

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

A	B	C	D	E	F	G	NOTES
	Audited FY 2023-2024	Current Actuals As of 5/31/25 FY 2024-2025	Projected YE Actual FY 2024-2025	Board Adopted Budget FY 2024-2025	Tentative Budget FY 2025-2026	FY25 Budget vs. FY26 Tentative Budget +/- Change	
Revenues							
1 Federal Income	\$ 35,853	\$ 7,405	\$ 37,503	\$ 37,503	\$ 36,678	Revenue Projection	
2 State Income	2,790,549	2,337,114	2,656,646	2,656,646	2,629,841	Revenue Projection	
3 Local Income						-	
4 Property Taxes	44,391,054	44,581,642	46,082,572	46,482,572	48,063,774	Revenue Projection is based on the FY24 County of Napa & Sonoma, Auditor, Audited	
5 Other Local Income	2,940,543	3,491,424	3,398,669	3,199,539	3,496,649	Values by Tax Base, Aircraft Values Included	
6 Other Financing Sources	3,337	270	170	-	-	-	
7 Total Revenues	50,161,336	50,417,855	52,175,554	52,376,260	54,226,942	1,850,682	
Expenditures							
8 Salaries							
9 Faculty Salaries - Permanent	9,864,422	9,321,776	10,217,954	10,268,840	10,001,858	(266,982)	
10 Faculty Salaries - Temporary	4,639,580	4,603,031	4,819,303	4,813,425	4,957,828	144,403	
11 Admin. - Academic Permanent	1,281,210	1,230,367	1,342,819	1,465,956	1,375,310	(90,646)	
12 Classified Salaries - Permanent	6,086,870	5,802,578	6,358,338	7,244,356	6,919,666	(324,690)	
13 Classified Salaries - Temporary	890,495	775,055	939,050	614,508	900,000	285,492	Increase due to historical trends and restricted funds no longer available
14 Student Employment	155,142	36,410	39,143	85,293	85,293	-	
15 Admin./Confidential - Permanent	3,026,078	2,948,150	3,228,665	3,241,247	3,501,662	260,415	
16 Set-aside FY25			750,000	750,000	872,869	122,869	Set-aside for FY25 accumulation
17 Set-aside FY26					1,771,925	1,771,925	Set-aside for FY26 accumulation
18 Total Salaries	25,943,796	24,717,367	27,695,272	28,483,625	30,386,413	1,902,788	
19 Employee Benefits							
20 State Teachers Retirement Sys.	2,504,383	2,375,578	2,606,625	2,578,807	2,755,474	176,667	19.10%
21 Public Employees Retirement Sys.	2,845,679	2,779,523	3,039,717	3,281,760	3,300,322	18,562	Change from 27.05% (FY25) to 26.81% (FY26)
22 FICA/OASDI	1,070,857	1,049,817	1,155,383	1,300,079	1,233,547	(66,532)	1.45% Medi, 6.2% FICA
23 Health and Welfare Benefits	2,571,766	2,454,250	2,727,042	2,998,450	3,206,467	208,017	6% increase in health insurance is reflected
24 Unemployment Insurance	12,869	12,450	13,668	13,667	14,064	197	0.05%
25 Workers Comp. Insurance	480,665	420,657	461,860	467,312	473,974	6,662	1.685%, need to be updated in July
26 Other Employee Benefits	11,747	10,697	12,447	26,243	26,243	0	
27 Total Employee Benefits	9,497,994	9,102,973	10,016,724	10,666,518	11,010,091	343,573	
28 Books and Supplies							
29 Computer Software/Books	4,734	7,004	6,987	4,650	4,836	186	4% increase
30 Instructional Supplies/Materials	137,736	129,108	149,661	138,112	143,636	5,524	4% increase
31 Office Supplies	3,041	17,074	26,953	22,980	23,899	919	4% increase
32 Other Supplies	271,474	283,332	359,368	336,678	350,145	13,467	4% increase
33 Total Books and Supplies	416,985	436,519	542,970	502,420	522,517	20,097	4% increase
34 Other Operating Expenses							
35 Other Professional Services	1,483,498	1,890,526	2,042,259	2,352,750	2,446,860	94,110	4% increase
36 Travel/Conference/Prof. Dev.	286,298	270,905	288,017	328,000	341,120	13,120	4% increase
37 Insurance and Utilities	2,570,481	2,359,346	2,676,638	2,797,250	2,909,140	111,890	4% increase
38 Maintenance and Repairs	840,748	1,229,034	1,578,317	900,700	936,728	36,028	4% increase
39 Legal, Election and Audit	31,656	332,583	472,133	332,300	345,592	13,292	4% increase
40 Advertising and Printing	63,940	69,386	77,107	85,525	88,946	3,421	4% increase
41 Dues and Memberships	113,444	102,150	105,738	110,490	114,910	4,420	4% increase
42 Rentals	327,374	841,087	936,814	891,998	927,678	35,680	4% increase
43 Other Operating Expenses	306,873	221,362	254,454	403,200	419,328	16,128	4% increase
44 Earmark (critical and essential)					271,635	271,635	Operational Continuanace Requests that are "essential" for "critical" operations
45 Total Other Operating Supplies	6,024,311	7,316,379	8,431,477	8,202,213	8,801,937	599,724	4% increase
46 Capital Outlay	1,078,749	703,362	875,000	1,037,200	1,706,000	668,800	Support Document 1
47 Other Outgo							
48 Other Outgo/Interfund Transfers	3,860,307	-	1,430,050	1,130,050	855,000	(275,050)	Support Document 2
49 OPEB	2,220,102	1,400,086	1,820,900	1,820,900	1,930,154	109,254	OPEB and SERP
50 Total Other Outgo	6,080,409	1,400,086	3,250,950	2,950,950	2,785,154	(165,796)	
51 Total Expenditures	49,042,245	43,676,685	50,812,393	51,842,925	55,212,111	3,369,185	
52 Increase/(Decrease) in Fund Balance	1,119,092	6,741,170	1,363,161	533,334	(985,169)		
53 Unspent Salary&benefits compensation set aside			750,000				
54 Beginning Fund Balance	6,965,994	8,085,086	8,085,086	8,085,086	10,198,246		
55 Ending Fund Balance	\$ 8,085,086	\$ 14,826,256	\$ 10,198,246	\$ 8,618,420	\$ 9,213,077		
56 Fund Balance Amount as a Percentage of Total Expenditures	16.49%	33.95%	20.07%	16.62%	16.69%		