



**SOLANO**

**SERVING SOLANO COUNTY AND THE CITY OF WINTERS, CALIFORNIA**

**ADOPTED BUDGET 2025-26  
Governing Board Meeting  
September 2025**

***TRANSFORMING STUDENTS' LIVES***



**SOLANO**  
COMMUNITY COLLEGE

**REPORT BY:**

**Susan Wheet**

**VICE PRESIDENT, FINANCE & ADMINISTRATION**

**With the hard work of the Business Services Team:**

**Edith Sanchez**

**INTERIM DIRECTOR OF BUSINESS SERVICES**

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

# **SOLANO COMMUNITY COLLEGE DISTRICT**

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DIRECTOR OF HUMAN RESOURCES

# SOLANO COMMUNITY COLLEGE DISTRICT

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## Mission Statement

<b>MISSION:</b>	Solano Community College's mission is to educate a culturally and academically diverse student population drawn from our local communities and beyond. We are committed to student learning and achievement and to helping our students achieve their educational, professional, and personal goals. Solano transforms students' lives with undergraduate education, transfer courses, career and technical education, certificate programs, workforce development and training, basic-skills education, and lifelong-learning opportunities.
<b>VISION:</b>	Solano Community College will be a recognized leader in educational excellence – transforming students' lives.

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

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

## CALIFORNIA STATE BUDGET (COMMUNITY COLLEGES)

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The State Budget Act of 2025 reflects state expenditures of approximately \$321 billion, a 7.8% increase from the 2024-25 budget. State General Fund Spending increased to \$228.4 billion. The enacted State Budget focused on maintaining stability in a challenging fiscal environment for California Community Colleges, including about \$404 million in ongoing adjustments. The 2025-26 State Budget provides total additional resources of more than \$763 million to California Community Colleges as compared to the 2024 Budget Act.

The State Budget Act of 2025 reflects a slight increase in overall funding for California Community Colleges over the 2024-25 levels, based on the use of one-time funds, deferrals, and reserves to soften the impact of the tight state budget.

The Student Centered Funding Formula's (SCFF) hold harmless provision enacted in the 2021 Budget Act expired at the end of 2024-25. As specified in the 2022 Budget Act, a modified form of revenue protections begins in 2025-26, under which a district's 2024-25 funding level represents its new "floor." Beginning this year, districts will be funded at their SCFF generated amount for the year or their "floor" (2024-25 funding amount), whichever is higher. This funding protection does not include adjustments to reflect cumulative COLAs over time, as was the case with the hold harmless provision in effect through 2024-25, so a district's hold harmless amount will not grow.

The State Budget Act includes about \$763.5 million in policy adjustments compared with 2024-25 expenditure levels (after the impact of technical adjustments). Most notable among the ongoing adjustments, the state budget includes \$244 million for a 2.3% COLA for the SCFF and some categorical programs. The changes are summarized in the tables on the following pages.

### 2025-26 Student Centered Funding Formula Rates (rounded)

Allocations	2024-25 Rates	2025-26 Rates	Change from 2024-25 (Amount)	Change from 2024-25 (Percent)
Base Credit <sup>a</sup>	\$5,294.42	\$5,416.20	\$121.77	2.30%
Incarcerated Credit <sup>a</sup>	7,424.53	7,595.29	170.76	2.30%
Special Admit Credit <sup>a</sup>	7,424.53	7,595.29	170.76	2.30%
CDCP	7,424.53	7,595.29	170.76	2.30%
Noncredit	4,464.58	4,567.26	102.69	2.30%
Supplemental Point Value	1,251.96	1,280.76	28.80	2.30%
Student Success Main Point Value	738.23	755.21	16.98	2.30%
Student Success Equity Point Value	186.21	190.49	4.28	2.30%

<sup>a</sup>Ten districts receive higher credit FTE rates, as specified in statute.

### 2025-26 SCFF Rates for Colleges and Centers (rounded)

Basic Allocations	2024-25	2025-26	Change from 2024-25 (Amount)	Change from 2024-25 (Percent)
<b>Single College District</b>				
Small College	\$6,508,449.14	\$6,658,143.47	\$149,694.33	2.30%
Medium College	8,677,936.16	8,877,528.70	199,592.53	2.30%
Large College	10,847,419.78	11,096,910.43	249,490.65	2.30%
<b>Multi College District</b>				
Small College	6,508,449.14	6,658,143.47	149,694.33	2.30%
Medium College	7,593,193.50	7,767,836.95	174,643.45	2.30%
Large College	8,677,936.16	8,877,528.70	199,592.53	2.30%
Designated Rural College	2,070,087.77	2,117,699.79	47,612.02	2.30%
State Approved Centers	2,169,483.61	2,219,381.74	49,898.12	2.30%
<b>Grandparented Centers</b>				
Small Center	271,187.37	277,424.68	6,237.31	2.30%
Small Medium Center	542,371.33	554,845.87	12,474.54	2.30%
Medium Center	1,084,740.95	1,109,690.00	24,949.04	2.30%
Medium Large Center	1,627,112.28	1,664,535.87	37,423.58	2.30%
Large Center	2,169,483.61	2,219,381.74	49,898.12	2.30%

## LOCAL SUPPORT FUNDING IS LARGELY STABLE FOR ONGOING PROGRAMS

The following table shows ongoing local assistance funding by program for 2024-25 and 2025-26. As the table shows, some categorical programs receive cost-of-living adjustments while most others receive level or workload-based funding. Decreases in funding are related to removal of one-time funds or revised estimates of underlying factors.

### California Community Colleges Ongoing Funding by Program<sup>a</sup> (In Millions)

Program	2024-25 Enacted	2025-26 Enacted	Change Amount	Percent Change	Explanation of Change
Student Centered Funding Formula	9,571.33	10,004.89	433.56	4.53%	2025-26 adjusted for COLA, growth, and other base adjustments
Adult Education Program - Main <sup>b</sup>	659.14	674.16	15.02	2.30%	COLA
Student Equity and Achievement Program	523.98	523.98	0.00	0.00%	
Student Success Completion Grant	412.60	412.60	0.00	0.00%	
Strong Workforce Program	290.40	290.40	0.00	0.00%	Of this funding, \$60 million shall be available annually to support the Rebuilding Nursing Infrastructure Grant Program from 2024-25 through 2028-29.
Part-time faculty health insurance	200.49	200.49	0.00	0.00%	
Extended Opportunity Programs and Services (EOPS)	185.04	189.30	4.26	2.30%	COLA
Disabled Students Programs and Services (DSPS)	174.67	178.69	4.02	2.30%	COLA
Full-time faculty hiring	150.00	150.00	0.00	0.00%	
California College Promise (AB 19)	91.21	91.21	0.00	0.00%	
Integrated technology	89.50	89.50	0.00	0.00%	
Financial aid administration	80.42	83.73	3.31	4.12%	Waived fees and per unit adjustment
CalWORKs student services	55.64	56.92	1.28	2.30%	COLA
NextUp (foster youth program)	54.11	54.11	0.00	0.00%	

Basic needs centers	43.29	43.29	0.00	0.00%	
Mathematics, Engineering, Science Achievement (MESA)	39.42	39.42	0.00	0.00%	
Mandates Block Grant and reimbursements	38.80	39.16	0.36	0.94%	COLA and enrollment-based adjustment
Apprenticeship (community college districts RSI)	34.69	35.62	0.93	2.69%	COLA
Rising Scholars Network	25.00	35.00	10.00	40.00%	Add base funding to expand network
Cooperative Agencies Resources for Education (CARE)	33.84	34.61	0.78	2.30%	COLA
Student mental health services	32.47	32.47	0.00	0.00%	
CA Apprenticeship Initiative	30.00	30.00	0.00	0.00%	
Institutional effectiveness initiative	27.50	27.50	0.00	0.00%	
Part-time faculty compensation	26.54	26.54	0.00	0.00%	
Part-time faculty office hours	23.63	23.63	0.00	0.00%	
Economic and Workforce Development	22.93	22.93	0.00	0.00%	
Homeless and Housing Insecurity Program 'Rapid Rehousing'	20.56	20.56	0.00	0.00%	
California Virtual Campus	20.00	20.00	0.00	0.00%	
California Online Community College (Calbright College)	15.00	15.00	0.00	0.00%	
Nursing Program Support	13.38	13.38	0.00	0.00%	
Puente Project	13.33	13.33	0.00	0.00%	
Equal Employment Opportunity Program	13.88	12.77	-1.11	-8.02%	Decrease in available Equal Opportunity Fund
Lease revenue bond payments	12.79	12.77	-0.03	-0.20%	Lease Revenue Debt Service Adjustments
Dreamer Resource Liaisons	11.60	11.60	0.00	0.00%	

Veterans Resource Centers	10.82	10.82	0.00	0.00%	
Classified Employee Summer Assistance Program	10.00	10.00	0.00	0.00%	
Immigrant legal services through CDSS	10.00	10.00	0.00	0.00%	
Umoja	9.18	9.18	0.00	0.00%	
AANHPI Student Achievement Program	8.00	8.00	0.00	0.00%	
Foster Care Education Program	6.15	6.15	0.00	0.00%	
Credit for Prior Learning Policies	0.00	5.00	5.00	N/A	Expand Credit for Prior Learning Policies
Childcare tax bailout	4.32	4.42	0.10	2.30%	COLA
Rising Scholars Network- Textbooks/Digital Course Content	3.00	3.00	0.00	0.00%	
Student housing lease revenue bond payments	0.00	2.47	2.47	N/A	Lease revenue debt service for community college housing projects
Middle College High School Program	1.84	1.84	0.00	0.00%	
Academic Senate	1.80	1.80	0.00	0.00%	
Historically Black Colleges and Universities (HBCU) Transfer Pathway project	1.38	1.38	0.00	0.00%	
African American Male Education Network and Development (A2MEND)	1.10	1.10	0.00	0.00%	
Transfer education and articulation (excluding HBCU Transfer Pathway project)	0.70	0.70	0.00	0.00%	
FCMAT	0.77	0.77	0.00	0.00%	
<b>Total</b>	<b>\$ 13,106.22</b>	<b>\$ 13,586.17</b>	<b>\$ 479.95</b>	<b>3.66%</b>	

<sup>a</sup>Table reflects total programmatic funding for the system, including amounts from prior years available for use in the years displayed.

<sup>b</sup>The Adult Education program total includes resources that go to the K-12 system but are included in the CCC budget. The K-12 Strong Workforce program and K-12 Apprenticeship programs are not listed above but are also included in the CCC budget.

# STATE BUDGET IMPACT ON SOLANO COMMUNITY COLLEGE DISTRICT

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## **Cash Impacts**

### **Operational Impacts**

The overall impact on Community Colleges includes a Cost-of-Living Adjustment (COLA) increase of 2.3% in total revenues and an enrollment growth allowance of 2.35%.

### **State Structural Deficits**

The State Department of Finance has warned that they still expect the state to have additional structural deficits in the future.

### **Solano CCD Structural Deficits**

Solano CCD is now out of Hold Harmless. With the new SCFF, the college is funded based on the base allocation, supplemental allocation, and student success allocation.

Additionally, the district expects to have deficit spending over the next several years, anticipating increases to salaries and expenses to returning more in-person classes. This spending is planned as a way of reducing the ending fund balance.

**2025-26**

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**ADOPTED BUDGET**

**UNRESTRICTED GENERAL FUND**

**2025-26 REVENUE ASSUMPTIONS**

Revenue assumptions in the unrestricted general fund project an increase of 2.3% in 2025-26. The primary source of revenues, known as apportionment revenue, is shown below. (The rates are calculated based on the enrollment information as of P2.)

Basic Allocation	FTES Allocation	Supplemental Allocation	Success Allocation	Total Allocation
\$11,096,908	\$39,023,364	\$11,207,901	\$7,058,798	\$68,386,971

**2024-25 EXPENSE ASSUMPTIONS**

ITEM	Increase over Projected 2024-25 Estimated Actuals
Salaries & Benefits (including rising costs of insurance)	4.36% increase
Supplies, Services, Equipment	20.67% Increase
Other Outgo (OPEB, Property & Liability Insurance)	Transferring Prop/Liab Insurance to different fund

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ADOPTED BUDGET

**DISTRICT FUNDS**

**1. GENERAL FUNDS**

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

**2. DEBT SERVICE FUNDS**

- a. Bond Debt Services [21x]

**3. SPECIAL REVENUE FUNDS**

- a. Child Development [33x]

**4. CAPITAL PROJECTS FUNDS**

- a. Capital Outlay [41x]
- b. Measure Q – Construction [42x]

**5. FIDUCIARY FUNDS**

- a. Self-Insurance [61x]
- b. TRUST FUNDS
  - i. Student Representation Fee [72x]
  - ii. Student Body Center Fee [73x]
  - iii. Student Financial Aid [74x]
  - iv. Student Body – ASSC/Clubs [81x]
  - v. Retiree Health Benefit JPA Fund [84x]

## ADOPTED BUDGET

## GENERAL FUND: UNRESTRICTED [11x]

	YTD (Estimated) Update end of Qtr 4	Tentative/ TEMP Budget		Adopted Budget	
		2024-25		2025-26	
		2024-25	2025-26	2024-25	2025-26
<b>REVENUES:</b>					
Base Allocation (FTES & Basic Alloc.)	\$ 47,851,164	\$ 48,300,775	\$ 50,850,508		
Supplemental Allocation	\$ 10,955,915	\$ 11,222,143	\$ 11,207,900		
Student Success Allocation	\$ 6,824,275	\$ 7,070,229	\$ 7,058,798		
	<b>Sub Total</b>	\$ 65,631,354	\$ 66,593,147	\$ 69,117,206	
Other/ Other State Revenue	\$ 7,631,522	\$ 2,800,000	\$ 2,635,394		
Prior FY Apportionment Adjustment	\$ 3,662,337	\$ -	\$ -		
GFU-Pell Admin & Interest	\$ 19,041	\$ 28,212	\$ 18,669		
BFAP 2%	\$ 71,040	\$ 308,191	\$ 298,797		
Contingency Deficit Factor 2%	\$ -	\$ -	\$ (1,382,344)		
	<b>TOTAL REVENUES</b>	\$ 77,015,294	\$ 69,729,550	\$ 70,687,722	
<b>EXPENDITURES:</b>					
Academic Salaries	\$ 27,524,733	\$ 28,579,000	\$ 28,921,500		
Classified Salaries	\$ 13,716,126	\$ 14,681,350	\$ 14,586,350		
Benefits	\$ 20,589,790	\$ 20,342,415	\$ 21,017,090		
Supplies and Materials	\$ 585,876	\$ 688,660	\$ 738,660		
Other Operating	\$ 8,826,695	\$ 11,243,113	\$ 10,443,113		
Capital Outlay	\$ 67,108	\$ 257,000	\$ 257,000		
Other Outgo	\$ 112	\$ -	\$ 750,000		
GFU-Pell Admin	\$ 25,789	\$ 28,212	\$ 18,669		
BFAP 2%	\$ 187,348	\$ 308,191	\$ 298,797		
Contingency appropriation	\$ -	\$ 250,000	\$ 250,000		
	<b>TOTAL EXPENDITURES</b>	\$ 71,523,576	\$ 76,377,941	\$ 77,281,179	
<b>NET FUND BALANCE INCREASE (DECREASE)</b>					
<b>FUND BALANCE INCREASE (DECREASE)</b>	\$ 5,491,718	\$ (6,648,391)	\$ (6,593,457)		
<b>BEGINNING FUND BALANCE</b>	\$ 35,577,135	\$ 26,854,274	\$ 41,068,853		
<b>ENDING FUND BALANCE</b>	\$ 41,068,853	\$ 20,205,883	\$ 34,475,396		

## ADOPTED BUDGET

**GENERAL FUND: UNRESTRICTED [11x]****Fund Balance**

	YTD (Estimated) Update end of Qtr 4	Tentative/ TEMP Budget		Adopted Budget	
		2024-25		2025-26	
		\$ 5,491,718	\$ (6,648,391)	\$ (6,593,457)	
NET FUND BALANCE INCREASE (DECREASE)					
FUND BALANCE INCREASE (DECREASE)					
BEGINNING FUND BALANCE	\$ 35,577,135	\$ 26,854,274	\$ 41,068,853		
Prior Year Adjustments to Fund Balance					
Adjusted Beginning Fund Balance (Audited Fin Stmtns)					
ENDING FUND BALANCE	\$ 41,068,853	\$ 20,205,883	\$ 34,475,396		
 FUND BALANCE COMPOSITION/RATIO:					
Potential Surplus Payout				\$ 4,393,374	
Salary Improvements 2022-23 (taken from reserve over 5 years)	\$ 3,600,000	\$ 1,800,000	\$ 1,800,000		
Technology/ Non- Capitol Expense Reserve	\$ 869,212	\$ 869,212	\$ 1,967,556		
STRS/PERS Premium Reserve	\$ 4,525,000	\$ 4,525,000	\$ 4,525,000		
Designated Reserve: OPEB Liability	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000		
Board Required Minimum 5% Reserve	\$ 3,576,179	\$ 3,818,897	\$ 3,864,059		
Stability Reserve	\$ 24,498,462	\$ 5,192,774	\$ 13,925,407		
ENDING FUND BALANCE	\$ 41,068,853	\$ 20,205,883	\$ 34,475,396		
Fund Balance / Reserve Ratio	57.42%	26.46%	44.61%		
Required + Stability Reserve Ratior	39.25%	11.80%	23.02%		
NOTE: Fund Balances subject to change.					

## ADOPTED BUDGET

**GENERAL FUND: RESTRICTED – Federal [12x]**

	YTD (Estimated) Update end of Q4	Tentative Budget		Adopted Budget	
		2024-25	2025-26	2025-26	2025-26
<b>REVENUES:</b>					
FEDERAL TOTAL REVENUES	\$ 483,862	\$ 661,523	\$ 656,279		
<b>PLANNED EXPENDITURES:</b>					
Federal Programs:					
Perkins	\$ 370,541	\$ 507,651	\$ 507,651		
TANF/Calworks	\$ 40,638	\$ 40,638	\$ 40,638		
Veterans Resource Center	\$ 6,528	\$ 34,889	\$ 29,645		
FCKE	\$ 66,155	\$ 78,345	\$ 78,345		
Subtotal	\$ 483,862	\$ 661,523	\$ 656,279		
TOTAL Federal Programs	\$ 483,862	\$ 661,523	\$ 656,279		
NET FUND BALANCE INCREASE (DECREASE)	\$ -	\$ -	\$ -		
BEGINNING FUND BALANCE	\$ 19,338	\$ 19,338	\$ 19,338		
ENDING FUND BALANCE (Federal)	\$ 19,338	\$ 19,338	\$ 19,338		
<b>FUND BALANCE COMPOSITION</b>					
Veterans Resource Center	\$ 19,338.00	\$ 19,338.00	\$ 19,338		
Other (Federal only)	\$ -	\$ -	\$ -		
ENDING FUND BALANCE (Federal)	\$ 19,338.00	\$ 19,338.00	\$ 19,338		
NOTE: Fund Balances subject to change.					

2025-26

ADOPTED BUDGET

**GENERAL FUND: RESTRICTED – State [13x]**

	STATE TOTAL REVENUES	YTD (Estimated) Update end of Q4	Tentative Budget	Carryover (Avail. Bal as of 6/30/25)	New Allocation 26FY	Adopted Budget
		2024-25	2025-26	2024-25	2025-26	2025-26
<b>REVENUES:</b>						
<b>EXPENDITURES:</b>						
<b>State Programs:</b>						
Student Equity & Achievement	\$ 3,895,164	\$ 6,772,612	\$ 3,504,007	\$ 3,238,962	\$ 6,742,969	
Strong Workforce (Local)	\$ 2,970,817	\$ 2,565,216	\$ 1,566,229	\$ 988,837	\$ 2,555,066	
Strong Workforce (Regional)	\$ 795,160	\$ 1,685,914	\$ 1,482,633	\$ 479,347	\$ 1,961,980	
Physical Plant & Instructional Support	\$ 657,250	\$ 1,756,505	\$ 2,173,465	\$ -	\$ 2,173,465	
EOPS	\$ 928,539	\$ 1,092,983	\$ 280,804	\$ 640,574	\$ 921,378	
DSPS	\$ 694,472	\$ 1,249,157	\$ 368,302	\$ 908,083	\$ 1,276,385	
College Promise	\$ 905,477	\$ 1,730,926	\$ 986,252	\$ 915,300	\$ 1,901,552	
Interfund Transfers/Other Outgo (CalWorks)	\$ 248,432	\$ 293,837	\$ 29,998	\$ 230,331	\$ 260,329	
Financial Aid Administration (SFAA-BFAP)	\$ 375,954	\$ 391,443	\$ -	\$ 375,688	\$ 375,688	
Lottery	\$ 810,223	\$ 1,592,028	\$ 1,732,160	\$ 580,150	\$ 2,312,310	
Covid Recovery Block Grant (one time fund)	\$ 247,552	\$ -	\$ -	\$ -	\$ -	
Undocumented Rrscs Liaisons	\$ 14,392	\$ 365,181	\$ 282,254	\$ 82,219	\$ 364,473	
NextUp	\$ 295,918	\$ 2,028,292	\$ 1,451,708	\$ 475,732	\$ 1,927,440	
EEO	\$ 36,144	\$ 123,089	\$ 123,089	\$ -	\$ 123,089	
Equal Employment Opportunity	\$ 878	\$ 280,509	\$ 280,508	\$ -	\$ 280,508	
FCKE	\$ 165,633	\$ 171,611	\$ 6,844	\$ 158,685	\$ 165,529	
Local Systemwide Tech Data Security	\$ 24,416	\$ 200,688	\$ 353,972	\$ -	\$ 353,972	
CARE	\$ 159,631	\$ 359,842	\$ 172,051	\$ 83,784	\$ 255,835	
Culturally Responsive Pedagogy & Practices	\$ 69,182	\$ 1,618	\$ 1,618	\$ -	\$ 1,618	
Culturally Comp-Faculty Prof Dev (one-time)	\$ -	\$ -	\$ 600	\$ -	\$ 600	
Nursing	\$ 152,928	\$ 170,516	\$ 27,515	\$ 131,784	\$ 159,299	
Student Retention and Outreach	\$ 263,386	\$ 395,129	\$ 403,730	\$ -	\$ 403,730	
MESA	\$ 336,825	\$ 1,037,413	\$ 746,352	\$ 410,656	\$ 1,157,008	
Adult Block Ed	\$ -	\$ 93,252	\$ 90,880	\$ 46,096	\$ 136,976	
Zero Textbook (One-time)	\$ 51,438	\$ 93,673	\$ 99,706	\$ -	\$ 99,706	
Asian-American, Native Hawaiian & Pacific Islander	\$ 111,406	\$ 402,661	\$ 261,829	\$ 112,299	\$ 374,128	
Financial Aid Technology	\$ 49,463	\$ 127,074	\$ 94,586	\$ 47,657	\$ 142,243	
Student Success Completion	\$ 1,713,480	\$ 1,661,556	\$ 37,042	\$ 1,675,337	\$ 1,712,379	
Guided Pathways	\$ 90,090	\$ -	\$ -	\$ -	\$ -	
Mental Health Services	\$ 43,333	\$ 438,355	\$ 235,556	\$ 219,020	\$ 454,576	
Classified Prof Development (One-time)	\$ 3,405	\$ -	\$ -	\$ -	\$ -	
Basic Needs Services	\$ 15,661	\$ -	\$ 3,967	\$ -	\$ 3,967	
Basic Needs Center	\$ 398,644	\$ 588,382	\$ 261,255	\$ 296,447	\$ 557,702	
Student Food & Housing Supp	\$ 190,253	\$ 314,537	\$ 314,934	\$ -	\$ 314,934	
Rising Scholars	\$ 205,858	\$ 267,782	\$ 50,470	\$ 214,827	\$ 265,297	
Textbook Reimb-Teaching Incar (one-time)	\$ 132,827	\$ 200,000	\$ -	\$ 200,000	\$ 200,000	
<b>STATE SUBTOTAL (Page 1)</b>	<b>\$ 17,054,230</b>	<b>\$ 28,451,780</b>	<b>\$ 17,424,317</b>	<b>\$ 12,511,815</b>	<b>\$ 29,936,132</b>	

## ADOPTED BUDGET

## GENERAL FUND: RESTRICTED – State [13x]

## (Continued)

EXPENDITURES:	State Programs:	YTD (Estimated) Update end of Q4	Tentative Budget	Carryover (Avail. Bal as of 6/30/25)	New Allocation 26FY	Adopted Budget
		2024-25	2025-26	2024-25	2025-26	2025-26
STATE SUBTOTAL (Page 1)		\$ 17,054,230	\$ 28,451,780	\$ 17,424,317	\$ 12,511,815	\$ 29,936,132
LGBTQ+		\$ 62,112	\$ 137,682	\$ 108,401	\$ 63,592	\$ 171,993
CCC Equitable Placement & Completion		\$ 150,945	\$ 329,825	\$ 335,905	\$ -	\$ 335,905
Deaf and Hard of Hearing		\$ -	\$ 110,833	\$ 110,833	\$ -	\$ 110,833
Transfer Ed and Articulation - Seamless Transfer		\$ 15,672	\$ 2,387	\$ 2,387	\$ -	\$ 2,387
Instructional Equipment One-Time		\$ 29,406	\$ -	\$ 270	\$ -	\$ 270
RERP		\$ -	\$ 59,692	\$ 59,692	\$ -	\$ 59,692
Rancho Santiago CCD (pass through)		\$ -	\$ 18,578	\$ 18,578	\$ -	\$ 18,578
Systemwide Technology and Data Security		\$ 225,561	\$ 360,209	\$ 383,577	\$ -	\$ 383,577
Hunger Free Campus		\$ -	\$ 10,516	\$ 10,516	\$ -	\$ 10,516
Zero Textbook Cost		\$ 731	\$ 319,960	\$ 319,959	\$ -	\$ 319,959
Veterans Resource Center (one time)		\$ 1,208	\$ 453	\$ 453	\$ -	\$ 453
Veterans Resource Center (on-going)		\$ 130,693	\$ 367,179	\$ 220,382	\$ 114,924	\$ 335,306
Cal LAW		\$ 5,000	\$ 73,208	\$ 73,208	\$ -	\$ 73,208
A2MEND		\$ 23,606	\$ 13,747	\$ 11,978	\$ -	\$ 11,978
Hire UP Program		\$ 2,192,568	\$ 785,727	\$ 407,551	\$ -	\$ 407,551
Rising School Juvenile Justice		\$ 182,598	\$ 1,025,341	\$ 731,081	\$ 312,500	\$ 1,043,581
Student Transfer Achievement		\$ 31,556	\$ 489,520	\$ 526,809	\$ -	\$ 526,809
CESAP		\$ 15,360	\$ 9,022	\$ 6,597	\$ 13,194	\$ 19,791
SFAA (One-Time funds)		\$ 124,685	\$ 10,973	\$ 14,856	\$ -	\$ 14,856
Common Course Numbering		\$ 19,414	\$ 895,637	\$ 893,629	\$ -	\$ 893,629
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	\$ 8,272	\$ -	\$ 8,272
TOTAL State Programs		\$ 20,265,347	\$ 33,508,121	\$ 21,696,831	\$ 13,016,025	\$ 34,712,856
NET CARRYOVER/FUND BALANCE INCREASE (DECREASE)		\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE		\$ 2,133,745	\$ 2,462,345			\$ 2,133,745
ENDING FUND BALANCE		\$ 2,133,745	\$ 2,462,345			\$ 2,133,745
FUND BALANCE COMPOSITION						
Lottery-Prop 20 (Instructional)		\$ 1,922,533	\$ 2,140,571			\$ 1,922,533
Instructional Equipment One Time		\$ -	\$ 107,562			\$ -
Maintenance Allowance-CCCCO		\$ 211,212	\$ 214,512			\$ 211,212
ENDING FUND BALANCE		\$ 2,133,745	\$ 2,462,645			\$ 2,133,745

NOTE: Fund Balances subject to change.

## ADOPTED BUDGET

**GENERAL FUND: RESTRICTED LOCAL [14x]**

	LOCAL TOTAL REVENUES	YTD (Estimated) Update end of Q4	Tentative/ TEMP Budget	Adopted Budget
		2024-25	2025-26	2025-26
<b>REVENUES:</b>				
	<b>LOCAL TOTAL REVENUES</b>	<b>\$ 2,200,252</b>	<b>\$ 6,627,462</b>	<b>\$ 7,106,841</b>
<b>EXPENDITURES:</b>				
<b>Local Programs -</b>				
Facilities-Campus Reservations	\$ 242,872	\$ 574,321	\$ 595,676	
President's SCC-Local Funds	\$ 296,029	\$ 297,078	\$ 341,407	
Health Center	\$ 527,146	\$ 869,530	\$ 1,024,363	
Parking	\$ 565,650	\$ 1,032,341	\$ 715,042	
Graphics Dept	\$ 54,955	\$ 108,746	\$ 137,545	
SCC Theatre	\$ 951	\$ 139,279	\$ 155,850	
UC Berkeley-Puente	\$ 77,918	\$ 280,666	\$ 134,210	
Athletic Teams	\$ 16,919	\$ 53,819	\$ 52,096	
CIRM (5-year grant) - reimbursable	\$ 457,542	\$ 1,977,228	\$ 1,922,257	
NIIMBL - reimbursable	\$ 157	\$ 43,954	\$ -	
Other Local Programs	\$ (13,886)	\$ 1,250,500	\$ 2,002,396	
	<b>Subtotal</b>	<b>\$ 2,226,253</b>	<b>\$ 6,627,462</b>	<b>\$ 7,080,842</b>
	NET Due to Other Sources/Agencies	\$ (26,000)	\$ -	
	NET Deferred Revenue (Committed Carryover)	\$ -	\$ -	
	<b>TOTAL Local Funding Sources</b>	<b>\$ 2,200,252</b>	<b>\$ 6,627,462</b>	<b>\$ 7,080,842</b>
<b>NET CARRYOVER/FUND BALANCE INCREASE (DECREASE)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,000</b>	
<b>BEGINNING FUND BALANCE</b>	<b>\$ 3,493,378</b>	<b>\$ 3,309,026</b>	<b>\$ 3,493,378</b>	
<b>ENDING FUND BALANCE</b>	<b>\$ 3,493,378</b>	<b>\$ 3,309,026</b>	<b>\$ 3,519,378</b>	

NOTE: Fund Balances subject to change.

2025-26

ADOPTED BUDGET

**BOND INTEREST & REDEMPTION [21x]**

	TOTAL REVENUES	YTD (Estimated) Update end of Qtr 4	Tentative/ TEMP Budget	Adopted Budget
		2024-25	2025-26	2025-26
<b>REVENUES:</b>				
	<b>TOTAL REVENUES</b>	\$ 27,096,414	\$ 21,339,170	\$ 21,339,170
<b>EXPENDITURES:</b>				
GOB 2006 Series-Series B		\$ 5,050,381	\$ 5,241,675	\$ 5,241,675
GOB Measure Q-Series A-QA		\$ -	\$ -	\$ -
SCC GOB Measure Q-Series B (485)-QB		\$ -	\$ -	\$ -
SCC GORB 2014 Series A (487) Meas G		\$ -	\$ -	\$ -
GOB Measure Q-Series C -QC		\$ 327,500	\$ 496,667	\$ 496,667
2019 GenOb Refunding Bonds-Series A		\$ 785,833	\$ 1,041,667	\$ 1,041,667
SCC GOB Measure Q-Series D (424)-QD		\$ -	\$ -	\$ -
2021 GenOb Ref Bonds-Series A (437)		\$ 1,023,333	\$ 1,029,167	\$ 1,029,167
SCC GOB Measure Q-Series E (436)-QE		\$ 166,667	\$ -	\$ -
SCC GOB Measure Q-Series E (456)-QF		\$ 1,246,667	\$ 792,500	\$ 792,500
	<b>Sub-Total (Principal)</b>	\$ 8,600,381	\$ 8,601,675	\$ 8,601,675
GOB 2006 Series-Series B		\$ 2,724,208	\$ 2,399,667	\$ 2,399,667
GOB Measure Q-Series A -QA		\$ 847,418	\$ 847,418	\$ 847,418
SCC GOB Measure Q-Series B (485)-QB		\$ -	\$ -	\$ -
SCC GORB 2014 Series A (487) Meas G		\$ -	\$ -	\$ -
GOB Measure Q-Series C -QC		\$ 1,441,442	\$ 1,424,379	\$ 1,424,379
2019 GenOb Refunding Bonds-Series A		\$ 3,374,736	\$ 3,355,671	\$ 3,355,671
SCC GOB Measure Q-Series D (424)-QD		\$ 691,200	\$ 691,200	\$ 691,200
2021 GenOb Ref Bonds-Series A (437)		\$ 1,267,596	\$ 1,258,898	\$ 1,258,898
SCC GOB Measure Q-Series E (436)-QE		\$ 1,420,140	\$ 1,416,806	\$ 1,416,806
SCC GOB Measure Q-Series E (456)-QF		\$ 1,420,140	\$ 1,331,885	\$ 1,331,885
	<b>Sub-Total (Interest)</b>	\$ 13,186,878	\$ 12,725,924	\$ 12,725,924
Other Fees		\$ 15,435	\$ 11,570	\$ 11,570
	<b>TOTAL EXPENDITURES</b>	\$ 21,802,694	\$ 21,339,170	\$ 21,339,170
<b>REVENUES OVER (UNDER) EXPENDITURES</b>				

2025-26

ADOPTED BUDGET

**CHILD DEVELOPMENT [33x]**

	TOTAL REVENUES	YTD (Estimated) Update end of Q4	Tentative Budget	Adopted Budget
		2024-25	2025-26	2025-26
<b>REVENUES:</b>				
CSPP- CA State PreSchool Program	\$ 701,177	\$ 826,316	\$ 949,642	
CCTR- Child Center	\$ 640,548	\$ 631,255	\$ 758,724	
Child Care Food Program	\$ 75,238	\$ 60,000	\$ 83,646	
Child Dev Training Consortium	\$ -	\$ -	\$ -	
Reserves-CCTR and CSPP	\$ -	\$ 200	\$ -	
SCOE-Qlty Rating Impr Sys (QRIS)	\$ -	\$ 13,128	\$ 13,128	
ARPA-State Stipends (AB131) CSPP	\$ 6,436	\$ 3,452	\$ 6,616	
CCL Stipends	\$ -	\$ 11,500	\$ 11,500	
CDSS Stipend FY24	\$ -	\$ -	\$ 24,466	
ARPA- State Stipends (AB131) CCTR	\$ -	\$ 3,750	\$ 3,750	
One-time rate Supplement AB 185	\$ -	\$ 37,472	\$ 37,472	
AB110 Temp Rate Increase	\$ -	\$ 14,591	\$ 14,591	
CDSS Stipends and Rate Supplements	\$ -	\$ 1,091	\$ 5,551	
State Stipends AB140 CCTR	\$ 58,249	\$ 653	\$ 1,210	
Cost of Care CSPP	\$ 114,976	\$ 11,614	\$ 101,510	
SB140 Center One-time payment CSPP	\$ 3,000	\$ -	\$ -	
SB140 2nd Quarter One-time payment CSPP	\$ -	\$ 3,000	\$ 3,000	
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,599,624</b>	<b>\$ 1,618,023</b>	<b>\$ 2,014,805</b>	
<b>NET CARRYOVER/FUND BALANCE INCREASE (DECREASE)</b>		\$ -	\$ 200	

2025-26

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ADOPTED BUDGET

**CAPITAL OUTLAY [41x]**

	YTD (Estimated) Update end of Q4	Tentative/ TEMP Budget	Adopted Budget	
		2024-25	2025-26	2025-26
<b>REVENUES:</b>				
	<b>TOTAL REVENUES</b>	\$ 1,308,173	\$ 750,000	\$ 750,000
<b>EXPENDITURES:</b>				
Services & Other Operating- 411		\$ 1,713,062	\$ 750,000	\$ 750,000
Other Staff Salaries-41601		\$ -	\$ -	\$ -
	<b>TOTAL EXPENDITURES</b>	\$ 1,713,062	\$ 750,000	\$ 750,000
	<b>NET FUND BALANCE INCREASE (DECREASE)</b>	\$ (404,889)	\$ -	\$ -
<b>BEGINNING FUND BALANCE</b>		\$ 6,122,860	\$ 6,112,860	\$ 5,717,972
<b>ENDING FUND BALANCE</b>		<b>\$ 5,717,972</b>	<b>\$ 6,112,860</b>	<b>\$ 5,717,972</b>
NOTE: Fund Balances subject to change.				

## ADOPTED BUDGET

## MEASURE Q CAPITAL PROJECTS [42x]

	YTD (Estimated) Update end of Q4	Tentative/ TEMP Budget		Adopted Budget
		2024-25	2025-26	
		2025-26		
<b>REVENUES:</b>				
Measure Q - Series B	\$ 507,552	\$ 385,000	\$ 385,000	
Measure Q - Series C	\$ 137,434	\$ 104,000	\$ 104,000	
Measure Q - Series D	\$ 188,228	\$ 144,000	\$ 144,000	
Measure Q - Series E	\$ 676,462	\$ 598,000	\$ 598,000	
Measure Q - Series F	\$ 1,339,182	\$ 1,035,000	\$ 1,035,000	
	<b>TOTAL REVENUES</b>	<b>\$ 2,848,859</b>	<b>\$ 2,266,000</b>	<b>\$ 2,266,000</b>
<b>EXPENDITURES:</b>				
Measure Q - Series B	\$ 9,493	\$ 11,668,598	\$ 1,785,000	
Measure Q - Series C	\$ 26,135	\$ 3,173,973	\$ 939,250	
Measure Q - Series D	\$ 234,900	\$ 3,830,610	\$ 2,089,380	
Measure Q - Series E	\$ 20,329,942	\$ 5,000,000	\$ 4,438,914	
Measure Q - Series F	\$ 8,018,426	\$ 20,935,000	\$ 19,693,714	
	<b>TOTAL EXPENDITURES</b>	<b>\$ 28,618,896</b>	<b>\$ 44,608,181</b>	<b>\$ 28,946,258</b>
	<b>NET FUND BALANCE INCREASE (DECREASE)</b>	<b>\$ (25,770,037)</b>	<b>\$ (42,342,181)</b>	<b>\$ (26,680,258)</b>
Measure Q - Series B Fund Balance	\$ 11,241,178	\$ 11,618,325	\$ 11,739,238	
Measure Q - Series C Fund Balance	\$ 3,085,027	\$ 3,164,689	\$ 3,196,326	
Measure Q - Series D Fund Balance	\$ 3,943,328	\$ 3,913,420	\$ 3,896,655	
Measure Q - Series E Fund Balance	\$ 24,174,765	\$ 6,206,303	\$ 4,521,285	
Measure Q - Series F Fund Balance	\$ 30,523,446	\$ 28,361,657	\$ 23,844,203	
<b>BEGINNING FUND BALANCE (Total)</b>	<b>\$ 72,967,744</b>	<b>\$ 53,264,394</b>	<b>\$ 47,197,707</b>	
Adjusted Beginning Fund Balance				
Measure Q - Series B Fund Balance	\$ 11,739,238	\$ 334,727	\$ 10,339,238	
Measure Q - Series C Fund Balance	\$ 3,196,326	\$ 94,716	\$ 2,361,076	
Measure Q - Series D Fund Balance	\$ 3,896,655	\$ 226,810	\$ 1,951,275	
Measure Q - Series E Fund Balance	\$ 4,521,285	\$ 1,804,303	\$ 680,371	
Measure Q - Series F Fund Balance	\$ 23,844,203	\$ 8,461,657	\$ 5,185,489	
<b>ENDING FUND BALANCE</b>	<b>\$ 47,197,707</b>	<b>\$ 10,922,213</b>	<b>\$ 20,517,449</b>	
NOTE: Fund Balances subject to change.				

## ADOPTED BUDGET

## SELF-INSURANCE [61X]

	YTD (Estimated) Update end of Q4	Tentative/ TEMP Budget		Adopted Budget
		2024-25	2025-26	
		2025-26		
<b>REVENUES:</b>				
Self-Insurance Interest	\$ 37,013	\$ 35,000	\$ 35,000	
<b>TOTAL REVENUES</b>	<b>\$ 37,013</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	
<b>EXPENDITURES:</b>				
Self-Insurance Fees	\$ 728,688	\$ 700	\$ 893,700	
<b>TOTAL EXPENDITURES</b>	<b>\$ 728,688</b>	<b>\$ 700</b>	<b>\$ 893,700</b>	
<b>(DECREASE)</b>	<b>\$ (691,675)</b>	<b>\$ 34,300</b>	<b>\$ (858,700)</b>	
<b>OTHER FINANCING SOURCES (USES):</b>				
Due from Other Sources	\$ -	\$ -	\$ 750,000	
Due to Other Sources	\$ -	\$ -	\$ -	
<b>BEGINNING FUND BALANCE</b>	<b>\$ 819,125</b>	<b>\$ 819,125</b>	<b>\$ 127,450</b>	
<b>ENDING FUND BALANCE</b>	<b>\$ 127,450</b>	<b>\$ 853,425</b>	<b>\$ 18,750</b>	
NOTE: Fund Balances subject to change.				

## ADOPTED BUDGET

**STUDENT REPRESENTATION FEE [72x]**

	TOTAL REVENUES	YTD (Estimated) Update end of Q4 2024-25	Tentative/ TEMP Budget 2025-26	Adopted Budget 2025-26
		\$ 137,107	\$ 66,045	\$ 161,176
<b>REVENUES:</b>				
<b>EXPENDITURES:</b>				
Academic Salaries		\$ -	\$ -	\$ -
Other Staff Salaries		\$ -	\$ -	\$ -
Employee Benefits		\$ -	\$ -	\$ -
Supplies & Materials		\$ -	\$ -	\$ -
Indirect Cost		\$ 1,685	\$ 1,610	\$ 1,685
Services & Other Operating		\$ -	\$ -	\$ -
Capital Outlay		\$ -	\$ -	\$ -
Due Back to CCCCO		\$ 22,384	\$ 23,000	\$ 24,069
	<b>TOTAL EXPENDITURES</b>	<b>\$ 24,069</b>	<b>\$ 24,610</b>	<b>\$ 25,754</b>
	<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$ 113,038</b>	<b>\$ 41,435</b>	<b>\$ 22,384</b>
Due Back to CCCCO - PY		\$ -	\$ 20,045	\$ -
<b>FUND BALANCE INCREASE (DECREASE)</b>		<b>\$ 24,069</b>	<b>\$ 21,390</b>	<b>\$ 22,384</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$ 88,969</b>	<b>\$ 88,969</b>	<b>\$ 113,038</b>
<b>ENDING FUND BALANCE</b>		<b>\$ 113,038</b>	<b>\$ 110,359</b>	<b>\$ 135,422</b>
NOTE: Fund Balances subject to change.				

## ADOPTED BUDGET

**STUDENT BODY CENTER FEE [73x]**

	TOTAL REVENUES	YTD (Estimated) Update end of Q4 2024-25	Tentative/ TEMP Budget	Adopted Budget
			2025-26	2025-26
<b>REVENUES:</b>		\$ 364,643	\$ 75,000	\$ 364,378
<b>EXPENDITURES:</b>				
Academic Salaries		\$ -	\$ -	\$ -
Other Staff Salaries		\$ -	\$ -	\$ -
Employee Benefits		\$ -	\$ -	\$ -
Supplies & Materials		\$ -	\$ -	\$ -
Services & Other Operating		\$ 265	\$ 240	\$ 240
Capital Outlay		\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>		<b>\$ 265</b>	<b>\$ 240</b>	<b>\$ 240</b>
<b>NET FUND BALANCE INCREASE (DECREASE)</b>		<b>\$ 76,265</b>	<b>\$ 74,760</b>	<b>\$ 76,025</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Due from Other Sources		\$ -	\$ -	\$ -
Due to Other Sources		\$ -	\$ -	\$ -
<b>BEGINNING FUND BALANCE</b>		<b>\$ 288,113</b>	<b>\$ 360,982</b>	<b>\$ 364,378</b>
Prior Year Adjustments to Fund Balance		\$ -	\$ -	\$ -
Adjusted Beginning Fund Balance (Audited Fin Stmt)		\$ -	\$ -	\$ -
<b>ENDING FUND BALANCE</b>		<b>\$ 364,378</b>	<b>\$ 435,742</b>	<b>\$ 440,403</b>
<b>NOTE:</b> Fund Balances subject to change.				

2025-26

**ADOPTED BUDGET**

**FINANCIAL AID [74x]**

	YTD (Estimated) Update end of Q4 2024-25	Tentative/ TEMP Budget		Adopted Budget		
		2025-26	2025-26			
<b>REVENUES:</b>						
<b>Federal/State Sources</b>						
PELL	\$ 14,281,490	\$ 10,000,000	\$ 14,499,489			
FSEOG-Fed.Supp.Educ.Oppor.Grant	\$ 255,154	\$ 260,735	\$ 251,514			
Federal Direct Loan	\$ 1,611,488	\$ 1,400,000	\$ 1,803,958			
Federal Work Study (was 1212%)	\$ 238,203	\$ 260,457	\$ 237,042			
Chafee (estimate)	\$ 67,500	\$ 67,500	\$ 66,450			
CalGrant AB/C (estimate)	\$ 1,814,301	\$ 1,275,000	\$ 1,889,155			
Emergency Financial Assistance	\$ 2,378	\$ 2,498	\$ 2,498			
Emerg Financial Assist-Supp	\$ 121,426	\$ 121,426	\$ 121,426			
<b>TOTAL REVENUES</b>	<b>\$ 18,253,614</b>	<b>\$ 13,387,616</b>	<b>\$ 18,871,532</b>			
<b>EXPENDITURES:</b>						
<b>Federal/State Sources</b>						
PELL	\$ 14,282,001	\$ 10,000,000	\$ 14,499,489			
FSEOG-Fed.Supp.Educ.Oppor.Grant	\$ 254,804	\$ 260,735	\$ 251,514			
Federal Direct Loan	\$ 1,607,530	\$ 1,400,000	\$ 1,803,958			
Federal Work Study (was 1212%)	\$ 238,203	\$ 260,457	\$ 237,042			
Chafee (estimate)	\$ 46,050	\$ 67,500	\$ 66,450			
CalGrant AB/C (estimate)	\$ 1,825,146	\$ 1,275,000	\$ 1,889,155			
Emergency Financial Assistance	\$ (120)	\$ 2,498	\$ 2,498			
Emerg Financial Assist-Supp	\$ -	\$ 121,426	\$ 121,426			
Other uses				\$ -		
<b>TOTAL EXPENDITURES</b>	<b>\$ 18,253,614</b>	<b>\$ 13,387,616</b>	<b>\$ 18,871,532</b>			
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$ -</b>			<b>\$ -</b>		

## ADOPTED BUDGET

## STUDENT BODY – ASSC/CLUBS [81x]

	TOTAL REVENUES	YTD (Estimated) Update end of Q4	Tentative/ TEMP Budget	Adopted Budget
		2024-25	2025-26	2025-26
<b>REVENUES:</b>				
	\$ 108,649	\$ 224,153	\$ 120,769	
<b>EXPENDITURES:</b>				
6100 Student Clubs (ASSC)	\$ 104,432	\$ 180,277	\$ 70,685	
ASSC-Drama Club	\$ 1,540	\$ 5,518	\$ 7,019	
Alpha Gamma Sigma	\$ -	\$ 150	\$ -	
Phi Theta Kappa	\$ 804	\$ 2,234	\$ 1,730	
French Club	\$ 96	\$ 1,630	\$ 3,284	
Gamers Club	\$ -	\$ 444	\$ 537	
The Human Collective	\$ 33	\$ 4,532	\$ 4,742	
Campus Cat Club	\$ -	\$ 865	\$ 865	
Clothes 4 Hope	\$ -	\$ 424	\$ 424	
Puente Club	\$ 9	\$ 1,012	\$ 1,153	
Black Student Union	\$ -	\$ -	\$ 150	
Filipino American Student Union	\$ -	\$ 1,017	\$ 1,017	
Rotaract Club	\$ -	\$ 750	\$ 900	
The Entrepreneur Club	\$ -	\$ 450	\$ 600	
STEM Club	\$ 1,159	\$ 1,159	\$ 0	
A2MEND	\$ 133	\$ 750	\$ 767	
Dance Club	\$ -	\$ 684	\$ 834	
Pride Club	\$ -	\$ 1,006	\$ 1,156	
Arts and Crafts Club	\$ -	\$ 400	\$ 400	
Muslim Student Association	\$ -	\$ 1,100	\$ 1,100	
Interiversity Christian Fellowship	\$ -	\$ 750	\$ 900	
The Creative's Collective	\$ -	\$ 899	\$ 899	
International Society of Pharm Engineers (ISPE)	\$ -	\$ 2,570	\$ 2,720	
Photography Club	\$ -	\$ 745	\$ 745	
Cosmetology Club	\$ -	\$ 150	\$ 300	
Horticulture Club	\$ -	\$ 800	\$ 800	
PreMed Club 2023	\$ -	\$ 3,275	\$ 5,725	
Auto Tech Club	\$ 20	\$ 1,073	\$ 1,203	
Asian Pacific Islander Club	\$ -	\$ 300	\$ 300	
Baker's Favorite Club	\$ -	\$ 290	\$ 290	
Community Service Club	\$ -	\$ 300	\$ 300	
Fashion Club	\$ -	\$ 700	\$ 700	
Reproductive Health Club	\$ -	\$ 4,090	\$ 4,240	
Blue Gene Algae Club	\$ -	\$ 800	\$ 950	
Solano's Orgullo Latino (SOL) Club	\$ -	\$ 150	\$ 150	
MESA Club	\$ 88	\$ 1,459	\$ 1,521	
Writer's Society Club	\$ -	\$ 300	\$ 450	
Art Club	\$ 231	\$ 950	\$ 869	
Computer Science Club	\$ 105	\$ 150	\$ 195	
Spanish Club	\$ -	\$ -	\$ 150	
<b>TOTAL EXPENDITURES</b>	<b>\$ 108,649</b>	<b>\$ 224,153</b>	<b>\$ 120,769</b>	
<b>NET FUND BALANCE INCREASE (DECREASE)</b>	<b>\$ (0)</b>	<b>\$ 0</b>	<b>\$ (0)</b>	
<b>BEGINNING FUND BALANCE</b>	<b>\$ 330,144</b>	<b>\$ 160,563</b>	<b>\$ 330,144</b>	
<b>ENDING FUND BALANCE</b>	<b>\$ 330,144</b>	<b>\$ 160,563</b>	<b>\$ 330,144</b>	

**NOTE:** Fund Balances subject to change.

## ADOPTED BUDGET

## RETIREE HEALTH BENEFET JPA FUND [84X]

	YTD (Estimated) Update end of Q4	Tentative/ TEMP Budget		Adopted Budget	
		2024-25		2024-25	
		2024-25	2025-26	2024-25	2025-26
REVENUES:					
Contributions		\$ 222,583	\$ 210,000	\$ 210,000	
Interest		\$ 222,583	\$ 210,000	\$ 210,000	
TOTAL REVENUES					
EXPENDITURES:					
Withdrawals		\$ 6,087	\$ 9,000	\$ 9,000	
Portfolio Fees		\$ 6,087	\$ 9,000	\$ 9,000	
TOTAL EXPENDITURES					
EXCESS REVENUES (EXPENDITURES)		\$ 216,496	\$ 201,000	\$ 201,000	
OTHER FINANCING SOURCES (USES):					
Change in Market Value (positive/negative)		\$ 496,437	\$ 250,000	\$ 250,000	
TOTAL OTHER SOURCES (USES)		\$ 496,437	\$ 250,000	\$ 250,000	
FUND BALANCE INCREASE (DECREASE)		\$ 712,933	\$ 451,000	\$ 451,000	
BEGINNING FUND BALANCE		\$ 6,718,815	\$ 7,180,961	\$ 7,431,748	
ENDING FUND BALANCE		\$ 7,431,748	\$ 7,631,961	\$ 7,882,748	
Additional Board Reserve in Unrestricted General Fund		\$ 4,000,000.00	\$ 4,000,000.00	\$ 4,000,000.00	
TOTAL OPEB RESERVE		\$ 11,431,748.10	\$ 11,631,961.00	\$ 11,882,748.00	
NOTE: Fund Balances subject to change.					

## ADOPTED BUDGET

## 5-Year Outlook – Unrestricted Fund

	Adopted Budget (w/o contingencies) 2025-26	Projected Budget 2026-27	Projected Budget 2027-28	Projected Budget 2028-29	Projected Budget 2029-30
<b>REVENUES:</b>					
SCFF	69,117,206	70,803,972	73,274,513	75,750,626	78,310,391
Other	2,952,860	4,335,204	4,465,260	4,599,218	4,737,195
<b>TOTAL REVENUES</b>	<b>72,070,066</b>	<b>75,139,176</b>	<b>77,739,773</b>	<b>80,349,844</b>	<b>83,047,586</b>
<b>EXPENDITURES:</b>					
	77,031,179	78,571,803	80,143,239	81,746,104	83,381,026
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(4,961,113)</b>	<b>(3,432,626)</b>	<b>(2,403,465)</b>	<b>(1,396,259)</b>	<b>(333,440)</b>
Beginning Fund Balance	41,068,853	36,107,740	32,675,113	30,271,648	28,875,388
Estimated Ending Balance	<b>36,107,740</b>	<b>32,675,113</b>	<b>30,271,648</b>	<b>28,875,388</b>	<b>28,541,949</b>
<b>FUND BALANCE COMPOSITION</b>					
Potential Surplus Payout	4,393,374				
Salary Improvements 2022-23 (taken from reserve over 5 years)	1,800,000				
Technology/ Non- Capitol Expense Reserve	1,967,556	1,967,556	1,967,556	1,967,556	1,967,556
STRS/PERS Premium Reserve	4,525,000	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	4,000,000
Board Required Minimum 5% Reserve	3,851,559	3,928,590	4,007,162	4,087,305	4,169,051
Stability Reserve	15,570,251	18,253,967	15,771,930	14,295,528	13,880,342
<b>ENDING FUND BALANCE</b>	<b>\$ 36,107,740</b>	<b>\$ 32,675,113</b>	<b>\$ 30,271,648</b>	<b>\$ 28,875,388</b>	<b>\$ 28,541,949</b>
Fund Balance Reserve Ratio		46.87%	41.59%	37.77%	35.32%
Required + Stability Reserve Ratio		25.21%	28.23%	24.68%	22.49%
					34.23%
					21.65%

NOTE: Fund Balances currently under review - 'subject to change'.

2025-26

**ADOPTED BUDGET**

**GANN Limit Report**

**California Community Colleges  
Gann Limit Worksheet  
Budget Year 2025-26**

DISTRICT: **SOLANO**  
DATE: **July 1, 2025**

<b>I. Appropriations Limit:</b>	
A. Appropriations Limit	\$ <b>68,141,571</b>
B. Price Factor:	<b>1.0644</b>
C. Population factor:	
1 2023-24      Second Period Actual FTES	<b>6,753.2100</b>
2 2024-25      Second Period Actual FTES	<b>7,136.7100</b>
Population Change Factor (C.2. divided by C.1.)	<b>1.0568</b>
D. Limit adjusted by inflation and population factors (line A multiplied by line B and line C.3.)	\$ <b>76,649,586</b>
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	\$ <b>76,649,586</b>
<b>II. Appropriations Subject to Limit</b>	
A. State Aid <sup>1</sup>	\$ <b>48,444,489</b>
B. State Subventions <sup>2</sup>	
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 <sup>3</sup>	
H. Appropriations Subject to Limit	\$ <b>72,066,204</b>

Please contact Jubilee Smallwood, [jsmallwood@cccco.edu](mailto:jsmallwood@cccco.edu), for any instructions regarding the Gann Limit.

<sup>1</sup> 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.

<sup>2</sup> Home Owners Property Tax Relief, Timber Yield Tax, etc...

<sup>3</sup> 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.

2025-26

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ADOPTED BUDGET

**Proposition 30 EPA (Educational Protection Act) Report  
(Part of Unrestricted General Fund)**

<b>CALIFORNIA COMMUNITY COLLEGES</b> Annual Financial and Budget Report <b>SUPPLEMENTAL DATA</b>		<b>Schools and Local Public Safety Protection Act</b> <b>Prop 30 EPA Expenditure Report</b>			
FY: 2024-25 Budget Year: 2025-26		DISTRICT ID: 280		Name: Solano CCD	
ACTIVITY CLASSIFICATION	ACTIVITY CODE			<b>UNRESTRICTED</b>	
EPA Proceeds:	8630			6,961,031	
ACTIVITY CLASSIFICATION	ACTIVITY CODE	SALARIES & BENEFITS (1000-3000)	OPERATING EXPENSES (4000-5000)	CAPITAL OUTLAY (6000)	TOTAL
Instructional Activities	0200-5900	6,961,031			6,961,031
Other Support Activities (list below)	6XXX				
<b>Total Expenditures for EPA*</b>					6,961,031
<b>Revenue less Expenditures</b>					0
<b>*Total Expenditures for EPA may not include Administrator Salaries or other administrative costs.</b> Note: using CCCCC Exhibit C, 24/25 FY, P1 (2/14/2025).					