

# **REDWOODS COMMUNITY COLLEGE DISTRICT**

## **FINAL BUDGET**



**2025-2026**

# REDWOODS COMMUNITY COLLEGE DISTRICT

## BOARD OF TRUSTEES

**Area 1:** Mrs. Lorraine Pedrotti  
7351 Tompkins Hill Road  
Eureka, CA 95501  
(707) 476-4170  
Email: [Lorraine-Pedrotti@redwoods.edu](mailto:Lorraine-Pedrotti@redwoods.edu)

Term of Office expires: December 2026



**Area 2:** Mr. Jack Rice  
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Term of Office expires: December 2026



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Term of Office expires: December 2026



**Area 4:** Mr. Richard Dorn  
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Email: [Richard-Dorn@redwoods.edu](mailto:Richard-Dorn@redwoods.edu)

Term of Office expires: December 2028



# REDWOODS COMMUNITY COLLEGE DISTRICT

## BOARD OF TRUSTEES

**Area 5:** Mrs. Sara Dronkers  
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Term of Office expires: December 2026



**Area 6:** Dr. Colleen Mullery  
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Term of Office expires: December 2028



**Area 7:** Mrs. Sally Biggin  
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# **REDWOODS COMMUNITY COLLEGE DISTRICT**

## **FINAL BUDGET 2025-2026**

### **COLLEGE OVERVIEW**

Located on northern California's picturesque Redwood Coast, College of the Redwoods is a community college that delivers excellent academic and career technical education. Established in 1964, CR serves a distinct population of communities in Del Norte and Humboldt counties as well as the western edge of Trinity county. CR's main campus is located just south of Eureka in Humboldt County, and an Education center is in Crescent City. An instructional site can be found in Hoopa. CR's Adult and Community Education office is located in downtown Eureka.

CR offers a wide variety of accessible learning opportunities, including online classes and other distance education options. CR awards Associate of Arts and Associate of Science Degrees as well as a wide variety of career education certificates for vocational and professional development. It is an accredited, two-year institution that has articulation agreements with major four-year universities. CR is committed to the success of each student.

### **CR MISSION (BP 1200)**

College of the Redwoods puts the success of each student at the forefront of every strategic effort. The college provides relevant educational programs that promote student academic achievement, career readiness, and lifelong learning so that our students may thrive in a rapidly changing world.

We endeavor to meet the needs of the various communities we serve and to be a nimble and pioneering partner in the educational, civic, cultural, and economic development of the region.

We recognize the future of learning will require flexibility and resiliency and we are committed to developing and expanding innovative in-person and online programs and responsive student services.

Through assessment and evidence-based research, we continuously improve programs to ensure that students have the opportunity and support to succeed.

We are dedicated to contributing to a sustainable environment; providing reasonable access to all curricula, programs, and services; promoting a culture that is unbiased; and fostering an environment of belonging that respects the dignity of all people.

To achieve its mission, the Redwoods Community College District follows the mission of the California Community College System as determined by the State Legislature.

# **REDWOODS COMMUNITY COLLEGE DISTRICT**

## **FINAL BUDGET 2025-2026**

### **CR PHILOSOPHY (BP 1201)**

The primary goal of the Board of Trustees, the faculty, staff and administration is to fulfill the mission adopted by the State of California for community colleges, effectively manage the resources provided by the taxpayers, and build mutually-beneficial partnerships with the community and business and industry.

The College is committed to a broad range of educational opportunities, along with support services that will enable students to attain their academic and personal goals. The Board of Trustees, faculty, staff and administrators have the responsibility to provide and support educational offerings of the highest quality and value to students and to the community.

The Board of Trustees affirms that:

The College will ensure that the curriculum is current and relevant, and will employ well-qualified faculty and staff;

The Board of Trustees is committed to fostering an environment in which respecting the dignity of all students, faculty, and staff will be of high importance;

Consistent with state legislation, the College will apply the principles of collegial consultation, which is a decision-making process that is based on a fundamental belief in the value of all opinions, as well as on an agreement to thoughtfully consider the point of view of all affected constituents;

The Board of Trustees acknowledges the role of faculty, staff and students in the collegial consultative process, as specified under Title 5. An agreement between the Board and the Academic Senate appears in Administrative Procedure 2520;

The Board of Trustees is committed to fostering a climate of academic freedom and collegiality; and

Professional development through special learning opportunities, sabbatical leaves, conferences, workshops and internal leadership opportunities for all staff will be supported and encouraged.

# **REDWOODS COMMUNITY COLLEGE DISTRICT**

## **FINAL BUDGET 2025-2026**

### **PRESIDENT'S MESSAGE**

College of the Redwoods' budget is a demonstrable representation of the College's mission and strategic direction, our commitment to our employees, and an adherence to accreditation standards and eligibility standards. This budget is based on the best understandings at the time it was developed.

Thanks to the hard work of the College of the Redwoods administrative team, I am presenting this balanced budget to the Board of Trustees, college constituencies and our community. This budget provides the foundation for College of the Redwoods to continue playing an important role in the education and economic development of our service area.

The 2025-26 Final Budget Assumptions are:

2025-26 Estimated Student Centered Funding Formula Revenue;  
2.3% COLA pass-through and regular step increases for permanent staff;  
Managing salary costs through vacancy management and position inventory control; and  
Transferring funds to the Child Development Center, the Shively Farm, OPEB, Debt Service, Adult and Community Education, and to Other Special Revenue.

**Keith**

Keith Flamer  
President/Superintendent  
College of the Redwoods

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**REDWOODS COMMUNITY COLLEGE DISTRICT  
FINAL BUDGET 2025-2026**

**TABLE OF CONTENTS**

<b>ITEM</b>	<b>PAGE</b>
2025-26 FINAL BUDGET ASSUMPTIONS	1
UNRESTRICTED GENERAL FUND	
SUMMARY	2
REVENUES	3
SOURCES CHART	4
USES	5
USES CHART	6
EXPENSES CHART	7
SALARY ANALYSIS	8
SALARY CHART	9
BENEFITS	10
FIXED EXPENSES	11
OTHER FUNDS	
RESTRICTED	12
STUDENT FINANCIAL AID	13
DEBT SERVICE	14
CHILD DEVELOPMENT CENTER	15
STUDENT FARM	16
OTHER SPECIAL REVENUE	17
CAPITAL PROJECTS	18
ENTERPRISE	19
EMPLOYEE BENEFIT TRUST	20
PENSION CONTRIBUTION	21
ASSOCIATED STUDENTS	22
SUBFUND CODE IDENTIFICATION	23
OBJECT CODE IDENTIFICATION	24-25



**REDWOODS COMMUNITY COLLEGE DISTRICT  
2025-2026 FINAL BUDGET  
ASSUMPTIONS**

**Revenue**

**2025-26 Assuming SCFF Revenue**

The 2025-26 Enacted State Budget reflects a slowdown in state revenue receipts and uncertainty of federal impacts. The budget addresses an estimated \$12 billion deficit. The projected deficit is based on stock market volatility, potential impacts of federal tariffs, increases in state costs, and possible federal cuts. Through a combination of drawing down on reserves, fund shifts, program reduction, borrowing, and deferrals the deficit is addressed. Despite the need to budget conservatively the enacted budget reflects a slight increase in overall funding for community colleges over 2024-25. The budget includes no major reductions for Community Colleges and a 2.3% COLA for the SCFF and for select Categorical Programs, \$40 million for SCFF growth, and a few one-time categorical programs.

The Student Centered Funding Formula (SCFF) FTES, Student Success, and Supplemental rates increase with COLA. The updated rates have been incorporated into the SCFF calculator, along with projections for FTES, Student Success, and Supplemental counts. In prior years College of the Redwoods had opted-in to the Emergency Conditions Allowance (ECA) for FTES. This protection has now expired and the SCFF calculation will utilize actual FTES for the 3-year average. Projected 2025-26 FTES is 3,961, or 180 higher than 2019-20 FTES. Given these assumptions, estimated SCFF revenue is \$42,746,829. Hold Harmless is estimated to be \$41,039,286, and Prior-Year SCFF plus COLA is estimated to be \$41,983,189. Since SCFF Revenue is the highest, this is the revenue that will be assumed in the Redwoods Community College District's 2025-26 Final Budget.

2025-26 Estimated SCFF	\$	42,746,829
2025-26 Estimated Hold Harmless	\$	41,039,286
2025-26 Estimated Prior Year SCFF plus COLA	\$	41,983,189

The District is estimating that enrollment will continue to surpass 2019-20 FTES in 2026-27, with additional minor FTES increases in 2027-28 over prior year projections. These estimates are based on outreach, recruitment, and retention efforts, the development of new academic programs, the addition of new athletic programs, and the finalization of new facilities. As a result, SCFF revenue is assumed for both years in the Multi-Year Forecast.

2019-20 Actual FTES	3,781
2020-21 Actual FTES	2,749
2021-22 Actual FTES	2,567
2022-23 Actual FTES	3,104
2023-24 Actual FTES	3,446
2024-25 Actual P3 FTES	3,843
2025-26 Target FTES	3,961
2026-27 Target FTES	4,071
2027-28 Target FTES	4,195

**Expense**

**Salaries:**

Permanent staff based on the 2025-26 position inventory and includes salary schedule advancement and a pass-through of the 2.3% COLA for all employee groups.

Associate faculty (AF) budget is an estimate based off of the 2025-26 academic schedule of classes, and includes increases for salary schedule advancement, COLA, and parity pay.

Temp/hourly staff based on an estimated need.

**Benefits:**

Permanent staff benefits include an estimated STRS of 19.1% and PERS of 26.81%. Health and welfare benefits include SISC medical, dental, and vision estimated rates for 2025-26. Medical rates are estimated to increase by nearly 9%.

Temporary/hourly staff benefits include an increase for STRS and PERS.

**Fixed Expenses:**

Fixed expenses include a decrease based on electric, gas, and water estimated expenditures for 2025-26.

**Other Operating:**

There is a slight increase to Other Operating.

**Capital Outlay:**

Capital Outlay includes \$100,000.

**Transfers:**

- Net transfers out
  - o \$130,000 Child Development Center (\$130,000 for 2024-25)
  - o \$82,266 Shively Farm (\$77,890 for 2024-25)
  - o \$650,000 OPEB (\$750,000 for 2024-25)
  - o \$500,000 Debt Service (\$500,000 for 2024-25)
  - o \$235,849 Adult and Community Education (\$12,500 for 2024-25)
  - o \$150,000 Other Special Revenue Fund (\$140,000 for 2024-25)

# REDWOODS COMMUNITY COLLEGE DISTRICT

## FINAL BUDGET 2025-2026

### UNRESTRICTED GENERAL FUND - SCFF

#### STATEMENT OF CHANGES IN FUND BALANCES

	ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	FINAL BUDGET SCFF 2025-2026
SOURCES OF FUNDS			
BEGINNING FUND BALANCE	\$ 9,266,157	\$ 8,916,941	\$ 8,411,272
REVENUES			
STATE APPORTIONMENT (1)	39,138,930	41,039,286	42,746,829
FEDERAL (2)	12,245	260,000	150,000
OTHER STATE (3)	1,660,452	4,372,807	1,833,316
OTHER LOCAL (4)	1,711,742	1,687,669	1,725,000
OTHER FINANCING SOURCES			
TOTAL REVENUE	42,523,368	47,359,762	46,455,145
TOTAL SOURCES	51,789,525	56,276,703	54,866,417
USE OF FUNDS			
SALARIES (5)	26,214,094	28,792,302	29,548,311
BENEFITS (6)	10,314,479	11,431,321	12,626,924
TOTAL SALARIES & BENEFITS	36,528,574	40,223,623	42,175,235
FIXED EXPENSES (7)	2,656,468	3,468,484	3,220,521
OTHER OPERATING (8)	1,949,793	2,442,934	2,629,098
CAPITAL OUTLAY	179,511	100,000	100,000
OTHER OUTGO	-	20,000	20,000
TOTAL OTHER EXPENSES	4,785,772	6,031,418	5,969,619
TOTAL USES	41,314,345	46,255,041	48,144,854
SOURCES OVER (UNDER) USES	10,475,180	10,021,663	6,721,563
TRANSFER IN (OUT) (9) (10)	(1,558,239)	(1,610,390)	(1,748,115)
ENDING FUND BALANCE	\$ 8,916,941	\$ 8,411,272	\$ 4,973,448
ENDING FUND PERCENT	20.8%	17.6%	10.0%

(1) 2025-26 revenue is based off a Student Centered Funding Formula calculator, including FTES, Supplemental, and Student Success metric estimates, and a 2.3% COLA increase for the rates. Total FTES is estimated to be 3,961, which reflects growth beyond 2019-20 FTES levels. The calculator tabulates SCFF, Hold Harmless, and Prior Year SCFF plus COLA revenues. The highest of the three is the District's Total Computational Revenue (TCR). With the current assumptions, the SCFF calculation is the highest.

(2) Federal revenue includes Pell administrative allowance, Redwood National Parks In Lieu of Taxes, and Forest Reserve funds.

(3) In 2024-25 the District received prior year state apportionment as the State identified funding to backfill the prior year deficit. 2025-26 Other State Revenue doesn't include such a large prior year revenue receipt and reflects a decrease from the prior year.

(4) The increase in Other Local revenue is based off an estimated increase in Non-Resident Tuition.

(5) Permanent staff salaries include salary schedule advancement and a 2.3% COLA pass-through for all groups. Temporary staff salaries include increases for statutory and contractual obligations, including step and COLA for Associate Faculty as well as a 1% parity increase.

(6) Permanent staff health and welfare benefits include SISC medical, dental, and vision rates. For 2025-26 the estimated STRS rate is 19.1% and PERS is 26.81%. Associate faculty and temporary employee benefits include an increase for the STRS and PERS rates.

(7) Fixed expenses include a decrease based on electric, gas, and water estimated expenditures for 2025-26.

(8) There is slight increase to the Other Operating budget.

(9) 2024-25 Planned Transfers -Annual transfers out to Child Development Center \$130,000, Shively Farm \$77,890, OPEB \$750,000, \$500,000 to Debt Service, \$12,000 to Adult and Community Education, and \$140,000 to Other Special Revenue Fund.

(10) 2025-26 Planned Transfers -Annual transfers out to Child Development Center \$130,000, Shively Farm \$82,223, OPEB \$650,000, \$500,000 to Debt Service, \$235,849 to Adult and Community Education, and \$150,000 to Other Special Revenue

# REDWOODS COMMUNITY COLLEGE DISTRICT

## FINAL BUDGET 2025-2026

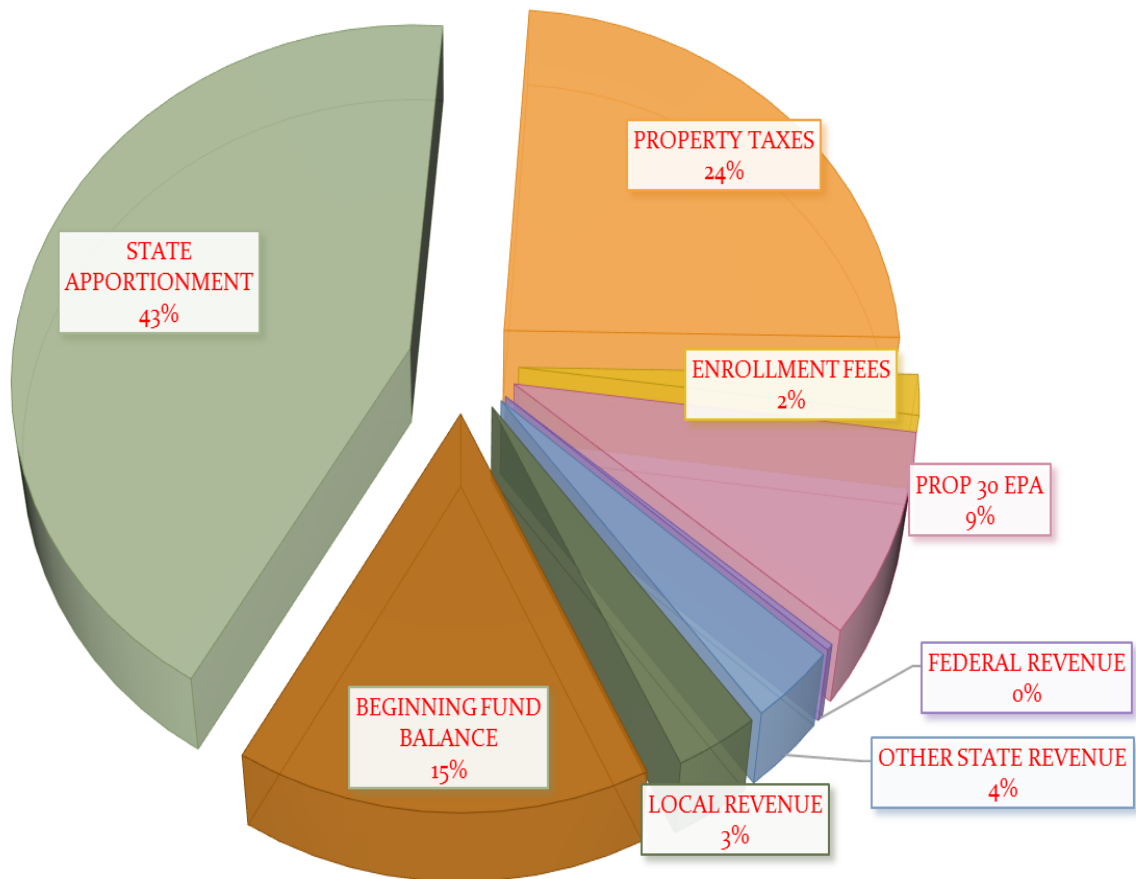
### UNRESTRICTED GENERAL FUND - SCFF

#### STATEMENT OF REVENUES

	ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	FINAL BUDGET SCFF 2025-2026	% CHANGE
REVENUES:				
SCFF				
STATE APPORTIONMENT	\$ 22,272,211	\$ 19,973,972	\$ 23,096,829	15.6%
STATE SUBVENTIONS	532,533	450,000	450,000	
TOTAL	22,804,744	20,423,972	23,546,829	15.3%
PROPERTY TAXES				
SECURED	11,785,937	13,446,751	13,200,000	-1.8%
UNSECURED	454,481	-	-	
TOTAL TAXES	12,240,418	13,446,751	13,200,000	-1.8%
ENROLLMENT FEES	936,146	958,014	1,000,000	4.4%
PROP 30 EPA	3,157,622	6,210,549	5,000,000	-19.5%
TOTAL SCFF REVENUE	39,138,930	41,039,286	42,746,829	4.2%
FEDERAL REVENUE	12,245	260,000	150,000	-42.3%
STATE REVENUE				
CA STATE LOTTERY	879,818	722,171	752,547	4.2%
OTHER REVENUE	780,634	3,650,636	1,080,770	-70.4%
TOTAL STATE	1,660,452	4,372,807	1,833,316	-58.1%
LOCAL REVENUE				
INTEREST	765,885	837,669	850,000	1.5%
NON-RESIDENT TUITION	477,973	650,000	675,000	3.8%
OTHER STUDENT CHARGES				
OTHER MISC. REVENUE	467,884	200,000	200,000	0.0%
TOTAL LOCAL	1,711,742	1,687,669	1,725,000	2.2%
TOTAL REVENUE	\$ 42,523,368	\$ 47,359,762	\$ 46,455,145	-1.9%

## SOURCES CHART

### SOURCE OF UNRESTRICTED GENERAL FUNDS



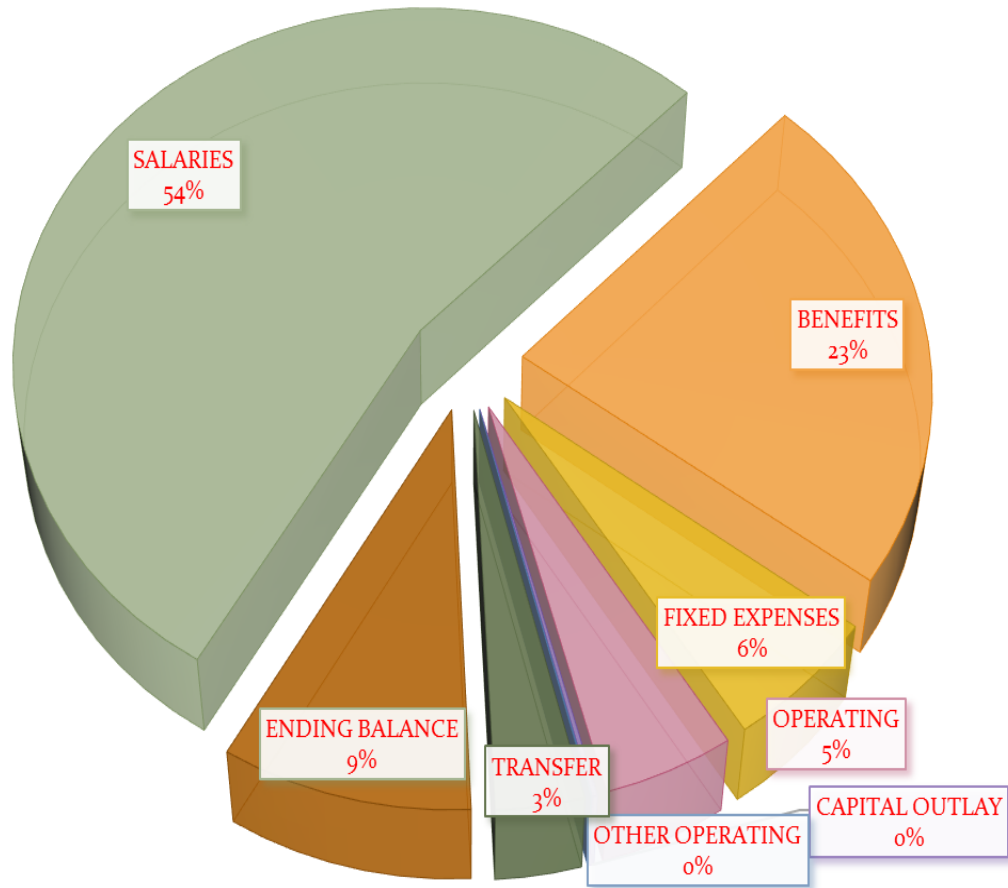
This chart shows all available sources, including revenue and beginning fund balance, for the 2025-26 Unrestricted General Fund Final Budget, and the proportion of total sources each individual source represents.

**REDWOODS COMMUNITY COLLEGE DISTRICT**  
**FINAL BUDGET 2025-2026**  
**UNRESTRICTED GENERAL FUND**  
**STATEMENT OF USES OF FUNDS**

	ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	FINAL BUDGET SCFF 2025-2026	% CHANGE
USE OF FUNDS				
SALARIES	\$ 26,214,094	\$ 28,792,302	\$ 29,548,311	3%
BENEFITS	10,314,479	11,431,321	12,626,924	10%
TOTAL SALARIES & BENEFITS	36,528,574	40,223,623	42,175,235	5%
FIXED EXPENSES	2,656,468	3,468,484	3,220,521	-7%
OTHER OPERATING	1,949,793	2,442,934	2,629,098	8%
CAPITAL OUTLAY	179,511	100,000	100,000	0%
OTHER OUTGO	-	20,000	20,000	
TOTAL OTHER EXPENSES	4,785,772	6,031,418	5,969,619	-1%
TOTAL USES	\$ 41,314,345	\$ 46,255,041	\$ 48,144,854	4%

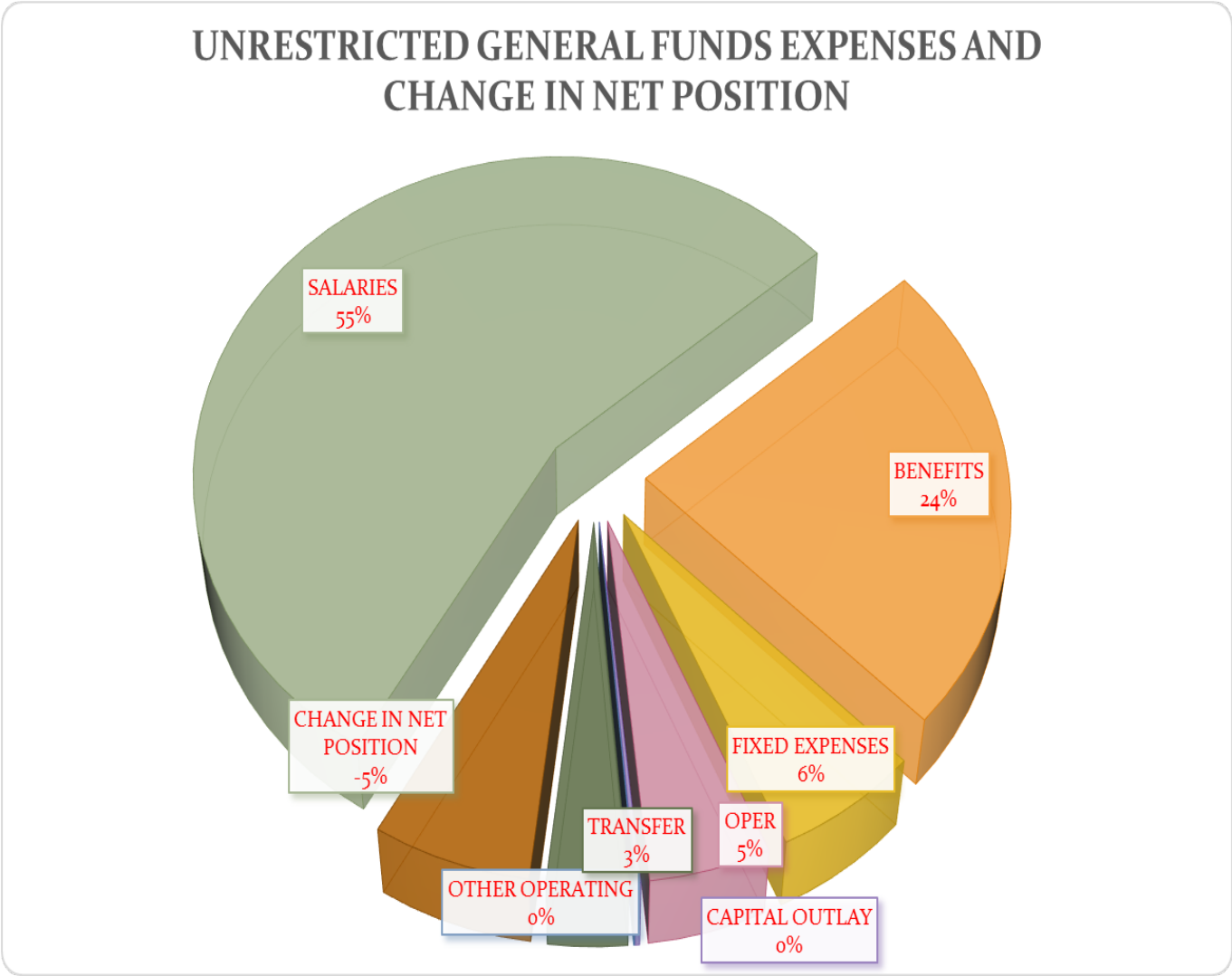
## USES CHART

### USE OF UNRESTRICTED GENERAL FUNDS



This chart shows all uses, including expenses and ending fund balance, for the 2025-26 Unrestricted General Fund Final Budget, and the proportion of total uses each individual use represents.

EXPENSES AND CHANGE IN NET POSITION CHART



This chart shows all expenses and the change in net position for the 2025-26 Unrestricted General Fund Final Budget, and the proportion of total expenses each individual expense category represents. The change in net position is the amount by which the ending fund balance is estimated to increase or decrease. A positive change in net position means the fund balance will be increasing, while a negative amount indicates a decrease.

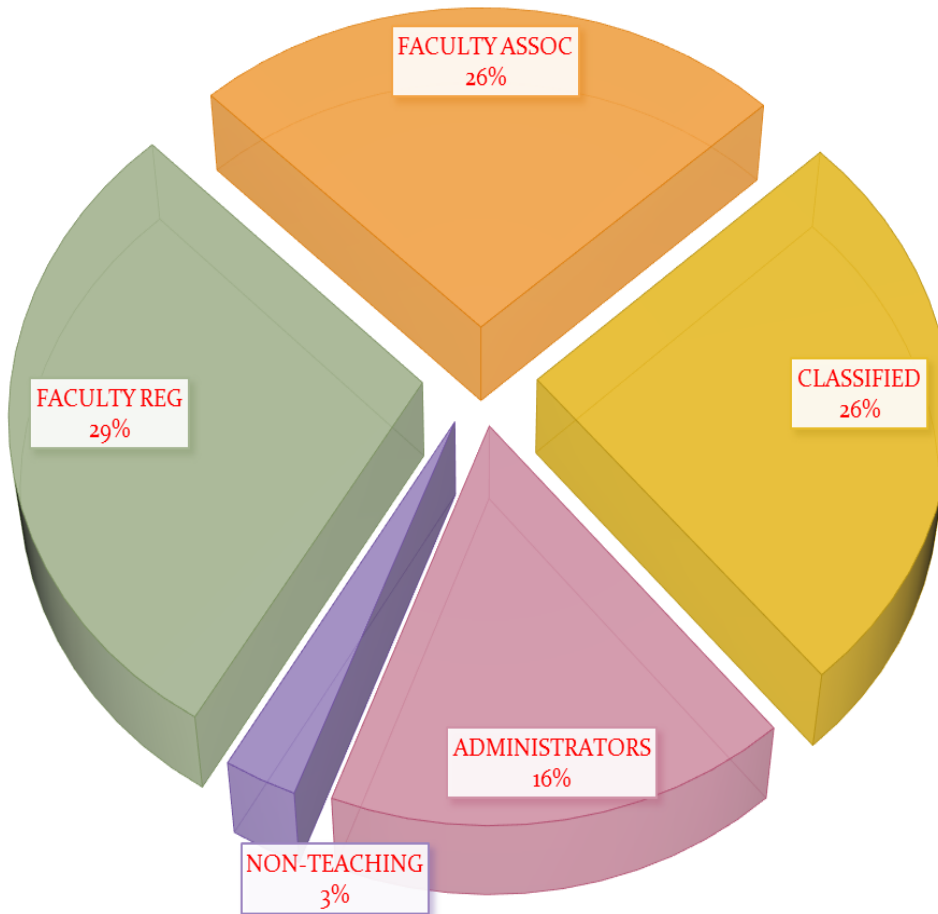
**REDWOODS COMMUNITY COLLEGE DISTRICT****FINAL BUDGET 2025-2026****UNRESTRICTED GENERAL FUND****SALARY ANALYSIS**

	ACTUAL	ADOPTED	FINAL	
	2023-2024	BUDGET	BUDGET	%
		2024-2025	SCFF	CHANGE
			2025-2026	
SALARIES				
FACULTY				
INSTRUCTORS-REGULAR	\$ 7,601,144	\$ 8,215,426	\$ 8,629,230	5.0%
ASSOCIATE INSTRUCTORS	7,406,076	8,213,513	7,576,284	-7.8%
NON-INSTRUCTORS-REGU.	155,510	493,720	540,347	9.4%
NON-INSTRUCTORS-HOURLY	256,214	224,000	244,000	8.9%
TOTAL FACULTY	15,418,944	17,146,659	16,989,861	-0.9%
CLASSIFIED				
STAFF-REGULAR	4,786,936	5,519,196	5,950,288	8%
INSTRUCTIONAL-REGULAR	598,357	701,472	728,324	4%
HOURLY	652,568	749,871	905,998	21%
OVERTIME	145,718	60,000	60,000	0%
TOTAL CLASSIFIED	6,183,579	7,030,539	7,644,610	9%
ADMINISTRATORS				
ACADEMIC	2,185,243	2,128,477	1,956,273	-8%
CLASSIFIED	2,426,328	2,486,627	2,957,567	19%
TOTAL ADMINSTRATORS	4,611,571	4,615,104	4,913,840	6%
TOTAL SALARIES	\$ 26,214,094	\$ 28,792,302	\$ 29,548,311	3%



## SALARY CHART

### SALARIES UNRESTRICTED GENERAL FUNDS



This chart shows all salary expenses for the 2025-26 Unrestricted General Fund Final Budget, and the proportion of total salary expense each individual salary category represents.

**REDWOODS COMMUNITY COLLEGE DISTRICT**  
**FINAL**  
**BUDGET 2025-2026**

**UNRESTRICTED GENERAL FUND**

	<b><u>BENEFIT ANALYSIS</u></b>		<b>FINAL</b>	
	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>BUDGET</b>	
	<b>2023-2024</b>	<b>BUDGET</b>	<b>SCFF</b>	<b>%</b>
		<b>2024-2025</b>	<b>2025-2026</b>	<b>CHANGE</b>
<b>PUBLIC RETIREMENT</b>				
STRS	\$ 2,468,349	\$ 2,469,307	\$ 2,666,086	8%
PERS	2,269,316	\$ 2,700,611	\$ 2,910,375	8%
FICA/MEDICARE	1,141,786	\$ 1,238,404	\$ 1,352,711	9%
UNEMPLOYMENT	91,258	\$ 55,024	\$ 59,721	9%
WORKERS COMP. INS	326,403	\$ 330,400	\$ 380,311	15%
<b>HEALTH PROTECTION</b>				
MEDICAL, DENTAL, VISION & DISABILITY	3,870,934	4,637,575	5,257,719	13%
<b>BENEFITS, OTHER</b>				
BENEFITS, TEMPORARY				
OTHER BENEFITS	146,434	-		
TOTAL OTHERS	146,434			
<b>TOTAL BENEFITS</b>	<b>\$ 10,314,479</b>	<b>\$ 11,431,321</b>	<b>\$ 12,626,924</b>	<b>10%</b>

**REDWOODS COMMUNITY COLLEGE DISTRICT****FINAL BUDGET 2025-2026****UNRESTRICTED GENERAL FUND****FIXED EXPENSE ANALYSIS**

	ACTUAL	ADOPTED	FINAL	
	2023-2024	BUDGET	BUDGET	%
		2024-2025	SCFF	CHANGE
			2025-2026	
FIXED EXPENSES				
UTILITIES				
ELECTRIC	\$ 594,996	\$ 810,000	\$ 690,000	-15%
GAS	217,082	\$ 360,000	270,000	-25%
TELEPHONE	54,442	\$ 60,160	66,105	10%
DISPOSAL SERVICE	77,073	\$ 64,330	72,534	13%
WATER	69,910	\$ 120,000	75,600	-37%
INTERNET	2,742	\$ 8,000	4,920	-39%
SEWER SERVICE	4,353	\$ 4,338	4,947	14%
LAUNDRY SERVICE	13,100	\$ 18,000	15,415	-14%
	1,033,698	1,444,827	1,199,521	-17%
SERVICES				
PROFESSIONAL SERVICES	420,190	\$ 651,157	556,490	-15%
SOFTWARE MAINTENANCE	816,378	\$ 892,500	956,500	7%
INSURANCE	386,201	\$ 480,000	508,010	6%
	1,622,770	2,023,657	2,021,000	0%
TOTAL FIXED EXPENSES	\$ 2,656,468	\$ 3,468,484	\$ 3,220,521	-7%

**REDWOODS COMMUNITY COLLEGE DISTRICT**  
**FINAL BUDGET 2025-2026**  
**RESTRICTED FUND**

	<u>ACTUAL</u> <u>2023-24</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2024-2025</u>	<u>FINAL</u> <u>BUDGET</u> <u>2025-2026</u>	<u>%</u> <u>CHANGE</u>
<b>SOURCES OF FUNDS</b>				
BEGINNING FUND BALANCE	\$ 187,307	\$ 239,808	\$ 126,715	
<b>REVENUE</b>				
FEDERAL SOURCES (1)	2,293,474	1,644,192	1,644,192	0.00%
STATE SOURCES (1)	13,781,660	13,210,811	13,308,104	0.74%
LOCAL SOURCES (1)	659,315	402,000	449,000	11.69%
TRANSFERS IN	644,559	20,000	20,000	0.00%
TOTAL SOURCES	<u>17,566,315</u>	<u>15,516,811</u>	<u>15,548,011</u>	<u>0.20%</u>
<b>USES OF FUNDS</b>				
<b>EXPENDITURES:</b>				
STAFF SALARIES (2)	6,780,903	5,908,753	5,636,202	-4.61%
EMPLOYEE BENEFITS (2)	3,436,979	3,381,343	3,388,144	0.20%
SUPPLIES & MATERIALS (3)	683,964	700,000	700,000	0.00%
SERVICES & OTHER OPERATING (3)	2,813,316	2,600,000	2,500,000	-3.85%
CAPITAL OUTLAY (3)	1,367,273	1,500,000	1,400,000	-6.67%
OTHER OUTGO (3)	2,248,336	1,300,000	1,200,000	-7.69%
TOTAL EXPENDITURES	<u>17,330,770</u>	<u>15,390,096</u>	<u>14,824,346</u>	<u>-3.68%</u>
ENDING FUND BALANCE	<u>\$ 235,544</u>	<u>\$ 126,715</u>	<u>\$ 723,665</u>	

(1) 2025-26 Federal amounts based on allocations or are estimates generated from 2024-25 amounts. Local Revenue amounts are estimates generated from 2024-25 year-to-date figures with estimated increases in Parking and Health revenue. 2025-26 State Revenues are based on estimates with a COLA increase for select programs.

(2) 2025-26 Salary and Benefit amounts come from the Position Inventory as well as anticipated Temporary Position Requests.

(3) 2025-26 Supplies, Materials, Services, Other Operating, Capital Outlay, and Other Outgo amounts are estimates based off prior years.

**REDWOODS COMMUNITY COLLEGE DISTRICT**  
**FINAL BUDGET 2025-2026**  
**STUDENT FINANCIAL AID TRUST FUND**

	<u>ACTUAL</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2024-2025</u>	<u>FINAL</u> <u>BUDGET</u> <u>2025-2026</u>	<u>%</u> <u>CHANGE</u>
SOURCES OF FUNDS				
REVENUE				
FEDERAL STUDENT FINANCIAL AID (1)	\$ 10,752,443	\$ 10,866,351	\$ 11,066,351	1.84%
STATE STUDENT FINANCIAL AID (1)	2,983,724	3,150,000	3,150,000	0.00%
TOTAL REVENUE	<u>13,736,167</u>	<u>14,016,351</u>	<u>14,216,351</u>	<u>1.43%</u>
USES OF FUNDS				
EXPENDITURES:				
STUDENT FINANCIAL AID	13,736,172	14,016,351	14,216,351	1.43%
TOTAL EXPENDITURES	<u>\$ 13,736,172</u>	<u>\$ 14,016,351</u>	<u>\$ 14,216,351</u>	<u>1.43%</u>

(1) 2025-26 Federal and State revenues are based on available federal and state award information.

**REDWOODS COMMUNITY COLLEGE DISTRICT**  
**FINAL BUDGET 2025-2026**  
**DEBT SERVICE FUND**

	<u>ACTUAL</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2024-2025</u>	<u>FINAL</u> <u>BUDGET</u> <u>2025-2026</u>	<u>%</u> <u>CHANGE</u>
<b>SOURCES OF FUNDS</b>				
BEGINNING FUND BALANCE	\$ 4,638,908	\$ 5,434,639	\$ 5,765,202	
REVENUE				
LOCAL SOURCES (1)	3,684,133	3,653,233	11,762,830	221.98%
TRANSFER IN (2)	-	500,000	500,000	0.00%
TOTAL SOURCES	<u>8,323,041</u>	<u>9,587,872</u>	<u>17,528,032</u>	<u>82.81%</u>
<b>USES OF FUNDS</b>				
USE OF FUNDS				
DEBT SERVICE-PRINCIPLE (3)	1,960,331	2,427,413	7,137,413	194.03%
DEBT SERVICE-INTEREST (3)	926,883	935,556	5,957,819	536.82%
OTHER OPERATING EXP.	1,188	2,288	2,288	0.00%
TRANSFERS OUT (4)		457,413	457,413	0.00%
TOTAL USE OF FUNDS	<u>2,888,402</u>	<u>3,822,669</u>	<u>13,554,932</u>	<u>254.59%</u>
ENDING FUND BALANCE	<u>\$ 5,434,639</u>	<u>\$ 5,765,202</u>	<u>\$ 3,973,100</u>	

(1) 2024-25 Local revenue amounts assume an increase for Measure I.

(2) The Transfers In are for the COP Debt Payment.

(3) Principal and Interest amounts are from the COP and Bond Debt Service Schedules for Series 2024 and Refunding Series 2023 as well as Measure I.

(4) Transfers out are for the payment of the COP Debt Service.

**REDWOODS COMMUNITY COLLEGE DISTRICT****FINAL BUDGET 2025-2026****CHILD DEVELOPMENT FUND**

	<u>ACTUAL</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2024-2025</u>	<u>FINAL</u> <u>BUDGET</u> <u>2025-2026</u>	<u>%</u> <u>CHANGE</u>
SOURCES OF FUNDS				
BEGINNING FUND BALANCE	\$ 4,338	\$ 37,278	\$ 88,575	
REVENUE				
FEDERAL SOURCES (1)	324,167	290,000	290,000	0.00%
STATE SOURCES (1)	1,023,854	1,078,673	1,128,673	4.64%
LOCAL SOURCES (1)	116,402	65,000	65,000	0.00%
TRANSFERS IN	90,000	130,000	130,000	0.00%
TOTAL SOURCES	<u>1,558,761</u>	<u>1,600,951</u>	<u>1,702,248</u>	<u>6.33%</u>
USES OF FUNDS				
EXPENDITURES:				
STAFF SALARIES (2)	760,680	761,170	782,033	2.74%
EMPLOYEE BENEFITS (2)	481,544	507,206	581,218	14.59%
SUPPLIES & MATERIALS (3)	161,156	112,000	112,000	0.00%
SERVICES & OTHER OPERATING (3)	116,391	130,000	130,000	0.00%
CAPTIAL OUTLAY (3)	1,712	2,000	2,000	0.00%
TRANSFER OUT	-			
TOTAL EXPENDITURES	<u>1,521,483</u>	<u>1,512,376</u>	<u>1,607,251</u>	<u>6.27%</u>
ENDING FUND BALANCE	<u>\$ 37,278</u>	<u>\$ 88,575</u>	<u>\$ 94,997</u>	

(1) 2025-26 Federal, State, and Local Revenue amounts are estimates generated from 2024-25 amounts.

(2) 2025-26 Salary and Benefit amounts come from the Position Inventory as well as anticipated Temporary Position Requests.

(3) 2025-26 Supplies, Materials, Services, Other Operating, Capital Outlay, and Other Outgo amounts are estimates based off prior years.

**REDWOODS COMMUNITY COLLEGE DISTRICT**  
**FINAL BUDGET 2025-2026**  
**STUDENT FARM**

	<u>ACTUAL</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2024-2025</u>	<u>FINAL</u> <u>BUDGET</u> <u>2025-20256</u>	<u>%</u> <u>CHANGE</u>
<b>SOURCES OF FUNDS</b>				
BEGINNING FUND BALANCE	\$ 61,501	\$ 85,497	\$ 96,708	
<b>REVENUE</b>				
FEDERAL SOURCES				
STATE SOURCES				
LOCAL SOURCES (1)	88,118	73,000	78,000	6.85%
TRANSFERS IN (2)	74,720	77,890	82,266	5.62%
TOTAL SOURCES	<u>224,339</u>	<u>236,387</u>	<u>256,974</u>	<u>8.71%</u>
<b>USES OF FUNDS</b>				
<b>EXPENDITURES:</b>				
STAFF SALARIES (3)	46,987	51,032	57,563	12.80%
EMPLOYEE BENEFITS (3)	27,697	29,147	31,243	7.19%
SUPPLIES & MATERIALS (4)	39,086	29,500	29,500	0.00%
SERVICES & OTHER OPERATING (4)	25,072	30,000	30,000	0.00%
CAPITAL OUTLAY	-	-	-	0.00%
STUDENT FINANCIAL AID	-	-	-	0.00%
TOTAL EXPENDITURES	<u>138,842</u>	<u>139,679</u>	<u>148,306</u>	<u>6.18%</u>
ENDING FUND BALANCE	<u>\$ 85,497</u>	<u>\$ 96,708</u>	<u>\$ 108,668</u>	

(1) 2025-26 Farm revenues are expected to increase slightly.

(2) 2025-26 Transfers in may decrease due to an estimated amount of support coming from the Cal Trans Grant.

(3) 2025-26 Salary and Benefit amounts come from the Position Inventory.

(4) Supplies, Materials, Services, and Other Operating are based on estimates.



**REDWOODS COMMUNITY COLLEGE DISTRICT**  
**FINAL BUDGET 2025-2026**  
**OTHER SPECIAL REVENUE FUND**

	<u>ACTUAL</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2024-2025</u>	<u>FINAL</u> <u>BUDGET</u> <u>2025-2026</u>	<u>%</u> <u>CHANGE</u>
<b>SOURCES OF FUNDS</b>				
BEGINNING FUND BALANCE	\$ 403,266	\$ 461,897	\$ 429,235	
<b>REVENUE</b>				
LOCAL SOURCES (1)	498,831	505,000	515,100	2.00%
TRANSFERS IN (2)	171,636	140,000	150,000	7.14%
TOTAL SOURCES	<u>1,073,733</u>	<u>1,106,897</u>	<u>1,094,335</u>	<u>-1.13%</u>
<b>USES OF FUNDS</b>				
<b>EXPENDITURES:</b>				
STAFF SALARIES (3)	280,073	278,530	332,432	19.35%
EMPLOYEE BENEFITS (3)	152,856	142,632	174,855	22.59%
SUPPLIES & MATERIALS (43)	31,583	50,000	50,000	0.00%
SERVICES & OTHER OPERATING (4)	127,367	200,000	200,000	0.00%
CAPITAL OUTLAY	19,957	6,500	6,500	
TRANSFER OUT	-	-	-	
TOTAL EXPENDITURES	<u>611,836</u>	<u>677,662</u>	<u>763,787</u>	<u>12.71%</u>
ENDING FUND BALANCE	<u>\$ 461,897</u>	<u>\$ 429,235</u>	<u>\$ 330,548</u>	

(1) 2025-26 Revenues include a small estimated increase in student housing revenue.

(2) Transfers in include support from the Unrestricted General Fund.

(3) 2025-26 Salary and Benefit amounts come from the Position Inventory as well as anticipated Temporary Position Requests.

(4) 2025-26 Supplies, Materials, Services, and Other Operating amounts are estimates based off prior years.

**REDWOODS COMMUNITY COLLEGE DISTRICT**  
**FINAL BUDGET 2025-2026**  
**CAPITAL PROJECT FUNDS**

	<u>ACTUAL</u> 2023-2024	<u>ADOPTED</u> BUDGET 2024-2025	<u>FINAL</u> BUDGET 2025-2026	<u>%</u> CHANGE
<b>SOURCES OF FUNDS</b>				
BEGINNING FUND BALANCE	\$ 2,060,130	\$ 7,188,739	\$ 84,320,239	
<b>REVENUE</b>				
STATE SOURCES (1)	5,052,378	20,000,000	20,000,000	0.00%
LOCAL SOURCES (2)	380,090	79,631,500	350,000	-99.56%
FINANCING/TRANSFERS IN	9,120,419	457,413	457,413	0.00%
TOTAL SOURCES	<u>16,613,017</u>	<u>107,277,652</u>	<u>105,127,651</u>	<u>-2.00%</u>
<b>USES OF FUNDS</b>				
<b>EXPENDITURES:</b>				
SALARIES	-	-	-	
BENEFITS	-	-	-	
SUPPLIES & MATERIALS (3)	-	-	-	
SERVICES & OTHER OPERATING (2)	6,513,477	15,000,000	500,000	-96.67%
CAPITAL OUTLAY	1,735,862	7,500,000	34,302,301	357.36%
OTHER OUTGO (4)	1,174,938	457,413	457,413	
TOTAL EXPENDITURES	<u>9,424,278</u>	<u>22,957,413</u>	<u>35,259,714</u>	<u>53.59%</u>
ENDING FUND BALANCE	<u>\$ 7,188,739</u>	<u>\$ 84,320,239</u>	<u>\$ 69,867,937</u>	

(1) 2025-26 State Revenues are based on construction activity for the Physical Education Replacement project.

(2) 2024-25 Local Revenues include the receipt of the initial Measure I Bond issuance. 2025-26 Local Revenues include an estimate for interest income.

(3) 2025-26 Supplies, Materials, Services, Other Operating, and Capital Outlay amounts are estimates based off expected Local and State funded Capital Project activity.

**REDWOODS COMMUNITY COLLEGE DISTRICT**  
**FINAL BUDGET 2025-2026**  
**ENTERPRISE FUNDS**

	<u>ACTUAL</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2024-2025</u>	<u>FINAL</u> <u>BUDGET</u> <u>2025-2026</u>	<u>%</u> <u>CHANGE</u>
<b>SOURCES OF FUNDS</b>				
BEGINNING FUND BALANCE	\$ 1,385,712	\$ 1,566,549	\$ 1,301,568	
REVENUE				
LOCAL SOURCES (1)	889,671	900,000	904,000	0.44%
TRANSFERS IN (2)	19,900	20,000	235,849	1079.25%
TOTAL SOURCES	<u>2,295,282</u>	<u>2,486,549</u>	<u>2,205,568</u>	<u>-11.30%</u>
<b>USES OF FUNDS</b>				
EXPENDITURES:				
SALARIES (2)	503,669	506,383	534,805	5.61%
BENEFITS (2)	176,335	178,597	199,477	11.69%
SUPPLIES & MATERIALS (3)	27,744	50,000	50,000	0.00%
SERVICES & OTHER OPERATING (3)	18,119	150,000	150,000	0.00%
CAPITAL OUTLAY (3)	2,869	300,000	300,000	0.00%
OTHER OUTGO (3)	-	-	-	
TOTAL EXPENDITURES	<u>728,736</u>	<u>1,184,980</u>	<u>1,234,282</u>	<u>4.16%</u>
ENDING FUND BALANCE	<u><u>\$ 1,566,549</u></u>	<u><u>\$ 1,301,568</u></u>	<u><u>\$ 971,286</u></u>	

(1) 2025-26 Revenues include an estimated increase for Dining Services.

(2) 2025-26 Transfers in are to support the Adult and Community Education expansion.

(3) 2025-26 Salary and Benefit amounts come from the Position Inventory as well as anticipated Temporary Position Requests.

(4) 2025-26 Supplies, Materials, Services, Other Operating, and Capital Outlay amounts are estimates as per projected Bookstore, Dining Services, Workforce and Community Education, and Student House Project activity.

**REDWOODS COMMUNITY COLLEGE DISTRICT**  
**FINAL BUDGET 2025-2026**  
**EMPLOYEE BENEFIT TRUST**

	<u>ACTUAL</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2024-2025</u>	<u>FINAL</u> <u>BUDGET</u> <u>2025-2026</u>	<u>%</u> <u>CHANGE</u>
<b>SOURCES OF FUNDS</b>				
BEGINNING FUND BALANCE	\$ 3,278,465	\$ 2,785,821	\$ 2,951,021	
<b>REVENUE</b>				
LOCAL SOURCES (1)	186,033	110,000	132,004	20.00%
TRANSFERS IN	-	750,000	650,000	-13.33%
TOTAL SOURCES	<u>3,464,498</u>	<u>3,645,821</u>	<u>3,983,025</u>	<u>3.01%</u>
<b>USES OF FUNDS</b>				
<b>EXPENDITURES:</b>				
RETIREE BENEFITS (2)	678,677	694,800	648,440	-6.67%
ENDING FUND BALANCE	<u>\$ 2,785,821</u>	<u>\$ 2,951,021</u>	<u>\$ 3,084,585</u>	

(1) Local Sources include a transfer in from the unrestricted general fund, monthly employer contributions, and interest income. The planned transfer in for 2023-24 and 2024-25 was \$750,000, however the funds were diverted to the Community Stadium Upgrade project in 2023-24. The planned transfer in for 2025-26 is \$650,000.

(2) 2025-26 Retiree Benefits includes an increase to account for newly eligible retirees and H&W rate increases slightly offset by those retirees who will no longer be eligible.

**REDWOODS COMMUNITY COLLEGE DISTRICT**  
**FINAL BUDGET 2025-2026**  
**PENSION CONTRIBUTION FUND**

	<u>ACTUAL</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2024-2025</u>	<u>FINAL</u> <u>BUDGET</u> <u>2025-2026</u>	<u>%</u> <u>CHANGE</u>
<b>SOURCES OF FUNDS</b>				
BEGINNING FUND BALANCE	\$ 507,101	\$ 521,899	\$ 533,899	
REVENUE				
LOCAL SOURCES (1)	14,798	12,000	12,000	
TRANSFER - IN	-	-	-	
TOTAL SOURCES	<u>521,899</u>	<u>533,899</u>	<u>545,899</u>	
<b>USES OF FUNDS</b>				
EXPENDITURES:				
EMPLOYEE BENEFITS				
TRANSFER OUT	-	-	-	
ENDING FUND BALANCE	<u>\$ 521,899</u>	<u>\$ 533,899</u>	<u>\$ 545,899</u>	

(1) Local Sources represent interest earned in the County Treasury.

**REDWOODS COMMUNITY COLLEGE DISTRICT**  
**FINAL BUDGET 2025-2026**  
**ASSOCIATED STUDENT ORGANIZATION**

	<u>ACTUAL</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2024-2025</u>	<u>FINAL</u> <u>BUDGET</u> <u>2025-2026</u>	<u>%</u> <u>CHANGE</u>
<b>SOURCES OF FUNDS</b>				
BEGINNING FUND BALANCE	\$ 416,957	\$ 357,159	\$ 347,475	
REVENUE				
LOCAL SOURCES (1)	107,087	100,966	106,014	5.00%
TOTAL SOURCES	<u>524,044</u>	<u>458,125</u>	<u>453,489</u>	<u>-1.01%</u>
<b>USES OF FUNDS</b>				
EXPENDITURES:				
SALARIES (2)	36,863	37,000	41,313	11.66%
BENEFITS (2)	3,595	3,650	9,533	161.18%
SUPPLIES & MATERIALS (3)	29,126	20,000	20,000	0.00%
SERVICES & OTHER OPERATIONS (3)	26,039	30,000	30,000	0.00%
CAPITAL OUTLAY (3)	68,262	15,000	15,000	
OTHER OUTGO (3)	3,000	5,000	5,000	
TOTAL EXPENDITURES	<u>166,885</u>	<u>110,650</u>	<u>120,846</u>	<u>9.21%</u>
ENDING FUND BALANCE	<u>\$ 357,159</u>	<u>\$ 347,475</u>	<u>\$ 332,643</u>	

(1) 2025-26 Revenue includes an increase based off of enrollment increases.

(2) 2025-26 Salary and Benefit amounts come from Temporary Position Requests.

(3) 2025-26 Supplies, Materials, Services, Other Operating, Capital Outlay, and Other Outgo amounts are estimates based off prior years.

**REDWOODS COMMUNITY COLLEGE DISTRICT**  
**FINAL BUDGET 2025-2026**  
**ASSOCIATED STUDENT ORGANIZATION**

SUBFUND CODES

SUBFUND DESCRIPTIONS	SUBFUND CODES
UNRESTRICTED GENERAL FUND	11000-11009
RESTRICTED GENERAL FUND	11010-11078
STUDENT FINANCIAL AID TRUST FUND	174xx
DEBT SERVICE FUND	121xx
CHILD DEVELOPMENT FUND	133xx
STUDENT FARM	134xx
OTHER SP REVENUE FUND	139xx
CAPITAL PROJECTS FUND	141xx
ENTERPRISE FUND	15100, 15200, 159xx
ASSOCIATED STUDENT ORGANIZATION	171xx-172xx
EMPLOYEE BENEFIT TRUST	178xx
PENSION CONTRIBUTION RESERVE	179xx

**REDWOODS COMMUNITY COLLEGE DISTRICT**  
**FINAL BUDGET 2025-2026**  
**ASSOCIATED STUDENT ORGANIZATION**

REVENUE AND EXPENSE OBJECT CODES

REVENUES:

OBJECT CODE

STATE APPORTIONMENT

48611

STATE SUBVENTIONS

48671, 48672

PROPERTY TAXES

SECURED

48811, 48812, 48814, 48816, 48817, 48818, 48819

UNSECURED

48813, 48815

ENROLLMENT FEES

48874

SB 361 PROP 30

48630

FEDERAL REVENUE

48100-48199

STATE REVENUE

CA STATE LOTTERY

48681

OTHER REVENUE

48600-48699

LOCAL REVENUE

INTEREST

48860

NON-RESIDENT TUITION

48880

OTHER MISC. REVENUE

48820-48899

EXPENSES

OBJECT CODE

SALARIES

FACULTY

INSTRUCTORS-REGULAR

511xx

ASSOCIATE INSTRUCTORS

513xx

NON-INSTRUCTORS-REG.

51208-51282

NON-INSTRUCTORS-HOURLY

514xx

CLASSIFIED

STAFF-REGULAR

52120-52180

INSTRUCTIONAL-REGULAR

522xx

HOURLY

52315-52385 & 524xx

OVERTIME

52387-52388

ADMINISTRATORS

ACADEMIC

51201

CLASSIFIED

52110-52115

BENEFITS

STRS

531xx

PERS

532xx

FICA/MEDICARE

533xx

UNEMPLOYMENT

535xx

WORKERS COMP. INS

536xx

MEDICAL, DENTAL, VISION

534xx

BENEFITS, TEMPORARY

53xxx

FIXED EXPENSES

UTILITIES

ELECTRIC

55503

GAS

55502

TELEPHONE

55504

DISPOSAL SERVICE

55510

WATER

55501

INTERNET

55530

SEWER SERVICE

55505

LAUNDRY SERVICE

55520

SERVICES

PROFESSIONAL SERVICES

55170, 55325, 55621, 55701, 55703, 55720



**REDWOODS COMMUNITY COLLEGE DISTRICT**  
**FINAL BUDGET 2025-2026**  
**ASSOCIATED STUDENT ORGANIZATION**

SOFTWARE MAINTENANCE	55641
INSURANCE	55400
OTHER OPERATING	
SUPPLIES AND MATERIALS	54xxx
SERVICES AND OTHER OPERATING	55xxx
CAPITAL OUTLAY	
OTHER OUTGO	56xxx
	57xxx