

RESTRICTED GENERAL FUND (FUND 12)
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	2,507,208	2,743,442	3,356,398	2,229,580	66%	1,067,252	(2,289,146)
2	State Income	10,761,318	9,913,551	10,235,069	13,947,937	136%	10,885,490	650,420
3	Local Income	476,672	554,280	910,552	920,684		670,000	(240,552)
4	Other Financing Sources	-	330	-	8,889			
5	Total Revenues	13,745,198	13,211,603	14,502,019	17,107,090	118%	12,622,742	(1,879,277)
Expenditures								
1	Salaries							
2	Faculty Salaries - Permanent	1,507,716	1,274,857	1,242,257	1,140,702	92%	1,311,360	69,103
3	Faculty Salaries - Temporary	505,025	545,120	541,506	544,186	100%	541,506	-
4	Admin. - Academic Permanent	521,553	507,687	516,676	491,690	95%	363,539	(153,137)
5	Classified Salaries - Permanent	2,052,515	2,189,907	2,216,955	2,251,133	102%	1,906,420	(310,536)
6	Classified Salaries - Temporary	402,865	518,098	624,545	390,742	63%	624,545	-
7	Student Employment	197,380	373,165	400,000	418,435	105%	400,000	-
8	Admin./Confidential - Permanent	485,134	659,288	799,134	715,104	89%	666,632	(132,502)
9	Set-aside			450,000				(450,000)
10	Total Salaries	5,672,189	6,068,122	6,791,073	5,951,992	88%	5,814,002	(977,072)
11	Employee Benefits							
12	State Teachers Retirement Sys.	305,293	327,740	342,858	322,913	94%	255,784	(87,074)
13	Public Employees Retirement Sys.	876,111	905,685	959,658	924,069	96%	812,617	(147,041)
14	FICA/OASDI/U.I./Worker's Comp	384,902	382,852	433,288	387,817	90%	347,316	(85,972)
15	Health and Welfare & Other Benefits	602,836	659,260	755,709	636,824	84%	641,203	(114,505)
16	Total Employee Benefits	2,169,143	2,275,537	2,491,512	2,271,623	91%	2,056,920	(434,592)

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17	Books and Supplies						
18	285,464	363,641	295,617	229,082	77%	296,362	745
19	266,329	506,584	344,443	401,944	117%	454,264	109,821
20	<u>551,793</u>	<u>870,225</u>	<u>640,059</u>	<u>631,027</u>	99%	<u>750,626</u>	<u>110,566</u>
21	Other Operating Expenses						
22	1,405,331	932,665	957,692	864,164	90%	898,414	(59,278)
23	330,631	410,574	332,773	197,987	59%	304,280	(28,493)
24	210,313	83,177	205,462	39,312	19%	61,245	(144,217)
25	1,051,851	1,199,726	1,020,368	664,033	65%	931,880	(88,488)
26	<u>2,998,126</u>	<u>2,626,142</u>	<u>2,516,295</u>	<u>1,765,495</u>	70%	<u>2,195,819</u>	<u>(320,476)</u>
27	Capital Outlay						
28	Other Outgo						
29	504,181	348,652	452,814	252,852	56%	300,752	(152,062)
30	20,400	32,150	111,656	-	0%	26,275	(85,381)
31	To Be Allocated						
32	<u>524,581</u>	<u>380,802</u>	<u>564,470</u>	<u>252,852</u>	45%	<u>327,027</u>	<u>(237,443)</u>
33	<u>13,745,181</u>	<u>13,211,603</u>	<u>14,502,019</u>	<u>12,374,323</u>	85%	<u>12,622,742</u>	<u>(1,879,277)</u>
34	Increase/(Decrease) in Fund Balance						
35	25,411	25,428	25,428	25,428		25,428	
36	<u>\$ 25,428</u>	<u>\$ 25,428</u>	<u>\$ 25,428</u>			<u>\$ 25,428</u>	
37	Fund Balance Amount as a Percentage of Total Expenditures						
	0.18%	0.19%	0.18%			0.20%	

A) In the Restricted General Funds, revenue is generally recognized to the extent of qualifying expenditures. At year-end, program payments received in excess of qualifying expenditures are reclassified as "deferred revenues," a liability. As of this printing, the District is still performing its year-end closing work, and when finished, total revenues will approximate total expenditures, and there will be no significant change to the fund balance.