



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

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SOLANO COMMUNITY COLLEGE DISTRICT

Mission Statement

MISSION:	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.
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 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 ^a	\$5,294.42	\$5,416.20	\$121.77	2.30%
Incarcerated Credit ^a	7,424.53	7,595.29	170.76	2.30%
Special Admit Credit ^a	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%

^aTen 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)
Single College District				
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%
Multi College District				
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%
Grandparented Centers				
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^a (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 ^b	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%	
Total	\$ 13,106.22	\$ 13,586.17	\$ 479.95	3.66%	

^aTable reflects total programmatic funding for the system, including amounts from prior years available for use in the years displayed.

^bThe 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

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

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

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]

2025-26

ADOPTED BUDGET

GENERAL FUND: UNRESTRICTED [11x]

	YTD (Estimated) Update end of Qtr 4 2024-25	Tentative/ TEMP Budget 2025-26	Adopted Budget 2025-26
REVENUES:			
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
Sub Total	\$ 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)
TOTAL REVENUES	\$ 77,015,294	\$ 69,729,550	\$ 70,687,722
EXPENDITURES:			
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
TOTAL EXPENDITURES	\$ 71,523,576	\$ 76,377,941	\$ 77,281,179
NET FUND BALANCE INCREASE (DECREASE)	\$ 5,491,718	\$ (6,648,391)	\$ (6,593,457)
FUND BALANCE INCREASE (DECREASE)			
BEGINNING FUND BALANCE	\$ 35,577,135	\$ 26,854,274	\$ 41,068,853
ENDING FUND BALANCE	\$ 41,068,853	\$ 20,205,883	\$ 34,475,396

ADOPTED BUDGET

GENERAL FUND: UNRESTRICTED [11x]

Fund Balance

	YTD (Estimated) Update end of Qtr 4 2024-25	Tentative/ TEMP Budget 2025-26	Adopted Budget 2025-26
NET FUND BALANCE INCREASE (DECREASE)	\$ 5,491,718	\$ (6,648,391)	\$ (6,593,457)
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 Rator	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
REVENUES:			
FEDERAL TOTAL REVENUES	\$ 483,862	\$ 661,523	\$ 656,279
PLANNED EXPENDITURES:			
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
FUND BALANCE COMPOSITION			
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.			

ADOPTED BUDGET

GENERAL FUND: RESTRICTED – State [13x]

	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
REVENUES:					
STATE TOTAL REVENUES	\$ 20,265,347	\$ 33,508,121	\$ 21,696,831	\$ 13,016,025	\$ 34,712,856
EXPENDITURES:					
State Programs:					
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
STATE SUBTOTAL (Page 1)	\$ 17,054,230	\$ 28,451,780	\$ 17,424,317	\$ 12,511,815	\$ 29,936,132

2025-26

ADOPTED BUDGET

GENERAL FUND: RESTRICTED – State [13x]

(Continued)

	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
EXPENDITURES:					
State Programs:					
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]

	<i>YTD (Estimated) Update end of Q4</i>	<i>Tentative/ TEMP Budget</i>	<i>Adopted Budget</i>
	2024-25	2025-26	2025-26
REVENUES:			
LOCAL TOTAL REVENUES	\$ 2,200,252	\$ 6,627,462	\$ 7,106,841
EXPENDITURES:			
Local Programs -			
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
NIMBL - reimbursable	\$ 157	\$ 43,954	\$ -
Other Local Programs	\$ (13,886)	\$ 1,250,500	\$ 2,002,396
Subtotal	\$ 2,226,253	\$ 6,627,462	\$ 7,080,842
NET Due to Other Sources/Agencies	\$ (26,000)	\$ -	
NET Deferred Revenue (Committed Carryover)	\$ -	\$ -	
TOTAL Local Funding Sources	\$ 2,200,252	\$ 6,627,462	\$ 7,080,842
NET CARRYOVER/FUND BALANCE INCREASE (DECREASE)	\$ -	\$ -	\$ 26,000
BEGINNING FUND BALANCE	\$ 3,493,378	\$ 3,309,026	\$ 3,493,378
ENDING FUND BALANCE	\$ 3,493,378	\$ 3,309,026	\$ 3,519,378
NOTE: Fund Balances subject to change.			

ADOPTED BUDGET

BOND INTEREST & REDEMPTION [21x]

	YTD (Estimated) Update end of Qtr 4	Tentative/ TEMP Budget	Adopted Budget
	2024-25	2025-26	2025-26
REVENUES:			
TOTAL REVENUES	\$ 27,096,414	\$ 21,339,170	\$ 21,339,170
EXPENDITURES:			
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
Sub-Total (Principal)	\$ 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
Sub-Total (Interest)	\$ 13,186,878	\$ 12,725,924	\$ 12,725,924
Other Fees	\$ 15,435	\$ 11,570	\$ 11,570
TOTAL EXPENDITURES	\$ 21,802,694	\$ 21,339,170	\$ 21,339,170
REVENUES OVER (UNDER) EXPENDITURES			

2025-26

ADOPTED BUDGET

CHILD DEVELOPMENT [33x]

	YTD (Estimated) Update end of Q4	Tentative Budget	Adopted Budget
	2024-25	2025-26	2025-26
REVENUES:			
TOTAL REVENUES	\$ 1,599,623	\$ 1,618,023	\$ 2,015,005
EXPENDITURES:			
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
TOTAL EXPENDITURES	\$ 1,599,624	\$ 1,618,023	\$ 2,014,805
NET CARRYOVER/FUND BALANCE INCREASE (DECREASE)		\$ -	\$ 200

2025-26

ADOPTED BUDGET

CAPITAL OUTLAY [41x]

		YTD (Estimated) Update end of Q4 2024-25	<i>Tentative/ TEMP Budget</i> 2025-26	<i>Adopted Budget</i> 2025-26
REVENUES:				
	TOTAL REVENUES	\$ 1,308,173	\$ 750,000	\$ 750,000
EXPENDITURES:				
	Services & Other Operating- 411	\$ 1,713,062	\$ 750,000	\$ 750,000
	Other Staff Salaries-41601	\$ -	\$ -	\$ -
	TOTAL EXPENDITURES	\$ 1,713,062	\$ 750,000	\$ 750,000
	NET FUND BALANCE INCREASE (DECREASE)	\$ (404,889)	\$ -	\$ -
	BEGINNING FUND BALANCE	\$ 6,122,860	\$ 6,112,860	\$ 5,717,972
	ENDING FUND BALANCE	\$ 5,717,972	\$ 6,112,860	\$ 5,717,972
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
REVENUES:			
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
TOTAL REVENUES	\$ 2,848,859	\$ 2,266,000	\$ 2,266,000
EXPENDITURES:			
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
TOTAL EXPENDITURES	\$ 28,618,896	\$ 44,608,181	\$ 28,946,258
NET FUND BALANCE INCREASE (DECREASE)	\$ (25,770,037)	\$ (42,342,181)	\$ (26,680,258)
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
BEGINNING FUND BALANCE (Total)	\$ 72,967,744	\$ 53,264,394	\$ 47,197,707
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
ENDING FUND BALANCE	\$ 47,197,707	\$ 10,922,213	\$ 20,517,449
NOTE: Fund Balances subject to change.			

2025-26

ADOPTED BUDGET

SELF-INSURANCE [61X]

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

ADOPTED BUDGET

STUDENT REPRESENTATION FEE [72x]

	YTD (Estimated) Update end of Q4 2024-25	Tentative/ TEMP Budget 2025-26	Adopted Budget 2025-26
REVENUES:			
TOTAL REVENUES	\$ 137,107	\$ 66,045	\$ 161,176
EXPENDITURES:			
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 CCCCCO	\$ 22,384	\$ 23,000	\$ 24,069
TOTAL EXPENDITURES	\$ 24,069	\$ 24,610	\$ 25,754
EXCESS REVENUES (EXPENDITURES)	\$ 113,038	\$ 41,435	\$ 22,384
Due Back to CCCCCO - PY	\$ -	\$ 20,045	\$ -
FUND BALANCE INCREASE (DECREASE)	\$ 24,069	\$ 21,390	\$ 22,384
BEGINNING FUND BALANCE	\$ 88,969	\$ 88,969	\$ 113,038
ENDING FUND BALANCE	\$ 113,038	\$ 110,359	\$ 135,422
NOTE: Fund Balances subject to change.			

ADOPTED BUDGET

STUDENT BODY CENTER FEE [73x]

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

ADOPTED BUDGET

FINANCIAL AID [74x]

	YTD (Estimated) Update end of Q4 2024-25	Tentative/ TEMP Budget 2025-26	Adopted Budget 2025-26
REVENUES:			
Federal/State Sources			
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
TOTAL REVENUES	\$ 18,253,614	\$ 13,387,616	\$ 18,871,532
EXPENDITURES:			
Federal/State Sources			
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			\$ -
TOTAL EXPENDITURES	\$ 18,253,614	\$ 13,387,616	\$ 18,871,532
EXCESS REVENUES (EXPENDITURES)	\$ -		\$ -

2025-26

ADOPTED BUDGET

STUDENT BODY – ASSC/CLUBS [81x]

	YTD (Estimated) Update end of Q4	Tentative/ TEMP Budget	Adopted Budget
	2024-25	2025-26	2025-26
REVENUES:			
TOTAL REVENUES	\$ 108,649	\$ 224,153	\$ 120,769
EXPENDITURES:			
8100 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
Intersivity 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
TOTAL EXPENDITURES	\$ 108,649	\$ 224,153	\$ 120,769
NET FUND BALANCE INCREASE (DECREASE)	\$ (0)	\$ 0	\$ (0)
BEGINNING FUND BALANCE	\$ 330,144	\$ 160,563	\$ 330,144
ENDING FUND BALANCE	\$ 330,144	\$ 160,563	\$ 330,144
NOTE: Fund Balances subject to change.			

ADOPTED BUDGET

RETIREE HEALTH BENEFIT JPA FUND [84X]

	YTD (Estimated) Update end of Q4	Tentative/ TEMP Budget	Adopted Budget
	2024-25	2024-25	2025-26
REVENUES:			
Contributions		\$ -	
Interest	\$ 222,583	\$ 210,000	\$ 210,000
TOTAL REVENUES	\$ 222,583	\$ 210,000	\$ 210,000
EXPENDITURES:			
Withdrawals		\$ -	
Portfolio Fees	\$ 6,087	\$ 9,000	\$ 9,000
TOTAL EXPENDITURES	\$ 6,087	\$ 9,000	\$ 9,000
EXCESS REVENUES (EXPENDITURES)	\$ 216,496	\$ 201,000	\$ 201,000
OTHER FINANCING SOURCES (USES):			
Change in Market Value (positive/(egative))	\$ 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.			

2025-26

ADOPTED BUDGET

5-Year Outlook – Unrestricted Fund

	<i>Adopted Budget (w/o contingencies) 2025-26</i>	<i>Projected Budget 2026-27</i>	<i>Projected Budget 2027-28</i>	<i>Projected Budget 2028-29</i>	<i>Projected Budget 2029-30</i>
REVENUES:					
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
TOTAL REVENUES	72,070,066	75,139,176	77,739,773	80,349,844	83,047,586
EXPENDITURES:					
	77,031,179	78,571,803	80,143,239	81,746,104	83,381,026
NET INCREASE (DECREASE) IN FUND BALANCE	(4,961,113)	(3,432,626)	(2,403,465)	(1,396,259)	(333,440)
Beginning Fund Balance	41,068,853	36,107,740	32,675,113	30,271,648	28,875,388
Estimated Ending Balance	36,107,740	32,675,113	30,271,648	28,875,388	28,541,949
FUND BALANCE COMPOSITION					
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
ENDING FUND BALANCE	\$ 36,107,740	\$ 32,675,113	\$ 30,271,648	\$ 28,875,388	\$ 28,541,949
Fund Balance Reserve Ratio	46.87%	41.59%	37.77%	35.32%	34.23%
Required + Stability Reserve Ratio	25.21%	28.23%	24.68%	22.49%	21.65%

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

ADOPTED BUDGET

GANN Limit Report

California Community Colleges Gann Limit Worksheet Budget Year 2025-26			
DISTRICT:	SOLANO		
DATE:	July 1, 2025		
I. Appropriations Limit:			
A. Appropriations Limit			\$ 68,141,571
B. Price Factor:		<u>1.0644</u>	
C. Population factor:			
1 2023-24	Second Period Actual FTES	<u>6,753.2100</u>	
2 2024-25	Second Period Actual FTES	<u>7,136.7100</u>	
	Population Change Factor	<u>1.0568</u>	
	(C.2. divided by C.1.)		
D. Limit adjusted by inflation and population factors	(line A multiplied by line B and line C.3.)		\$ 76,649,586
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			\$ 76,649,586
II. Appropriations Subject to Limit			
A. State Aid ¹			\$ 48,444,489
B. State Subventions ²			23,621,715
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			\$ 72,066,204
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.			

ADOPTED BUDGET

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

CALIFORNIA COMMUNITY COLLEGES Annual Financial and Budget Report SUPPLEMENTAL DATA		Schools and Local Public Safety Protection Act Prop 30 EPA Expenditure Report			
FY: 2024-25 Budget Year: 2025-26		DISTRICT ID: 280		Name: Solano CCD	
ACTIVITY CLASSIFICATION	ACTIVITY CODE				UNRESTRICTED
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				
Total Expenditures for EPA*					6,961,031
Revenue less Expenditures					0
*Total Expenditures for EPA may not include Administrator Salaries or other administrative costs. Note: using CCCCC Exhibit C, 24/25 FY, P1 (2/14/2025).					