Copper Mountain College

2026 - 2027 Adopted Budget

As Presented to the Board of Trustees on

September 10, 2026

6162 Rotary Way, Joshua Tree, CA 92252
www.cmccd.edu

COPPER MOUNTAIN COLLEGE

CMC

2001 · JOSHUA TREE, CA

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Board of Trustees

District Administrators

Mission Statement

Our mission is to provide educational opportunities for diverse desert communities and beyond through a comprehensive curriculum and support services that demonstrate ***a passion for the success of every individual student***. Copper Mountain College offers high quality, affordable instruction that enables students to attain mastery in basic skills and career development, as well as building pathways to associate degrees, certificates, and university transfer, and personal enrichment.

Vision Statement

Copper Mountain College will be the educational and cultural center of the Morongo Basin. Through cooperative efforts with the community and within the college, we will develop innovative curricula matched to the needs of our students to prepare them to achieve their educational, employment, and lifelong learning goals.

Equity Statement

Copper Mountain College commits to closing the achievement and opportunity gaps that exist in the education system by intentionally focusing on disproportionately impacted and historically marginalized student groups. The college further commits to breaking down existing systemic barriers, fostering equal opportunity, and providing access to quality higher education for all students.

Chief Business Officer's Message to the Board of Trustees

On behalf of the Business Services team, it is my privilege to present Copper Mountain Community College District's 2026–2027 Adopted Budget. As Chief Business Officer, I am pleased to share a financial plan that reflects our continued commitment to fiscal responsibility, student success, and the long-term strength of Copper Mountain College.

The 2026–2027 budget has been developed in an environment that requires thoughtful planning, careful prioritization, and close attention to the evolving fiscal landscape facing California's community colleges. While we remain focused on advancing the College's strategic priorities, we are equally mindful of the need to maintain a sustainable financial position and preserve the flexibility necessary to respond to changing conditions.

The Adopted Budget is ultimately a reflection of our priorities. It demonstrates how we translate resources into meaningful opportunities for students while balancing the needs of today with our responsibility to prepare Copper Mountain College for tomorrow. It also reflects our commitment to stewarding public resources in a way that supports our students and strengthens the communities we serve.

As we move through 2026–2027, Business Services will continue to work collaboratively with the Board of Trustees, college leadership, faculty, staff, and our campus community to ensure that resources are aligned with our mission and that Copper Mountain College remains financially resilient and well positioned for the future.

I am grateful to the Board of Trustees and the entire College community for their partnership, dedication, and continued commitment to our students. Together, we will continue to navigate the opportunities and challenges ahead with prudence, transparency, and a clear focus on student success.

Go Fighting Cacti!

Sincerely,

Meredith Plummer
Chief Business Officer

CCC System Budget Highlights

On June 29, 2026, Governor Newsom signed the Budget Act of 2026. The budget reflects total state expenditures of $351.7 billion, a 9.5% increase from 2025-2026. In January, the budget proposal reflected a state shortfall of $2.9 billion, which was less than the expected shortfall of $13 billion included in the 2025 Budget Act. However, since that time, tax revenues have increased faster than projected, and the enacted budget now reflects no deficit for 2026-2027 or 2027-2028. Concerns over ongoing structural deficits remain, and the budget includes efforts at addressing revenue volatility and federal policy changes through deposits into state reserves and delayed spending, with a commitment to balancing the budgets for both 2026-2027 and 2027-2028.

The budget for the CCC system focuses on maintaining base funding stability and continued investment in priorities aimed at achieving Vision 2030 and Roadmap goals, while protecting core programs and ensuring budget resilience.

The 2026 Budget Act includes:

- Funding to pay off the $408.4 million deferral from 2025-26;
- Provide for a cost-of-living adjustment (COLA) of 2.87% or $323 million (up from 2.41% in January) to the SCFF and some categorical programs;
- $153.1 million to cover enrollment growth of 2.5% over 2 years ($55.3 million starting in 2025-26 and $97.8 million starting in 2026-27);
- $47.7 million in ongoing to modify the SCFF formula to fund credit FTES at the higher of actual enrollment or the three-year average beginning in 2026-27, rather than using only the three-year average;
- $10 million one-time to establish and support the California Early College Demonstration Initiative, a regional pilot focused on implementing and scaling comprehensive dual enrollment and early college systems through partnerships between local educational agencies and community college districts. The initiative will give priority to efforts serving the counties of Kern, San Bernardino, San Diego, and Riverside.

The SCFF's hold harmless provision remains in effect. Beginning in 2025-2026, the provision established 2024-2025 funding level as its new "floor". Districts will be funded at the SCFF amount or their "floor" (2024-2025 funding amount), whichever is higher. The funding projection does not include any adjustments from COLA, resulting in a district's hold harmless amount remaining static.

The 2026 Budget Act includes $120.7 million in one-time funding for deferred maintenance needs and special repairs of facilities. This is the first time since 2022-2023 that this has been included in the budget act. This one-time funding may be used through June 30, 2031 for scheduled maintenance and facility repairs, hazardous substances abatement, seismic retrofit, ADA compliance, water conservation and energy efficiency projects, childcare facility repair and maintenance, and replacement of instructional equipment and library materials.

Student Centered Funding Formula (SCFF) Overview (CCCCO): The Student Centered Funding Formula is used to calculate the district's Total Computational Revenue (TCR) for the fiscal year. The TCR is comprised of State General Apportionment, Property Tax Revenues, Local Enrollment Fee Revenues, and the Education Protection Account (EPA).

From the California Community College's Chancellor's Office (CCCCO): The Student Centered Funding Formula (SCFF) is all about ensuring community colleges are funded, at least in part, in how well their students are faring. It is upending how California's community colleges receive state money by basing general apportionments – discretionary funds available to community college districts – on three calculations:

- A base allocation, which largely reflects enrollment.
- A supplemental allocation based on the numbers of students receiving a College Promise Grant, students receiving a Pell Grant and students covered by AB 540.
- A student success allocation based on outcomes that include the number of students who are earning associate degrees and credit certificates, transferring to four-year colleges and universities, have completed transfer-level math and English within their first year of college, have completed nine or more career education units and have attained the regional living wage.

The SCFF's metrics are in line with the goals and commitment set forth in the California Community Colleges' Vision 2030 and can have a profound impact closing achievement gaps and boosting key student success outcomes. It was created in coalition with organizations such as the Campaign for College Opportunity, Education Trust-West and other key stakeholders.

SCFF FTES Calculation Change for Fiscal Year 2026-2027: Beginning in fiscal year 2026–27, the California Community Colleges Chancellor's Office is implementing a change to the Student Centered Funding Formula (SCFF) that affects how Full-Time Equivalent Students (FTES) are calculated for funding purposes. Under the revised approach, a college's FTES used in the SCFF calculation will be based on the higher of two measures: the college's three-year average FTES or its actual FTES for the current fiscal year. This change is intended to provide greater stability and predictability in funding by allowing colleges to use their recent historical enrollment levels when those levels exceed current-year enrollment, or when current-year actual FTES are higher than the three-year average, the higher current-year amount will be used, allowing the funding formula to recognize recent enrollment growth.

This change is expected to reduce the significance of the traditional "summer shift" practice, in which colleges shift a portion of summer enrollment between fiscal years to manage FTES levels and optimize funding under the SCFF. Because the revised methodology provides a three-year average or current-year actual FTES model, colleges will have less incentive to strategically shift summer FTES from one fiscal year to another solely to maximize the FTES used for funding. The new approach should provide greater stability and predictability in SCFF funding while allowing colleges to recognize either sustained historical enrollment levels or current-year enrollment growth, whichever is higher.

For Copper Mountain Community College District, the change in the SCFF FTES calculation methodology was a factor in the college's decision not to shift Summer 2026 FTES back into fiscal year 2025–26. Instead, the college will retain Summer 2026 FTES in fiscal year 2026–27, allowing those FTES to be reflected in the college's current-year actuals. This approach provides an opportunity for the college to establish a higher level of actual FTES in fiscal year 2026–27, which may positively affect the college's SCFF funding if current-year actual FTES exceed the three-year average. Retaining the Summer 2026 FTES in 2026–27 is therefore consistent with the revised methodology and allows the college to recognize potential enrollment growth in its current-year actuals, while maintaining the flexibility provided by the new formula methodology.

ADOPTED BUDGET FY 2026-2027 GENERAL FUND (FUND 01 UNRESTRICTED)

The General Fund Unrestricted budget is used to support the instructional, operational, and departmental functions and services of the college, such as Classroom Instruction, Student Services, Facilities & Operations, Business Services, Human Resources, and Information Technology. These funds are discretionary in nature and transactions that are not required to be recorded in other funds are thus recorded in General Fund Unrestricted sources.

The General Fund, or Unrestricted Fund, receives its funding through state apportionment, unrestricted lottery, interest income, tuition fees, and other state and local resources.

It is the purview of the Board of Trustees to elect to designate unrestricted funds for specific purposes or future plans and operating purposes. The Board also establishes a designated fund reserve for contingency planning, in accordance with Board Policy 6250 Budget Management.

Board Policy 6250 Budget Management

The budget for Copper Mountain Community College District shall be managed in accordance with Title 5 and the California Community Colleges Budget and Accounting Manual. Budget revisions shall be made only in accordance with these policies and as provided by law.

Effective December 1, 2022, the district shall maintain a minimum unrestricted general fund reserve for contingencies equivalent to two (2) months of total general fund operating expenditures.

Each fiscal year, revenues accruing to the district in excess of amounts budgeted shall be added to the district's ending fund balance for contingencies, designation, or budget appropriation in accordance with the policies and procedures of the district and Board of Trustees.

Any fiscal decisions that cause the district to fall below the minimum reserve must be approved by the Board of Trustees

General Fund (Unrestricted) Revenue Assumptions: The following assumptions are applicable to the development of the FY 2026-2027 Adopted Budget for Unrestricted Revenues:

1. A cost-of-living adjustment (COLA) of 2.87% was applied to SCFF calculations.
2. Advanced Apportionment estimates as reflected in Exhibit R released on July 20, 2026. CC Districts are funded based on the higher of options A, B, or C as shown below. Currently, CMCCD is funded at Option A "Total 2026-2027 SCFF".

Basic Allocation		$ 9,154,082		
FTES Allocation		$ 8,362,383		
Total Base Allocation			$ 17,516,465	
Supplemental Allocation			$ 3,716,633	
Student Success Allocation			$ 1,345,991	
Total 2026-2027 SCFF	A			$ 22,579,089
2025-26 SCFF + COLA	B			$ 21,748,534
2026-27 Hold Harmless	C			$ 21,099,625

*Funding based on highest of A, B, and C amounts

3. A Deficit Factor is a calculation of the State's ability to fund the total cost of the CCC system's SCFF and subsequent Total Computational Revenue, or TCR, for each district. For the Advanced Apportionment period, there is currently no deficit factor reported against the revenue projections.

4. The 2026-2027 TCR is calculated as follows:

State General Apportionment	$	16,774,008
Property Tax Revenue	$	3,040,383
Enrollment Fees Revenue	$	475,872
Education Protection Account (EPA)	$	2,288,826
Total Computational Revenue (TCR)*	**$**	**22,579,089**
*Deficit Factor Impact = $0.00		

General Fund (Unrestricted) Expenditure Assumptions: The following assumptions are applicable to the development of the FY 2026-2027 Adopted Budget for Unrestricted Expenditures:

1. Cost of step advancement for district employee salary schedules.
2. Salary schedules for faculty and classified have been updated to reflect recent negotiation agreements.
3. STRS Employer Contribution Rate = 19.10%
4. PERS Employer Contribution Rate = 26.40%
5. Annual estimates for cost increases to Health & Welfare benefits (est. 5% adjustment)
6. Contractual maintenance, licensing, and other operating and service cost increases.

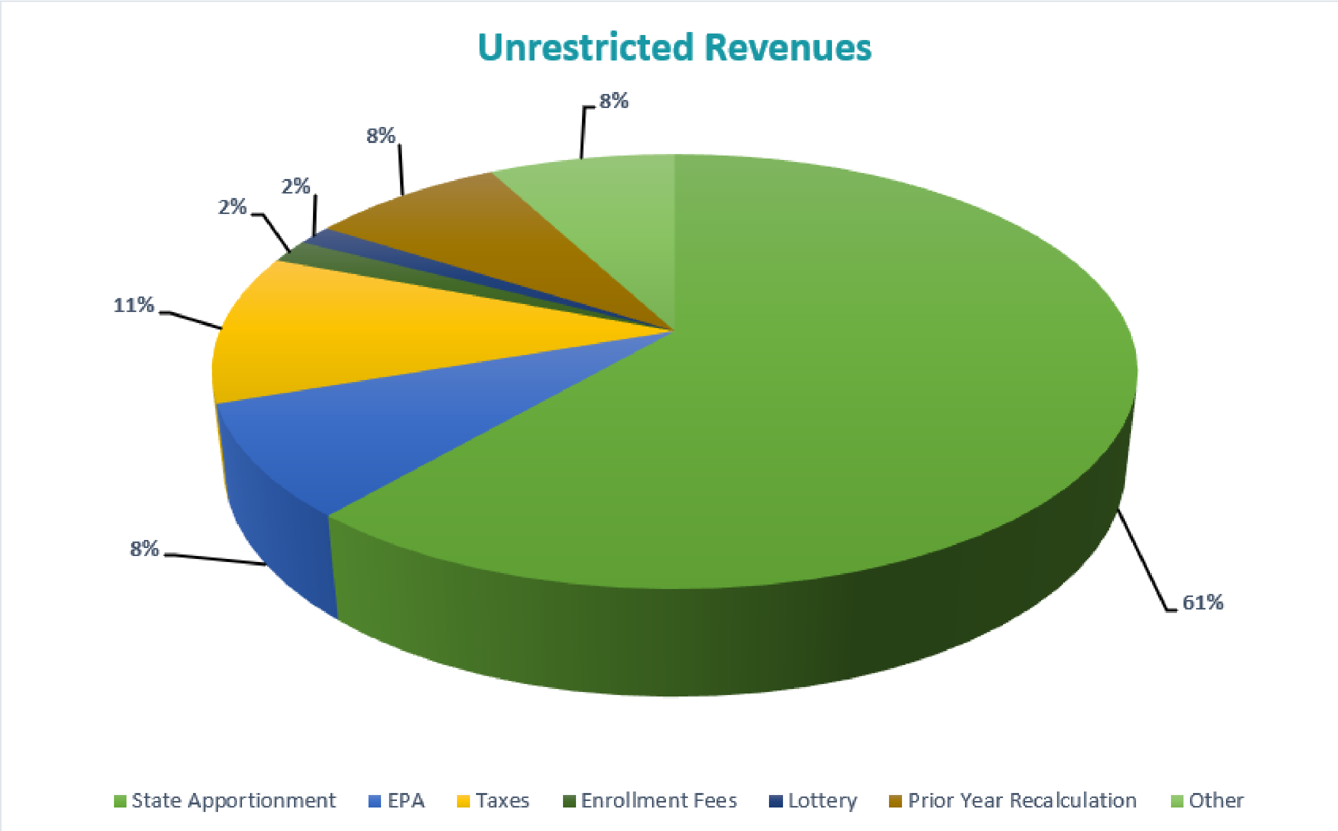
Note on STRS/PERS contribution to establish Pension Trust Account: At the April 9, 2026 Board of Trustees meeting, approval was received to establish and contribute to a Pension Trust Account. Historically, the district has performed a series of funding “set-asides” within the General Fund (Unrestricted) financials to account for annual cost increases of the STRS and/or PERS employer contribution rates, each year returning a portion of the funds back to the budget for that year’s rate cost increase. The establishment of a trust account ensures these funds are guaranteed for this purpose. Furthermore, deposits made to the trust account have the potential of experiencing increased earnings due to investment activities and, as a result, providing additional resources over time to support future costs associated with these retirement contributions. The initial contribution of $1.3 million is reflected in the Fund Balances shown in the following reports. Once established, the Pension Trust Account will be moved to Fund 79 for future tracking and reporting.

FY 2026-2027 Adopted Budget (Fund 01 Unrestricted)

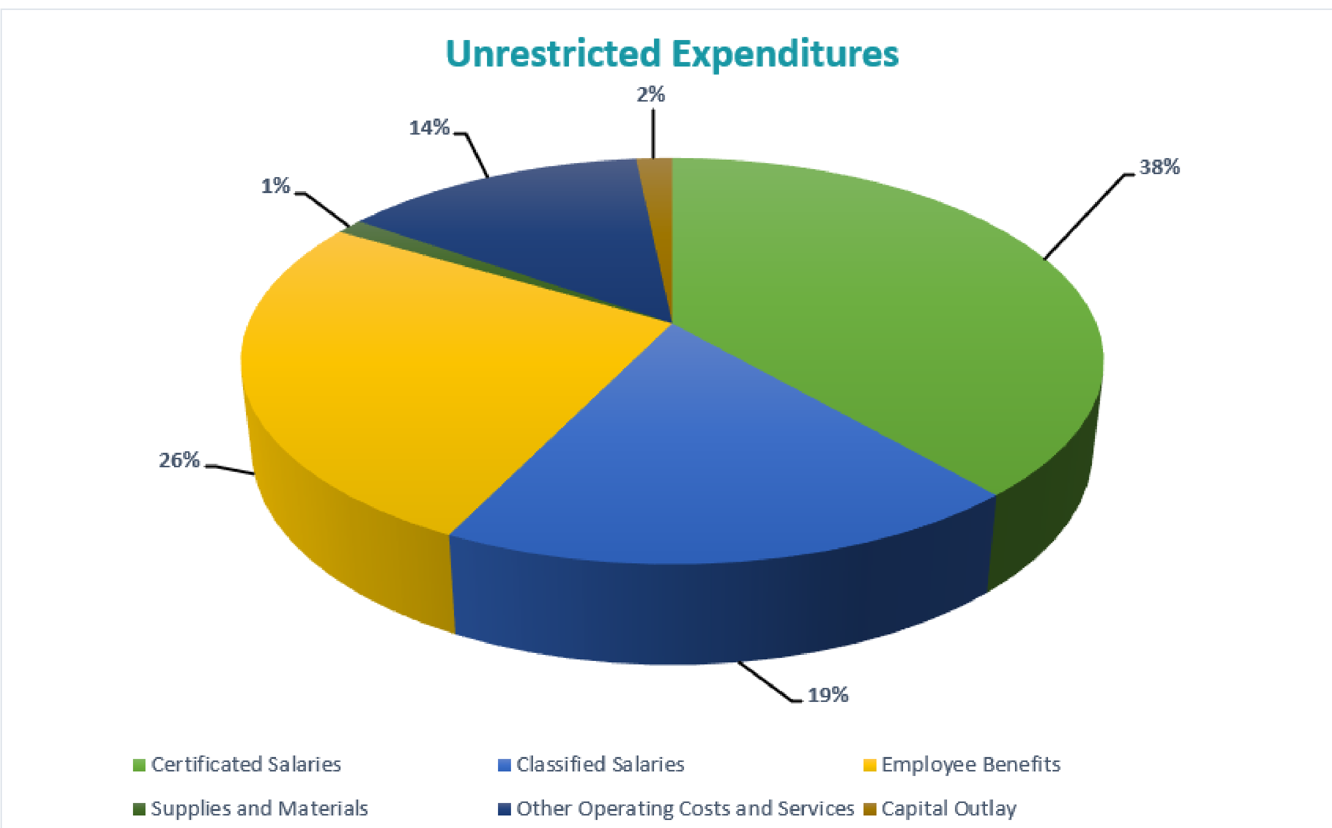
	Prior Year Actuals	Budget Year Tentative	Budget Year Adopted	Incr (Decr) Tentative to Adopted
General Fund Revenues:				
Federal Revenues				
Pell Admin Cost Allowance	$ 6,405.00	$ 6,000.00	$ 6,000.00	$ -
Total Federal Revenue:	**$ 6,405.00**	**$ 6,000.00**	**$ 6,000.00**	**$ -**
Total Computational Revenues (TCR):				
State General Apportionment	$ 13,099,716.00	$ 16,798,801.00	$ 16,774,008.00	$ (24,793.00)
Property Tax Revenue	$ 3,065,387.10	$ 2,609,875.00	$ 3,040,383.00	$ 430,508.00
Education Protection Act	$ 2,505,237.00	$ 1,875,383.00	$ 2,288,826.00	$ 413,443.00
Enrollment Fees	$ 407,920.04	$ 450,000.00	$ 475,872.00	$ 25,872.00
Total TCR:	**$ 19,078,260.14**	**$ 21,734,059.00**	**$ 22,579,089.00**	**$ 845,030.00**
Other State & Local Revenues:				
Unrestricted Lottery	$ 331,225.11	$ 320,000.00	$ 400,000.00	$ 80,000.00
BFAP 2%	$ 19,514.00	$ 17,226.00	$ 25,846.00	$ 8,620.00
Full-Time Faculty Hiring	$ 209,111.00	$ 209,111.00	$ 209,111.00	$ -
PT Faculty Compensation	$ 82,651.00	$ 82,651.00	$ 82,210.00	$ (441.00)
Part Time Faculty Office Hours	$ 81,186.00	$ 80,000.00	$ 80,000.00	$ -
CC Mandated Program Block Grant	$ 46,616.00	$ 47,954.00	$ 50,000.00	$ 2,046.00
NonResident Tuition	$ 95,394.96	$ 35,000.00	$ 50,000.00	$ 15,000.00
Foundation Reimbursable (GF)	$ 210,753.96	$ 215,820.36	$ 215,820.36	$ -
Commissions	$ 10,563.56	$ 8,000.00	$ 4,000.00	$ (4,000.00)
Apportionment Interest	$ 1,008,986.50	$ 700,000.00	$ 1,000,000.00	$ 300,000.00
Other	$ 1,519,198.80	$ 337,200.00	$ 407,700.00	$ 70,500.00
Total Other State & Local Revenues:	**$ 3,615,200.89**	**$ 2,052,962.36**	**$ 2,524,687.36**	**$ 471,725.00**
Prior Year Recalculations (R1):	$ 964,091.00		$ 2,226,998.00	$ (2,226,998.00)
Total Revenues:	**$ 23,663,957.03**	**$ 23,793,021.36**	**$ 27,336,774.36**	**$ 3,543,753.00**

General Fund Expenditures:				
Certificated Salaries	$ 9,187,339.24	$ 8,828,951.11	$ 9,919,173.31	$ 1,090,222.20
Classified Salaries	$ 4,280,756.30	$ 4,678,867.80	$ 4,789,533.45	$ 110,665.65
Employee Benefits	$ 5,926,676.13	$ 6,451,670.81	$ 6,765,069.47	$ 313,398.66
Supplies and Materials	$ 204,806.07	$ 295,650.00	$ 314,500.00	$ 18,850.00
Other Operating Costs and Services	$ 3,411,202.43	$ 3,120,400.00	$ 3,499,350.00	$ 378,950.00
Capital Outlay	$ 136,491.76	$ 416,000.00	$ 416,000.00	$ -
Total Expenditures:	**$ 23,147,271.93**	**$ 23,791,539.72**	**$ 25,703,626.23**	**$ 1,912,086.51**
Over (Short)	**$ 516,685.10**	**$ 1,481.64**	**$ 1,633,148.13**	**$ 1,631,666.49**

	Prior Year Actuals	Budget Year Tentative	Budget Year Adopted
Beginning Balance	**$ 14,414,824.45**	**$ 14,692,982.29**	**$ 14,931,509.55**
Restatements/Auditor Adjustments			
Adjusted Beginning Balance	**$ 14,414,824.45**	**$ 14,692,982.29**	**$ 14,931,509.55**
Net Incr/(Decr) to Fund Balance	$ 516,685.10	$ 1,481.64	$ 1,633,148.13
Ending Fund Balance	**$ 14,931,509.55**	**$ 14,694,463.93**	**$ 16,564,657.68**
Designations:			
STRS/PERS Liability Held Aside	$ 300,000.00	$ -	$ 1,388,318.00
Board of Trustee Reserve (BP6250)	$ 3,904,411.22	$ 3,965,256.62	$ 4,283,937.71
Undesignated Fund Balance	$ 10,727,098.33	$ 10,729,207.31	$ 10,892,401.98
Ending Fund Balance	**$ 14,931,509.55**	**$ 14,694,463.93**	**$ 16,564,657.68**
	63.74%	**61.76%**	**64.44%**



Unrestricted Revenues
8%
8%
2%
2%
11%
8%
61%
State Apportionment
EPA
Taxes
Enrollment Fees
Lottery
Prior Year Recalculation
Other



Unrestricted Expenditures
2%
14%
1%
38%
26%
19%
Certificated Salaries
Classified Salaries
Employee Benefits
Supplies and Materials
Other Operating Costs and Services
Capital Outlay

50 PERCENT LAW COMPLIANCE

"There shall be expended during each fiscal year for payment of salaries of classroom instructors by a community college district, 50 percent of the district's current expense of education" (California Education Code, Section 84362d).

The "50 Percent Law", as defined in *Education Code* Section 84362 and *California Code of Regulations* Section 59200 et seq., requires California Community College districts to spend each fiscal year 50% of the current expense of education for payment of salaries of classroom instructors. The intent of the statute is to limit class size and contain the relative growth of administrative and non-instructional costs. The *Annual Financial and Budget Report* (CCFS-311) includes actual data on the district's current expense of education and compliance with the 50% Law.

The California Community Colleges Budget and Accounting Manual further defines current expense of education: The Unrestricted General Fund expenditures of a community college district in Objects of Expenditure 1000 through 5000 and 6400 (Equipment Replacement Sub-object) for activity codes 0100 through 6700 for the calculation of compliance with the 50% Law. Excluded from the current expense of education are expenditures for student transportation, food services, community services, lease agreements for plant and equipment, and other costs specified in law and regulations. Amounts expended from State Lottery proceeds are also excluded.

The following details the current state of compliance of the General Fund Unrestricted Budget with the 50% Law. Based on the current budget projections, the 50% calculation for 2026-2027 complies at 50.38%.

Budget Analysis of 50% Law Compliance

Budget Year 2026-2027

	Positive Activities (0100-5900 & 6110)	All Activities (0100-6799)	Excluded Activities (6800-7390)	TOTAL
Certificated Salaries (1000)				
1100 - FT Certificated Instructional	$ 3,916,770.22	$ 3,946,571.09	$ -	$ 3,946,571.09
1300 - PT Certificated Instructional	$ 3,247,051.00	$ 3,247,051.00	$ -	$ 3,247,051.00
1200 - FT Certificated Noninstructional		$ 1,714,089.45	$ 594,141.77	$ 2,308,231.22
1400 - PT Certificated Noninstructional		$ 366,120.00	$ 51,200.00	$ 417,320.00
Subtotal Certificated Salaries	**7,163,821.22**	**9,273,831.54**	**645,341.77**	**$ 9,919,173.31**
Classified Salaries (2000)				
2100 - FT Noninstructional		$ 2,896,131.47	$ 1,565,350.89	$ 4,461,482.36
2300 - PT Noninstructional		$ 226,672.73	$ -	$ 226,672.73
2200 - FT Instructional Aides	$ 81,121.80	$ 81,121.80	$ -	$ 81,121.80
2400 - PT Instructional Aides	$ 20,256.56	$ 20,256.56	$ -	$ 20,256.56
Subtotal Classified Salaries	**$ 101,378.36**	**$ 3,224,182.56**	**$ 1,565,350.89**	**$ 4,789,533.45**
Employee Benefits (3000s)	$ 3,498,684.08	$ 6,079,261.58	$ 1,285,807.89	$ 7,365,069.47
Supplies & Materials (4000s)		$ 278,000.00	$ 36,500.00	$ 314,500.00
Other Operating (5000s)	$ 116,450.00	$ 3,257,750.00	$ 226,600.00	$ 3,484,350.00
Equipment Replacement (6400s)		$ 14,000.00	$ 402,000.00	$ 416,000.00
Total Expenditures Prior to Exclusions	**$ 10,880,333.66**	**$ 22,127,025.68**	**$ 4,161,600.55**	**$ 26,288,626.23**
Exclusions: Leases (5060)		$ 129,000.00	$ -	$ 129,000.00
Exclusions: Unrestricted Lottery		$ 400,000.00	$ -	$ 400,000.00
				$ -
Total Exclusions		**$ 529,000.00**	**$ -**	**529,000.00**
Total for ECS 84362, 50% Law (Total Expenditures Less Total Exclusions)	**$ 10,880,333.66**	**$ 21,598,025.68**	**$ 4,161,600.55**	**$ 25,759,626.23**
% of CEE:	**50.38%**	**100.00%**		
50% of Current Expense of Education:		**$ 10,799,012.84**		
Difference Between YTD Actual and 50%		**$ 81,320.82**		

Disclosures:
1. STRS On-Behalf Calculation for 2026-2027 estimates included.
2. District reviews potential "backfill" opportunities with restricted funding sources for instructional supplies and equipment. Impact on 50% not yet known.

Adopted Budget FY 2026-2027 General Fund (Fund 01 Restricted)

The primary purpose for Restricted Funded Programs is to support, develop, enhance, and improve the educational experiences and successes of students. The funding sources are restricted by law, regulations, or other agencies to be used for specified purposes with strict reporting and use guidelines as determined by their origin.

Federal programs include Federal Work Study, Federal Supplemental Educational Opportunity Grant (FSEOG), Carl D. Perkins IV Career and Technical Education, Temporary Assistance for Needy Families (TANF), and Workforce Innovation and Opportunity Act (WIOA).

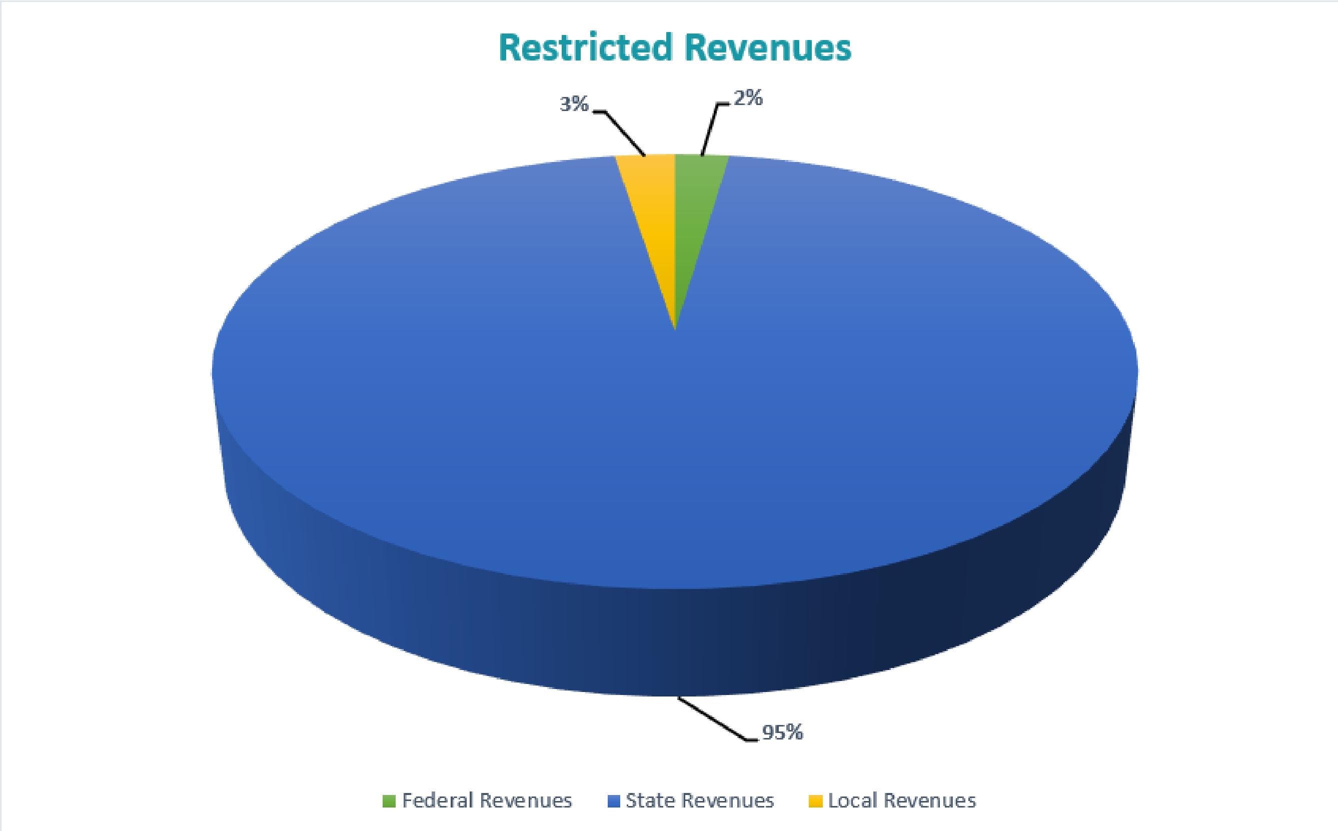
State programs include Student Equity & Achievement (SEA), Extended Opportunities Programs and Services (EOPS), Cooperative Agencies Resources for Education (CARE), Student Financial Aid Administration (SFAA), Financial Aid Technology, Disabled Students Programs and Services (DSPS), CalWORKs, Nursing, Veterans Resource Center, Equal Employment Opportunity (EEO), California Adult Education Program (CAEP), Strong Workforce Program (Local and Regional), and Proposition 20 Restricted Lottery.

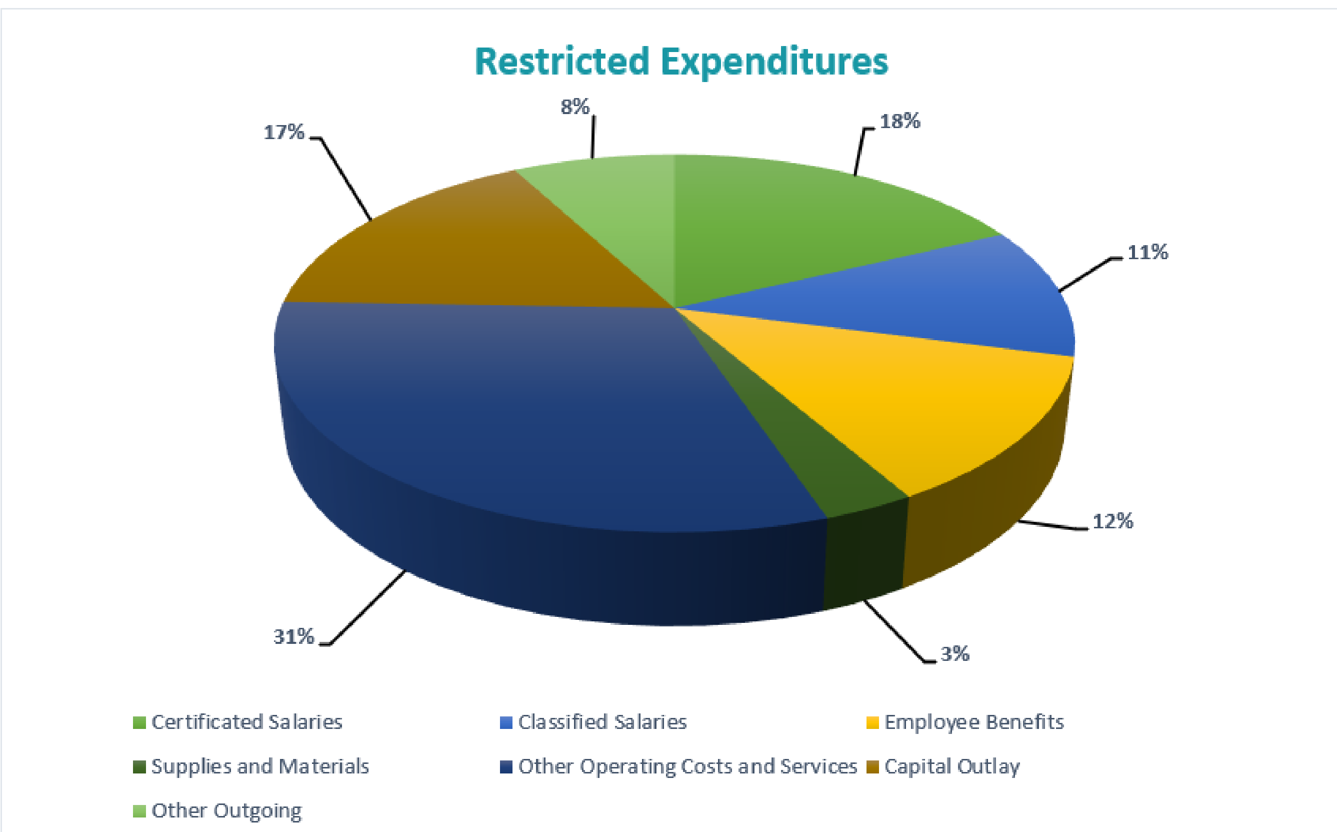
Further overview of Restricted Categorical or Grant sources is available in the Compendium of Allocations and Resources document found on the California Community College's Chancellor's Office Budget News webpage.

FY 2026-2027 Adopted Budget (Restricted)

	Prior Year Actuals	Budget Year Tentative Budget	Budget Year Adopted Budget	Incr (Decr) Tentative to Adopted
Restricted Fund Revenues:				
Federal Restricted Revenues:				
Federal Work Study	$ 113,445.00	$ 154,749.00	$ 154,749.00	$ -
Federal Work Study - Carryover	$ -		$ -	$ -
FSEOG	$ 34,833.00	$ 38,687.00	$ 38,687.00	$ -
TANF	$ 35,553.00	$ 35,553.00	$ 35,553.00	$ -
Perkins	$ 65,886.87	$ 75,434.00	$ 75,434.00	$ -
WIOA	$ 50,000.00	$ 55,718.70	$ -	$ (55,718.70)
Veteran Affairs	$ -	$ 1,600.00	$ 1,600.00	$ -
HEERF C/O	$ 5,249.30	$ 5,249.30	$ 5,249.30	$ -
Total Federal Revenue:	**$ 304,967.17**	**$ 366,991.00**	**$ 311,272.30**	**$ (55,718.70)**
State Restricted Revenues:				
Restricted Lottery	$ 131,000.64	$ 70,000.00	$ 100,000.00	$ 30,000.00
Restricted Lottery - Carryover	$ -	$ 400,000.00	$ 461,510.63	$ 61,510.63
CalWORKS	$ 199,943.84	$ 208,738.00	$ 208,738.00	$ -
CalWORKS - Carryover	$ -	$ -	$ 2,481.21	$ 2,481.21
Credit for Prior Learning	$ 4,255.22	$ 50,000.00	$ 50,000.00	$ -
Credit for Prior Learning - Carryover	$ -	$ 40,000.00	$ 45,744.78	$ 5,744.78
Zero Cost Textbook Program - Carryover	$ 51,476.24	$ 450,000.00	$ 476,272.07	$ 26,272.07
Program Pathway Mapper Grant	$ -	$ 30,000.00	$ 30,000.00	$ -
Common Course Numbering - Carryover	$ 141,193.27	$ 750,000.00	$ 770,338.24	$ 20,338.24
Student Transfer & Articulation - Carryover	$ 233,017.79	$ 175,000.00	$ 162,928.12	$ (12,071.88)
Veterans Resource Center	$ 40,744.50	$ 41,376.00	$ 63,773.00	$ 22,397.00
Veterans Resource Center - Carryover	$ -	$ 35,000.00	$ 42,777.80	$ 7,777.80
Financial Aid One-Time	$ 11,452.38	$ -	$ -	$ -
Financial Aid Technology	$ 24,342.00	$ 39,342.00	$ 40,312.00	$ 970.00
Financial Aid Technology - Carryover	$ -	$ -	$ 15,000.00	$ 15,000.00
SFAA (Financial Aid)	$ 122,581.00	$ 124,035.00	$ 134,589.00	$ 10,554.00
Dreamer Resource Liaison	$ 102,730.50	$ 55,973.00	$ 58,299.00	$ 2,326.00
Dreamer Resource Liaison - Carryover	$ -	$ 45,000.00	$ 94,158.79	$ 49,158.79
California College Promise Program	$ 49,756.45	$ 72,183.00	$ 83,682.00	$ 11,499.00
California College Promise Program - Carryover	$ -	$ 25,000.00	$ 22,556.10	$ (2,443.90)
Student Success Completion Grant	$ 841,834.00	$ 548,046.00	$ 650,882.00	$ 102,836.00
Supplemental Financial Assistance - Carryover	$ 9,975.00	$ -	$ 1.00	$ 1.00
LGBTQ+ Student Support - Carryover	$ 23,690.47	$ 80,000.00	$ 64,004.51	$ (15,995.49)
Mental Health Support Program	$ 140,259.64	$ 125,516.00	$ 132,047.00	$ 6,531.00
Mental Health Support Program - Carryover	$ -	$ 75,000.00	$ 83,616.75	$ 8,616.75
Basic Needs Centers	$ 204,314.53	$ 171,916.00	$ 179,676.00	$ 7,760.00
Basic Needs Centers - Carryover	$ -	$ 194,895.41	$ 218,933.38	$ 24,037.97
Student Food & Housing Support - Carryover	$ 210,827.26	$ -	$ -	$ -
NextUP	$ 259,283.22	$ 139,449.00	$ 207,717.00	$ 68,268.00
NextUP - Carryover	$ -	$ 60,000.00	$ 55,813.74	$ (4,186.26)
MESA Program	$ 474,718.93	$ 280,000.00	$ 280,000.00	$ -
MESA Program - Carryover	$ -	$ 700,000.00	$ 800,402.61	$ 100,402.61
RERP Grant	$ 53,151.46	$ -	$ -	$ -
CCC Equitable Placement & Completion - Carryover	$ 47,804.16	$ 181,036.97	$ 150,408.18	$ (30,628.79)
Student Equity & Achievement	$ 1,137,901.35	$ 963,852.00	$ 1,019,220.00	$ 55,368.00
Student Equity & Achievement - Carryover	$ -	$ 100,000.00	$ 48,157.97	$ (51,842.03)
Student Support Block Grant	$ 91,360.49		$ 200,000.00	$ 200,000.00
Student Support Block Grant - Carryover	$ -	$ 130,000.00	$ 118,052.51	$ (11,947.49)

EOPS	$ 557,622.00	$ 540,685.00	$ 569,881.00	$ 29,196.00
CARE	$ 197,762.75	$ 207,991.00	$ 169,417.00	$ (38,574.00)
CARE - Carryover	$ -	$ -	$ -	$ -
DSPS	$ 442,554.82	$ 450,608.00	$ 422,401.00	$ (28,207.00)
DSPS - Carryover	$ -	$ 30,000.00	$ -	$ (30,000.00)
DSPS (Access to Print)	$ 10,201.00	$ 10,201.00	$ 10,201.00	$ -
Strong Workforce Program Local R1-4	$ 10,496.10	$ 10,496.10	$ -	$ (10,496.10)
Strong Workforce Program Local 2023-24	$ 31,468.41	$ -	$ -	$ -
Strong Workforce Program Local 2024-25	$ 75,997.98	$ 85,000.00	$ 61,653.61	$ (23,346.39)
Strong Workforce Program Local 2025-26	$ 136,243.46	$ 25,000.00	$ 23,866.54	$ (1,133.46)
Strong Workforce Program Local 2026-27	$ -	$ 160,110.00	$ 160,110.00	$ -
Strong Workforce Program Regional R8 Add'l	$ 137,023.97	$ -	$ -	$ -
Strong Workforce Program Regional R9	$ 194,586.81	$ -	$ -	$ -
Strong Workforce Program Regional R10	$ -	$ 310,000.00	$ 323,454.00	$ 13,454.00
IEDRC Employer Engagement Outreach	$ 127,832.95	$ -	$ -	$ -
K-12 CTE Outreach (SWP)	$ 13,146.10			
CAEP	$ 1,030,393.54	$ 1,057,892.00	$ 1,062,643.00	$ 4,751.00
CAEP - Carryover	$ -	$ 200,000.00	$ 199,518.72	$ (481.28)
Faculty Development - Culturally Competant	$ -	$ 41,291.91	$ 41,291.91	$ -
Classified Development - Carryover	$ 1,393.44	$ 1,764.08	$ 1,764.08	$ -
Campus Safety	$ -	$ 460.17	$ 460.17	$ -
Equal Employment Opportunity	$ 96,438.06	$ 138,888.00	$ 138,888.00	$ -
Equal Employment Opportunity - Carryover	$ -	$ 100,000.00	$ 249,551.74	$ 149,551.74
EEO Best Practices - Carryover	$ -	$ 208,333.00	$ 208,333.00	$ -
Technology and Data Security - Carryover	$ 410,487.23	$ 425,000.00	$ 455,672.01	$ 30,672.01
HRTP Grant (Health)	$ 7,380.45	$ -	$ -	$ -
HRTP Grant (Round 1)	$ 50,340.18	$ 24,140.00	$ 24,140.00	$ -
Nursing Enrollment 2025-26	$ 51,008.42	$ -	$ -	$ -
Nursing Enrollment 2025-26 - Carryover	$ -	$ -	$ 20,844.58	$ 20,844.58
Nursing Enrollment 2026-27	$ -	$ -	$ 65,230.00	$ 65,230.00
Physical Plant & Instructional Support	$ -	$ -	$ -	$ -
Physical Plant & Instructional Support - Carryover	$ 200,881.09	$ 1,750,074.10	$ 1,750,074.10	$ -
Student Housing Feasibility Study - Carryover	$ -	$ 3,336.06	$ 3,336.06	$ -
CEC Grant - Carryover	$ 247.06	$ -	$ -	$ -
STRS On-Behalf	$ 187,777.73			
Total State Restricted Revenues:	**$ 8,578,897.89**	**$ 12,142,628.80**	**$ 13,034,824.91**	**$ 892,196.11**
Local Restricted Revenues:				
Community Education	$ 1,700.90	$ 5,000.00	$ 5,000.00	$ -
Community Education - Carryover	$ -	$ -	$ 11,082.86	$ 11,082.86
Facility Use Funds	$ 7,865.91	$ 5,000.00	$ 3,000.00	$ (2,000.00)
Facility Use Funds - Carryover	$ -	$ 10,000.00	$ 9,051.15	$ (948.85)
Mojave Water Agency Grant	$ -	$ -	$ 12,000.00	$ 12,000.00
Student Activity Center Fund	$ -	$ 3,200.00	$ 3,200.00	$ -
Student Activity Center Fund - Carryover	$ -	$ 12,800.00	$ 16,273.35	$ 3,473.35
CSRM Safety Program - P/L	$ 1,275.59	$ 21,539.68	$ 21,539.68	$ -
CSRM Safety Program - W/C	$ 11,053.01	$ 16,572.37	$ 16,303.37	$ (269.00)
CSRM Safety Program - Student & Site Safety	$ 4,890.92	$ 1,735.40	$ 1,735.40	$ -
Parking Fund - Carryover	$ 1,800.00	$ 245,044.73	$ 244,744.73	$ (300.00)
Total Local Restricted Revenues:	**$ 28,586.33**	**$ 320,892.18**	**$ 343,930.54**	**$ 23,038.36**
Total Restricted Revenues:	**$ 8,912,451.39**	**$ 12,830,511.98**	**$ 13,690,027.75**	**$ 859,515.77**
Restricted Fund Expenditures:				
Certificated Salaries	$ 2,413,067.91	$ 1,929,372.72	$ 2,437,511.23	$ 508,138.51
Classified Salaries	$ 1,285,901.00	$ 1,412,279.19	$ 1,544,997.70	$ 132,718.51
Employee Benefits	$ 1,490,928.88	$ 1,524,668.93	$ 1,722,837.37	$ 198,168.44
Supplies and Materials	$ 253,598.16	$ 203,730.41	$ 430,072.60	$ 226,342.19
Other Operating Costs and Services	$ 1,676,610.68	$ 4,737,275.26	$ 4,211,346.38	$ (525,928.88)
Capital Outlay	$ 376,851.56	$ 2,094,786.47	$ 2,270,517.47	$ 175,731.00
Other Outgo	$ 1,415,493.20	$ 928,399.00	$ 1,072,745.00	$ 144,346.00
Total Restricted Expenditures:	**$ 8,912,451.39**	**$ 12,830,511.98**	**$ 13,690,027.75**	**$ 859,515.77**
Over (Short)	**$ -**	**$ -**	**$ -**	**$ -**


Restricted Revenues
3%
2%
95%
Federal Revenues
State Revenues
Local Revenues


Restricted Expenditures
17%
8%
18%
11%
12%
3%
31%
Certificated Salaries
Classified Salaries
Employee Benefits
Supplies and Materials
Other Operating Costs and Services
Capital Outlay
Other Outgoing

ADOPTED BUDGET FY 2026-2027 BOND INTEREST AND REDEMPTION FUND (FUND 21)

The Bond Interest and Redemption Fund is the designated fund referred to in Education Code sections 15146, 15234, 15235, 15250, 15251, and 15253 as the interest and sinking fund. This fund is to be used only to record transactions related to the receipt and expenditure of local revenues derived from the property tax levied for the payment of the principal and interest on outstanding bonds of the district. The fund is typically maintained by the County Treasury as the county assessor's office accounts for property tax receipts and the related principal and interest payment to the bond holders. At year end the county auditor will provide the accounting for the revenues and related expenditures to the district.

Unless otherwise specified in the bond issue, any money paid into this fund from taxes and other sources and remaining after the payment of all bonds and coupons payable from this fund, or which is in excess of an amount sufficient to pay all unpaid bonds and coupons payable from this fund, shall be transferred to the district's General Fund - Unrestricted upon order of the county auditor (Ed. Code, § 15234). Such funds are recategorized as local property tax revenue for general operating support and are to be subtracted from total revenues in determining apportionment allocations.

Any other money remaining in this fund in excess of that needed to pay off all unpaid bonds and coupons payable from this fund, shall be transferred to the district's General Fund - Unrestricted upon the order of the county auditor (Ed. Code, §15234).

Responsibility for this fund is vested with the county auditor.

(Budget and Accounting Manual, 2024 Edition, Chapter 2, pp 17-18)

FY 2026-2027 Adopted Budget (Fund 21 Bond Interest and Redemption Fund)

	Prior Year Actuals	Budget Year Tentative Budget	Budget Year Adopted Budget	Incr (Decr) Tentative to Adopted
Fund 21 Revenues:				
State Fund 21 Revenues	$ 9,624.11	$ 10,000.00	$ 10,000.00	$ -
Local Fund 21 Revenues	$ 1,514,776.06	$ 1,420,000.00	$ 1,420,000.00	$ -
Total Fund 21 Revenues:	**$ 1,524,400.17**	**$ 1,430,000.00**	**$ 1,430,000.00**	**$ -**
Fund 21 Expenditures:				
Debt Redemption	$ 1,073,608.45	$ 1,000,000.00	$ 1,000,000.00	$ -
Debt Service Charges	$ 440,734.55	$ 430,000.00	$ 430,000.00	$ -
				$ -
Total Fund 21 Expenditures:	**$ 1,514,343.00**	**$ 1,430,000.00**	**$ 1,430,000.00**	**$ -**
Over (Short)	**$ 10,057.17**	**$ -**	**$ -**	**$ -**

	Prior Year Actuals	Budget Year Adopted
Beginning Balance	**$ 1,675,383.68**	**$ 1,685,440.85**
Restatements/Auditor Adjustments		
Adjusted Beginning Balance	**$ 1,675,383.68**	**$ 1,685,440.85**
Net Incr/(Decr) to Fund Balance (Budget)	$ 10,057.17	$ -
Ending Fund Balance	**$ 1,685,440.85**	**$ 1,685,440.85**

ADOPTED BUDGET FY 2026-2027 CAPITAL OUTLAY PROJECTS FUND (FUND 41)

The Capital Outlay Projects Fund also is used to account for the accumulation and expenditure of moneys for the acquisition or construction of significant capital outlay items, and deferred maintenance projects. In general, this fund shall be established and maintained in the appropriate county treasury and moneys shall be used only for capital outlay purposes. However, resources transferred from other funds (e.g., proprietary or fiduciary funds) to the Capital Outlay Projects Fund to support capital projects may be maintained in a financial institution other than the county treasury.

The Capital Outlay Projects Fund is used to account for the receipt and expenditure of State Funded capital projects, scheduled maintenance projects. As legal and contractual requirements will vary from one project or class of projects to another, an individual capital outlay project sub-fund may be established for each authorized project or bond issue, as necessary. However, in reporting fund balances and operations in the Annual Financial and Budget Report (CCFS-311) all capital outlay project sub-funds are to be combined.

In addition, the governing board may provide for the accumulation of moneys over a period of years for specific capital outlay purposes (including district match for deferred maintenance as defined in Ed. Code, § 84660) through interfund transfers of general-purpose moneys to the Capital Outlay Projects Fund. State moneys for deferred maintenance projects are recorded directly into this fund. Deferred maintenance is defined in Education Code section 84660 as “unusual, nonrecurring work to restore a facility to a safe and continually usable condition for which it was intended”. These items are divided into five funding categories: roofs, utility, mechanical, exterior, and other.

(Budget and Accounting Manual, 2024 Edition, Chapter 2, pp 23-24)

Current CMC Capital Outlay Projects

Project Name	Status
Library/Learning Resource Center	Feasibility Study Phase Completed Design Renderings Completed
Fitness Center Climbing Wall	Design Phase Completed Funding Identified Architectural Work in Progress
Campus Shade Structures	Design Phase Completed Funding Identified Architect Services in Progress
Bell Center Community Room Expansion	Feasibility Study Phase Completed

FY 2026-2027 Adopted Budget (Fund 41 Capital Outlay Projects Fund)

	Prior Year Actuals	Budget Year Tentative Budget	Budget Year Adopted Budget	Incr (Decr) Tentative to Adopted
Fund 41 Revenues:				
Description:				
Interest Income	$ 148,667.93	$ 150,000.00	$ 150,000.00	$ -
Deposits/Transfers	$ 3,404,369.28	$ -	$ -	$ -
				$ -
Total Fund 41 Revenues:	**$ 3,553,037.21**	**$ 150,000.00**	**$ 150,000.00**	**$ -**
Fund 41 Expenditures:				
Description:				
Site Improvements	$ 64,092.69	$ -	$ 120,000.00	$ 120,000.00
Building Improvements	$ 100,250.00	$ 150,000.00	$ 150,000.00	$ -
Equipment	$ 28,504.18	$ -		$ -
				$ -
Total Fund 41 Expenditures:	**$ 192,846.87**	**$ 150,000.00**	**$ 270,000.00**	**$ 120,000.00**
Over (Short)	**$ 3,360,190.34**	**$ -**	**$ (120,000.00)**	**$ (120,000.00)**

	Prior Year Actuals	Budget Year Adopted
Beginning Balance	**$ 1,077,963.02**	**$ 4,438,153.36**
Restatements/Auditor Adjustments		
Adjusted Beginning Balance	**$ 1,077,963.02**	**$ 4,438,153.36**
Net Incr/(Decr) to Fund Balance (Budget)	$ 3,360,190.34	$ (120,000.00)
Ending Fund Balance	**$ 4,438,153.36**	**$ 4,318,153.36**

Adopted Budget FY 2026-2027 Student Representation Fee Fund (Fund 72)

The Student Representation Fee Trust Fund is required to be used to collect, track and report funds pursuant to Education Code section 76060.5. Prior to 2014, colleges were allowed to establish a one dollar student representation fee per semester. For student representation fees adopted between 2014 and 2019, the fee became two dollars per semester with one dollar of every fee provided to support statewide advocacy of the Student Senate for California Community Colleges.

Beginning January 1, 2020, Education Code section 76060.5 requires mandatory collection by all colleges of a two-dollar ($2) student representation fee, and students must be provided a method to opt out of paying the fee as described in California Code of Regulations, title 5, section 54805. One dollar ($1) of every fee collected must be remitted to the California Community Colleges Chancellor’s Office, less the cost of administering these fees, not to exceed 7%, by February 1 of each year to support statewide advocacy efforts of the Student Senate for California Community Colleges. The CCFS-311 Annual Budget and Financial Report collects information on the student representation fee and generates an annual invoice for each district.

Student Representation Fees retained at the college and district are to be expended to provide support for governmental affairs representatives who may be stating their positions and viewpoints before city, county, and district governments and before offices and agencies of the State government. The district may charge a fee to recover its actual cost of administering these fees up to, but not more than, 7% of the fees collected and deposited.

Fees collected pursuant to Education Code section 76060.5 shall be under the custody of the district’s chief fiscal officer and, subject to approval of the governing board, shall be deposited or invested in one or more of the following ways: in an insured bank, state-chartered savings and loan association, credit union, centralized State Treasury system, or other depository or investment as authorized by Education Code section 76063.

Student Representation Fee Trust Fund moneys shall be expended in accordance with procedures established by the student body organization consistent with the requirements of Education Code section 76063.

Each disbursement shall be subject to the approval of:

- An employee of the district designated by the governing board;
- The academic employee who is the designated advisor of the particular student body organization; and
- A representative of the particular student body organization.

(Budget and Accounting Manual, 2024 Edition, Chapter 2, pp 35-36)

FY 2026-2027 Adopted Budget (Fund 72 Student Representation - Local SRF)

	Prior Year Actuals	Budget Year Tentative Budget	Budget Year Adopted Budget	Incr (Decr) Tentative to Adopted
Fund 72 Revenues:				
Description:				
ASCMC Student Representation Fee	$ 2,565.82	$ 3,200.00	$ 3,200.00	$ -
Interest Income	$ 403.42	$ 400.00	$ 400.00	$ -
				$ -
Total Fund 72 Revenues:	**$ 2,969.24**	**$ 3,600.00**	**$ 3,600.00**	**$ -**
Fund 72 Expenditures:				
Description:				
ASCMC Leadership Stipends	$ 3,200.00	$ 1,600.00	$ 1,600.00	$ -
ASCMC Representation (Travel/Conference)	$ 9,215.39	$ 2,000.00	$ 2,000.00	$ -
				$ -
Total Fund 72 Expenditures:	**$ 12,415.39**	**$ 3,600.00**	**$ 3,600.00**	**$ -**
Over (Short)	**$ (9,446.15)**	**$ -**	**$ -**	**$ -**

	Prior Year Actuals	Budget Year Adopted
Beginning Balance	**$ 10,181.47**	**$ 735.32**
Restatements/Auditor Adjustments		
Adjusted Beginning Balance	**$ 10,181.47**	**$ 735.32**
Net Incr/(Decr) to Fund Balance (Budget)	$ (9,446.15)	$ -
Ending Fund Balance	**$ 735.32**	**$ 735.32**

FY 2026-2027 Adopted Budget (Fund 72 Student Representation - SSCCC)

	Prior Year Actuals	Budget Year Tentative Budget	Budget Year Adopted Budget	Incr (Decr) Tentative to Adopted
Fund 72 Revenues:				
Description:				
Student Senate of CA Community Colleges	$ 2,589.22	$ 3,200.00	$ 3,200.00	$ -
				$ -
				$ -
Total Fund 72 Revenues:	**$ 2,589.22**	**$ 3,200.00**	**$ 3,200.00**	**$ -**
Fund 72 Expenditures:				
Description:				
Student Senate of CA Community Colleges	$ 2,589.22	$ 3,200.00	$ 3,200.00	$ -
				$ -
				$ -
Total Fund 72 Expenditures:	**$ 2,589.22**	**$ 3,200.00**	**$ 3,200.00**	**$ -**
Over (Short)	**$ -**	**$ -**	**$ -**	**$ -**

ADOPTED BUDGET FY 2026-2027 OTHER TRUST FUNDS (FUND 79)

Other Trust Funds are used to account for all other moneys held in a trustee capacity by the college or district for individuals, organizations, or clubs. Such funds may be established and maintained in the appropriate county treasury, or as an alternative, the governing board may establish a bank or investment account for each trust.

(Budget and Accounting Manual, 2024 Edition, p 38)

Fund 79 Other Trust Fund is used to manage and track the flow of investment earnings, service expenses, and funds usage for the Other Post-Employment Benefits (OPEB) accounts held with Public Agency Retirements Services (PARS).

Beginning in 2026-2027, Fund 79 will also be used to manage and track the activities of the newly established Pension Trust Account for STRS and PERS contribution costs (Reference note on p. 8). The initial contribution reflected in the General Fund balance report will be moved to and reported on Fund 79.

FY 2026-2027 Adopted Budget (Fund 79 Other Trust Fund - OPEB Account)

	Prior Year Actuals	Budget Year Tentative Budget	Budget Year Adopted Budget	Incr (Decr) Tentative to Adopted
Fund 72 Revenues:				
Description:				
Earnings	$ 214,491.20	$ 150,000.00	$ 150,000.00	$ -
				$ -
				$ -
Total Fund 72 Revenues:	**$ 214,491.20**	**$ 150,000.00**	**$ 150,000.00**	**$ -**
Fund 72 Expenditures:				
Description:				
Expenses	$ 6,245.31	$ 5,000.00	$ 5,000.00	$ -
Withdrawals				$ -
				$ -
Total Fund 72 Expenditures:	**$ 6,245.31**	**$ 5,000.00**	**$ 5,000.00**	**$ -**
Over (Short)	**$ 208,245.89**	**$ 145,000.00**	**$ 145,000.00**	**$ (63,245.89)**

	Prior Year Actuals	Budget Year Adopted
Beginning Balance	**$ 1,865,402.69**	**$ 2,073,648.58**
Restatements/Auditor Adjustments		
Adjusted Beginning Balance	**$ 1,865,402.69**	**$ 2,073,648.58**
Net Incr/(Decr) to Fund Balance (Budget)	$ 208,245.89	$ 145,000.00
Ending Fund Balance	**$ 2,073,648.58**	**$ 2,218,648.58**

Salary and Benefit Analysis - Unrestricted and Restricted

	Unrestricted	Restricted	Total
Certificated Instructional			
Full-Time Faculty	$ 3,946,571.09	$ 307,420.73	$ 4,253,991.82
Part-Time Faculty	$ 3,247,051.00	$ 26,405.23	$ 3,273,456.23
	$ 7,193,622.09	**$ 333,825.96**	**$ 7,527,448.05**
Certificated Non-Instructional			
Administrators	$ 1,108,595.22	$ 225,161.76	$ 1,333,756.98
Other Certificated Non-Instructional	$ 1,616,956.00	$ 1,878,523.51	$ 3,495,479.51
	$ 2,725,551.22	**$ 2,103,685.27**	**$ 4,829,236.49**
Total Certificated Salary	**$ 9,919,173.31**	**$ 2,437,511.23**	**$ 12,356,684.54**
Classified Salary			
Classified Management	$ 947,678.14	$ -	$ 947,678.14
FT Classified	$ 3,594,926.02	$ 849,166.27	$ 4,444,092.29
PT Classified	$ 246,929.29	$ 695,831.43	$ 942,760.72
Total Classified Salary	**$ 4,789,533.45**	**$ 1,544,997.70**	**$ 6,334,531.15**
Employee Benefits			
STRS	$ 1,736,267.70	$ 502,688.07	$ 2,238,955.77
PERS	$ 1,556,499.98	$ 383,577.31	$ 1,940,077.29
Medi/FICA/UI/WC	$ 816,264.79	$ 181,402.99	$ 997,667.78
Health & Welfare	$ 2,311,337.00	$ 577,269.00	$ 2,888,606.00
403b Contributions	$ 344,700.00	$ 77,900.00	$ 422,600.00
Total Employee Benefits	**$ 6,765,069.47**	**$ 1,722,837.37**	**$ 8,487,906.84**
Total Salary and Benefits	**$ 21,473,776.23**	**$ 5,705,346.30**	**$ 27,179,122.53**

Unrestricted Supplemental Budget Analysis for Salary and Benefits
Comparison of Prior Year Actuals, Tentative Budget, and Adopted Budget

	Prior Year Actuals	Budget Year Tentative	Budget Year Adopted	Incr (Decr) Tentative to Adopted
1000 Certificated Salary				
Instructional Salary	$ 6,635,202.35	$ 6,139,518.40	$ 7,193,622.09	$ 1,054,103.69
Certificated Admin	$ 1,081,227.83	$ 1,084,205.65	$ 1,108,595.22	$ 24,389.57
Certificated Non-Instructional Salary	$ 1,470,909.06	$ 1,605,227.06	$ 1,616,956.00	$ 11,728.94
	$ 9,187,339.24	**$ 8,828,951.11**	**$ 9,919,173.31**	**$ 1,090,222.20**
2000 Classified Salary				
Classified Manager/Admin	$ 941,658.04	$ 983,777.41	$ 947,678.14	$ (36,099.27)
Classified Instructional Salary	$ 102,802.70	$ 98,475.18	$ 101,378.36	$ 2,903.18
Classified Non-Instructional Salary	$ 3,236,295.56	$ 3,596,615.21	$ 3,740,476.95	$ 143,861.74
	$ 4,280,756.30	**$ 4,678,867.80**	**$ 4,789,533.45**	**$ 110,665.65**
3000 Employee Benefits				
STRS/PERS Instructional	$ 1,631,438.39	$ 1,185,124.05	$ 1,387,291.06	$ 202,167.01
STRS/PERS Non-Instructional	$ 1,779,925.10	$ 1,864,336.05	$ 1,905,476.62	$ 41,140.57
Payroll Mandated Costs Instructional	$ 272,121.45	$ 207,385.20	$ 242,107.65	$ 34,722.45
Payroll Mandated Costs Non-Instructional	$ 506,555.12	$ 562,208.51	$ 574,157.14	$ 11,948.63
Health and Welfare	$ 1,559,001.04	$ 2,289,917.00	$ 2,311,337.00	$ 21,420.00
403b Contribution	$ 177,635.03	$ 342,700.00	$ 344,700.00	$ 2,000.00
	$ 5,926,676.13	**$ 6,451,670.81**	**$ 6,765,069.47**	**$ 313,398.66**
Total Salary and Employee Benefits	**$ 19,394,771.67**	**$ 19,959,489.72**	**$ 21,473,776.23**	**$ 1,514,286.51**

Unrestricted Budget Analysis for Object 1000 - Certificated Salary

	Prior Year Revised Budget	Budget Year Tentative	Budget Year Adopted	Incr (Decr) Prior Year to Adopted
Object 110000 - FULL TIME FACULTY				
FULL TIME FACULTY	$ 3,851,626.85	$ 3,451,867.40	$ 3,576,571.09	$ (275,055.76)
FULL TIME FACULTY - SUB	$ 10,000.00	$ 5,000.00	$ 5,000.00	$ (5,000.00)
FULL TIME FACULTY - OVERLOAD	$ 285,000.00	$ 325,000.00	$ 325,000.00	$ 40,000.00
FULL TIME FACULTY - ADD'L PAY	$ 40,000.00	$ 40,000.00	$ 40,000.00	$ -
Total Object 110000 - FULL TIME FACULTY	$ 4,186,626.85	$ 3,821,867.40	$ 3,946,571.09	$ (240,055.76)
Object 120000 - CERT. CONTRACT, NON-INSTR				
CERTIFICATED ADMINISTRATORS	$ 1,092,299.36	$ 1,084,205.65	$ 1,108,595.22	$ 16,295.86
DIRECTORS/COORDINATORS	$ 536,234.21	$ 636,316.78	$ 639,537.81	$ 103,303.60
DIRECTORS/COORDINATORS-ADD'L	$ 80,000.00	$ 74,500.00	$ 74,500.00	$ (5,500.00)
ACADEMIC RELEASE TIME	$ 20,000.00	$ 27,377.43	$ 27,651.20	$ 7,651.20
FULL TIME COUNSELORS	$ 120,492.58	$ 280,187.30	$ 283,090.18	$ 162,597.60
DIVISION CHAIR	$ 50,000.00	$ 173,125.55	$ 174,856.81	$ 124,856.81
Total Object 120000 - CERT. CONTRACT, NON-INSTR	$ 1,899,026.15	$ 2,275,712.71	$ 2,308,231.22	$ 409,205.07
Object 130000 - PART TIME FACULTY				
PART TIME FACULTY	$ 1,680,000.00	$ 2,090,000.00	$ 3,019,400.00	$ 1,339,400.00
PART TIME FACULTY - SUB	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ -
PART TIME FACULTY COMP	$ 81,367.00	$ 82,651.00	$ 82,651.00	$ 1,284.00
PART TIME FACULTY - ADD'L PAY	$ 165,000.00	$ 125,000.00	$ 125,000.00	$ (40,000.00)
PART TIME FACULTY - SUMMER*	$ 300,000.00	$ -	$ -	$ (300,000.00)
Total Object 130000 - PART TIME FACULTY	$ 2,246,367.00	$ 2,317,651.00	$ 3,247,051.00	$ 1,000,684.00
Object 140000 - PT CERT NONINSTRUCTIONAL				
PT FACULTY CLUB ADVISORS	$ 8,000.00	$ 8,000.00	$ 8,000.00	$ -
PART-TIME LIBRARIAN	$ 120,840.00	$ 120,840.00	$ 122,040.00	$ 1,200.00
PART-TIME COACH	$ 43,200.00	$ 43,200.00	$ 43,200.00	$ -
PART TIME COUNSELORS	$ 204,944.00	$ 241,680.00	$ 244,080.00	$ 39,136.00
Total Object 140000 - PT CERT NONINSTRUCTIONAL	$ 376,984.00	$ 413,720.00	$ 417,320.00	$ 40,336.00
Total Expenditure	**$ 8,709,004.00**	**$ 8,828,951.11**	**$ 9,919,173.31**	**$ 1,210,169.31**

*Rolled into 1300.00 in FY 26/27

Unrestricted Budget Analysis for Object 2000 - Classified Salary

	Prior Year Revised Budget	Budget Year Tentative	Budget Year Adopted	Incr (Decr) Prior Year to Adopted
Object 210000 - CLASS CONTRACT, NON-INSTR				
BOARD OF TRUSTEES MEMBERS	$ 17,280.00	$ 17,280.00	$ 17,280.00	$ -
MANAGER/SUPERVISOR	$ 954,497.63	$ 966,497.41	$ 930,398.14	$ (24,099.49)
CLASSIFIED CONTRACT	$ 3,351,411.99	$ 3,383,595.37	$ 3,513,804.22	$ 162,392.23
Total Object 210000 - CLASS CONTRACT, NON-INSTR	$ 4,323,189.62	$ 4,367,372.78	$ 4,461,482.36	$ 138,292.74
Object 220000 - CLASSIFIED CLASSROOM CONTRACT				
CLASSIFIED CLASSROOM CONTRACT	$ 77,681.34	$ 78,881.34	$ 81,121.80	$ 3,440.46
Total Object 220000 - CLASSIFIED CLASSROOM CONTRA	$ 77,681.34	$ 78,881.34	$ 81,121.80	$ 3,440.46
Object 230000 - CLASSIFIED NONINSTRUCTNL,OTHER				
PT CLASSIFIED NONINSTRUCTIONAL	$ 170,787.44	$ 158,019.84	$ 164,672.73	$ (6,114.71)
STUDENT WORKER - FED WORKSTUDY	$ 35,361.00	$ 7,000.00	$ 14,000.00	$ (21,361.00)
Additional Hrs: PT Classified	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ -
ON CALL SUBSITUTES	$ 35,000.00	$ 45,000.00	$ 45,000.00	$ 10,000.00
Total Object 230000 - CLASSIFIED NONINSTRUCTNL,OTI	$ 244,148.44	$ 213,019.84	$ 226,672.73	$ (17,475.71)
Object 240000 - PT CLASSIFIED CLASSROOM & AIDE				
PT CLASSIFIED CLASSROOM & AIDE	$ 18,608.48	$ 19,593.84	$ 20,256.56	$ 1,648.08
Total Object 240000 - PT CLASSIFIED CLASSROOM & AII	$ 18,608.48	$ 19,593.84	$ 20,256.56	$ 1,648.08
Total Expenditure	**$ 4,663,627.88**	**$ 4,678,867.80**	**$ 4,789,533.45**	**$ 125,905.57**

Unrestricted Budget Analysis for Object 3000 - Employee Benefits

	Prior Year Revised Budget	Budget Year Tentative	Budget Year Adopted	Incr (Decr) Prior Year to Adopted
Object 310000 - STRS-CERTIFICATED				
STRS-CERTIFICATED CLASSROOM	$ 1,213,160.76	$ 1,156,861.68	$ 1,358,195.47	$ 145,034.71
STRS-CLASSIFIED NON-INSTRUCT	$ 70,475.56	$ 88,510.54	$ 89,528.68	$ 19,053.12
STRS-CERTIFICATED ADMIN/SUPV	$ 272,469.96	$ 282,647.03	$ 288,543.55	$ 16,073.59
Total Object 310000 - STRS-CERTIFICATED	$ 1,556,106.28	$ 1,528,019.25	$ 1,736,267.70	$ 180,161.42
Object 320000 - PERS-CLASSIFIED				
PERS-CLASSIFIED DIRECT CLASS.	$ 26,383.41	$ 28,262.37	$ 29,095.59	$ 2,712.18
PERS-CLASSIFIED NON-INSTRUCT.	$ 1,222,351.14	$ 1,273,025.00	$ 1,306,778.29	$ 84,427.15
PERS-CERT ADMIN/SUPV	$ 115,760.03	$ 220,153.48	$ 220,626.10	$ 104,866.07
Total Object 320000 - PERS-CLASSIFIED	$ 1,364,494.58	$ 1,521,440.85	$ 1,556,499.98	$ 192,005.40
Object 330000 - FICA/MEDICARE/OASDHI				
FICA INSTRUCTIONAL	$ 5,969.97	$ 6,105.46	$ 6,285.46	$ 315.49
FICA CLASSIFIED NON-INSTR	$ 281,697.09	$ 286,978.20	$ 294,401.32	$ 12,704.23
FICA CERT NON-INTRUCTIONAL	$ 26,193.88	$ 37,975.72	$ 37,975.72	$ 11,781.84
MEDICARE INSTRUCTIONAL	$ 93,494.79	$ 89,252.47	$ 104,569.48	$ 11,074.69
MEDICARE NON-INSTRUCTIONAL	$ 97,562.02	$ 105,185.26	$ 107,184.47	$ 9,622.45
Total Object 330000 - FICA/MEDICARE/OASDHI	$ 504,917.75	$ 525,497.11	$ 550,416.45	$ 45,498.70
Object 340000 - HEALTH AND WELFARE BENEFITS				
H & W INSTRUCTIONAL	$ 693,600.00	$ 626,535.00	$ 647,955.00	$ (45,645.00)
H & W CLASSIFIED NON-INSTRUCT	$ 1,292,380.00	$ 1,351,999.00	$ 1,351,999.00	$ 59,619.00
H & W CERT N/INST. ADMIN/SUPV	$ 206,040.00	$ 291,383.00	$ 291,383.00	$ 85,343.00
H & W RETIRED INSTRUCTIONAL	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ -
H&W RETIREES NON-INSTRUCTIONA	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ -
Total Object 340000 - HEALTH AND WELFARE BENEFITS	$ 2,212,020.00	$ 2,289,917.00	$ 2,311,337.00	$ 99,317.00
Object 350000 - STATE UNEMPLOYMENT INSURANCE				
U/I INSTRUCTIONAL	$ 3,223.92	$ 3,077.69	$ 3,605.86	$ 381.94
U/I CLASS NON-INSTR. REG	$ 2,449.42	$ 2,466.87	$ 2,524.41	$ 74.99
U/I FOR CERTIFICATED ADM/SUPV	$ 936.22	$ 1,149.54	$ 1,161.47	$ 225.25
Total Object 350000 - STATE UNEMPLOYMENT INSURAI	$ 6,609.56	$ 6,694.10	$ 7,291.74	$ 682.18
Object 360000 - WORKERS COMPENSATION INSURANCE				
W/C INSTRUCTIONAL	$ 114,128.14	$ 108,949.58	$ 127,646.85	$ 13,518.71
W/C CLASSIFIED NON-INSTR	$ 90,267.17	$ 87,758.61	$ 89,793.56	$ (473.61)
W/C CERTIFICATED ADMIN/SUPV	$ 33,141.94	$ 40,694.31	$ 41,116.19	$ 7,974.25
	$ 237,537.25	$ 237,402.50	$ 258,556.60	$ 21,019.35
Object 390000 - OTHER BENEFITS				
403B TSA MATCH -CERT.INSTRUCT	$ 66,000.00	$ 56,900.00	$ 58,900.00	$ (7,100.00)
403B TSA MATCH -CLASS NONINST	$ 116,900.00	$ 116,900.00	$ 116,900.00	$ -
403B TSA MATCH -CLSFD CLASSRO	$ 14,000.00	$ 14,000.00	$ 14,000.00	$ -
403B TSA MATCH - CERT NONINST	$ 151,200.00	$ 154,900.00	$ 154,900.00	$ 3,700.00
Total Object 390000 - OTHER BENEFITS	$ 348,100.00	$ 342,700.00	$ 344,700.00	$ (3,400.00)
	$ 6,229,785.42	**$ 6,451,670.81**	**$ 6,765,069.47**	**$ 535,284.05**