



2025-2026 Adopted Budget

Shami S. Brar, VP Administrative Services

STATE BUDGET 2025-26

The Enacted State Budget was shaped by stock market volatility, potential federal tariffs and funding reductions, and the potential for substantial increases in state costs.

Deficit of approximately \$12 billion for 2025-26.

It includes NO major core reductions to Community College programs or services, instead focuses on maintaining stability in a challenging fiscal environment.

STATE BUDGET 2025-26

Increase of \$244.2 million to support a 2.3% COLA for apportionments and select categorical.

Provides a total of \$140 million across the 2024-25 and 2025-26 budget years to support a combined enrollment growth of 2.35%.

Defers \$408.4 million from the SCFF for 2025-26 to 2026-27.

Funds transitional kindergarten expansion outside of the Proposition 98 “split” beginning in 2025-26 but does not go back to do the same for 2023-24 and 2024-25.

STATE BUDGET 2025-26

Strengthening California's Economic Growth and Student Earning Potential

Technology and Data Systems

- Provides \$12 million one-time for the Common Cloud Data Platform.
- Provides \$6.6 million one-time for e-Transcript California.

Credit for Prior Learning and Career Passport

- Provides \$15 million one-time and \$5 million ongoing to scale Credit for Prior Learning.
- Provides \$25 million one-time to implement the Career Passport.

Rising Scholars Network

- Provides \$10 million ongoing for all colleges to participate in the Rising Scholars Network.

STATE BUDGET 2025-26

Funds Wrap-Around Services to Ensure Student Completion

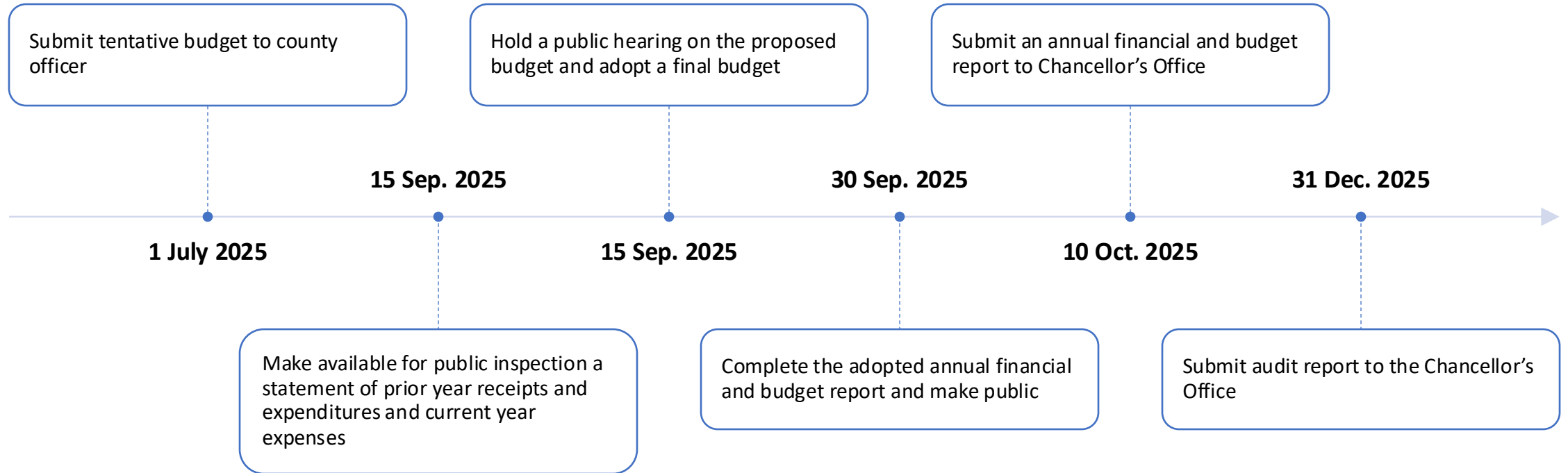
Provides \$60 million one-time to establish the Student Support Block Grant.

Includes \$20 million one-time to support emergency financial assistance grants to students.

Provides \$15 million one-time to support Dreamer Resource Liaisons.

Invests \$5.1 million one-time for financial aid outreach through community-based organizations.

FINANCIAL REPORTING TIMELINE 2025-2026



STUDENT CENTERED FUNDING FORMULA (SCFF)

Current split of 70/20/10, is set in statute. No plans to change.

SCFF Oversight Committee will make recommendations but not on split.

Rates will be adjusted annually by any enacted COLA.

SCFF hold harmless provision expired in 2024-25.

2024-25 funding will be the new floor for SCFF hold harmless provision. No automatic adjustments to reflect cumulative COLA over time, only if provided in budget act language.

Starting in 2025-26, districts will be funded at their SCFF generated amount for that year or their “floor” (2024-25 TCR funding amount).



2025-26 SCFF RATES

Category	2024-25 Rates (rounded)	2025-26 Rates (rounded) (2024-25 Rates plus 2.30% COLA)
Credit	5,294	5,416
Incarcerated Credit	7,425	7,596
Special Admit Credit	7,425	7,596
CDCP	7,425	7,596
Noncredit	4,465	4,568
Supplemental Point Value	1,252	1,281
Student Success Main Point Value	738	755
Student Success Equity Point Value	186	190



Service
Equity
Resources
Vision
Education
Success

UNRESTRICTED GENERAL FUND (FUND 10)
BEGINNING FUND BALANCE

REVENUE

8100-8200
8600-8700
8800-8900

Federal
State
Local/Incoming Transfers

TOTAL REVENUE

REVENUE PLUS BEGINNING FUND BALANCE

EXPENDITURES

1100-1400
2100-2400
3100-3800
4100-4700
5100-5800
6100-6700

Academic Salaries
Classified Salaries
Employee Benefits
Supplies
Other Operating Costs
Capital Expenditures

TOTAL EXPENDITURES

7100-7900

Other Outgo

TOTAL EXPENDITURES & OTHER OUTGO

SURPLUS/DEFICIT

ENDING FUND BALANCE

ASSIGNMENTS

Assigned Aside for Categorical Salaries + Benefits
CPOS Student Support
Capital Projects Protection
ERTC One-Time Funds
DEI Initiatives & Training
IT Phone Replacement
IT Refresh
Leave Payoff
Professional Development
Reserve for Emergencies (AP 6305)
Reserve for Pension Stabilization (BP 6250)
Schedule Maintenance Reserve - 1%
Supplemental Protection
Resource Allocation - One-Time

2024-2025

ACTUALS

69,798,929

6,053,135

98,937,017

17,682,716

122,672,868

192,471,797

40,333,348

20,344,083

24,134,705

1,071,003

13,295,201

316,503

99,494,843

1,675,575

101,170,418

21,502,450

91,301,379

(750,000)

(500,000)

(18,000,000)

(5,613,382)

(500,000)

(2,000,000)

(3,000,000)

(500,000)

(50,000)

(500,000)

(7,300,000)

(1,000,556)

(6,000,000)

(1,500,000)

UNASSIGNED ENDING FUND BALANCE

UNASSIGNED RESERVE %*

44,087,441

47.1%

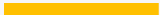
*Reserve based on FY 23-24 Fund 10 Exp of \$93.64M

2024-2025 UNAUDITED ACTUALS

2024-25 UNAUDITED ACTUALS										
Fund	Name	Beginning Balance	Revenue	Expenditures	Surplus/ (Deficit)	Ending Balance	Assigned Reserves	Unrestricted Balance After Assignments	Reserve	% of Overall Budget
	General Fund									
10	Unrestricted	69,798,929	122,672,868	101,170,418	21,502,450	91,301,379	(47,213,938)	44,087,441	47.1%	40.79%
12 (13 & 14)	Restricted	3,518,436	28,766,554	27,315,534	1,451,020	4,969,456				11.01%
21	Bond Interest & Redemption	16,261,571	22,226,970	20,451,124	1,775,846	18,037,417				8.25%
33	Child Development Center	299,566	860,187	769,651	90,536	390,102				0.31%
41	Capital Outlay Fund	27,488,599	4,189,196	5,787,864	(1,598,668)	25,889,931				2.33%
42	Revenue Bond Construction	64,178,014	51,831,200	35,678,094	16,153,106	80,331,120				14.38%
52	Cafeteria	61,756	485,976	496,086	(10,109)	51,647				0.20%
72	Student Rep	374,244	41,063	63,681	(22,618)	351,626				0.03%
74	Financial Aid	1,374,532	55,901,319	55,636,525	264,794	1,639,326				22.43%
75	Scholarships & Loan	37,167	668,543	668,511	32	37,198				0.27%
Total		183,392,814	287,643,877	248,037,488	39,606,389	222,999,202				100.00%



2025-2026 BUDGET ASSUMPTIONS



Revenue Budget Assumptions:

Student-Centered Funding Formula (SCFF) Funding is Based on Prior Year SCFF Stability - Total Computational Revenue (TCR) + COLA

SCFF COLA – 2.30%

Growth Funding – 2.35%

FTES - FY 2024-25 P3 – 11,275.40

FTES – FY 2025-26 – 11,145.04

TCR Deficit - 2.50%

Expenditure Budget Assumptions:

Step & Column Increases

Pension Rate Increases

CalPERS – Down from 27.05% in 24-25 to 26.81% in 2025-26

CalSTRS – No change - 19.10% in 24-25 and 25-26

California CPI – 3.1%

Inflationary factor of 3.0% for most Supply Expenses

Inflationary factor of 5.0% for most Operating Expenses

Unemployment Insurance Rate – 0.05%

Resource Allocation Funding Proposed

Long Term Commitments

Vacancies have been included

On-going District Obligations



Service
Equity
Resources
Vision
Education
Success

UNRESTRICTED GENERAL FUND (FUND 10)

BEGINNING FUND BALANCE

REVENUE

8100-8200

8600-8700

8800-8900

TOTAL REVENUE

REVENUE PLUS BEGINNING FUND BALANCE

EXPENDITURES

1100-1400

2100-2400

3100-3800

4100-4700

5100-5800

6100-6700

TOTAL EXPENDITURES

7100-7900

TOTAL EXPENDITURES & OTHER OUTGO

SURPLUS/DEFICIT

ENDING FUND BALANCE

ASSIGNMENTS

Assigned Aside for Categorical Salaries + Benefits

CPOS Student Support

Capital Projects Protection

ERTC One-Time Funds

DEI Initiatives & Training

IT Phone Replacement

IT Refresh

Leave Payoff

Cafeteria Support

Professional Development

Reserve for Emergencies (AP 6305)

Reserve for Pension Stabilization (BP 6250)

Schedule Maintenance Reserve - 1%

Supplemental Protection

Resource Allocation - One-Time

2025-2026

BUDGET

91,301,379

Federal

5,657,999

State

100,313,313

Local/Incoming Transfers

17,527,806

123,499,118

214,800,497

Academic Salaries

42,794,089

Classified Salaries

23,035,412

Employee Benefits

27,953,700

Supplies

2,459,083

Other Operating Costs

20,511,158

Capital Expenditures

332,529

117,085,971

Other Outgo

1,394,239

118,480,210

5,018,908

96,320,287

(1,500,000)

(1,000,000)

(18,000,000)

(10,842,244)

(500,000)

(2,000,000)

(4,500,000)

(500,000)

(350,000)

(50,000)

(500,000)

(7,300,000)

(1,124,870)

(6,000,000)

(3,000,000)

UNASSIGNED ENDING FUND BALANCE

39,153,173

UNASSIGNED RESERVE %*

38.7%

*Reserve based on FY 24-25 Fund 10 Exp of \$101.2M

2025-2026 ADOPTED BUDGET

2025-26 ADOPTED BUDGET

Fund	Name	Beginning Balance	Revenue	Expenditures	Surplus/ (Deficit)	Ending Balance	Assigned Reserves	Unrestricted Balance After Assignments	Reserve	% of Overall Budget
	General Fund									
10	Unrestricted	91,301,379	123,499,118	118,480,210	5,018,908	96,320,287	(57,167,114)	39,153,173	38.7%	38.9%
12 (13 & 14)	Restricted	4,969,456	54,529,299	54,714,780	(185,481)	4,783,974				17.9%
21	Bond Interest & Redemption	18,037,417	19,885,547	21,059,070	(1,173,523)	16,863,894				6.9%
33	Child Development Center	390,102	1,400,279	1,311,609	88,670	478,722				0.4%
41	Capital Outlay Fund	25,889,931	3,768,394	6,573,617	(2,805,223)	23,084,708				2.2%
42	Revenue Bond Construction	80,331,120	2,193,998	45,234,833	(43,040,835)	37,290,285				14.8%
52	Cafeteria	51,647	503,000	502,010	990	52,637				0.2%
72	Student Rep	351,626	44,900	69,000	(24,100)	327,526				0.0%
74	Financial Aid	1,639,326	55,944,199	56,208,597	(264,398)	1,374,928				18.4%
75	Scholarships & Loan	37,198	697,486	697,468	18	37,216				0.2%
Total		222,999,201	262,466,220	304,851,194	(42,384,974)	180,614,227				100.0%

LABOR COSTS AS A PERCENTAGE OF
TOTAL UNRESTRICTED EXPENDITURES

	<u>2024-25</u> <u>ACTUALS</u>	<u>2025-26</u> <u>BUDGET</u>
Academic Salaries	39.9%	36.2%
Classified Salaries	20.1%	19.4%
Employee Benefits	23.9%	23.6%
TOTAL	83.8%	79.2%

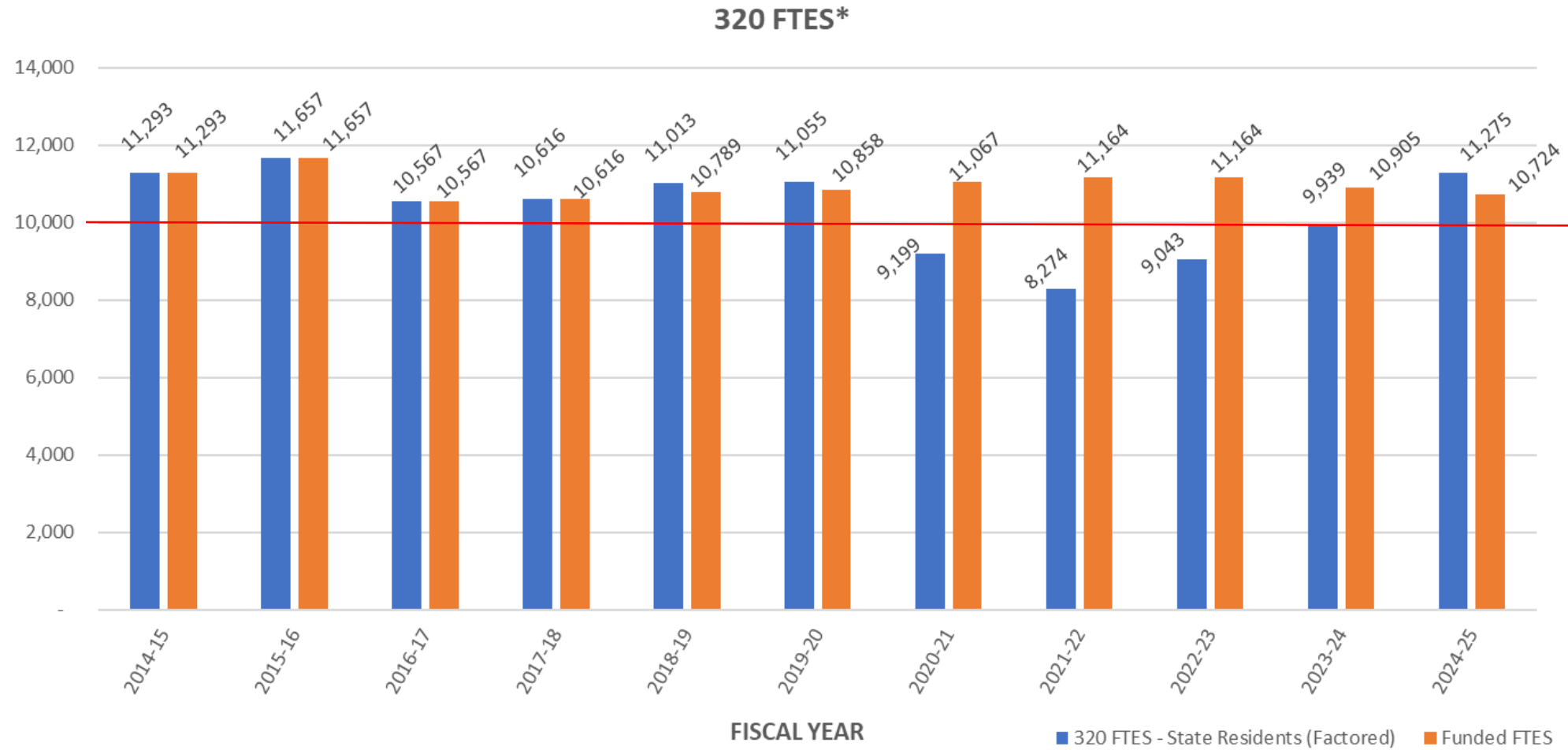
2024-25 ADOPTED BUDGET

2024-25 UNAUDITED ACTUALS

2025-26 ADOPTED BUDGET

		2024-25 Adopted Budget	2024-25 Unaudited Actuals	2025-26 Adopted Budget
Beginning Fund Balance		69,708,056	69,798,929	91,301,379
REVENUE				
8100-8200	Federal	21,180	6,053,135	5,657,999
8600-8700	State	90,748,148	98,937,017	100,313,313
8800-8900	Local/Incoming Transfers	15,755,091	17,682,716	17,527,806
Total Revenue		106,524,419	122,672,868	123,499,118
REVENUE PLUS BEGINNING FUND BALANCE		176,232,475	192,471,797	214,800,497
EXPENDITURES				
1100-1400	Academic Salaries	41,036,054	40,333,348	42,794,089
2100-2400	Classified Salaries	21,996,198	20,344,083	23,035,412
3100-3800	Employee Benefits	23,729,529	24,134,705	27,953,700
4100-4700	Supplies	2,211,364	1,071,003	2,459,083
5100-5800	Other Operating Costs	19,362,965	13,295,201	20,511,158
6100-6700	Capital Expenditures	1,484,275	316,503	332,529
Total Expenditures		109,820,384	99,494,843	117,085,971
7100-7900	Other Outgo	1,748,726	1,675,575	1,394,239
Total Expenditures & Other Outgo		111,569,110	101,170,418	118,480,210
Ending Fund Balance		64,663,365	91,301,379	96,320,287
Surplus/(Deficit)		(5,044,691)	21,502,450	5,018,908
Assignments		(35,766,391)	(47,213,938)	(57,167,114)
Unassigned Ending Fund Balance		28,896,974	44,087,441	39,153,173

ACTUAL FTES VS FUNDED FTES





Service
Equity
Resources
Vision
Education
Success

Looking Forward

- Strong Ending Fund Balance Provides Short-Term Stability
- Growing Enrollment
- Continued Instability with Federal Funding
- Increasing Operational Costs - Inflation continues

Questions?