



SOLANO

TENTATIVE BUDGET 2026-27
Governing Board Meeting
June 3, 2026

SERVING SOLANO COUNTY AND THE CITY OF WINTERS, CALIFORNIA

TRANSFORMING STUDENTS' LIVES



SOLANO
COMMUNITY COLLEGE

REPORT BY:

Susan Wheet

VICE PRESIDENT, FINANCE & ADMINISTRATION

With the hard work of the Fiscal Team:

Edith Sanchez

Director of Business Services

Virgie Bender

ASSISTANT CONTROLLER

Janice David · Haley Howells · Zhiyan Huang · Sylvia Ramirez
ACCOUNTANTS

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SOLANO COMMUNITY COLLEGE DISTRICT

Mission Statement

MISSION:	Solano Community College District's mission is to educate a culturally and academically diverse student population drawn from our local communities and beyond. We are committed to helping our students achieve their educational, professional, and personal goals. Solano Community College transforms students' lives with transfer courses, career and technical education, and basic skills preparation leading to certificate programs, associate degrees, bachelor's degrees, and lifelong learning opportunities.
VISION:	Solano Community College will be a recognized leader in educational excellence – transforming students' lives.

STRATEGIC GOALS: *(from the 2019-2022 strategic plan)*

Goal 1:	Honor and empower students by helping them succeed in achieving their educational or career goals
Goal 2:	Honor and empower students to transfer in a timely fashion
Goal 3:	Honor and empower students to attain their education goals in a timely fashion while embracing the process of learning
Goal 4:	Honor and empower students to gain meaningful employment/careers in their chosen field of study
Goal 5:	Honor and empower student equity and success by eliminating equity gaps with a focus on disproportionately impacted populations
Goal 6:	Strengthen ties to the community and local school districts to ensure access to college for all students
Goal 7:	Honor and empower the college community by maintaining adequate and sustainable financial resources to create an environment that supports teaching and learning
Goal 8:	Maintain a campus culture that honors and empowers teaching and learning

CALIFORNIA STATE BUDGET (COMMUNITY COLLEGES)

The Governor's 2026–27 May Revision is generally positive for California community colleges, emphasizing fiscal stability, continued investment in Vision 2030 priorities, and protection of core operations despite broader concerns about long-term state structural deficits.

Key takeaways for community colleges include:

- **Increased Community College Funding:** Proposition 98 funding for community colleges increases to approximately **\$14.29 billion**, up about \$179 million from the January Governor's Budget proposal.
- **4.31% COLA for Apportionments:** The proposal includes approximately **\$438 million ongoing** for a **4.31% COLA** to the Student-Centered Funding Formula (SCFF). This includes:
 - 2.87% statutory COLA
 - 1.4% discretionary COLA tied to implementation of paid pregnancy disability leave under AB 65
- **Enrollment Growth Funding Continues:** The state maintains support for **1.5% enrollment growth over two years**, including 0.5% growth funding for 2026–27.
- **Student Centered Funding Formula Protections Remain:** District “funding floor” protections continue, meaning districts receive either their calculated SCFF amount or their 2024–25 funding level, whichever is higher. However, these protections no longer grow annually with COLA adjustments.
- **Deferred Maintenance and Facilities Investments:** The proposal includes:
 - **\$120.7 million one-time** for deferred maintenance and facility repairs
 - **\$736.9 million in capital outlay funding** for 29 continuing projects and 10 new projects statewide
- **Student Support Investments:** The proposal continues:
 - **\$100.6 million one-time** for the Student Support Block Grant
 - Expanded support for food, housing, mental health, childcare, transportation, and advising services
- **Credit for Prior Learning (CPL):** Additional funding supports statewide expansion of CPL initiatives, with the goal to help veterans, working adults, and apprentices accelerate degree completion:
 - \$35 million one-time
 - \$2 million ongoing

- **Dual Enrollment and Workforce Development:** The budget continues support for:
 - Nursing program expansion
 - Adult learner demonstration projects
 - Workforce Pell implementation
 - Dual enrollment partnerships with K–12 districts

- **Categorical Programs Mostly Stable:** Most ongoing categorical programs remain level-funded or receive COLA adjustments, including:
 - EOPS
 - DSPS
 - CalWORKs
 - CARE
 - Apprenticeship programs
 - Basic needs centers

Overall, the May Revision signals that California continues to prioritize community colleges as central to workforce development, adult education, transfer, equity, and economic mobility, while also attempting to preserve fiscal stability amid uncertain long-term state revenues.

MESSAGE FROM THE STATE CHANCELLOR'S OFFICE

SACRAMENTO, Calif. — California Community Colleges Chancellor Sonya Christian today issued the following statement on Gov. Gavin Newsom's revised budget proposal for 2026-27:

"Gov. Newsom's May Revise reflects strong confidence in the California Community Colleges and the critical role we play in California's economic future.

"California Community Colleges have never been more agile in providing students and communities with education and training that lead to real opportunity. Our colleges are building workforce-focused pathways, preparing students with practical skills and with the agency to adapt, think critically, navigate complexity, and shape their own futures with purpose and resilience.

"We appreciate the Administration's continued support for key [Vision 2030](#) priorities, including Credit for Prior Learning, the Common Cloud Data Platform, deferred maintenance, the Student Support Block Grant, and the Adult Learner Demonstration Project, which recognizes the growing importance of serving working adults.

"We also appreciate the proposal's support for paid family leave for community college employees, reflecting an important commitment to workforce retention and employee wellbeing.

"We look forward to working with the Legislature and the Administration in the weeks ahead."

Sonya Christian
State Chancellor
May 14, 2026

STATE BUDGET IMPACT ON SOLANO COMMUNITY COLLEGE DISTRICT

Cash Impacts

The Governor's 2026-27 May Revision does not include State cash deferrals for community college apportionment payments. As a result, the district does not anticipate any negative cash flow impacts related to the timing of State revenues. The college will continue to monitor State cash management practices; however, Solano Community College District remains in a strong cash position with sufficient reserves to support ongoing operations, payroll, and student services.

Operational Impacts

The overall impact on Community Colleges is estimated as an increase of 4.31% in total state revenues for the Student-Centered Funding Formula and certain categorical funds. Any updates will be provided in the Adopted Budget once the State Budget has been approved

Solano CCD Structural Deficits

The district expects to have deficit spending over the next several years due to increases to salaries and expenses to returning more in-person classes. The college is planning conservative efforts to reduce the spending both in 2026-27 and in future years.

Deficit Factor

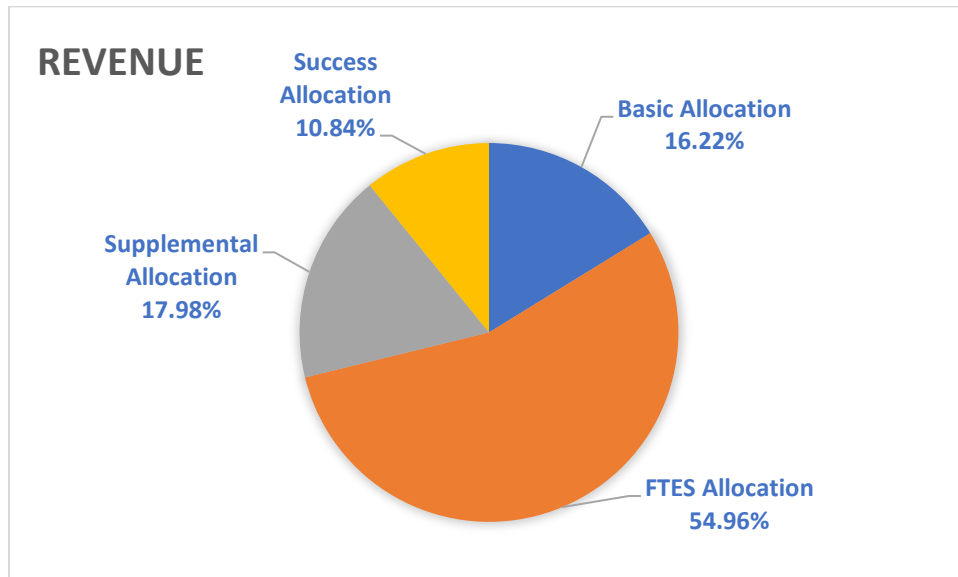
The state imposed an approximate 3% deficit factor in 2025-26. The State Chancellor's office is anticipating the repayment of the deficit factor on the annual recalculation.

2026-27 TENTATIVE BUDGET

2026-27 UNRESTRICTED GENERAL FUND REVENUE ASSUMPTIONS

Revenue assumptions in the unrestricted general fund are conservative in 2026-27. The final budget for 2026-27 is likely to differ slightly after debate in the State Legislature and signature of the Governor in late June. The May Revise projects a 4.31% increase. Any changes from these amounts will be included in the 2026-27 Solano Adopted Budget, which will be adopted in September. The primary source of revenues, known as apportionment revenue, is shown below:

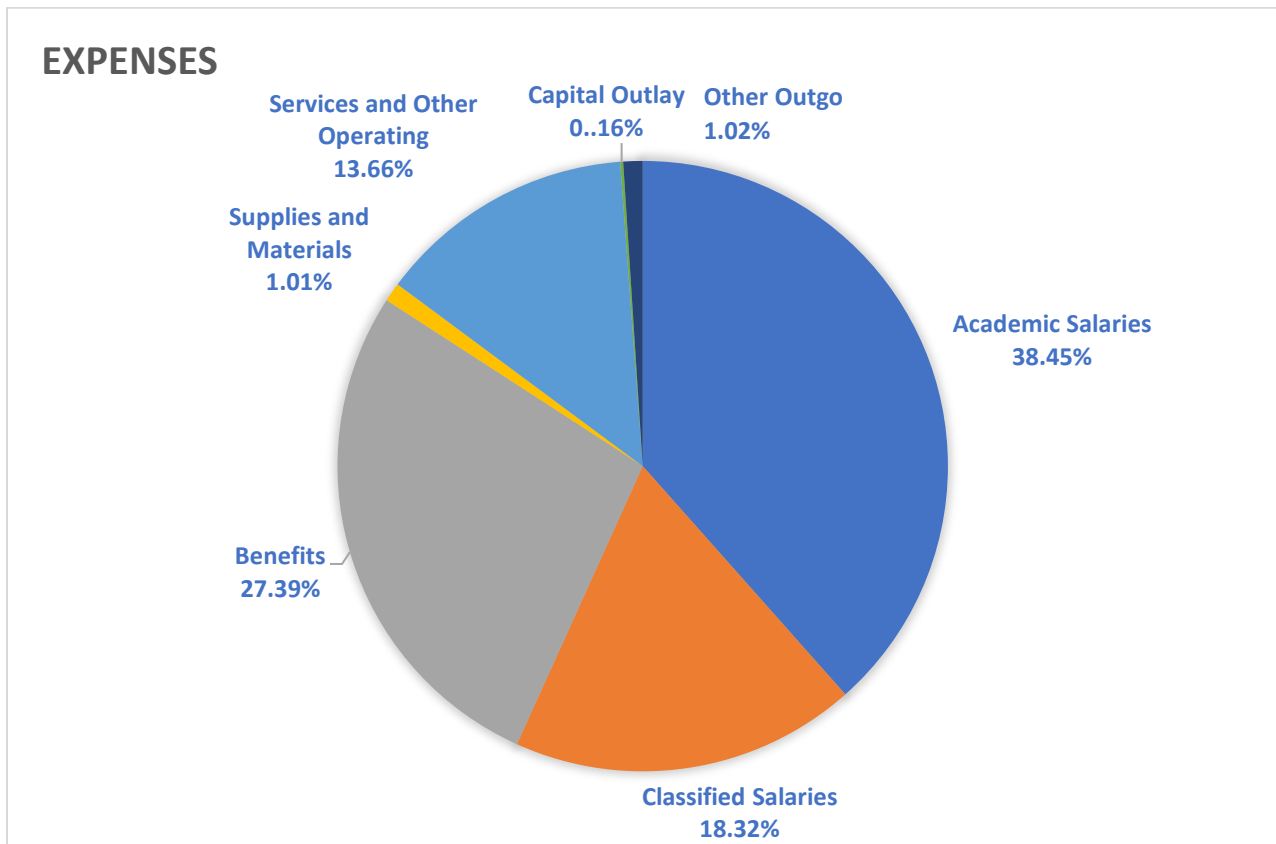
Basic Allocation	FTES Allocation	Supplemental Allocation	Success Allocation	Total Allocation
\$11,849,600	\$40,145,528	\$13,130,606	\$7,920,484	\$73,046,218



2026-27 TENTATIVE BUDGET

2026-27 UNRESTRICTED GENERAL FUND EXPENDITURE ASSUMPTIONS

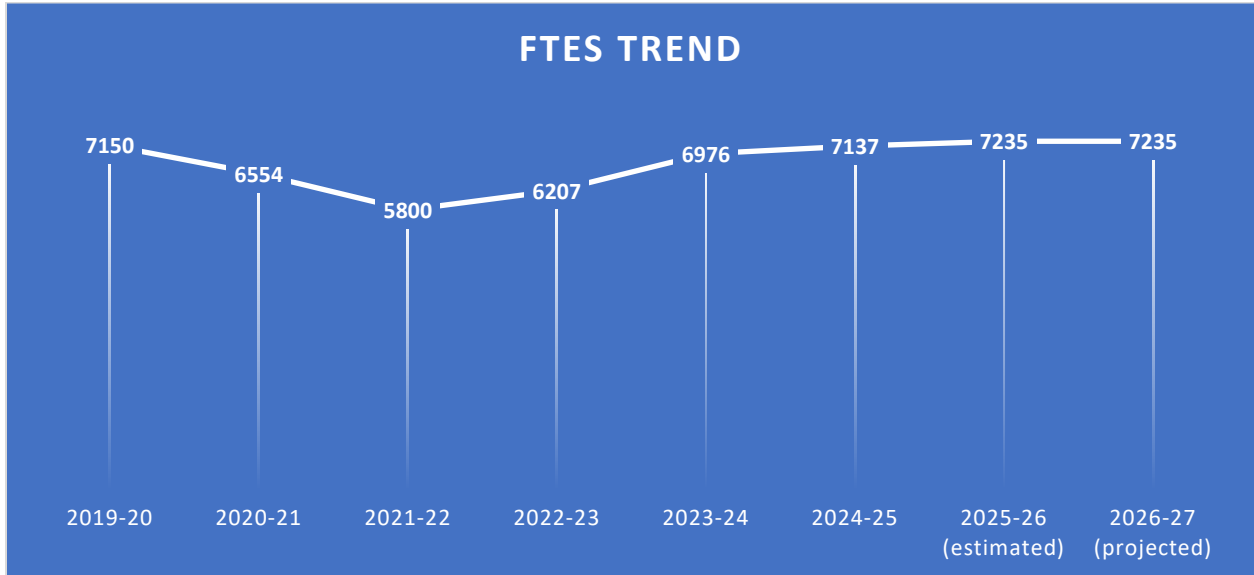
Salaries & Benefits	0.71% Decrease From 25/26 Estimated Year End Due to 24/25 Surplus Payout
Supplies, Services, Equipment	6.08% Increase From 25/26 Estimated Year End
OPEB contribution	\$0 (no contribution due to deficit)



2026-27 TENTATIVE BUDGET

FULL-TIME EQUIVALENT STUDENTS & HOLD HARMLESS

Assuming no change in SCFF metrics, the 2024-25 District revenue (less the deficit factor) is the new base amount for future increases. The District has experienced several years of stable enrollments. The 2026-27 conservative projection is maintaining the same rate as 2025-26, although we're seeing higher enrollments projected for the Fall Semester.



2026-27 TENTATIVE BUDGET

DISTRICT FUNDS

1. GENERAL FUNDS

- a. Unrestricted [11x]
- b. Restricted – Federal [12x]
- c. Restricted – State [13x]
- d. Local [14x]

2. DEBT SERVICE FUNDS

- a. Measures G & Q Bond Interest & Redemption [21x]

3. SPECIAL REVENUE FUNDS

- a. Child Development [33x]

4. CAPITAL PROJECTS FUNDS

- a. Capital Outlay [411]
- b. State Funded Project-Library Construction [41601]
- c. Measure Q – Construction [421x]

5. FIDUCIARY FUNDS

- a. SELF-INSURANCE [61x]
- b. TRUST FUNDS
 - i. Student Financial Aid [74x]
 - ii. CCLC Retiree Health Benefit JPA [84x]
- c. EDUCATION FOUNDATION

6. GANN LIMIT

2026-27 TENTATIVE BUDGET

GENERAL FUND: UNRESTRICTED [11x]

	Adopted Budget	after 3/31 Budget Update end of Qtr 3	Estimated Actuals 6/30/26	Tentative/ TEMP Budget
	2025-26	2025-26	2025-26	2026-27
SCFF REVENUES:				
Base Allocation (FTES & Basic Alloc.)	\$ 50,850,508	\$ 42,993,071	\$ 45,930,367	\$ 51,995,128
Supplemental Allocation	\$ 11,207,900	\$ 12,296,544	\$ 12,296,544	\$ 13,130,606
Student Success Allocation	\$ 7,058,798	\$ 7,226,060	\$ 7,226,060	\$ 7,920,484
Sub Total	\$ 69,117,206	\$ 62,515,675	\$ 65,452,971	\$ 73,046,218
OTHER REVENUES:				
Other/ Other State Revenue	\$ 2,635,394	\$ 2,879,345	\$ 2,879,345	\$ 2,900,000
Prior FY Apportionment Adjustment		\$ (5,188,671)	\$ (5,188,671)	\$ 2,000,000
Contingency Deficit Factor 2%	\$ (1,382,344)			
GFU-Pell Admin & Interest	\$ 18,669	\$ 18,669	\$ 15,057	\$ 3,612
BFAP 2%	\$ 298,797	\$ 308,358	\$ 88,813	\$ 301,075
TOTAL REVENUES	\$ 70,687,722	\$ 60,533,376	\$ 63,247,515	\$ 78,250,905
EXPENDITURES:				
Academic Salaries	\$ 28,921,500	\$ 29,357,150	\$ 32,081,610	\$ 31,023,838
Classified Salaries	\$ 14,586,350	\$ 14,194,370	\$ 14,949,794	\$ 14,779,931
Benefits	\$ 21,017,090	\$ 19,815,840	\$ 21,357,510	\$ 22,098,046
Supplies and Materials	\$ 738,660	\$ 816,764	\$ 675,507	\$ 812,200
Other Operating	\$ 10,443,113	\$ 11,850,161	\$ 10,455,820	\$ 11,026,150
Capital Outlay	\$ 257,000	\$ 289,092	\$ 149,542	\$ 128,000
Other Outgo	\$ 750,000	\$ 750,000	\$ 750,000	\$ 825,000
Contingency appropriation	\$ 250,000	\$ 250,000	\$ -	\$ 250,000
GFU-Pell Admin	\$ 18,669	\$ 18,669	\$ 15,057	\$ 3,612
BFAP 2%	\$ 298,797	\$ 308,358	\$ 88,813	\$ 301,075
TOTAL EXPENDITURES	\$ 77,281,179	\$ 77,650,404	\$ 80,523,653	\$ 81,247,852
NET FUND BALANCE INCREASE (DECREASE)	\$ (6,593,457)	\$ (17,117,028)	\$ (17,276,138)	\$ (2,996,947)
BEGINNING FUND BALANCE	\$ 41,068,853	\$ 47,199,050	\$ 47,199,050	\$ 29,922,912
ENDING FUND BALANCE	\$ 34,475,396	\$ 30,082,022	\$ 29,922,912	\$ 26,925,965

2026-27 TENTATIVE BUDGET

GENERAL FUND: UNRESTRICTED [11x] ENDING FUND BALANCE

	Adopted Budget	after 3/31 Budget Update end of Qtr 3	Estimated Actuals 6/30/26	Tentative/ TEMP Budget
	2025-26	2025-26	2025-26	2026-27
BEGINNING FUND BALANCE	\$ 41,068,853	\$ 47,199,050	\$ 47,199,050	\$ 29,922,912
ENDING FUND BALANCE	\$ 34,475,396	\$ 30,082,022	\$ 29,922,912	\$ 26,925,965
FUND BALANCE COMPOSITION/RATIO:				
2024/26 Surplus Payout	\$ 4,393,374	\$ 4,393,374		\$ -
Salary Improvements from 2022/23 (over 5 years)	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000	\$ -
Technology/ Non- Capitol Expense Reserve	\$ 1,967,556	\$ 1,967,556	\$ 869,212	\$ 869,212
STRS/PERS Premium Reserve	\$ 4,525,000	\$ 4,525,000	\$ 4,525,000	\$ 4,525,000
Designated Reserve: OPEB Liability	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000
Board Required Minimum 5% Reserve	\$ 3,864,059	\$ 3,882,520	\$ 4,026,183	\$ 4,062,393
Stability Reserve	\$ 13,925,407	\$ 9,513,572	\$ 14,702,517	\$ 13,469,361
Remaining reserves	\$ -	\$ -		
ENDING FUND BALANCE	\$ 34,475,396	\$ 30,082,022	\$ 29,922,912	\$ 26,925,965
Fund Balance / Reserve Ratio	44.61%	38.74%	37.16%	33.14%
Required + Stability Reserve Ration	23.02%	17.25%	23.26%	21.58%

NOTE: Fund Balances subject to change.

2026-27 TENTATIVE BUDGET

GENERAL FUND: RESTRICTED - FEDERAL [12x]

		Adopted Budget	<i>after 3/31</i>		Tentative Budget
		2025-26	Budget Update end of Qtr 3	Estimated Year- End Exp	2026-27
REVENUES:					
	TOTAL REVENUES	\$ 656,279	\$ 646,251	\$ 628,922	\$ 649,061
PLANNED EXPENDITURES:					
Federal Programs:					
	College Work Study	\$ -	\$ -		
	Perkins	\$ 507,651	\$ 507,651	\$ 507,651	\$ 507,651
	TANF/Calworks	\$ 40,638	\$ 38,736	\$ 38,736	\$ 38,736
	Veterans Resource Center	\$ 29,645	\$ 21,519	\$ 4,190	\$ 24,329
	FCKE	\$ 78,345	\$ 78,345	\$ 78,345	\$ 78,345
	TOTAL EXPENDITURES	\$ 656,279	\$ 646,251	\$ 628,922	\$ 649,061

NOTE: Fund Balances subject to change.

2026-27 TENTATIVE BUDGET

GENERAL FUND: RESTRICTED - STATE [13x]

		<i>after 3/31</i>			
		Adopted Budget	Budget Update end of Qtr 3	YTD Exp (as of Apr 30)	Tentative Budget
		2025-26	2025-2026	2025-2026	2026-2027
REVENUES:					
	STATE TOTAL REVENUES	\$ 34,712,856	\$ 35,342,435	\$ 14,881,253	\$ 29,701,672
EXPENDITURES:					
State Programs:					
	Student Equity & Achievement	\$ 6,742,969	\$ 6,731,923	\$ 3,673,277	\$ 5,957,149
	Strong Workforce (Local)	\$ 2,555,066	\$ 2,503,930	\$ 973,045	\$ 988,837
	Strong Workforce (Regional)	\$ 1,961,980	\$ 1,481,796	\$ 385,579	\$ 479,347
	Physical Plant & Instructional Support	\$ 2,173,465	\$ 2,173,465	\$ 530,051	\$ 1,429,838
	EOPS	\$ 921,378	\$ 1,012,012	\$ 591,575	\$ 972,263
	DSPS	\$ 1,276,385	\$ 1,275,259	\$ 663,135	\$ 1,309,703
	College Promise	\$ 1,901,552	\$ 1,901,552	\$ 1,089,126	\$ 1,531,720
	Interfund Transfers/Other Outgo (CalWorks)	\$ 260,329	\$ 233,331	\$ 194,715	\$ 242,848
	Financial Aid Administration (SFAA-BFAP)	\$ 375,688	\$ 384,223	\$ 265,400	\$ 384,223
	Lottery	\$ 2,312,310	\$ 2,408,980	\$ 782,863	\$ 2,015,076
	Undocumented Rrscs Liaisons	\$ 364,473	\$ 364,473	\$ 31,810	\$ 403,616
	NextUp	\$ 1,927,440	\$ 1,927,440	\$ 861,365	\$ 1,471,597
	EEO	\$ 123,089	\$ 123,089	\$ 3,207	\$ 119,882
	Equal Employment Opportunity	\$ 280,508	\$ 398,565	\$ 40,190	\$ 240,175
	FCKE	\$ 165,529	\$ 177,242	\$ 136,732	\$ 177,242
	Local Systemwide Tech Data Security	\$ 353,972	\$ 528,972	\$ 172,981	\$ 297,053
	CARE	\$ 255,835	\$ 372,354	\$ 82,900	\$ 487,530
	Culturally Responsive Pedagogy & Practices	\$ 1,618	\$ 1,618	\$ 1,618	\$ -
	Culturally Comp-Faculty Prof Dev (one-time)	\$ 600	\$ 600	\$ -	\$ 600
	Nursing	\$ 159,299	\$ 156,604	\$ 138,878	\$ 129,089
	Student Retention and Outreach	\$ 403,730	\$ 385,367	\$ 310,108	\$ 34,031
	MESA	\$ 1,157,008	\$ 1,137,926	\$ 402,385	\$ 934,678
	Adult Block Ed	\$ 136,976	\$ 93,252	\$ -	\$ 94,707
	Zero Textbook (One-time)	\$ 99,706	\$ 99,706	\$ 39,654	\$ 35,928
	Asian-American, Native Hawaiian & Pacific Islander	\$ 374,128	\$ 374,128	\$ 112,389	\$ 234,036
	Financial Aid Technology	\$ 142,243	\$ 142,243	\$ 53,138	\$ 95,769
	Student Success Completion	\$ 1,712,379	\$ 1,712,379	\$ 1,450,748	\$ 1,814,913
	Mental Health Services	\$ 454,576	\$ 454,576	\$ 155,069	\$ 514,807
	Basic Needs Services	\$ 3,967	\$ 3,967	\$ -	\$ -
	Basic Needs Center	\$ 557,702	\$ 555,926	\$ 296,996	\$ 511,009
	Student Food & Housing Supp	\$ 314,934	\$ 314,934	\$ 206,438	\$ 5,675
	Rising Scholars	\$ 265,297	\$ 265,297	\$ 158,710	\$ 295,747
	Textbook Reimb-Teaching Incar (one-time)	\$ 200,000	\$ 200,000	\$ 83,650	\$ 200,000
	STATE SUBTOTAL	\$ 29,936,131	\$ 29,897,129	\$ 13,887,731	\$ 23,409,088

2026-27 TENTATIVE BUDGET

GENERAL FUND: RESTRICTED - STATE [13x] CONTINUED

		<i>after 3/31</i>			
		Adopted Budget	Budget Update end of Qtr 3	YTD Exp (as of Apr 30)	Tentative Budget
		2025-26	2025-2026	2025-2026	2026-2027
REVENUES:					
	STATE TOTAL REVENUES	\$ 34,712,856	\$ 35,342,435	\$ 14,881,253	\$ 29,701,672
EXPENDITURES:					
	STATE SUBTOTAL (Prior Page)	\$ 29,936,131	\$ 29,897,129	\$ 13,887,731	\$ 23,409,088
	LGBTQ+	\$ 171,993	\$ 171,993	\$ 24,300	\$ 137,462
	CCC Equitable Placement & Completion	\$ 335,905	\$ 335,905	\$ 63,793	\$ 266,753
	Deaf and Hard of Hearing	\$ 110,833	\$ 110,833	\$ -	\$ 110,833
	Transfer Ed and Articulation - Seamless Transfer	\$ 2,387	\$ 2,387	\$ -	\$ -
	Instructional Equipment One-Time	\$ 270	\$ 270	\$ -	\$ 270
	RERP	\$ 59,692	\$ 41,785	\$ -	\$ 41,785
	Rancho Santiago CCD (pass through)	\$ 18,578	\$ 18,578	\$ -	\$ 18,578
	Systemwide Technology and Data Security	\$ 383,577	\$ 383,577	\$ 181,870	\$ 176,962
	Hunger Free Campus	\$ 10,516	\$ 10,516	\$ -	\$ 10,516
	Zero Textbook Cost	\$ 319,959	\$ 319,959	\$ -	\$ 319,959
	Veterans Resource Center (one time)	\$ 453	\$ 453	\$ 420	\$ 33
	Veterans Resource Center (on-going)	\$ 335,306	\$ 335,306	\$ 116,173	\$ 305,613
	Cal LAW	\$ 73,208	\$ 73,208	\$ 5,000	\$ 68,208
	A2MEND	\$ 11,978	\$ 21,978	\$ 3,477	\$ 18,112
	Hire UP Program	\$ 407,551	\$ 407,551	\$ 407,551	\$ -
	Rising School Juvenile Justice	\$ 1,043,581	\$ 1,159,013	\$ 34,581	\$ 1,421,663
	Student Transfer Achievement	\$ 526,809	\$ 526,809	\$ 3,447	\$ 523,362
	CESAP	\$ 19,791	\$ 10,004	\$ 6,597	\$ 7,556
	SFAA (One-Time funds)	\$ 14,856	\$ 14,856	\$ -	\$ 14,856
	Common Course Numbering	\$ 893,629	\$ 893,629	\$ 146,313	\$ 743,168
	AANHPI (One-time Funds)	\$ 10,000	\$ 10,000	\$ -	\$ 10,000
	Campus Safe	\$ 17,581	\$ 17,581	\$ -	\$ 17,581
	Nursing Ed (One-time funds)	\$ 8,272	\$ -	\$ -	\$ -
	Student Support Block (one-time funds)	\$ -	\$ 425,986	\$ -	\$ 425,986
	Credit to Prior Learning (one-time funds)	\$ -	\$ 50,000	\$ -	\$ 50,000
	Dreamer Resource Liaison (one-time funds)	\$ -	\$ 103,128	\$ -	\$ 103,128
	Rebuilding Nursing Infrastructure (RNI)	\$ -	\$ -	\$ -	\$ 1,500,200
	TOTAL State Programs	\$ 34,712,856	\$ 35,342,434	\$ 14,881,253	\$ 29,701,672
NET CARRYOVER/FUND BALANCE INCREASE (DECREASE)					
	BEGINNING FUND BALANCE	\$ 2,133,745	\$ 1,982,058	\$ 1,982,058	\$ 1,982,058
	ENDING FUND BALANCE	\$ 2,133,745	\$ 1,982,058	\$ 1,982,058	\$ 1,982,058
FUND BALANCE COMPOSITION					
	Lottery-Prop 20 (Instructional)	\$ 1,922,533	\$ 1,828,830	\$ 1,828,030	\$ 1,828,030
	Maintenance Allowance-CCCCO	\$ 211,212	\$ 153,228	\$ 153,228	\$ 153,228
	ENDING FUND BALANCE	\$ 2,133,745	\$ 1,982,058	\$ 1,981,258	\$ 1,981,258

NOTE: Fund Balances subject to change.

2026-27 TENTATIVE BUDGET

GENERAL FUND: LOCAL [14x]

		<i>Adopted Budget</i>	<i>after 3/31 Budget Update end of Qtr 3</i>	<i>Estimated Actuals</i>	<i>Tentative Budget</i>
		<i>2025-26</i>	<i>2025-26</i>	<i>2025-26</i>	<i>2026-27</i>
REVENUES:					
	LOCAL TOTAL REVENUES	\$ 7,106,841	\$ 6,187,430	\$ 2,872,870	\$ 3,742,930
EXPENDITURES:					
Local Programs -					
	Facilities-Campus Reservations	\$ 595,676	\$ 538,847	\$ 385,985	\$ 152,862
	President's SCC-Local Funds	\$ 341,407	\$ 278,353	\$ 159,741	\$ 118,612
	Health Center	\$ 1,024,363	\$ 986,341	\$ 666,667	\$ 319,675
	Parking	\$ 715,042	\$ 655,310	\$ 585,843	\$ 69,467
	Graphics Dept	\$ 137,545	\$ 119,101	\$ 152,793	\$ -
	SCC Theatre	\$ 155,850	\$ 120,531	\$ -	\$ 120,531
	UC Berkeley-Puente	\$ 134,210	\$ 253,357	\$ 91,249	\$ 162,109
	Athletic Teams	\$ 52,096	\$ 47,534	\$ 26,356	\$ 21,178
	CIRM (5-year grant) - reimbursable	\$ 1,922,257	\$ 1,922,257	\$ 660,138	\$ 1,262,120
	Other Local Programs	\$ 2,028,396	\$ 1,265,798	\$ 244,589	\$ 1,021,208
	Subtotal	\$ 7,106,842	\$ 6,187,429	\$ 2,973,360	\$ 3,247,761
NET CARRYOVER/FUND BALANCE INCREASE (DECREASE)		\$ -	\$ 0	\$ (100,490)	\$ 495,169

2026-27 TENTATIVE BUDGET

DEBT SERVICE: MEASURE G and Q- BOND INTEREST & REDEMPTION [21x]

	Adopted Budget	Budget Update end of Qtr 3	Estimated Actuals through 6-30-26	Tentative/ TEMP Budget
	2025-26	2025-26	2025-26	2026-27
REVENUES:				
Local Sources				
Other Sources	\$ 21,339,170	\$ 21,339,170	\$ 17,976,255	\$ 24,284,391
TOTAL REVENUES	\$ 21,339,170	\$ 21,339,170	\$ 17,976,255	\$ 24,284,391
EXPENDITURES:				
GOB 2006 Series-Series B (476)	\$ 5,241,675	\$ 5,241,675	\$ 1,131,891	\$ 7,980,000
GOB Measure Q-Series A (484)	\$ -	\$ -	\$ -	\$ -
SCC GOB Measure Q-Series C (497)	\$ 496,667	\$ 496,667	\$ 78,889	\$ 683,333
2019 GenOb Refunding Bonds-Series A (454)	\$ 1,041,667	\$ 1,041,667	\$ 183,333	\$ 1,310,000
SCC GOB Measure Q-Series D (424)	\$ -	\$ -	\$ -	\$ -
2021 GenOb Ref Bonds-Series A (437)	\$ 1,029,167	\$ 1,029,167	\$ 227,778	\$ 1,038,333
SCC GOB Measure Q-Series E (436)	\$ -	\$ -	\$ -	\$ -
SCC GOB Measure Q-Series F (456)	\$ 792,500	\$ 792,500	\$ 295,556	\$ 114,167
SCC GOB Measure Q-Series G (431)	\$ -	\$ -	\$ -	\$ 875,000
Sub-Total (Principal)	\$ 8,601,675	\$ 8,601,675	\$ 1,917,446	\$ 12,000,833
GOB 2006 Series-Series B (476)	\$ 2,399,667	\$ 2,399,667	\$ 2,717,050	\$ 677,377
GOB Measure Q-Series A (484)	\$ 847,418	\$ 847,418	\$ 659,200	\$ 847,419
SCC GOB Measure Q-Series C (497)	\$ 1,424,379	\$ 1,424,379	\$ 1,108,672	\$ 1,398,838
2019 GenOb Refunding Bonds-Series A (454)	\$ 3,355,671	\$ 3,355,671	\$ 2,610,875	\$ 3,329,358
SCC GOB Measure Q-Series D (424)	\$ 691,200	\$ 691,200	\$ 537,600	\$ 691,200
2021 GenOb Ref Bonds-Series A (437)	\$ 1,258,898	\$ 1,258,898	\$ 979,558	\$ 1,248,473
SCC GOB Measure Q-Series E (436)	\$ 1,416,806	\$ 1,416,806	\$ 1,101,960	\$ 1,416,806
SCC GOB Measure Q-Series F (456)	\$ 1,331,885	\$ 1,331,885	\$ 1,038,990	\$ 1,294,948
SCC GOB Measure Q-Series G (431)	\$ -	\$ -	\$ -	\$ 1,367,569
Sub-Total (Interest)	\$ 12,725,924	\$ 12,725,924	\$ 10,753,906	\$ 12,271,987
Other Fees	\$ 11,570	\$ 11,570	\$ 8,921	\$ 11,570
TOTAL EXPENDITURES	\$ 21,339,170	\$ 21,339,170	\$ 12,680,273	\$ 24,284,391

2026-27 TENTATIVE BUDGET

CHILD DEVELOPMENT [33x]

	after 3/31		Estimated Actuals through 6-30- 26	Tentative Budget
	Adopted Budget	Budget Update end of Qtr 3		
	2025-26	2025-2026		
REVENUES:				
TOTAL REVENUES	\$ 2,003,505	\$ 1,681,784	\$ 1,824,709	\$ 1,618,408
EXPENDITURES:				
CSPP- CA State PreSchool Program	\$ 949,642	\$ 981,295	\$ 716,069	\$ 873,110
CCTR- Child Center	\$ 758,724	\$ 738,214	\$ 715,884	\$ 651,563
Child Care Food Program	\$ 83,646	\$ 136,144	\$ 88,458	\$ 93,535
Child Dev Training Consortium	\$ -	\$ -	\$ -	\$ -
Reserves-CCTR and CSPP	\$ -	\$ -	\$ -	\$ -
SCOE-Qlty Rating Impr Sys (QRIS)	\$ 13,128	\$ 22,611	\$ 929	\$ 21,682
ARPA-State Stipends (AB131) CSPP	\$ 6,616	\$ 6,616	\$ 3,000	\$ 3,616
CDSS Stipend FY24	\$ 24,466	\$ 24,466	\$ 24,465	\$ 1
ARPA- State Stipends (AB131) CCTR	\$ 3,750	\$ 3,750	\$ -	\$ 3,750
One-time rate Supplement AB 185	\$ 37,472	\$ 37,472	\$ -	\$ 37,472
AB110 Temp Rate Increase	\$ 14,591	\$ 14,591	\$ -	\$ 14,591
CDSS Stipends and Rate Supplements	\$ 5,551	\$ 5,551	\$ 2,485	\$ 3,066
State Stipends AB140 CCTR	\$ 1,210	\$ 1,875	\$ 102	\$ 1,773
Cost of Care Plus CCTR SB 120	\$ -	\$ 17,928	\$ -	\$ 66,918
Cost of Care CSPP	\$ 101,510	\$ 151,332	\$ 10,593	\$ 182,235
SB140 Center One-time payment CSPP	\$ -	\$ -	\$ -	\$ -
SB140 2nd Quarter One-time payment CSPP	\$ 3,000	\$ 3,000	\$ -	\$ 55,440
TOTAL EXPENDITURES	\$ 2,014,805	\$ 2,144,846	\$ 1,561,984	\$ 2,008,752
NET Due to Other Sources/Agencies		\$ 11,473.00	\$ 11,473.00	\$ 11,473.00
NET Deferred Revenue (Future Committed Carryover)	\$ -	\$ 110,771	\$ 110,771	\$ 110,771
NET Deferred Revenue (Future Committed Carryover)	\$ -	\$ 86,904	\$ 86,904	\$ 86,904
NET Deferred Revenue (Future Committed Carryover)	\$ -	\$ 23,157	\$ 23,157	\$ 23,157
NET Deferred Revenue (Future Committed Carryover)	\$ -	\$ 17,559	\$ 17,559	\$ 17,559
NET Deferred Revenue (Future Committed Carryover)	\$ -	\$ 3,750	\$ 3,750	\$ 3,750
SubTotal	\$ -	\$ 242,141	\$ 242,141	\$ 242,141
NET CARRYOVER/FUND BALANCE INCREASE (DECREASE)	\$ -	\$ (474,535)	\$ 251,252	\$ (159,675)
FUND BALANCE DETAIL:				
BEGINNING FUND BALANCE		\$ 413,677	\$ 413,677	\$ 907,071
ENDING FUND BALANCE		\$ 192,756	\$ 907,071	\$ 747,396

NOTE: Fund Balances subject to change.

2026-27 TENTATIVE BUDGET

CAPITAL OUTLAY [41x]

	Adopted Budget	<i>after 3/31</i> Budget Update end of Qtr 3	Estimated Actuals through 6-30-26	Tentative Budget
	2025-26	2025-2026	2025-2026	2026-2027
REVENUES:				
Federal Sources	\$ -	\$ -	\$ -	\$ -
State Sources	\$ -	\$ -	\$ -	\$ -
Local Sources	\$ 750,000	\$ 1,330,000	\$ 1,325,598	\$ 1,345,000
TOTAL REVENUES	\$ 750,000	\$ 1,330,000	\$ 1,325,598	\$ 1,345,000
EXPENDITURES:				
Services & Other Operating- 411	\$ 750,000	\$ 760,000	\$ 382,063	\$ 90,000
Other Staff Salaries-41601	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 750,000	\$ 760,000	\$ 382,063	\$ 90,000
NET FUND BALANCE INCREASE (DECREASE)	\$ -	\$ 570,000	\$ 943,535	\$ 1,255,000
OTHER FINANCING SOURCES (USES):				
Due from Other Sources	\$ -	\$ -	\$ -	\$ -
Due to Other Sources	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	\$ 6,122,860	\$ 5,717,972	\$ 5,717,972	\$ 6,661,506
Prior Year Adjustments to Fund Balance				
Adjusted Beginning Fund Balance (Audited Fin Stmtns)	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 6,122,860	\$ 6,287,972	\$ 6,661,506	\$ 7,916,506

NOTE: Fund Balances subject to change.

2026-27 TENTATIVE BUDGET

MEASURE Q CAPITAL PROJECTS [42x]

	Adopted Budget	<i>after 3/31</i>		Tentative Budget
	2025-26	Budget Update end of Qtr 3	Estimated Actuals through 6-30-26	2026-2027
REVENUES:				
Measure Q - Series B	\$ 1,785,000	\$ 385,000	\$ 505,514	\$ 385,000
Measure Q - Series C	\$ 939,250	\$ 104,000	\$ 137,643	\$ 104,000
Measure Q - Series D	\$ 2,089,380	\$ 144,000	\$ 178,042	\$ 144,000
Measure Q - Series E	\$ 4,438,914	\$ 598,000	\$ 225,771	\$ 598,000
Measure Q - Series F	\$ 19,693,714	\$ 1,035,000	\$ 924,308	\$ 1,035,000
Measure Q - Series G	\$ -	\$ 28,000,000	\$ 28,000,000	\$ -
TOTAL REVENUES	\$ 28,946,258	\$ 30,266,000	\$ 29,971,278	\$ 2,266,000
EXPENDITURES:				
Measure Q - Series B	\$ 1,785,000	\$ 1,785,000	\$ 11,969	\$ 535,000
Measure Q - Series C	\$ 939,250	\$ 939,250	\$ 3,259	\$ 370,300
Measure Q - Series D	\$ 2,089,380	\$ 2,089,380	\$ 29,706	\$ 266,100
Measure Q - Series E	\$ 4,438,914	\$ 4,438,914	\$ 260,193	\$ 1,244,543
Measure Q - Series F	\$ 19,693,714	\$ 24,881,524	\$ 16,152,511	\$ 6,443,651
Measure Q - Series G	\$ -	\$ 127,500	\$ 127,500	\$ 18,173,873
TOTAL EXPENDITURES	\$ 28,946,258	\$ 34,261,568	\$ 16,585,137	\$ 27,033,467
NET FUND BALANCE INCREASE (DECREASE)	\$ -	\$ (3,995,568)	\$ 13,386,141	\$ (24,767,467)
Measure Q - Series B Fund Balance	\$ 11,241,178	\$ 11,739,238	\$ 11,739,238	\$ 12,232,783
Measure Q - Series C Fund Balance	\$ 3,085,027	\$ 3,196,326	\$ 3,196,326	\$ 3,330,710
Measure Q - Series D Fund Balance	\$ 3,943,328	\$ 3,896,655	\$ 3,896,655	\$ 4,044,991
Measure Q - Series E Fund Balance	\$ 24,174,765	\$ 5,506,558	\$ 5,506,558	\$ 5,472,136
Measure Q - Series F Fund Balance	\$ 30,523,446	\$ 23,846,524	\$ 23,846,524	\$ 8,618,322
Measure Q - Series G Fund Balance	\$ -	\$ -	\$ -	\$ 27,872,500
	\$ 72,967,744	\$ 48,185,301	\$ 48,185,301	\$ 61,571,442
BEGINNING FUND BALANCE (Total)				
Adjusted Beginning Fund Balance				
Measure Q - Series B Fund Balance	\$ 11,241,178	\$ 10,339,238	\$ 12,232,783	\$ 12,082,783
Measure Q - Series C Fund Balance	\$ 3,085,027	\$ 2,361,076	\$ 3,330,710	\$ 3,064,410
Measure Q - Series D Fund Balance	\$ 3,943,328	\$ 1,951,275	\$ 4,044,991	\$ 3,922,891
Measure Q - Series E Fund Balance	\$ 24,174,765	\$ 1,665,644	\$ 5,472,136	\$ 4,825,593
Measure Q - Series F Fund Balance	\$ 30,523,446	\$ -	\$ 8,618,322	\$ 3,209,671
Measure Q - Series G Fund Balance	\$ -	\$ 27,872,500	\$ 27,872,500	\$ 9,698,627
ENDING FUND BALANCE	\$ 72,967,744	\$ 44,189,733	\$ 61,571,442	\$ 36,803,975

NOTE: Fund Balances subject to change.

2026-27 TENTATIVE BUDGET

SELF-INSURANCE [61x]

	Adopted Budget	<i>after 3/31</i> Budget Update end of Qtr 3	Estimated Actuals through 6-30-26	Tentative Budget
	2025-26	2025-2026	2025-2026	2026-2027
REVENUES:				
Self-Insurance Interest	\$ 162,449	\$ 32,000	\$ 16,356	\$ 20,000
TOTAL REVENUES	\$ 162,449	\$ 32,000	\$ 16,356	\$ 20,000
EXPENDITURES:				
Self-Insurance Fees	\$ 162,449	\$ 909,449	\$ 839,554	\$ 890,373
TOTAL EXPENDITURES	\$ 162,449	\$ 909,449	\$ 839,554	\$ 890,373
NET FUND BALANCE INCREASE (DECREASE)	\$ (0)	\$ (877,449)	\$ (823,198)	\$ (870,373)
OTHER FINANCING SOURCES (USES):				
Due from Other Sources	\$ -	\$ 750,000	\$ 750,000	\$ 825,000
Due to Other Sources	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	\$ 127,449	\$ 127,449	\$ 127,449	\$ 54,251
Prior Year Adjustments to Fund Balance	\$ -	\$ -	\$ -	\$ -
Adjusted Beginning Fund Balance (Audited Fin Str)	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 127,449	\$ -	\$ 54,251	\$ 8,878

NOTE: Fund Balances subject to change.

2026-27 TENTATIVE BUDGET

STUDENT REPRESENTATION FEE [72x]

	Adopted Budget 2025-26	after 3/31 Budget Update end of Qtr 3 2025-26	Estimated Actuals 2025-26	Tentative Budget 2026-27
REVENUES:				
Local Sources - actual	\$ 48,138	\$ 22,908	\$ 22,908	\$ 22,908
Local Sources - prior year	\$ 113,038	\$ 113,038	\$ 113,038	\$ 113,038
TOTAL REVENUES	\$ 161,176	\$ 135,946	\$ 135,946	\$ 135,946
EXPENDITURES:				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Other Staff Salaries	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -
Supplies & Materials	\$ -	\$ -	\$ -	\$ -
Indirect Cost	\$ 1,685	\$ 802	\$ 802	\$ 802
Services & Other Operating	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Due Back to CCCCCO	\$ -	\$ 10,652	\$ 10,652	\$ 10,652
TOTAL EXPENDITURES	\$ 1,685	\$ 11,454	\$ 11,454	\$ 11,454
EXCESS REVENUES (EXPENDITURES)	\$ 46,453	\$ 124,492	\$ 124,492	\$ 124,492
Due to Students	\$ 24,069	\$ 11,454	\$ 11,454	\$ -
Due Back to CCCCCO - PY	\$ 22,384	\$ -	\$ -	\$ 10,652
FUND BALANCE INCREASE (DECREASE)	\$ -	\$ 11,454	\$ 11,454	\$ 113,840
BEGINNING FUND BALANCE				
	\$ 113,038	\$ 113,038	\$ 113,038	\$ 124,492
Prior Year Adjustments to Fund Balance	\$ -		\$ -	\$ -
Adjusted Beginning Fund Balance (Audited Fin	\$ -		\$ -	\$ -
ENDING FUND BALANCE	\$ 113,038	\$ 124,492	\$ 124,492	\$ 124,492

NOTE: Fund Balances subject to change.

2026-27 TENTATIVE BUDGET

STUDENT BODY CENTER FEE [73x]

	Adopted Budget 2025-26	<i>after 3/31 Budget Update end of Qtr 3</i> 2025-26	Estimated Actuals 2025-26	Tentative Budget 2026-27
REVENUES:				
Local Sources - actual	\$ 76,265	\$ 65,284	\$ 65,284	\$ 75,000
Local Sources - prior year	\$ 288,113	\$ 364,379	\$ -	\$ -
TOTAL REVENUES	\$ 364,378	\$ 429,663	\$ 65,284	\$ 75,000
EXPENDITURES:				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Other Staff Salaries	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -
Supplies & Materials	\$ -	\$ -	\$ -	\$ -
Services & Other Operating	\$ -	\$ -	\$ 199	\$ 240
Capital Outlay	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ -	\$ -	\$ 199	\$ 240
NET FUND BALANCE INCREASE (DECREASE)	\$ 76,265	\$ 65,284	\$ 65,085	\$ 74,760
OTHER FINANCING SOURCES (USES):				
Due from Other Sources	\$ -	\$ -	\$ -	\$ -
Due to Other Sources	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	\$ 364,378	\$ 364,378	\$ 364,378	\$ 429,463
Prior Year Adjustments to Fund Balance	\$ -	\$ -	\$ -	\$ -
Adjusted Beginning Fund Balance (Audited Fin Stmt)	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 440,643	\$ 429,662	\$ 429,463	\$ 504,223

NOTE: Fund Balances subject to change.

2026-27 TENTATIVE BUDGET

FINANCIAL AID [74]

	Adopted Budget 2025-26	after 3/31 Budget Update end of Qtr 3 2025-26	Estimated Actuals 2025-26	Tentative Budget 2026-27
REVENUES (projected) :				
Federal/State Sources				
PELL	\$ 14,499,489	\$ 14,499,489	\$ 16,524,920	\$ 13,000,000
FSEOG-Fed.Supp.Educ.Oppor.Grant	\$ 251,514	\$ 251,514	\$ 215,000	\$ 280,427
Federal Direct Loan	\$ 1,803,958	\$ 1,803,958	\$ 2,212,191	\$ 1,700,000
Federal Work Study (was 1212%)	\$ 237,042	\$ 237,042	\$ 237,042	\$ 265,193
Chafee (estimate)	\$ 66,450	\$ 66,450	\$ 66,000	\$ 67,000
CalGrant AB/C (estimate)	\$ 1,889,155	\$ 1,889,155	\$ 1,784,417	\$ 1,900,000
Emergency Financial Assistance	\$ 2,498	\$ 2,498	\$ 2,498	\$ 2,498
Emerg Financial Assist-Supp	\$ 121,426	\$ 121,426	\$ 121,426	\$ 121,426
TOTAL REVENUES	\$ 18,871,532	\$ 18,871,532	\$ 21,163,494	\$ 17,336,544
EXPENDITURES (projected) :				
Federal/State Sources				
PELL	\$ 14,499,489	\$ 14,499,489	\$ 16,476,032	\$ 13,000,000
FSEOG-Fed.Supp.Educ.Oppor.Grant	\$ 251,514	\$ 251,514	\$ 215,000	\$ 280,427
Federal Direct Loan	\$ 1,803,958	\$ 1,803,958	\$ 2,212,191	\$ 1,700,000
Federal Work Study (was 1212%)	\$ 237,042	\$ 237,042	\$ 237,042	\$ 265,193
Chafee (estimate)	\$ 66,450	\$ 66,450	\$ 75,000	\$ 67,000
CalGrant AB/C (estimate)	\$ 1,889,155	\$ 1,889,155	\$ 1,728,448	\$ 1,900,000
Emergency Financial Assistance	\$ 2,498	\$ 2,498	\$ -	\$ 2,498
Emerg Financial Assist-Supp	\$ 121,426	\$ 121,426	\$ -	\$ 121,426
Other uses	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 18,871,532	\$ 18,871,532	\$ 20,943,713	\$ 17,336,544
EXCESS REVENUES (EXPENDITURES)	\$ -	\$ -	\$ 219,782	

2026-27 TENTATIVE BUDGET

STUDENT BODY – ASSC/CLUBS [81x]

	Adopted Budget <i>2025-26</i>	<i>after 3/31</i> Budget Update end of Qtr 3 <i>2025-26</i>	Estimated Actuals <i>2025-26</i>	<i>Tentative Budget 2026-27</i>
REVENUES:				
TOTAL REVENUES	\$ 120,769	\$ 151,319	\$ 22,565	\$ 106,859
EXPENDITURES:				
8100 Student Clubs (ASSC)	\$ 70,685	\$ 85,229	\$ 39,624	\$ 45,605
ASSC-Drama Club	\$ 7,019	\$ 9,033	\$ -	\$ 9,033
Alpha Gamma Sigma	\$ -	\$ -	\$ -	\$ -
Phi Theta Kappa	\$ 1,730	\$ 6,160	\$ 857	\$ 5,304
French Club	\$ 3,284	\$ 3,684	\$ 529	\$ 3,155
Gamers Club	\$ 537	\$ 537	\$ -	\$ 537
The Human Collective	\$ 4,742	\$ 4,557	\$ -	\$ 4,557
Campus Cat Club	\$ 865	\$ 865	\$ -	\$ 865
Clothes 4 Hope	\$ 424	\$ 424	\$ -	\$ 424
Puente Club	\$ 1,153	\$ 2,316	\$ -	\$ 2,316
Black Student Union	\$ 150	\$ 550	\$ -	\$ 550
Filipino American Student Union	\$ 1,017	\$ 1,017	\$ -	\$ 1,017
Rotaract Club	\$ 900	\$ 1,300	\$ -	\$ 1,300
The Entrepreneur Club	\$ 600	\$ 1,000	\$ -	\$ 1,000
STEM Club	\$ 0	\$ -	\$ -	\$ -
A2MEND	\$ 767	\$ 1,167	\$ 31	\$ 1,136
Dance Club	\$ 834	\$ 1,233	\$ 155	\$ 1,078
Pride Club	\$ 1,156	\$ 1,556	\$ -	\$ 1,556
Arts and Crafts Club	\$ 400	\$ 400	\$ -	\$ 400
Muslim Student Association	\$ 1,100	\$ 1,100	\$ -	\$ 1,100
Intersarsity Christian Fellowship	\$ 900	\$ 1,300	\$ -	\$ 1,300
The Creative's Collective	\$ 899	\$ 899	\$ -	\$ 899
International Society of Pharm Engineers (ISPE)	\$ 2,720	\$ 2,720	\$ -	\$ 2,720
Photography Club	\$ 745	\$ 745	\$ -	\$ 745
Cosmetology Club	\$ 300	\$ 300	\$ -	\$ 300
Horticulture Club	\$ 800	\$ 800	\$ -	\$ 800
PreMed Club 2023	\$ 5,725	\$ 6,125	\$ -	\$ 6,125
Auto Tech Club	\$ 1,203	\$ 1,603	\$ -	\$ 1,603
Asian Pacific Islander Club	\$ 300	\$ 300	\$ -	\$ 300
Baker's Favorite Club	\$ 290	\$ 290	\$ -	\$ 290
Community Service Club	\$ 300	\$ 300	\$ -	\$ 300
Fashion Club	\$ 700	\$ 700	\$ -	\$ 700
Reproductive Health Club	\$ 4,240	\$ 4,640	\$ 293	\$ 4,347
Alph Beta Gamma Honors Society	\$ -	\$ 550	\$ -	\$ 550
Blue Gene Algae Club	\$ 950	\$ 1,350	\$ -	\$ 1,350
Solano's Orgullo Latino (SOL) Club	\$ 150	\$ 150	\$ -	\$ 150
MESA Club	\$ 1,521	\$ 1,921	\$ 258	\$ 1,663
Writer's Society Club	\$ 450	\$ 450	\$ -	\$ 450
Art Club	\$ 869	\$ 1,269	\$ 538	\$ 731
Computer Science Club	\$ 195	\$ 595	\$ (8)	\$ 603
Spanish Club	\$ 150	\$ 550	\$ -	\$ 550
Pamans Club	\$ -	\$ 835	\$ 167	\$ 667
Dungeons & Dragons Club	\$ -	\$ 400	\$ -	\$ 400
Vision Hub Club	\$ -	\$ 400	\$ 19	\$ 381
TOTAL EXPENDITURES	\$ 120,769	\$ 151,320	\$ 42,443	\$ 106,859
NET FUND BALANCE INCREASE (DECREASE)	\$ (0)	\$ (0)	\$ (19,878)	\$ 0

2026-27 TENTATIVE BUDGET

RETIREE HEALTH BENEFIT JPA [8401]

	Adopted Budget	<i>after 3/31</i> Budget Update end of Qtr 3	Estimated Actuals	<i>Tentative Budget</i>
	<i>2025-26</i>	<i>2025-26</i>	<i>2025-26</i>	<i>2026-27</i>
REVENUES:				
Investment Gains		\$ 795,123	\$ 531,995	
Investment Losses		\$ (316,911)	\$ (53,742)	
<i>projected future Gains</i>	\$ 1,151,039	\$ 48,785		\$ 530,000
<i>projected future Losses</i>	\$ (438,106)			\$ (60,000)
Local Sources/Interfund Transfers				
TOTAL REVENUES	\$ 712,933	\$ 526,997	\$ 478,253	\$ 470,000
EXPENDITURES:				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Other Staff Salaries	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Supplies & Materials	\$ -	\$ -	\$ -	\$ -
Services & Other Operating	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -
EXCESS REVENUES (EXPENDITURES)	\$ 712,933	\$ 526,997	\$ 478,253	\$ 470,000
BEGINNING FUND BALANCE	\$ 7,431,748	\$ 7,431,748	\$ 7,431,748	\$ 7,910,001
ENDING FUND BALANCE	\$ 8,144,681	\$ 7,958,745	\$ 7,910,001	\$ 8,380,001

NOTE: Fund Balances subject to change.

2026-27 TENTATIVE BUDGET

EDUCATION FOUNDATION

	<i>Adopted Budget 2025-26</i>	<i>Actuals As of 03/31/2026</i>	<i>Tentative Budget 2026-27</i>
REVENUES:			
Restricted	\$ 104,500	\$ 138,704	\$ 294,500
Unrestricted	\$ 105,323	\$ 105,590	\$ 45,500
TOTAL REVENUES	\$ 209,823	\$ 244,294	\$ 340,000
EXPENDITURES:			
Scholarships - Restricted	\$ 107,500	\$ 62,208	\$ 189,000
College Programs - Restricted	\$ 30,000	\$ 99,863	\$ 2,500
Scholarships/Donations - Unrestricted	\$ 3,500	\$ 7,050	\$ 1,000
Administrative Costs - Unrestricted	\$ 57,875	\$ 66,633	\$ 29,625
Special Events - Unrestricted	\$ 57,855	\$ 43,220	\$ 6,700
TOTAL EXPENDITURES	\$ 256,730	\$ 278,973	\$ 228,825
NET FUND BALANCE INCREASE (DECREASE)	\$ (46,907)	\$ (34,679)	\$ 111,175
BEGINNING FUND BALANCE	\$ 633,957		\$ 599,278
ENDING FUND BALANCE	\$ 587,050		\$ 710,453

2026-27 TENTATIVE BUDGET

GANN

California Community Colleges Gann Limit Worksheet Budget Year 2026-27			
DISTRICT:	SOLANO		
DATE:	May 4, 2026		
I. 2026-27 Appropriations Limit:			
A. Appropriations Limit			\$ 72,066,204
B. Price Factor:	1.0495		
C. Population factor:			
1 2024-25	Second Period Actual FTES	7,136.7100	
2 2025-26	Second Period Actual FTES	7,234.8700	
	Population Change Factor	1.0138	
	(C.2. divided by C.1.)		
D. Limit adjusted by inflation and population factors (line A multiplied by line B and line C.3.)			\$ 76,677,223
E. Adjustments to increase limit:			
1 Transfers in of financial responsibility			
2 Temporary voter approved increases			
3 Total adjustments - increase			-
F. Adjustments to decrease limit:			
1 Transfers out of financial responsibility			
2 Temporary voter approved increases			
3 Total adjustments - decrease			-
G. Appropriations Limit			\$ 76,677,223
II. 2026-27 Appropriations Subject to Limit			
A. State Aid ¹			\$ 41,090,155
B. State Subventions ²			25,589,335
C. Local Property taxes			
D. Estimated excess Debt Service taxes			
E. Estimated Parcel taxes, Square Foot taxes, etc.			
F. Interest on proceeds of taxes			
G. Less: Costs for Unreimbursed Mandates ³			
H. Appropriations Subject to Limit			\$ 66,679,490
Please contact Jubilee Smallwood, jsmallwood@cccco.edu , for any instructions regarding the Gann Limit.			
¹ Includes any unrestricted General Fund such as State General Apportionments, Apprenticeship Allowance, Prop 30/55 Education Protection Account tax revenue, Full-Time Faculty, Part-Time Faculty Compensation, Part-Time Health Benefits, or Part-Time Faculty Office Hours. Additional information may be found in the California Community College Compendium of Allocations and Resources.			
² Home Owners Property Tax Relief, Timber Yield Tax, etc. ...			
³ Local Appropriations for Unreimbursed State, Court, and Federal Mandates. This may include amounts of district money spent for unreimbursed mandates such as the federally-required Medicare payments and Social Security contributions for hourly, temporary, part-time, and student employees not covered by PERS or STRS.			