Cañada College

REDWOOD CITY, CA

2025-26 Actual Revenue and Expenditures

Planning and Budgeting Council Meeting
September 16, 2026

Presented by Ludmila Prisecar, VPAS

Agenda

- Expenditure Breakdown (all funds)
- Districtwide Site Allocations/Revenue Sources (fund 1)
- Actual Revenue and Expenditures (fund 1)
- Actual Expenditures (fund 3)
- Appendix 1-Fund Types
- Appendix 2-Unrestricted General Fund 1 Actual Revenue and Expenses
- Appendix 3-Fund 3 Actual Expenditures
- Q &A

Fiscal Year* 2025-26 Expenditure Breakdown (all fund types)

- 2025-26 Expenditures (all funds**) $63.9M

	2022-23	2023-24	2024-25	2025-26	2025-26 %
Fund 1: General Fund – Unrestricted	$35,663,304	$37,715,367	$ 39,780,576	$41,149,463	64%
Fund 2: Self-Insurance Fund -Restricted	$37,190	$37,190	$22,642	$34,797	0%
Fund 3: General Fund – Restricted	$10,260,720	$13,494,125	$13,631,147	$14,616,187	23%
Fund 4: Capital Projects Fund	$1,143,275	$750,162	$602,538	$639,649	2%
Fund 7: Expendable Trust (Direct Student Aid)	$6,353,165	$6,728,962	$7,313,363	$7,469,844	12%
Total	**$53,457,653**	**$58,725,805**	**$61,350,267**	**$63,909,940**	**100%**

**Fiscal Year (July 1, 2025, to June 30, 2026)*
*** Fund Types definitions-Appendix 1*

Districtwide Site Allocation
General Fund-Unrestricted (Fund 1)

Site	2023-24 Allocation	2024-25 Allocation	2025-26 Allocation	2026-27 Allocation	2026-27% per site
Central Services*	$65.1M	$75.7M	$68.9M	$78.4M	27%
District Office/ITS	$23.2M	$24.1M	$26.3M	$26.7M	9%
Facilities and Public Safety	$18.3M	$19.7M	$21.0M	$21.7M	7%
Cañada College	**$34.7M**	**$36.3M**	**$39.3M**	**$39.8M**	**14%**
College of San Mateo	$53.9M	$57.4M	$59.6M	$60.9M	21%
Skyline College	$57.4M	$59.9M	$62.8M	$63.9M	22%
Total Districtwide Allocation	**$252.8M**	**$273.10**	**$278.0M**	**$291.6M**	**100.00%**

**STRS on-Behalf, Utilities, Insurance, Staff Development, District Technology, etc.*

Site Allocation % vs FTES* %

Site	2025-26 Site Allocation	% 2024-25 Site Allocation	% 2025-26 FTES	% Average 5 years FTES
Cañada College	**$39.3M**	**24%**	**21.24%**	**21.42%**
College of San Mateo	$59.6M	37%	39.44%	38.25%
Skyline College	$62.8M	39%	39.32%	40.33%
Total Districtwide	**$161.7M**	**100%**	**100%**	**100%**

**Full-time equivalent students*

Fund 1- Unrestricted General Fund
2025-26 Actual Revenue and Expenditures***

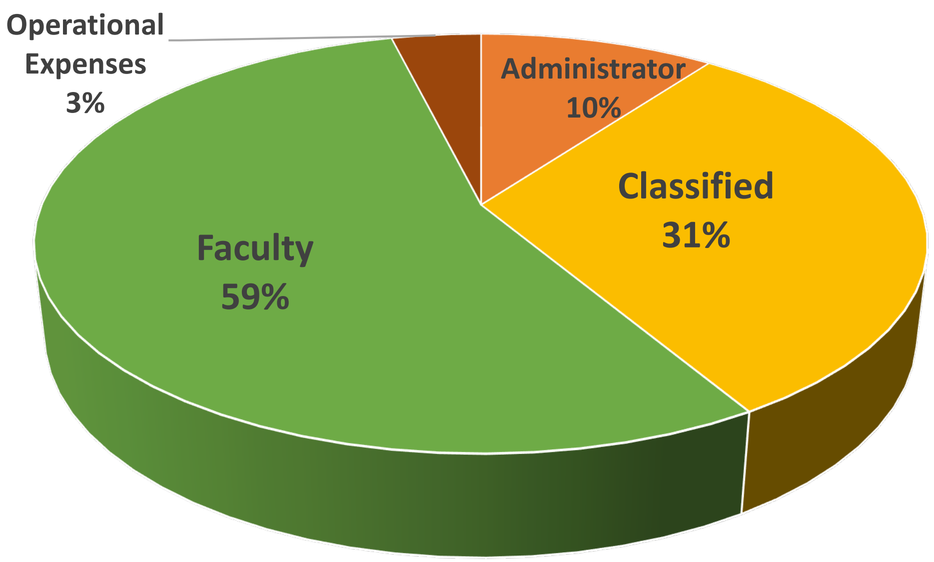
Cañada College Fund 1- Unrestricted General Fund 1

as 06/30/2026

	2022-23 Actual Revenue and Expenses*	2023-24 Actual Revenue and Expenses*	2024-25 Actual Revenue and Expenses*	2025-26 Actual Revenue and Expenses*	
Revenues	as of 06/30/2023	as of 06/30/2024	as of 06/30/2025	as of 06/30/2026	
Prior Year Ending Balance	$ 5,582,742	$ 2,505,352	$ 1,477,059	$ 767,043	
Site Allocation (District Resource Allocation Model)	$ 33,928,035	$ 34,747,108	$ 36,319,315	$ 39,272,344	
Other Revenue*	$ 4,074,549	$ 5,128,805	$ 4,948,085	$ 4,056,919	
Total Revenues	**$ 43,585,326**	**$ 42,381,265**	**$ 42,744,459**	**$ 44,096,306**	
Expenses					
Administrator	$ 3,622,150	$ 4,008,157	$ 3,767,879	$ 4,076,473	10%
Classified	$ 11,153,989	$ 11,080,820	$ 11,666,796	$ 12,219,622	31%
Faculty	$ 19,506,915	$ 20,899,327	$ 22,474,436	$ 23,525,915	59%
Operational Expenses	$ 1,380,250	$ 1,727,063	$ 1,871,465	$ 1,327,463	3%
Total Expenses	**$ 35,663,304**	**$ 37,715,367**	**$ 39,780,576**	**$ 41,149,473**	
Subtotal (Revenues-Expenses)	**$ 7,922,022**	**$ 4,665,898**	**$ 2,963,883**	**$ 2,946,833**	
Encumbrances/Projected Savings	$ (4,461)	$ -	$ (3,000)	$ -	
Subtotal (Revenue-Expenses-Encumbrances)	**$ 7,917,561**	**$ 4,665,898**	**$ 2,966,883**	**$ 2,946,833**	
Transfers Out of Fund 1					
Fund 1-Free College Initiative					
Fund 2-Insurance	$ (37,190)	$ (37,190)	$ (22,642)	$ (27,435)	
Fund 3-Promise	$ (607,982)	$ (841,646)	$ (728,433)	$ (1,006,712)	
Fund 3-Health Services/PCC	$ (192,939)	$ (227,974)	$ (244,184)	$ (323,469)	
Fund 3-Middle College	$ (135,886)	$ (142,167)	$ (151,629)	$ (157,508)	
Fund 3-Food Insecurities	$ (222,428)	$ -			
Fund 3-Financial Aid		$ (889,124)	$ (792,433)	$ (994,222)	
fund 3-EOPS			$ (260,520)	$ (333,551)	
Fund 4-College Contingency	$ -	$ -			
Fund 4-Equipment Funds	$ -	$ -			
Fund 4-Small Projects	$ -				
Fund 4-Capital Improvement Projects	$ (4,215,784)	$ (1,050,737)	$ -	$ (66,712)	
Fund 4-Ergonomics	$ -	$ -			
Subtotal Transfers Out of Fund 1	**$ (5,412,209)**	**$ (3,188,839)**	**$ (2,199,840)**	**$ (2,909,609)**	
Fund 1 Ending Balance	**$ 2,505,352**	**$ 1,477,059**	**$ 767,043**	**$ 37,224**	

* COLA, International Application Fees, Office Hours, etc.

- <u>Total Expenses Breakdown</u>



***Appendix 2-Actual Revenue and Expenditures 2025-26

Fund 3-General Fund -Restricted: Expenditure by Fund Type

- 2025-26 Expenditures Fund 3 $14.62M

Fund 3 Type	22-23	23-24	24-25	25-26	25-26 %
30000's - Federal Funds	$1,973,263	$1,576,115	$1,372,519	$1,056,073	7%
31000's - State Funds	$6,087,917	$9,002,273	$9,190,920	$9,656,665	66%
32000's - Local Funds	$641,913	$420,536	$445,100	$456,005	3%
35000's & 38000's - Miscellaneous Restricted Funds	$1,247,322	$2,129,291	$2,218,592	$2,967,867	20%
39000's - Restricted Fees	$313,304	$365,911	$404,015	$479,578	3%
Total	**$10,260,719**	**$13,494,125**	**$13,631,148**	**$14,616,187**	**100%**

Fund 3-General Fund -Restricted: Expenditures by Major Categories

- 2025-26 Fund 3 Expenditures by Spending Categories****

Spending Categories	22-23	23-24	24-25	25-26	24-25 %
Classified	$4,193,965	$5,800,810	$5,949,991	$5,821,054	40%
Faculty	$3,246,513	$4,098,802	$4,475,288	$5,565,320	38%
Operational Expenses	$2,820,241	$3,594,513	$3,205,868	$3,229,814	22%
Total	**$10,260,720**	**$13,494,125**	**$13,631,147**	**$14,616,187**	**100%**

****See Appendix 3 for the detailed report

Cañada College

Thank you

Appendix 1-Fund Types

Governmental Funds: used to collect financial information on resources used or available for use in carrying out operations associated with the institution's educational objectives.

- 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: used to account for those ongoing activities that, because of their income-producing character, are similar to those found in the private sector.

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

Fiduciary Funds: used to account for assets held by the district in a trustee or agency capacity for individuals, private organizations, other governmental units, and/or other funds.

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