

# Fund 3 (Restricted) FY 2025-26 Revenue, Expenditures, and Positions Update as of 12/31/2025

Planning and Budgeting Council Meeting  
February 4, 2026

# Agenda

- Fund Types
- Expenditure Breakdown (all funds)
- Actual Revenue and Expenditures (fund 3)
- Fund 3- Funded Positions Update
- Q &A

## Governmental Funds:

- Fund 1: General Fund –Unrestricted
- Fund 2: Self-Insurance Fund -Restricted
- **Fund 3: General Fund -Restricted**
- Fund 4: Capital Projects Fund
- Fund 6: Special Revenue –Child Development

## Proprietary Funds:

- Fund 5: Enterprise (Bookstore, Food Services, Associated Students, etc.)

## Fiduciary Funds:

- Fund 7: Expendable Trust (Financial Aid)
- Fund 8: Expendable Trust (Reserve for Post-Retirement Benefits/Housing Loan Program)

# Expenditure Breakdown (all fund types)

*Fiscal Years 2020-21, 2024-25, and 2025-26\**

**Comparative view to illustrate expenditure trends over time**

Fund #	2020-21	%	2024-25	%	2025-26*	%
Fund 1: General Fund –Unrestricted	\$29,852,907	65%	\$39,780,576	65%	19,864,214	62%
Fund 2: Self-Insurance Fund -Restricted	\$32,957	0%	\$22,642	0%	33,503	0%
Fund 3: General Fund -Restricted	\$10,266,186	22%	\$13,631,147	22%	7,123,996	22%
Fund 4: Capital Projects Fund	\$111,494	0%	602,538	0%	\$250,422	0%
Fund 5: Enterprise (Bookstore, Food Services, etc.)	\$0	0%	\$0	0%	\$0	0%
Fund 6: Special Revenue	\$0	0%	\$0	0%	\$0	0%
Fund 7: Expendable Trust (Direct Student Aid)	\$5,365,663	12%	\$7,313,363	12%	4,691,233	15%
Fund 8: Expendable Trust (Post-Retirement Benefits/Housing Loan Program)	\$0	0%	\$0	0%	\$0	0%
<b>Total</b>	<b>\$45,629,208</b>	<b>100%</b>	<b>\$61,350,267</b>	<b>100%</b>	<b>\$31,963,367</b>	<b>100%</b>

*\*Data as of 12/31/2025*

## Expenditure Breakdown (Governmental Funds Only)

*Fiscal Years 2020-21, 2024-25, and 2025-26\**

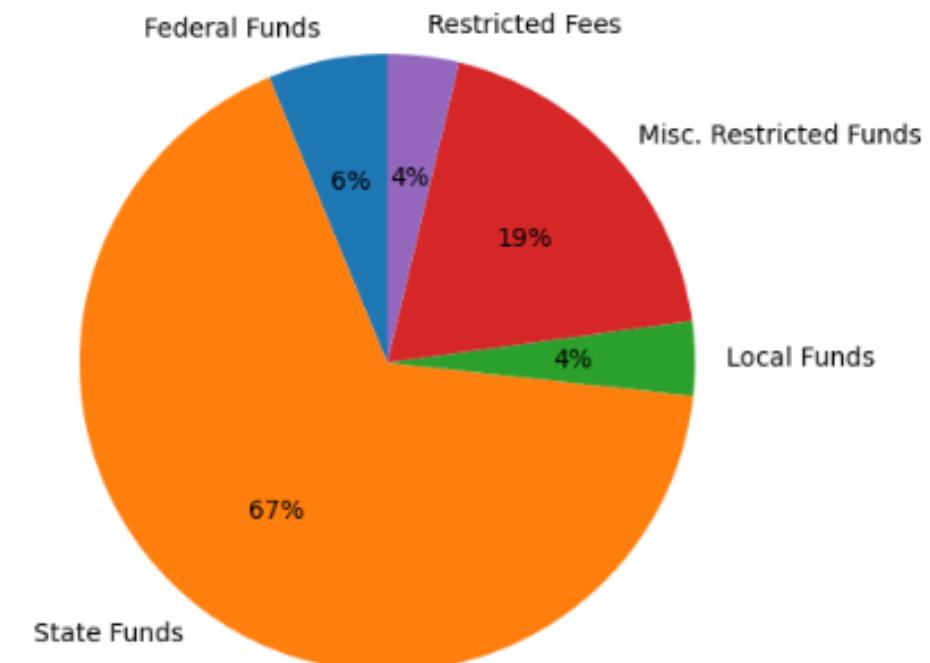
**Comparative view to illustrate expenditure trends over time**

Fund #	2020-21	%	2024-25	%	2025-26*	%
Fund 1: General Fund – Unrestricted	\$29,852,907	75%	\$39,780,576	74%	19,864,214	73%
Fund 2: Self-Insurance Fund - Restricted	\$32,957	0%	\$22,642	0%	33,503	0%
Fund 3: General Fund -Restricted	\$10,266,186	25%	\$13,631,147	25%	7,123,996	26%
Fund 4: Capital Projects Fund	\$111,494	0%	602,538	1%	\$250,422	1%
<b>Total</b>	<b>\$40,263,544</b>		<b>\$54,036,904</b>		<b>\$27,272,135</b>	

*\*Data as of 12/31/2025*

## Fund 3: 2025-26 Expenditure as of 12/31/2025 by Fund Type

Fund 3 Type	2025-26*	%
30000's - Federal Funds	\$ 446,312	6%
31000's - State Funds	\$ 4,774,556	67%
32000's - Local Funds	\$ 276,195	4%
35000's & 38000's - Miscellaneous Restricted Funds	\$ 1,359,598	19%
39000's - Restricted Fees	\$ 267,334	4%
<b>Total</b>	<b>\$ 7,123,996</b>	<b>100%</b>



\*Data as of 12/31/2025

## Fund 3: Expenditures by Fund Type

Comparative view to illustrate expenditure trends over time

Fund 3 Type	2020-21	%	2024-25	%	2025-26	%
30000's - Federal Funds	\$2,878,587	28%	\$1,367,467	10%	\$446,312	6%
31000's - State Funds	\$5,652,743	55%	\$ 9,236,899	68%	\$4,774,556	67%
32000's - Local Funds	\$369,842	4%	\$445,100	3%	\$276,195	4%
35000's & 38000's - Miscellaneous Restricted Funds	\$1,070,283	10%	\$2,177,65	16%	\$1,359,598	19%
39000's - Restricted Fees	\$294,731	3%	\$404,015	3%	\$267,334	4%
<b>Total</b>	<b>\$10,266,186</b>	<b>100%</b>	<b>\$13,631,147</b>	<b>100%</b>	<b>\$ 7,123,996</b>	<b>100%</b>

## Fund 3: Expenditure by Major Categories

Comparative view to illustrate expenditure trends over time

Categories	2020-2021	%	2024-25	%	2025-26	%
Classified	\$5,337,489	52%	\$ 6,252,387	46%	\$ 2,877,535	40%
Faculty	\$2,949,238	29%	\$ 4,172,893	31%	\$ 2,495,765	35%
Operational Expenses	\$1,979,459	19%	\$ 3,205,868	24%	\$ 1,750,696	25%
<b>Total</b>	<b>\$10,266,186</b>	<b>100%</b>	<b>\$13,631,147</b>	<b>100%</b>	<b>\$7,123,996</b>	<b>100%</b>

## Fund 3 Positions Update

- **Restricted fund 3 represents approximately 25% of the College's overall operational funding.**
- **Approximately 25% of the College positions (55 FTE) are supported by Fund 3.**
- **The loss of \$1.1M in federal funds from DHSI and AANAPISI impacted 3.6 FTE positions.**
- **The discontinuation of the Funeral Services Program impacted 1.0 FTE positions.**



Thank you