AHC Budget Committee

September 8, 2025

Budget Review

SCFF Calculations

Slide 1: The state will give us $80,132,873 this year.

The Calculated Revenue is made up of 3 categories:

Base Allocation $56.3M (Slide 3)

Supplemental Allocation $13M (Slide 4)

Student Success Allocation $8.7M (Slide 5)

Adds up to $78.1M

Calculated a couple of times a year

Get highest of all three years

2.3% COLA added New TCR B is now $80.1M

Slide 2: Compare last year's TRC to next year's TRC

Slide 3: Base Allocation Breakdown

Slide 4: Supplemental Allocation Breakdown

Slide 5: Student Success Allocation Breakdown

Slide 6: FY24-25 Actual vs FY25-26 Proposed Budget

The $29,249,627 will be broken down on slides 9 & 10

Slide 7: Proposed Income and Expenses

State Income includes $300,000 for office hours

Ending Fund Balance is in interest paying accounts

Received $1.5 Million in interest last year to help with expenses

Stock Market gave us about $750K in gains to help with bills

Slide 8: Pie Chart of FY25-26 Budgeted Expenses

7% increase in health benefits

Property & Liability Insurance went up $120K to $853K now

Pay raises are primarily Step and Longevity

Unpaid debt is going up

Slide 9: One Time Reserves equal $5,353,744

Slide 10: Reserve for Economic Uncertainty and Contingency

Total Unrestricted Reserves

One Time Reserve $5,353,744

Contingency Reserve $23,895.883

Totals the $29,249,627

Slide 11: Best and Middle Scenarios

Projected Deficit - $5,927,278

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AHC's calculated revenue is based on three categories of funding

Funding Category	FY2024-25 Exhibit C for P2 Reporting
Base Allocation (Full-Time Equivalent Students (15 units) + Basic Allocation)	$56,325,380
Supplemental Allocation	13,030,415
Student Success Allocation	8,761,450
Total	$78,117,245

The SCFF provides the highest of three calculations of "Total Computational Revenue (TCR)"

TCR	FY2024-25 Exhibit C for P2 Reporting
TCR A: SCFF calculated revenue	$78,117,245
TCR B: FY23-24 calculated revenue + COLA	$80,132,873
TCR C: Hold Harmless (2018-19 TCR + COLAs)	~~$75,881,007~~

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FY24-25 vs FY25-26 Calculated Revenue

Funding Category	FY2024-25 Exhibit C	FY2025-26 PROJECTION
Base Allocation (FTES (15 units) + Basic Allocation)	$56,325,380	$55,927,725
Supplemental Allocation	13,030,415	13,330,114
Student Success Allocation	8,761,450	9,167,841
Total	**$78,117,245**	**$78,425,681**

FY24-25 vs FY25-26 TCR

TCR	FY2024-25 Exhibit C	FY2025-26 PROJECTION
TCR A: SCFF calculated revenue	$78,117,245	$78,425,681
TCR B: prior FY calculated revenue + COLA	**$80,132,873**	$79,913,942
TCR C: New Floor (minimum amount)	$75,881,007	**$80,132,873**

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Base Allocation Calculation from Exhibit C of FY24-25 P2

FTES Type	FTES	2024-25 Rates	Total Revenue
Credit	6,911.05	$5,294.42	$37,957,257
Incarcerated Credit	63.60	$7,425.53	472,200
Special Admit Credit (CCAP)	739.91	$7,425.53	5,493,483
Career Development & College Prep (CDCP)	270.33	$7,425.53	2,007,073
Non-Credit	384.68	$4,465.58	1,717,434
Total	8,369.57	N/A	$47,647,447

Basic Allocation	Category	Revenue
District Type	Single college <10,000 FTES	$6,508,449
State Approved Center	>1,000 FTES	2,169,484
Total	N/A	$8,677,933

Base Allocation	Revenue
FTES Allocation	$47,647,447
State Approved Center	2,169,484
Total Base Allocation	**$56,325,380**

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Supplemental Allocation Calculation from Exhibit C of FY24-25 P2

Category	Headcount	Rate	Total Revenue
AB540 Students	490	$1,251.96	$613,461
Pell Grant Recipients	3,091	$1,251.96	3,869,813
California Promise Grant Recipients	6,827	$1,251.96	8,547,141
Total	10,408	N/A	**$13,030,415**

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Student Success Allocation Calculation from Exhibit C of FY24-25 P2

Student Type	Headcount (3 year average)	Total Revenue
All Students	5,165.00	$6,370.227
Pell Grant Recipients	2,327.67	1,195,789
California Promise Grant Recipients	3,610.67	1,195,434
Total	11,103.33	**$8,761,450**

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	FY24-25 Actual (unaudited)	FY25-26 Proposed Budget
Beginning Fund Balance	$32,078,920	$35,076,705
Revenue	$92,368,745	$89,502,434
Deficit Factor	0	(1,201,993)
Subtotal	**$92,368,745**	**$88,300,441**
Expenses	84,315,777	89,697,563
Other outgo	5,055,183	4,530,156
Subtotal	**$89,370,960**	**$94,227,719**
Net	2,997,785	(5,927,278)
One Time Funds	0	5,927,278
Ending Fund Balance	$35,076,705	$29,149,427
Percent of Expenses	41.60%	32.50%

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AN HANCOCK COLLEGE

Proposed Budget FY2025-2026

FY25-26 Budgeted Income	
Federal Income	$19,200
State Income	56,036,482
Local Income	32,244,759
Total Revenue	$88,300,441

FY25-26 Budgeted Expenses	
Academic Salaries	$32,230,631
Classified Salaries	23,597,932
Employee Benefits	21,442,942
Supplies & Materials	1,791,301
Other Operating Exp & Services	9,926,014
Capital Outlay	708,744
Total Expenses	$89,697,564

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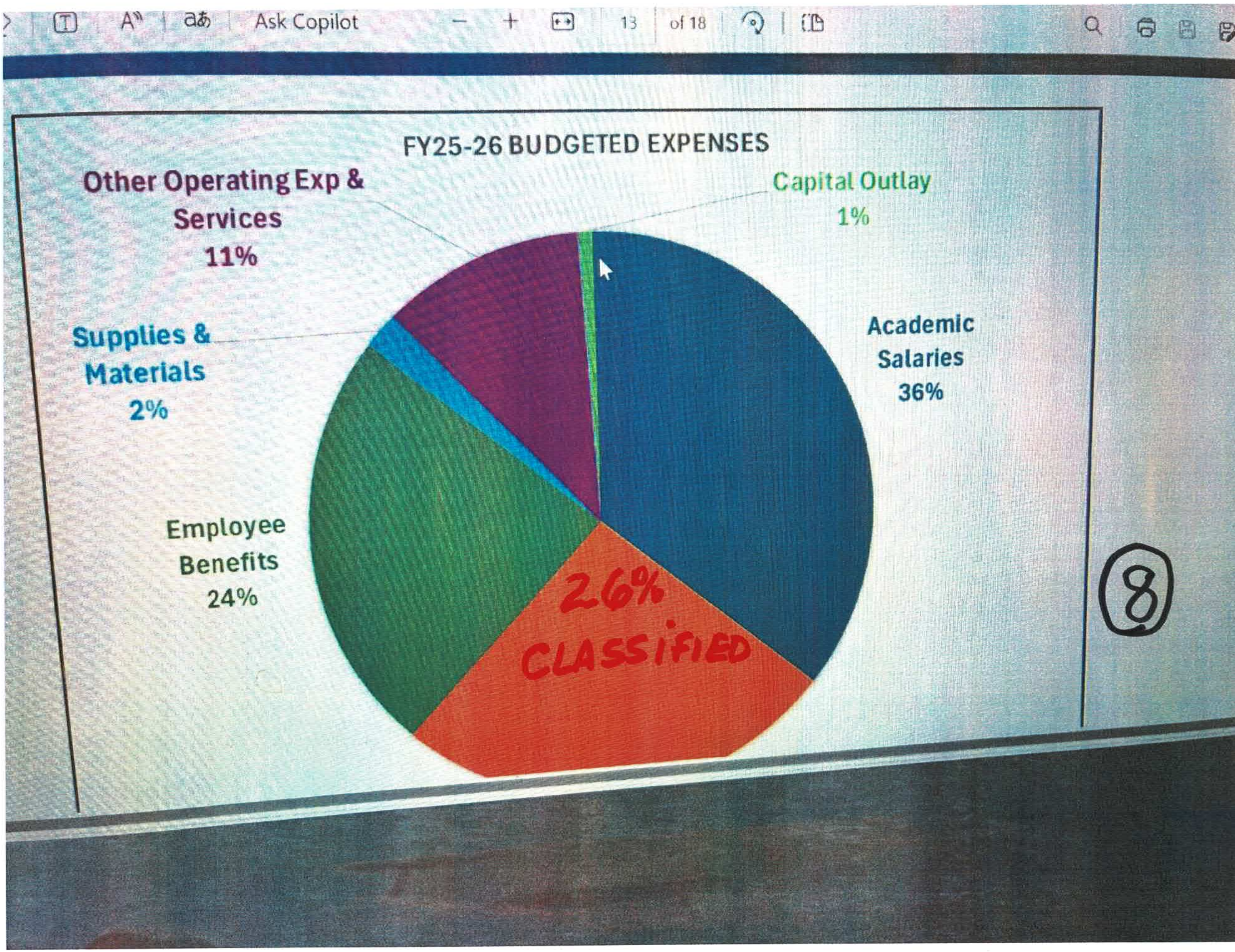
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FY25-26 BUDGETED EXPENSES
Other Operating Exp & Services 11%
Capital Outlay 1%
Supplies & Materials 2%
Academic Salaries 36%
Employee Benefits 24%
26% CLASSIFIED

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One Time Reserves

Account	Account Title	Program Title	Budget
799100	Reserve for Reallocation	President's One Time Reserve	$300,000
792200	Restricted Reserve-Other	Mandate Funds Reserve	850,966
792200	Restricted Reserve-Other	Facilities One Time Reserve	300,000
792300	Restricted Reserve-One-Time Funds	One Time Reserves	1,500,000
792500	Restricted Reserve	Bookstore Reserve	1,402,778
799300	Reserve for Furniture, Fixture and Equip	FF&E Reserve	$1,000,000
		Total	$5,353,744

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Account	Account Title	Program Title	Budget
792900	Reserve for Economic Uncertainty	GFOA Reserve	$15,836,229
799000	Reserve for Contingency	Unrestricted Reserves	8,059,654
		Total	$23,895,883
		Percent of Expenses	26.64%

Total Unrestricted Reserves	
Reserve Title	**Amount**
One Time Reserve	$5,353,744
Contingency Reserve	23,895,883
Total	$29,249,627

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Middle Case Scenario
Deficit Reduction Plan/Projection

Program Title	Budget
Projected Deficit	$(5,927,278)
Full apportionment	1,201,993
Salary Savings	500,000
Benefits Savings	500,000
Supply/Material Savings	200,000
Operating Expense Savings	500,000
Reduce cap proj transfer	500,000
Total	$(2,525,285)

Best Case Scenario
Deficit Reduction Plan/Projection

Program Title	Budget
Projected Deficit	$(5,927,278)
Full apportionment	1,201,993
Salary Savings	500,000
Benefits Savings	500,000
Supply/Material Savings	200,000
Operating Expense Savings	500,000
Reduce cap proj transfer	500,000
Total	$(2,525,285)