

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 5/31/26 FY 2025-2026	Current Year (FY26) ACTUALS vs BUDGET (E / D) As of May 2026	Proposed Tentative Budget FY 2026-2027 v6/4/2026	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	2,294,859	83%	2,730,087	(38,461)
3	STRS on-behalf Payment GASB 68		1,279,882	1,279,882			1,279,882	-
Local Income								
4	Property Taxes	44,391,054	45,703,233	47,264,142	46,142,718	98%	48,918,387	1,654,245
5	Other Local Income	2,940,543	4,706,670	4,524,128	4,575,146	101%	4,044,904	(479,224)
6	Other Financing Sources	3,337	2,235		29,573	#DIV/0!		
7	Total Revenues	50,161,336	60,241,571	58,430,680	55,598,498	95%	57,011,672	(1,419,008)
Expenditures								
1	Salaries							
2	Faculty Salaries - Permanent	9,864,422	10,197,018	11,681,683	9,819,129	84%	10,733,634	(948,049)
3	Faculty Salaries - Temporary	4,639,580	5,096,879	5,311,080	4,810,631	91%	5,556,314	245,234
4	Admin. - Academic Permanent	1,281,210	1,311,514	1,521,004	1,366,768	90%	1,480,481	(40,523)
5	Classified Salaries - Permanent	6,086,870	6,194,074	8,130,529	7,352,187	90%	7,657,317	(473,212)
6	Classified Salaries - Temporary	890,495	1,034,638	1,022,343	578,372	57%	835,000	(187,343)
7	Student Employment	155,142	38,885	85,293	26,689	31%	85,293	-
8	Admin./Confidential - Permanent	3,026,078	3,236,295	3,681,057	3,428,489	93%	3,701,943	20,886
9	Set-aside						286,231	286,231
10	Total Salaries	25,943,796	27,109,303	31,432,989	27,382,265	87%	30,336,214	(1,096,775)
11	Employee Benefits							
12	STRS on-behalf Payment GASB 68		1,279,882	1,279,882			1,279,882	-
13	State Teachers Retirement Sys.	2,504,383	2,593,104	2,948,779	2,402,131	81%	2,863,262	(85,517)
14	Public Employees Retirement Sys.	2,845,679	2,994,798	3,444,645	3,136,360	91%	3,425,378	(19,267)
15	FICA/OASDI	1,070,857	1,135,261	1,350,121	1,211,292	90%	1,252,380	(97,741)
16	Health and Welfare Benefits	2,571,766	2,834,519	3,015,254	2,602,494	86%	3,078,574	63,320
17	Unemployment Insurance	12,869	13,488	15,713	12,290	78%	14,748	(965)
18	Workers Comp. Insurance	480,665	457,276	530,782	464,364	87%	498,137	(32,645)
19	Other Employee Benefits	11,747	160,200	26,243	14,656	56%	26,243	-
20	Total Employee Benefits	9,497,994	11,468,528	12,611,418	9,843,586	78%	12,438,603	(172,815)

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21	Books and Supplies						
22	Computer Software/Books	4,734	6,886	5,350	93%	5,400	50
23	Instructional Supplies/Materials	137,736	130,337	169,000	111%	156,500	(12,500)
24	Office Supplies	3,041	18,229	34,300	33%	28,465	(5,835)
25	Other Supplies	271,474	333,178	416,956	64%	431,943	14,987
26	Total Books and Supplies	416,985	488,630	625,606	75%	622,308	(3,298)
27	Other Operating Expenses						
28	Other Professional Services	1,483,498	2,551,857	2,615,555	82%	2,266,533	(349,022)
29	Travel/Conference/Prof. Dev.	286,298	307,257	361,049	53%	379,290	18,241
30	Insurance and Utilities	2,570,481	2,010,825	2,977,500	74%	3,058,522	81,022
31	Maintenance and Repairs	840,748	941,860	1,370,325	56%	1,344,225	(26,100)
32	Legal, Election and Audit	31,656	103,964	689,800	61%	620,300	(69,500)
33	Advertising and Printing	63,940	82,076	83,785	76%	96,060	12,275
34	Dues and Memberships	113,444	102,150	138,574	79%	136,878	(1,696)
35	Rentals	327,374	524,998	754,777	65%	751,987	(2,790)
36	Other Operating Expenses	306,873	378,843	274,202	58%	309,750	35,548
37	Total Other Operating Supplies	6,024,311	7,003,831	9,265,567	71%	8,963,545	(302,022)
38	Capital Outlay	1,078,749	1,883,860	2,111,226	73%	1,760,023	(351,203)
39	Other Outgo						
40	Other Outgo/Interfund Transfers	3,860,307	1,531,140	867,156	0%	680,608	(186,548)
41	OPEB	2,220,102	1,706,144	2,104,953	67%	2,202,384	97,431
42	Total Other Outgo	6,080,409	3,237,284	2,972,109	48%	2,882,992	(89,117)
43	Total Expenditures	49,042,245	51,191,435	59,018,916	80%	57,003,685	(2,015,231)
44	Increase/(Decrease) in Fund Balance	1,119,092	9,050,137	(588,236)		7,987	
45	Beginning Fund Balance	6,965,994	8,085,086	17,135,222		16,546,986	
46	Ending Fund Balance (With Covid Relief Funds)	\$ 8,085,086	\$ 17,135,222	\$ 16,546,986		\$ 16,554,973	
47	Less Covid Relief Fund - To be transferred to Restricted Fund		(6,171,741)	(6,704,753)		(6,704,753)	
48	Ending Fund Balance (Without Covid Relief Funds)		10,963,481	9,842,233		9,850,220	
49	Fund Balance Amount as a Percentage of Total Expenditures	16.49%	21.42%	16.68%		17.28%	

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A) The Revenue Projection for 2026-27 Assumes: (1) Changes in federal funding is estimated based on increase of administrative fees. Negative variance in FY27 reflects prior year one-time revenue associated with the COVID Relief Funding. (2) Decreases in State Tax Revenues and other State sources are projected based upon FY25-26 First Principal Apportionment dated February 10, 2026 from the Chancellor’s Office website; the estimate for Lottery Funding from the State Controller’s Office; and the Joint Analysis of the Governor’s Budget. (3) Changes in accounting practices under GAAP, the STRS "on-behalf payment" are reported as both revenues and expenditures. This amount is annually provided by District auditors; this accounting treatment has no impact on the Fund balance. (4) Property Tax Revenues are forecast to increase by 3.5% as compared to the FY25-26 Estimated Property Tax; and (5) Other Local Revenues are based upon the average growth rate of the two previous years of realized receipts. A slight increase in nonresident tuition fees are projected (60 FTES). Interest income is forecast to increase largely due to on deposit Covid Relief Funds.

B) Expenditure Projections Assume: (1) The expense for all Permanent Employee Categories reflects all budgeted positions as of July 2026, this valuation includes step-increases and budgeted vacancies. (2) The budget for Temporary Classified Employees decreased compared to FY26 budget, due to the reduction in staffing (vacation payouts). (3) The budget for student worker compensation is unchanged compared to FY25-26 budget. (4) "A set-aside" value for FY27 represents estimated personnel costs associated with federal grants expiring in the 2026-2027 fiscal year. (5) STRS rate is unchanged at 19.10%. (6) A decrease in PERS rate from 26.81% to 26.4% is included. (7) FY27 budget is built based on known healthcare costs and historical employee participation. (8) FY27 Tentative Budget reflects the Operational Continuance Requests that were submitted through the budget process and approved by the respective area Vice Presidents/President. (9) The Capital Outlay budget includes technology software subscriptions and equipment. The budget for Total Cost of Ownership schedule for IT and Facilities are not included in the Tentative Budget and will be addressed in the Final Budget; and (10) Other Outgo budget includes funding for: Printshop’s closure, Ash landfill Remediation, Legal and Risk management Costs, Subordinated Liability for Student Housing, and an increase in OPEB expenses which includes annual SERP I & SERP II payments.