

**2025/2026 General Fund Budget**

	<b>3/9/26 Unrestricted Budget</b>	<b>4/13/26 Unrestricted Budget</b>	<b>Variance</b>		<b>3/9/26 Restricted Budget</b>	<b>4/13/26 Restricted Budget</b>	<b>Variance</b>
Revenue Limit	109,802,308	109,802,308	-		-	-	-
Other Revenue	5,453,113	5,517,293	64,180	(a)	42,148,990	42,148,990	-
<b>Total Revenue</b>	<b>115,255,421</b>	<b>115,319,601</b>	<b>64,180</b>		<b>42,148,990</b>	<b>42,148,990</b>	<b>-</b>
Academic Salaries 10000	<b>42,648,518</b>	<b>42,642,018</b>	<b>(6,500)</b>	(b)	<b>3,836,284</b>	<b>3,836,284</b>	<b>-</b>
Contract Faculty	26,546,265	26,546,265	-		2,648,576	2,648,576	-
Faculty Overload	3,051,313	3,050,313	(1,000)		76,554	76,554	-
Adjunct Faculty	5,741,966	5,741,966	-		767,159	767,159	-
Summer School	1,079,699	1,079,699	-		8,807	8,807	-
Administrator	4,499,467	4,499,467	-		178,988	178,988	-
Classified Salaries 20000	<b>22,104,755</b>	<b>22,122,988</b>	<b>18,233</b>	(c)	<b>8,141,215</b>	<b>8,148,699</b>	<b>7,484</b>
Classified	14,358,883	14,377,116	18,233		5,432,313	5,430,040	(2,273)
Student Help	951,948	951,948	-		895,121	895,121	-
Administrator	4,711,824	4,711,824	-		1,217,055	1,217,055	-
Confidential	916,587	916,587	-		-	-	-
Professional Expert	493,508	493,508	-		463,023	463,023	-
Benefits 30000	<b>26,030,730</b>	<b>26,037,359</b>	<b>6,629</b>	(d)	<b>5,253,603</b>	<b>5,255,336</b>	<b>1,733</b>
Supplies 40000	<b>1,730,847</b>	<b>1,753,398</b>	<b>22,551</b>	(e)	<b>8,499,551</b>	<b>8,507,146</b>	<b>7,595</b>
Services 50000	<b>10,608,655</b>	<b>10,907,508</b>	<b>298,853</b>	(f)	<b>8,663,377</b>	<b>8,663,377</b>	<b>-</b>
Capital Outlay 60000	<b>1,574,994</b>	<b>1,324,270</b>	<b>(250,724)</b>	(g)	<b>2,315,426</b>	<b>2,294,232</b>	<b>(21,194)</b>
Other Outgo 70000	<b>5,088,950</b>	<b>5,088,950</b>	<b>-</b>		<b>5,439,534</b>	<b>5,443,916</b>	<b>4,382</b>
<b>Total Expenses</b>	<b>109,787,449</b>	<b>109,876,491</b>	<b>89,042</b>		<b>42,148,990</b>	<b>42,148,990</b>	<b>-</b>
<b>General Fund Surplus/(Deficit)</b>	<b>5,467,972</b>	<b>5,443,110</b>			<b>-</b>	<b>-</b>	

<b>Revenue Changes 4/13/26</b>		
(a) True up Library revenue increase	63,000	
True up Police Academy revenue increase	1,180	
<b>Total Unrestricted</b>	<b>64,180</b>	

<b>Unrestricted Major Expense Changes 4/13/26</b>	<b>Detail</b>	<b>Total</b>
(b) <b>Academic Salaries:</b> Expense transfer to Capital outlay decrease	(6,500)	(6,500)
(c) <b>Classified Salaries:</b> Misc salary changes Classified increase	18,233	18,233
(d) <b>Benefits:</b> Misc salary changes Classified increase	6,629	6,629
(e) <b>Supplies:</b> Expense transfer from Services increase	21,371	
True up Police Academy revenue increase	1,180	22,551
(f) <b>Services:</b> Expense transfer to Supplies decrease	(21,371)	
Expense transfer from Capital outlay increase	320,224	298,853
(g) <b>Capital Outlay:</b> Expense transfer to Services decrease	(320,224)	
True up Library revenue increase	63,000	
Expense transfer from Academic salaries increase	6,500	(250,724)
	<b>Total Expense</b>	<b>89,042</b>

<b>Surplus/(Deficit)</b>		
Final Adopted Surplus	1,956,970	Budget Augmentation Facilities Student worker (10,185)
C/F MAA	(18,357)	Misc Salary changes Classified decrease 110,027
C/F Above Base	(94,144)	<b>General Fund Surplus 1/12/26 1,789,642</b>
C/F Hanford Center one-time funds	(64,277)	Misc Salary changes Classified increase (56,898)
C/F Various department budgets	(89,113)	<b>General Fund Surplus 2/9/26 1,732,744</b>
C/F COSAFA Office Hours	(6,448)	FY26 P1 1.52% growth, 1.0341% deficit, 10,843 funded FTES increase 3,712,623
C/F COSAFA FEC	(5,249)	Misc Salary changes Classified decrease 22,605
C/F COSTA faculty travel	(10,000)	<b>General Fund Surplus 3/9/26 5,467,972</b>
Misc Salary changes Classified decrease	12,756	Misc Salary changes Classified increase (24,862)
Misc Salary changes Certificated increase	(26,527)	<b>General Fund Surplus 4/13/26 5,443,110</b>
Misc Salary changes Mgmt/Conf decrease	(20,711)	
Mandate Cost Revenue increase	21,991	
Late Budget Augmentation Insurance/Audit	(140,200)	
One-time Budget Augmentation Cashiers training	(54,000)	
<b>General Fund Surplus 10/13/25 1,462,691</b>		
Misc Salary changes Certificated decrease	104,407	
Misc Salary changes Classified increase	(6,634)	
<b>General Fund Surplus 11/10/25 1,560,464</b>		
Misc Salary changes Certificated decrease	125,990	
Misc Salary changes Classified decrease	3,346	
<b>General Fund Surplus 12/8/25 1,689,800</b>		

Budget As Of  
03/27/2026

**2025/26 Adopted Budget**  
**Approved April 13, 2026**

	General Fund (COS 11000-19250) TCOE 010					Capital Projects (COS 41000-48009) TCOE 400					Banked Leave Fund (COS 62100) TCOE 611		
	Budget	Current Period	Year to Date	Reserved	Available Balance	Budget	Current Period	Year to Date	Reserved	Available Balance	Budget	Year to Date	Available Balance
Revenues													
80000	157,468,591		103,940,247.95		53,528,343.05	5,000,000		5,465,149.28		(465,149.28)	20,000	27,432.17	(7,432.17)
Expenses													
10000	46,478,302		33,646,735.78		12,831,566.22						17,500		17,500.00
20000	30,271,687		20,182,966.49		10,088,720.51								
30000	31,292,695		20,278,522.64		11,014,172.36								
40000	10,260,544		3,155,628.74	520,882.07	6,584,033.19					-			
50000	19,570,885		9,573,071.45	1,448,572.28	8,549,241.27	3,982,108		1,569,333.41	890,183.40	1,522,591.19			
60000	3,618,502		1,476,401.01	261,491.49	1,880,609.50	14,172,613		1,085,433.15	211,585.64	12,875,594.21			
70000	10,532,866		8,383,762.10	132,262.11	2,016,841.79					-	2,500		2,500.00
90000													
<b>Total</b>													
Expenses	152,025,481	-	96,697,088.21	2,363,207.95	52,965,184.84	18,154,721	-	2,654,766.56	1,101,769.04	14,398,185.40	20,000	-	20,000.00
Revenues	157,468,591	-	103,940,247.95	-	53,528,343.05	5,000,000	-	5,465,149.28	-	(465,149.28)	20,000	27,432.17	(7,432.17)

	Farm Special Reserve Fund (COS 48010) TCOE 300					Linwood Farm Special Reserve (COS 48015) TCOE 441					HSI Trust Fund (COS 79500) TCOE 790		
	Budget	Current Period	Year to Date	Reserved	Available Balance	Budget	Current Period	Year to Date	Reserved	Available Balance	Budget	Year to Date	Available Balance
Revenues													
80000	163,660		23,365.79		140,294.21	1,000		971.01		28.99	25,000	20,247.01	4,752.99
Expenses										-			-
10000					-					-			-
20000					-					-			-
30000					-					-			-
40000					-					-			-
50000					-					-			-
60000					-					-			-
70000					-	55,000		50,173.28		4,826.72			-
90000					-					-			-
<b>Total</b>													
Expenses	-	-	-	-	-	55,000	-	50,173.28	-	4,826.72	-	-	-
Revenues	163,660	-	23,365.79	-	140,294.21	1,000	-	971.01	-	28.99	25,000	20,247.01	4,752.99

Budget As Of  
03/27/2026

	Tulare Campus GO Bond Bld Fund (COS 49700) TCOE 413					District Special Reserve Fund (COS 39200) TCOE 390				
	Budget	Current Period	Year to Date	Reserved	Available Balance	Budget	Current Period	Year to Date	Reserved	Available Balance
<b>Revenues</b>										
80000	501		500.91		0.09	250,000		9,604,140.81		(9,354,140.81)
										-
<b>Expenses</b>										
10000										-
20000										-
30000										-
40000										-
50000						1,596,942		931,834.34		665,107.66
60000	52,868		52,867.49		0.51	1,756,042		42,309.50	1,640,794.06	72,938.44
70000										-
90000										-
<b>Total</b>										
<b>Expenses</b>	52,868	-	52,867.49	-	0.51	3,352,984	-	974,143.84	1,640,794.06	738,046.10
<b>Revenues</b>	501		500.91	-	0.09	250,000	-	9,604,140.81	-	(9,354,140.81)

	Visalia Campus GO Bond Bld Fund (COS 49600) TCOE 414				
	Budget	Current Period	Year to Date	Reserved	Available Balance
<b>Revenues</b>					
80000	1,500,000		1,782,190.41		(282,190.41)
<b>Expenses</b>					
10000					-
20000					-
30000					-
40000					-
50000					-
60000	88,097,028		3,936,571.54	45,670,971.44	38,489,485.02
70000					-
90000					-
<b>Total</b>					
<b>Expenses</b>	88,097,028	-	3,936,571.54	45,670,971.44	38,489,485.02
<b>Revenues</b>	1,500,000		1,782,190.41	-	(282,190.41)