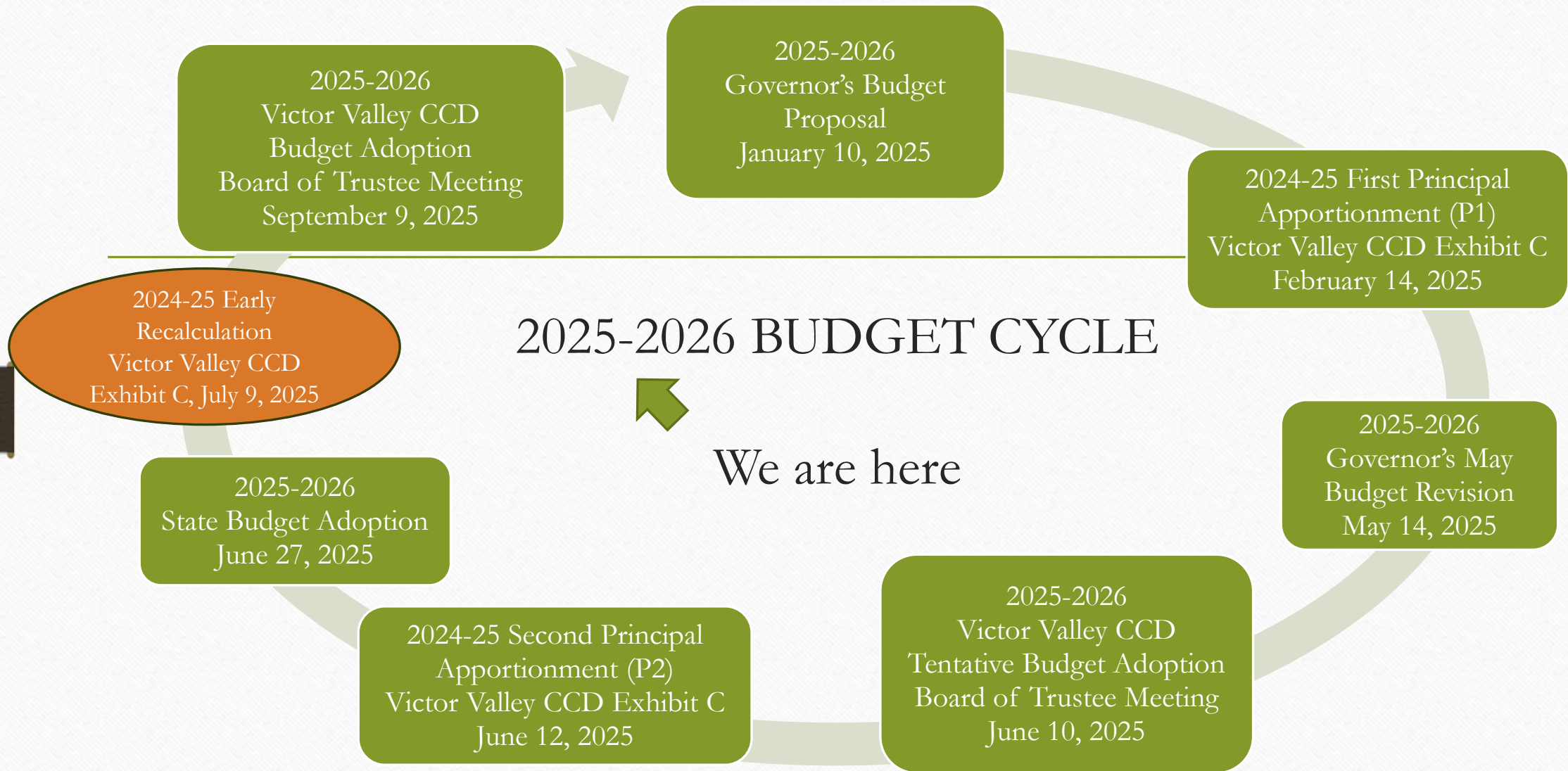


Victor Valley Community College District



2025-2026
Final Budget
September 9, 2025





Context for 2025-26 State Budget

- Framed by stock market volatility, the potential impact of federal tariffs and federal cuts, and significant increases in state costs.
- Deficit of approximately **\$12 billion** for 2025-26.
- Includes **NO** major core reductions to community college programs or services.

6

Student Centered Funding Formula (SCFF)

2025 Budget Act SCFF Funding Updates

- **2024-25 SCFF**

- Additional \$100 million for growth, bringing total growth funding to \$128.1 million.
- Repays SCFF deferral of \$243.7 million.
- Reappropriates revenues to support fully funding SCFF.

- **2025-26 SCFF**

- \$39.98 million to support 0.57% enrollment growth.
- \$217.44 million to support a COLA of 2.30%.
- Defers \$408.4 million from FY 2025-26 to FY 2026-27.
- Reappropriates revenues to support fully funding SCFF.

Additional \$100 million 2024-25 growth combined with \$39.98 million 2025-26 growth supports a combined growth percentage of 2.35%.

Victor Valley
Community College District

2025-2026

Unrestricted General Fund Budget

District General Fund Assumptions

- The District shall maintain legal compliance with the 50% law
- The District will develop a budget with the Board Designated 16.67% ending fund balance (reserve)
- Based upon the State's Adopted Budget, the Final Operating Budget has been prepared which includes estimated revenues and expenditures for 2025-2026 fiscal year

Revenue Assumptions

- Estimated via the State Chancellor's Office Student Centered Funding Formula (SCFF) Estimator using the District's 2024-2025 Early Recalculation Exhibit C
- Continuing unfunded FTES of 1,494
- System wide deficit factor = 0
- System wide COLA = 2.30%

2024-2025 Early Recalculation Exhibit C

Unfounded FTES

(July 9, 2025)

California Community Colleges
2024-25 Early Recalculation July 2025
Victor Valley CCD
Exhibit C - Page 1

Total Computational Revenue and Revenue Sources			
Total Computational Revenue (TCR)			
I. Base Allocation (FTES + Basic Allocation)		\$	73,645,169
II. Supplemental Allocation			23,048,611
III. Student Success Allocation			11,256,481
	p = n - o	q = p x l	ig Formula (SCFF) Calculated Revenue (A) \$ 107,950,261
			3-24 SCFF Calculated Revenue + COLA (B) 94,941,375
			Hold Harmless Revenue (C) 71,107,282
			Stability Protection Adjustment -
			Hold Harmless Protection Adjustment -
			2024-25 TCR (Max of A, B, or C) \$ 107,950,261
Revenue Sources	2024-25	2024-25	
Property Tax & ERAF	Unfunded FTES	Unfunded FTES Value	
Less Property Tax Excess	1,494.11	\$ 7,910,427	\$ 20,299,877
Student Enrollment Fees			-
Education Protection Account (EPA)			2,062,095
State General Fund Allocation			x Rate: \$1,676.69 19,899,683
			65,688,606
State General Fund Allocation			
General Fund Allocation			
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Fund			
Subtotal State G			
Adjustment(s) <i>Payment 1 of 1</i>			
State G			
State General Fund Ce	1,494.11	\$ 7,910,427	Available Revenue \$ 107,950,261
Balance (Refer to 20			2024-25 TCR (Max of A, B, or C) 107,950,261
			0.0000% Revenue Deficit \$ - 8

2024-2025 Early Recalculation Exhibit C

Total Computational Revenue (TCR)

(July 9, 2025)

California Community Colleges
2024-25 Early Recalculation July 2025
Victor Valley CCD
Exhibit C - Page 1

Total Computational Revenue and Revenue Sources			
Total Computational Revenue (TCR)			
I. Base Allocation (FTES + Basic Allocation)		\$	73,645,169
II. Supplemental Allocation			23,048,611
III. Student Success Allocation			11,256,481
		A) \$	107,950,261
		B)	94,941,375
		C)	71,107,282
		nt	-
		nt	-
		C) \$	107,950,261
Revenue Sources			
Property Tax & ERA		\$	20,299,877
Less Property Tax Ex			-
Student Enrollment			2,062,095
Education Protection			19,899,683
State General Fund			65,688,606
State General Fund Allocation			
General Fund Allocation	\$	64,989,626	
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)		698,980	
Subtotal State General Fund Allocation		\$65,688,606	
Adjustment(s)	Payment 1 of 1	(1,621,465)	
State General Fund Allocation		\$64,067,141	
State General Fund Certification (Exhibit A/D)		\$62,931,731	
Balance (Refer to 2025-26 Advance Memo)		\$1,135,410	
Available Revenue \$ 107,950,261			
2024-25 TCR (Max of A, B, or C) 107,950,261			
0.0000%	Revenue Deficit	\$	-
Available Revenue \$ 107,950,261			
2024-25 TCR (Max of A, B, or C) 107,950,261			
0.0000%	Revenue Deficit	\$	-

2025-2026 Projected Unrestricted General Fund Revenue

2025-2026 Projected General Apportionment Revenue

2024-2025 Early Recalculation Exhibit C TCR = \$107,950,261

2024-2025 Early Recalculation TCR = \$107,950,261 + (2.30% COLA + Enrollment Growth) = **\$111,111,028**

Description	Projected Revenue
Total Apportionment	\$111,111,028
Other State Revenue	\$8,148,479
Other Local Revenue	\$4,077,466
Total Revenue	\$123,336,974

Expense Assumptions

- Increase in health & welfare premiums to the District are estimated at 4.2% to 7%
- Increase in Services and Operating Expenses
- Step and Column salary increases
- Increase in Faculty Obligation Number (FON)

Unrestricted General Fund Budget

Major Range Description	2022-23		2023-24		2024-25		2025-26		2026-27		2027-28		2028-29		2029-30	
					Unaudited											
	Actuals		Actuals		Actuals		Projected Budget		Projected Budget		Projected Budget		Projected Budget		Projected Budget	
Beginning Fund Balance	\$ 21,836,295		\$ 40,297,454		\$ 48,707,519		\$ 51,665,776		\$ 37,465,985		\$ 35,899,625		\$ 35,719,563		\$ 37,209,409	
PY Adj. to Beginning Balance			\$ 228,260		136,486.35											
COLA/Revenue Reduction	6.56%		8.22%		1.07%		2.30%		3.02%		3.42%		3.31%		0.00%	
Revenue																
State Apportionment:																
Base Allocation	20,826,347.00		31,429,091		26,291,460		31,224,482		33,047,992		34,670,648		36,307,103		36,307,103	
Supplemental Allocation	14,892,645		17,756,868		23,048,611		23,723,471		25,108,922		26,341,770		27,585,101		27,585,101	
Student Success Allocation	9,333,207		10,377,605		11,256,481		11,586,069		12,262,695		12,864,794		13,472,012		13,472,012	
Prior Year Adjustment			8,307,830		207,761		-		-		-		-		-	
Total General Apportionment	45,135,866		67,871,394		60,804,313		66,534,022		70,419,609		73,877,212		77,364,216		77,364,216	
Property Taxes	19,656,867		21,890,874		23,460,028		20,894,663		22,114,911		23,200,753		24,295,829		24,295,829	
Student Enrollment Fee	2,611,799		2,272,678		4,108,187		3,200,000		3,386,880		3,553,176		3,720,886		3,720,886	
Education Protection Act (EPA)	12,151,446		9,337,868		19,899,683		20,482,343		21,678,512		22,742,927		23,816,393		23,816,393	
Total Apportionment	79,555,978		101,372,814		108,272,211		111,111,028		117,599,912		123,374,068		129,197,324		129,197,324	
Other Federal Revenue					4,872,452											
Other State Revenue*	5,704,818		4,723,365		8,038,702		8,148,479		8,624,351		9,047,806		9,474,863		9,474,863	
Other Local Revenue	4,095,609		4,149,157		6,273,212		4,077,466		4,315,591		4,527,486		4,741,183		4,741,183	
Total Revenue	\$ 89,356,405		\$ 110,245,336		\$ 127,456,576		\$ 123,336,974		\$ 130,539,853		\$ 136,949,360		\$ 143,413,370		\$ 143,413,370	
Expenditure																
Academic Salary	\$ 26,825,924		\$ 39,726,550		\$ 39,741,326		\$ 43,029,503		\$ 46,828,994		\$ 48,430,546		\$ 50,033,597		\$ 51,534,605	
Classified Salary	9,408,902		15,186,386		15,299,212		17,829,532		18,367,984		\$ 18,996,169		\$ 19,624,942		\$ 20,213,690	
Management Salary	4,782,397		7,645,783		8,996,393		9,728,669		10,022,475		\$ 10,365,243		\$ 10,708,333		\$ 11,029,583	
Employee Benefits*	19,978,743		25,226,830		26,703,552		30,667,763		33,016,409		\$ 34,696,535		\$ 36,146,742		\$ 37,231,144	
Books and Supplies	408,819		1,089,560		1,419,788		2,070,416		2,132,943		\$ 2,205,889		\$ 2,278,904		\$ 2,347,271	
Services and Operating Expenditures	8,662,491		11,481,558		13,512,723		17,023,611		17,537,724		\$ 18,137,514		\$ 18,737,866		\$ 19,300,002	
Capital Outlay	802,770		1,111,683		845,379		1,365,322		1,406,555		\$ 1,454,659		\$ 1,502,808		\$ 1,547,892	
Total Operating Expenditures	\$ 70,870,046		\$ 101,468,350		\$ 106,518,373		\$ 121,714,816		\$ 129,313,083		\$ 134,286,556		\$ 139,033,192		\$ 143,204,187	
Other Outgo/Contingency																
Other Transfers Out	25,200		595,181		18,116,433		13,600,000		500,000		500,000		500,000		500,000	
Reserve for Contingencies							2,221,948		\$ 2,293,131		\$ 2,342,866		\$ 2,390,332		\$ 2,432,042	
Total Other Outgo/Contingency	25,200		595,181		18,116,433		15,821,948		2,793,131		2,842,866		2,890,332		2,932,042	
Total Expenditure & Other Outgo	\$ 70,895,246		\$ 102,063,531		\$ 124,634,806		\$ 137,536,764		\$ 132,106,214		\$ 137,129,421		\$ 141,923,524		\$ 146,136,229	
Ending Fund Balance	40,297,454		48,707,519		51,665,775.68	6.07%	\$ 37,465,985		35,899,624.55		35,719,563.14		37,209,409.28		34,486,549.71	
State/Board Mandated Reserve **																
Over/Under Board Designated Reserve	\$ 4,467,820	5.00%	\$ 5,512,267	5.00%	\$ 21,285,248	16.70%	\$ 22,968,640	16.70%	\$ 22,061,738	16.70%	\$ 22,900,613	16.70%	\$ 23,701,228	16.70%	\$ 24,404,750	16.70%
	\$ 35,829,634	40.10%	\$ 43,195,252	39.18%	\$ 30,380,527	24.38%	\$ 14,497,346	10.54%	\$ 13,837,887	10.47%	\$ 12,818,950	9.35%	\$ 13,508,181	9.52%	\$ 10,081,799	6.90%

* Includes entry for State on Behalf payments to STRS

** Starting with 25-26, calculated as percentage of expenditures.

Budget Overview of All Funds

2025-2026 Budget Overview – All Funds

Funds	Beginning Fund Balance July 1, 2025	Final 25-26 Budget		Ending Fund Balance June 30, 2026
		Revenue	Expense	
General				
Unrestricted	\$51,665,776	\$123,336,974	\$137,536,764	\$37,465,985
Restricted	\$5,735,958	\$62,257,252	\$62,261,412	\$5,731,798
Total	\$57,401,734	\$185,594,226	\$199,798,176	\$43,197,784
Bond Interest and Redemption				
Fund 21	\$12,814,385	\$9,026,624	\$11,817,262	\$10,023,747
Cafeteria				
Fund 32	\$173,495	\$338,418	\$473,237	\$38,676
Child Development				
Fund 33	\$1,275,587	\$1,752,368	\$1,752,368	\$1,275,587
Special Revenue - GIC				
Fund 39	\$16,397,511	\$0	\$16,397,511	\$0
Capital Outlay Projects				
Fund 41	\$24,657,726	\$33,397,511	\$28,031,000	\$30,024,237
Bond Construction Activities				
Fund 42	\$5,988,732	\$300,000	\$6,250,000	\$38,732
Self Insurance				
Fund 61	\$1,628,919	\$40,000	\$107,000	\$1,561,919

2025-2026 Budget Overview – All Funds

Funds	Beginning Fund Balance July 1, 2025	Final 25-26 Budget		Ending Fund Balance June 30, 2026
		Revenue	Expense	
Student Body Center Fee				
Fund 73	\$179,715	\$61,000	\$0	\$240,715
Health Trust				
Fund 79	\$49,998	\$752,000	\$180,000	\$621,998
Auxiliary Services	\$935,567	\$285,200	\$42,400	\$1,178,367
Rams Bookstore	\$1,814,985	\$288,500	\$524,000	\$1,579,485
Associated Student Body	\$270,810	\$172,000	\$203,000	\$239,810
Federal and State Grants	-\$1,147,123	\$58,399,048	\$57,251,926	\$0
Hi Tech Loan	\$71,295	\$80,000	\$80,000	\$71,295
Emergency Loan	\$16,250	\$20,000	\$20,000	\$16,250
Pension Irrevocable Trust	\$7,255,005	\$701,135	\$22,201	\$7,933,939
Other Post Employment Benefits (OPEB)	\$17,423,615	\$1,765,113	\$111,207	\$19,077,521
All Funds Total	\$147,208,206	\$292,973,142	\$323,061,287	\$117,120,062

Program Review

- Program Review Augmented One-Time Resource Request for 2025-2026-Final List
 - \$272,379.00
- Program Review Augmented On-Going Resource Request for 2025-2026-Final List
 - \$235,392.00

Program Review - <https://www.vvc.edu/program-review-0>

Questions?
