

# **BUTTE-GLENN COMMUNITY COLLEGE**

---

## **2025-26 TENTATIVE BUDGET**

Presented for Adoption June 25, 2025

### **Board of Trustees**

Mr. William McGinnis, President  
Mr. John Blacklock, Vice President  
Mr. John Nock, Clerk  
Mr. John Dahlmeier, Trustee  
Mr. Rick Krepelka, Trustee  
Mr. Michael Boeger, Trustee  
Mr. Eugene Massa, Trustee  
Mr. Liam Eller, Student Trustee

Virginia Guleff, Superintendent/President

Report Prepared by:  
Jessica Snelling, Vice President Administrative Services  
Robert Parker, Director of Fiscal Services



# TABLE OF CONTENTS

<b>Table of Contents</b> .....	<b>1</b>
<b>Executive Summary</b> .....	<b>2</b>
<b>Butte-Glenn Community College District 2025-26 Budget Criteria</b> .....	<b>3</b>
<b>Philosophy</b> .....	<b>3</b>
<b>Legal, Financial and Statutory Requirements</b> .....	<b>3</b>
<b>Budget Standards</b> .....	<b>4</b>
A. Revenue Standards .....	4
B. Operating Expense Standards .....	4
C. Reserve Standards .....	4
<b>Overview of the 2025-26 California Governor’s May Revision state Budget</b> .....	<b>6</b>
<b>Integrated Planning and Budget</b> .....	<b>7</b>
<b>Vision 2030</b> .....	<b>7</b>
<b>Butte College Strategic Plan</b> .....	<b>7</b>
<b>Strategic Initiatives</b> .....	<b>8</b>
<b>Annual Unit Planning and Budget Development</b> .....	<b>9</b>
Unit Planning .....	9
Ongoing Operating Budgets.....	9
<b>2025-26 Key Budget Assumptions</b> .....	<b>10</b>
<b>Enrollment Growth – Full-time Equivalent Students (FTES)</b> .....	<b>11</b>
<b>Financial Summary – Fiscal Year 2025-26</b> .....	<b>13</b>
<b>Revenue</b> .....	<b>14</b>
Total Computational Revenue .....	14
<b>Expenditures</b> .....	<b>16</b>
Summary of Change in Operating Expenses.....	17
Salaries and Benefits .....	17
<b>Annual Budget Augmentations (Ongoing and One-Time Requests)</b> .....	<b>18</b>
Ongoing Budget Augmentations .....	18
Personnel.....	19
One Time Budget Augmentations .....	20
<b>Other Assumptions</b> .....	<b>22</b>
50% Law .....	22
Faculty Obligation Number (FON).....	22
Reserves .....	22
Total Reserve Balance by Year .....	23
<b>Financial Outlook and Planning</b> .....	<b>24</b>
OPEB and Long-Term Liabilities .....	24
Conclusion and Fiscal Outlook .....	24
<b>Financial performance</b> .....	<b>25</b>

## EXECUTIVE SUMMARY

The 2025–26 Tentative Budget for Butte-Glenn Community College District (BGCCD) outlines a comprehensive financial plan built on reasonable and well-informed assumptions related to enrollment growth, revenues, and expenditures. These assumptions are grounded in key institutional and regulatory frameworks to ensure strategic alignment and financial sustainability. Guiding documents include the Governor’s May 14, 2025 State Budget Revision, the Butte College Strategic Plan, the Strategic Enrollment Management Plan, and the Budget Criteria approved by the Board of Trustees on December 11, 2024.

All projections in the Tentative Budget have been developed in accordance with Board Policy 6200, Title 5 regulations, and the California Community College Budget and Accounting Manual. The result is a document that reflects BGCCD’s ongoing commitment to fiscal responsibility, institutional priorities, and student success.

This year’s budget also reflects the collaborative efforts and thoughtful feedback of the Planning and Budget Committee. Their ongoing engagement helped to guide process and decisions and ensure that the District’s financial planning remains transparent, inclusive, and mission-driven, further ensuring a strong connection between fiscal planning and institutional priorities.

The Tentative Budget incorporates the best available information at this time and remains adaptable to changes that may occur with the finalization of the state budget and allocations from the Chancellor’s Office. It fulfills all state-mandated timelines and requirements and will be presented to the Board of Trustees for adoption on June 25, 2025. BGCCD remains committed to the responsible stewardship of public funds in support of its students and community.

# BUTTE-GLENN COMMUNITY COLLEGE DISTRICT 2025-26

## BUDGET CRITERIA

**Adopted by the board of trustees 12-11-24**

Butte-Glenn Community College District (BGCCD) will establish budget criteria to be closely aligned with the college's Strategic Plan and the Chancellor's Office Vision 2030. This alignment ensures that financial resources are effectively utilized to support long-term objectives and immediate operational needs in support of student success. The operating budget and planning development process will be multifaceted, to include several critical functions defined in the sections below.

### PHILOSOPHY

The college will seek to develop a budget that:

- Ensures accountability and transparency in resource allocation
- Supports the District's focus on strengthening a culture of equity and inclusion
- Supports strategic initiatives by allocating funds to priority areas that drive the college's mission and long-term goals, related to instruction, research, infrastructure development, optimization of technology and student services
- Focuses on increasing access to higher education, improving student outcomes, and fostering innovation and sustainability

### LEGAL, FINANCIAL AND STATUTORY REQUIREMENTS

The annual District budget shall be prepared in conformance with the California Community College Budget and Accounting Manual (BAM) and provisions of the California Education Code. Additionally, the District budget shall comply with all appropriate Board Policies and Administrative Procedures.

Specifically, the District budget will meet the following requirements:

- **Unrestricted Reserve:** Achieves and maintains a fifteen percent (15%) unrestricted reserve sufficient to cover a minimum of two months General Fund operating expenditures as per the California Community College Chancellor's Office;
- **50% Law:** Meets the fifty percent (50%) law, i.e., at least 50% of the current expense of education is allocated to instructional salaries and benefits;  
**75-25 goal:** Provides for staffing levels required by the Board of Governors in relation to Title 5, Division 6, Chapter 4, Subchapter 3, Articles 1 and 2. This statute is designed to ensure that districts are making good faith attempts to achieve the long-term goal that seventy-five percent (75%) of instruction is provided by full-time faculty;
- **Board Policy 6200 and Administrative Procedure 6200:** Be prepared in accordance with Title 5 and the California Community Colleges Budget and Accounting Manual and reflect the following:
  - Adherence to principles of sound fiscal management.
  - Allocation of resources to instructional support programs consistent with the District's mission, goals, and strategic priorities.
  - Augmentations to allocated resources as requested through the annual unit planning process.

- A balance between resources and expenditures.
- Current enrollment projections.
- Appropriations consistent with relevant laws, regulations, and guidelines.
- Adherence to other requirements contained in the Board’s Budget Criteria.
- Date, location, and time of Board public hearing to be held prior to final budget adoption.

## BUDGET STANDARDS

### A. Revenue Standards

- **Revenue.** State-funded growth revenue will be actively pursued by the district.
- **Categorical and Grant Revenues.** The District will pursue categorical and grant revenues provided by state and local agencies that are consistent with the objectives of the strategic plan as well as the Strategic Enrollment Management (SEM) Plan.
- **Foundation.** Funding from the Foundation will also be sought to assist in providing funding for specific strategic plan projects.
- **Emergency Conditions Allowance.** The District will maximize the state apportionment revenue via emergency conditions allowance funding or actual Student Centered Funding Formula (SCFF) total computational revenue (TCR).
- **Non-Trust Transfer.** The District will limit non-trust transfer-in allocations to the unrestricted general fund of 2% per year of the total unrestricted expenditure budget from non-general fund sources.
- **Projections.** The District will make reasonable and sound projections for all the District’s sources of revenue and student access, equity and success data elements.

### B. Operating Expense Standards

- **Total Salaries and Benefits.** Total salary and benefit costs should not exceed 87% of total expenditures. The budget will provide a mechanical approach to project step, column and longevity salary increases, medical rate increases and STRS and PERS pension rate increases.
- **Fifty Percent Law.** The District’s financial plan will meet the **Fifty Percent (50%) Law**, specifically, at least 50% of the current expense of education is allocated to instructional salaries and benefits.
- **Full-Time Faculty Obligation Number.** The District will maintain a robust number of full-time faculty, with a goal to provide more consistent and high-quality education to students. The **Full-Time Faculty Obligation Number (FON)** is a regulatory requirement, specifying the minimum number of full-time faculty that the District must employ.
- **Other Expense items.** The operating budget will include inflationary and pricing increases which will be documented and itemized in the Budget Projection assumptions.

### C. Reserve Standards

- **General Fund Reserve.** The reserve is to be used for unanticipated changes in expenditures or revenues as well as to provide capital to pursue opportunities. Reserve funds are crucial to address unpredictable expense. For example, if the costs of maintaining the District’s existing services exceed monthly revenue projections, the reserves become the safety net in uncertain times.
- **Minimum Reserve.** As per Administrative Procedure 6305, the minimum reserve requirement will equal 15% of the Unrestricted General fund with a target to achieve 25%.

- The District will maintain a minimum of two (2.0) months of reserves per Total General Fund Expenditures (Unrestricted + Restricted) with a target to achieve three (3.0) months due to the significant liability of Grant funded programs.

# OVERVIEW OF THE 2025-26 CALIFORNIA GOVERNOR'S MAY REVISION STATE BUDGET

On Wednesday, May 14, 2025, Governor Newsom released the May Revision budget proposal for the 2025-26 fiscal year. The 2025-26 May Revision proposes a total state budget of \$321.9 billion, an increase of approximately \$24.0 billion/8.0% over the 2024-25 enacted budget and includes a projected budget deficit of \$12 billion. The state budget includes a General Fund increase of \$15.0 billion/7.0% to \$226.4 billion. Lower tax revenue projections, stemming from economic uncertainties, are driving the projected budget deficit, with larger deficits anticipated in future years. 2025 has presented stagnant job growth and lower consumer spending, both contributing to declines in tax collections.

## Impact on California Community Colleges (CCC)

The total budget for the California Community Colleges under the May Revision is \$14.2 billion, compared to \$14.1 billion in the 2024-25 enacted budget. Similarly, the General Fund contribution to CCCs is revised to \$8.8 billion, down from \$8.9 billion. Overall, the budget proposal for the California Community Colleges remains stable and continues to focus on stability, supporting steps toward implementation of the Master Plan for Career Education.

Key elements affecting CCCs include:

- 2.30% cost-of-living adjustment (COLA) for community college apportionments and some categorical programs.
- 2.35% enrollment growth
- Proposed deferrals of apportionment payments, impacting cash flow for districts.
- Preservation of certain categorical programs, but no significant augmentations.
- Continued focus on student success, though without major new investments.

## Specific Impact on Butte-Glenn Community College

Despite a stable budget for community colleges, the District remains forward-looking and prepared to address potential future challenges. With a continued focus on growing enrollment and expanding educational programs, we are well-positioned to support our community. While deferred apportionments and limited general fund growth present planning challenges, proactive financial strategies and a commitment to student success will help the District navigate these uncertainties and emerge stronger.

In summary, the 2025-26 May Revision reflects a constrained fiscal environment, requiring the District to operate conservatively, prioritize essential services, and prepare for tighter cash flow conditions.

## **INTEGRATED PLANNING AND BUDGET**

The 2025-2026 Tentative Budget for Butte-Glenn Community College continues to support the District's implementation of the planning priorities set forth in the Chancellor's Office Vision 2030, the college's Strategic Plan and the college's Strategic Enrollment Management Plan.

### **VISION 2030**

Building on the 2017 Vision for Success and the 2022 Roadmap for the Future, the Vision 2030 solidifies the system's commitment to Equity in Success, Equity in Access, and Equity in Support. It also sets forth three Strategic Directions: Equitable baccalaureate Attainment, Equitable Workforce and Economic Development and The Future of Learning, which includes considerations of the use of generative AI (Artificial Intelligence).

### **BUTTE COLLEGE STRATEGIC PLAN**

Building locally on the commitments and strategic directions set forth in the Vision 2030, the Butte College Strategic Plan consists of two parts: the college's strategy and the college's plan for supporting that strategy. Specifically, the driving strategy for the college is "First Contact. First Choice. Best Choice." The college has also identified four foundations: DEIA2, Sustainability, Guided Pathways and Technological Innovation. These four foundations lay the groundwork for implementing the college's strategy.

Further, the allocation of resources proposed by the district aims to implement the strategic initiatives included in the Strategic Plan. These initiatives include:

1. Enhancing a culture of completion and goal achievement
2. Supporting student, faculty, and staff success
3. Using data-informed processes for continuous improvement
4. Maximizing resources to support student learning
5. Modeling sustainability
6. Enhancing a culture of equity and inclusiveness.

The district will continue to evaluate each new initiative annually to determine its impact on enrollment and student success. New initiatives may be funded as they arise if it can be determined to improve the district's likelihood of restoring enrollment or improving student success.

# STRATEGIC INITIATIVES

The following are several examples of ways in which the planning process for the 2025-26 operative budget continue to support the strategic plan initiatives:

## **Strategic Initiative 1: Enhancing a Culture of Completion and Goal achievement**

Funding was allocated to various aspects of the Dual Enrollment program, including revising job descriptions, adding temporary student success specialists, moving support positions from grants to the unrestricted general fund, increasing operating budgets, and providing administrative support. These initiatives aim to enhance the quality and reach of dual enrollment, supporting educational excellence.

## **Strategic Initiative 2: Supporting Student, Faculty and Staff Success**

Investments were made in marketing to improve student enrollment and retention, and in expanding the Center for Academic Success to support increasing student needs. Additional funds were allocated for essential student services, such as supporting the Safe Place and Wellness Program. Sabbatical leaves, professional development programs, and external coaching for executives were funded to promote leadership and well-being within the institution.

## **Strategic Initiative 3: Using Data-Informed Processes for Continuous Improvement**

Funding was directed towards supporting the implementation of the strategic plan, reinstating budgets to support growth initiatives cut during previous years and maintaining essential evaluation and financial aid services. These measures are intended to improve overall institutional effectiveness.

## **Strategic Initiative 4: Maximizing Resources to Support Student Learning**

Significant investments were made in technology and physical infrastructure, including updating computer labs, enhancing network and smart classroom operations, and supporting athletics and paramedic programs. These initiatives aim to ensure that the college's physical and technological infrastructure meets current needs and supports future growth.

## **Strategic Initiative 5: Modeling Sustainability**

Butte College has positioned itself to be a leader in sustainability and with this budget, the college continues to model sustainability by leveraging Measure J Bond funds to remodel and construct high efficiency facilities with enough solar production to offset its electrical utility needs. Funding is also provided for the Sustainability Program to maintain existing memberships, support educational events, faculty development, and conference travel regarding sustainability.

## **Strategic Initiative 6: Enhancing a Culture of Equity and Inclusiveness**

Funds were provided for services related to cultural inclusivity, such as the CalNAGPRA services, as well as for operational support in counseling and career services. Additionally, financial support was extended to the CASA program to ensure continued assistance and inclusivity for students.

# ANNUAL UNIT PLANNING AND BUDGET DEVELOPMENT

## Unit Planning

Each year, the District uses a unit planning process to prioritize and fund the district's highest-need budget requests. Departments develop their plans based on program reviews, strategic initiatives, assessment of student learning, and institutional planning guidance. These augmentation requests—covering fixed cost increases, staffing adjustments, capital outlay, technology upgrades, safety needs, and student-focused programs—are prioritized first within departments, then across the district. Only the most critical ongoing needs receive funding approval.

In coordination with the planning and budget committee, the 2025-26 Unit Planning Cycle was conducted through the use of a centralized and streamlined Microsoft forms interface to capture one time and ongoing budget requests from department leaders across the District. The district aligns all planning with its Budget Criteria along with financial and operational scrutiny, which include ensuring programs are self-sustaining, balancing ongoing revenues with expenses, reducing dependence on one-time funds, and setting realistic enrollment targets. This structured and participatory process ensures that the District allocates its resources strategically to support long-term financial stability and student success.

## Ongoing Operating Budgets

Core ongoing operating budgets represent the baseline funding necessary to sustain daily operations across all departments and programs. These budgets cover recurring expenses such as salaries, benefits, instructional supplies, and essential services. They are maintained each year and adjusted as needed for fixed cost increases, contractual obligations, and other structural budget changes. While separate from one-time or augmentation funding, these budgets ensure the continuity of core services that support student success and institutional stability. There were no reductions or targeted cuts requested or proposed to the 2025-26 tentative operating budget.

This year, the District successfully utilized the newly implemented AXIOM budget software to develop its core operating budget. The adoption of AXIOM streamlined the budgeting process by improving data accuracy, enhancing transparency, and enabling more efficient collaboration across departments. The District's executive leadership participated and engaged with over 130 departments across the district to establish their core budgets. By providing every department with the opportunity to actively participate and document their specific needs for the upcoming fiscal year, the college has fostered a more inclusive and data-driven approach to resource allocation. This collaborative system not only ensures that budget decisions are aligned with institutional priorities and departmental goals but also strengthens accountability and strategic planning across the campus. As a result, the District is better equipped to optimize its financial resources, support student success, and adapt to evolving fiscal conditions.

Together, the unit planning process and the development of core ongoing operating budgets provide the District's 2025–26 tentative budget recommendation. Through a structured, participatory approach, unit planning allowed departments to identify and prioritize critical needs aligned with strategic goals, while the integration of AXIOM budget software brought new levels of accuracy, transparency, and collaboration to the operating budget process. Through a truly collaborative and organizational engagement at both the unit planning and operational budget development, and aligning financial decisions with established budget criteria, the District developed a thoughtful and balanced budget that addresses both immediate needs and long-term sustainability. These coordinated efforts reflect the District's commitment to responsible stewardship of resources, continuous improvement, and support for student success.

## 2025-26 KEY BUDGET ASSUMPTIONS

Category	Assumption
<b>Enrollment Growth</b>	
Enrollment (FTES)	Projected 6.0% growth, 10,336 FTES ECA Protections (based on 9,739 Actual and 598 ECA Protected) Continued growth under Strategic Enrollment Management Plan
<b>Revenue</b>	
State Apportionment Revenue	Student Centered Funding Formula (SCFF): Projected 2025-26 FTES Actual 2023-24 Supplemental and Student Success allocations Based on Governor's May Revise (May 14, 2025)
Cost of Living Adjustment (COLA)	2.30% COLA proposed for 2025–26
Education Protection Account (EPA)	EPA revenue included; to be used for instructional salaries per Proposition 30/55. Estimated \$100 / FTES.
Categorical Program Funding	Reflects prior year 2024-25 allocation. Waiting on 2025-26 Compendium funding to finalize
Other Revenue	Includes Indirect cost reimbursements from grants
<b>Expenditures</b>	
Ongoing Expenses	Includes fixed cost increases: Salaries/Wages (step/column, 2.0% COLA), benefits, supplies, utilities, Software and other expense categories.
One Time Augmentation Funds	One-time state funds not assumed in ongoing budget; allocated as received
New Positions / Staffing	11 new faculty positions; limited other new positions; only highest-priority requests funded.
<b>Other Assumptions</b>	
Use of Reserves	No structural reliance on one-time reserves; reserves maintained per policy. 36.0% of general fund reserves
Categorical Programs	Budget reflects prior year 2024-25 spend allocation. Waiting on 2025-26 Compendium funding to finalize expense allocations; assumed self-sustaining
Technology & Capital Outlay	Funded through restricted and one-time sources, if available
Grants and Restricted Funds	Tracked separately; no reliance on indirect reimbursements for core operations
Debt / Liabilities	OPEB obligations maintained; no new debt service included
Faculty Obligation Number (FON)	The FON obligation compliance number for Fall 2025 is 150.6 FTEF. The district expects compliance with the FON in 2025.
Compliance with 50% Law	Achieves compliance; Budget reflects 51.91% of expense is instructional salaries

# ENROLLMENT GROWTH – FULL-TIME EQUIVALENT STUDENTS (FTES)

The District received Emergency Conditions Allowance (ECA) funding from the California Community Colleges Chancellor’s Office since 2018, following the devastating Camp Fire. This funding held the District harmless by maintaining its apportionment at pre-disaster levels, equal to 10,383 full time equivalent students (FTES) regardless of enrollment losses. The ECA was originally granted for four years (2018–19 through 2021–22), with the potential for an extension based on enrollment recovery progress.

In response to continued enrollment challenges, compounded by the COVID-19 pandemic, the District successfully requested a three-year extension through 2024–25. Beginning in 2025–26, the ECA will enter a phase-out period:

- In 2025–26, Butte College will receive 50% of the prior year’s ECA FTES funding.
- In 2026–27, the allowance will be fully eliminated, and funding will be based solely on actual FTES and performance metrics.

The table below demonstrates the calculation for the ECA allowance along with the future annual growth projections:

Emergency Conditions Allowance (ECA)					
	Growth Assumption:		6%		
	<i>a</i>	<i>b</i>	<i>c</i>	<i>d = (a - b)</i>	<i>e = (d * 50%)</i>
Category	ECA Protected FTES	24-25 P2 Actual Reported	Projected 25-26 Reported FTES	24-25 ECA Applied	50% of 24-25 ECA Applied
Credit	8,976	8,467	8,975	509	255
Incarcerated Credit	-	-	-	-	-
Special Admit Credit	186	335	355	(149)	(75)
CDCP	25	26	27	(1)	(0)
Noncredit	1,196	360	381	836	418
Growth Authority Target (%)	<b>10,383</b>	<b>9,187</b>	<b>9,739</b>	<b>1,196</b>	<b>598</b>

Projected FTES Growth						
			2026 Budget	Year Over Year FTES Growth Assumption (No FTES Protection)		
	<i>c</i>	<i>e</i>	<i>f = c + e</i>	6.0%	3.0%	3.0%
Category	Projected 25-26 Reported FTES	Additional FTES from 2024-25 ECA	2025-26 Budget FTES plus FTES Protection	26-27 Input	27-28 Input	28-29 Input
Credit	8,975	255	9,229	9,513	9,799	10,093
Incarcerated Credit	-	-	-	-	-	-
Special Admit Credit	355	(75)	281	376	388	399
CDCP	27	(0)	27	29	30	31
Noncredit	381	418	799	404	416	429
Growth Authority Target (%)	<b>9,739</b>	<b>598</b>	<b>10,336</b>	<b>10,323</b>	<b>10,633</b>	<b>10,952</b>

Enrollment growth is a key factor in maintaining the District’s long-term financial health. To help replace the temporary funding we're losing, we must continue to invest in efforts that increase student enrollment. This means making sure our budget planning stays closely connected to enrollment trends and student success goals, as outlined in the Student Centered Funding Formula.

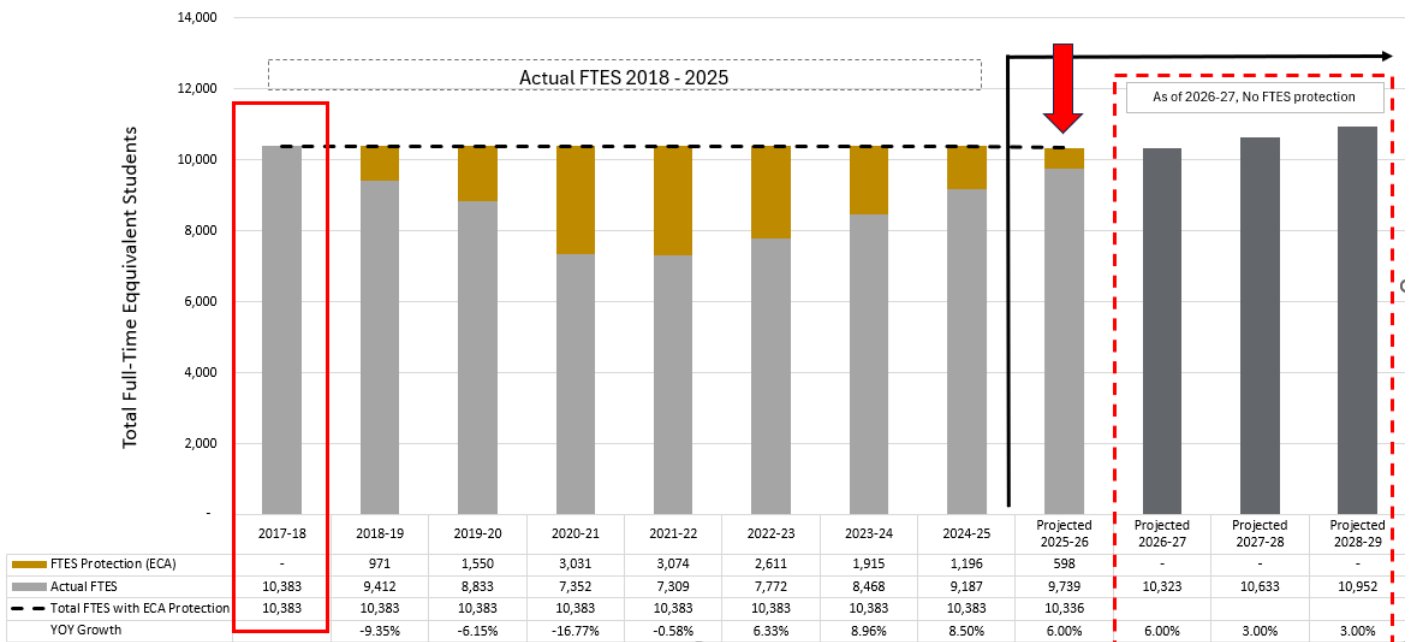
In 2025-26, the District will keep working to grow enrollment by:

- Expanding the summer course schedule
- Strategically adding more classes in the Fall and Spring
- Continuing to offer Winter session classes both online and in person
- Growing dual enrollment with local high schools
- Expanding distance education
- Advancing the Guided Pathways initiative

The District is also committed to investments in facilities that support these efforts, including a new Science building which will expand our course offerings beginning August 2025 as well as our relocation and expansion of the Licensed Vocational Nursing (LVN) program to the Glenn County Center.

The following graph below presents the District’s trended full-time equivalent students served and funded. 2025-26 assumes continued growth projected at 6.0% growth over the 2024-25 fiscal year.

### Full-Time Equivalent Students (FTES)

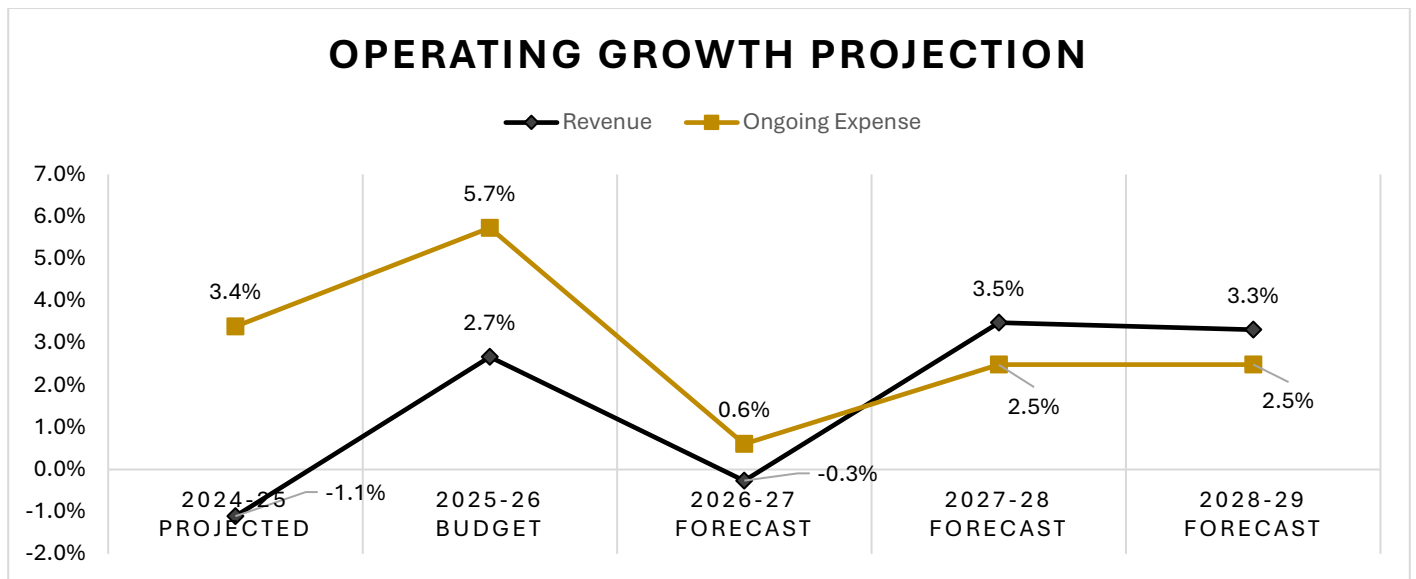


The FTES assumptions provide the underlying foundation for the projected state apportionment revenue, which is the primary source of unrestricted general fund revenue for the District. 70% of state apportionment revenue funding is based on enrollment levels, measured by FTES.

## FINANCIAL SUMMARY – FISCAL YEAR 2025-26

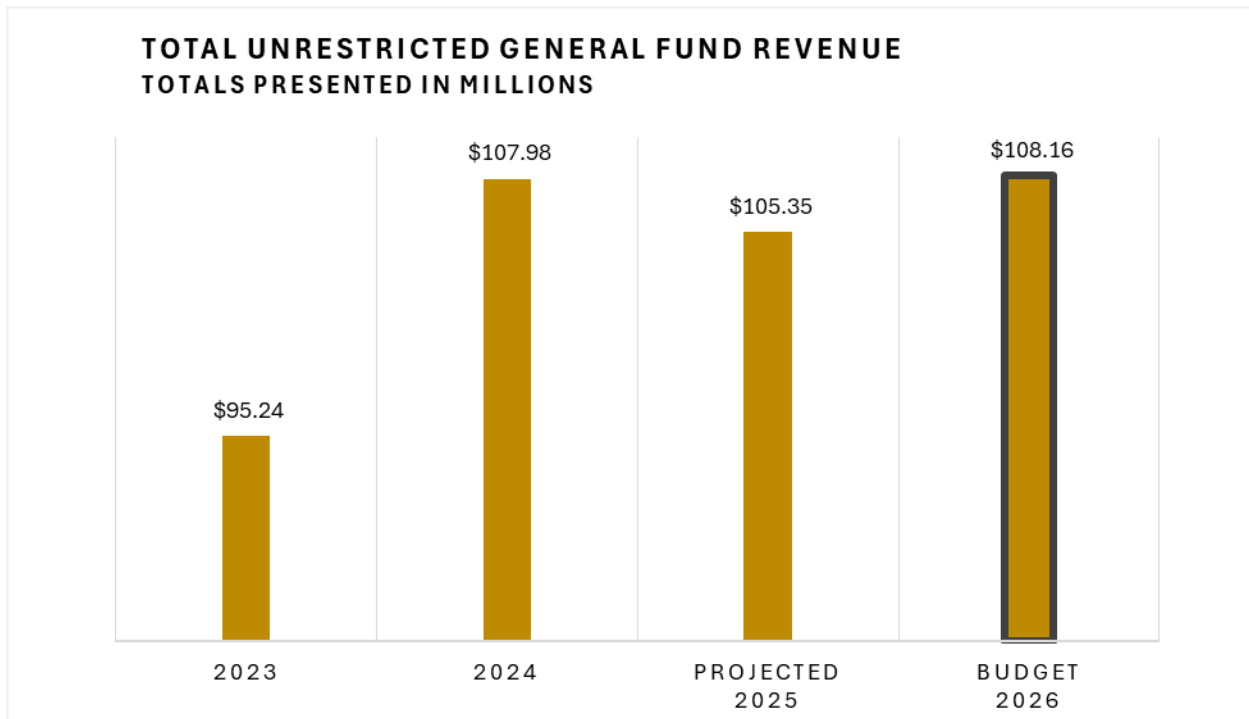
The 2025–26 Tentative Budget projects \$108.2 million in revenue and \$110 million in total expenditures, resulting in a \$1.9 million shortfall. The gap reflects rising ongoing costs—primarily in salaries, benefits, and essential operations—that are increasing faster than revenues. The 2025-26 budget projects a 2.7% increase in revenue, while expenditures are increasing by 5.7%.

To address this structural deficit, the District is strategically using reserves, closely monitoring spending, and developing long-term solutions to realign expenditures with available resources. This approach demonstrates the District’s commitment to maintaining student-centered services while managing fiscal challenges with prudence and responsibility.



## REVENUE

The District's total Unrestricted General Fund revenue projection is approximately \$108.1million, 87.0% of which is funded through apportionment revenue. Based on the FTES projection, combined with the proposed 2.30% COLA on apportionment revenue, the District projects \$2.1 million in new ongoing apportionment revenue. The remaining 13.0% of the District's unrestricted revenue total approximately \$13.6 million and is funded from a variety of sources. These include lottery funding, non-resident tuition, transfers related to post-employment benefits (OPEB), and other miscellaneous revenue streams. While smaller in proportion, these funds play an important role in supporting the overall financial health and operational flexibility of the District.



### Total Computational Revenue

There are three separate calculations included under the calculation for the Total Computational Revenue (TCR). The highest of the following TCR calculations will be used to determine the District's TCR each year:

1. **Student Centered Funding Formula (SCFF)** – The calculation for revenue uses actual allocated FTES estimates in each of the components of the SCFF funding calculation, including the basic allocation, the FTES allocation and the supplemental allocation.
2. **Prior Year TCR Stability** – The calculation assumes the prior year SCF calculated revenue and adds the projected COLA.
3. **Minimum Revenue Commitment** – The minimum expectation for revenue that the District will receive. The minimum revenue commitment is equal to the 2017-2018 TCR (based on 10,383 FTES) and repriced each year by the annual COLA. Effective 2025-26, the minimum revenue commitment will be equal to the TCR used in the 2024-25 year.

The District is projecting the “Prior Year TCR stability” as the highest calculation, producing \$94.5 million, an increase. The table below demonstrates the calculations considering our FTES projections.

TCR Calculation	2024-25	2025-26
<b>SCFF Calculated Revenue</b>		
Based on Actual FTES and allocation values under supplemental and success metrics	10,383	10,336
SCFF Calculated Revenue	\$ 92,387,530	\$ 90,698,657
<b>Prior Year TCR Stability</b>		
Prior Year FTES	10,383	<b>10,383</b>
Prior Year SCFF calculated Revenue + COLA	\$ 92,387,530	<b>\$ 94,512,443</b>
<b>Minimum Revenue Commitment</b>		
Based on 2024-25 funded revenue - "Floor"	\$ 92,387,530	\$ 92,387,530

Butte College’s Total Computational Revenue (TCR) represents the full amount of unrestricted general fund apportionment the College is eligible to receive from the state. TCR is a critical measure of the College’s fiscal health and is calculated based on a weighted formula that includes base enrollment, the needs of the student population, and student success outcomes

The table below demonstrates the estimated total computational revenue:

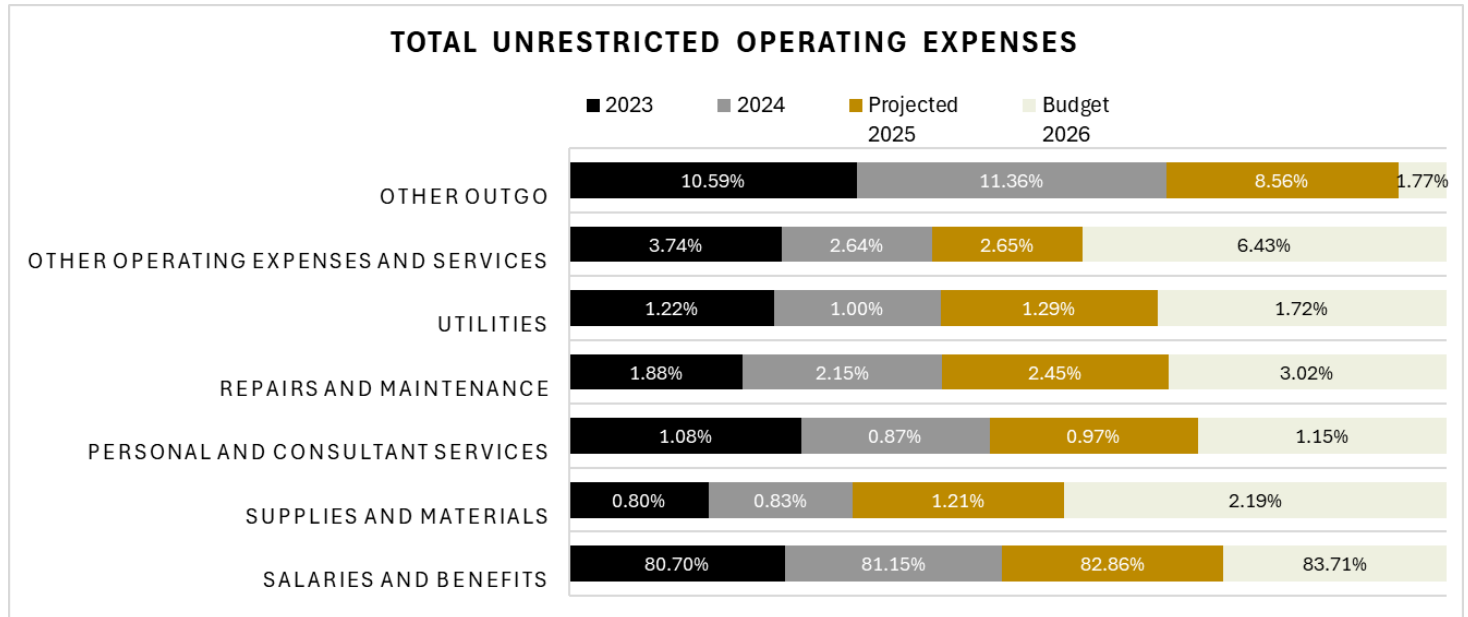
Summary of Total Computational Revenue (TCR)				
	Actual 2024-25	<sup>1</sup> Projected 2025-26	YOY Change Increase/(Decrease)	YOY Change % Increase/(Decrease)
Full Time Equivalent Students (FTES) - funded	10,383	10,383	-	0.00%
I. Base Allocation: Basic + FTES (10,383)	\$65,276,376	\$ 66,777,733	\$ 1,501,357	2.30%
II. Supplemental Allocation	17,155,628	\$ 17,550,207	\$ 394,579	2.30%
III. Student Success Allocation	9,955,526	\$ 10,184,504	\$ 228,977	2.30%
<b>Total Computational Revenue (TCR)</b>	<b>\$92,387,530</b>	<b>\$94,512,443</b>	<b>\$2,124,913</b>	<b>2.30%</b>

<sup>1</sup> Projected 2025-26 is based on Prior Year TCR Stability. 2024-25 revenue + COLA

## EXPENDITURES

The District’s total unrestricted expenditures of \$110.0 million reflect rising operational costs such as negotiated salary and benefit increases, utilities, insurance costs, service/software contracts, and strategic investments in instructional quality, technology infrastructure, and student services. Key expenditure categories include:

- **Salaries and Benefits:** Approximately 83.7% of total expenditures
- **Supplies, Services, and Capital Outlay:** Remainder of the budget, focused on classroom needs, technology upgrades, and facilities maintenance



## Summary of Change in Operating Expenses

The following table presents the operating expense explanation for the year over year change which resulted in the \$5.97 million budgeted increase. The increase includes new ongoing and one-time augmentations.

Expenditure Category	Year over Year Change Projected 2024-25 to 2025-26 Budget Projection	
	Change (\$) Increase(Decrease)	
<b>Salaries and Benefits</b>		
Classified and Other Nonacademic Salaries	\$	1,870,325
Pricing impact to salary schedules - 2.0%		1,318,048
Academic Salaries - New Personnel		1,100,000
Targeted Position Market Adjustment		800,000
Employee Benefits		791,500
<b>Subtotal Salaries and Benefits</b>	<b>\$</b>	<b>5,879,873.46</b>
<b>Other Operating Expenses</b>		
Personal and Consulting services		260,077
Utilities		555,146
Leases		262,179
Supplies and Materials		1,153,524
Software Maintenance contracts		595,590
Repairs and maintenance		175,000
Other Operating Expenses		4,048,574
No capital planning provision made		(6,962,680)
<b>Subtotal Other Operating Expenses</b>	<b>\$</b>	<b>87,410</b>
<b>Total Salaries, Benefits and Other Operating Expenses</b>	<b>\$</b>	<b>5,967,283</b>

<sup>1</sup>Projected 2025 assumes an estimated expense through June 30, 2025.

**Salaries and Benefits** increased by \$5.9 million over the prior year. This includes \$3.4 million for new personnel and \$2.5 million for annual increases driven by a 2.0% COLA, targeted market adjustments, and wage scale/longevity increases.

### Leases, Utilities, Software and Service Contracts

The District anticipates a \$555,000 increase in utility costs in the upcoming year due to rising rates for electricity, natural gas, hazard waste and water services. Electricity is projected to increase over 20.0% despite the energy savings provided by the District's solar arrays. Statewide utility rate hikes, increased energy demands from expanded facilities, and inflationary pressures are all contributing factors. As the District continues to grow and operate additional instructional and support spaces, overall utility usage and associated costs are expected to rise. Software contracts are experiencing increases between 3.0% - 15.0%.

## ANNUAL BUDGET AUGMENTATIONS (ONGOING AND ONE-TIME REQUESTS)

High priority budget augmentations for 2025-26 were requested from areas through the unit-planning process. These unit plans included augmentation requests for ongoing items and one-time requests for items of a one-time and/or critical nature. The current year prioritization considered the following criteria:

1. Maintain/improve current operations
2. Ensure the health, safety, and compliance
3. Improve services or enrollment for specific programs.

Category	One Time Requests	Ongoing
Presidents Office	\$ 452,375	\$ -
Instruction	589,000	574,854
Student Services	409,346	241,772
Administration	1,298,040	1,587,915
Auxillary	752,433	-
District Planning - Operational Initiatives	580,501	-
<b>Total Unit Planning Requests</b>	<b>\$ 4,081,695</b>	<b>\$ 2,404,540</b>

### Ongoing Budget Augmentations

The District’s ongoing budget augmentation process went beyond the standard request procedure. It involved in-depth discussions with over 130 departments and their leaders to ensure budgets were aligned with actual operational needs. The loss of one time and carryover funding from various grants, including COVID funding sources, has contributed to the increased need for the District to fund additional and necessary expenditures. As a result, \$2.4 million in ongoing expenditures were added, including a \$1.2 million increase specifically for instructional supplies and materials. The majority of the other ongoing expenses were due to increases in utilities, software and service contracts as discussed in the expenditures section. The 2025-26 budget also includes \$3.4 million for one-time and ongoing personnel (salaries and benefits) requests. The details of the approved personnel are listed in the personnel section of the budget augmentations.

## Personnel

Included with ongoing budget augmentations are the proposed approvals for personnel. The following table presents the estimated wages and benefits for each position detail listed:

### 2025-26 Personnel Requests - One-time and Ongoing

**\*\* The positions listed include the estimated salary and benefits.**

<b>President's Office</b>	<b>\$</b>	<b>359,500</b>
One-Year Temporary Executive Director, Institutional Effectiveness	\$	250,000
Foundation Events Planner		109,500
<b>Instruction</b>	<b>\$</b>	<b>2,102,433</b>
Full time Faculty - 11 New positions	\$	1,611,500
Director of Equitable Pathways and Achievement - to District Funded from grant		225,233
Prof Experts for RN and LVN - augmentation		150,000
Dual Enrollment student success specialist, FT permanent		109,000
Athletic Equipment Tech to 12 mos.		6,700
<b>Student Services</b>	<b>\$</b>	<b>561,801</b>
Two FT counselors	\$	252,000
Two student success specialists (per COI)		207,000
Convert one 60% support center rep to 100%		36,233
PT evening student services assistant at GCC		30,000
15% Career Center office coordinator salary/benefits to district from LAEP		18,106
SHC augmentation for salaries/benefits		13,500
SHC admin sec to clinical assist/office coordinator		4,962
<b>Administrative Services</b>	<b>\$</b>	<b>419,500</b>
IT Programmer Analyst	\$	188,500
Two Custodians		169,000
Procurement Development		62,000
<b>Total Combined Personnel (Salary and Benefits) Requests</b>	<b>\$</b>	<b>3,443,234</b>

## One Time Budget Augmentations

The 2025-26 Tentative Budget includes \$4.1 million in one-time funding requests. This total includes \$3.3 million for unit planning priorities and \$752,433 to cover the projected shortfall in auxiliary services.

Category	One Time Requests
Presidents Office	\$ 452,375
Instruction	589,000
Student Services	409,346
Administration	1,298,040
Auxillary	752,433
District Planning - Operational Initiatives	580,501
<b>Total Unit Planning Requests</b>	<b>\$ 4,081,695</b>

## 2025-26 One Time Budget Augmentation Requests

<b>President's Office</b>	<b>\$</b>	<b>452,375</b>
PPL	\$	300,000
Historical project		60,000
Digital Center contract		50,000
BCLDI		20,000
PCI micro-grants		15,000
Science Building grand opening		5,000
HACU Membership increase		2,375
<b>Instruction</b>	<b>\$</b>	<b>589,000</b>
Instructional Equipment Block Grant backfill	\$	450,000
Soccer field renovation		80,000
Re-usable construction materials for CNST program		35,000
LVN Move to GCC (faculty stipends and marketing)		24,000
<b>Student Services</b>	<b>\$</b>	<b>409,346</b>
Marketing Targeted Enrollment & Retention Campaigns	\$	300,000
Ellucian Smart Plan		87,846
VAR team travel		10,000
Computer/screen for CHC 145B		6,500
Marketing computer equipment		5,000

<b>Administration</b>	<b>\$</b>	<b>1,298,040</b>
IT Equipment Lifecycle Management (New/Replacement)	\$	398,850
Colleague advisory services		90,000
Computer Labs/Carts Replacement. MA 106 Computer Cart (30 Units).		80,407
Hannon Hill Contracted Website Administration (200hours).		80,000
Computer Labs/Carts Replacement. Art 128 Computer Lab (25 Units)		77,842
Smart Classroom Operations & Repair.		62,500
Computer Labs/Carts Replacement. LRC 116 Computer Lab (27 Units)		61,782
Intrinsic Reporting Software		60,000
Grants management software implementation		55,000
Grants research/writing		50,000
Computer Labs/Carts Replacement. SAS 258 Computer Cart (26 Units)		35,966
Computer Labs/Carts Replacement. GCC Computer Cart (24 Units).		31,866
Omni Modern Campus 6-month extension website redesign		31,600
Main Campus Palo Alto Firewalls		30,000
Hannon Hill Resource container infrastructure (115 hours)		30,000
BO remodel		25,000
IT golf carts		25,000
Network Access Operations & Repair.		25,000
Computer Labs/Carts Replacement. LRC 203 Computer Cart (10 Units)		14,083
BC Police radar trailer		13,000
Computer Labs/Carts Replacement. Art 126 Computer Lab (2 Units)		10,768
Servers Maintenance Agreement Extension 8 Servers.		9,376
<b>District - Auxiliary Services</b>	<b>\$</b>	<b>752,433</b>
Auxiliary Services - Shortfall - Student Transportation	\$	189,472
Auxiliary Services - Shortfall - Dining Services		562,961
<b>District - Other</b>	<b>\$</b>	<b>580,501</b>
Professional Development		300,000
Sabbatical Leaves		158,501
Leadership Discretionary Allocation		120,000
Phi Theta Kappa		2,000

## **OTHER ASSUMPTIONS**

### **50% Law**

The “Fifty Percent Law” (50% Law), as defined in Education Code Section 84362 and California Code of Regulations Section 59200 et seq., requires each district to spend at least half of its current expense of education each fiscal year for salaries and benefits of classroom instructors. Districts may apply for an exemption under limited circumstances. There may be future challenges in complying with this law as the cost of providing technology in the classroom increases and additional counselors are needed to support Guided Pathways. In FY 2023-24, the District reported 52.23% for the compliance number. The District is expecting to comply with the 50% law in FY 2024-25. The Tentative Budget is in compliance with the 50% law at 51.91%.

### **Faculty Obligation Number (FON)**

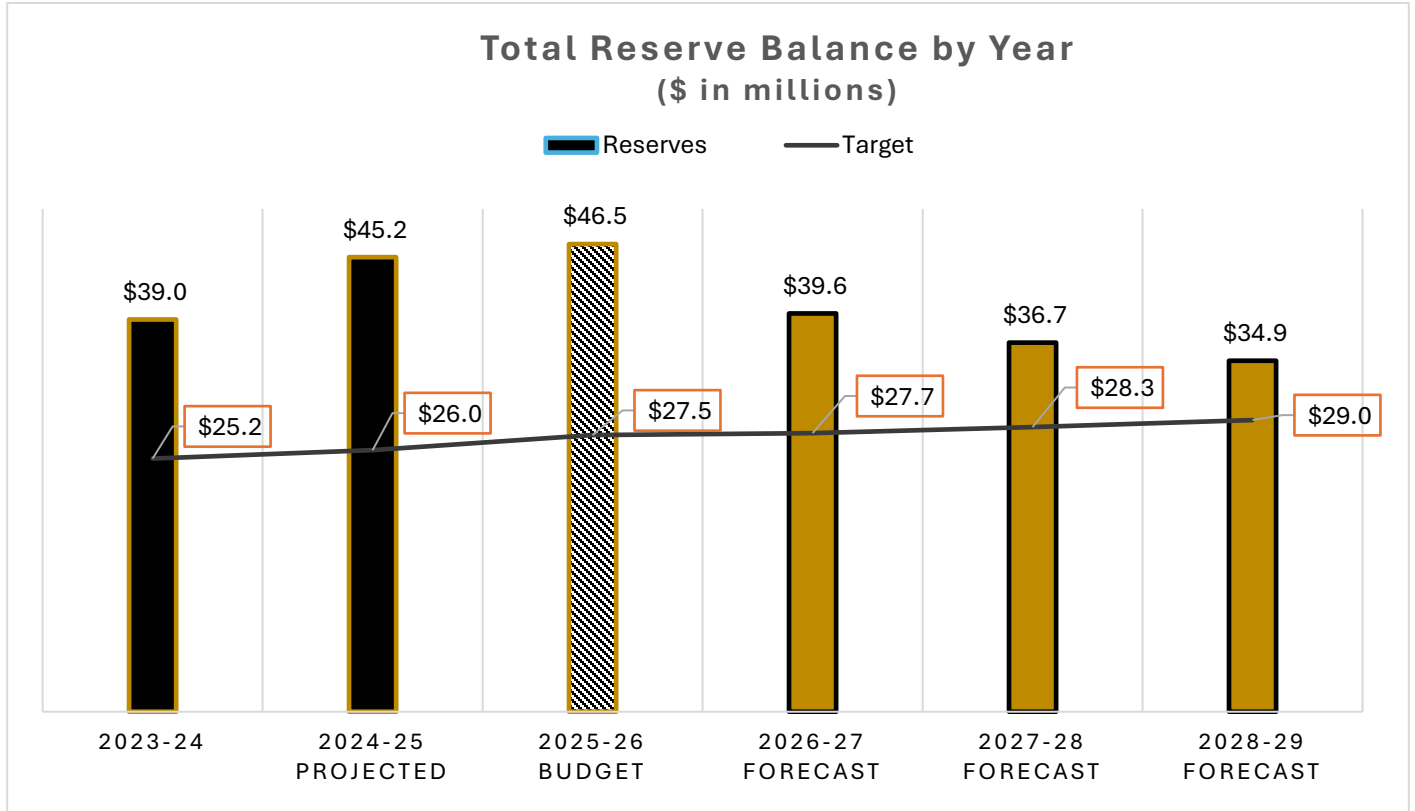
The Faculty Obligation Number (FON) is designed to address the goal of having 75% of instruction provided by full-time faculty. The District can comply with the FON by employing a minimum number of full-time faculty as calculated by the State Chancellor’s Office. The California Code of Regulations (CCR), Title 5 Section 51025 requires community college districts to increase their base number of full-time faculty over the prior year in proportion to the amount of growth in funded credit FTES. CCR, Title 5 Section 53300 et seq. defines full-time and part-time faculty and provides the rules for calculating full-time equivalent faculty (FTEF) attributable to full-time and part-time faculty. Districts that do not comply with the FON will be assessed penalties by the State Chancellor’s Office. The District complied for Fall 2024 using the full-time faculty obligation number of 146.5 with reported FON of 183.4. Based on the Fall 2025 Estimated P1 FON, the FON obligation compliance number for Fall 2025 is 150.6 FTEF. The District expects continued compliance with the FON in 2025.

### **Reserves**

The State Chancellor’s Office performs an ongoing fiscal health analysis that includes the review of key financial indicators, results of annual audit reports, and other factors. A primary financial health indicator is a district’s unrestricted reserve balance. The Chancellor’s Office recommends that districts adopt policies to maintain sufficient unrestricted reserves with a suggested minimum of two months of general fund operating expenditures or revenues, consistent with Budgeting Best Practices published by the Government Finance Officers Association. The Board of Trustees have approved Budget Criteria for 2025-26 to “achieve and maintain a minimum of 15.0% unrestricted reserve sufficient to cover a minimum of two months of General Fund operating expenditures” and seeks to develop a budget that “maintains adequate reserves in excess of 15.0% with a goal to exceed 25.0%”.

The budgeted reserve balance at the end of fiscal year 2026 is \$39.6 million and represents approximately 36.0% of the 2025-26 unrestricted general fund’s ongoing expenditures. The reserve is equal to approximately four months of operations. The reserve balance reflects a transfer of \$5.0 million to the capital fund to accumulate funds for the acquisition or construction of capital outlay items and deferred maintenance projects. Funds received and remaining in the redevelopment fund are also proposed to transfer to the capital fund for this purpose.

## Total Reserve Balance by Year



## **FINANCIAL OUTLOOK AND PLANNING**

The District maintains a proactive and responsive financial planning process to address ongoing fiscal pressures, rising costs, and the continued recovery of enrollment lost due to the Camp Fire and COVID-19. The current financial forecast (2025–26 through 2028–29) outlines projected FTES, total computational revenue, expenditure trends, and strategic priorities—with a clear focus on fiscal sustainability, enrollment retention and stabilization, and responsible reserve management.

In addition to operating costs, the plan includes thoughtful projections for facilities maintenance, capital equipment, and information technology infrastructure, ensuring that long-term investments are well-aligned with institutional needs. The district will develop and enhance future planning needs.

The District's reserves currently exceed the Board of Trustees' 25% target for unrestricted general fund expenditures. These reserves position the District to fund one-time budget augmentations, invest in capital improvements, and provide flexibility as it focuses on student recruitment, retention, and growth.

The financial plan will be updated quarterly to reflect new data, confirm the accuracy of current assumptions, and ensure that planning remains responsive and forward-looking.

### **OPEB and Long-Term Liabilities**

The District will continue to offset retiree medical premium costs using earnings from Post Employment Benefit Trust (OPEB), with up to \$2.2 million transferred annually. A separate funding strategy ensures that the trust remains fully funded and continues to generate sufficient returns.

### **Conclusion and Fiscal Outlook**

The District's fiscal outlook and financial forecast presents a realistic, disciplined approach to restoring enrollment and maintaining fiscal integrity. Butte College remains focused on aligning ongoing expenditures with stable, predictable revenue. While fixed cost pressures and funding constraints pose challenges, the District's strong reserves, strategic planning, and SEM targets provide a path toward long-term fiscal sustainability without sacrificing service to students.

## **FINANCIAL PERFORMANCE**

The GANN Limit Worksheet

The Prop 30 EPA Budgeted Spending Plan

Unrestricted General Fund Summary

Various other financial statements and fund accounts

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

DISTRICT: Butte-Glenn Community College District  
 DATE: June 14, 2025

**I. Appropriations Limit:**

A.	<b>Appropriations Limit</b>		\$ 89,313,806
B.	Price Factor:	<u>1.0644</u>	
C.	Population factor:		
	1 <b>2023-24</b> Second Period Actual FTES	<u>8,456.2000</u>	
	2 <b>2024-25</b> Second Period Actual FTES	<u>9,187.4400</u>	
	3 <b>2025-26</b> Population Change Factor	<u>1.0865</u>	
	(C.2. divided by C.1.)		
D.	<b>Limit adjusted by inflation and population factors</b> (line A multiplied by line B and line C.3.)		\$ 103,288,791
E.	Adjustments to increase limit:		
	1 Transfers in of financial responsibility	<u>                    </u>	
	2 Temporary voter approved increases	<u>                    </u>	
	3 Total adjustments - increase		-
F.	Adjustments to decrease limit:		
	1 Transfers out of financial responsibility	<u>                    </u>	
	2 Temporary voter approved increases	<u>                    </u>	
	3 Total adjustments - decrease		-
G.	<b>Appropriations Limit</b>		\$ 103,288,791

**II. Appropriations Subject to Limit**

A.	State Aid <sup>1</sup>		\$ 71,109,855
B.	State Subventions <sup>2</sup>		185,000
C.	Local Property taxes		21,080,978
D.	Estimated excess Debt Service taxes		
E.	Estimated Parcel taxes, Square Foot taxes, etc.		
F.	Interest on proceeds of taxes		55,000
G.	Less: Costs for Unreimbursed Mandates <sup>3</sup>		
H.	<b>Appropriations Subject to Limit</b>		\$ 92,430,833

III. District is within Appropriations Limit 10,857,958



# Unrestricted General Fund 5 Year Projection

Butte-Glenn Community College District

2025-26 Tentative Budget

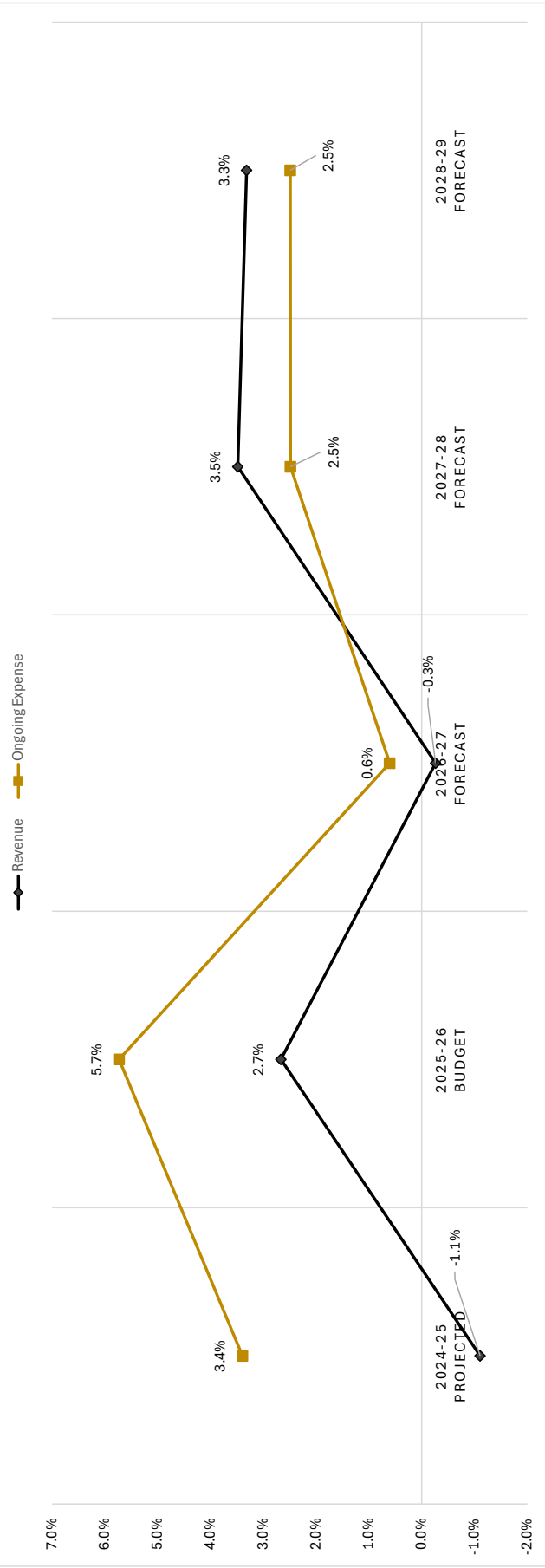
## UNRESTRICTED GENERAL FUND SUMMARY

	2023-24	Budget 2024-25	Projected 2024-25	Budget 2026	Forecast 2027	Forecast 2028	Forecast 2029
<b>Revenues</b>							
Federal Revenue	80,920	\$ 103,252	\$ 101,097	\$ 103,252	\$ 103,253	\$ 103,254	\$ 103,255
State Based Revenues	76,402,732	74,515,789	73,074,672	75,708,767	75,424,319	79,182,046	82,885,947
Local Revenue	30,019,745	29,913,128	30,177,291	30,351,257	30,351,257	30,351,257	30,351,257
Other Revenue - OPEB Trust	1,475,542	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
<b>Total Revenue</b>	<b>\$ 107,978,939</b>	<b>\$ 106,532,169</b>	<b>\$ 105,353,060</b>	<b>\$ 108,163,276</b>	<b>\$ 107,878,829</b>	<b>\$ 111,636,557</b>	<b>\$ 115,340,459</b>
<b>Expenses</b>							
1000 Academic Salaries	\$ 36,011,591	\$ 35,905,842	\$ 41,446,071	\$ 43,396,992	\$ 44,707,581	\$ 46,057,750	\$ 47,448,694
2000 Classified Salaries	20,630,832	21,382,475	20,686,027	23,823,479	24,542,948	25,284,145	26,047,727
3000 Employee Benefits	25,059,573	28,791,047	24,130,284	24,921,784	25,426,051	25,934,572	26,453,263
4000 Supplies	831,395	2,121,449	1,258,167	2,411,691	2,435,808	2,460,166	2,484,768
5000 Other Operating Expenses	\$ 5,619,692	\$ 8,731,377	\$ 6,845,684	\$ 12,742,249	\$ 10,830,912	\$ 10,939,221	\$ 11,048,613
6000 Capital Outlay	\$ 1,088,399	\$ 1,101,373	\$ 820,244	\$ 820,244	\$ 820,244	\$ 820,244	\$ 820,244
7000 Other Outgoing	11,439,939	7,808,490	8,913,504	1,950,824	1,970,332	1,990,036	2,009,936
<b>Total Expenses (includes one-time augmentations)</b>	<b>\$ 100,681,421</b>	<b>\$ 105,842,053</b>	<b>\$ 104,099,980</b>	<b>\$ 110,067,263</b>	<b>\$ 110,733,877</b>	<b>\$ 113,486,134</b>	<b>\$ 116,313,245</b>
<b>Total Excess Revenue over Expense (Deficit)</b>	<b>\$ 7,297,518</b>	<b>\$ 690,116</b>	<b>\$ 1,253,080</b>	<b>\$ (1,903,987)</b>	<b>\$ (2,855,048)</b>	<b>\$ (1,849,577)</b>	<b>\$ (972,786)</b>
One-Time Augmentations (Included above)	\$ 4,891,321	\$ 9,186,162	\$ 4,417,009	\$ 4,081,695	\$ 2,500,000	\$ 2,600,000	\$ 2,704,000
<b>Total Ongoing Expenditures</b>	<b>\$ 95,790,100</b>	<b>\$ 96,655,891</b>	<b>\$ 99,682,971</b>	<b>\$ 105,985,568</b>	<b>\$ 108,233,877</b>	<b>\$ 110,886,134</b>	<b>\$ 113,609,245</b>
<b>Beginning General Fund Reserve Balance</b>	<b>\$ 41,928,922</b>	<b>\$ 45,236,697</b>	<b>\$ 45,236,697</b>	<b>\$ 46,489,777</b>	<b>\$ 39,585,789</b>	<b>\$ 36,730,742</b>	<b>\$ 34,881,164</b>
Cash adjustments (deferrals of cash and/or cash transfers)	\$ (3,989,743)	\$ -	\$ -	\$ (5,000,000)	\$ -	\$ -	\$ -
Transfer Excess/(Deficit) Revenue to/(from) Reserve Balance	\$ 7,297,518	\$ 690,116	\$ 1,253,080	\$ (1,903,987)	\$ (2,855,048)	\$ (1,849,577)	\$ (972,786)
<b>Ending General Fund Reserve</b>	<b>\$ 45,236,697</b>	<b>\$ 45,926,813</b>	<b>\$ 46,489,777</b>	<b>\$ 39,585,789</b>	<b>\$ 36,730,742</b>	<b>\$ 34,881,164</b>	<b>\$ 33,908,378</b>
<i>General Reserve Fund Balance in Months</i>	5.4	5.2	5.4	4.3	4.0	3.7	3.5

Summary Performance Metrics and Utilization Unrestricted General Fund

	2023-24	Budget 2024-25	Projected 2024-25	Budget 2026	Forecast 2027	Forecast 2028	Forecast 2029
<b>Utilization</b>							
Full Time Equivalent Students (TCR)	10,383	10,383	10,383	10,336	10,323	10,633	10,952
Actual Full Time Equivalent Students	9,000	9,187	9,739	9,739	10,323	10,633	10,952
<b>Profitability</b>							
Excess Revenue over Total Expense (Deficit)	\$ 7,297,518	\$ 690,116	\$ 1,253,080	\$ (1,903,987)	\$ (2,855,048)	\$ (1,849,577)	\$ (972,786)
Excess Revenue over Total Expense (Deficit) %	6.8%	0.6%	1.2%	-1.8%	-2.6%	-1.7%	-0.8%
Excess Revenue over Ongoing Expenditures	\$ 12,188,839	\$ 9,876,278	\$ 5,670,089	\$ 2,177,708	\$ (355,048)	\$ 750,423	\$ 1,731,214
Excess Revenue over Ongoing Expenditures %	11.3%	9.3%	5.4%	2.0%	-0.3%	0.7%	1.5%
Revenue Growth Rate - Year over Year	-1.3%	-1.3%	-1.1%	2.7%	-0.3%	3.5%	3.3%
Ongoing Expense Growth Rate - Year over Year	5.1%	3.4%	3.4%	5.7%	0.6%	2.5%	2.5%
<b>Compliance Metrics</b>							
Salaries and Benefits as a % of Total Expenditures	81.1%	81.3%	82.9%	83.7%	85.5%	85.7%	85.9%
50% Law	52.23%	51.15%	51.15	51.91%	51.91%	51.91%	51.91%
Target Reserves - 25% of Unrestricted Expenditures	\$ 25,170,355	\$ 26,460,513	\$ 26,024,995	\$ 27,516,816	\$ 27,683,469	\$ 28,371,534	\$ 29,078,311
Actual Reserves for year ending June 30.	\$ 45,236,697	\$ 45,926,813	\$ 46,489,777	\$ 39,585,789	\$ 36,730,742	\$ 34,881,164	\$ 33,908,378
Unrestricted Reserve	44.9%	43.4%	44.7%	36.0%	33.2%	30.7%	29.2%

OPERATING GROWTH PROJECTION



# General Fund Statement of Activity & Proposed Budget - Revenues

Butte-Glenn Community College District

2025-26 Tentative Budget

	Actual		Projected	
	2023	2024	2025	2026 Budget
<b>REVENUES:</b>				
<b>Federal Revenue</b>				
8110 - Forest Reserve	\$ 15,252	\$ -	\$ 15,736	\$ 10,000
8121 - College Wrkstdy - Adm Allow	7,469	12,302	13,845	12,560
8122 - College Workstudy - Wages	149,371	244,022	252,385	274,772
8123 - College Workstudy - JLD	20,329	23,773	27,763	27,575
8124 - College Wrkstdy - Comm Serv	-	2,023	24,509	22,502
8136 - Foster Care	59,430	47,244	-	111,569
8140 - Temp Assist Needy Families	13,175	-	-	11,879
8151 - SEOG Admin	15,121	24,390	17,903	13,117
8152 - PELL Admin	20,415	20,455	25,850	40,000
8160 - Veterans Education	-	-	40,162	28,386
8163 - Dev Hispanic Serving Inst	170,800	571,956	366,807	1,371,839
8170 - Vocational Education Act	748,977	650,752	19,334	527,670
8193 - US Dept of Ed TRIO	552,379	588,191	391,610	1,158,590
8194 - SBA	349,531	136,345	307,697	247,547
8198 - CARES Act	11,813,463	2,990,920	-	-
8199 - Other Misc Federal Revenue	444,468	931,992	604,009	3,615,690
<b>8100 Total Federal Revenue:</b>	<b>\$ 14,380,180</b>	<b>\$ 6,244,364</b>	<b>\$ 2,107,611</b>	<b>\$ 7,473,696</b>
<b>State Revenue</b>				
8611 - Apprentice Allowance (RSI)	\$ -	\$ 24,409	\$ 203,883	\$ -
8612 - State General Apportionment	47,758,705	57,746,601	57,033,079	58,486,562
8613 - Full Time Faculty Hiring	1,476,958	1,476,958	1,358,801	1,476,958
8614 - Part Time Faculty Compensation	312,934	327,131	229,946	317,305
8615 - Enrollment Fee Admin. Fee	98,174	103,628	263,939	103,628
8619 - Prior Year Corrections	(226,629)	2,601,008	31,296	-
8620 - Student Equity	4,167,181	5,112,922	7,730,084	8,102,762
8621 - CalWorks	279,557	310,187	332,948	356,963
8622 - Extended Opportunity Prog	1,505,757	1,482,867	2,209,817	2,916,476
8623 - EOPS - CARE	683,344	1,036,266	999,779	924,196
8624 - Disabled Student Allowance	894,222	966,029	1,736,012	1,821,956
8626 - Telecommunications (TTIP)	20,200,670	18,930,028	27,500,605	41,974,140
8627 - Board Fin Assist Prog BFAP	441,298	465,193	430,807	651,874
8628 - Prior Year Correction	-	(16,256)	262,521	-
8629 - Instructional Equipment Block	4,003,920	115,589	120,586	-
8630 - Education Protection Account	12,206,776	9,038,373	11,565,209	11,568,119
8631 - TANF	41,722	49,782	24,709	35,638
8633 - Funds for Student Success	137,137	172,325	1,073,287	786,033
8634 - Faculty and Staff Develop	5,724	14,643	38,094	41,797
8635 - Equal Employment Opportunity	38,834	78,635	640,541	443,167
8636 - Foster Care Grant	322,535	280,766	205,458	227,085
8637 - AB 928	-	50,188	515,030	525,779
8638 - 4CNET - Technology Center	23,267,016	20,116,261	26,278,982	29,259,062

# General Fund Statement of Activity & Proposed Budget - Revenues

Butte-Glenn Community College District

2025-26 Tentative Budget

	Actual		Projected	2026 Budget
	2023	2024	2025	
8639 - Culturally Comp PD	-	50,434	523,291	-
8640 - Veteran Resource Center	111,541	90,797	334,296	244,862
8642 - AB 19 Ca College Promise	948,503	967,359	1,059,963	1,199,098
8643 - Student Success Completion	5,203,347	4,280,811	6,191,055	6,191,055
8644 - FA Technology	76,544	117,544	75,356	75,356
8646 - Emergency Financial Aid	1,934,495	-	-	579,703
8647 - Student Food & Housing	350,695	246,423	1,059,207	374,571
8648 - Library Services Platform	2,047,212	-	10,922	-
8649 - State Categorical Misc	-	18,640	30,055	85,306
8653 - AB86	2,511,697	2,705,560	2,653,883	2,714,355
8654 - College Homeless Pilot	996,871	577,433	1,385,200	892,381
8657 - Economic Development	2,528,323	2,642,039	4,577,692	6,274,950
8658 - Career Technical Education	55,886,816	43,621,515	56,466,050	59,753,565
8671 - Homeowners Exempt Tax	199,127	189,278	110,771	103,879
8672 - Timber Yield Tax	13,555	5,538	8,062	81,121
8681 - State Lottery Proceeds	3,306,908	3,777,084	2,493,856	2,457,000
8683 - Mandated Costs	339,316	362,354	370,050	308,660
8690 - Other State Revenues	222,551	571,136	385,017	425,000
8692 - STRS On Behalf	2,195,341	2,449,523	-	1,881,453
8693 - DOF Innovative	168,326	199,052	210,716	304,638
8699 - Other State Revenue	1,199,968	11,224,164	9,550,216	7,056,107
<b>8600 Total State Revenue:</b>	<b>\$ 197,856,969</b>	<b>\$ 194,580,216</b>	<b>\$ 228,281,069</b>	<b>\$ 251,022,560</b>

## Local Revenue

8811 - Secured Taxes	\$ 18,593,355	\$ 19,491,157	\$ 18,827,828	\$ 19,273,693
8812 - Supplemental Roll Taxes	630,731	476,041	165,194	326,736
8813 - Unsecured Taxes	1,130,152	1,237,827	1,324,934	1,391,512
8816 - Prior Year Taxes	112,011	78,627	49,212	64,113
8817 - ERAF	(3,040,649)	(3,292,361)	(3,559,969)	(3,668,598)
8818 - Redevelopment - Local	232,095	259,388	262,238	262,238
8819 - RDA Residual Payment	2,849,884	3,192,244	3,431,285	3,431,285
8829 - Gifts and Contributions	1,524	2,865	18,313	6,000
8831 - Contract Instructional Services	-	-	-	49,225
8839 - Other Contract Services	3,357,935	1,165,760	4,693,977	5,156,495
8840 - Sales and Commissions	1,688	13,402	13,221	-
8842 - Sale of Eq and Supplies	49,432	56,630	60,313	46,500
8848 - Royalties	823	859	2,002	-
8851 - Grazing Lease	3,000	1,500	-	1,500
8852 - Facility Rentals	6,637	4,984	66,947	24,140
8859 - Other Rentals and Leases	-	-	-	1,500
8861 - Interest	1,892,844	3,418,773	4,125,006	3,525,000
8872 - Community Service Classes	76,145	179,177	274,425	135,162
8874 - Enrollment Fees	3,046,729	3,075,943	3,337,067	3,361,608
8876 - Health Service Fees	389,279	344,861	626,340	475,000

# General Fund Statement of Activity & Proposed Budget - Revenues

Butte-Glenn Community College District

2025-26 Tentative Budget

	Actual		Projected	2026 Budget
	2023	2024	2025	
8877 - Material Fees	278,425	317,861	323,633	436,996
8879 - Student Records/Activities Fee	28,277	14,799	23,739	23,577
8880 - Non-Resident Student Fees	1,514,634	1,605,027	1,752,785	1,832,097
8881 - Transportation/Parking Fees	729,452	607,679	1,699,700	1,078,634
8882 - Audit Fee	2,316	1,853	825	2,000
8885 - Other Student Fees & Charges	(9,044)	(17,124)	4,479	10,000
8886 - Technology Access Fee	44,830	(217)	(95)	-
8888 - Library Charges	7,165	288	91,358	10,000
8892 - Jury Duty Fees	50	30	-	-
8893 - PY Outlawed Warrants	74,011	1,604	44,889	28,000
8894 - Workers Comp. Reimburs	103,502	90,955	36,511	28,000
8896 - Safety Credits	42,989	43,090	27,300	22,500
8897 - Parking Meters/Fines	277	-	-	-
8898 - Fees for Returned/NSF Cks	1,093	2,600	(428)	-
8899 - Other Local Revenue	825,438	458,202	1,047,137	1,661,506
<b>8800 Total Local Revenue:</b>	<b>\$ 32,977,029</b>	<b>\$ 32,834,322</b>	<b>\$ 38,770,165</b>	<b>\$ 38,996,419</b>
Other Financing Sources	2,312,697	8,620,739	2,837,855	3,287,855
<b>TOTAL REVENUES</b>	<b>\$ 247,526,876</b>	<b>\$ 242,279,641</b>	<b>\$ 271,996,700</b>	<b>\$ 300,780,530</b>

<b>Apportionment Summary:</b>	\$ 83,621,652	\$ 91,409,447	\$ 92,387,530	\$ 94,512,443
<i>Includes General Apportionment, Education Protection Account, Property taxes, and 98% Enrollment Fees</i>				

**REVENUE NOTES:**

- A.** Higher Education Emergency Relief Funds (HEERF) were made available to colleges in 2020 and 2021 to address the impacts of the COVID-19 pandemic. The District was approved to defer the final \$2.99 million allocation to 2023-24.
- B.** The 2025-26 general apportionment budget includes a 2.30% COLA increase. The Education Protection Account (EPA) is part of total apportionment but is reported in a separate object code.
- C.** Categorical apportionments are budgeted using the most current certification levels from the Chancellor's Office. Additional adjustments will be made as new allocation information becomes available.
- D.** Prior year corrections reflect adjustments to apportionment revenue due to excess offsetting property tax revenue or reductions in the prior year deficit factor.
- E.** Student Equity and Achievement is a student success categorical program designed to address achievement gaps among underrepresented student groups. These funds provide support for counseling, tutoring, career guidance, and other student services.
- F.** NextUp, formerly known as the Cooperating Agencies Foster Youth Educational Support (CAFYES) Program, is included within EOPS and provides additional support for foster youth students.
- G.** Telecommunications and TTIP/CENIC funds support statewide technology initiatives managed through the Chancellor's Office, including CCCTran, OpenCCCApply, eTranscriptCA, and other programs. Revenue fluctuations reflect both current year allocations
- H.** The 2023-24 budget reflects the Governor's reduction to Deferred Maintenance and Instructional Equipment funding. The District received \$70,055 in 2023-24; no Deferred Maintenance or Instructional Equipment funding is included in the 2025-26 budget.

# General Fund Statement of Activity & Proposed Budget - Revenues

## Butte-Glenn Community College District

2025-26 Tentative Budget

### REVENUE NOTES:

- I.** The Education Protection Account (EPA), created by voter approval of Proposition 30 in 2012, is included in the apportionment summary but does not represent additional discretionary revenue for the District.
- J.** These balances represent statewide technology grants managed by the CCC Technology Center. As multi-year initiatives are completed, new systemwide technology projects are implemented.
- K.** The California College Promise Grant is a State-funded program that provides financial aid to students, offering up to two years of free tuition and fees for first-time, full-time college students.
- L.** The Student Success Completion Grant is a State-funded financial aid program for full-time Cal Grant B or C students.
- M.** The Student Housing Grant provided one-time funding for planning housing development projects on real property owned by community colleges. Butte College used this funding to complete a planning report for potential student housing on the CSU Chico campus.
- N.** The Library Services Platform (LSP) offers a shared system for managing community college library collections statewide, streamlining campus operations and leveraging local expertise. Ongoing funding began in 2021-22, with Butte College serving as the fiscal agent for reimbursements.
- O.** The Strong Workforce Program allocates over \$200 million annually to expand career technical education programs, add new career pathways, increase faculty, strengthen curriculum, and support regional coordination. Butte College serves as the fiscal agent for the Sacramento and Far North Regions.
- P.** Property tax revenue for Butte and Glenn counties is budgeted based on overall apportionment estimates.
- Q.** The District receives approximately \$30 per FTES annually through the Mandated Block Grant program.
- R.** STRS on-behalf revenues and expenses are reported in the general ledger to comply with GASB Statement No. 68. The State pays a portion of certificated employee pension costs directly to CalSTRS on behalf of the District.
- S.** The Learning-Aligned Employment Program (LAEP) provides eligible students with paid, career-related work experiences aligned with their educational goals.
- T.** Contract Education includes both Statewide programs and local operations such as The Training Place. Revenue also includes academy programs funded through ISA agreements.
- U.** Sales revenue reflects services provided by the Cosmetology program and includes both services performed and product sales.
- V.** Interest earnings for 2025-26 reflect stabilized rates and average fund balances.
- W.** Enrollment fee revenue for 2025-26 is estimated based on 2024-25 CCFS-320 FTES Period 2 attendance reports. Adjustments will be made as updated apportionment reports are received from the Chancellor's Office.
- X.** Non-resident tuition includes both out-of-state and international student enrollment. The 2024-25 rate was \$330 per unit; the 2025-26 rate will increase to \$340 per unit.
- Y.** Transportation fees for 2025-26 are assessed based on scheduled on-campus units: \$25 for 0.1–1.0 units, increasing to \$80 for 6 or more units per semester.
- Z.** The Technology Fee previously supported one-time technology and computer lab improvements; this fee is no longer charged due to increased State funding for technology needs.
- AA.** Other local income reflects prior-year carryover balances and new local grant awards anticipated for 2025-26.
- AB.** Budgeted incoming transfers for 2025-26 include \$2,000,000 from the OPEB Trust to offset retiree medical expenses; \$189,472 to Transportation. The Student Health Center is expecting profit of \$142,078 in 2024-25, and projecting a \$75,799 net gain in 2025-26.

# General Fund Statement of Activity & Proposed Budget - Expenditures

Butte-Glenn Community College District

2025-26 Tentative Budget

	Actual		Projected	
	2023	2024	2025	2026 Budget
<b>EXPENSES:</b>				
<b>Academic Salaries</b>				
1100 - Instructional, Regular	17,225,044	18,927,819	20,322,046	26,213,550
1200 - Non-Instructional, Regular	8,809,294	9,291,702	9,640,579	9,722,252
1300 - Instructional, Non-Regular	8,632,884	10,438,714	10,301,766	10,301,766
1400 - Non-Instructional, Non-Regular	2,081,399	2,436,252	2,174,458	2,203,797
<b>1000 Total Academic Salaries:</b>	<b>\$ 36,748,621</b>	<b>\$ 41,094,487</b>	<b>\$ 42,438,849</b>	<b>\$ 48,441,366</b>
<b>Classified And Other Nonacademic Salaries</b>				
2100 - Non-Instructional, Regular	26,736,985	31,472,158	29,054,657	36,677,432
2200 - Instructional Aides, Regular	1,610,452	1,785,383	1,604,721	1,605,436
2300 - Non-Instructional, Non-Regular	2,451,452	2,543,011	2,231,292	3,022,107
2400 - Instructional Aides, Non-Regular	789,233	973,059	1,129,228	1,216,612
<b>2000 Total Classified And Other Nonacademic Salaries:</b>	<b>\$ 31,588,122</b>	<b>\$ 36,773,611</b>	<b>\$ 34,019,898</b>	<b>\$ 42,521,587</b>
<b>Employee Benefits</b>				
3100 - State Teachers Retirement System	7,199,549	8,133,197	5,751,973	6,541,180
3200 - Public Employees Retirement System	7,288,765	8,847,452	8,503,809	9,114,850
3300 - Old Age Survivors % Dis Insurance	2,987,798	3,424,060	3,234,697	1,410,595
3400 - Health, Dental and Life Insurance	11,416,441	12,489,152	11,806,385	14,998,822
3500 - State Unemployment Insurance	427,098	261,081	458,655	497,366
3600 - Workers Compensation Insurance	936,507	1,121,690	1,099,133	388,711
3700 - Alternate Retirement Insurance	9,859	11,363	13,236	-
3900 - Income Protection Insurance	224,319	278,966	259,961	3,289,928
<b>3000 Total Employee Benefits:</b>	<b>\$ 30,490,335</b>	<b>\$ 34,566,961</b>	<b>\$ 31,127,849</b>	<b>\$ 36,241,451</b>
<b>Supplies And Materials</b>				
4200 - Duplicating Supplies	38,521	51,596	52,588	99,457
4300 - Supplies, Instructional	951,432	1,029,198	778,318	1,727,438
4500 - Supplies, Non-instructional	2,000,823	1,829,914	1,330,535	2,696,162
4600 - Chargebacks to Departments	(37,360)	(26,083)	(41,234)	-
<b>4000 Total Supplies And Materials:</b>	<b>\$ 2,953,416</b>	<b>\$ 2,884,626</b>	<b>\$ 2,120,208</b>	<b>\$ 4,523,058</b>
<b>Other Operating Expenses</b>				
5100 - Personal Services & Consultants	76,943,792	54,925,188	33,370,826	102,382,826
5200 - Travel, Conference, Mileage, & Banquet Services	1,023,163	1,408,636	1,668,310	2,618,376
5300 - Dues and Memberships	490,460	483,033	496,921	657,257
5400 - Insurance	810,667	897,086	1,017,199	1,040,431
5500 - Utilities & Housekeeping Services	1,107,369	1,013,441	1,241,525	1,958,199
5600 - Rents, Repairs, and Service Contracts	4,493,584	4,920,743	5,516,420	8,209,205
5700 - Legal, Election & Audit	406,735	185,191	307,154	460,256
5800 - Other Services & Expenses	15,019,159	13,809,251	11,061,154	31,902,853
<b>Total Other Operating Expenses:</b>	<b>\$ 100,294,930</b>	<b>\$ 77,642,569</b>	<b>\$ 54,679,508</b>	<b>\$ 149,229,403</b>

# General Fund Statement of Activity & Proposed Budget - Expenditures

Butte-Glenn Community College District

2025-26 Tentative Budget

	Actual		Projected	
	2023	2024	2025	2026 Budget
<b>Capital Expenses</b>				
6100 - Site Improvements	1,806,354	246,759	14,165	9,920
6200 - Building Improve/Remodel	2,758,732	1,844,351	237,938	186,031
6300 - Library Books	126,931	168,790	183,255	418,789
6400 - Equipment & Films	5,331,792	1,955,420	1,257,502	985,548
6500 - Capital Outlay Lease Purch	37,840	41,314	36,739	-
6600 - Capitalized Equipment	3,354,370	4,935,155	561,410	638,540
<b>Total Capital Expenses:</b>	<b>\$ 13,416,019</b>	<b>\$ 9,191,788</b>	<b>\$ 2,291,009</b>	<b>\$ 2,238,827</b>
<b>Other Outgo</b>				
7100 - Debt Retirement	1,189,511	1,128,778	548,453	1,188,301
7200 - Intrafund Transfers	-	229,450	(229,450)	-
7300 - Interfund Transfers	13,605,300	22,306,733	8,352,776	752,433
7400 - Other Transfers	2,749,667	2,590,262	2,622,067	158,030
7500 - Student Financial Aid	7,722,867	5,879,165	7,617,021	8,233,750
7600 - Other Payments to Students	1,289,910	693,695	586,426	1,219,658
<b>Total Other Outgo:</b>	<b>\$ 26,557,255</b>	<b>\$ 32,828,082</b>	<b>\$ 19,497,293</b>	<b>\$ 11,552,172</b>
<b>TOTAL EXPENSES</b>	<b>\$ 242,048,699</b>	<b>\$ 234,982,124</b>	<b>\$ 186,174,614</b>	<b>\$ 294,747,864</b>
<b>NET OPERATING RESULTS</b>	<b>\$ 5,478,176</b>	<b>\$ 7,297,517</b>	<b>\$ 85,822,086</b>	<b>\$ 6,032,665</b>

**EXPENSE NOTES:**

- A. The proposed budget includes step, column, and longevity salary increases, as well as a 2.3% cost-of-living adjustment (COLA) for 2025-26.
- B. The 2025-26 increase in Instructional Salaries and Benefits is primarily due to the addition of 11 new full-time faculty positions, a 2.0% COLA, and other wage scale and longevity increases.
- C. The 2025-26 increase in Non-Instructional Salaries and Benefits is primarily due to projected costs to fill current vacancies, add new personnel, and incorporate COLA and wage scale/longevity adjustments.
- D. Supply budgets fluctuate annually based on changes in restricted categorical and grant fund allocations, as well as unrestricted budget augmentations. In the current year, a portion of supply and operating expenses were reclassified to more accurately reflect their nature, resulting in a corresponding increase in supplies.
- E. A significant portion of consulting and other operating expenses is related to CCC Technology Center operations, Telecommunications, Career Technical Education (CTE) grants, and various one-time funded expenditures.
- F. Capital expenditures reflect one-time purchases from reserves. Additional capital projects are budgeted separately in the Capital Projects Fund. (See Note F for related interfund transfers.)
- G. High-priority one-time augmentations are identified and excluded from total expenditures to calculate the District's ongoing expenditure base.
- H. The contingency reserve for 2025-26 is set at 15% of the unrestricted general fund ongoing expenditures.
- I. A portion of the District's reserves is designated for the planning and construction of future facility needs.
- J. The remaining balance of District reserves is designated for long-term budget planning purposes.

**General Fund Proposed Budget**  
 Butte-Glenn Community College District  
 2025-26 Tentative Budget

	Fund 11 Unrestricted	Fund 12 Restricted	2026 Budget
<b>REVENUES:</b>			
<b>Federal Revenue</b>			
8110 - Forest Reserve	\$ 10,000	\$ -	\$ 10,000
8121 - College Wrkstdy - Adm Allow	12,560	-	12,560
8122 - College Workstudy Wages	-	274,772	274,772
8123 - College Workstudy JLD	27,575	-	27,575
8124 - College Wrkstdy Comm Serv	-	22,502	22,502
8136 - Foster Care	-	111,569	111,569
8140 - Temp Assist Needy Families	-	11,879	11,879
8151 - SEOG Admin	13,117	-	13,117
8152 - PELL Admin	40,000	-	40,000
8160 - Veterans Education	-	28,386	28,386
8163 - Dev Hispanic Serving Inst	-	1,371,839	1,371,839
8170 - Vocational Education Act	-	527,670	527,670
8193 - US Dept of Ed TRIO	-	1,158,590	1,158,590
8194 - SBA	-	247,547	247,547
8199 - Other Misc Federal Revenue	-	3,615,690	3,615,690
<b>8100 Total Federal Revenue:</b>	<b>\$ 103,252</b>	<b>\$ 7,370,444</b>	<b>\$ 7,473,696</b>
<b>State Revenue</b>			
8611 - Apprentice Allowance (RSI)	\$ -	\$ -	\$ -
8612 - State General Apportionment	58,486,562	-	58,486,562
8613 - Full Time Faculty Hiring	1,476,958	-	1,476,958
8614 - Part Time Faculty Compensation	317,305	-	317,305
8615 - Enrollment Fee Admin. Fee	103,628	-	103,628
8619 - Prior Year Corrections	-	-	-
8620 - Student Equity	-	8,102,762	8,102,762
8621 - CalWorks	-	356,963	356,963
8622 - Extended Opportunity Prog	-	2,916,476	2,916,476
8623 - EOPS - CARE	-	924,196	924,196
8624 - Disabled Student Allowance	-	1,821,956	1,821,956
8626 - Telecommunications (TTIP)	-	41,974,140	41,974,140
8627 - Board Fin Assist Prog BFAP	-	651,874	651,874
8628 - Prior Year Correction	-	-	-
8629 - Instructional Equipment Block	-	-	-
8630 - Education Protection Account	11,481,486	86,633	11,568,119
8631 - TANF	-	35,638	35,638
8633 - Funds for Student Success	-	786,033	786,033
8634 - Faculty and Staff Develop	-	41,797	41,797

**General Fund Proposed Budget**  
 Butte-Glenn Community College District  
 2025-26 Tentative Budget

	<b>Fund 11</b> Unrestricted	<b>Fund 12</b> Restricted	<b>2026</b> <b>Budget</b>
8635 - Equal Employment Opportunity	-	443,167	443,167
8636 - Foster Care Grant	-	227,085	227,085
8637 - AB 928	-	525,779	525,779
8638 - 4CNET - Technology Center	-	29,259,062	29,259,062
8639 - Culturally Comp PD	-	-	-
8640 - Veteran Resource Center	-	244,862	244,862
8642 - AB 19 Ca College Promise	-	1,199,098	1,199,098
8643 - Student Success Completion	-	6,191,055	6,191,055
8644 - FA Technology	-	75,356	75,356
8646 - Emergency Financial Aid	-	579,703	579,703
8647 - Student Food & Housing	-	374,571	374,571
8648 - Library Services Platform	-	-	-
8649 - State Categorical Misc	-	85,306	85,306
8653 - AB86	-	2,714,355	2,714,355
8654 - College Homeless Pilot	-	892,381	892,381
8657 - Economic Development	-	6,274,950	6,274,950
8658 - Career Technical Education	-	59,753,565	59,753,565
8671 - Homeowners Exempt Tax	103,879	-	103,879
8672 - Timber Yield Tax	81,121	-	81,121
8681 - State Lottery Proceeds	1,719,000	738,000	2,457,000
8683 - Mandated Costs	308,660	-	308,660
8690 - Other State Revenues	-	425,000	425,000
8692 - STRS On Behalf	1,605,759	275,694	1,881,453
8693 - DOF Innovative	-	304,638	304,638
8699 - Other State Revenue	24,409	7,031,698	7,056,107
<b>8600 Total State Revenue:</b>	<b>\$ 75,708,767</b>	<b>\$ 175,313,793</b>	<b>\$ 251,022,560</b>

**Local Revenue**

8811 - Secured Taxes	\$ 19,273,693	\$ -	\$ 19,273,693
8812 - Supplemental Roll Taxes	326,736	-	326,736
8813 - Unsecured Taxes	1,391,512	-	1,391,512
8816 - Prior Year Taxes	64,113	-	64,113
8817 - ERAF	(3,668,598)	-	(3,668,598)
8818 - Redevelopment - Local	262,238	-	262,238
8819 - RDA Residual Payment	3,431,285	-	3,431,285
8829 - Gifts and Contributions	-	6,000	6,000
8831 - Contract Instructional Services	-	49,225	49,225
8839 - Other Contract Services	-	5,156,495	5,156,495
8840 - Sales and Commissions	-	-	-

# General Fund Proposed Budget

## Butte-Glenn Community College District

2025-26 Tentative Budget

	Fund 11 Unrestricted	Fund 12 Restricted	2026 Budget
8842 - Sale of Eq and Supplies	-	46,500	46,500
8848 - Royalties	-	-	-
8851 - Grazing Lease	1,500	-	1,500
8852 - Facility Rentals	10,000	14,140	24,140
8859 - Other Rentals and Leases	1,500	-	1,500
8861 - Interest	3,525,000	-	3,525,000
8872 - Community Service Classes	-	135,162	135,162
8874 - Enrollment Fees	3,361,608	-	3,361,608
8876 - Health Service Fees	-	475,000	475,000
8877 - Material Fees	436,996	-	436,996
8879 - Student Records/Activities Fee	23,577	-	23,577
8880 - Non-Resident Student Fees	1,832,097	-	1,832,097
8881 - Transportation/Parking Fees	-	1,078,634	1,078,634
8882 - Audit Fee	2,000	-	2,000
8885 - Other Student Fees & Charges	10,000	-	10,000
8886 - Technology Access Fee	-	-	-
8888 - Library Charges	-	10,000	10,000
8892 - Jury Duty Fees	-	-	-
8893 - PY Outlawed Warrants	28,000	-	28,000
8894 - Workers Comp. Reimburs	28,000	-	28,000
8896 - Safety Credits	-	22,500	22,500
8897 - Parking Meters/Fines	-	-	-
8898 - Fees for Returned/NSF Cks	-	-	-
8899 - Other Local Revenue	10,000	1,651,506	1,661,506
<b>8800 Total Local Revenue:</b>	<b>\$ 30,351,257</b>	<b>\$ 8,645,162</b>	<b>\$ 38,996,419</b>
Other Financing Sources	2,000,000	1,287,855	3,287,855
<b>TOTAL REVENUES</b>	<b>\$ 108,163,276</b>	<b>\$ 192,617,254</b>	<b>\$ 300,780,530</b>

### EXPENSES:

#### Academic Salaries

1100 - Instructional, Regular	24,889,737	1,323,813	26,213,550
1200 - Non-Instructional, Regular	6,976,412	2,745,841	9,722,252
1300 - Instructional, Non-Regular	10,301,766	-	10,301,766
1400 - Non-Instructional, Non-Regular	1,229,077	974,719	2,203,797
<b>1000 Total Academic Salaries:</b>	<b>\$ 43,396,992</b>	<b>\$ 5,044,373</b>	<b>\$ 48,441,366</b>

#### Classified And Other Nonacademic Salaries

2100 - Non-Instructional, Regular	21,189,863	15,487,569	36,677,432
-----------------------------------	------------	------------	------------

# General Fund Proposed Budget

## Butte-Glenn Community College District

2025-26 Tentative Budget

	Fund 11 Unrestricted	Fund 12 Restricted	2026 Budget
2200 - Instructional Aides, Regular	1,390,740	214,696	1,605,436
2300 - Non-Instructional, Non-Regular	836,816	2,185,291	3,022,107
2400 - Instructional Aides, Non-Regular	406,060	810,552	1,216,612
<b>2000 Total Classified And Other Nonacademic Salaries:</b>	<b>\$ 23,823,479</b>	<b>\$ 18,698,108</b>	<b>\$ 42,521,587</b>
<b>Employee Benefits</b>			
3100 - State Teachers Retirement System	5,321,869	1,219,311	6,541,180
3200 - Public Employees Retirement System	5,415,799	3,699,051	9,114,850
3300 - Old Age Survivors % Dis Insurance	792,476	618,119	1,410,595
3400 - Health, Dental and Life Insurance	10,650,096	4,348,726	14,998,822
3500 - State Unemployment Insurance	355,248	142,118	497,366
3600 - Workers Compensation Insurance	277,640	111,071	388,711
3700 - Alternate Retirement Insurance	-	-	-
3900 - Income Protection Insurance	2,108,656	1,181,272	3,289,928
<b>3000 Total Employee Benefits:</b>	<b>\$ 24,921,784</b>	<b>\$ 11,319,667</b>	<b>\$ 36,241,451</b>
<b>Supplies And Materials</b>			
4200 - Duplicating Supplies	43,615	55,842	99,457
4300 - Supplies, Instructional	1,408,866	318,572	1,727,438
4500 - Supplies, Non-instructional	959,210	1,736,952	2,696,162
4600 - Chargebacks to Departments	-	-	-
<b>4000 Total Supplies And Materials:</b>	<b>\$ 2,411,691</b>	<b>\$ 2,111,367</b>	<b>\$ 4,523,058</b>
<b>Other Operating Expenses</b>			
5000 - Other Op Expenses & Serv	-	-	-
5100 - Personal Services & Consultants	1,268,773	101,114,053	102,382,826
5200 - Travel, Conference, Mileage, & Banquet Services	793,338	1,825,038	2,618,376
5300 - Dues and Memberships	248,066	409,191	657,257
5400 - Insurance	1,017,763	22,668	1,040,431
5500 - Utilities & Housekeeping Services	1,898,215	59,984	1,958,199
5600 - Rents, Repairs, and Service Contracts	3,900,750	4,308,455	8,209,205
5700 - Legal, Election & Audit	445,256	15,000	460,256
5800 - Other Services & Expenses	3,170,088	28,732,765	31,902,853
<b>Total Other Operating Expenses:</b>	<b>\$ 12,742,249</b>	<b>\$ 136,487,154</b>	<b>\$ 149,229,403</b>
<b>Capital Expenses</b>			
6100 - Site Improvements	6,520	3,400	9,920
6200 - Building Improve/Remodel	31,616	154,415	186,031
6300 - Library Books	408,789	10,000	418,789

**General Fund Proposed Budget**  
 Butte-Glenn Community College District  
 2025-26 Tentative Budget

	<b>Fund 11</b>	<b>Fund 12</b>	<b>2026</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Budget</b>
6400 - Equipment & Films	296,507	689,041	985,548
6500 - Capital Outlay Lease Purch	-	-	-
6600 - Capitalized Equipment	76,812	561,728	638,540
<b>Total Capital Expenses:</b>	<b>\$ 820,244</b>	<b>\$ 1,418,583</b>	<b>\$ 2,238,827</b>
<b>Other Outgo</b>			
7100 - Debt Retirement	1,188,301	-	1,188,301
7200 - Intrafund Transfers	-	-	-
7300 - Interfund Transfers	752,433	-	752,433
7400 - Other Transfers	-	158,030	158,030
7500 - Student Financial Aid	-	8,233,750	8,233,750
7600 - Other Payments to Students	10,090	1,209,568	1,219,658
<b>Total Other Outgo:</b>	<b>\$ 1,950,824</b>	<b>\$ 9,601,348</b>	<b>\$ 11,552,172</b>
<b>TOTAL EXPENSES</b>	<b>\$ 110,067,263</b>	<b>\$ 184,680,601</b>	<b>\$ 294,747,864</b>
<b>NET OPERATING RESULTS</b>	<b>\$ (1,903,988)</b>	<b>\$ 7,936,653</b>	<b>\$ 6,032,665</b>

# **SPECIAL PURPOSE ACCOUNTS**

## **Butte-Glenn Community College District**

### **2025-26 Tentative Budget**

Special Purpose Accounts are used to account for activity designated for a special purpose. In some cases, the purpose may be to account for revenue and expenditures for a fee-based program such as transportation and health services.

◆ **Student Transportation**

◆ **Student Health Services**

# Student Transportation

## Butte-Glenn Community College District

2025-26 Tentative Budget

	Actual		Projected	
	2023	2024	2025	2026 Budget
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
<b>Revenue:</b>				
Student Transportation Fees	\$ 729,452	\$ 977,776	\$ 1,329,915	\$ 1,529,915
General Fund Transfer In <sup>1</sup>	731,604	664,569	237,000	189,472
<b>Total Revenue:</b>	<b>\$ 1,461,056</b>	<b>\$ 1,642,345</b>	<b>\$ 1,566,915</b>	<b>\$ 1,719,387</b>
<b>Expenditures:</b>				
Classified and Other Nonacademic Salaries	\$ 715,241	\$ 809,904	\$ 747,009	\$ 776,889
Employee Benefits	422,792	472,136	427,874	444,989
Personal and Consultant Services	1,955	-	4,328	6,000
Supplies and Materials	244,120	246,472	253,339	305,659
Repairs and Maintenance	22,554	34,009	32,695	36,425
Utilities	3,635	3,818	4,022	24,000
Other Operating Expenses	28,379	16,434	20,782	45,425
Capital Outlay	22,382	59,571	76,867	80,000
<b>Total Expenditures:</b>	<b>\$ 1,461,056</b>	<b>\$ 1,642,345</b>	<b>\$ 1,566,915</b>	<b>\$ 1,719,387</b>
<b>Net Increase (Decrease) to Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -

### Notes:

State law enacted in 1993 authorized Butte College to assess a transportation fee to support bus service for students, contingent upon majority student approval. In 2010, Senate Bill 82 amended the law to allow for periodic increases to the transportation fee based on specified criteria. Pursuant to Education Code section 76361.1, the Board of Trustees has established exemptions or partial fee waivers for eligible low-income students.

For the 2025-26 academic year, the maximum allowable transportation fee is \$98 per semester. The District has established the following fee structure:

- \$98 per semester for full-time students
- \$68 per semester for part-time students enrolled in more than one unit but fewer than six units
- \$25 per semester for students enrolled in one unit or less

The District supplements transportation operations with transfers from the Unrestricted General Fund to cover costs exceeding revenue generated by the transportation fee. Efforts to evaluate more sustainable long-term funding options remain ongoing.

# Student Health Services

## Butte-Glenn Community College District

2025-26 Tentative Budget

	Actual		Projected	
	2023	2024	2025	2026 Budget
Beginning Balance	\$ -	\$ -	\$ -	\$ 142,078
<b>Revenue:</b>				
Student Health Fees	\$ 433,987	\$ 396,853	\$ 683,032	\$ 709,260
General Fund Transfer In <sup>1</sup>	114,006	180,531	-	-
<b>Total Revenue:</b>	<b>\$ 547,993</b>	<b>\$ 577,384</b>	<b>\$ 683,032</b>	<b>\$ 709,260</b>
<b>Expenditures:</b>				
Classified and Other Nonacademic Salaries	\$ 346,619	\$ 366,211	\$ 331,501	\$ 381,226
Employee Benefits	169,591	175,909	162,104	186,420
Personal and Consultant Services	-	-	-	-
Supplies and Materials	16,633	18,891	28,213	39,750
Rents and Leases	1,129	335	1,268	2,000
Repairs and Maintenance	11,191	11,941	12,494	14,566
Utilities	-	-	-	-
Other Operating Expenses	2,830	3,589	4,417	5,000
Capital Outlay	-	508	957	4,500
<b>Total Expenditures:</b>	<b>\$ 547,993</b>	<b>\$ 577,384</b>	<b>\$ 540,954</b>	<b>\$ 633,462</b>
<b>Net Increase (Decrease) to Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 142,078</b>	<b>\$ 75,799</b>
Ending Fund Balance	\$ -	\$ -	\$ 142,078	\$ 217,876

### Notes:

Education Code section 76355 authorizes the governing board of a community college district to charge student health service fees and permits annual adjustments based on the percentage change in the Implicit Price Deflator for State and Local Government Purchases of Goods and Services, as published by the U.S. Department of Commerce.

Based on calculations provided by the Financial, Economic, and Demographic Unit of the California Department of Finance, the Implicit Price Deflator has increased sufficiently to allow an adjustment to the student health fee. The Chancellor's Office has authorized the District to charge a maximum fee of \$27.00 per semester, \$22.00 for summer session, and \$22.00 for each intersession of at least four weeks.

Effective July 1, 2025, the District has established the Student Health Fee at \$27.00 per semester for all full- and part-time students. The summer session fee remains at \$22.00.

The District supplements the Student Health Center with transfers from the Unrestricted General Fund to cover

# **SPECIAL REVENUE FUNDS**

## **Butte-Glenn Community College District**

### **2025-26 Tentative Budget**

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted for particular purposes. These funds generally support activities that are not directly tied to the primary educational programs of the college but provide important auxiliary or support services.

While these programs may generate revenue through fees or the sale of goods and services, the primary purpose is to support educational enrichment, student services, or community engagement rather than to operate on a profit-generating basis.

The District has the following special revenue funds:

- ◆ **Child Development**

- ◆ **Redevelopment**

# Child Development Center

## Butte-Glenn Community College District

2025-26 Tentative Budget

	Actual		Projected	
	2023	2024	2025	2026 Budget
Beginning Balance	\$ 343,249	\$ 400,407	\$ 413,842	\$ 265,836
<b>Revenue:</b>				
Federal Revenue	\$ 15,230	\$ 21,863	\$ 18,879	\$ 18,879
State Revenue	391,587	494,905	490,822	490,822
Fees	\$ 100,541	\$ 54,331	\$ 32,793	\$ 20,793
Interest	5,203	12,891	15,345	12,000
<b>Total Revenue:</b>	<b>\$ 512,561</b>	<b>\$ 583,990</b>	<b>\$ 557,839</b>	<b>\$ 542,494</b>
<b>Expenditures:</b>				
Classified and Other Nonacademic Salaries	\$ 232,999	\$ 291,397	\$ 371,607	\$ 382,755
Employee Benefits	164,505	196,755	274,504	\$ 282,739
Personal and Consultant Services	-	-	-	-
Supplies and Materials	26,085	48,692	28,625	47,000
Rents and Leases	1,102	1,111	1,030	1,200
Repairs and Maintenance	2,345	674	1,476	2,500
Utilities	-	-	-	-
Other Operating Expenses	27,725	31,926	28,603	35,000
Capital Outlay	643	-	-	2,500
<b>Total Expenditures:</b>	<b>\$ 455,404</b>	<b>\$ 570,555</b>	<b>\$ 705,845</b>	<b>\$ 753,695</b>
<b>Net Increase (Decrease) to Fund Balance</b>	<b>\$ 57,157</b>	<b>\$ 13,435</b>	<b>\$ (148,006)</b>	<b>\$ (211,201)</b>
Ending Fund Balance	\$ 400,407	\$ 413,842	\$ 265,836	\$ 54,635

### Notes:

The Child Development Fund is a Special Revenue Fund used to account for all revenues and expenditures related to the operation of the District's childcare and development services. Revenues include student fees and any other funds received specifically for child development programs. All operational and maintenance costs directly associated with childcare and development services are paid from this fund.

In addition to providing services to children, the Child Development Center offers practicum and instructional experience for students. Expenditures related to these instructional components are recorded in the General Fund as part of the District's instructional program.

# Redevelopment Funds

## Butte-Glenn Community College District

2025-26 Tentative Budget

	Actual		Projected	
	2023	2024	2025	2026 Budget
Beginning Balance	\$ 2,434,827	\$ 4,145,501	\$ 1,317,564	\$ 1,317,564
<b>Revenue:</b>				
Local Revenue	\$ 1,653,451	\$ 1,820,027	\$ 1,853,702	\$ 1,800,000
Interest	57,223	152,036	122,725	54,000
Other Revenue	-	-	-	-
<b>Total Revenue:</b>	<b>\$ 1,710,674</b>	<b>\$ 1,972,063</b>	<b>\$ 1,976,427</b>	<b>\$ 1,854,000</b>
<b>Expenditures:</b>				
Other Outgoing	-	4,800,000	1,976,427	1,854,000
<b>Total Expenditures:</b>	<b>\$ -</b>	<b>\$ 4,800,000</b>	<b>\$ 1,976,427</b>	<b>\$ 1,854,000</b>
<b>Net Increase (Decrease) to Fund Balance</b>	<b>\$ 1,710,674</b>	<b>\$ (2,827,937)</b>	<b>\$ -</b>	<b>\$ -</b>
Ending Fund Balance	\$ 4,145,501	\$ 1,317,564	\$ 1,317,564	\$ 1,317,564

### Notes:

Redevelopment Funds are used to account for specific revenue sources that are legally restricted to expenditures for designated purposes outside of the District's core instructional and administrative operations. The District utilizes these funds primarily to support capital projects, with remaining balances transferred to the Capital Outlay Fund to fund ongoing capital investments.

Following the 2011 dissolution of Redevelopment Agencies (RDAs) under ABx1 26, Butte College continues to receive pass-through tax payments based on the District's proportionate share of former RDA property tax revenues. These pass-through payments are expected to decline over time as recognized obligations of the RDAs are satisfied. Any future excess revenues generated after obligations are paid will be recognized as local property taxes in the District's General Fund and offset apportionment funding.

- **2025 Transfer to Capital Outlay Fund:** Approximately \$1,976,427
- **2026 Projected Transfer:** Approximately \$1,854,000
- Pass-through payments are available exclusively for capital outlay projects.
- Butte College's share of the Greater Chico RDA net tax increment will decline from 61% to an estimated 50% as obligations are paid down.

# **FIDUCIARY FUNDS**

## **Butte-Glenn Community College District**

### **2025-26 Tentative Budget**

Fiduciary Funds are used to account for resources that the District holds and administers on behalf of others under specific legal or contractual obligations. At Butte College, Fiduciary Fund activity includes Trust Funds and Custodial Funds.

Trust Funds are used when the District has some level of responsibility or discretion in managing the funds in accordance with established agreements or regulations. A common example is scholarship funds where the District selects recipients and administers the disbursements. All financial activity—including revenues, expenses, and fund balances—is recorded within the Trust Fund to fully reflect the financial operations of these programs.

Custodial Funds are used when the District holds funds strictly on behalf of others, with no discretion over their use. The District simply acts as an intermediary, receiving and disbursing funds based on predetermined criteria or direction from external parties.

The District has five fiduciary funds:

- ◆ **Associated Students Fund**
- ◆ **Student Representation Fee Fund**
- ◆ **Student Aid (Scholarships and Loans) Fund and EOPS Loan Fund**
- ◆ **Government Aid to Students Fund**
- ◆ **Student Clubs Agency Fund**

# Associated Students Fund

## Butte-Glenn Community College District

2025-26 Tentative Budget

	Actual		Projected	
	2023	2024	2025	2026 Budget
Beginning Balance	\$ 651,503	\$ 640,466	\$ 581,131	\$ 604,922
<b>Revenue:</b>				
Student Fees	\$ 263,902	\$ 278,499	\$ 307,068	\$ 308,647
Interest	12,678	21,515	21,233	22,500
Other Revenue	936	2,522	68	-
<b>Total Revenue:</b>	<b>\$ 277,516</b>	<b>\$ 302,536</b>	<b>\$ 328,369</b>	<b>\$ 331,147</b>
<b>Expenditures:</b>				
Academic Salaries	\$ 1,000	\$ 300	\$ -	\$ -
Classified and Other Nonacademic Salaries	71,854	97,210	135,609	166,799
Employee Benefits	39,313	46,954	49,164	50,295
Personal and Consultant Services	35,037	40,773	24,540	41,910
Supplies and Materials	31,813	60,751	37,570	39,880
Rents and Leases	1,439	2,898	921	2,000
Repairs and Maintenance	18,660	19,533	17,180	19,818
Utilities	-	-	30	-
Other Operating Expenses	84,744	77,843	37,075	103,620
Capital Outlay	3,843	14,984	-	-
Other Outgoing	850	625	2,490	2,590
<b>Total Expenditures:</b>	<b>\$ 288,553</b>	<b>\$ 361,871</b>	<b>\$ 304,579</b>	<b>\$ 426,912</b>
<b>Net Increase (Decrease) to Fund Balance</b>	<b>\$ (11,037)</b>	<b>\$ (59,335)</b>	<b>\$ 23,790</b>	<b>\$ (95,765)</b>
Ending Fund Balance	\$ 640,466	\$ 581,131	\$ 604,922	\$ 509,157

### Notes:

The Associated Students is an elected body of students seeking self-governance and unified representation. They oversee activities that stimulate the intellectual and social life of the student population as a whole. Revenue for the Associated Students comes from the optional student activity fee that is charged to the majority of students on campus. The optional student activity fee is currently \$18 per semester.

# Student Representation Fee Trust Fund

Butte-Glenn Community College District

2025-26 Tentative Budget

	Actual		Projected	
	2023	2024	2025	2026 Budget
Beginning Balance	\$ 81,884	\$ 67,960	\$ 54,385	\$ 41,952
<b>Revenue:</b>				
Student Fees	\$ 36,435	\$ 39,096	\$ 41,887	\$ 41,000
Interest	1,674	2,651	2,950	2,000
Other Revenue	450	75	75	-
<b>Total Revenue:</b>	<b>\$ 38,559</b>	<b>\$ 41,822</b>	<b>\$ 44,912</b>	<b>\$ 43,000</b>
<b>Expenditures:</b>				
Personal and Consultant Services	\$ -	\$ 3,600	\$ 5,490	\$ 5,500
Supplies and Materials	62	-	-	2,500
Other Operating Expenses	52,421	51,797	51,855	55,000
<b>Total Expenditures:</b>	<b>\$ 52,483</b>	<b>\$ 55,397</b>	<b>\$ 57,345</b>	<b>\$ 63,000</b>
<b>Net Increase (Decrease) to Fund Balance</b>	<b>\$ (13,924)</b>	<b>\$ (13,575)</b>	<b>\$ (12,433)</b>	<b>\$ (20,000)</b>
Ending Fund Balance	\$ 67,960	\$ 54,385	\$ 41,952	\$ 21,952

## Notes:

The Student Representation Fee Trust Fund accounts for fees collected under Education Code section 76060.5, as approved by a majority vote of the student body. A fee of \$2.00 per student is assessed to support student representation and advocacy efforts.

- One dollar (\$1) of each fee collected is used to support local student government activities, including representation before city, county, district, and state government entities.
- One dollar (\$1) is remitted to a statewide community college student organization recognized by the California Community Colleges Board of Governors. These funds support state-level student representation and participation in shared governance, as well as advocacy before the Legislature and other government agencies.

The District may retain up to 7% of the fees collected to recover actual administrative costs associated with managing the program

## Student Aid and EOPS Loan Funds

Butte-Glenn Community College District

2025-26 Tentative Budget

	Actual		Projected	
	2023	2024	2025	2026 Budget
Beginning Balance	\$ 111,578	\$ 129,851	\$ 134,315	\$ 137,675
<b>Revenue:</b>				
Interest	1,106	1,983	2,210	2,000
Other Revenue	84,565	3,139	1,925	-
<b>Total Revenue:</b>	<b>\$ 85,671</b>	<b>\$ 5,122</b>	<b>\$ 4,135</b>	<b>\$ 2,000</b>
<b>Expenditures:</b>				
Other Outgoing	\$ 67,398	\$ 658	\$ 775	\$ 49,500
<b>Total Expenditures:</b>	<b>\$ 67,398</b>	<b>\$ 658</b>	<b>\$ 775</b>	<b>\$ 49,500</b>
<b>Net Increase (Decrease) to Fund Balance</b>	<b>\$ 18,273</b>	<b>\$ 4,464</b>	<b>\$ 3,360</b>	<b>\$ (47,500)</b>
Ending Fund Balance	\$ 129,851	\$ 134,315	\$ 137,675	\$ 90,175

### Notes:

The Student Aid Fund is comprised of twenty-three separate loan funds established over the years by community organizations and college staff. The intent of these funds is to provide short-term, emergency loans to students. The EOPS Loan Fund provides short-term, emergency loans to EOPS students.

# Government Aid to Students Fund

## Butte-Glenn Community College District

2025-26 Tentative Budget

	Actual		Projected	
	2023	2024	2025	2026 Budget
Beginning Balance	\$ -	\$ -	\$ -	\$ -
<b>Revenue:</b>				
<b>Federal Revenue:</b>				
PELL Grants	\$ 14,813,983	\$ 18,385,305	\$ 22,057,652	\$ 22,057,652
Direct Loans	2,076,744	2,457,925	2,876,752	2,876,752
SEOG Grants	302,428	487,800	358,066	359,203
AmericCorps Grants	46,851	38,581	38,152	18,905
Bureau of Indian Affairs (BIA) Grants	61,614	65,018	19,900	19,900
CARES Act	110,615	-	-	-
<b>Subtotal Federal Revenue</b>	<b>\$ 17,412,235</b>	<b>\$ 21,434,629</b>	<b>\$ 25,350,522</b>	<b>\$ 25,332,412</b>
<b>State Revenue</b>				
Student Success Completion	3,855,959	5,953,991	7,330,451	7,330,451
CAL Grants	2,947,371	3,816,598	4,397,896	4,397,896
AB 19 Ca College Promise	803,293	671,683	1,528,212	1,528,212
Extended Opportunity Prog	362,007	411,950	297,511	297,511
Other State Revenue	-	300,000	242,500	242,500
EOPS - CARE	90,600	140,000	132,000	132,000
TANF	54,897	46,892	39,302	39,302
Calif Conservation Corps	4,000	6,000	8,000	8,000
Emergency Financial Aid	805,652	443,482	-	-
<b>Subtotal State Revenue</b>	<b>\$ 8,923,779</b>	<b>\$ 11,790,596</b>	<b>\$ 13,975,873</b>	<b>\$ 13,975,873</b>
<b>Local Revenue</b>				
Other Revenue	197,936	293,417	309,858	309,858
<b>Subtotal Local Revenue</b>	<b>\$ 197,936</b>	<b>\$ 293,417</b>	<b>\$ 309,858</b>	<b>\$ 309,858</b>
<b>Total Revenue:</b>	<b>\$ 26,533,950</b>	<b>\$ 33,518,642</b>	<b>\$ 39,636,253</b>	<b>\$ 39,618,143</b>
<b>Expenditures:</b>				
PELL Grants	\$ 14,813,983	\$ 18,385,305	\$ 22,057,652	\$ 22,057,652
Direct Loans	2,076,744	2,457,925	2,876,752	2,876,752
CAL Grants	54,897	46,892	39,302	39,302
CA College Promise	362,007	411,950	297,511	297,511
Extended Opportunity Program/EOPS -CARE	6,913,945	9,770,589	11,728,347	11,728,347
SEOG Grants	302,428	487,800	358,066	359,203
Student Success Completion	-	300,000	242,500	242,500
Emergency Financial Aid	90,600	140,000	132,000	132,000

# Government Aid to Students Fund

## Butte-Glenn Community College District

2025-26 Tentative Budget

	Actual		Projected	
	2023	2024	2025	2026 Budget
AmeriCorps Grants	46,851	38,581	38,152	18,905
Bureau of Indian Affairs (BIA) Grants	61,614	65,018	19,900	19,900
TANF	803,293	671,683	1,528,212	1,528,212
Other Revenue	1,007,588	742,899	317,858	317,858
<b>Total Expenditures:</b>	<b>\$ 26,533,950</b>	<b>\$ 33,518,642</b>	<b>\$ 39,636,253</b>	<b>\$ 39,618,143</b>
<b>Net Increase (Decrease) to Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -

### Notes:

Government-funded financial aid grants are issued to students through the Government Aid Fund. The Pell Grant program, which is federally funded, provides up to \$7,395 per student per academic year beginning July 1, 2025. The SEOG (Supplemental Educational Opportunity Grant) program awards up to \$720 per student, with eligibility determined by the District based on federal guidelines. State-funded programs include the Cal Grant and Full-Time Student Success Grant (FTSSG). The BIA (Bureau of Indian Affairs) program is federally funded, with students applying for BIA assistance through their respective tribal affiliations. AmeriCorps funds support students who have earned service credits by working in approved community service positions.

Financial aid programs that are administered and reported directly through the General Fund include EOPS (Extended Opportunity Programs and Services), CARE (Cooperative Agencies Resources for Education), CalWORKs, Federal Work Study, and the California College Promise Grant. The District also receives an administrative allowance for managing Pell, Federal Work Study, SEOG, and the California College Promise Grant fee waiver programs.

# Student Clubs Agency Fund

Butte-Glenn Community College District

2025-26 Tentative Budget

	Actual		Projected	
	2023	2024	2025	2026 Budget
Beginning Balance	\$ 71,887	\$ 80,416	\$ 94,813	\$ 105,764
<b>Revenue:</b>				
Local Revenue	\$ 17,263	\$ 37,564	\$ 13,474	\$ 18,000
Interest	1,044	1,610	2,592	2,000
Other Revenue	850	805	1,481	-
<b>Total Revenue:</b>	<b>\$ 19,157</b>	<b>\$ 39,979</b>	<b>\$ 17,547</b>	<b>\$ 20,000</b>
<b>Expenditures:</b>				
Other Operating Expenses	10,628	25,581	6,596	20,000
<b>Total Expenditures:</b>	<b>\$ 10,628</b>	<b>\$ 25,581</b>	<b>\$ 6,596</b>	<b>\$ 10,000</b>
<b>Net Increase (Decrease) to Fund Balance</b>	<b>\$ 8,529</b>	<b>\$ 14,398</b>	<b>\$ 10,951</b>	<b>\$ 10,000</b>
Ending Fund Balance	\$ 80,416	\$ 94,813	\$ 105,764	\$ 115,764

**Notes:**

This fund is used to account for activities of student clubs formed under EC §76062. Revenue collected from student club activities are to be deposited in a bank or banks, subject to the approval of the governing board. Revenue is generated through fundraising activities such as plant, book, or bake sales; barbeques; and vendor fees from events.

# Enterprise Funds

## Butte-Glenn Community College District

### 2025-26 Tentative Budget

Enterprise Funds are a type of Proprietary Fund used to account for District operations that function similarly to private businesses. In these funds, the full cost of providing services—including both direct and indirect costs, as well as depreciation—is intended to be recovered primarily through user fees and charges.

As Proprietary Funds, Enterprise Funds provide full financial reporting, capturing all revenues, expenses, assets, liabilities, and net position associated with the operation. They are commonly used when periodic financial evaluation is important for capital planning, public accountability, and long-term financial sustainability. Enterprise Fund activity may be maintained either in the County Treasury or in separate bank accounts authorized by the District's governing board.

The District currently maintains three Enterprise Funds:

- ◆ **Bookstore Fund**

- ◆ **Dining Services Fund**

- ◆ **Farm Fund**

# Butte College Bookstore Fund

Butte-Glenn Community College District

2025-26 Tentative Budget

	Actual		Projected	
	2023	2024	2025	2026 Budget
Beginning Balance	\$ -	\$ -	\$ -	\$ 80,420
<b>Revenue:</b>				
Sales	\$ 210,342	\$ 226,879	\$ -	\$ -
Commissions	67,062	57,253	55,073	56,725
Interest Income	(2,190)	4,983	1,464	-
Other Local Revenue	(507)	343	65,396	-
General Fund Transfer In <sup>1</sup>	609,650	538,676	-	-
<b>Total Revenue:</b>	<b>\$ 884,357</b>	<b>\$ 828,134</b>	<b>\$ 121,933</b>	<b>\$ 56,725</b>
Cost of Goods Sold	153,124	118,130	-	-
<b>Gross Profit or (Loss):</b>	<b>\$ 731,233</b>	<b>\$ 710,004</b>	<b>\$ 121,933</b>	<b>\$ 56,725</b>
<b>Expenditures:</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified and Other Nonacademic Salaries	465,484	421,373	31,370	-
Employee Benefits	246,920	213,594	10,812	-
Personal and Consultant Services	-	-	-	-
Supplies and Materials	(21,317)	38,491	-	-
Legal Expenses	-	-	-	-
Rents and Leases	1,092	913	-	-
Repairs and Maintenance	10,793	7,737	-	-
Utilities	-	-	-	-
Other Operating Expenses	25,296	27,897	(669)	-
Capital Outlay	2,965	-	-	-
Other Outgoing	-	-	-	-
<b>Total Expenditures:</b>	<b>\$ 731,233</b>	<b>\$ 710,004</b>	<b>\$ 41,513</b>	<b>\$ -</b>
<b>Net Increase (Decrease) to Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 80,420</b>	<b>\$ 56,725</b>
Ending Fund Balance	\$ -	\$ -	\$ 80,420	\$ 137,145

**Notes:**

To reduce ongoing Bookstore operating losses, the District entered into a contract with Follett Higher Education Group, Inc. in March 2024 to operate all campus Bookstore services. Under this agreement, Follett manages daily operations, and the District earns commissions based on Follett's sales activity.

The District supplements the Bookstore through General Fund transfers to cover any remaining shortfalls not addressed through commission revenue. The District continues to evaluate long-term strategies to ensure the financial sustainability of Bookstore operations while maintaining essential services for students.

# Dining Services Fund

## Butte-Glenn Community College District

2025-26 Tentative Budget

	Actual		Projected	
	2023	2024	2025	2026 Budget
Beginning Balance	\$ -	\$ -	\$ -	\$ -
<b>Revenue:</b>				
Sales	\$ 1,097,491	\$ 1,348,482	\$ 1,279,143	\$ 1,317,517
Commissions	31,167	58,469	26,977	27,786
Interest Income	(1,210)	5,208	4,592	4,000
General Fund Transfer In <sup>1</sup>	451,609	357,505	546,561	562,961
<b>Total Revenue:</b>	<b>\$ 1,579,057</b>	<b>\$ 1,769,664</b>	<b>\$ 1,857,272</b>	<b>\$ 1,912,264</b>
Cost of Goods Sold	681,505	752,605	816,275	840,764
<b>Gross Profit or (Loss):</b>	<b>\$ 897,551</b>	<b>\$ 1,017,059</b>	<b>\$ 1,040,997</b>	<b>\$ 1,071,500</b>
<b>Expenditures:</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified and Other Nonacademic Salaries	519,565	591,195	641,383	660,624
Employee Benefits	231,274	280,029	276,808	285,112
Supplies and Materials	11,474	18,297	14,334	14,764
Rents and Leases	-	176	887	1,000
Repairs and Maintenance	44,841	41,551	38,920	40,000
Other Operating Expenses	70,980	82,866	67,233	68,000
Capital Outlay	19,418	2,945	1,433	2,000
<b>Total Expenditures:</b>	<b>\$ 897,551</b>	<b>\$ 1,017,059</b>	<b>\$ 1,040,997</b>	<b>\$ 1,071,500</b>
<b>Net Increase (Decrease) to Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -

### Notes:

Enrollment declines resulting from the COVID-19 pandemic have had a significant impact on Dining Services operations. The District continues to provide financial support for Dining Services by using General Fund reserves to cover revenue shortfalls as the campus adjusts to new enrollment and on-campus activity levels.

The District supplements Dining Services through ongoing transfers from the Unrestricted General Fund to cover operational costs that exceed generated revenue. The District continues to evaluate long-term strategies to make Dining Services more financially sustainable while maintaining essential services for students.

# Farm Fund

## Butte-Glenn Community College District

2025-26 Tentative Budget

	Actual		Projected	
	2023	2024	2025	2026 Budget
Beginning Balance	\$ 44,355	\$ 61,740	\$ 73,846	\$ 88,012
<b>Revenue:</b>				
Sales	\$ 34,284	\$ 37,542	\$ 30,120	\$ 31,023
Interest	639	1,676	2,443	2,516
<b>Total Revenue:</b>	<b>\$ 34,923</b>	<b>\$ 39,218</b>	<b>\$ 32,563</b>	<b>\$ 33,540</b>
<b>Expenditures:</b>				
Academic Salaries	\$ 9,060	\$ 12,528	\$ 6,136	\$ 12,000
Classified and Other Nonacademic Salaries	-	-	-	-
Employee Benefits	132	678	102	195
Supplies and Materials	5,948	5,858	4,807	5,000
Legal Expenses	-	-	-	-
Rents and Leases	-	-	-	-
Repairs and Maintenance	-	-	-	-
Utilities	-	-	-	-
Other Operating Expenses	2,398	6,723	6,434	6,700
Capital Outlay	-	1,325	917	2,000
<b>Total Expenditures:</b>	<b>\$ 17,538</b>	<b>\$ 27,112</b>	<b>\$ 18,397</b>	<b>\$ 25,895</b>
<b>Net Increase (Decrease) to Fund Balance</b>	<b>\$ 17,385</b>	<b>\$ 12,106</b>	<b>\$ 14,166</b>	<b>\$ 7,645</b>
Ending Fund Balance	\$ 61,740	\$ 73,846	\$ 88,012	\$ 95,657

### Notes:

Proprietary funds account for those ongoing governmental activities that have an income-producing character, similar to those found in the private sector. The Farm Fund is a proprietary fund that includes activities related to farming, equipment, ornamental horticulture, fire suppression, ag mechanics, manufacturing technology, and viticulture.

The Farm Fund is a proprietary fund that includes activities related to farming, equipment, ornamental horticulture, fire suppression, ag mechanics, manufacturing technology, and viticulture.

# Capital Project Funds

## Butte-Glenn Community College District

### 2025-26 Tentative Budget

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities and other capital outlay projects (other than those financed by proprietary and fiduciary funds). Resources accumulated for future acquisition or construction of capital projects are recorded in this fund. Capital projects financed through proprietary or fiduciary funds are to be accounted for within the applicable proprietary or fiduciary fund.

The district has 3 Capital Projects Funds:

- ◆ Capital Outlay Projects
- ◆ Measure J: Series Bond B Construction
- ◆ Measure J: Series Bond C Construction

# Capital Outlay Projects

## Butte-Glenn Community College District

2025-26 Tentative Budget

	Actual		Projected	
	2023	2024	2025	2026 Budget
Beginning Balance	\$ 14,296,799	\$ 23,451,561	\$ 37,248,941	\$ 34,819,658
<b>Revenue:</b>				
State Revenue	\$ 1,496,410	\$ -	\$ -	\$ -
Interest	274,725	839,997	948,053	\$ 886,223
Local Revenue	23,376	-	-	-
General Fund Transfer In	11,675,566	20,099,452	7,000,000	-
<b>Total Revenue:</b>	<b>\$ 13,470,077</b>	<b>\$ 20,939,449</b>	<b>\$ 7,948,053</b>	<b>\$ 886,223</b>
<b>Expenditures:</b>				
Supplies and Materials	\$ 36,744	\$ 72,020	\$ 202,286	\$ -
Legal Expenses	-	1,972	495	-
Rents and Leases	2,425	777	-	-
Repairs and Maintenance	38,347	49,008	121,633	-
Utilities	10,753	-	-	-
Other Operating Expenses	800	4,660	-	-
Capital Outlay	4,226,247	7,013,459	10,052,923	24,555,896
Other Outgoing	-	175	-	-
<b>Total Expenditures:</b>	<b>\$ 4,315,315</b>	<b>\$ 7,142,069</b>	<b>\$ 10,377,336</b>	<b>\$ 24,555,896</b>
<b>Net Increase (Decrease) to Fund Balance</b>	<b>\$ 9,154,762</b>	<b>\$ 13,797,380</b>	<b>\$ (2,429,283)</b>	<b>\$ (23,669,673)</b>
Ending Fund Balance	\$ 23,451,561	\$ 37,248,941	\$ 34,819,658	\$ 11,149,985

### Notes:

Anticipated spend for 2026 include \$2.5 million for the Phase 1 solar field restoration, \$350,000 for a generator at the Chico Center, \$240,412 for approved main campus signage and facilities augmentation projects, \$105,900 for equipment replacement, and \$68,229 for future solar panel/equipment replacement. The Cosmetology and Science project will increase spend significantly as the project is in process; anticipated spend is \$18.0 million in the current fiscal year.

# Measure J (Series B) Bond Construction Fund

Butte-Glenn Community College District

2025-26 Tentative Budget

	Actual		Projected	
	2023	2024	2025	2026 Budget
Beginning Balance	\$ 33,724,869	\$ 23,278,438	\$ 511,622	\$ -
<b>Revenue:</b>				
Interest	\$ 671,695	\$ 605,211	\$ 7,676	\$ -
Sale of Bonds	7,133	-	-	-
<b>Total Revenue:</b>	<b>\$ 678,828</b>	<b>\$ 605,211</b>	<b>\$ 7,676</b>	<b>\$ -</b>
<b>Expenditures:</b>				
Personal and Consultant Services	\$ 64,204	\$ -	\$ -	\$ -
Supplies and Materials	18,221	-	7,076	-
Repairs and Maintenance	15,090	-	34,598	-
Capital Outlay	11,027,744	23,372,027	477,624	-
<b>Total Expenditures:</b>	<b>\$ 11,125,259</b>	<b>\$ 23,372,027</b>	<b>\$ 519,299</b>	<b>\$ -</b>
<b>Net Increase (Decrease) to Fund Balance</b>	<b>\$ (10,446,431)</b>	<b>\$ (22,766,816)</b>	<b>\$ (511,622)</b>	<b>\$ -</b>
Ending Fund Balance	\$ 23,278,438	\$ 511,622	\$ -	\$ -

## Notes:

On November 8, 2016, voters of the Butte-Glenn Community College District approved Measure J by a 66% majority. The bond measure authorized the issuance of up to \$190 million in general obligation bonds to fund classroom modernization, safety upgrades, and critical infrastructure improvements.

To align with project funding needs, the District plans to issue the bonds in five series. The second issuance, Series B, totaling \$49.5 million, was sold in July 2019. Series B bonds will be repaid through semi-annual payments, with the final payment scheduled for August 2048.

Projects funded under Series B include:

- Construction of a new Science Building
- Renovation of the Technology (Mathematics) Building
- Development of the Scenario Village at the Public Safety Training Grounds
- Completion of the press box and field house at the John Cowen Sports Complex

Series B funds are anticipated to be fully expended prior to the start of the 2025-26 fiscal year.

# Measure J (Series C) Bond Construction Fund

Butte-Glenn Community College District

2025-26 Tentative Budget

	Actual		Projected	
	2023	2024	2025	2026 Budget
Beginning Balance	\$ 49,658,906	\$ 50,851,047	\$ 43,616,101	\$ 12,923,864
<b>Revenue:</b>				
Interest	\$ 1,175,560	\$ 2,090,391	\$ 1,048,707	\$ -
Sale of Bonds	16,581	-	-	-
<b>Total Revenue:</b>	<b>\$ 1,192,141</b>	<b>\$ 2,090,391</b>	<b>\$ 1,048,707</b>	<b>\$ -</b>
<b>Expenditures:</b>				
Supplies and Materials	-	-	\$ 74,491	\$ 78,216
Repairs and Maintenance	-	-	22,143	\$ 23,250
Capital Outlay	-	9,325,337	31,644,310	12,822,399
<b>Total Expenditures:</b>	<b>\$ -</b>	<b>\$ 9,325,337</b>	<b>\$ 31,740,944</b>	<b>\$ 12,923,864</b>
<b>Net Increase (Decrease) to Fund Balance</b>	<b>\$ 1,192,141</b>	<b>\$ (7,234,946)</b>	<b>\$ (30,692,237)</b>	<b>\$ (12,923,864)</b>
Ending Fund Balance	\$ 50,851,047	\$ 43,616,101	\$ 12,923,864	\$ -

**Notes:**

On November 8, 2016, voters of the Butte-Glenn Community College District approved Measure J by a 66% majority. The bond measure authorized the issuance of up to \$190 million in general obligation bonds to fund classroom modernization, safety enhancements, and infrastructure improvements.

The District plans to issue the bonds in five series to match project funding needs. The third issuance, Series C, totaling \$50 million, was sold in June 2022. Series C bonds are repaid through semi-annual payments, with the final payment scheduled for August 2047.

Projects funded under Series C include:

- Continued construction of the new Science Building
- Remodel of the Physical Science Building
- Information technology system upgrades, including Chico Center smart classrooms and document imaging systems
- Facilities infrastructure upgrades

The majority of Series C funds are projected to be fully expended prior to the end of the 2025-26 fiscal year.

## **Debt Service Funds**

### **Butte-Glenn Community College District**

#### **2025-26 Tentative Budget**

Debt Service Funds are used to accumulate and manage financial resources that are restricted for the repayment of long-term debt obligations, including both principal and interest payments. The primary sources of revenue for these funds include:

- Property tax levies specifically approved for bond repayment
- Interfund transfers from other funds supporting debt obligations
- Interest income earned on fund balances
- Revenues generated from completed capital projects financed through revenue bonds or energy loans

## Measure A & J Debt Service Funds

Butte-Glenn Community College District

2025-26 Tentative Budget

	Actual		Projected	
	2023	2024	2025	2026 Budget
Beginning Balance	\$ 28,085,268	\$ 30,152,343	\$ 31,090,881	\$ 32,187,558
<b>Revenue:</b>				
Property Tax	\$ 11,396,661	\$ 13,782,268	\$ 14,155,607	\$ 14,155,607
Interest	468,551	777,689	840,413	\$ 840,413
Sale of Bonds	3,027,857	-	-	-
<b>Total Revenue:</b>	<b>\$ 14,893,069</b>	<b>\$ 14,559,957</b>	<b>\$ 14,996,021</b>	<b>\$ 14,996,021</b>
<b>Expenditures:</b>				
Debt Retirement	\$ 6,535,000	\$ 6,715,000	\$ 7,300,000	\$ 7,800,000
LTD Interest Expense	6,290,994	6,906,419	6,599,344	\$ 6,500,000
<b>Total Expenditures:</b>	<b>\$ 12,825,994</b>	<b>\$ 13,621,419</b>	<b>\$ 13,899,344</b>	<b>\$ 14,300,000</b>
<b>Net Increase (Decrease) to Fund Balance</b>	<b>\$ 2,067,075</b>	<b>\$ 938,538</b>	<b>\$ 1,096,677</b>	<b>\$ 696,021</b>
Ending Fund Balance	\$ 30,152,343	\$ 31,090,881	\$ 32,187,558	\$ 32,883,578

### Notes:

At Butte College, Debt Service activity is limited to Bond Interest and Redemption Funds. The Butte County Auditor and Treasurer collect property taxes from Butte and Glenn counties, deposit them into this fund, and make principal and interest payments on behalf of the District for the following bond measures:

## Internal Service Funds

### Butte-Glenn Community College District

#### 2025-26 Tentative Budget

Internal Service Funds are a type of Proprietary Fund used to account for services provided by one department of the District to other departments. These services are billed to the departments receiving the service, allowing the District to track the full cost of providing those services and to allocate those costs fairly across the organization.

The purpose of an Internal Service Fund is to help the District monitor and recover the full cost of operating certain centralized services that benefit multiple areas of the college. This includes not only the day-to-day operating expenses, but also longer-term costs such as equipment replacement or depreciation.

To be accounted for in an Internal Service Fund:

- The services provided must be specific and measurable.
- The benefits to other departments must be clearly identifiable.

The District currently maintains one Internal Service Fund:

#### ◆ Self Insurance Fund

# Self Insurance Fund

## Butte-Glenn Community College District

2025-26 Tentative Budget

	Actual		Projected	
	2023	2024	2025	2026 Budget
Beginning Balance	\$ 1,112,904	\$ 766,229	\$ 3,492,778	\$ 3,353,002
<b>Revenue:</b>				
Local Revenue <sup>1</sup>	\$ (319,449)	\$ 2,754,836	\$ 47,951	\$ 37,000
Interest	13,541	50,689	112,604	1,110
Other Revenue	52,000	-	-	-
<b>Total Revenue:</b>	<b>\$ (253,908)</b>	<b>\$ 2,805,525</b>	<b>\$ 160,555</b>	<b>\$ 38,110</b>
<b>Expenditures:</b>				
Supplies and Materials	\$ 303	\$ -	\$ 1,736	\$ 2,500
Legal Expenses	-	20,570	37,904	40,000
Rents and Leases	-	-	-	-
Repairs and Maintenance	7,284	43,982	12,656	50,000
Utilities	-	-	-	-
Other Operating Expenses	52,929	450	53,448	55,000
Capital Outlay	3,116	13,974	194,587	200,000
Other Outgoing	29,134	-	-	-
<b>Total Expenditures:</b>	<b>\$ 92,766</b>	<b>\$ 78,976</b>	<b>\$ 300,331</b>	<b>\$ 347,500</b>
<b>Net Increase (Decrease) to Fund Balance</b>	<b>\$ (346,674)</b>	<b>\$ 2,726,549</b>	<b>\$ (139,776)</b>	<b>\$ (309,390)</b>
Ending Fund Balance	\$ 766,229	\$ 3,492,778	\$ 3,353,002	\$ 3,043,612

### Notes:

The Self-Insurance Fund accounts for insurance premium rebates and equity distributions received from the District's participation in various Joint Powers Authorities (JPAs), including Property & Liability, Workers' Compensation, and Student Accident insurance programs. The funds are designated for use in covering any uninsured property or liability expenses, unless otherwise directed by the Board.

In 2023-24, the District received \$2,378,510 in insurance reimbursements related to Camp Fire claims.

# Irrevocable Other Post Employment Benefit (OPEB) Trust

Butte-Glenn Community College District

2025-26 Tentative Budget

	Actual		Projected	
	2023	2024	2025	2026 Budget
Beginning Balance	\$ 39,427,525	\$ 35,260,018	\$ 35,014,374	\$ 35,254,593
<b>Revenue:</b>				
District Contributions	\$ 1,025,438	\$ -	\$ -	\$ -
Investment Income/Gains(Losses)	(5,182,833)	1,231,458	1,750,719	1,057,638
<b>Total Revenue:</b>	<b>\$ (4,157,395)</b>	<b>\$ 1,231,458</b>	<b>\$ 1,750,719</b>	<b>\$ 1,057,638</b>
<b>Expenditures:</b>				
Admin & Investment Fees	\$ 10,112	\$ 10,014	\$ 10,500	\$ 10,500
Benefit Payments from Trust	-	1,467,088	1,500,000	2,000,000
<b>Total Expenditures:</b>	<b>\$ 10,112</b>	<b>\$ 1,477,102</b>	<b>\$ 1,510,500</b>	<b>\$ 2,010,500</b>
<b>Net Increase (Decrease) to Fund Balance</b>	<b>\$ (4,167,507)</b>	<b>\$ (245,644)</b>	<b>\$ 240,219</b>	<b>\$ (952,862)</b>
Ending Fund Balance	\$ 35,260,018	\$ 35,014,374	\$ 35,254,593	\$ 34,301,730

## Notes:

In 2010, the District established an irrevocable Retiree Benefits Trust Fund with CalPERS, and began transferring funds previously accumulated in the Retiree Benefit Fund into the Trust. The District also contributed regular service cost payments for active employees until March 2023. Investment earnings from the CalPERS Trust are transferred to the General Fund to help offset the cost of retiree medical premium payments.

As of the most recent roll-forward actuarial valuation report, issued January 24, 2024 (for the year ended June 30, 2023), the District's total OPEB liability was reported at \$23,472,318. A new valuation report for the period ending June 30, 2024, is scheduled for completion in Fall 2024. While retiree benefit costs continue to increase, the Trust remains fully funded.

## Investment Performance:

In 2023-24, Trust investment income grew by \$6.4 million. Due to the Trust being considered fully funded, the District transitioned from CERBT Strategy 1 (more aggressive growth) to Strategy 2, which carries lower market volatility risk. The target expected return for Strategy 2 is approximately 5.5%.

## Use of Trust Funds:

No transfers from the OPEB Trust were made to offset retiree medical expenses during 2022-23.