14,064		197	0.05%
25	Workers Comp. Insurance	457,835	480,665	342,639	461,860	467,312		99%	473,974		6,661	1.685%, need to be updated in July
26	Other Employee Benefits	11,838	11,747	8,439	12,447	26,243		47%	26,243		-	
27	Total Employee Benefits	9,316,229	9,497,994	7,386,410	10,016,724	10,666,518	19.5%	69%	11,010,090	20.2%	343,573	
28	Books and Supplies											
29	Computer Software/Books	195	4,734	7,004	6,987	4,650		151%	4,836		186	4% increase
30	Instructional Supplies/Materials	113,503	137,736	117,806	149,661	138,112		85%	143,636		5,524	4% increase
31	Office Supplies	19,382	3,041	11,413	26,953	22,980		50%	23,899		919	4% increase
32	Other Supplies	385,618	271,474	215,769	359,368	336,678		64%	350,145		13,467	4% increase
33	Total Books and Supplies	518,698	416,985	351,992	542,970	502,420	1.1%	70%	522,517	1.0%	20,097	4% increase
34	Other Operating Expenses											
35	Other Professional Services	1,058,238	1,483,498	1,548,631	2,042,259	2,352,750		66%	2,446,860		94,110	4% increase
36	Travel/Conference/Prof. Dev.	232,278	286,298	211,130	288,017	328,000		64%	341,120		13,120	4% increase
37	Insurance and Utilities	2,373,028	2,570,481	2,057,428	2,876,638	2,797,250		74%	2,909,140		111,890	4% increase
38	Maintenance and Repairs	1,145,284	840,748	954,119	1,578,317	900,700		106%	936,728		36,028	4% increase
39	Legal, Election and Audit	392,362	31,656	280,438	472,133	332,300		84%	345,592		13,292	4% increase
40	Advertising and Printing	67,368	63,940	41,402	77,107	85,525		48%	88,946		3,421	4% increase
41	Dues and Memberships	90,761	113,444	100,467	105,738	110,490		91%	114,910		4,420	4% increase
42	Rentals	301,519	327,374	805,553	936,814	891,998		90%	927,678		35,680	4% increase
43	Other Operating Expenses	377,081	306,873	184,395	254,454	403,200		46%	419,328		16,128	4% increase
42	Earmark								271,635		271,635	Operational Continuation Requests that are "essential" for "critical" operations
43	Total Other Operating Supplies	6,037,910	6,024,311	6,183,564	8,631,477	8,202,213	16.8%	75%	8,801,937	16.2%	599,724	4% increase
44	Capital Outlay	1,100,418	1,078,749	551,404	875,000	1,037,200		53%	1,706,000		668,800	Support Document 1
45	Other Outgo											
46	Other Outgo/Interfund Transfers	937,101	3,860,307	-	1,775,050	1,130,050		0%	905,000		(225,050)	Support Document 2
47	OPEB	1,393,957	2,220,102	1,147,061	1,820,900	1,820,900		63%	1,930,154		109,254	OPEB and SERP
48	Total Other Outgo	2,331,058	6,080,409	1,147,061	3,595,950	2,950,950	7.0%	39%	2,835,154	5.2%	(115,796)	
49	Total Expenditures	44,485,631	49,042,245	35,565,621	51,357,393	51,842,925	100%	69%	54,389,241	100%	2,546,316	

50	Increase/(Decrease) in Fund Balance	2,554,979	1,119,092	(2,047,226)	818,161	533,334			(276,869)			
50	Unspent Salary&benefits compensation set aside				750,000							

51	Beginning Fund Balance	4,411,015	6,965,994	8,085,086	8,085,086	8,085,086			9,653,246			
52	Ending Fund Balance	\$ 6,965,994	\$ 8,085,086	\$ 6,037,860	\$ 9,653,246	\$ 8,618,420			\$ 9,376,377			

53	Fund Balance Amount as a Percentage of Total Expenditures	15.66%	16.49%	16.98%	18.80%	16.62%			17.24%			
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