

ADOPTION BUDGET

FISCAL YEAR 2025-26



PRESENTED TO THE GOVERNING BOARD

SEPTEMBER 10, 2025

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Prepared in collaboration with the Fiscal Services Staff with special thanks to the Campus Business Officers, District Governance Council, and Budget Coordinator Ellen Forsman

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ADOPTION BUDGET FISCAL YEAR 2025-26

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1. INTRODUCTION

The Contra Costa Community College District's (4CD) Mission is to transform lives by providing outstanding learning opportunities, nurturing, and empowering all students to achieve their educational goals. The goal in preparing the Adoption Budget for 4CD is to develop a balanced budget that provides for programs and services and meets the needs of the communities that 4CD serves, as delineated in 4CD's *Strategic Plan*. The foundation of the budget development process incorporates shared values, honesty, integrity, transparency, and collaboration with the colleges and participatory governance committees. Fiscal prudence and adherence to Education Code Section 70901 and Title 5 Section 58301 are exercised in the development and management of the budget.

1.1 California's FY 2025-26 Enacted Budget

On June 27, 2025, Governor Gavin Newsom signed the Budget Act of 2025, authorizing \$321 billion in total state expenditures, a 7.8% increase over the prior year. The General Fund portion totals \$228.4 billion, reflecting the use of reserves and special fund transfers to offset revenue shortfalls.

Despite a challenging fiscal environment marked by stock market volatility, federal uncertainty, and rising state costs (especially for Medi-Cal), the California Community Colleges budget remains stable. The California Community Colleges system's total budget is \$14.3 billion, with \$8.9 billion from the General Fund—both figures are relatively flat compared to 2024-25.

The state faced a \$12 billion deficit for 2025-26, following a previously projected \$30 billion shortfall addressed in the 2024 Budget Act. Deficit solutions included:

- \$7 billion withdrawal from the Budget Stabilization Account (BSA);
- \$4.5 billion in the Special Fund for Economic Uncertainties (SFEU); and
- program reductions, borrowing, and deferrals.

Key Features of the Community College Budget include the following ongoing funding adjustments.

- \$217.4 million for a 2.3% Cost of Living Adjustment (COLA) to the Student Centered Funding Formula (SCFF)
- \$26.8 million for a 2.3% COLA to selected categorical programs; and
- \$140 million for 2.35% enrollment growth over two years.
 - \$100 million began in 2024-25
 - \$40 million added for 2025-26.

It is important to note that due to being funded via Hold Harmless provisions of SCFF 4CD does not receive COLA adjustments included in the adopted State Budget.

Additional Statewide Budget Provisions with impact on Public Education are:

- deferrals of base funding for UC and CSU systems until July 2026;
- Middle Class Scholarship Program target set to cover 35% of students' remaining financial need, with \$918 million planned for 2026-27;
- withdrawal of \$455 million from the Public School System Stabilization Account (PSSSA) to maintain TK-14 funding; and
- elimination of unspent balances from several prior-year one-time programs, including the Learning-Aligned Education Program (LAEP)

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One-time investments were included in the adopted State budget to support Community Colleges. These investments include:

- \$60 million for a Student Support Block Grant – this will be distributed to all colleges and more information should be provided soon from the State Chancellor's Office in respect to the 4CD allocation;
- \$25 million for the development of a Career Passport;
- \$20 million in emergency financial aid;
- \$15 million for expansion of Credit for Prior Learning; and
- \$12 million to support launch of a common data platform.

Proposition 98

The 2025-26 State Budget reflects a decline in Proposition 98 minimum funding guarantee, primarily due to lower-than-expected tax revenues and broader economic uncertainty. The minimum guarantee for 2025-26 is \$114.6 billion, down 4% from the revised 2024-25 estimate of \$120 billion. This follows a suspension of the guarantee in 2023-24, which held funding at \$98.5 billion.

For California Community Colleges, Proposition 98 funding totals \$12.9 billion in 2025-26, a \$565 million decrease (or 4%) from the prior year. This includes:

- \$8.47 billion from the General Fund (down 8%); and
- \$4.44 billion from local property taxes (up 5%).

The California Community College share of Proposition 98 remains consistent at approximately 10.93%. Key adjustments affecting California Community Colleges include:

- \$408.4 million deferral of SCFF payments from 2025-26 to 2026-27 (reduced from the originally proposed \$531.6 million);
- \$49 million withdrawal from the Public School System Stabilization Account (PSSSA); and
- restoration of \$260 million in ongoing funding to California Community Colleges due to a change in how transitional kindergarten (TK) expansion is funded—outside the Proposition 98 split beginning in 2025-26.

New District Funding Floor Takes Effect

The SCFF's hold harmless provision enacted in the 2021 Budget Act expired at the end of 2024-25. As specified in the 2022 Budget Act, a modified form of revenue protections begins in 2025-26, under which a district's 2024-25 funding level represents its new "floor."

Beginning this year, districts will be funded at their SCFF generated amount for the year or their "floor" (2024-25 funding amount), whichever is higher. This funding protection does not include adjustments to reflect cumulative COLAs over time, as was the case with the hold harmless provision in effect through 2024-25, so a district's hold harmless amount will not grow.

4CD is projected to be funded based upon this Hold Harmless provision for the 2025-26 and potentially 2026-27 fiscal years based upon the current law related to three-year averaging of full-time equivalent students (FTES).

Table 1 highlights significant revenue categories specifically affecting the community college system, the potential impact to 4CD, and the changes within each category since the Governor's May revision.

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Category	Enacted State Budget	4CD Impact	Change from May Revision
SCFF COLA (ongoing)	\$217.49 million to fund a COLA of 2.30%	4CD will not receive COLA due to Hold Harmless funding	No change
SCFF Growth (ongoing)	\$139.94 million for enrollment growth	4CD does not qualify for growth under Hold Harmless.	No change
Ensure no deficit for SCFF in 2024-25 (one-time)	\$210.10 million	Removing the deficit factor does not increase revenue to California Community Colleges, but can free up the deficit factor built into the reserves.	No change
COLA for EOPS, DSPS, Adult Education, Apprenticeship, CalWORKs, Child Care Tax Bailout, CARE (ongoing)	\$26.63 million to fund a COLA of 2.30%	Approximately \$225,000 in additional revenue	No change
Expand Rising Scholars Network (ongoing)	\$10 million	To be determined (TBD) once additional information is received.	No change
Expand Credit for Prior Learning (ongoing)	\$5 million	TBD once additional information is received.	No change
Adjustments for Financial Aid Administration and emergency financial aid (one-time)	\$25.10 million	TBD once additional information is received.	Increased from \$3.31 million
Student Support Block Grant (one-time)	\$60 million	TBD once additional information is received.	New
Common cloud data platform demonstration project (one-time)	\$12 million	Not applicable – funds directed to State Chancellor's office.	No change
Expand Credit for Prior Learning (one-time)	\$15 million.	TBD once additional information is received.	No change
Develop Career Passport (one-time)	\$25 million	TBD once additional information is received.	No change
Dreamer Resource Liaisons (one-time)	\$15 million	TBD once additional information is received.	New
Academy, Apprenticeship, Workforce Recovery grants for specific programs (one-time)	\$21.46 million	N/A	Updated
California Healthy School Food Pathway Program (one-time)	\$10	N/A	New

Table 1

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1.2 FY 2025-26 Adoption Budget Planning

The FY 2025-26 Adoption Budget for 4CD is built on the same apportionment revenue level as the FY 2024-25 Adoption Budget due to the continued application of the Hold Harmless provisions under the SCFF. As a result, college-level allocations also remain consistent with the prior year.

Each year, the California Community Colleges Chancellor's Office provides an estimate of potential shortfalls in apportionment revenue, known as the "deficit factor." At the Advance Apportionment in July 2025, the Chancellor's Office projected a deficit factor of 0.18% for FY 2025-26, which translates to a potential shortfall of approximately \$413,665 for 4CD. To ensure fiscal stability, the Adoption Budget includes a dedicated reserve line to offset this anticipated reduction.

Expenditure Assumptions

The FY 2025-26 Adoption Budget will incorporate assumptions that total approximately \$4.4 million in increased expenditures over the prior year. The key expenditure assumptions listed in the budget assumptions, as listed in Appendix D, include:

- Health benefits
 - Health benefit costs increased by 4.40%, resulting in approximately \$1.7 million in additional expenses. This includes both active employee and retiree health benefits, bringing the total annual cost to \$39.5 million.
- Step and column salary increases
 - Step and column increases are projected at 1.2% of total salaries, with an estimated cost of \$1.8 million across all employee groups within Fund 11. These costs are partially offset by retirements and lower replacement salaries, which will be finalized during year-end close.
- Retirement Contributions (CalSTRS and CalPERS)
 - The CalSTRS employer contribution rate remains at 19.10%, while the CalPERS rate decreased slightly from 27.05% to 26.81%. Total retirement-related expenditures, including Safety PERS actuarial payments, are budgeted at \$25.48 million—an increase of approximately \$255,000 over the prior year.
- Utilities
 - Utility costs are projected to increase by 9%, adding roughly \$900,000 to the budget; however, 4CD has transitioned to a new electricity service provider for FY 2025-26 and anticipates lower overall expenditures. A budget revision will be made once actual savings are realized.

2. FISCAL YEAR 2024-25 UPDATE

In September 2024, the Governing Board adopted the FY 2024-25 budget, which included Stability Funding under the SCFF. This funding was based on FTES reported through summer borrowing in FY 2023-24. The adopted budget incorporated projected year-over-year increases in step and column salary adjustments, healthcare benefit costs, pension obligations, and general operating expenses. At the time of adoption, 4CD projected an operating surplus of approximately \$3.5 million.

Following the receipt of Emergency Conditions Allowance funding, Board Policy (BP) 5033 requires 4CD to maintain a reserve equal to at least two months of operating expenditures. In FY 2024-25, one-time revenue from Stability Funding was used to support this required reserve level. Additionally, a significant increase in interest income—driven by higher rates on pooled investments—provided a one-time boost to the ending fund balance.

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Table 2 presents the draft financials for FY 2024-25. These figures are subject to change as final year-end entries are posted and 4CD prepares to close the books.

Unrestricted General Fund, Operating

Income	\$ 270,433,054
Expenses	<u>264,091,349</u>
Net Income over Expenses	\$ 6,341,705
Beginning Fund Balance at July 1, 2023	\$ 49,627,881
Operating Surplus	<u>6,341,705</u>
Projected Ending Balance at June 30, 2024	\$ 55,969,586

Table 2

The projected ending fund balance for FY 2024-25 includes several key components, beginning with the Governing Board-mandated reserve as outlined in BP 5033. This reserve is calculated based on a minimum of two months of operational expenditures, and it increases proportionally as total expenditures rise. This reserve is legally restricted and not available for general operations.

In addition to the Governing Board Reserve, the ending fund balance includes designated reserves for specific purposes such as scheduled maintenance, IT infrastructure upgrades, and other restricted programs. These designations ensure that critical projects and obligations are funded appropriately and transparently. Table 3 lists the components of the projected FY 2024–25 ending fund balance.

Components of Ending Balance

College Reserves	\$ 8,201,811
BP 5033 Required Reserve	\$ 42,580,511
Designated Reserves	\$ 2,554,190
Undesignated Reserves	\$ 2,633,074
Projected Ending Balance at June 30, 2024	\$ 55,969,586

Table 3

2.1 FY 2024-25 Changes in Revenues

Apportionment Revenue and Deficit Factor

Each year, the State Chancellor's Office estimates a "deficit factor" that may reduce apportionment revenue due to shortfalls in statewide property tax collections and student enrollment fees. In February 2025, the deficit factor was projected at 3.55%, which would have significantly impacted 4CD's revenue.

However, the final 2024-25 State Budget eliminated the deficit factor, resulting in a restoration of full apportionment funding. This change contributed positively to 4CD's undesignated reserves for the fiscal year.

Looking ahead, the State has projected a new deficit factor of 0.18% for FY 2025-26 due to ongoing funding complexities, including the suspension of Proposition 98 guarantees and underfunding of Education Protection Account (EPA) revenues. As a precaution, 4CD will maintain a reserve to offset potential apportionment shortfalls in the upcoming year.

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Interest and Investment Income

Due to elevated interest rates on County pooled investments, 4CD's interest and investment income is projected to exceed the adopted budget by approximately \$5.27 million. While this revenue source has been volatile in recent years, 4CD continues to budget conservatively to account for market fluctuations.

Lottery Revenue

Lottery revenue was reduced by \$270,000 from the original 2024-25 adoption budget due to State true-up and prior year adjustments. Based on current FTES estimates and state lottery projections, 4CD anticipates an additional reduction of approximately \$650,000 in the 2025-26 adoption budget.

Nonresident Tuition

With enrollment levels declining, revenue from nonresident tuition is expected to fall short of budgeted projections. The revised estimate is approximately \$11.54 million, which is \$90,000 below the original budget of \$11.63 million.

2.2 FY 2024-25 Changes in Expenditures

Salary Expenditures

Certificated salary expenditures increased by approximately \$2.1 million over the 2024-25 Adoption Budget. The most significant driver of this increase was a \$5 million rise in part-time instructional salaries, which occurred across all three colleges. This increase was especially pronounced at Contra Costa College (CCC), where it contributed to a structural deficit that required the use of one-time reserves to balance the budget.

Facilities and Grant Funding Impacts

Beginning in 2023, the State approved ongoing reductions to the Enrollment and Retention Grant and the Physical Plant and Instructional Support Grant. These reductions have impacted 4CD's ability to address deferred maintenance needs, which far exceed the funding available through the state program. As a result, 4CD may need to allocate additional resources from the Capital Projects Fund to ensure funding is available for urgent infrastructure repairs and upgrades.

Inter-Fund Transfers

To maintain solvency across various operational areas, 4CD continues to rely on inter-fund transfers. These transfers are used to cover shortfalls in specific funds, including:

- a \$2 million ongoing transfer from Fund 11 to the Parking Fund, which continues to experience revenue deficits;
- transfers to the Self-Insurance Fund to cover rising liability insurance premiums; and
- supplemental funding to offset reductions in the Deferred Maintenance Program.

Bookstore Operations (Fund 51)

4CD's bookstores have now completed a third consecutive year of operating at a deficit, supported by one-time reserves. These reserves are nearly depleted and will not be sufficient to cover operational costs in future years. Without structural changes or additional contributions from the college's Fund 11 General Fund, bookstore operations will require reductions to remain viable.

2.3 FY 2024-25 Ending Fund Balance

Table 4 shows the difference between the FY 2024-25 Adopted Budget and the draft actuals at year-end for the operating, ongoing portion of the unrestricted general fund. The ending fund balance for FY 2024-25 becomes the opening balance in FY 2025-26.

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	FY 2024-25 <u>Adopted Budget</u>	FY 2024-25 <u>Actuals</u>
Revenues	\$ 258,934,430	\$ 270,433,054
Expenditures	<u>255,431,980</u>	<u>264,091,349</u>
Increase/(Decrease)	3,502,450	6,341,705
Opening Fund Balance	\$ 49,612,645	\$ 49,627,881
Ending Fund Balance	\$ 53,115,095	\$ 55,969,586

Table 4

3. FISCAL YEAR 2025-26 ADOPTION BUDGET

The 2025-26 enacted State Budget includes a 2.30% COLA for the SCFF, intended to help districts offset rising operational costs. However, 4CD will not receive any increase in apportionment revenue due to its continued funding under the SCFF's Hold Harmless provision.

Hold Harmless funding is based on a calculated floor that includes FTES borrowing practices. In FY 2023-24, 4CD reported 26,700 FTES due to summer borrowing. Because summer borrowing cannot be repeated in consecutive years, the 2024-25 FTES total dropped to 21,940. For 2025-26, 4CD projects a 2.5% increase in FTES, bringing the total to 25,480. Despite this growth, the three-year average calculation used in SCFF continues to keep 4CD in Hold Harmless status, resulting in flat apportionment revenue.

As a result, the 2025-26 Adoption Budget includes \$229,941,714 in apportionment revenue—unchanged from the prior year.

In addition, lottery revenue will be funded based on submitted Community College Financial Statements (CCFS) 320 FTES. Due to summer borrowing in 2023-24, the CCFS 320 report for 2024-25 reported lower FTES, resulting in a projected reduction of \$550,000 compared to the Estimated Year-to-Date Actuals Budget for 2024–25.

The State Budget also continues to underfund the Part-Time Faculty Office Hours program. 4CD anticipates a \$240,000 decrease in reimbursement compared to the 2024-25 Adoption Budget, further reducing ongoing revenue to 4CD.

3.1 FY 2025-26 FTES

Resident

4CD is projecting its resident FTES targets with a 2.5% increase above 2024-25. Chart 1 reflects a history of reported resident FTES with actual FTES and targets for FY 2025-26. Based upon the three-year calculations for the SCFF, 4CD is not projecting to move out of Hold Harmless Funding in the upcoming 2025-26 and possibly 2026-27 fiscal years.

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4CD FTES

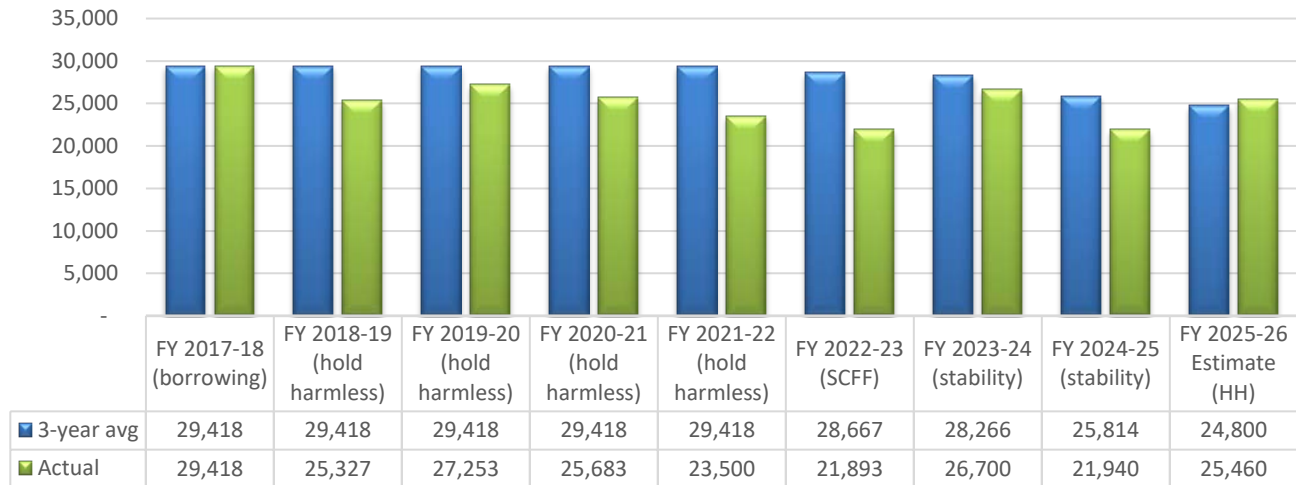


Chart 1

Nonresident

4CD is holding its nonresident FTES targets the same at 1,400 for the Adoption Budget. However, due to the increases in the cost of education, the nonresident tuition fee increased from \$373 to \$382 per unit, starting summer 2025. This rate increase is calculated based on the guidelines issued by the State Chancellor's Office and the applicable Education Codes and is the lowest fee option that is available to 4CD for FY 2025-26. With a nonresident target of 1,400 FTES, \$10.8 million in revenue is anticipated Districtwide. Targets by college are listed in Table 5.

	<u>CCC</u>	<u>DVC</u>	<u>LMC</u>	<u>Total</u>
FY 2025-26 NR target	100	1,200	100	1,400
Percentage	7.14%	85.72%	7.14%	100.00%

Table 5

Aggregate Resident and Nonresident FTES

Table 6 provides an aggregate FTES total (resident and nonresident) by college based on the 2024-25 CCFS 230.

FY 2024-25 CCFS 320 FTES				
	<u>Resident</u>	<u>Nonresident</u>	<u>Total</u>	<u>% of Total</u>
CCC	4,144	225	4,369	18.7%
DVC	11,590	1,025	12,615	54.1%
LMC	6,206	139	6,345	27.2%
Total	21,940	1,387	23,329	100%

Table 6

3.2 Impact on Operating Fund Balance

The change in SCFF funding to no longer attribute COLA for "Hold Harmless" funding as well as the elimination of the FTES flexibility that has been in place since FY 2018-19 create areas of concern that will be monitored during the upcoming budget year.

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A structurally balanced budget is one in which ongoing revenues are sufficient to cover ongoing expenditures. The difference between current revenue and current expense is referred to as an “operating surplus” or “operating deficit,” and it serves as a key indicator of fiscal health. 4CD closely monitors this relationship to ensure long-term sustainability.

When expenditures exceed revenues, the unrestricted general fund balance (Fund 11) is drawn down to cover the shortfall. In times of economic uncertainty, the strength of this fund balance is critical—it provides flexibility to absorb external shocks, maintain operations, and avoid abrupt service reductions.

Beginning in FY 2019–20, 4CD received substantial one-time revenues through federal and state pandemic relief programs. These funds temporarily masked structural deficits and supported critical operations during the COVID-19 crisis. However, the complexity of public community college accounting—where one-time and ongoing revenues are often reported together—can obscure the true fiscal picture.

As these one-time funds have now largely expired, only a small portion remains in restricted reserves. As those reserves are spent down, the underlying cost pressures on the general fund become more visible, particularly in areas such as staffing, healthcare, and utilities.

At the time of this adoption budget, 4CD maintains sufficient reserves to meet all financial obligations for FY 2025-26. However, when isolating the operational budget (Fund 11), ongoing operating deficits are evident. These deficits will continue to erode fund balance and reserves, potentially requiring budgetary reductions beginning in FY 2026-27.

Contra Costa College faces a particularly acute challenge. Its one-time reserves will be fully exhausted in FY 2025-26, necessitating significant reductions to address the shortfall and maintain fiscal solvency. This situation highlights the need for targeted planning and prioritization to protect core instructional and student support services.

Recent changes to the SCFF have introduced additional risk. The elimination of COLA for districts funded under Hold Harmless means 4CD will not receive inflationary adjustments, despite rising costs. The removal of FTES reporting flexibility, in place since FY 2018–19, further limits 4CD’s ability to stabilize funding during enrollment fluctuations.

These changes, combined with ongoing cost pressures and limited new revenue, reinforce the importance of maintaining a strong fund balance and developing multi-year financial strategies. Table 7 provides an overall look at income and expense within the unrestricted operating portion of the general fund and the effect on 4CD’s fund balance.

Unrestricted General Fund, Operating	
Income	\$ 261,479,477
Expenses	<u>265,313,977</u>
Net Income over Expenses	(3,384,900)
Beginning Fund Balance at July 1, 2024	\$ 56,100,308
Operating Deficit	<u>(3,384,900)</u>
Projected Ending Balance at June 30, 2025	\$ 52,265,408

Table 7

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3.3 Components of Ending Operating Fund Balance

The projected ending balance of \$52,265,408 at June 30, 2026, has restricted and unrestricted components. Table 8 summarizes those components. 4CD meets the required reserves of BP 5033 through a combination of designated reserves. The projected reserve shortfall will need to be eliminated at the closing of the books for the 2025-26 budget and would require funds to be transferred to maintain required reserves.

Projected Ending Fund Balance

	<u>Restricted</u>
BP 5033 Required Reserve	44,591,706
College Reserves	7,450,561
CCC Reserve Shortfall	(2,311,808)
Designated Reserve	<u>1,415,841</u>
Subtotal Restricted	\$ 51,146,300
	<u>Unrestricted</u>
Undesignated Reserves	\$ <u>1,119,118</u>
Subtotal Unrestricted	\$ 1,119,108
Total Reserves	\$ 52,265,408

Table 8

Chart 2 reflects a seven-year history of actual ending fund balances, including the balance as a percentage of operating expenditures. Adoption Budget 2025-26 numbers are also provided.

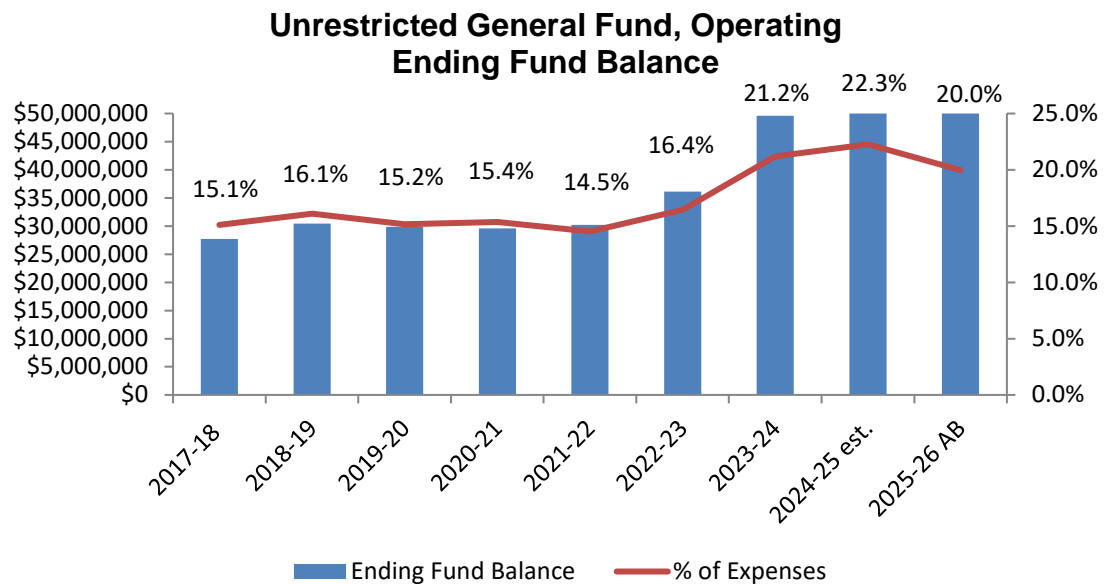


Chart 2

3.4 Compensated Absences, Retiree Health Benefit Liabilities, and Student Debt

4CD maintains several long-term liabilities that represent significant financial obligations requiring ongoing monitoring and strategic planning. These liabilities are reported in accordance with GASB Statements 34 and 35, which require full accrual accounting and entity-wide financial reporting for public institutions.

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Compensated Absences

Compensated absences include two components: vacation accruals and load banking, which allow faculty to bank instructional hours for future use. As of June 30, 2025, the total liability for compensated absences exceeded \$21.8 million. Since fiscal year 2019–20, 4CD has made consistent efforts to reduce this liability, maintaining a dedicated reserve fund. The current reserve balance is \$17.9 million, covering approximately 82% of the liability.

This liability fluctuates based on staffing levels, negotiated agreements, and usage patterns. Continued funding and monitoring are essential to ensure this liability remains manageable and does not impact operational budgets.

Compensated Absences History

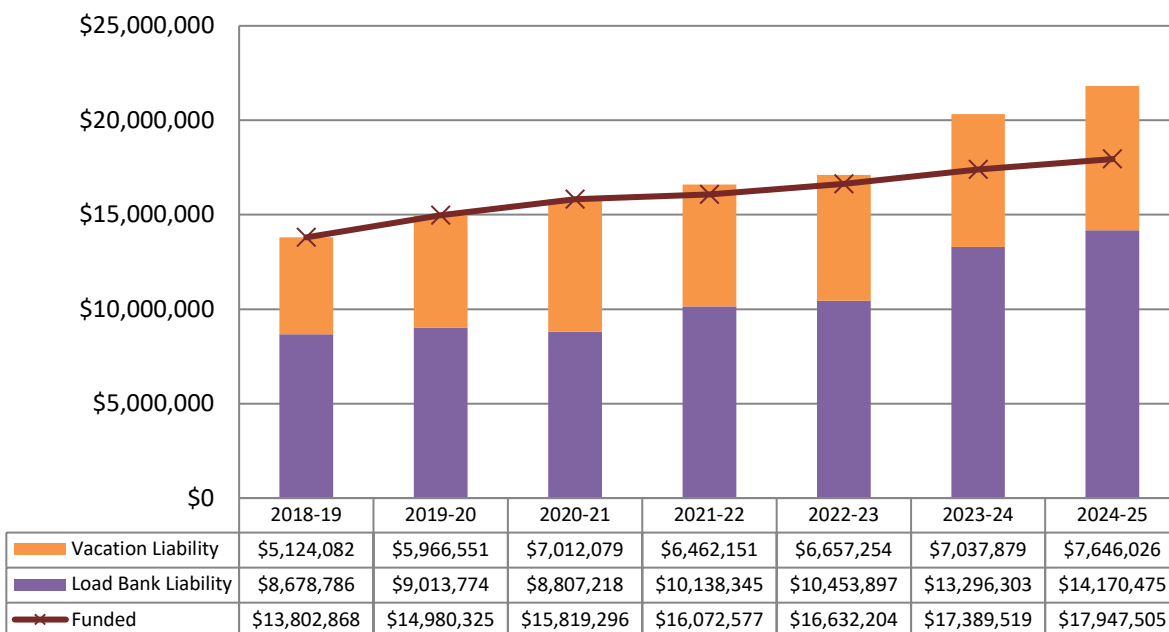


Chart 3

Retiree Health Benefit Liabilities (OPEB)

In 2008, 4CD established an irrevocable trust to pre-fund its Other Post-Employment Benefits (OPEB) obligations. These benefits primarily cover retiree health insurance premiums. The most recent actuarial valuation, completed in June 2024, reported a total estimated liability at \$226.98 million. As of June 30, 2025, the trust held \$203.2 million, suggesting an 88–89% funded ratio.

However, this ratio may not reflect the full picture. The actuarial liability increases annually due to rising healthcare costs, demographic changes, and updated assumptions. A new actuarial report is expected in Fall 2025, and it is anticipated that the liability will exceed the prior estimate, thereby reducing the funded ratio.

Additionally, the OPEB trust is subject to market volatility. For example, while the fund balance was over \$203 million in June 2025, it had dropped to \$179 million just two months earlier in April 2025. This underscores the importance of conservative investment strategies and ongoing oversight to ensure long-term sustainability.

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GASB 74/75 Actuarial Date	Total OPEB Liability	Plan Fiduciary Net Position¹	Net OPEB Liability	Fiduciary Net Position as % of Total Liability	OPEB "Pay as You Go Expense"
June 30, 2024*	\$226,976,689	\$203,249,552	\$23,727,137	89.55%*	\$14,105,035
June 30, 2024*	\$226,946,689	\$176,726,268	\$50,252,421	77.87%	\$13,067,680
June 30, 2023	\$220,664,167	\$156,943,780	\$63,720,387	71.12%	\$12,173,331
June 30, 2022	\$249,548,055	\$138,944,915	\$110,603,140	55.68%	\$11,521,312
June 30, 2021	\$240,896,452	\$172,475,203	\$68,421,249	71.60%	\$12,552,709
June 30, 2020	\$240,014,349	\$137,351,481	\$102,662,868	57.23%	\$12,369,884
June 30, 2019	\$232,607,748	\$118,123,940	\$114,483,808	50.78%	\$11,632,101
June 30, 2018	\$226,448,216	\$107,766,132	\$118,682,084	47.59%	\$11,142,888
June 30, 2017	\$219,300,631	\$95,840,822	\$123,459,809	43.70%	\$10,714,315
June 30, 2016	\$212,287,794	\$79,999,147	\$132,288,647	37.68%	\$11,178,084
²GASB 45 Actuarial Date	Actuarially Accrued Liability (AAL)	Actuarial Value of Assets	Unfunded Actuarially Accrued Liability (UAAL)	Funded Ratio	OPEB "Pay as You Go Expense"
March 1, 2017	\$216,169,239	\$89,393,318	\$126,775,921	41.35%	\$10,947,737
March 1, 2015	\$211,275,628	\$69,231,999	\$142,043,629	32.77%	\$10,751,342
March 1, 2013	\$188,006,696	\$46,371,955	\$141,634,741	24.67%	\$9,225,466
March 1, 2011 ¹	\$198,640,665	\$23,393,801	\$175,246,864	11.78%	\$9,317,553
June 30, 2008	\$262,768,400	\$49,424,300	\$213,344,100	18.81%	\$8,954,800
June 30, 2006	\$335,136,700	\$27,785,500	\$307,351,200	8.29%	\$7,786,500

Chart 4

¹Assets must be placed within an irrevocable trust to be counted within the funded ratio (Effective 2011)

²GASB 45 was replaced with GASB 74/75 Reporting as of 2016. effective with June 30, 2017, Annual Audit

*Estimated – Actuarial liability has not been revised until new actuarial which may reduce % funded

Student Debt

Student debt arises when students enroll, and fees are recorded as revenue through accounts receivable. If students fail to pay, the debt remains on 4CD's books. While students with outstanding balances are restricted from future enrollment, the debt itself persists as an accounts receivable.

4CD participates in the Chancellor's Office Tax Offset Program (COTOP), which redirects eligible state tax refunds to repay student debts. However, this program has not generated sufficient revenue to significantly reduce the overall balance.

As of June 30, 2025, the total student debt is approximately \$13.5 million, with a restricted reserve of \$6.63 million, covering 48.96% of the accounts receivable balance. 4CD attempts to collect these debts for up to 10 years before using the reserve to write off uncollectible amounts. This liability reflects broader affordability challenges and underscores the need for expanded financial aid and support services.

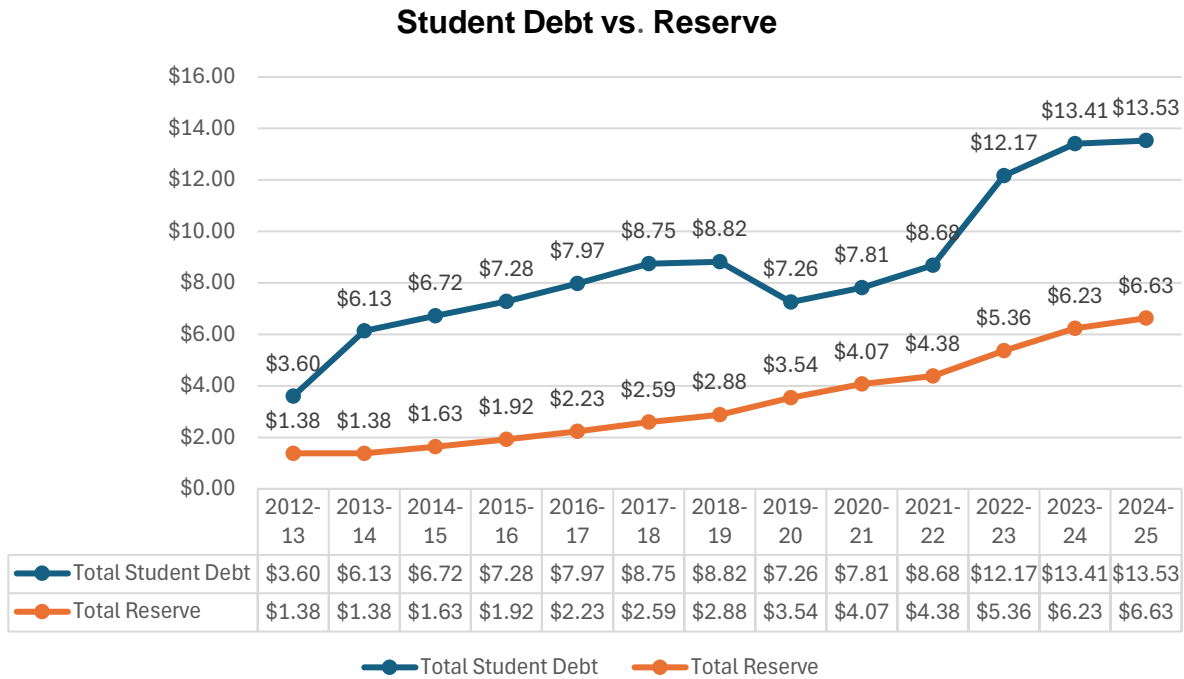


Chart 5

3.5 Areas of Concern

- Expiration of Hold Harmless Funding Without COLA Adjustments
 - The end of Hold Harmless protections means districts funded at the SCFF floor will not receive COLAs, creating structural imbalances.
- Three-Year Average Calculation of the SCFF
 - This methodology continues to disadvantage districts with slower enrollment recovery, limiting flexibility and responsiveness.
- Deferred Maintenance and Capital Outlay Needs
 - Aging infrastructure and limited capital investment threaten the safety and functionality of campus facilities.
- Enrollment Pressures and Demographic Shifts
 - Statewide enrollment growth is modestly funded, yet regional demographic declines and competition may suppress community college enrollment.
- Reduction or Elimination of College-Level Reserves
 - Colleges are increasingly relying on reserves to balance budgets, which are unsustainable and may lead to programmatic reductions.
- Structural Deficits in Enterprise Funds (Parking, Bookstores)
 - These auxiliary operations continue to operate at a deficit, requiring subsidization from general funds or reductions in services.
- Rising Health Care Costs and Pension Obligations
 - Escalating premiums and pension contributions are outpacing revenue growth, straining operational budgets.

**ADOPTION BUDGET
FISCAL YEAR 2025-26**

- Rising Utility and Energy Costs
 - Inflationary pressures and climate-related volatility are increasing the cost of basic operations.
- Recurring Stock Market Volatility Impacting Net OPEB Liabilities
 - Market fluctuations continue to affect the valuation of retiree benefit obligations, increasing long-term financial risk.
- Impact of Federal Policy Decisions on International Student Enrollment and Funding
 - Uncertainty around visa policies and federal support for higher education may reduce international student enrollment and associated revenue.
- Increases in Bay Area Cost of Living Affecting Recruitment and Retention
 - High housing and living costs challenge 4CD's ability to attract and retain qualified staff and support students.
- Basic Needs and Student Support Services Underfunded
 - Despite growing demand, funding for food security, mental health, and housing support remain inadequate.
- Deferral of State Funding to Future Fiscal Years
 - The State's use of deferrals to manage budget shortfalls delays critical funding, creating cash flow challenges.
- Unfunded Mandates and Technology Initiatives
 - Proposed IT expansions (e.g., ERP systems, cloud platforms) lack sufficient planning and funding, posing operational and financial risks.

4. ALL FUNDS RECAP

Table 9 provides a high-level view of the overall Adoption Budget by fund.

Fund	Beginning Balance July, 01, 2025	Total	Revenues	Total Expenses	Ending Balance June, 30, 2026
F11 Unrestricted GF	\$ 93,627,275	\$ 270,749,011		\$ 282,931,601	\$ 81,444,685
F12 Restricted GF	\$ 6,193,449	\$ 62,138,523		\$ 63,473,954	\$ 4,858,018
F21 2002 Bond Redemption	\$ 10,787,385	\$ 10,735,232		\$ 12,108,747	\$ 9,413,870
F22 2006 Bond Redemption	\$ 10,828,356	\$ 11,941,188		\$ 11,336,682	\$ 11,432,862
F23 2014 Bond Redemption	\$ 19,523,625	\$ 21,621,186		\$ 24,581,550	\$ 16,563,261
F29 Long-term Debt	\$ 17,947,504	\$ 357,271		\$ 80,000	\$ 18,224,775
F41 Capital Project	\$ 61,968,324	\$ 5,474,230		\$ 17,427,334	\$ 50,015,220
F44 Bond 2014	\$ 74,543,292	\$ 1,369,756		\$ 23,221,936	\$ 52,691,112
F51 Bookstore	\$ 2,169,249	\$ 3,422,713		\$ 4,699,676	\$ 892,286
F52 Cafeteria	\$ 1,199,189	\$ 1,450,290		\$ 2,022,719	\$ 626,760
F61 Self Insurance	\$ 436,876	\$ 2,813,478		\$ 2,272,908	\$ 977,446
F69 Retiree Benefits	\$ 13,250,890	\$ 1,263,768		\$ 1,000,004	\$ 13,514,654
F71 Student Organization	\$ 1,072,791	\$ 330,920		\$ 319,237	\$ 1,084,474
F72 Student Representation Fee	\$ 175,824	\$ 129,077		\$ 150,237	\$ 154,664
F73 Student Center	\$ 1,497,676	\$ 224,686		\$ 201,565	\$ 1,520,797
F74 Financial Aid	\$ -	\$ 63,975,777		\$ 63,975,777	\$ -
F75 Scholarship Trust	\$ 516,184	\$ 10,181		\$ 22,052	\$ 504,313
F77 OPEB Irrevocable Trust	\$ 203,249,552	\$ 11,162,429		\$ 620,400	\$ 213,791,581
Total	\$ 518,987,441	\$ 469,169,716		\$ 510,446,379	\$ 477,710,778


\$988.2M

Table 9

**ADOPTION BUDGET
FISCAL YEAR 2025-26**

5. CONCLUSION

4CD stands at a pivotal moment as it adopts the 2025-26 budget. This budget reflects a deliberate and strategic response to the evolving fiscal landscape—one shaped by the expiration of Hold Harmless protections and the absence of new revenue sources. While remaining optimistic about enrollment recovery, 4CD must now confront the reality that anticipated COLA increases can no longer be assumed. This underscores the urgency and importance of 4CD's Districtwide efforts to restore and grow student enrollment.

4CD is entering a period that demands fiscal discipline, operational efficiency, and thoughtful prioritization. Although district-level reserves provide temporary relief, they are not a long-term solution. Sustainable financial health will require targeted reductions at the college level, guided by transparency, collaboration, and a steadfast commitment to minimizing impact on students.

4CD will continue to advocate vigorously for equitable funding while remaining focused on its mission of educational excellence and student success during times of fiscal constraint. 4CD will lead with clarity, act with integrity, and remain resilient in its pursuit of a stronger, more sustainable future for its students and communities.

6. ADOPTION BUDGET – FISCAL YEAR 2025-26

The Adoption Budget for Fiscal Year 2025-26 is presented to the Governing Board for approval. The Adoption Budget is structured into four parts.

- 6.1** Summary Overview, Unrestricted General Fund, Ongoing
- 6.2** Section I, Unrestricted General Fund, Ongoing
- 6.3** Section II, Unrestricted General Fund, One Time
- 6.4** Section III, All Funds

CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2025-2026 ADOPTION BUDGET
SUMMARY OVERVIEW
For ONGOING GENERAL UNRESTRICTED FUNDS

Summary Overview: 2025-2026 ADOPTION BUDGET - Unrestricted General Fund, Ongoing

	CCC	DVC	LMC	Subtotal	DO/DW Services	Districtwide Operations	TOTAL
BUDGET RESOURCES							
BEGINNING FUND BALANCE, July, 01, 2025							
Total Beginning Fund Balance	432,839	5,326,725	2,462,648	8,222,212	1,530,516	46,347,580	56,100,308
REVENUES							
Apportionment Revenue							
State Funding	-	-	-	-	-	55,156,661	55,156,661
Property Taxes	-	-	-	-	-	153,289,378	153,289,378
Local Funding	-	-	-	-	-	8,109,293	8,109,293
Student Enrollment Fees, 98%	-	-	-	-	-	13,386,382	13,386,382
Subtotal	-	-	-	-	-	229,941,714	229,941,714
Federal Revenues	-	-	4,845	4,845	-	-	4,845
State Revenues <i>(exclusive of Apportionment revenue)</i>	435,313	2,312,171	886,705	3,634,189	-	11,647,163	15,281,352
Local Revenues, SB 361 Revenue Allocation	285,869	1,526,164	112,027	1,924,060	-	10,821,782	12,745,842
Local Revenues beyond SB 361 Revenue Allocation	857,613	375,711	665,000	1,898,324	1,525,000	-	3,423,324
Other Financing Sources	-	-	-	-	2,000	-	2,000
Interfund Transfers in	-	-	80,000	80,000	-	-	80,000
Intrafund and Subfund Transfers In	2,514,630	722,332	317,196	3,554,158	137,278	35,903,541	39,594,977
District and Inter-campus Subsidy	-	-	-	-	-	-	-
Total Current Revenue	4,093,425	4,936,378	2,065,773	11,095,576	1,664,278	288,314,200	301,074,054
Operating Allocation	36,851,025	101,305,249	53,247,916	191,404,190	22,807,073	-	214,211,263
TOTAL RESOURCES	41,377,289	111,568,352	57,776,337	210,721,978	26,001,867	334,661,780	571,385,625

Summary Overview: 2025-2026 ADOPTION BUDGET - Unrestricted General Fund, Ongoing

	CCC	DVC	LMC	Subtotal	DO/DW Services	Districtwide Operations	TOTAL
BUDGET USES							
Expenditures:							
Salaries							
Full-time Faculty, Instructional & Non-Instructional	10,503,895	27,412,853	13,184,802	51,101,550	-	-	51,101,550
Part-time Faculty, Instructional & Non-Instructional	8,674,859	23,470,680	9,591,988	41,737,527	-	273,529	42,011,056
Academic Managers	2,321,039	4,261,972	2,961,360	9,544,371	1,442,010	168,720	11,155,101
Classified Managers	1,478,093	1,643,484	1,801,224	4,922,801	3,953,227	-	8,876,028
Full-time Classified	5,380,578	14,598,381	8,028,269	28,007,228	7,678,524	213,684	35,899,436
Hourly classified, students, other	740,766	1,363,902	1,190,744	3,295,412	832,304	27,593	4,155,309
Total Salaries	29,099,230	72,751,272	36,758,387	138,608,889	13,906,065	683,526	153,198,480
Employee Benefits	11,293,578	28,874,597	15,556,147	55,724,322	7,580,939	14,610,349	77,915,610
Total Salaries and Benefits	40,392,808	101,625,869	52,314,534	194,333,211	21,487,004	15,293,875	231,114,090
Supplies	409,797	1,515,692	947,289	2,872,778	292,697	1,500	3,166,975
Operating expenses	2,017,996	3,280,046	2,264,439	7,562,481	3,293,541	14,837,553	25,693,575
Equipment and Capital Outlay	277,252	134,200	67,506	478,958	115,700	1,003,549	1,598,207
Other Outgo	73,000	149,097	97,000	319,097	-	5,604,791	5,923,888
Intrafund and Subfund Transfers Out	16,700	-	-	16,700	-	251,606,782	251,623,482
TOTAL USES	43,187,553	106,704,904	55,690,768	205,583,225	25,188,942	288,348,050	519,120,217
Net Revenues over/(under) Expenditures	(2,243,103)	(463,277)	(377,079)	(3,083,459)	(717,591)	(33,850)	(3,834,900)
ENDING FUND BALANCE, June, 30, 2026	(1,810,264)	4,863,448	2,085,569	5,138,753	812,925	46,313,730	52,265,408
Components of Ending Fund Balance (Reserves)							
Minimum Reserve - 1% per site, 5% Districtwide	431,709	3,946,131	575,383	4,953,223	251,889	-	5,205,112
BP 5033 Required Reserve	-	-	-	-	-	44,591,706	44,591,706
Designated Reserves - Deficit Reserves, 5% Board Reserve	69,835	727,420	634,347	1,431,602	56,063	1,107,889	2,595,554
Undesignated Reserves	(2,311,808)	189,897	875,839	(1,246,072)	504,973	614,135	(126,964)
	(1,810,264)	4,863,448	2,085,569	5,138,753	812,925	46,313,730	52,265,408

CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2025-2026 ADOPTION BUDGET
SECTION - I
For ONGOING GENERAL UNRESTRICTED FUNDS

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Operating

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adopted Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
<u>Sources:</u>						
8610 General Apportionment Revenue	42,664,723	45,121,352	28,340,433	20,354,214	20,354,214	21,919,784
8630 Education Protection Account	14,340,328	23,896,975	29,346,908	43,908,664	43,908,664	33,236,877
8671 Homeowners Revenue	593,748	587,337	670,473	583,216	583,216	691,917
8672 In Lieu of Taxes (wildlife)	4,030	4,382	4,145	4,509	4,509	4,278
8811 Tax Allocation, Secured Roll Revenue	107,481,838	113,534,014	121,949,696	118,571,935	118,571,935	125,850,169
8812 Tax Allocation, Supplemental Roll Revenue	3,787,555	2,990,931	3,720,858	2,375,563	2,375,563	3,839,867
8813 Tax Allocation, Unsecured Roll Revenue	3,280,945	4,186,395	3,444,817	4,218,028	4,218,028	3,554,997
8817 ERAF	17,097,020	17,814,278	18,748,493	18,001,423	18,001,423	19,348,150
8919 Redevelopment Agency Revenue/Residual	8,163,112	9,094,282	7,857,961	8,979,983	8,979,983	8,109,293
8874 98% of Enrollment Fees	12,606,596	13,386,382	13,659,573	12,944,179	12,944,179	13,386,382
Apportionment Revenues	\$ 210,019,895	\$ 230,616,328	\$ 227,743,357	\$ 229,941,714	\$ 229,941,714	\$ 229,941,714
8160 Veterans Education	2,016	2,208	4,845	4,845	2,624	4,845
Total Federal Revenues	\$ 2,016	\$ 2,208	\$ 4,845	\$ 4,845	\$ 2,624	\$ 4,845
8613 Apprenticeship Revenue	1,067,198	934,954	1,061,790	1,061,790	879,201	899,880
8614 Part Time Instructor Pay Increase	677,904	647,140	626,915	626,915	626,915	529,705
8617 Part Time Office Hours	1,331,160	1,632,394	1,326,376	3,452,972	3,452,972	1,083,515
8618 Part Time Health Revenue	414,172	529,105	426,160	3,193,574	3,193,574	3,193,574
8620 General Categorical Programs	256,280	227,540	273,434	273,434	219,135	273,434
8680 Lottery Revenue	6,541,356	6,528,359	5,353,921	5,083,577	5,083,577	4,432,130
8690 State Tax Subventions	4,926,373	4,989,981	4,908,112	4,984,482	4,984,482	4,869,114
Total Other State Revenues	\$ 15,214,443	\$ 15,489,473	\$ 13,976,708	\$ 18,676,744	\$ 18,439,856	\$ 15,281,352

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Operating

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adopted Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
8820 Contributions and Gifts	30,000	26,700	-	1,013	1,013	-
8830 Contract Services	-	-	-	-	10,800	-
8840 Sales and Commissions	13,522	8,387	-	7,963	7,962	-
8851 Rentals and Leases	103,129	168,395	200,822	236,226	236,226	200,822
8860 Interest and Investment Income	5,176,040	7,788,651	1,500,000	6,774,582	6,774,582	1,500,000
8874 2% of Enrollment Fees	75,437	273,191	273,202	273,202	28,455	264,171
8870 Other Student Fees and Charges	1,171,662	1,288,531	1,333,652	1,400,915	1,340,130	1,325,719
8880 Nonresident Tuition	10,435,981	11,694,871	11,634,994	11,545,179	11,545,178	10,821,782
8880 Other Student Fees	393,706	200,700	750,000	25,664	323,091	334,170
8890 Other Local Revenues	1,433,138	1,522,230	1,434,850	1,777,378	1,568,890	1,722,502
Total Other Local Revenues	\$ 18,832,615	\$ 22,971,656	\$ 17,127,520	\$ 22,042,122	\$ 21,836,327	\$ 16,169,166
Total Revenues	\$ 244,068,969	\$ 269,079,665	\$ 258,852,430	\$ 270,665,425	\$ 270,220,521	\$ 261,397,077
8900 Other Financing Sources, Miscellaneous	263	296	-	6,666	6,666	-
8910 Proceeds of General Fixed Assets	21,544	13,889	2,000	2,266	23,943	2,000
8980 Interfund Transfers In	12,869	13,289	80,000	261,923	181,924	80,000
8990 Intrafund and Subfund Transfers In	30,181,442	31,077,763	34,822,997	36,093,525	36,111,662	39,594,977
8994 Operating Allocation	196,815,881	209,508,497	214,211,263	214,655,662	214,655,662	214,211,263
Total Other Financing Sources	\$ 227,031,999	\$ 240,613,734	\$ 249,116,260	\$ 251,020,042	\$ 250,979,857	\$ 253,888,240
Total Revenues and Other Financing Sources	\$ 471,100,968	\$ 509,693,399	\$ 507,968,690	\$ 521,685,467	\$ 521,200,378	\$ 515,285,317

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Operating

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adopted Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
<u>Uses:</u>						
1100 Monthly Instructional Salary	38,208,748	40,996,189	43,669,009	43,593,798	39,768,974	41,424,492
1200 Noninstructional Salaries Full Time	18,246,408	18,450,794	20,079,824	20,169,812	19,820,939	20,832,159
1300 Instructional Salaries Part Time	33,041,729	36,714,847	35,746,156	38,296,156	40,782,850	40,045,620
1400 Noninstructional Salaries Part Time	2,984,242	2,800,986	916,541	1,032,095	2,152,386	1,965,436
Total Academic Salaries	\$ 92,481,127	\$ 98,962,816	\$ 100,411,530	\$ 103,091,861	\$ 102,525,149	\$ 104,267,707
2100 Noninstructional Salaries Full Time	32,854,963	35,570,955	41,008,523	40,235,676	37,863,198	40,603,135
2200 Instructional Aides Full Time	4,274,585	3,662,059	4,179,356	4,179,356	3,774,609	4,172,329
2300 Variable Non-Instructional	3,846,560	4,091,387	2,953,814	2,368,421	3,562,741	3,072,642
2400 Variable Classroom Aide	874,939	814,515	836,682	850,053	1,135,426	1,011,696
2500 Variable Manager/Supervisor Short Term Hourly	6,177	-	-	-	-	-
2600 Variable Aide Other	104,146	139,405	131,809	131,809	94,090	70,971
Total Classified Salaries	\$ 41,961,370	\$ 44,278,321	\$ 49,110,184	\$ 47,765,315	\$ 46,430,064	\$ 48,930,773
3000 Benefits	62,946,667	66,940,909	74,557,075	73,414,516	74,346,441	77,915,610
Total Salaries and Benefits	\$ 197,389,164	\$ 210,182,046	\$ 224,078,789	\$ 224,271,692	\$ 223,301,654	\$ 231,114,090
4000 Supplies and Materials	\$ 1,423,359	\$ 1,576,020	\$ 3,240,189	\$ 2,796,746	\$ 2,574,149	\$ 3,166,975

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Operating

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adopted Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
5100 Consultants	1,164,905	1,432,578	1,316,977	1,388,227	1,322,865	1,411,829
5200 Travel	679,976	939,354	936,127	1,047,566	848,381	1,150,707
5300 Dues and Memberships	468,961	507,407	351,953	434,734	476,699	477,577
5400 Insurance	1,088,187	1,419,926	1,389,659	1,379,386	1,496,610	1,273,251
5500 Utilities and Housekeeping	6,960,815	7,771,840	9,128,929	9,001,809	9,061,804	9,946,368
5600 Contract Services	5,639,232	6,505,344	5,697,070	6,125,570	6,797,235	6,600,682
5690 Other Operating Expenses	1,467,327	1,396,668	1,574,371	1,525,655	1,614,452	1,378,818
5700 Legal/Elections/Audit Expenses	1,900,942	647,923	1,742,960	1,186,416	1,181,801	1,648,480
5800 Other Services and Expenses	1,153,077	1,541,668	1,401,591	1,512,577	1,740,068	1,752,387
5900 Interprogram Charges (credits)	(6,806)	(8,440)	54,598	54,258	(1,774)	53,476
Total Other Operating Expenses	\$ 20,516,616	\$ 22,154,268	\$ 23,594,235	\$ 23,656,198	\$ 24,538,141	\$ 25,693,575
6100 Sites and Site Improvements	1,000	-	1,500	1,500	-	1,500
6200 Buildings	11,319	22,891	21,000	38,000	39,992	21,000
6300 Library Books	(332)	1,979	24,748	17,226	1,263	15,748
6400 Equipment	355,859	254,271	1,379,881	1,003,230	918,089	1,559,959
Total Capital Outlay	\$ 367,846	\$ 279,141	\$ 1,427,129	\$ 1,059,956	\$ 959,344	\$ 1,598,207
7300 Interfund Transfers Out	10,576,302	14,913,956	3,089,541	7,905,263	7,953,060	5,921,791
7600 Other Student Payments	600	-	2,097	2,097	-	2,097
7700 Cost of Goods Sold	1,079	-	-	-	-	-
7800 Intrafund and Subfund Transfers Out	38,122,414	37,577,764	34,822,997	40,858,525	40,876,663	37,412,219
7894 Operating Allocation from	196,815,881	209,508,497	214,211,263	214,655,662	214,655,662	214,211,263
Total Transfers and Other Outgo	\$ 245,516,276	\$ 262,000,217	\$ 252,125,898	\$ 263,421,547	\$ 263,485,385	\$ 257,547,370
Total Expenses	\$ 465,213,261	\$ 496,191,692	\$ 504,466,240	\$ 515,206,139	\$ 514,858,673	\$ 519,120,217

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Operating

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adopted Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
Net Revenues Over (Under) Expenses	\$ 5,887,707	\$ 13,501,707	\$ 3,502,450	\$ 6,479,328	\$ 6,341,705	\$ (3,834,900)
Beginning Fund Balance	30,238,467	36,126,174	49,612,645	49,627,881	49,627,881	56,100,308
Ending Fund Balance	\$ 36,126,174	\$ 49,627,881	\$ 53,115,095	\$ 56,107,209	\$ 55,969,586	\$ 52,265,408
<u>Board and College / DO Restricted Reserves</u>						
7914 BP 5033 Required Reserve	-	-	42,580,511	42,580,511	-	44,591,706
7903 Deficit Funding Reserve	-	-	4,569,508	4,569,508	-	413,665
7904 College/DO Local Reserves (1% minimum)	-	-	2,778,650	2,718,650	-	5,205,112
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	1,694,779	1,577,508	-	2,092,948
			<u>51,712,389</u>	<u>51,535,118</u>		<u>52,392,372</u>
<u>Unrestricted Reserves</u>						
7997 Undesignated District Reserves	-	-	82,326	2,633,074	-	614,135
7999 Undesignated College and DO Reserves	-	-	1,320,380	1,939,017	-	(741,099)
			<u>1,402,706</u>	<u>4,572,091</u>		<u>-126,964</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 53,115,095	\$ 56,107,209	\$ -	\$ 52,265,408

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Contra Costa College, Operating

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adopted Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
<u>Sources:</u>						
8613 Apprenticeship Revenue	21,344	18,699	16,029	16,029	17,584	-
8618 Part Time Health Revenue	-	-	-	499,349	499,349	371,666
8620 General Categorical Programs	52,255	48,296	63,647	63,647	48,934	63,647
Total Other State Revenues	\$ 73,599	\$ 66,995	\$ 79,676	\$ 579,025	\$ 565,867	\$ 435,313
8820 Contributions and Gifts	30,000	26,700	-	1,013	1,013	-
8840 Sales and Commissions	15	-	-	90	90	-
8851 Rentals and Leases	59,913	63,476	80,000	80,454	80,454	80,000
8874 2% of Enrollment Fees	13,802	31,508	31,519	31,519	11,850	32,207
8870 Other Student Fees and Charges	108,126	162,808	144,208	165,016	258,425	239,492
8880 Other Student Fees	67,888	33,907	350,000	13,957	61,484	14,170
8890 Other Local Revenues	389,863	491,369	494,961	533,015	365,303	777,613
Total Other Local Revenues	\$ 669,607	\$ 809,768	\$ 1,100,688	\$ 825,064	\$ 778,619	\$ 1,143,482
Total Revenues	\$ 743,206	\$ 876,763	\$ 1,180,364	\$ 1,404,089	\$ 1,344,486	\$ 1,578,795
8910 Proceeds of General Fixed Assets	11,418	4,613	-	266	5,121	-
8980 Interfund Transfers In	12,869	13,289	-	181,923	181,924	-
8990 Intrafund and Subfund Transfers In	333,694	314,972	328,729	2,885,728	2,879,345	2,514,630
8994 Operating Allocation	34,055,569	36,472,251	36,851,025	36,923,408	36,923,408	36,851,025
Total Other Financing Sources	\$ 34,413,550	\$ 36,805,125	\$ 37,179,754	\$ 39,991,325	\$ 39,989,798	\$ 39,365,655
Total Revenues and Other Financing Sources	\$ 35,156,756	\$ 37,681,888	\$ 38,360,118	\$ 41,395,414	\$ 41,334,284	\$ 40,944,450

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Contra Costa College, Operating

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adopted Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
<u>Uses:</u>						
1100 Monthly Instructional Salary	6,667,957	7,690,968	8,242,188	8,242,188	7,803,194	8,382,366
1200 Noninstructional Salaries Full Time	3,953,249	4,110,800	4,306,011	4,306,011	4,221,395	4,442,568
1300 Instructional Salaries Part Time	6,494,319	7,139,900	5,536,913	8,086,913	8,121,634	8,121,634
1400 Noninstructional Salaries Part Time	784,462	727,299	375,001	591,325	686,268	553,225
Total Academic Salaries	\$ 17,899,987	\$ 19,668,967	\$ 18,460,113	\$ 21,226,437	\$ 20,832,491	\$ 21,499,793
2100 Noninstructional Salaries Full Time	4,980,598	5,386,770	6,044,776	5,986,801	5,529,311	6,109,309
2200 Instructional Aides Full Time	613,347	601,853	720,789	720,789	715,786	749,362
2300 Variable Non-Instructional	1,022,363	942,272	501,977	464,654	711,036	548,157
2400 Variable Classroom Aide	34,381	16,344	19,000	32,000	104,644	192,609
Total Classified Salaries	\$ 6,650,689	\$ 6,947,239	\$ 7,286,542	\$ 7,204,244	\$ 7,060,777	\$ 7,599,437
3000 Benefits	8,619,855	9,570,557	10,572,039	10,572,161	10,901,784	11,293,578
Total Salaries and Benefits	\$ 33,170,531	\$ 36,186,763	\$ 36,318,694	\$ 39,002,842	\$ 38,795,052	\$ 40,392,808
4000 Supplies and Materials	\$ 305,449	\$ 296,777	\$ 400,001	\$ 53,956	\$ 549,398	\$ 409,797
5100 Consultants	100,439	90,167	39,955	96,275	143,175	101,900
5200 Travel	95,037	212,770	141,771	242,595	186,109	219,729
5300 Dues and Memberships	94,229	115,479	61,870	130,438	80,375	105,200
5400 Insurance	43,423	150,485	144,208	144,208	253,562	239,492
5500 Utilities and Housekeeping	30,213	25,283	46,861	15,956	16,441	34,311
5600 Contract Services	1,021,780	700,573	733,923	634,333	701,493	795,460
5690 Other Operating Expenses	101,884	261,202	490,212	166,600	262,204	250,284
5800 Other Services and Expenses	88,596	119,468	69,024	80,010	594,711	271,620
Total Other Operating Expenses	\$ 1,575,601	\$ 1,675,427	\$ 1,727,824	\$ 1,510,415	\$ 2,238,070	\$ 2,017,996

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Contra Costa College, Operating

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adopted Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
6200 Buildings	11,319	22,891	21,000	38,000	39,992	21,000
6300 Library Books	-	-	10,500	247	1,204	1,500
6400 Equipment	17,850	2,288	76,656	83,227	54,966	254,752
Total Capital Outlay	\$ 29,169	\$ 25,179	\$ 108,156	\$ 121,474	\$ 96,162	\$ 277,252
7300 Interfund Transfers Out	68,617	52,329	73,000	73,000	68,139	73,000
7600 Other Student Payments	600	-	-	-	-	-
7800 Intrafund and Subfund Transfers Out	-	-	16,700	16,700	40,263	16,700
Total Transfers and Other Outgo	\$ 69,217	\$ 52,329	\$ 89,700	\$ 89,700	\$ 108,402	\$ 89,700
Total Expenses	\$ 35,149,967	\$ 38,236,475	\$ 38,644,375	\$ 40,778,387	\$ 41,787,084	\$ 43,187,553
Net Revenues Over (Under) Expenses	\$ 6,789	\$ (554,587)	\$ (284,257)	\$ 617,027	\$ (452,800)	\$ (2,243,103)
Beginning Fund Balance	1,429,718	1,436,507	868,634	881,920	881,920	432,839
Ending Fund Balance	\$ 1,436,507	\$ 881,920	\$ 584,377	\$ 1,498,947	\$ 429,120	\$ (1,810,264)
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	97,629	97,629	-	69,835
7904 College/DO Local Reserves (1% minimum)	-	-	386,277	386,277	-	431,709
7900 Designated Reserves	-	-	100,467	252,221	-	-
			<u>584,373</u>	<u>736,127</u>		<u>501,544</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	4	762,820	-	(2,311,808)
			<u>4</u>	<u>762,820</u>		<u>-2,311,808</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 584,377	\$ 1,498,947	\$ -	\$ (1,810,264)

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Diablo Valley College, Operating

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adopted Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
<u>Sources:</u>						
8613 Apprenticeship Revenue	1,045,854	916,255	1,045,761	1,045,761	861,617	899,880
8618 Part Time Health Revenue	-	-	-	1,611,872	1,611,872	1,277,504
8620 General Categorical Programs	127,097	110,857	134,787	134,787	104,183	134,787
Total Other State Revenues	\$ 1,172,951	\$ 1,027,112	\$ 1,180,548	\$ 2,792,420	\$ 2,577,672	\$ 2,312,171
8830 Contract Services	-	-	-	-	10,800	-
8840 Sales and Commissions	13,507	8,387	-	7,873	7,872	-
8851 Rentals and Leases	40,035	70,822	70,822	101,704	101,704	70,822
8874 2% of Enrollment Fees	13,438	173,335	173,335	173,335	(41,077)	165,627
8870 Other Student Fees and Charges	999,304	1,076,573	1,166,333	1,185,653	1,009,455	1,040,537
8880 Other Student Fees	296,718	156,900	400,000	3,171	241,309	320,000
8890 Other Local Revenues	254,873	304,889	304,889	467,973	394,056	304,889
Total Other Local Revenues	\$ 1,617,875	\$ 1,790,906	\$ 2,115,379	\$ 1,939,709	\$ 1,724,119	\$ 1,901,875
Total Revenues	\$ 2,790,826	\$ 2,818,018	\$ 3,295,927	\$ 4,732,129	\$ 4,301,791	\$ 4,214,046
8900 Other Financing Sources, Miscellaneous	263	296	-	6,666	6,666	-
8910 Proceeds of General Fixed Assets	2,743	2,906	-	-	7,782	-
8990 Intrafund and Subfund Transfers In	1,094,819	955,268	856,114	858,776	869,438	722,332
8994 Operating Allocation	92,886,682	98,663,373	101,305,249	101,523,627	101,523,627	101,305,249
Total Other Financing Sources	\$ 93,984,507	\$ 99,621,843	\$ 102,161,363	\$ 102,389,069	\$ 102,407,513	\$ 102,027,581
Total Revenues and Other Financing Sources	\$ 96,775,333	\$ 102,439,861	\$ 105,457,290	\$ 107,121,198	\$ 106,709,304	\$ 106,241,627

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Diablo Valley College, Operating

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adopted Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
<u>Uses:</u>						
1100 Monthly Instructional Salary	21,602,219	22,670,260	24,145,254	24,145,254	22,613,195	22,487,389
1200 Noninstructional Salaries Full Time	8,480,878	8,531,032	9,221,402	9,221,234	8,624,212	9,187,436
1300 Instructional Salaries Part Time	17,624,115	19,751,129	20,633,034	20,633,034	21,675,883	22,528,538
1400 Noninstructional Salaries Part Time	1,221,890	1,058,334	196,775	219,068	1,057,521	942,142
Total Academic Salaries	\$ 48,929,102	\$ 52,010,755	\$ 54,196,465	\$ 54,218,590	\$ 53,970,811	\$ 55,145,505
2100 Noninstructional Salaries Full Time	11,512,153	12,493,956	14,864,815	14,709,774	13,585,845	14,522,203
2200 Instructional Aides Full Time	2,258,678	1,684,164	1,870,128	1,870,128	1,555,262	1,719,662
2300 Variable Non-Instructional	1,498,487	1,629,734	871,836	818,902	1,568,789	898,214
2400 Variable Classroom Aide	450,830	316,708	490,548	490,919	478,015	460,306
2500 Variable Manager/Supervisor Short Term Hourly	6,177	-	-	-	-	-
2600 Variable Aide Other	49,622	77,240	66,220	66,220	36,930	5,382
Total Classified Salaries	\$ 15,775,947	\$ 16,201,802	\$ 18,163,547	\$ 17,955,943	\$ 17,224,841	\$ 17,605,767
3000 Benefits	24,311,558	25,644,971	28,421,753	28,421,753	28,605,399	28,874,597
Total Salaries and Benefits	\$ 89,016,607	\$ 93,857,528	\$ 100,781,765	\$ 100,596,286	\$ 99,801,051	\$ 101,625,869
4000 Supplies and Materials	\$ 611,008	\$ 581,902	\$ 1,849,894	\$ 1,623,982	\$ 1,051,025	\$ 1,515,692
5100 Consultants	191,328	208,841	167,884	167,884	212,352	192,360
5200 Travel	297,212	359,455	313,980	329,605	328,874	325,182
5300 Dues and Memberships	111,066	126,974	62,790	66,290	121,767	70,544
5400 Insurance	862,007	1,015,329	1,004,882	1,006,433	991,112	988,069
5500 Utilities and Housekeeping	123,484	58,441	41,350	2,450	58,074	2,500
5600 Contract Services	617,276	1,064,051	813,723	845,882	1,296,498	1,114,511
5690 Other Operating Expenses	738,509	729,455	391,928	645,018	913,161	517,613
5800 Other Services and Expenses	17,265	41,106	46,567	46,567	26,935	69,267
Total Other Operating Expenses	\$ 2,958,147	\$ 3,603,652	\$ 2,843,104	\$ 3,110,129	\$ 3,948,773	\$ 3,280,046

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Diablo Valley College, Operating

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adopted Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
6300 Library Books	(332)	1,692	-	2,731	59	-
6400 Equipment	145,596	133,155	132,218	90,218	109,575	134,200
Total Capital Outlay	\$ 145,264	\$ 134,847	\$ 132,218	\$ 92,949	\$ 109,634	\$ 134,200
7300 Interfund Transfers Out	2,083,606	3,160,095	125,000	1,525,000	1,536,812	147,000
7600 Other Student Payments	-	-	2,097	2,097	-	2,097
7800 Intrafund and Subfund Transfers Out	1,539,730	800,000	-	-	32,351	-
Total Transfers and Other Outgo	\$ 3,623,336	\$ 3,960,095	\$ 127,097	\$ 1,527,097	\$ 1,569,163	\$ 149,097
Total Expenses	\$ 96,354,362	\$ 102,138,024	\$ 105,734,078	\$ 106,950,443	\$ 106,479,646	\$ 106,704,904
Net Revenues Over (Under) Expenses	\$ 420,971	\$ 301,837	\$ (276,788)	\$ 170,755	\$ 229,658	\$ (463,277)
Beginning Fund Balance	4,363,040	4,784,011	5,086,105	5,085,848	5,085,848	5,326,725
Ending Fund Balance	\$ 4,784,011	\$ 5,085,848	\$ 4,809,317	\$ 5,256,603	\$ 5,315,506	\$ 4,863,448
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	2,568,280	2,568,280	-	194,323
7904 College/DO Local Reserves (1% minimum)	-	-	1,516,990	1,516,990	-	3,946,131
7900 Designated Reserves	-	-	151,265	157,532	-	533,097
			<u>4,236,535</u>	<u>4,242,802</u>		<u>4,673,551</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	572,782	1,013,801	-	189,897
			<u>572,782</u>	<u>1,013,801</u>		<u>189,897</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 4,809,317	\$ 5,256,603	\$ -	\$ 4,863,448

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Los Medanos College, Operating

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adopted Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
Sources:						
8160 Veterans Education	2,016	2,208	4,845	4,845	2,624	4,845
Total Federal Revenues	\$ 2,016	\$ 2,208	\$ 4,845	\$ 4,845	\$ 2,624	\$ 4,845
8618 Part Time Health Revenue	-	-	-	975,813	975,813	811,705
8620 General Categorical Programs	76,928	68,387	75,000	75,000	66,018	75,000
Total Other State Revenues	\$ 76,928	\$ 68,387	\$ 75,000	\$ 1,050,813	\$ 1,041,831	\$ 886,705
8851 Rentals and Leases	3,181	34,097	50,000	54,068	54,068	50,000
8874 2% of Enrollment Fees	48,197	68,348	68,348	68,348	57,682	66,337
8870 Other Student Fees and Charges	64,232	49,150	23,111	50,246	72,250	45,690
8880 Other Student Fees	29,100	9,893	-	8,536	20,298	-
8890 Other Local Revenues	695,908	698,001	615,000	755,825	770,218	615,000
Total Other Local Revenues	\$ 840,618	\$ 859,489	\$ 756,459	\$ 937,023	\$ 974,516	\$ 777,027
Total Revenues	\$ 919,562	\$ 930,084	\$ 836,304	\$ 1,992,681	\$ 2,018,971	\$ 1,668,577
8910 Proceeds of General Fixed Assets	3,433	6,370	-	-	7,790	-
8980 Interfund Transfers In	-	-	80,000	80,000	-	80,000
8990 Intrafund and Subfund Transfers In	438,334	362,786	429,277	437,352	441,949	317,196
8994 Operating Allocation	48,918,643	52,066,503	53,247,916	53,354,239	53,354,239	53,247,916
Total Other Financing Sources	\$ 49,360,410	\$ 52,435,659	\$ 53,757,193	\$ 53,871,591	\$ 53,803,978	\$ 53,645,112
Total Revenues and Other Financing Sources	\$ 50,279,972	\$ 53,365,743	\$ 54,593,497	\$ 55,864,272	\$ 55,822,949	\$ 55,313,689

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Los Medanos College, Operating

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adopted Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
<u>Uses:</u>						
1100 Monthly Instructional Salary	9,938,572	10,634,961	11,281,567	11,206,356	9,352,585	10,554,737
1200 Noninstructional Salaries Full Time	4,588,438	4,615,648	5,004,549	5,094,705	5,445,328	5,591,425
1300 Instructional Salaries Part Time	8,923,295	9,823,818	9,576,209	9,576,209	10,985,333	9,395,448
1400 Noninstructional Salaries Part Time	775,531	860,870	71,540	41,540	227,581	196,540
Total Academic Salaries	\$ 24,225,836	\$ 25,935,297	\$ 25,933,865	\$ 25,918,810	\$ 26,010,827	\$ 25,738,150
2100 Noninstructional Salaries Full Time	6,274,084	6,468,774	8,381,823	8,381,823	7,627,110	8,126,188
2200 Instructional Aides Full Time	1,402,560	1,376,042	1,588,439	1,588,439	1,503,561	1,703,305
2300 Variable Non-Instructional	452,855	503,587	740,339	272,765	452,784	766,374
2400 Variable Classroom Aide	389,728	481,463	327,134	327,134	552,767	358,781
2600 Variable Aide Other	54,524	62,165	65,589	65,589	57,160	65,589
Total Classified Salaries	\$ 8,573,751	\$ 8,892,031	\$ 11,103,324	\$ 10,635,750	\$ 10,193,382	\$ 11,020,237
3000 Benefits	12,091,765	13,087,284	14,551,447	14,558,552	14,951,413	15,556,147
Total Salaries and Benefits	\$ 44,891,352	\$ 47,914,612	\$ 51,588,636	\$ 51,113,112	\$ 51,155,622	\$ 52,314,534
4000 Supplies and Materials	\$ 328,480	\$ 461,533	\$ 690,444	\$ 825,385	\$ 724,989	\$ 947,289
5100 Consultants	170,653	151,228	172,921	173,851	182,564	164,265
5200 Travel	117,230	136,788	139,272	138,882	131,425	185,880
5300 Dues and Memberships	97,357	96,477	61,493	58,667	97,001	122,033
5400 Insurance	-	41,183	23,111	23,111	45,992	45,690
5500 Utilities and Housekeeping	49,850	50,839	33,092	33,092	51,950	32,392
5600 Contract Services	648,816	1,278,749	988,817	988,817	1,183,549	1,075,643
5690 Other Operating Expenses	515,395	218,255	479,421	479,744	219,449	374,210
5800 Other Services and Expenses	60,639	93,460	200,850	200,850	31,043	210,850
5900 Interprogram Charges (credits)	(6,825)	(8,467)	54,598	54,258	(1,798)	53,476
Total Other Operating Expenses	\$ 1,653,115	\$ 2,058,512	\$ 2,153,575	\$ 2,151,272	\$ 1,941,175	\$ 2,264,439

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Los Medanos College, Operating

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adopted Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
6300 Library Books	-	287	14,248	14,248	-	14,248
6400 Equipment	52,586	41,837	53,258	53,258	59,366	53,258
Total Capital Outlay	\$ 52,586	\$ 42,124	\$ 67,506	\$ 67,506	\$ 59,366	\$ 67,506
7300 Interfund Transfers Out	2,184,079	1,144,032	139,000	1,424,000	1,464,846	97,000
7700 Cost of Goods Sold	1,079	-	-	-	-	-
7800 Intrafund and Subfund Transfers Out	1,168,446	1,700,000	-	500,000	511,163	-
Total Transfers and Other Outgo	\$ 3,353,604	\$ 2,844,032	\$ 139,000	\$ 1,924,000	\$ 1,976,009	\$ 97,000
Total Expenses	\$ 50,279,137	\$ 53,320,813	\$ 54,639,161	\$ 56,081,275	\$ 55,857,161	\$ 55,690,768
Net Revenues Over (Under) Expenses	\$ 835	\$ 44,930	\$ (45,664)	\$ (217,003)	\$ (34,212)	\$ (377,079)
Beginning Fund Balance	2,445,632	2,446,467	2,493,008	2,491,397	2,491,397	2,462,648
Ending Fund Balance	\$ 2,446,467	\$ 2,491,397	\$ 2,447,344	\$ 2,274,394	\$ 2,457,185	\$ 2,085,569
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	1,331,533	1,331,533	-	105,464
7904 College/DO Local Reserves (1% minimum)	-	-	575,383	575,383	-	575,383
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	451,470	163,455	-	439,942
			<u>2,447,327</u>	<u>2,159,312</u>		<u>1,209,730</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	17	115,082	-	875,839
			<u>17</u>	<u>115,082</u>		<u>875,839</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 2,447,344	\$ 2,274,394	\$ -	\$ 2,085,569

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - District Services, Operating

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adopted Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
<u>Sources:</u>						
8860 Interest and Investment Income	5,176,040	7,788,651	1,500,000	6,774,582	6,774,582	1,500,000
8890 Other Local Revenues	92,494	27,971	20,000	20,565	39,313	25,000
Total Other Local Revenues	\$ 5,268,534	\$ 7,816,622	\$ 1,520,000	\$ 6,795,147	\$ 6,813,895	\$ 1,525,000
Total Revenues	\$ 5,268,534	\$ 7,816,622	\$ 1,520,000	\$ 6,795,147	\$ 6,813,895	\$ 1,525,000
8910 Proceeds of General Fixed Assets	3,950	-	2,000	2,000	3,250	2,000
8990 Intrafund and Subfund Transfers In	61,113	79,124	127,624	129,312	161,405	137,278
8994 Operating Allocation	20,954,987	22,306,370	22,807,073	22,854,388	22,854,388	22,807,073
Total Other Financing Sources	\$ 21,020,050	\$ 22,385,494	\$ 22,936,697	\$ 22,985,700	\$ 23,019,043	\$ 22,946,351
Total Revenues and Other Financing Sources	\$ 26,288,584	\$ 30,202,116	\$ 24,456,697	\$ 29,780,847	\$ 29,832,938	\$ 24,471,351
<u>Uses:</u>						
1200 Noninstructional Salaries Full Time	1,053,306	1,115,390	1,395,006	1,395,006	1,377,148	1,442,010
1400 Noninstructional Salaries Part Time	7,961	431	-	-	854	-
Total Academic Salaries	\$ 1,061,267	\$ 1,115,821	\$ 1,395,006	\$ 1,395,006	\$ 1,378,002	\$ 1,442,010
2100 Noninstructional Salaries Full Time	10,088,128	11,100,231	11,592,849	10,970,314	10,961,288	11,631,751
2300 Variable Non-Instructional	872,855	1,015,794	812,100	812,100	830,132	832,304
Total Classified Salaries	\$ 10,960,983	\$ 12,116,025	\$ 12,404,949	\$ 11,782,414	\$ 11,791,420	\$ 12,464,055
3000 Benefits	5,508,412	6,335,993	7,070,264	6,780,481	6,778,955	7,580,939
Total Salaries and Benefits	\$ 17,530,662	\$ 19,567,839	\$ 20,870,219	\$ 19,957,901	\$ 19,948,377	\$ 21,487,004

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - District Services, Operating

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adopted Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
4000 Supplies and Materials	\$ 178,422	\$ 235,808	\$ 298,350	\$ 293,423	\$ 248,737	\$ 292,697
5100 Consultants	702,485	982,342	936,217	950,217	784,774	953,304
5200 Travel	168,127	226,321	331,104	334,984	200,473	309,916
5300 Dues and Memberships	153,575	155,106	165,300	165,300	163,517	165,300
5400 Insurance	-	-	-	-	310	-
5500 Utilities and Housekeeping	61,543	120,360	150,110	150,110	135,140	158,110
5600 Contract Services	534,161	174,949	277,982	309,982	269,140	264,550
5690 Other Operating Expenses	111,540	187,757	212,810	234,293	219,637	236,711
5700 Legal/Elections/Audit Expenses	219	237	5,000	5,000	383	5,000
5800 Other Services and Expenses	986,577	1,287,634	1,085,150	1,185,150	1,087,379	1,200,650
5900 Interprogram Charges (credits)	19	27	-	-	24	-
Total Other Operating Expenses	\$ 2,718,246	\$ 3,134,733	\$ 3,163,673	\$ 3,335,036	\$ 2,860,777	\$ 3,293,541
6100 Sites and Site Improvements	1,000	-	1,500	1,500	-	1,500
6400 Equipment	138,489	76,991	114,200	128,200	45,855	114,200
Total Capital Outlay	\$ 139,489	\$ 76,991	\$ 115,700	\$ 129,700	\$ 45,855	\$ 115,700
7300 Interfund Transfers Out	-	1,800,000	-	-	-	-
7800 Intrafund and Subfund Transfers Out	5,337,448	4,650,000	-	6,815,000	6,815,000	-
Total Transfers and Other Outgo	\$ 5,337,448	\$ 6,450,000	\$ -	\$ 6,815,000	\$ 6,815,000	\$ -
Total Expenses	\$ 25,904,267	\$ 29,465,371	\$ 24,447,942	\$ 30,531,060	\$ 29,918,746	\$ 25,188,942

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - District Services, Operating

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adopted Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
Net Revenues Over (Under) Expenses	\$ 384,317	\$ 736,745	\$ 8,755	\$ (750,213)	\$ (85,808)	\$ (717,591)
Beginning Fund Balance	492,831	877,148	1,610,888	1,613,893	1,613,893	1,530,516
Ending Fund Balance	\$ 877,148	\$ 1,613,893	\$ 1,619,643	\$ 863,680	\$ 1,528,085	\$ 812,925
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	572,066	572,066	-	44,043
7904 College/DO Local Reserves (1% minimum)	-	-	300,000	240,000	-	251,889
7900 Designated Reserves	-	-	-	4,300	-	12,020
			<u>872,066</u>	<u>816,366</u>		<u>307,952</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	747,577	47,314	-	504,973
			<u>747,577</u>	<u>47,314</u>		<u>504,973</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 1,619,643	\$ 863,680	\$ -	\$ 812,925

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Districtwide Operations, Operating

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adopted Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
<u>Sources:</u>						
8610 General Apportionment Revenue	42,664,723	45,121,352	28,340,433	20,354,214	20,354,214	21,919,784
8630 Education Protection Account	14,340,328	23,896,975	29,346,908	43,908,664	43,908,664	33,236,877
8671 Homeowners Revenue	593,748	587,337	670,473	583,216	583,216	691,917
8672 In Lieu of Taxes (wildlife)	4,030	4,382	4,145	4,509	4,509	4,278
8811 Tax Allocation, Secured Roll Revenue	107,481,838	113,534,014	121,949,696	118,571,935	118,571,935	125,850,169
8812 Tax Allocation, Supplemental Roll Revenue	3,787,555	2,990,931	3,720,858	2,375,563	2,375,563	3,839,867
8813 Tax Allocation, Unsecured Roll Revenue	3,280,945	4,186,395	3,444,817	4,218,028	4,218,028	3,554,997
8817 ERAF	17,097,020	17,814,278	18,748,493	18,001,423	18,001,423	19,348,150
8819 Redevelopment Agency Revenue/Residual	8,163,112	9,094,282	7,857,961	8,979,983	8,979,983	8,109,293
8874 98% of Enrollment Fees	12,606,596	13,386,382	13,659,573	12,944,179	12,944,179	13,386,382
Apportionment Revenues	\$ 210,019,895	\$ 230,616,328	\$ 227,743,357	\$ 229,941,714	\$ 229,941,714	\$ 229,941,714
8614 Part Time Instructor Pay Increase	677,904	647,140	626,915	626,915	626,915	529,705
8617 Part Time Office Hours	1,331,160	1,632,394	1,326,376	3,452,972	3,452,972	1,083,515
8618 Part Time Health Revenue	414,172	529,105	426,160	106,540	106,540	732,699
8680 Lottery Revenue	6,541,356	6,528,359	5,353,921	5,083,577	5,083,577	4,432,130
8690 State Tax Subventions	4,926,373	4,989,981	4,908,112	4,984,482	4,984,482	4,869,114
Total Other State Revenues	\$ 13,890,965	\$ 14,326,979	\$ 12,641,484	\$ 14,254,486	\$ 14,254,486	\$ 11,647,163
8880 Nonresident Tuition	10,435,981	11,694,871	11,634,994	11,545,179	11,545,178	10,821,782
Total Other Local Revenues	\$ 10,435,981	\$ 11,694,871	\$ 11,634,994	\$ 11,545,179	\$ 11,545,178	\$ 10,821,782
Total Revenues	\$ 234,346,841	\$ 256,638,178	\$ 252,019,835	\$ 255,741,379	\$ 255,741,378	\$ 252,410,659
8990 Intrafund and Subfund Transfers In	28,253,482	29,365,613	33,081,253	31,782,357	31,759,525	35,903,541
Total Other Financing Sources	\$ 28,253,482	\$ 29,365,613	\$ 33,081,253	\$ 31,782,357	\$ 31,759,525	\$ 35,903,541
Total Revenues and Other Financing Sources	\$ 262,600,323	\$ 286,003,791	\$ 285,101,088	\$ 287,523,736	\$ 287,500,903	\$ 288,314,200

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Districtwide Operations, Operating

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adopted Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
<u>Uses:</u>						
1200 Noninstructional Salaries Full Time	170,537	77,924	152,856	152,856	152,856	168,720
1400 Noninstructional Salaries Part Time	194,398	154,052	273,225	180,162	180,162	273,529
Total Academic Salaries	\$ 364,935	\$ 231,976	\$ 426,081	\$ 333,018	\$ 333,018	\$ 442,249
2100 Noninstructional Salaries Full Time	-	121,224	124,260	186,964	159,644	213,684
2300 Variable Non-Instructional	-	-	27,562	-	-	27,593
Total Classified Salaries	\$ -	\$ 121,224	\$ 151,822	\$ 186,964	\$ 159,644	\$ 241,277
3000 Benefits	12,415,077	12,302,104	13,941,572	13,081,569	13,108,890	14,610,349
Total Salaries and Benefits	\$ 12,780,012	\$ 12,655,304	\$ 14,519,475	\$ 13,601,551	\$ 13,601,552	\$ 15,293,875
4000 Supplies and Materials	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ 1,500
5200 Travel	2,370	4,020	10,000	1,500	1,500	110,000
5300 Dues and Memberships	12,734	13,371	500	14,039	14,039	14,500
5400 Insurance	182,757	212,929	217,458	205,634	205,634	-
5500 Utilities and Housekeeping	6,695,725	7,516,917	8,857,516	8,800,201	8,800,199	9,719,055
5600 Contract Services	2,817,199	3,287,022	2,882,625	3,346,556	3,346,555	3,350,518
5690 Other Operating Expenses	(1)	(1)	-	-	1	-
5700 Legal/Elections/Audit Expenses	1,900,723	647,686	1,737,960	1,181,416	1,181,418	1,643,480
Total Other Operating Expenses	\$ 11,611,507	\$ 11,681,944	\$ 13,706,059	\$ 13,549,346	\$ 13,549,346	\$ 14,837,553
6400 Equipment	1,338	-	1,003,549	648,327	648,327	1,003,549
Total Capital Outlay	\$ 1,338	\$ -	\$ 1,003,549	\$ 648,327	\$ 648,327	\$ 1,003,549

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Districtwide Operations, Operating

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adopted Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
7300 Interfund Transfers Out	6,240,000	8,757,500	2,752,541	4,883,263	4,883,263	5,604,791
7800 Intrafund and Subfund Transfers Out	30,076,790	30,427,764	34,806,297	33,526,825	33,477,886	37,395,519
7894 Operating Allocation from	196,815,881	209,508,497	214,211,263	214,655,662	214,655,662	214,211,263
Total Transfers and Other Outgo	\$ 233,132,671	\$ 248,693,761	\$ 251,770,101	\$ 253,065,750	\$ 253,016,811	\$ 257,211,573
Total Expenses	\$ 257,525,528	\$ 273,031,009	\$ 281,000,684	\$ 280,864,974	\$ 280,816,036	\$ 288,348,050
Net Revenues Over (Under) Expenses	\$ 5,074,795	\$ 12,972,782	\$ 4,100,404	\$ 6,658,762	\$ 6,684,867	\$ (33,850)
Beginning Fund Balance	21,507,246	26,582,041	39,554,010	39,554,823	39,554,823	46,347,580
Ending Fund Balance	\$ 26,582,041	\$ 39,554,823	\$ 43,654,414	\$ 46,213,585	\$ 46,239,690	\$ 46,313,730
<u>Board Restricted Reserves</u>						
7914 BP 5033 Required Reserve	-	-	42,580,511	42,580,511	-	44,591,706
7900 Designated Reserves	-	-	991,577	1,000,000	-	1,107,889
			<u>43,572,088</u>	<u>43,580,511</u>		<u>45,699,595</u>
<u>Unrestricted Reserves</u>						
7997 Undesignated District Reserves	-	-	82,326	2,633,074	-	614,135
			<u>82,326</u>	<u>2,633,074</u>		<u>614,135</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 43,654,414	\$ 46,213,585	\$ -	\$ 46,313,730

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - District Services and Districtwide, Ongoing

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adoption Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
<u>District Services</u>						
Board	180,322	199,446	241,609	241,609	213,118	303,220
Chancellor	1,015,729	1,132,875	1,184,830	1,185,865	1,175,473	1,252,502
Facilities	807,861	1,037,712	1,120,281	1,120,281	1,057,216	1,152,831
Administrative Services and Finance	8,632,654	10,245,116	4,192,394	10,046,866	10,406,370	4,370,811
Human Resources	2,595,496	2,717,280	2,996,566	3,078,580	2,860,764	3,075,804
Information Technology Services	3,915,902	4,161,735	4,422,121	4,432,121	4,285,161	4,433,869
Internal Auditing	194,099	395,242	413,138	413,138	206,788	415,757
International Education	975,034	1,065,964	992,418	1,092,418	1,148,917	1,096,106
Marketing	493,525	499,854	532,479	490,479	390,549	483,368
Other	2,806	2,936	12,543	12,543	-	-
Payroll	973,166	1,127,978	1,132,405	1,132,405	1,155,872	1,129,470
Educational Planning	439,611	661,398	998,261	998,261	975,843	1,029,335
Police Services	3,937,463	4,379,725	4,218,973	4,296,570	4,386,655	4,420,439
Research	985,740	973,000	1,057,634	1,057,634	779,691	1,077,567
Purchasing	754,859	865,110	932,290	932,290	876,326	947,863
Total District Office Expenditures and Transfers Out	\$ 25,904,267	\$ 29,465,371	\$ 24,447,942	\$ 30,531,060	\$ 29,918,743	\$ 25,188,942
<u>Districtwide Expenses</u>						
Contractual Assessments	1,335,117	1,349,065	1,617,947	1,474,030	1,474,030	1,736,497
Regulatory Expenditures	19,473,948	20,156,496	23,409,678	22,892,942	22,892,942	24,601,637
Committed Obligations	7,339,195	6,725,697	8,053,628	7,406,962	7,406,962	9,565,407
Districtwide Operations	229,377,267	244,799,750	247,919,431	249,091,040	249,042,102	252,444,509
Total Districtwide Expenditures and Transfers Out	\$ 257,525,527	\$ 273,031,008	\$ 281,000,684	\$ 280,864,974	\$ 280,816,036	\$ 288,348,050
Total District Office and Districtwide Expenditures and Transfers Out	\$ 283,429,794	\$ 302,496,379	\$ 305,448,626	\$ 311,396,034	\$ 310,734,779	\$ 313,536,992

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - District Services and Districtwide, Ongoing

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adoption Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
<u>Board and District Office Restricted Reserves</u>						
BP 5033 Required Reserve	-	-	42,580,511	42,580,511	-	44,591,706
Deficit Funding Reserve	-	-	572,066	572,066	-	44,043
College/DO Local Reserves (1% minimum)	-	-	300,000	240,000	-	251,889
Designated Reserves	-	-	991,577	1,004,300	-	1,119,909
			<u>44,444,154</u>	<u>44,396,877</u>		<u>46,007,547</u>
<u>Unrestricted Reserves</u>	-	-	-	-	-	-
Undesignated District Reserves	-	-	82,326	2,633,074	-	614,133
Undesignated College and DO Reserves	-	-	747,577	47,314	-	504,975
			<u>829,903</u>	<u>2,680,388</u>		<u>1,119,108</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 45,274,057	\$ 47,077,265	\$ -	\$ 47,126,655

CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2025-2026 ADOPTION BUDGET
SECTION - II
For ONE TIME GENERAL UNRESTRICTED FUNDS

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Non-operating & One-Time

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adopted Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
Sources:						
8150 Student Financial Aid Revenue	38,775	43,755	40,985	40,985	51,955	48,365
8160 Veterans Education	3,136	3,328	-	-	880	-
Total Federal Revenues	\$ 41,911	\$ 47,083	\$ 40,985	\$ 40,985	\$ 52,835	\$ 48,365
8659 Other Reimbursable Categorical Programs	53,978	60,252	18,117	18,117	34,674	15,920
8690 State Tax Subventions	6,299,619	6,517,793	7,745,000	7,745,000	7,182,667	7,796,086
Total Other State Revenues	\$ 6,353,597	\$ 6,578,045	\$ 7,763,117	\$ 7,763,117	\$ 7,217,341	\$ 7,812,006
8820 Contributions and Gifts	50,000	-	-	-	-	-
8830 Contract Services	75,391	84,000	100,000	100,000	159,990	100,000
8851 Rentals and Leases	268,236	293,735	152,500	152,500	251,480	231,457
8874 2% of Enrollment Fees	(957,256)	(893,901)	-	-	(396,461)	-
8870 Other Student Fees and Charges	271,206	338,919	265,000	265,000	335,430	265,000
8880 Other Student Fees	17,550	8,757	30,840	30,840	4,000	30,000
8890 Other Local Revenues	685,896	1,002,443	371,958	3,795,487	4,356,775	783,106
Total Other Local Revenues	\$ 411,023	\$ 833,953	\$ 920,298	\$ 4,343,827	\$ 4,711,214	\$ 1,409,563
Total Revenues	\$ 6,806,531	\$ 7,459,081	\$ 8,724,400	\$ 12,147,929	\$ 11,981,390	\$ 9,269,934
8980 Interfund Transfers In	41,024	44,712	-	-	-	-
8990 Intrafund and Subfund Transfers In	7,940,972	7,156,498	-	7,326,061	7,326,061	-
Total Other Financing Sources	\$ 7,981,996	\$ 7,201,210	\$ -	\$ 7,326,061	\$ 7,326,061	\$ -
Total Revenues and Other Financing Sources	\$ 14,788,527	\$ 14,660,291	\$ 8,724,400	\$ 19,473,990	\$ 19,307,451	\$ 9,269,934

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Non-operating & One-Time

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adopted Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
<u>Uses:</u>						
1200 Noninstructional Salaries Full Time	46,496	32,703	98,017	98,017	97,730	100,748
1300 Instructional Salaries Part Time	-	-	-	-	-	550,000
1400 Noninstructional Salaries Part Time	19,882	56,204	57,600	60,100	54,527	228,100
Total Academic Salaries	\$ 66,378	\$ 88,907	\$ 155,617	\$ 158,117	\$ 152,257	\$ 878,848
2100 Noninstructional Salaries Full Time	104,516	86,832	97,914	97,914	132,844	217,056
2300 Variable Non-Instructional	363,405	427,867	355,269	391,769	356,623	416,202
2400 Variable Classroom Aide	121,919	108,105	45,087	45,087	129,827	45,087
2600 Variable Aide Other	2,608	26,856	-	-	21,397	-
Total Classified Salaries	\$ 592,448	\$ 649,660	\$ 498,270	\$ 534,770	\$ 640,691	\$ 678,345
3000 Benefits	6,438,256	6,644,000	7,892,271	9,169,169	8,626,800	8,034,391
Total Salaries and Benefits	\$ 7,097,082	\$ 7,382,567	\$ 8,546,158	\$ 9,862,056	\$ 9,419,748	\$ 9,591,584
4000 Supplies and Materials	\$ 271,297	\$ 243,781	\$ 1,985,548	\$ 2,398,815	\$ 299,374	\$ 1,350,010
5100 Consultants	416,927	144,525	168,287	162,995	155,091	205,535
5200 Travel	50,581	115,371	156,349	224,349	126,336	182,803
5300 Dues and Memberships	8,415	8,224	8,847	11,453	9,445	30,000
5500 Utilities and Housekeeping	19,699	16,368	-	-	5,554	5,500
5600 Contract Services	122,243	63,072	161,374	122,626	148,029	184,460
5690 Other Operating Expenses	291,047	217,673	397,302	336,983	186,306	502,463
5800 Other Services and Expenses	587,646	130,978	299,683	301,183	41,417	134,683
5900 Interprogram Charges (credits)	14	23	1,294	1,294	40	1,294
5910 Indirect Costs	(524,264)	(131,774)	(22,867)	(22,867)	(113,031)	(82,867)
Total Other Operating Expenses	\$ 972,308	\$ 564,460	\$ 1,170,269	\$ 1,138,016	\$ 559,187	\$ 1,163,871

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Non-operating & One-Time

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adopted Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
6200 Buildings	(5,389)	24,310	1,618,059	1,200,000	27,978	1,260,000
6300 Library Books	332	(1,243)	-	-	(3,364)	-
6400 Equipment	531,804	324,512	1,984,509	1,826,267	987,794	2,069,401
Total Capital Outlay	\$ 526,747	\$ 347,579	\$ 3,602,568	\$ 3,026,267	\$ 1,012,408	\$ 3,329,401
7300 Interfund Transfers Out	1,686,570	1,600,000	-	-	-	-
7600 Other Student Payments	8,000	-	-	-	-	-
7800 Intrafund and Subfund Transfers Out	-	656,498	-	2,561,061	2,561,061	2,182,758
Total Transfers and Other Outgo	\$ 1,694,570	\$ 2,256,498	\$ -	\$ 2,561,061	\$ 2,561,061	\$ 2,182,758
Total Expenses	\$ 10,562,004	\$ 10,794,885	\$ 15,304,543	\$ 18,986,215	\$ 13,851,778	\$ 17,617,624
Net Revenues Over (Under) Expenses	\$ 4,226,523	\$ 3,865,406	\$ (6,580,143)	\$ 487,775	\$ 5,455,673	\$ (8,347,690)
Beginning Fund Balance	23,979,365	28,205,888	32,182,466	32,071,294	32,071,294	37,526,967
Ending Fund Balance	\$ 28,205,888	\$ 32,071,294	\$ 25,602,323	\$ 32,559,069	\$ 37,526,967	\$ 29,179,277
<u>Board and College / DO Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	803,513	803,513	-	-
7900 Designated Reserves	-	-	18,224,257	25,210,765	-	22,142,822
			<u>19,027,770</u>	<u>26,014,278</u>		<u>22,142,822</u>
<u>Unrestricted Reserves</u>						
7910 Step and Column Increase Reserve	-	-	-	-	-	1,000,000
7999 Undesignated College and DO Reserves	-	-	6,574,553	6,544,791	-	6,036,455
			<u>6,574,553</u>	<u>6,544,791</u>		<u>7,036,455</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 25,602,323	\$ 32,559,069	\$ -	\$ 29,179,277

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Contra Costa College, Non-operating & One-Time

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adopted Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
<u>Sources:</u>						
8150 Student Financial Aid Revenue	9,570	9,755	10,000	10,000	13,270	10,000
8160 Veterans Education	704	800	-	-	880	-
Total Federal Revenues	\$ 10,274	\$ 10,555	\$ 10,000	\$ 10,000	\$ 14,150	\$ 10,000
8659 Other Reimbursable Categorical Programs	11,564	24,081	-	-	10,328	-
Total Other State Revenues	\$ 11,564	\$ 24,081	\$ -	\$ -	\$ 10,328	\$ -
8830 Contract Services	71,239	-	-	-	-	-
8851 Rentals and Leases	51,850	68,168	60,000	60,000	61,048	60,000
8870 Other Student Fees and Charges	6,175	8,735	-	-	5,460	-
8890 Other Local Revenues	142,168	170,598	43,200	94,491	118,839	43,200
Total Other Local Revenues	\$ 271,432	\$ 247,501	\$ 103,200	\$ 154,491	\$ 185,347	\$ 103,200
Total Revenues	\$ 293,270	\$ 282,137	\$ 113,200	\$ 164,491	\$ 209,825	\$ 113,200
Total Revenues and Other Financing Sources	\$ 293,270	\$ 282,137	\$ 113,200	\$ 164,491	\$ 209,825	\$ 113,200

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Contra Costa College, Non-operating & One-Time

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adopted Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
<u>Uses:</u>						
1400 Noninstructional Salaries Part Time	310	4,710	-	2,500	2,978	-
Total Academic Salaries	\$ 310	\$ 4,710	\$ -	\$ 2,500	\$ 2,978	\$ -
2300 Variable Non-Instructional	31,543	36,538	35,000	46,500	48,983	35,933
Total Classified Salaries	\$ 31,543	\$ 36,538	\$ 35,000	\$ 46,500	\$ 48,983	\$ 35,933
3000 Benefits	1,008	2,539	3,096	3,096	3,840	3,053
Total Salaries and Benefits	\$ 32,861	\$ 43,787	\$ 38,096	\$ 52,096	\$ 55,801	\$ 38,986
4000 Supplies and Materials	\$ 94,120	\$ 17,158	\$ 115,690	\$ 103,121	\$ 17,294	\$ 90,476
5100 Consultants	65,231	12,562	24,752	19,460	21,573	-
5200 Travel	32,105	45,550	34,812	77,812	67,647	26,266
5300 Dues and Memberships	5,600	1,870	10,000	10,300	300	10,000
5600 Contract Services	51,675	-	50,000	11,252	9,692	2,556
5690 Other Operating Expenses	77,343	86,888	161,684	93,865	862	117,463
5800 Other Services and Expenses	338,517	6,008	-	1,500	(201,142)	-
5910 Indirect Costs	(376,728)	(118,288)	-	-	(69,030)	(60,000)
Total Other Operating Expenses	\$ 193,743	\$ 34,590	\$ 281,248	\$ 214,189	\$ (170,098)	\$ 96,285
6200 Buildings	1,516	(18,467)	418,059	-	-	60,000
6400 Equipment	6,611	50,755	491,559	333,317	293,104	36,410
Total Capital Outlay	\$ 8,127	\$ 32,288	\$ 909,618	\$ 333,317	\$ 293,104	\$ 96,410

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Contra Costa College, Non-operating & One-Time

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adopted Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
7800 Intrafund and Subfund Transfers Out	-	-	-	2,550,000	2,550,000	2,182,758
Total Transfers and Other Outgo	\$ -	\$ -	\$ -	\$ 2,550,000	\$ 2,550,000	\$ 2,182,758
Total Expenses	\$ 328,851	\$ 127,823	\$ 1,344,652	\$ 3,252,723	\$ 2,746,101	\$ 2,504,915
Net Revenues Over (Under) Expenses	\$ (35,581)	\$ 154,314	\$ (1,231,452)	\$ (3,088,232)	\$ (2,536,276)	\$ (2,391,715)
Beginning Fund Balance	5,040,074	5,004,493	5,158,807	5,158,807	5,158,807	2,622,531
Ending Fund Balance	\$ 5,004,493	\$ 5,158,807	\$ 3,927,355	\$ 2,070,575	\$ 2,622,531	\$ 230,816
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	803,513	803,513	-	-
7900 Designated Reserves	-	-	3,123,842	1,267,062	-	230,816
			<u>3,927,355</u>	<u>2,070,575</u>		<u>230,816</u>
<u>Unrestricted Reserves</u>						
			<u>0</u>	<u>0</u>		<u>0</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 3,927,355	\$ 2,070,575	\$ -	\$ 230,816

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Diablo Valley College, Non-operating & One-Time

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adopted Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
Sources:						
8150 Student Financial Aid Revenue	16,985	18,845	16,115	16,115	23,495	23,495
8160 Veterans Education	2,432	2,528	-	-	-	-
Total Federal Revenues	\$ 19,417	\$ 21,373	\$ 16,115	\$ 16,115	\$ 23,495	\$ 23,495
8659 Other Reimbursable Categorical Programs	25,665	11,145	-	-	8,426	-
8690 State Tax Subventions	350	375	-	-	-	-
Total Other State Revenues	\$ 26,015	\$ 11,520	\$ -	\$ -	\$ 8,426	\$ -
8820 Contributions and Gifts	50,000	-	-	-	-	-
8830 Contract Services	4,152	-	100,000	100,000	5,190	100,000
8851 Rentals and Leases	42,916	92,059	-	-	70,068	70,000
8870 Other Student Fees and Charges	257,422	303,160	265,000	265,000	294,075	265,000
8880 Other Student Fees	17,550	8,256	30,000	30,000	4,000	30,000
8890 Other Local Revenues	663,553	659,010	300,671	401,332	793,198	725,671
Total Other Local Revenues	\$ 1,035,593	\$ 1,062,485	\$ 695,671	\$ 796,332	\$ 1,166,531	\$ 1,190,671
Total Revenues	\$ 1,081,025	\$ 1,095,378	\$ 711,786	\$ 812,447	\$ 1,198,452	\$ 1,214,166
8980 Interfund Transfers In	36,091	27,736	-	-	-	-
8990 Intrafund and Subfund Transfers In	1,483,524	806,498	-	11,061	11,061	-
Total Other Financing Sources	\$ 1,519,615	\$ 834,234	\$ -	\$ 11,061	\$ 11,061	\$ -
Total Revenues and Other Financing Sources	\$ 2,600,640	\$ 1,929,612	\$ 711,786	\$ 823,508	\$ 1,209,513	\$ 1,214,166

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Diablo Valley College, Non-operating & One-Time

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adopted Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
<u>Uses:</u>						
1200 Noninstructional Salaries Full Time	46,496	32,703	41,117	41,117	38,099	41,117
1400 Noninstructional Salaries Part Time	15,010	49,655	17,500	17,500	33,086	87,000
Total Academic Salaries	\$ 61,506	\$ 82,358	\$ 58,617	\$ 58,617	\$ 71,185	\$ 128,117
2100 Noninstructional Salaries Full Time	96,095	86,832	97,914	97,914	132,844	217,056
2300 Variable Non-Instructional	331,862	391,329	302,469	327,469	304,184	362,469
2400 Variable Classroom Aide	120,305	106,652	45,087	45,087	128,558	45,087
Total Classified Salaries	\$ 548,262	\$ 584,813	\$ 445,470	\$ 470,470	\$ 565,586	\$ 624,612
3000 Benefits	131,934	126,792	123,482	123,482	141,315	160,514
Total Salaries and Benefits	\$ 741,702	\$ 793,963	\$ 627,569	\$ 652,569	\$ 778,086	\$ 913,243
4000 Supplies and Materials	\$ 101,520	\$ 117,635	\$ 861,458	\$ 973,180	\$ 147,759	\$ 662,149
5100 Consultants	301,606	117,021	115,000	115,000	129,250	177,000
5200 Travel	14,222	51,592	112,746	137,746	23,993	147,746
5300 Dues and Memberships	2,815	4,255	(1,153)	1,153	6,367	20,000
5500 Utilities and Housekeeping	19,699	16,368	-	-	5,529	5,500
5600 Contract Services	2,722	50,026	-	-	126,472	130,700
5690 Other Operating Expenses	213,705	128,983	125,618	133,118	94,905	135,000
5800 Other Services and Expenses	247,925	123,566	210,028	210,028	228,368	110,028
5910 Indirect Costs	(32,798)	-	-	-	-	-
Total Other Operating Expenses	\$ 769,896	\$ 491,811	\$ 562,239	\$ 597,045	\$ 614,884	\$ 725,974

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Diablo Valley College, Non-operating & One-Time

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adopted Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
6200 Buildings	-	42,777	200,000	200,000	27,978	200,000
6300 Library Books	332	(1,243)	-	-	(3,364)	-
6400 Equipment	270,600	11,250	565,075	565,075	358,295	976,741
Total Capital Outlay	\$ 270,932	\$ 52,784	\$ 765,075	\$ 765,075	\$ 382,909	\$ 1,176,741
7300 Interfund Transfers Out	1,216,527	-	-	-	-	-
7800 Intrafund and Subfund Transfers Out	-	6,498	-	11,061	11,061	-
Total Transfers and Other Outgo	\$ 1,216,527	\$ 6,498	\$ -	\$ 11,061	\$ 11,061	\$ -
Total Expenses	\$ 3,100,577	\$ 1,462,691	\$ 2,816,341	\$ 2,998,930	\$ 1,934,699	\$ 3,478,107
Net Revenues Over (Under) Expenses	\$ (499,937)	\$ 466,921	\$ (2,104,555)	\$ (2,175,422)	\$ (725,186)	\$ (2,263,941)
Beginning Fund Balance	6,817,870	6,317,933	6,757,116	6,784,854	6,784,854	6,059,668
Ending Fund Balance	\$ 6,317,933	\$ 6,784,854	\$ 4,652,561	\$ 4,609,432	\$ 6,059,668	\$ 3,795,727
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	1,531,226	1,517,859	-	2,622,326
			<u>1,531,226</u>	<u>1,517,859</u>		<u>2,622,326</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	3,121,335	3,091,573	-	1,173,401
			<u>3,121,335</u>	<u>3,091,573</u>		<u>1,173,401</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 4,652,561	\$ 4,609,432	\$ -	\$ 3,795,727

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Los Medanos College, Non-operating & One-Time

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adopted Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
Sources:						
8150 Student Financial Aid Revenue	12,220	15,155	14,870	14,870	15,190	14,870
Total Federal Revenues	\$ 12,220	\$ 15,155	\$ 14,870	\$ 14,870	\$ 15,190	\$ 14,870
8659 Other Reimbursable Categorical Programs	16,749	25,026	18,117	18,117	15,920	15,920
8690 State Tax Subventions	-	3,475	-	-	-	-
Total Other State Revenues	\$ 16,749	\$ 28,501	\$ 18,117	\$ 18,117	\$ 15,920	\$ 15,920
8830 Contract Services	-	84,000	-	-	154,800	-
8851 Rentals and Leases	16,358	40,660	-	-	18,907	-
8870 Other Student Fees and Charges	7,609	27,024	-	-	35,895	-
8880 Other Student Fees	-	501	840	840	-	-
8890 Other Local Revenues	108,157	91,543	20,587	134,701	117,383	4,235
Total Other Local Revenues	\$ 132,124	\$ 243,728	\$ 21,427	\$ 135,541	\$ 326,985	\$ 4,235
Total Revenues	\$ 161,093	\$ 287,384	\$ 54,414	\$ 168,528	\$ 358,095	\$ 35,025
8980 Interfund Transfers In	4,933	16,976	-	-	-	-
8990 Intrafund and Subfund Transfers In	1,120,000	1,700,000	-	500,000	500,000	-
Total Other Financing Sources	\$ 1,124,933	\$ 1,716,976	\$ -	\$ 500,000	\$ 500,000	\$ -
Total Revenues and Other Financing Sources	\$ 1,286,026	\$ 2,004,360	\$ 54,414	\$ 668,528	\$ 858,095	\$ 35,025

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Los Medanos College, Non-operating & One-Time

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adopted Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
Uses:						
1200 Noninstructional Salaries Full Time	-	-	-	-	59,631	59,631
1300 Instructional Salaries Part Time	-	-	-	-	-	550,000
1400 Noninstructional Salaries Part Time	4,562	1,839	40,100	40,100	18,463	141,100
Total Academic Salaries	\$ 4,562	\$ 1,839	\$ 40,100	\$ 40,100	\$ 78,094	\$ 750,731
2100 Noninstructional Salaries Full Time	8,421	-	-	-	-	-
2300 Variable Non-Instructional	-	-	17,800	17,800	3,456	17,800
2400 Variable Classroom Aide	1,614	1,453	-	-	1,269	-
2600 Variable Aide Other	2,608	26,856	-	-	21,397	-
Total Classified Salaries	\$ 12,643	\$ 28,309	\$ 17,800	\$ 17,800	\$ 26,122	\$ 17,800
3000 Benefits	6,045	726	4,772	4,772	22,079	74,738
Total Salaries and Benefits	\$ 23,250	\$ 30,874	\$ 62,672	\$ 62,672	\$ 126,295	\$ 843,269
4000 Supplies and Materials	\$ 75,657	\$ 105,172	\$ 995,521	\$ 1,309,635	\$ 131,730	\$ 579,617
5100 Consultants	50,090	14,942	28,535	28,535	4,268	28,535
5200 Travel	4,254	18,229	8,791	8,791	34,696	8,791
5300 Dues and Memberships	-	2,099	-	-	2,778	-
5500 Utilities and Housekeeping	-	-	-	-	25	-
5600 Contract Services	55,198	8,955	111,374	111,374	11,865	51,204
5690 Other Operating Expenses	(1)	980	110,000	110,000	2	250,000
5800 Other Services and Expenses	1,204	1,404	-	-	10,920	-
5900 Interprogram Charges (credits)	14	23	1,294	1,294	40	1,294
5910 Indirect Costs	(114,738)	(13,486)	(22,867)	(22,867)	(37,768)	(22,867)
Total Other Operating Expenses	\$ (3,979)	\$ 33,146	\$ 237,127	\$ 237,127	\$ 26,826	\$ 316,957

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Los Medanos College, Non-operating & One-Time

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adopted Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
6200 Buildings	(6,905)	-	1,000,000	1,000,000	-	1,000,000
6400 Equipment	-	28,192	801,000	801,000	240,996	992,616
Total Capital Outlay	\$ (6,905)	\$ 28,192	\$ 1,801,000	\$ 1,801,000	\$ 240,996	\$ 1,992,616
7300 Interfund Transfers Out	470,043	-	-	-	-	-
7600 Other Student Payments	8,000	-	-	-	-	-
Total Transfers and Other Outgo	\$ 478,043	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 566,066	\$ 197,384	\$ 3,096,320	\$ 3,410,434	\$ 525,847	\$ 3,732,459
Net Revenues Over (Under) Expenses	\$ 719,960	\$ 1,806,976	\$ (3,041,906)	\$ (2,741,906)	\$ 332,248	\$ (3,697,434)
Beginning Fund Balance	8,505,964	9,225,924	11,015,924	11,032,900	11,032,900	11,365,148
Ending Fund Balance	\$ 9,225,924	\$ 11,032,900	\$ 7,974,018	\$ 8,290,994	\$ 11,365,148	\$ 7,667,714
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	7,974,018	8,290,994	-	6,667,714
			<u>7,974,018</u>	<u>8,290,994</u>		<u>6,667,714</u>
<u>Unrestricted Reserves</u>						
7910 Step and Column Increase Reserve	-	-	-	-	-	1,000,000
			<u>0</u>	<u>0</u>		<u>1,000,000</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 7,974,018	\$ 8,290,994	\$ -	\$ 7,667,714

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - District Services, Non-operating & One-Time

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adopted Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
<u>Sources:</u>						
8851 Rentals and Leases	157,112	92,848	92,500	92,500	101,457	101,457
8874 2% of Enrollment Fees	(957,256)	(893,901)	-	-	(396,461)	-
8890 Other Local Revenues	(227,982)	81,292	7,500	3,164,963	3,327,355	10,000
Total Other Local Revenues	\$ (1,028,126)	\$ (719,761)	\$ 100,000	\$ 3,257,463	\$ 3,032,351	\$ 111,457
Total Revenues	\$ (1,028,126)	\$ (719,761)	\$ 100,000	\$ 3,257,463	\$ 3,032,351	\$ 111,457
8990 Intrafund and Subfund Transfers In	5,337,448	4,650,000	-	6,815,000	6,815,000	-
Total Other Financing Sources	\$ 5,337,448	\$ 4,650,000	\$ -	\$ 6,815,000	\$ 6,815,000	\$ -
Total Revenues and Other Financing Sources	\$ 4,309,322	\$ 3,930,239	\$ 100,000	\$ 10,072,463	\$ 9,847,351	\$ 111,457
<u>Uses:</u>						
1200 Noninstructional Salaries Full Time	-	-	56,900	56,900	-	-
Total Academic Salaries	\$ -	\$ -	\$ 56,900	\$ 56,900	\$ -	\$ -
3000 Benefits	-	-	15,921	1,292,819	1,276,899	-
Total Salaries and Benefits	\$ -	\$ -	\$ 72,821	\$ 1,349,719	\$ 1,276,899	\$ -
4000 Supplies and Materials	\$ -	\$ 3,816	\$ 12,879	\$ 12,879	\$ 2,591	\$ 17,768

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - District Services, Non-operating & One-Time

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adopted Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
5600 Contract Services	12,648	4,091	-	-	-	-
5690 Other Operating Expenses	-	822	-	-	90,537	-
5800 Other Services and Expenses	-	-	89,655	89,655	3,271	24,655
5910 Indirect Costs	-	-	-	-	(6,233)	-
Total Other Operating Expenses	\$ 12,648	\$ 4,913	\$ 89,655	\$ 89,655	\$ 87,575	\$ 24,655
6400 Equipment	254,593	234,315	126,875	126,875	95,399	63,634
Total Capital Outlay	\$ 254,593	\$ 234,315	\$ 126,875	\$ 126,875	\$ 95,399	\$ 63,634
7300 Interfund Transfers Out	-	1,600,000	-	-	-	-
7800 Intrafund and Subfund Transfers Out	-	650,000	-	-	-	-
Total Transfers and Other Outgo	\$ -	\$ 2,250,000	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 267,241	\$ 2,493,044	\$ 302,230	\$ 1,579,128	\$ 1,462,464	\$ 106,057
Net Revenues Over (Under) Expenses	\$ 4,042,081	\$ 1,437,195	\$ (202,230)	\$ 8,493,335	\$ 8,384,887	\$ 5,400
Beginning Fund Balance	3,615,457	7,657,538	9,250,619	9,094,733	9,094,733	17,479,620
Ending Fund Balance	\$ 7,657,538	\$ 9,094,733	\$ 9,048,389	\$ 17,588,068	\$ 17,479,620	\$ 17,485,020
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	5,595,171	14,134,850	-	12,621,966
			<u>5,595,171</u>	<u>14,134,850</u>		<u>12,621,966</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	3,453,218	3,453,218	-	4,863,054
			<u>3,453,218</u>	<u>3,453,218</u>		<u>4,863,054</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 9,048,389	\$ 17,588,068	\$ -	\$ 17,485,020

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Districtwide Operations, Non-operating & One-Time

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adopted Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
<u>Sources:</u>						
8690 State Tax Subventions	6,299,269	6,513,943	7,745,000	7,745,000	7,182,667	7,796,086
Total Other State Revenues	\$ 6,299,269	\$ 6,513,943	\$ 7,745,000	\$ 7,745,000	\$ 7,182,667	\$ 7,796,086
Total Revenues	\$ 6,299,269	\$ 6,513,943	\$ 7,745,000	\$ 7,745,000	\$ 7,182,667	\$ 7,796,086
Total Revenues and Other Financing Sources	\$ 6,299,269	\$ 6,513,943	\$ 7,745,000	\$ 7,745,000	\$ 7,182,667	\$ 7,796,086
<u>Uses:</u>						
3000 Benefits	6,299,269	6,513,943	7,745,000	7,745,000	7,182,667	7,796,086
Total Salaries and Benefits	\$ 6,299,269	\$ 6,513,943	\$ 7,745,000	\$ 7,745,000	\$ 7,182,667	\$ 7,796,086
Total Expenses	\$ 6,299,269	\$ 6,513,943	\$ 7,745,000	\$ 7,745,000	\$ 7,182,667	\$ 7,796,086
Net Revenues Over (Under) Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Board Restricted Reserves</u>						
			0	0		0
<u>Unrestricted Reserves</u>			0	0		0

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - District Services and Districtwide, One Time

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adoption Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
<u>District Services</u>						
Chancellor	-	-	72,821	72,821	-	-
Facilities	-	273	-	-	-	-
Administrative Services and Finance	-	2,250,822	-	1,276,898	1,367,436	-
Human Resources	12,648	7,907	102,534	102,534	11,618	42,423
Educational Planning	-	-	-	-	(6,233)	-
Police Services	254,593	234,042	126,875	126,875	89,644	63,634
Total District Office Expenditures and Transfers Out	\$ 267,241	\$ 2,493,044	\$ 302,230	\$ 1,579,128	\$ 1,462,465	\$ 106,057
<u>Districtwide Expenses</u>						
Districtwide Operations	6,299,269	6,513,943	7,745,000	7,745,000	7,182,667	7,796,086
Total Districtwide Expenditures and Transfers Out	\$ 6,299,269	\$ 6,513,943	\$ 7,745,000	\$ 7,745,000	\$ 7,182,667	\$ 7,796,086
Total District Office and Districtwide Expenditures and Transfers Out	\$ 6,566,510	\$ 9,006,987	\$ 8,047,230	\$ 9,324,128	\$ 8,645,132	\$ 7,902,143
<u>Board and District Office Restricted Reserves</u>						
Designated Reserves	-	-	5,595,171	14,134,850	-	12,621,966
			<u>5,595,171</u>	<u>14,134,850</u>		<u>12,621,966</u>
<u>Unrestricted Reserves</u>						
Undesignated College and DO Reserves	-	-	3,453,218	3,453,218	-	4,863,055
			<u>3,453,218</u>	<u>3,453,218</u>		<u>4,863,055</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 9,048,389	\$ 17,588,068	\$ -	\$ 17,485,021

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2025-2026 ADOPTION BUDGET**

**SECTION - III
For ALL FUNDS**

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adoption Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
<u>Sources:</u>						
8610 General Apportionment Revenue	42,664,723	45,121,352	28,340,433	20,354,214	20,354,214	21,919,784
8630 Education Protection Account	14,340,328	23,896,975	29,346,908	43,908,664	43,908,664	33,236,877
8671 Homeowners Revenue	593,748	587,337	670,473	583,216	583,216	691,917
8672 In Lieu of Taxes (wildlife)	4,030	4,382	4,145	4,509	4,509	4,278
8811 Tax Allocation, Secured Roll Revenue	107,481,838	113,534,014	121,949,696	118,571,935	118,571,935	125,850,169
8812 Tax Allocation, Supplemental Roll Revenue	3,787,555	2,990,931	3,720,858	2,375,563	2,375,563	3,839,867
8813 Tax Allocation, Unsecured Roll Revenue	3,280,945	4,186,395	3,444,817	4,218,028	4,218,028	3,554,997
8817 ERAF	17,097,020	17,814,278	18,748,493	18,001,423	18,001,423	19,348,150
8819 Redevelopment Agency Revenue/Residual	8,163,112	9,094,282	7,857,961	8,979,983	8,979,983	8,109,293
8874 98% of Enrollment Fees	12,606,596	13,386,382	13,659,573	12,944,179	12,944,179	13,386,382
Apportionment Revenues	\$ 210,019,895	\$ 230,616,328	\$ 227,743,357	\$ 229,941,714	\$ 229,941,714	\$ 229,941,714
8150 Student Financial Aid Revenue	38,775	43,755	40,985	40,985	51,955	48,365
8160 Veterans Education	5,152	5,536	4,845	4,845	3,504	4,845
Total Federal Revenues	\$ 43,927	\$ 49,291	\$ 45,830	\$ 45,830	\$ 55,459	\$ 53,210
8613 Apprenticeship Revenue	1,067,198	934,954	1,061,790	1,061,790	879,201	899,880
8614 Part Time Instructor Pay Increase	677,904	647,140	626,915	626,915	626,915	529,705
8617 Part Time Office Hours	1,331,160	1,632,394	1,326,376	3,452,972	3,452,972	1,083,515
8618 Part Time Health Revenue	414,172	529,105	426,160	3,193,574	3,193,574	3,193,574
8620 General Categorical Programs	256,280	227,540	273,434	273,434	219,135	273,434
8659 Other Reimbursable Categorical Programs	53,978	60,252	18,117	18,117	34,674	15,920
8680 Lottery Revenue	6,541,356	6,528,359	5,353,921	5,083,577	5,083,577	4,432,130
8690 State Tax Subventions	11,225,992	11,507,774	12,653,112	12,729,482	12,167,149	12,665,200
Total Other State Revenues	\$ 21,568,040	\$ 22,067,518	\$ 21,739,825	\$ 26,439,861	\$ 25,657,197	\$ 23,093,358

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adoption Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
8820 Contributions and Gifts	80,000	26,700	-	1,013	1,013	-
8830 Contract Services	75,391	84,000	100,000	100,000	170,790	100,000
8840 Sales and Commissions	13,522	8,387	-	7,963	7,962	-
8851 Rentals and Leases	371,365	462,130	353,322	388,726	487,706	432,279
8860 Interest and Investment Income	5,176,040	7,788,651	1,500,000	6,774,582	6,774,582	1,500,000
8874 2% of Enrollment Fees	(881,819)	(620,710)	273,202	273,202	(368,006)	264,171
8870 Other Student Fees and Charges	1,442,868	1,627,450	1,598,652	1,665,915	1,675,560	1,590,719
8880 Nonresident Tuition	10,435,981	11,694,871	11,634,994	11,545,179	11,545,178	10,821,782
8880 Other Student Fees	411,256	209,457	780,840	56,504	327,091	364,170
8890 Other Local Revenues	2,119,034	2,524,673	1,806,808	5,572,865	5,925,665	2,505,608
Total Other Local Revenues	\$ 19,243,638	\$ 23,805,609	\$ 18,047,818	\$ 26,385,949	\$ 26,547,541	\$ 17,578,729
Total Revenues	\$ 250,875,500	\$ 276,538,746	\$ 267,576,830	\$ 282,813,354	\$ 282,201,911	\$ 270,667,011
8900 Other Financing Sources, Miscellaneous	263	296	-	6,666	6,666	-
8910 Proceeds of General Fixed Assets	21,544	13,889	2,000	2,266	23,943	2,000
8980 Interfund Transfers In	53,893	58,001	80,000	261,923	181,924	80,000
8990 Intrafund and Subfund Transfers In	38,122,414	38,234,261	34,822,997	43,419,586	43,437,723	39,594,977
8994 Operating Allocation	196,815,881	209,508,497	214,211,263	214,655,662	214,655,662	214,211,263
Total Other Financing Sources	\$ 235,013,995	\$ 247,814,944	\$ 249,116,260	\$ 258,346,103	\$ 258,305,918	\$ 253,888,240
Total Revenues and Other Financing Sources	\$ 485,889,495	\$ 524,353,690	\$ 516,693,090	\$ 541,159,457	\$ 540,507,829	\$ 524,555,251

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adoption Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
<u>Uses:</u>						
1100 Monthly Instructional Salary	38,208,748	40,996,189	43,669,009	43,593,798	39,768,974	41,424,492
1200 Noninstructional Salaries Full Time	18,292,904	18,483,497	20,177,841	20,267,829	19,918,669	20,932,907
1300 Instructional Salaries Part Time	33,041,729	36,714,847	35,746,156	38,296,156	40,782,850	40,595,620
1400 Noninstructional Salaries Part Time	3,004,124	2,857,190	974,141	1,092,195	2,206,913	2,193,536
Total Academic Salaries	\$ 92,547,505	\$ 99,051,723	\$ 100,567,147	\$ 103,249,978	\$ 102,677,406	\$ 105,146,555
2100 Noninstructional Salaries Full Time	32,959,479	35,657,787	41,106,437	40,333,590	37,996,042	40,820,191
2200 Instructional Aides Full Time	4,274,585	3,662,059	4,179,356	4,179,356	3,774,609	4,172,329
2300 Variable Non-Instructional	4,209,965	4,519,254	3,309,083	2,760,190	3,919,364	3,488,844
2400 Variable Classroom Aide	996,858	922,620	881,769	895,140	1,265,253	1,056,783
2500 Variable Manager/Supervisor Short Term Hourly	6,177	-	-	-	-	-
2600 Variable Aide Other	106,754	166,261	131,809	131,809	115,487	70,971
Total Classified Salaries	\$ 42,553,818	\$ 44,927,981	\$ 49,608,454	\$ 48,300,085	\$ 47,070,755	\$ 49,609,118
3000 Benefits	69,384,923	73,584,909	82,449,346	82,583,685	82,973,241	85,950,001
Total Salaries and Benefits	\$ 204,486,246	\$ 217,564,613	\$ 232,624,947	\$ 234,133,748	\$ 232,721,402	\$ 240,705,674
4000 Supplies and Materials	\$ 1,694,656	\$ 1,819,801	\$ 5,225,737	\$ 5,195,561	\$ 2,873,523	\$ 4,516,985

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adoption Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
5100 Consultants	1,581,832	1,577,103	1,485,264	1,551,222	1,477,956	1,617,364
5200 Travel	730,557	1,054,725	1,092,476	1,271,915	974,717	1,333,510
5300 Dues and Memberships	477,376	515,631	360,800	446,187	486,144	507,577
5400 Insurance	1,088,187	1,419,926	1,389,659	1,379,386	1,496,610	1,273,251
5500 Utilities and Housekeeping	6,980,514	7,788,208	9,128,929	9,001,809	9,067,358	9,951,868
5600 Contract Services	5,761,475	6,568,416	5,858,444	6,248,196	6,945,264	6,785,142
5690 Other Operating Expenses	1,758,374	1,614,341	1,971,673	1,862,638	1,800,758	1,881,281
5700 Legal/Elections/Audit Expenses	1,900,942	647,923	1,742,960	1,186,416	1,181,801	1,648,480
5800 Other Services and Expenses	1,740,723	1,672,646	1,701,274	1,813,760	1,781,485	1,887,070
5900 Interprogram Charges (credits)	(6,792)	(8,417)	55,892	55,552	(1,734)	54,770
5910 Indirect Costs	(524,264)	(131,774)	(22,867)	(22,867)	(113,031)	(82,867)
Total Other Operating Expenses	\$ 21,488,924	\$ 22,718,728	\$ 24,764,504	\$ 24,794,214	\$ 25,097,328	\$ 26,857,446
6100 Sites and Site Improvements	1,000	-	1,500	1,500	-	1,500
6200 Buildings	5,930	47,201	1,639,059	1,238,000	67,970	1,281,000
6300 Library Books	-	736	24,748	17,226	(2,101)	15,748
6400 Equipment	887,663	578,783	3,364,390	2,829,497	1,905,883	3,629,360
Total Capital Outlay	\$ 894,593	\$ 626,720	\$ 5,029,697	\$ 4,086,223	\$ 1,971,752	\$ 4,927,608
7300 Interfund Transfers Out	12,262,872	16,513,956	3,089,541	7,905,263	7,953,060	5,921,791
7600 Other Student Payments	8,600	-	2,097	2,097	-	2,097
7700 Cost of Goods Sold	1,079	-	-	-	-	-
7800 Intrafund and Subfund Transfers Out	38,122,414	38,234,262	34,822,997	43,419,586	43,437,724	39,594,977
94xx District Office Assessment	196,815,881	209,508,497	214,211,263	214,655,662	214,655,662	214,211,263
Total Transfers and Other Outgo	\$ 247,210,846	\$ 264,256,715	\$ 252,125,898	\$ 265,982,608	\$ 266,046,446	\$ 259,730,128
Total Expenses	\$ 475,775,265	\$ 506,986,577	\$ 519,770,783	\$ 534,192,354	\$ 528,710,451	\$ 536,737,841

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adoption Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
Net Revenues Over (Under) Expenses	\$ 10,114,230	\$ 17,367,113	\$ (3,077,693)	\$ 6,967,103	\$ 11,797,378	\$ (12,182,590)
Beginning Fund Balance	54,217,832	64,332,062	81,795,111	81,699,175	81,699,175	93,627,275
Ending Fund Balance	\$ 64,332,062	\$ 81,699,175	\$ 78,717,418	\$ 88,666,278	\$ 93,496,553	\$ 81,444,685
<u>Board and College / DO Restricted Reserves</u>						
7914 BP 5033 Required Reserve	-	-	42,580,511	42,580,511	-	44,591,706
7903 Deficit Funding Reserve	-	-	5,373,021	5,373,021	-	413,665
7904 College/DO Local Reserves (1% minimum)	-	-	2,778,650	2,718,650	-	5,205,112
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	19,919,036	26,788,273	-	24,235,770
			<u>70,740,159</u>	<u>77,549,396</u>		<u>74,535,194</u>
<u>Unrestricted Reserves</u>						
7910 Step and Column Increase Reserve	-	-	-	-	-	1,000,000
7997 Undesignated District Reserves	-	-	82,326	2,633,074	-	614,135
7999 Undesignated College and DO Reserves	-	-	7,894,933	8,483,808	-	5,295,356
			<u>7,977,259</u>	<u>11,116,882</u>		<u>6,909,491</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 78,717,418	\$ 88,666,278	\$ -	\$ 81,444,685

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 12: GENERAL FUND - RESTRICTED

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adoption Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
Sources:						
8120 Higher Education Act	1,499,252	1,625,004	2,177,805	2,703,308	1,980,604	1,176,849
8150 Student Financial Aid Revenue	578,086	594,445	427,518	714,602	696,609	751,087
8170 Vocational & Technical Education Act (VTEA)	1,523,913	1,478,844	921,047	1,658,713	1,658,713	1,638,582
8190 Other Federal Revenues	7,638,310	1,143,052	1,011,802	1,729,468	819,104	511,840
Total Federal Revenues	\$ 11,239,561	\$ 4,841,345	\$ 4,538,172	\$ 6,806,091	\$ 5,155,030	\$ 4,078,358
8610 General Apportionments	154,383	138,854	125,051	134,228	134,549	125,111
8620 General Categorical Programs	30,499,832	36,800,956	34,430,068	53,265,641	36,510,304	37,551,790
8659 Other Reimbursable Categorical Programs	3,100,693	2,996,069	3,260,803	6,627,884	3,221,760	3,424,777
8680 Other State Non-Tax Revenues	128,438	109,173	2,076,797	97,748	97,748	78,877
8680 Lottery Revenue	3,267,839	3,397,780	1,789,951	1,789,951	2,431,251	1,697,305
8690 Other State Revenues	6,200,763	23,670,620	21,142,454	20,509,714	8,564,980	10,573,219
Total State Revenues	\$ 43,351,948	\$ 67,113,452	\$ 62,825,124	\$ 82,425,166	\$ 50,960,592	\$ 53,451,079
8820 Contributions and Gifts	4,824	16,268	17,042	52,271	17,100	16,642
8880 Nonresident Tuition and Other Student Fees	5,064	375,549	793,054	793,054	432,010	422,782
8890 Other Local Revenues	1,446,963	1,884,403	1,923,501	5,146,142	2,971,381	2,369,662
Total Local Revenues	\$ 1,456,851	\$ 2,276,220	\$ 2,733,597	\$ 5,991,467	\$ 3,420,491	\$ 2,809,086
Total Revenues	\$ 56,048,360	\$ 74,231,017	\$ 70,096,893	\$ 95,222,724	\$ 59,536,113	\$ 60,338,523
8980 Interfund Transfers In	1,686,570	3,000,000	-	2,000,000	2,000,000	1,800,000
8990 Intrafund and Subfund Transfers In	253,366	-	-	-	-	-
Total Other Financing Sources	\$ 1,939,936	\$ 3,000,000	\$ -	\$ 2,000,000	\$ 2,000,000	\$ 1,800,000
Total Revenues and Other Financing Sources	\$ 57,988,296	\$ 77,231,017	\$ 70,096,893	\$ 97,222,724	\$ 61,536,113	\$ 62,138,523

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 12: GENERAL FUND - RESTRICTED

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adoption Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
<u>Uses:</u>						
1100 Monthly Instructional Salary	316,846	389,341	342,264	676,492	305,555	667,759
1200 Noninstructional Salaries Full Time	5,837,224	7,424,287	7,573,588	8,760,012	7,616,562	6,974,331
1300 Instructional Salaries Part Time	243,377	194,137	95,642	378,890	219,136	145,325
1400 Noninstructional Salaries Part Time	2,411,251	2,675,761	1,565,394	4,126,143	3,270,002	1,782,948
Total Academic Salaries	\$ 8,808,698	\$ 10,683,526	\$ 9,576,888	\$ 13,941,537	\$ 11,411,255	\$ 9,570,363
2100 Noninstructional Salaries Full Time	9,618,925	12,527,519	13,560,181	14,819,541	11,879,025	13,781,987
2200 Instructional Aides Full Time	256,176	479,570	612,920	724,497	613,778	718,569
2300 Variable Non-Instructional	4,398,897	4,732,861	2,704,568	6,315,812	4,169,655	2,800,165
2400 Variable Classroom Aide	286,089	327,078	55,544	749,338	745,953	157,986
2600 Variable Aide Other	98,705	126,025	50,000	68,382	115,391	50,000
Total Classified Salaries	\$ 14,658,792	\$ 18,193,053	\$ 16,983,213	\$ 22,677,570	\$ 17,523,802	\$ 17,508,707
3000 Benefits	9,565,296	12,471,495	13,597,741	15,361,561	13,514,498	14,173,151
Total Salaries and Benefits	\$ 33,032,786	\$ 41,348,074	\$ 40,157,842	\$ 51,980,668	\$ 42,449,555	\$ 41,252,221
4000 Supplies and Materials	\$ 3,258,190	\$ 3,876,570	\$ 10,097,459	\$ 11,762,970	\$ 3,256,298	\$ 7,512,425
5100 Consultants	2,560,331	2,062,414	1,187,552	2,598,610	1,279,901	844,254
5200 Travel	612,995	1,291,538	870,283	2,330,837	1,318,152	842,546
5300 Dues and Memberships	145,085	151,649	99,866	209,785	173,057	56,919
5400 Insurance	-	-	-	-	-	45,000
5500 Utilities and Housekeeping	102,964	116,057	9,460	25,619	123,928	9,460
5600 Contract Services	1,784,993	2,178,362	1,551,780	3,625,074	1,857,852	2,159,106
5690 Other Operating Expenses	1,427,702	1,518,399	3,603,996	3,154,134	2,050,922	1,621,226
5700 Legal/Elections/Audit Expenses	-	-	-	200	-	-
5800 Other Services and Expenses	797,290	1,768,812	226,114	1,975,874	857,380	478,293
5900 Interprogram Charges (credits)	2,004	5,097	2,063	407,148	2,695	2,063
5910 Indirect Costs	644,905	216,779	556,101	498,520	268,981	76,721
Total Other Operating Expenses	\$ 8,078,269	\$ 9,309,107	\$ 8,107,215	\$ 14,825,801	\$ 7,932,868	\$ 6,135,588

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 12: GENERAL FUND - RESTRICTED

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adoption Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
6100 Sites and Site Improvements	1,554	-	-	12,480	12,480	-
6200 Buildings	165,103	133,435	5,000	250,000	79,523	173,709
6300 Library Books	129,961	71,987	22,061	21,500	84,513	80,660
6400 Equipment	4,375,459	4,003,445	1,249,758	2,300,013	2,225,200	990,795
Total Capital Outlay	\$ 4,672,077	\$ 4,208,867	\$ 1,276,819	\$ 2,583,993	\$ 2,401,716	\$ 1,245,164
7300 Interfund Transfers Out	1,751,467	9,954,211	-	-	174,898	-
7500 Student Financial Aid	4,365,903	2,360,057	1,109,278	6,082,071	2,108,221	1,080,381
7600 Other Student Payments	2,073,209	4,164,385	2,180,517	4,979,162	3,359,515	2,695,640
7800 Intrafund and Subfund Transfers Out	253,366	-	-	-	-	-
7900 Grant net AR (deferrals) not yet posted	-	-	9,540,596	5,406,570	-	3,552,535
Total Transfers and Other Outgo	\$ 8,443,945	\$ 16,478,653	\$ 12,830,391	\$ 16,467,803	\$ 5,642,634	\$ 7,328,556
Total Expenses	\$ 57,485,267	\$ 75,221,271	\$ 72,469,726	\$ 97,621,235	\$ 61,683,071	\$ 63,473,954
Net Revenues Over (Under) Expenses	\$ 503,029	\$ 2,009,746	\$ (2,372,833)	\$ (398,511)	\$ (146,958)	\$ (1,335,431)
Beginning Fund Balance	3,827,633	4,330,662	6,340,406	6,340,408	6,340,408	6,193,449
Ending Fund Balance	\$ 4,330,662	\$ 6,340,408	\$ 3,967,573	\$ 5,941,897	\$ 6,193,450	\$ 4,858,018
7998 Restricted Reserve	-	-	3,967,573	5,941,897	-	4,858,018
Total Budgeted Reserves	\$ -	\$ -	\$ 3,967,573	\$ 5,941,897	\$ -	\$ 4,858,018

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 21: 2002 BOND REDEMPTION FUND

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adoption Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
<u>Sources:</u>						
8670 State Tax Subventions	37,881	32,538	40,300	40,300	34,489	40,300
Total State Revenues	\$ 37,881	\$ 32,538	\$ 40,300	\$ 40,300	\$ 34,489	\$ 40,300
8810 Property Taxes	10,464,641	10,124,943	10,480,133	10,480,133	11,819,842	10,480,133
8860 Interest and Investment Income	172,304	217,547	175,200	175,200	240,081	214,799
Total Local Revenues	\$ 10,636,945	\$ 10,342,490	\$ 10,655,333	\$ 10,655,333	\$ 12,059,923	\$ 10,694,932
Total Revenues	\$ 10,674,826	\$ 10,375,028	\$ 10,695,633	\$ 10,695,633	\$ 12,094,412	\$ 10,735,232
Total Revenues and Other Financing Sources	\$ 10,674,826	\$ 10,375,028	\$ 10,695,633	\$ 10,695,633	\$ 12,094,412	\$ 10,735,232
<u>Uses:</u>						
7100 Debt Retirement	-	-	-	-	1	-
7110 Bond Redemption	7,537,871	6,653,471	6,247,810	6,247,810	6,247,310	8,378,100
7120 Bond Interest and Other Charges	4,156,166	3,987,300	3,854,814	3,854,814	3,854,814	3,730,647
Total Transfers and Other Outgo	\$ 11,694,037	\$ 10,640,771	\$ 10,102,624	\$ 10,102,624	\$ 10,102,125	\$ 12,108,747
Total Expenses	\$ 11,694,037	\$ 10,640,771	\$ 10,102,624	\$ 10,102,624	\$ 10,102,125	\$ 12,108,747
Net Revenues Over (Under) Expenses	\$ (1,019,211)	\$ (265,743)	\$ 593,009	\$ 593,009	\$ 1,992,287	\$ (1,373,515)
Beginning Fund Balance	10,080,052	9,060,841	8,795,097	8,795,098	8,795,098	10,787,385
Ending Fund Balance	\$ 9,060,841	\$ 8,795,098	\$ 9,388,106	\$ 9,388,107	\$ 10,787,385	\$ 9,413,870
7912 Restricted Debt Reserve	-	-	9,388,106	9,388,107	-	9,413,870
Total Budgeted Reserves	\$ -	\$ -	\$ 9,388,106	\$ 9,388,107	\$ -	\$ 9,413,870

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 22: 2006 BOND REDEMPTION FUND

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adoption Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
<u>Sources:</u>						
8670 State Tax Subventions	52,263	51,644	40,672	40,672	44,168	40,672
Total State Revenues	\$ 52,263	\$ 51,644	\$ 40,672	\$ 40,672	\$ 44,168	\$ 40,672
8810 Property Taxes	11,582,873	12,333,145	12,212,840	12,212,840	11,119,006	11,684,768
8860 Interest and Investment Income	211,795	346,832	258,085	258,085	281,461	215,748
Total Local Revenues	\$ 11,794,668	\$ 12,679,977	\$ 12,470,925	\$ 12,470,925	\$ 11,400,467	\$ 11,900,516
Total Revenues	\$ 11,846,931	\$ 12,731,621	\$ 12,511,597	\$ 12,511,597	\$ 11,444,635	\$ 11,941,188
Total Revenues and Other Financing Sources	\$ 11,846,931	\$ 12,731,621	\$ 12,511,597	\$ 12,511,597	\$ 11,444,635	\$ 11,941,188
<u>Uses:</u>						
7100 Debt Retirement	-	1	-	-	(1)	-
7110 Bond Redemption	5,191,129	7,112,704	8,829,190	8,829,190	8,829,265	7,793,901
7120 Bond Interest and Other Charges	4,169,452	3,932,748	3,701,340	3,701,340	4,747,908	3,542,781
Total Transfers and Other Outgo	\$ 9,360,581	\$ 11,045,453	\$ 12,530,530	\$ 12,530,530	\$ 13,577,172	\$ 11,336,682
Total Expenses	\$ 9,360,581	\$ 11,045,453	\$ 12,530,530	\$ 12,530,530	\$ 13,577,172	\$ 11,336,682
Net Revenues Over (Under) Expenses	\$ 2,486,350	\$ 1,686,168	\$ (18,933)	\$ (18,933)	\$ (2,132,537)	\$ 604,506
Beginning Fund Balance	8,788,375	11,274,725	12,960,894	12,960,893	12,960,893	10,828,356
Ending Fund Balance	\$ 11,274,725	\$ 12,960,893	\$ 12,941,961	\$ 12,941,960	\$ 10,828,356	\$ 11,432,862
7912 Restricted Debt Reserve	-	-	12,941,961	12,941,960	-	11,432,862
Total Budgeted Reserves	\$ -	\$ -	\$ 12,941,961	\$ 12,941,960	\$ -	\$ 11,432,862

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 23: 2014 BOND REDEMPTION FUND

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adoption Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
<u>Sources:</u>						
8670 State Tax Subventions	107,130	91,562	113,403	113,403	90,489	90,940
Total State Revenues	\$ 107,130	\$ 91,562	\$ 113,403	\$ 113,403	\$ 90,489	\$ 90,940
8810 Property Taxes	23,960,779	22,146,806	23,180,974	23,180,974	22,965,691	21,141,389
8860 Interest and Investment Income	618,357	620,924	413,213	413,213	484,336	388,857
Total Local Revenues	\$ 24,579,136	\$ 22,767,730	\$ 23,594,187	\$ 23,594,187	\$ 23,450,027	\$ 21,530,246
Total Revenues	\$ 24,686,266	\$ 22,859,292	\$ 23,707,590	\$ 23,707,590	\$ 23,540,516	\$ 21,621,186
8940 Proceeds of General Long-Term Debt	5,165,241	-	-	-	-	-
Total Other Financing Sources	\$ 5,165,241	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 29,851,507	\$ 22,859,292	\$ 23,707,590	\$ 23,707,590	\$ 23,540,516	\$ 21,621,186
<u>Uses:</u>						
7110 Bond Redemption	17,043,750	16,480,825	11,820,000	11,820,000	11,823,975	12,140,000
7120 Bond Interest and Other Charges	11,085,244	13,499,460	12,935,889	12,935,889	12,935,889	12,441,550
Total Transfers and Other Outgo	\$ 28,128,994	\$ 29,980,285	\$ 24,755,889	\$ 24,755,889	\$ 24,759,864	\$ 24,581,550
Total Expenses	\$ 28,128,994	\$ 29,980,285	\$ 24,755,889	\$ 24,755,889	\$ 24,759,864	\$ 24,581,550
Net Revenues Over (Under) Expenses	\$ 1,722,513	\$ (7,120,993)	\$ (1,048,299)	\$ (1,048,299)	\$ (1,219,348)	\$ (2,960,364)
Beginning Fund Balance	26,141,453	27,863,966	20,742,972	20,742,973	20,742,973	19,523,625
Ending Fund Balance	\$ 27,863,966	\$ 20,742,973	\$ 19,694,673	\$ 19,694,674	\$ 19,523,625	\$ 16,563,261
7912 Restricted Debt Reserve	-	-	19,694,673	19,694,674	-	16,563,261
Total Budgeted Reserves	\$ -	\$ -	\$ 19,694,673	\$ 19,694,674	\$ -	\$ 16,563,261

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 29: DEBT SERVICE FUND (Load Banking & Vacation Accrual)

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adoption Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
<u>Sources:</u>						
8860 Interest and Investment Income	559,627	757,315	344,511	344,511	739,909	357,271
Total Local Revenues	\$ 559,627	\$ 757,315	\$ 344,511	\$ 344,511	\$ 739,909	\$ 357,271
Total Revenues	\$ 559,627	\$ 757,315	\$ 344,511	\$ 344,511	\$ 739,909	\$ 357,271
Total Revenues and Other Financing Sources	\$ 559,627	\$ 757,315	\$ 344,511	\$ 344,511	\$ 739,909	\$ 357,271
<u>Uses:</u>						
7300 Interfund Transfers Out	-	-	80,000	261,923	181,924	80,000
Total Transfers and Other Outgo	\$ -	\$ -	\$ 80,000	\$ 261,923	\$ 181,924	\$ 80,000
Total Expenses	\$ -	\$ -	\$ 80,000	\$ 261,923	\$ 181,924	\$ 80,000
Net Revenues Over (Under) Expenses	\$ 559,627	\$ 757,315	\$ 264,511	\$ 82,588	\$ 557,985	\$ 277,271
Beginning Fund Balance	16,072,577	16,632,204	17,389,518	17,389,519	17,389,519	17,947,504
Ending Fund Balance	\$ 16,632,204	\$ 17,389,519	\$ 17,654,029	\$ 17,472,107	\$ 17,947,504	\$ 18,224,775
7906 Load Bank Liability Reserve	-	-	8,699,296	8,517,373	-	8,517,372
7907 Vacation Liability Reserve	-	-	550,000	550,000	-	550,000
7912 Restricted Debt Reserve	-	-	8,404,733	8,404,734	-	9,157,403
Total Budgeted Reserves	\$ -	\$ -	\$ 17,654,029	\$ 17,472,107	\$ -	\$ 18,224,775

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 41: CAPITAL PROJECTS FUND (other than bond financed)

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adoption Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
<u>Sources:</u>						
8650 Reimbursable Categorical Programs	146,113	393,887	-	-	-	-
8652 Deferred Maintenance	4,699,385	126,193	-	-	-	-
8690 Other State Revenues	-	-	1,350,082	1,832,848	-	1,726,567
Total State Revenues	\$ 4,845,498	\$ 520,080	\$ 1,350,082	\$ 1,832,848	\$ -	\$ 1,726,567
8820 Contributions and Gifts	120,000	-	-	-	-	-
8890 Other Local Revenues	3,579,787	3,760,078	3,609,932	3,609,932	3,800,985	3,747,663
Total Local Revenues	\$ 3,699,787	\$ 3,760,078	\$ 3,609,932	\$ 3,609,932	\$ 3,800,985	\$ 3,747,663
Total Revenues	\$ 8,545,285	\$ 4,280,158	\$ 4,960,014	\$ 5,442,780	\$ 3,800,985	\$ 5,474,230
8980 Interfund Transfers In	5,615,566	15,807,149	-	2,400,000	2,608,228	-
Total Other Financing Sources	\$ 5,615,566	\$ 15,807,149	\$ -	\$ 2,400,000	\$ 2,608,228	\$ -
Total Revenues and Other Financing Sources	\$ 14,160,851	\$ 20,087,307	\$ 4,960,014	\$ 7,842,780	\$ 6,409,213	\$ 5,474,230
<u>Uses:</u>						
2300 Variable Non-Instructional	-	-	-	-	418	-
Total Classified Salaries	\$ -	\$ -	\$ -	\$ -	\$ 418	\$ -
3000 Benefits	-	-	-	-	21	-
Total Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ 439	\$ -
5100 Consultants	-	8,500	-	-	-	-
5600 Contract Services	633,444	425,550	432,348	376,224	399,264	376,224
5690 Other Operating Expenses	-	4,900	-	-	-	-
5800 Other Services and Expenses	32,180	9,680	-	-	28,834	-
Total Other Operating Expenses	\$ 665,624	\$ 448,630	\$ 432,348	\$ 376,224	\$ 428,098	\$ 376,224

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 41: CAPITAL PROJECTS FUND (other than bond financed)

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adoption Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
6100 Sites and Site Improvements	1,119,401	2,422,154	2,331,787	3,674,237	2,028,974	1,912,891
6200 Buildings	5,613,581	2,758,157	12,243,184	25,915,006	5,638,608	14,064,379
6400 Equipment	1,827,671	954,898	1,077,710	1,317,676	208,769	1,073,840
Total Capital Outlay	\$ 8,560,653	\$ 6,135,209	\$ 15,652,681	\$ 30,906,919	\$ 7,876,351	\$ 17,051,110
Total Expenses	\$ 9,226,277	\$ 6,583,839	\$ 16,085,029	\$ 31,283,143	\$ 8,304,888	\$ 17,427,334
Net Revenues Over (Under) Expenses	\$ 4,934,574	\$ 13,503,468	\$ (11,125,015)	\$ (23,440,363)	\$ (1,895,675)	\$ (11,953,104)
Beginning Fund Balance	45,425,957	50,360,531	63,863,997	63,863,999	63,863,999	61,968,324
Ending Fund Balance	\$ 50,360,531	\$ 63,863,999	\$ 52,738,982	\$ 40,423,636	\$ 61,968,324	\$ 50,015,220
7900 Designated Reserves	-	-	720,000	3,455,275	-	650,000
7913 Restricted Capital Reserve	-	-	52,018,982	35,568,361	-	49,365,220
7999 Undesignated Reserve	-	-	-	1,400,000	-	-
Total Budgeted Reserves	\$ -	\$ -	\$ 52,738,982	\$ 40,423,636	\$ -	\$ 50,015,220

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 44: 2014 BOND CONSTRUCTION FUND

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adoption Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
<u>Sources:</u>						
8860 Interest and Investment Income	2,722,650	3,867,750	1,369,756	1,369,756	3,347,685	1,369,756
Total Local Revenues	\$ 2,722,650	\$ 3,867,750	\$ 1,369,756	\$ 1,369,756	\$ 3,347,685	\$ 1,369,756
Total Revenues	\$ 2,722,650	\$ 3,867,750	\$ 1,369,756	\$ 1,369,756	\$ 3,347,685	\$ 1,369,756
8940 Proceeds of General Long-Term Debt	110,000,000	-	-	-	-	-
Total Other Financing Sources	\$ 110,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 112,722,650	\$ 3,867,750	\$ 1,369,756	\$ 1,369,756	\$ 3,347,685	\$ 1,369,756
<u>Uses:</u>						
2100 Noninstructional Salaries Full Time	933,018	1,238,136	1,393,306	1,393,306	1,288,280	1,287,845
Total Classified Salaries	\$ 933,018	\$ 1,238,136	\$ 1,393,306	\$ 1,393,306	\$ 1,288,280	\$ 1,287,845
3000 Benefits	450,522	633,651	731,777	731,777	662,439	760,654
Total Salaries and Benefits	\$ 1,383,540	\$ 1,871,787	\$ 2,125,083	\$ 2,125,083	\$ 1,950,719	\$ 2,048,499
5100 Consultants	2,635,517	1,444,524	1,000,000	1,000,000	905,820	815,000
5500 Utilities and Housekeeping	2,350	2,400	-	-	2,400	-
5600 Contract Services	104,472	55,104	-	-	46,872	-
5800 Other Services and Expenses	4	4	-	-	4	-
Total Other Operating Expenses	\$ 2,742,343	\$ 1,502,032	\$ 1,000,000	\$ 1,000,000	\$ 955,096	\$ 815,000

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 44: 2014 BOND CONSTRUCTION FUND

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adoption Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
6200 Buildings	14,202,674	8,889,072	16,475,437	16,475,437	7,635,703	19,842,437
6400 Equipment	1,643,035	189,115	461,778	461,778	3,599	516,000
Total Capital Outlay	\$ 15,845,709	\$ 9,078,187	\$ 16,937,215	\$ 16,937,215	\$ 7,639,302	\$ 20,358,437
7100 Debt Retirement	848,162	-	-	-	-	-
Total Transfers and Other Outgo	\$ 848,162	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 20,819,754	\$ 12,452,006	\$ 20,062,298	\$ 20,062,298	\$ 10,545,117	\$ 23,221,936
Net Revenues Over (Under) Expenses	\$ 91,902,896	\$ (8,584,256)	\$ (18,692,542)	\$ (18,692,542)	\$ (7,197,432)	\$ (21,852,180)
Beginning Fund Balance	(1,577,916)	90,324,980	81,740,727	81,740,724	81,740,724	74,543,292
Ending Fund Balance	\$ 90,324,980	\$ 81,740,724	\$ 63,048,185	\$ 63,048,182	\$ 74,543,292	\$ 52,691,112
7913 Restricted Capital Reserve	-	-	63,048,185	63,048,182	-	52,691,112
Total Budgeted Reserves	\$ -	\$ -	\$ 63,048,185	\$ 63,048,182	\$ -	\$ 52,691,112

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 51: BOOKSTORE FUND

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adoption Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
<u>Sources:</u>						
8840 Sales and Commissions	2,245,872	2,420,184	2,603,249	2,429,129	2,079,036	2,129,713
8850 Other Sales Revenue	820,104	1,133,998	1,435,000	1,315,000	1,303,005	1,293,000
Total Local Revenues	\$ 3,065,976	\$ 3,554,182	\$ 4,038,249	\$ 3,744,129	\$ 3,382,041	\$ 3,422,713
Total Revenues	\$ 3,065,976	\$ 3,554,182	\$ 4,038,249	\$ 3,744,129	\$ 3,382,041	\$ 3,422,713
8980 Interfund Transfers In	37,953	-	-	285,000	285,000	-
Total Other Financing Sources	\$ 37,953	\$ -	\$ -	\$ 285,000	\$ 285,000	\$ -
Total Revenues and Other Financing Sources	\$ 3,103,929	\$ 3,554,182	\$ 4,038,249	\$ 4,029,129	\$ 3,667,041	\$ 3,422,713
<u>Uses:</u>						
2100 Noninstructional Salaries Full Time	1,030,654	1,021,044	1,274,210	1,202,006	1,174,017	1,238,255
2300 Variable Non-Instructional	197,100	237,538	430,000	430,000	233,325	420,000
Total Classified Salaries	\$ 1,227,754	\$ 1,258,582	\$ 1,704,210	\$ 1,632,006	\$ 1,407,342	\$ 1,658,255
3000 Benefits	638,223	435,705	817,320	759,951	743,414	765,605
Total Salaries and Benefits	\$ 1,865,977	\$ 1,694,287	\$ 2,521,530	\$ 2,391,957	\$ 2,150,756	\$ 2,423,860
4000 Supplies and Materials	\$ 25,990	\$ 15,249	\$ 10,147	\$ 11,100	\$ 12,433	\$ 6,600

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 51: BOOKSTORE FUND**

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adoption Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
5200 Travel	1,856	2,494	-	573	1,015	-
5300 Dues and Memberships	-	-	-	-	1,048	800
5500 Utilities and Housekeeping	39,872	21,287	22,350	20,750	17,232	17,850
5600 Contract Services	1,394	2,778	-	-	1,046	1,000
5690 Other Operating Expenses	77,025	67,440	62,000	68,000	80,584	67,000
5800 Other Services and Expenses	267,993	210,815	161,150	155,550	210,453	178,100
5930 Depreciation	3,548	3,275	-	-	1	-
Total Other Operating Expenses	\$ 391,688	\$ 308,089	\$ 245,500	\$ 244,873	\$ 311,379	\$ 264,750
6400 Equipment	464	-	-	8,900	11,569	-
Total Capital Outlay	\$ 464	\$ -	\$ -	\$ 8,900	\$ 11,569	\$ -
7700 Cost of Goods Sold	2,306,817	2,506,695	2,319,536	2,145,763	2,340,507	2,004,466
Total Transfers and Other Outgo	\$ 2,306,817	\$ 2,506,695	\$ 2,319,536	\$ 2,145,763	\$ 2,340,507	\$ 2,004,466
Total Expenses	\$ 4,590,936	\$ 4,524,320	\$ 5,096,713	\$ 4,802,593	\$ 4,826,644	\$ 4,699,676
Net Revenues Over (Under) Expenses	\$ (1,487,007)	\$ (970,138)	\$ (1,058,464)	\$ (773,464)	\$ (1,159,603)	\$ (1,276,963)
Beginning Fund Balance	5,785,997	4,298,990	3,328,854	3,328,852	3,328,852	2,169,249
Ending Fund Balance	\$ 4,298,990	\$ 3,328,852	\$ 2,270,390	\$ 2,555,388	\$ 2,169,249	\$ 892,286
7999 Undesignated Reserve	-	-	2,270,390	2,555,388	-	892,286
Total Budgeted Reserves	\$ -	\$ -	\$ 2,270,390	\$ 2,555,388	\$ -	\$ 892,286

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 52: CAFETERIA FUND

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adoption Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
<u>Sources:</u>						
8840 Sales and Commissions	861,213	1,049,519	1,416,864	1,416,864	1,061,933	1,075,290
8850 Other Sales Revenue	138,670	207,742	-	-	321,018	330,000
8890 Other Local Revenues	-	21,504	40,000	40,000	39,045	45,000
Total Local Revenues	\$ 999,883	\$ 1,278,765	\$ 1,456,864	\$ 1,456,864	\$ 1,421,996	\$ 1,450,290
Total Revenues	\$ 999,883	\$ 1,278,765	\$ 1,456,864	\$ 1,456,864	\$ 1,421,996	\$ 1,450,290
8910 Proceeds of General Fixed Assets	497	-	21,506	21,506	-	-
Total Other Financing Sources	\$ 497	\$ -	\$ 21,506	\$ 21,506	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 1,000,380	\$ 1,278,765	\$ 1,478,370	\$ 1,478,370	\$ 1,421,996	\$ 1,450,290
<u>Uses:</u>						
1400 Noninstructional Salaries Part Time	235	-	-	-	-	-
Total Academic Salaries	\$ 235	\$ -	\$ -	\$ -	\$ -	\$ -
2100 Noninstructional Salaries Full Time	367,296	334,234	302,796	302,796	245,890	390,006
2200 Instructional Aides Full Time	-	11,854	24,907	24,907	24,451	49,068
2300 Variable Non-Instructional	120,471	176,831	355,000	355,000	197,396	355,000
Total Classified Salaries	\$ 487,767	\$ 522,919	\$ 682,703	\$ 682,703	\$ 467,737	\$ 794,074
3000 Benefits	263,622	263,247	269,727	269,727	222,043	352,964
Total Salaries and Benefits	\$ 751,624	\$ 786,166	\$ 952,430	\$ 952,430	\$ 689,780	\$ 1,147,038
4000 Supplies and Materials	\$ 17,646	\$ 18,491	\$ 38,376	\$ 38,376	\$ 26,720	\$ 42,244

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 52: CAFETERIA FUND

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adoption Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
5100 Consultants	-	-	7,350	7,350	-	7,350
5200 Travel	-	2,718	2,500	2,500	2,033	2,500
5300 Dues and Memberships	3,717	7,907	9,100	9,100	13,691	6,400
5500 Utilities and Housekeeping	13,777	13,680	4,000	4,000	18,558	2,250
5600 Contract Services	15,166	12,190	27,500	27,500	4,581	26,000
5690 Other Operating Expenses	4	2,508	-	-	13,072	13,250
5800 Other Services and Expenses	36,394	48,728	60,387	60,387	47,819	48,687
5930 Depreciation	2,540	455	-	-	2,111	-
Total Other Operating Expenses	\$ 71,598	\$ 88,186	\$ 110,837	\$ 110,837	\$ 101,865	\$ 106,437
6400 Equipment	763	1,287	1,000	1,000	2,853	13,500
Total Capital Outlay	\$ 763	\$ 1,287	\$ 1,000	\$ 1,000	\$ 2,853	\$ 13,500
7600 Other Student Payments	-	-	-	-	-	50,000
7700 Cost of Goods Sold	545,216	568,831	495,809	495,809	525,113	663,500
Total Transfers and Other Outgo	\$ 545,216	\$ 568,831	\$ 495,809	\$ 495,809	\$ 525,113	\$ 713,500
Total Expenses	\$ 1,386,847	\$ 1,462,961	\$ 1,598,452	\$ 1,598,452	\$ 1,346,331	\$ 2,022,719
Net Revenues Over (Under) Expenses	\$ (386,467)	\$ (184,196)	\$ (120,082)	\$ (120,082)	\$ 75,665	\$ (572,429)
Beginning Fund Balance	1,694,187	1,307,720	1,123,525	1,123,524	1,123,524	1,199,189
Ending Fund Balance	\$ 1,307,720	\$ 1,123,524	\$ 1,003,443	\$ 1,003,442	\$ 1,199,189	\$ 626,760
7999 Undesignated Reserve	-	-	1,003,443	1,003,442	-	626,760
Total Budgeted Reserves	\$ -	\$ -	\$ 1,003,443	\$ 1,003,442	\$ -	\$ 626,760

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 61: SELF INSURANCE FUND

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adoption Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
<u>Sources:</u>						
8860 Interest and Investment Income	28,351	18,070	8,577	8,577	16,451	8,687
Total Local Revenues	\$ 28,351	\$ 18,070	\$ 8,577	\$ 8,577	\$ 16,451	\$ 8,687
Total Revenues	\$ 28,351	\$ 18,070	\$ 8,577	\$ 8,577	\$ 16,451	\$ 8,687
8980 Interfund Transfers In	1,610,000	2,429,000	1,752,541	1,883,263	1,883,263	2,804,791
Total Other Financing Sources	\$ 1,610,000	\$ 2,429,000	\$ 1,752,541	\$ 1,883,263	\$ 1,883,263	\$ 2,804,791
Total Revenues and Other Financing Sources	\$ 1,638,351	\$ 2,447,070	\$ 1,761,118	\$ 1,891,840	\$ 1,899,714	\$ 2,813,478
<u>Uses:</u>						
5400 Insurance	1,625,247	1,954,640	1,702,541	1,976,438	2,361,869	2,272,908
5700 Legal/Elections/Audit Expenses	180,482	-	-	-	-	-
Total Other Operating Expenses	\$ 1,805,729	\$ 1,954,640	\$ 1,702,541	\$ 1,976,438	\$ 2,361,869	\$ 2,272,908
7300 Interfund Transfers Out	-	56,579	-	-	-	-
Total Transfers and Other Outgo	\$ -	\$ 56,579	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 1,805,729	\$ 2,011,219	\$ 1,702,541	\$ 1,976,438	\$ 2,361,869	\$ 2,272,908
Net Revenues Over (Under) Expenses	\$ (167,378)	\$ 435,851	\$ 58,577	\$ (84,598)	\$ (462,155)	\$ 540,570
Beginning Fund Balance	761,280	593,902	1,029,756	1,029,753	1,029,753	436,876
Ending Fund Balance	\$ 593,902	\$ 1,029,753	\$ 1,088,333	\$ 945,155	\$ 567,598	\$ 977,446
7911 Self-Insurance Claims Reserve	-	-	1,088,333	945,155	-	977,446
Total Budgeted Reserves	\$ -	\$ -	\$ 1,088,333	\$ 945,155	\$ -	\$ 977,446

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 69: RETIREE HEALTH BENEFITS FUND**

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adoption Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
<u>Sources:</u>						
8860 Interest and Investment Income	290,997	502,155	252,598	252,598	561,203	263,768
Total Local Revenues	\$ 290,997	\$ 502,155	\$ 252,598	\$ 252,598	\$ 561,203	\$ 263,768
Total Revenues	\$ 290,997	\$ 502,155	\$ 252,598	\$ 252,598	\$ 561,203	\$ 263,768
8980 Interfund Transfers In	4,630,000	4,928,500	1,000,000	1,000,000	1,000,000	1,000,000
Total Other Financing Sources	\$ 4,630,000	\$ 4,928,500	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Total Revenues and Other Financing Sources	\$ 4,920,997	\$ 5,430,655	\$ 1,252,598	\$ 1,252,598	\$ 1,561,203	\$ 1,263,768
<u>Uses:</u>						
5800 Other Services and Expenses	4	4	4	4	4	4
Total Other Operating Expenses	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4
7300 Interfund Transfers Out	5,500,000	-	1,000,000	4,928,500	4,928,500	1,000,000
Total Transfers and Other Outgo	\$ 5,500,000	\$ -	\$ 1,000,000	\$ 4,928,500	\$ 4,928,500	\$ 1,000,000
Total Expenses	\$ 5,500,004	\$ 4	\$ 1,000,004	\$ 4,928,504	\$ 4,928,504	\$ 1,000,004
Net Revenues Over (Under) Expenses	\$ (579,007)	\$ 5,430,651	\$ 252,594	\$ (3,675,906)	\$ (3,367,301)	\$ 263,764
Beginning Fund Balance	11,766,547	11,187,540	16,618,191	16,618,191	16,618,191	13,250,890
Ending Fund Balance	\$ 11,187,540	\$ 16,618,191	\$ 16,870,785	\$ 12,942,285	\$ 13,250,890	\$ 13,514,654
7998 Restricted Reserve	-	-	16,870,785	12,942,285	-	13,514,654
Total Budgeted Reserves	\$ -	\$ -	\$ 16,870,785	\$ 12,942,285	\$ -	\$ 13,514,654

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 71: STUDENT ORGANIZATION FUND

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adoption Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
<u>Sources:</u>						
8860 Interest and Investment Income	1,421	8,120	4,500	4,500	10,645	4,500
8890 Other Local Revenues	302,500	322,523	326,420	326,420	345,744	326,420
Total Local Revenues	\$ 303,921	\$ 330,643	\$ 330,920	\$ 330,920	\$ 356,389	\$ 330,920
Total Revenues	\$ 303,921	\$ 330,643	\$ 330,920	\$ 330,920	\$ 356,389	\$ 330,920
Total Revenues and Other Financing Sources	\$ 303,921	\$ 330,643	\$ 330,920	\$ 330,920	\$ 356,389	\$ 330,920
<u>Uses:</u>						
4000 Supplies and Materials	\$ 311,633	\$ 417,424	\$ 184,237	\$ 184,237	\$ 341,962	\$ 304,237
5200 Travel	-	-	-	-	39,365	-
5600 Contract Services	-	-	15,000	15,000	-	15,000
5800 Other Services and Expenses	-	449	-	-	-	-
Total Other Operating Expenses	\$ -	\$ 449	\$ 15,000	\$ 15,000	\$ 39,365	\$ 15,000
6400 Equipment	-	-	-	-	75,373	-
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 75,373	\$ -
Total Expenses	\$ 311,633	\$ 417,873	\$ 199,237	\$ 199,237	\$ 456,700	\$ 319,237
Net Revenues Over (Under) Expenses	\$ (7,712)	\$ (87,230)	\$ 131,683	\$ 131,683	\$ (100,311)	\$ 11,683
Beginning Fund Balance	1,268,044	1,260,332	1,173,102	1,173,102	1,173,102	1,072,791
Ending Fund Balance	\$ 1,260,332	\$ 1,173,102	\$ 1,304,785	\$ 1,304,785	\$ 1,072,791	\$ 1,084,474
7900 Designated Reserves	-	-	122,316	122,316	-	19,485
7999 Undesignated Reserve	-	-	1,182,469	1,182,469	-	1,064,989
Total Budgeted Reserves	\$ -	\$ -	\$ 1,304,785	\$ 1,304,785	\$ -	\$ 1,084,474

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 72: STUDENT REPRESENTATION FEE

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adoption Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
<u>Sources:</u>						
8890 Other Local Revenues	120,387	126,331	129,077	129,077	132,637	129,077
Total Local Revenues	\$ 120,387	\$ 126,331	\$ 129,077	\$ 129,077	\$ 132,637	\$ 129,077
Total Revenues	\$ 120,387	\$ 126,331	\$ 129,077	\$ 129,077	\$ 132,637	\$ 129,077
Total Revenues and Other Financing Sources	\$ 120,387	\$ 126,331	\$ 129,077	\$ 129,077	\$ 132,637	\$ 129,077
<u>Uses:</u>						
4000 Supplies and Materials	\$ -	\$ 53	\$ 8,051	\$ 8,051	\$ 1,567	\$ 8,051
5200 Travel	54,082	36,585	48,800	48,800	35,225	38,800
5800 Other Services and Expenses	61,357	66,096	53,386	53,386	102,056	103,386
Total Other Operating Expenses	\$ 115,439	\$ 102,681	\$ 102,186	\$ 102,186	\$ 137,281	\$ 142,186
Total Expenses	\$ 115,439	\$ 102,734	\$ 110,237	\$ 110,237	\$ 138,848	\$ 150,237
Net Revenues Over (Under) Expenses	\$ 4,948	\$ 23,597	\$ 18,840	\$ 18,840	\$ (6,211)	\$ (21,160)
Beginning Fund Balance	153,490	158,438	182,035	182,035	182,035	175,824
Ending Fund Balance	\$ 158,438	\$ 182,035	\$ 200,875	\$ 200,875	\$ 175,824	\$ 154,664
7900 Designated Reserves	-	-	126,949	126,949	-	135,206
7999 Undesignated Reserve	-	-	73,926	73,926	-	19,458
Total Budgeted Reserves	\$ -	\$ -	\$ 200,875	\$ 200,875	\$ -	\$ 154,664

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 73: STUDENT BODY CENTER FUND

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adoption Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
<u>Sources:</u>						
8860 Interest and Investment Income	41,127	60,171	3,000	3,000	58,631	50,500
8880 Nonresident Tuition and Other Student Fees	154,658	165,993	127,461	127,461	175,565	174,186
8890 Other Local Revenues	-	-	124,913	124,913	-	-
Total Local Revenues	\$ 195,785	\$ 226,164	\$ 255,374	\$ 255,374	\$ 234,196	\$ 224,686
Total Revenues	\$ 195,785	\$ 226,164	\$ 255,374	\$ 255,374	\$ 234,196	\$ 224,686
Total Revenues and Other Financing Sources	\$ 195,785	\$ 226,164	\$ 255,374	\$ 255,374	\$ 234,196	\$ 224,686
<u>Uses:</u>						
2300 Variable Non-Instructional	12,224	20,149	22,050	22,050	26,581	22,050
Total Classified Salaries	\$ 12,224	\$ 20,149	\$ 22,050	\$ 22,050	\$ 26,581	\$ 22,050
3000 Benefits	143	403	410	410	436	384
Total Salaries and Benefits	\$ 12,367	\$ 20,552	\$ 22,460	\$ 22,460	\$ 27,017	\$ 22,434
4000 Supplies and Materials	\$ 9,077	\$ 10,072	\$ 3,477	\$ 3,477	\$ 14,234	\$ 3,477

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 73: STUDENT BODY CENTER FUND

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adoption Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
5200 Travel	11,374	8,697	8,000	8,000	5,850	8,000
5300 Dues and Memberships	316	99	850	850	175	850
5500 Utilities and Housekeeping	696	694	-	-	687	-
5600 Contract Services	1,831	-	300	300	300	300
5690 Other Operating Expenses	7,331	11,777	7,000	7,000	8,727	7,000
5800 Other Services and Expenses	-	-	2,500	2,500	-	2,500
Total Other Operating Expenses	\$ 21,548	\$ 21,267	\$ 18,650	\$ 18,650	\$ 15,739	\$ 18,650
6200 Buildings	-	29,565	271,913	271,913	120,435	151,504
6400 Equipment	2,099	5,706	5,500	5,500	265	5,500
Total Capital Outlay	\$ 2,099	\$ 35,271	\$ 277,413	\$ 277,413	\$ 120,700	\$ 157,004
Total Expenses	\$ 45,091	\$ 87,162	\$ 322,000	\$ 322,000	\$ 177,690	\$ 201,565
Net Revenues Over (Under) Expenses	\$ 150,694	\$ 139,002	\$ (66,626)	\$ (66,626)	\$ 56,506	\$ 23,121
Beginning Fund Balance	1,151,474	1,302,168	1,441,170	1,441,170	1,441,170	1,497,676
Ending Fund Balance	\$ 1,302,168	\$ 1,441,170	\$ 1,374,544	\$ 1,374,544	\$ 1,497,676	\$ 1,520,797
7998 Restricted Reserve	-	-	131,317	131,317	-	90,577
7999 Undesignated Reserve	-	-	1,243,227	1,243,227	-	1,430,220
Total Budgeted Reserves	\$ -	\$ -	\$ 1,374,544	\$ 1,374,544	\$ -	\$ 1,520,797

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 74: FINANCIAL AID FUND

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adoption Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
<u>Sources:</u>						
8150 Student Financial Aid Revenue	38,779,156	42,222,698	41,370,841	50,164,841	48,351,346	49,479,471
Total Federal Revenues	\$ 38,779,156	\$ 42,222,698	\$ 41,370,841	\$ 50,164,841	\$ 48,351,346	\$ 49,479,471
8620 General Categorical Programs	6,259,560	7,339,651	7,837,646	8,234,411	8,524,901	7,589,306
8680 Other State Non-Tax Revenues	3,956,830	4,805,509	4,870,000	6,200,000	5,827,166	6,300,000
8690 Other State Revenues	10,000	239,913	250,000	290,000	260,000	290,000
Total State Revenues	\$ 10,226,390	\$ 12,385,073	\$ 12,957,646	\$ 14,724,411	\$ 14,612,067	\$ 14,179,306
Total Revenues	\$ 49,005,546	\$ 54,607,771	\$ 54,328,487	\$ 64,889,252	\$ 62,963,413	\$ 63,658,777
8980 Interfund Transfers In	419,812	335,297	337,000	337,000	351,467	317,000
Total Other Financing Sources	\$ 419,812	\$ 335,297	\$ 337,000	\$ 337,000	\$ 351,467	\$ 317,000
Total Revenues and Other Financing Sources	\$ 49,425,358	\$ 54,943,068	\$ 54,665,487	\$ 65,226,252	\$ 63,314,880	\$ 63,975,777
<u>Uses:</u>						
7300 Interfund Transfers Out	39,455	33,202	-	-	-	-
7500 Student Financial Aid	49,385,903	54,909,866	54,665,487	65,226,252	63,030,083	63,975,777
Total Transfers and Other Outgo	\$ 49,425,358	\$ 54,943,068	\$ 54,665,487	\$ 65,226,252	\$ 63,030,083	\$ 63,975,777
Total Expenses	\$ 49,425,358	\$ 54,943,068	\$ 54,665,487	\$ 65,226,252	\$ 63,030,083	\$ 63,975,777
Net Revenues Over (Under) Expenses	\$ -	\$ -	\$ -	\$ -	\$ 284,797	\$ -
Beginning Fund Balance	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 284,797	\$ -

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 75: LOAN & SCHOLARSHIP FUND (Lesher & Berta Kamm)

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adoption Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
<u>Sources:</u>						
8860 Interest and Investment Income	14,767	21,778	10,180	10,180	22,002	10,181
Total Local Revenues	\$ 14,767	\$ 21,778	\$ 10,180	\$ 10,180	\$ 22,002	\$ 10,181
Total Revenues	\$ 14,767	\$ 21,778	\$ 10,180	\$ 10,180	\$ 22,002	\$ 10,181
Total Revenues and Other Financing Sources	\$ 14,767	\$ 21,778	\$ 10,180	\$ 10,180	\$ 22,002	\$ 10,181
<u>Uses:</u>						
5800 Other Services and Expenses	21	37	52	52	78	52
Total Other Operating Expenses	\$ 21	\$ 37	\$ 52	\$ 52	\$ 78	\$ 52
7400 Other Transfers/Uses	-	12,000	12,000	12,000	22,000	22,000
Total Transfers and Other Outgo	\$ -	\$ 12,000	\$ 12,000	\$ 12,000	\$ 22,000	\$ 22,000
Total Expenses	\$ 21	\$ 12,037	\$ 12,052	\$ 12,052	\$ 22,078	\$ 22,052
Net Revenues Over (Under) Expenses	\$ 14,746	\$ 9,741	\$ (1,872)	\$ (1,872)	\$ (76)	\$ (11,871)
Beginning Fund Balance	491,773	506,519	516,260	516,260	516,260	516,184
Ending Fund Balance	\$ 506,519	\$ 516,260	\$ 514,388	\$ 514,388	\$ 516,184	\$ 504,313
7998 Restricted Reserve	-	-	514,388	514,388	-	504,313
Total Budgeted Reserves	\$ -	\$ -	\$ 514,388	\$ 514,388	\$ -	\$ 504,313

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 77: OPEB IRREVOCABLE TRUST**

Description	Final Actuals 2022-2023	Final Actuals 2023-2024	Adoption Budget 2024-2025	Adjusted Budget 2024-2025	YTD Actuals 2024-2025	Adoption Budget 2025-2026
<u>Sources:</u>						
8860 Interest and Investment Income	12,986,114	20,331,428	8,836,698	8,836,698	22,204,758	10,162,429
Total Local Revenues	\$ 12,986,114	\$ 20,331,428	\$ 8,836,698	\$ 8,836,698	\$ 22,204,758	\$ 10,162,429
Total Revenues	\$ 12,986,114	\$ 20,331,428	\$ 8,836,698	\$ 8,836,698	\$ 22,204,758	\$ 10,162,429
8980 Interfund Transfers In	5,500,000	-	1,000,000	4,928,500	4,928,500	1,000,000
Total Other Financing Sources	\$ 5,500,000	\$ -	\$ 1,000,000	\$ 4,928,500	\$ 4,928,500	\$ 1,000,000
Total Revenues and Other Financing Sources	\$ 18,486,114	\$ 20,331,428	\$ 9,836,698	\$ 13,765,198	\$ 27,133,258	\$ 11,162,429
<u>Uses:</u>						
5800 Other Services and Expenses	487,248	541,333	550,400	550,400	617,582	620,400
Total Other Operating Expenses	\$ 487,248	\$ 541,333	\$ 550,400	\$ 550,400	\$ 617,582	\$ 620,400
Total Expenses	\$ 487,248	\$ 541,333	\$ 550,400	\$ 550,400	\$ 617,582	\$ 620,400
Net Revenues Over (Under) Expenses	\$ 17,998,866	\$ 19,790,095	\$ 9,286,298	\$ 13,214,798	\$ 26,515,676	\$ 10,542,029
Beginning Fund Balance	138,944,915	156,943,781	176,733,875	176,733,876	176,733,876	203,249,552
Ending Fund Balance	\$ 156,943,781	\$ 176,733,876	\$ 186,020,173	\$ 189,948,674	\$ 203,249,552	\$ 213,791,581
7998 Restricted Reserve	-	-	186,020,173	189,948,674	-	213,791,581
Total Budgeted Reserves	\$ -	\$ -	\$ 186,020,173	\$ 189,948,674	\$ -	\$ 213,791,581



APPENDICES

- A. 2025-26 BUDGET YEAR 50% LAW CALCULATION**
- B. STEP AND LONGEVITY COST ESTIMATES FOR FY 2025-26**
- C. SALARY SCHEDULE AND 4CD BENEFITS PREMIUM HISTORY**
- D. 2025-26 BUDGET ASSUMPTIONS**
- E. GLOSSARY**

Appendix A
2025-26 BUDGET YEAR
50% LAW CALCULATION

APPENDIX A

Contra Costa Community College District

Analysis of Compliance with the 50 Percent Law (ECS 84362)

Based on Fund 11 Status for ALL LOCATIONS

Budget Year: 2025-26, for the period ended June 30, 2026

AB 2026 data as of 08/31/25

Object Category	State Use Only (EDP)	Expenditures Before Allocation		n/a		All Locations Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	82,020,112	82,020,112	0	0	82,020,112	82,020,112
Noninstructional Salaries (CA 1200 and 1400)	408		22,471,431		0		22,471,431
Subtotal Academic Salaries	409	82,020,112	104,491,543	0	0	82,020,112	104,491,543
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		38,319,807		0		38,319,807
Noninstructional Aides (CA 2200 and 2400)	416	5,184,025	5,184,025	0	0	5,184,025	5,184,025
Subtotal Classified Salaries	419	5,184,025	43,503,832	0	0	5,184,025	43,503,832
Employee Benefits (CA 3000)	429	40,497,325	82,350,468	0	0	40,497,325	82,350,468
Supplies and Materials (CA 4000)	435		3,705,263		0		3,705,263
Other Operating Expenses and Services (CA 5000)	449	350,000	25,395,432	0	0	350,000	25,395,432
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		0		0		0
Total (409 + 419 + 429) and (435 + 449 + 451)	459	128,051,462	259,446,538	0	0	128,051,462	259,446,538
Less Exclusions for Current Expenses of Education	469	7,093,576	19,810,416	0	0	7,093,576	19,810,416
Totals for ESC 84362, 50 percent law (459 - 469)	470	120,957,886	239,636,122	0	0	120,957,886	239,636,122
Percentage of CEE (470, col. 1 / 470, col.2)	471	50.48%	100.00%			50.48%	100.00%
50 Percent of Current Expense of Education (50% of 470, col. 2)	472		119,818,061				119,818,061
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		119,818,061				119,818,061

Contra Costa Community College District

Analysis of Compliance with the 50 Percent Law (ECS 84362)

Based on Fund 11 Status for CONTRA COSTA COLLEGE

Budget Year: 2025-26, for the period ended June 30, 2026

AB 2026 data as of 08/31/25

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 18.7701%		Contra Costa College Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	16,504,000	16,504,000	0	0	16,504,000	16,504,000
Noninstructional Salaries (CA 1200 and 1400)	408		4,871,536		353,676		5,225,212
Subtotal Academic Salaries	409	16,504,000	21,375,536	0	353,676	16,504,000	21,729,212
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		5,940,926		2,072,136		8,013,062
Noninstructional Aides (CA 2200 and 2400)	416	941,971	941,971	0	0	941,971	941,971
Subtotal Classified Salaries	419	941,971	6,882,897	0	2,072,136	941,971	8,955,033
Employee Benefits (CA 3000)	429	4,944,224	10,367,869	2,448,927	5,480,747	7,393,151	15,848,616
Supplies and Materials (CA 4000)	435		388,931		58,030		446,961
Other Operating Expenses and Services (CA 5000)	449	0	1,830,699	0	3,354,782	0	5,185,481
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		0		0		0
Total (409 + 419 + 429) and (435 + 449 + 451)	459	22,390,195	40,845,932	2,448,927	11,319,371	24,839,122	52,165,303
Less Exclusions for Current Expenses of Education	469	0	239,492	1,331,468	3,524,389	1,331,468	3,763,881
Totals for ESC 84362, 50 percent law (459 - 469)	470	22,390,195	40,606,440	1,117,459	7,794,982	23,507,654	48,401,422
Percentage of CEE (470, col. 1 / 470, col.2)	471	55.14%	100.00%			48.57%	100.00%
50 Percent of Current Expense of Education (50% of 470, col. 2)	472		20,303,220				24,200,711
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		20,303,220				24,200,711

Contra Costa Community College District

Analysis of Compliance with the 50 Percent Law (ECS 84362)

Based on Fund 11 Status for DIABLO VALLEY COLLEGE

Budget Year: 2025-26, for the period ended June 30, 2026

AB 2026 data as of 08/31/25

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 53.4952%		Diablo Valley College Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	45,015,927	45,015,927	0	0	45,015,927	45,015,927
Noninstructional Salaries (CA 1200 and 1400)	408		9,922,520		1,007,988		10,930,508
Subtotal Academic Salaries	409	45,015,927	54,938,447	0	1,007,988	45,015,927	55,946,435
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		13,393,455		5,905,647		19,299,102
Noninstructional Aides (CA 2200 and 2400)	416	2,179,968	2,179,968	0	0	2,179,968	2,179,968
Subtotal Classified Salaries	419	2,179,968	15,573,423	0	5,905,647	2,179,968	21,479,070
Employee Benefits (CA 3000)	429	14,514,180	27,715,121	6,979,512	15,620,281	21,493,692	43,335,402
Supplies and Materials (CA 4000)	435		1,504,628		165,388		1,670,016
Other Operating Expenses and Services (CA 5000)	449	0	3,286,436	0	9,561,221	0	12,847,657
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		0		0		0
Total (409 + 419 + 429) and (435 + 449 + 451)	459	61,710,075	103,018,055	6,979,512	32,260,525	68,689,587	135,278,580
Less Exclusions for Current Expenses of Education	469	0	988,069	3,794,722	10,445,060	3,794,722	11,433,129
Totals for ESC 84362, 50 percent law (459 - 469)	470	61,710,075	102,029,986	3,184,790	21,815,465	64,894,865	123,845,451
Percentage of CEE (470, col. 1 / 470, col.2)	471	60.48%	100.00%			52.40%	100.00%
50 Percent of Current Expense of Education (50% of 470, col. 2)	472		51,014,993				61,922,725
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		51,014,993				61,922,725

Contra Costa Community College District

Analysis of Compliance with the 50 Percent Law (ECS 84362)

Based on Fund 11 Status for LOS MEDANOS COLLEGE

Budget Year: 2025-26, for the period ended June 30, 2026

AB 2026 data as of 08/31/25

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 27.7348%		Los Medanos College Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	20,500,185	20,500,185	0	0	20,500,185	20,500,185
Noninstructional Salaries (CA 1200 and 1400)	408		5,793,116		522,595		6,315,711
Subtotal Academic Salaries	409	20,500,185	26,293,301	0	522,595	20,500,185	26,815,896
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		7,945,841		3,061,802		11,007,643
Noninstructional Aides (CA 2200 and 2400)	416	2,062,086	2,062,086	0	0	2,062,086	2,062,086
Subtotal Classified Salaries	419	2,062,086	10,007,927	0	3,061,802	2,062,086	13,069,729
Employee Benefits (CA 3000)	429	7,991,931	15,068,064	3,618,551	8,098,386	11,610,482	23,166,450
Supplies and Materials (CA 4000)	435		1,502,539		85,746		1,588,285
Other Operating Expenses and Services (CA 5000)	449	350,000	2,405,248	0	4,957,047	350,000	7,362,295
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		0		0		0
Total (409 + 419 + 429) and (435 + 449 + 451)	459	30,904,202	55,277,079	3,618,551	16,725,576	34,522,753	72,002,655
Less Exclusions for Current Expenses of Education	469	0	45,690	1,967,386	5,153,910	1,967,386	5,199,600
Totals for ESC 84362, 50 percent law (459 - 469)	470	30,904,202	55,231,389	1,651,165	11,571,666	32,555,367	66,803,055
Percentage of CEE (470, col. 1 / 470, col.2)	471	55.95%	100.00%			48.73%	100.00%
50 Percent of Current Expense of Education (50% of 470, col. 2)	472		27,615,694				33,401,527
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		27,615,694				33,401,527

Appendix B
STEP AND LONGEVITY COST
ESTIMATES FOR FY 2025-26

APPENDIX B

Step and Longevity Cost Estimates for 2025-26 Budget Year

	Step \$	Step #	Longevity/Column \$	Longevity/Column #	TOTAL \$	TOTAL #
Local 1	\$399,957	109	\$121,661	59	\$521,618	168
Manager, Supervisor, Confidential	\$301,913	39	\$85,372	10	\$387,285	49
UF Fulltime	\$633,092	154	\$88,200	12	\$721,292	166
UF Parttime ⁽¹⁾	\$131,250	250	\$21,000	40	\$152,250	290
TOTAL	\$1,466,212	552	\$316,233	121	\$1,782,445	673

* Costs are based on salary increases only. Fringe, statutory, etc. not included.

⁽¹⁾ Full-time faculty reclass (column) based on 12 per year at \$7,350 per reclass.

Appendix C
SALARY SCHEDULE AND 4CD
BENEFITS PREMIUM HISTORY

APPENDIX C

Contra Costa Community College District SALARY SCHEDULE AND 4CD BENEFITS PREMIUM HISTORY (effective July 1 unless noted)

Fiscal Year	Salary Schedule Changes						Benefits Premium Changes	
	Faculty	Classified	Police Officers Association	Confidential	Managers/ Supervisors	Chancellor's Cabinet	Medical Plans - Actuals	Dental Plans - Actuals
83-84	0.0%	0.0%		0.0%	0.0%	0.0%		
84-85 eff. 7-1-84 eff. 7-1-85	8.4% 4.0%	10.4%		8.4% 4.0%	8.4% 4.0%	8.4% 4.0%		
85-86	6.2% (87.1% of work year)	5.4%		5.4%	5.4%	5.4%		
86-87	5.0%	5.4%		5.0%	5.0%	5.0%		
87-88	4.0%	4.0%		4.0%	4.0%	4.0%		
88-89	4.7%	4.7%		4.7%	4.6/7%	4.6/7%		
89-90	7.0%	7.0%		7.0%	7.0%	7.0%		
90-91	6.5%	6.5%		6.5%	6.5%	6.5%		
91-92	3.0%	3.0%		3.0%	3.0%	3.0%		
92-93	0.0%	0.0%		0.0%	0.0%	0.0%		
93-94	2.0%	2.0%		2.0%	2.0%	2.0%	5.53%	2.66%
94-95	2.0%	2.0%		2.0%	2.0%	2.0%	-0.03%	5.82%
95-96	4.0%	4.0%		4.0%	4.0%	4.0%	-6.95%	0.80%
96-97	4.0%	4.0%		4.0%	4.0%	4.0%	0.61%	4.17%
97-98	2.97%	2.97%		2.97%	2.97%	2.97%	14.18%	8.13%
98-99	2.26%	2.26%		2.26%	2.26%	2.26%	11.39%	6.50%
99-00	1.41%	1.41%		1.41%	1.41%	1.41%	11.90%	5.25%
00-01 ⁽⁴⁾	6% + 1%	6% + 1%		6% + 1%	6% + 1%	6% + 1%	14.72%	15.45%
01-02	4.25%	4.25%		4.25%	4.25%	4.25%	12.20%	6.97%
02-03 ⁽⁶⁾	6.2%	6.2%		6.2%	6.2%	6.2%	24.03%	-1.42%
03-04 ⁽¹⁾⁽⁵⁾⁽⁷⁾	0.0%	0.0%		0.0%	0.0%	-2.0%	9.46%	-8.51%
04-05 ⁽²⁾⁽³⁾	-6.9% eff 4/1/05	0.00%		-7.00%	-7.00%	-7.00%	18.37%	6.17%
05-06 ⁽³⁾	-6.90%	-3.38% eff 8/1/05		-5.25%	-5.25%	-5.25%	8.34%	9.50%
06-07	5.54% ⁽⁸⁾	3.5% ⁽⁸⁾		5.54% ⁽⁸⁾	5.54% ⁽⁸⁾	5.54% ⁽⁸⁾	4.58%	3.40%
07-08	7.00%	7.00%		7.00%	7.00%	Contract	17.51%	0.00%
08-09	3.57%	3.57%		3.57%	3.57%	Contract	7.04%	3.99%
09-10	0.00%	0.00%		0.00%	0.00%	Contract	7.07%	8.88%
10-11	0.00%	0.00%		0.00%	0.00%	Contract	7.83%	-6.48%
11-12	0.00%	0.00%		0.00%	0.00%	Contract	5.05%	3.14%
12-13	0.00%	0.00%		0.00%	0.00%	Contract	3.48%	-4.99%
13-14	2.00%	2.00%		2.00%	2.00%	Contract	14.00%	-2.88%
14-15	0.00%	0.00%		0.00%	0.00%	Contract	8.91%	0.00%
15-16	5.00%	5.00%		5.00%	5.00%	Contract	3.55%	4.33%
16-17	0.00%	0.00%		0.00%	0.00%	Contract	8.31%	-6.19%
17-18	2.30%	0.00%		2.50%	2.50%	Contract	4.00%	0.00%
18-19	0.50%	3.00%		0.50%	0.50%	Contract	-0.16%	0.00%
19-20	5.00%	5.00%		6.00% ⁽⁹⁾	6.00% ⁽⁹⁾	Contract	1.73%	0.00%
20-21	3.00%	3.00%		3.00%	3.00%	Contract	1.87%	-3.30%
21-22 ⁽¹⁰⁾	N/A	5.07%		5.07%	5.07%	Contract	2.02%	0.00%
22-23	6.00%	6.50%	11.30%-15.95% ⁽¹¹⁾	6.0%	6.00%	Contract	1.75%	0.00%
23-24	6.55%	5.51%	4.5% ¹²	6.15%	6.15%	Contract	7.09%	0.00%
24-25	0.00%	0.00%	0.00%	0.00%	0.00%	Contract	11.04%	0.00%
25-26	TBD	TBD	TBD	TBD	TBD	Contract	4.4%	0.00%

⁽¹⁾ Chancellor's Cabinet -2% FY 03-04 only

⁽²⁾ Classified 7% furlough. Conf, Mgr/Sup, Cabinet -7% FY 04-05 only

⁽³⁾ Faculty 3.38% for FY 04-05 and 5.25% for FY 05-06 administered as 6.9% 4/1/05 - 6/30/06

⁽⁴⁾ Medical copay \$0 to \$5

⁽⁵⁾ Medical copay \$5 to \$15

⁽⁶⁾ Dental plan switch to ACSIG Insured

⁽⁷⁾ Dental plan switch to ACSIG Self-insured

⁽⁸⁾ Restoration of 03-04 Salary Schedule

⁽⁹⁾ Extra 1% on salary schedule for increasing health benefit premiums from 6% to 12%

⁽¹⁰⁾ For Faculty, the salary increase of 5.07% was paid as a one-time bonus in FY 2021-22. Beginning in fiscal year 2022-23, the cost of the 5.07% salary increase for all faculty will be applied to part-time faculty 80% pay per load.

⁽¹¹⁾ POA moved to new salary schedule from previous Local 1 schedule in FY2022-23. The increase varied by range of placement on the newly created salary schedule.

⁽¹²⁾ POA increase of \$2,000 to step 5 along with 4.5% in FY 2023-24

Appendix D

2025-26 BUDGET ASSUMPTIONS

2025-26 ADOPTION BUDGET DEVELOPMENT ASSUMPTIONS (September 10, 2025)

Key Budget Assumptions: 2.30% COLA; 0% FTES Adjustment; 4.40% H/W Increase

Unrestricted General Fund

FY 2025-26 TB Assumptions are based upon the District being in a hold harmless state under the new Student Centered Funding Formula calculations

FTES and Student Fees	21/22 Actuals	% Chg.	22/23 Actuals	% Chg.	23/24 Actuals	% Chg.	24/25 AB/Assumptions	% Chg.	25/26 Assumptions	% Chg.	26/27 Assumptions	% Chg.
Resident Credit target	28,590	0%	28,590	0%	28,590	0%	21,940	-23%	25,126	15%	25,754	2%
Resident Non-Credit target	78	0%	78	0%	78	0%	295	278%	334	13%	334	0%
Total (Resident) FTES target	28,668	0%	28,668	0%	28,668	0%	22,235	-22%	25,460	15%	26,088	2%
* FTES (Resident) Actual/Projected	23,500		21,893		26,700		21,940		25,460		26,088	
* FTES (Resident) 3-year SCFF average ¹⁶	28,668		28,266		28,266		25,814		24,800		24,594	
Non-Resident Target	1,300	-28%	1,400	8%	1,400	0%	1,400	0%	1,400	0%	1,400	0%
Resident Unit Fee	\$ 46	0%	\$ 46	0%	\$ 46	0%	\$ 46	0%	\$ 46	0%	\$ 46	0%
Non-Resident Unit Fee	\$ 290	0%	\$ 290	0%	\$ 358	23%	\$ 373	4%	\$ 382	2%	\$ 391	2%
Revenue Assumptions	21/22 Actuals	% Chg.	22/23 Actuals	% Chg.	23/24 Actuals	% Chg.	24/25 AB/Assumptions	% Chg.	25/26 Assumptions	% Chg.	26/27 Assumptions	% Chg.
1. Funding Model¹⁷	Hold Harmless	N/A	SCFF (ECA)	N/A	Stability	N/A	Stability	N/A	Hold Harmless	N/A	Hold Harmless	N/A
2. FTES (Non-Resident) Funded	1,300	-28%	1,528	18%	1,621	6%	1,400	-14%	1,400	0%	1,400	0%
Revenue	\$ 9,082,632	-6%	\$ 10,435,981	15%	11,694,871	12%	\$ 11,545,178	-1%	\$ 10,821,782	-6%	\$ 10,821,782	0%
3. COLA	5.07%		6.56%		8.22%		1.07%		2.30%		3.52%	
Summer (2023-24) Borrowing applied to HH ¹¹											\$0	
SCFF True-up applied to Hold Harmless											\$0	
Revenue from COLA											\$0	
PT Faculty Office Hours reimbursement reduction ¹⁵												
Incremental Revenue ¹²	\$ 9,154,422		\$ 12,445,305		\$ 16,617,578		\$ 2,340,924		\$ -		\$ -	
4. Lottery, unrestricted	\$ 177	4%	\$ 204	15%	\$ 211	3%	\$ 191	-10%	\$ 190	-1%	\$ 190	0%
Total Revenue ⁷	\$ 5,357,991	-4%	\$ 6,541,356	22%	\$ 6,528,359	0%	\$ 5,083,577	-22%	\$ 4,432,130	-13%	\$ 5,326,840	20%
5. Lottery, Prop 20 Restricted	\$ 82	11%	\$ 100	22%	\$ 102	2%	\$ 82	-20%	\$ 80	-2%	\$ 80	0%
Total Revenue ⁷	\$ 2,504,657	7%	\$ 3,267,839	30%	\$ 3,397,780	4%	\$ 2,068,406	-39%	\$ 1,949,360	-6%	\$ 2,242,880	15%
6. Deficit (property taxes/enrollment fees)	0.0%		0.0%		0.0%		0.0%		0.2%		0.2%	
Reduction in Revenue (Estimated until recalc)	-	N/A	-	N/A	-	N/A	-	N/A	(\$459,883)	N/A	(\$459,883)	0%
Expenditure Assumptions	21/22 Actuals	% Chg.	22/23 Actuals	% Chg.	23/24 Actuals	% Chg.	24/25 AB/Assumptions	% Chg.	25/26 Assumptions	% Chg.	26/27 Assumptions	% Chg.
1. Salary Increase	5.07% ³		6%-6.5% ⁴		5.51% - 6.55% ⁵		0% ⁶		0% ⁶		0% ⁶	
2. Step/Column Annual Average Increase	1.2%		1.2%		1.2%		1.2%		1.2%		1.2%	
3. Health and Welfare (H&W)¹⁰	1.87%		2.02%		7.09%		11.04%		4.40%		10.00%	
Active Employees	\$ 20,758,371	0%	\$ 20,460,178	-1%	\$ 21,944,167	7%	\$ 24,366,803	11%	\$ 25,438,942	4.4%	\$ 27,982,837	10%
Retirees	\$ 11,587,231	-8%	\$ 12,269,824	6%	\$ 12,167,300	-1%	\$ 13,510,570	11%	\$ 14,105,035	4.4%	\$ 15,515,538	10%
Total	\$ 32,345,602	-3%	\$ 32,730,002	1%	\$ 34,111,467	4%	\$ 37,877,373	11%	\$ 39,543,977	4.4%	\$ 43,498,375	10%
4. Payroll Taxes												
PERS Rate	22.91%		25.37%		26.680%		27.050%		26.810%		26.900%	
PERS Employer Contribution	\$ 8,640,350	14%	\$ 10,054,984	16%	\$10,753,871	7%	\$ 11,033,842	3%	\$ 11,067,177	0%	\$ 11,237,580	2%
PERS Safety supplemental UAL Charge ¹⁴			\$ 381,967		\$370,688	-3%	\$ 454,177	23%	\$ 511,139	11%	\$ 615,922	21%
PERS Safety Rate (Police)	25.61%		25.61%		21.78%		21.92%		21.98%		22.07%	
STRS Rate	16.9%		19.1%		19.10%		19.10%		19.10%		19.10%	
STRS Employer Contribution	\$ 11,459,649	8%	\$ 13,402,430	17%	\$ 13,577,851	1%	\$ 13,740,785	1%	\$ 13,905,675	1%	\$ 14,072,543	1%
FICA Rate	6.20%		6.20%		6.20%		6.20%		6.20%		6.20%	
Medicare Rate	1.45%		1.45%		1.45%		1.45%		1.45%		1.45%	
Worker's Compensation Rate	1.21%		1.21%		1.24%		1.14%		1.02%		1.05%	
State Unemployment Insurance (SUI) Rate	0.50%		0.50%		0.05%		0.05%		0.05%		0.05%	

Expenditure Assumptions	21/22 Actuals	% Chg.	22/23 Actuals	% Chg.	23/24 Actuals	% Chg.	24/25 AB/Assumptions	% Chg.	25/26 Assumptions	% Chg.	26/27 Assumptions	% Chg.
5. Districtwide Assessments and Other Expenses												
Utilities	\$ 5,433,674	24%	\$ 6,780,825	25%	\$ 7,771,840	15%	\$ 9,061,804	17%	\$ 9,803,122	8%	\$ 10,783,434	10%
Property & Liability Insurance ⁹	\$ 1,206,842	8%	\$ 1,559,333	29%	1,649,481	6%	\$ 1,740,088	5%	\$ 2,001,101	15%	\$ 2,181,200	9%
Student Accident Insurance/Student Assist.Prg.	\$ 181,382	2%	\$ 182,757	1%	212,929	17%	\$ 217,458	2%	\$ 221,807	2%	\$ 226,243	2%
IT Maintenance Agreements ⁸	\$ 2,466,243	25%	\$ 2,733,436	11%	3,225,770	18%	\$ 4,150,000	29%	\$ 4,270,000	3%	\$ 4,420,000	4%
Retiree Health Benefit Annual Contribution	\$ 1,000,000	0%	\$ 1,000,000	0%	1,000,000	0%	\$ 1,000,000	0%	\$ 1,000,000	0%	\$ 1,000,000	0%
Faculty Sabbaticals	\$ 234,260	4%	\$ 584,101	149%	455,960	-22%	\$ 434,683	-5%	\$ 450,000	4%	\$ 450,000	0%
Legal Costs ¹³	\$ 2,431,878	83%	\$ 1,660,181	-32%	449,586	-73%	\$ 1,200,000	167%	\$ 900,000	-25%	\$ 900,000	0%
Settlement Costs ⁹	1,833,199	N/A	180,482	-90%	-	-100%	\$ 200,000	N/A	\$ 200,000	0%	\$ 200,000	0%
Election Costs (Annual Reserve Contribution)	\$ 100,000	0%	\$ 189,521	90%	408,479	116%	\$ 699,000	71%	\$ 300,000	-57%	\$ 300,000	0%
Audit	\$ 234,723	11%	\$ 239,642	2%	198,100	-17%	\$ 237,960	20%	\$ 243,480	2%	\$ 243,480	0%
SUI Experience Charges	\$ -	N/A	\$ -	N/A	-	N/A	\$ 150,000	N/A	\$ 150,000	N/A	\$ 150,000	0%
Self-Insurance Annual Contribution	\$ 50,000	0%	\$ 50,667	1%	50,000	-1%	\$ 50,000	0%	\$ 50,000	0%	\$ 50,000	0%

Notes:

³ Board ratified a 5.07% increase for faculty, classified and unrepresented employee groups after AB2022 was finalized. Faculty 5.07% was paid as one-time bonus. Ongoing salary costs to be reflected in Pay Per Load at 80% parit

⁴ Board ratified a 6.0% ongoing salary increase for faculty and unrepresented employee groups and 6.5% ongoing salary increase for classified group.

⁵ After Adoption Budget was approved, Board ratified a 5.51% ongoing salary increase for classified, 6.15% for unrepresented and 6.56% for faculty employee groups.

⁶ 0% in 24/25. Salary increases for 25/26 and beyond will be determined through the collective bargaining process.

⁷ The forecast for Lottery Revenue rate is per the SCO website and is based on the FTES reported in 320 annual report.

⁸ IT Assesments in future years is expected to increase and could impact Fund 11 ongoing. District is utilizing grant funding when available.

⁹ Effective 2022-23, settlement costs and insurance premiums will be paid from self insurance fund. This will require a transfer to self insurance fund as necessary.

¹⁰ Health and Welfare costs to be revised once all renewals have been received

¹¹ Summer borrowing revenue built into ongoing hold harmless revenue for 2025-26

¹² 2025-26 Incremental Revenue based upon Hold Harmless funding, no COLA and is reduced due to PT Faculty Office Hours not being fully funded by State

¹³ Includes fees paid for legislative advocacy

¹⁴ Beginning in 2022-23, PERS Safety charges the district for the Unfunded Actuarial Liability (UAL) as a yearly expense in addition to the PERS Safety Payroll Rate

¹⁵ Part time Faculty Office Hours reimbursement is not fully funded in 2025-26 proposed state budget

¹⁶ SCFF 3-year average based based upon SCO SCFF formula category calculations

¹⁷ District Funding is based on highest of SCFF, Stability (prior year SCFF + COLA), or Hold Harmless calculation for each year

Appendix E

GLOSSARY

APPENDIX E

GLOSSARY

50 Percent Law

Section 84362 of the *Education Code*, commonly known as the Fifty Percent Law, requires that a minimum of 50% of the District's current expense of education be expended during each fiscal year for "salaries of classroom instructors." Salaries include benefits and the salaries of instructional aides.

Accounts Payable

A short-term liability account reflecting amounts due to others for goods and services received prior to the end of an accounting period (includes amounts billed, but not paid).

Accounts Receivable

An asset account reflecting amounts due from others for goods and services provided prior to the end of an accounting period (includes amounts advanced but not repaid).

Activity Code

A set of institutional functions or operations related to an academic discipline or a grouping of services.

Administrator

For the purpose of *Education Code* Section 84362, "Administrator" means any employee in a position having significant responsibilities for formulating district policies or administering district programs.

Allocation of Costs

Districts regularly incur costs that are not exclusively for one program. These costs generally must be assigned to the programs incurring such costs, using an acceptable allocation method.

Apportionments

Allocation of state or federal aid, local taxes or other moneys among school districts or other governmental units.

Capital Outlay

Capital outlay expenditures are those which result in the acquisition of or addition to fixed assets. They are expenditures for land or existing buildings, additions to buildings, remodeling of buildings, or initial or additional equipment. Construction-related salaries and expenses are included.

Capital Projects Funds

The fund accounts for financial resources to be used for the acquisition or construction of capital outlay items.

Categorical Funds

Money from the state or federal government granted to qualifying districts for special programs, such as DSPS, EOPS or Vocational Education. Expenditure of categorical funds is restricted to the fund's particular purpose. The funds are granted to districts in addition to their general apportionment.

Certificates of Participation (COPs)

COPs are used to finance the lease/purchase of capital projects. Essentially, they are the issuance of shares in the lease for a specified term.

Chart of Accounts

A systematic list of accounts applicable to a specific entity. The Chart of Accounts consists of funds, subfunds, cost centers, activities and object codes.

Collective Bargaining - SB 160 (1975)

A law passed by the California legislature which sets the manner and scope of negotiations between school districts and employee organizations. The law also mandates a regulations board. (See PERB)

Compensated Absences

Absences, such as vacation and load banking, for which employees must be paid. The term does not encompass severance or termination pay, postretirement benefits, deferred compensation or other long-term fringe

benefits, such as group insurance and long-term disability pay.

Current Assets

Assets that are available to meet the cost of operations or to pay current liabilities.

Debt Service Funds

Funds used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Disabled Student Programs and Services (DSP&S)

The purpose of these special programs and services is to integrate the disabled student into the general college program; to provide educational intervention leading to vocational preparation, transfer or general education; and to increase independence or to refer students to the community resources most appropriate to his or her needs.

Educational Administrator

Education Code Section 87002 and *California Code of Regulations* Section 53402(c) define “educational administrator” as an administrator who is employed in an academic position designated by the governing board of the district as having direct responsibility for supervising the operation of or formulating policy regarding the instructional or student services program of the college district. Educational administrators include, but are not limited to, chancellors, presidents, and other supervisory management employees designated by the governing board as educational administrators.

Enterprise Funds

A subgroup of the proprietary Funds Group used account for operations when the governing board has decided either that the total cost of providing goods and services on a continuing basis (expenses including depreciation) be financed or recovered primarily through user charges; or that the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public

policy, management control, accountability, or other purposes.

Extended Opportunity Programs and Services (EOPS)

Amounts apportioned for the purpose of providing allowable supplemental services through EOPS to encourage enrollment of students handicapped by language, social and/or economic disadvantages.

Fiscal Year

Twelve calendar months; in California, it is the period beginning July 1 and ending June 30. Some special projects use a fiscal year beginning October 1 and ending September 30, which is consistent with the federal government’s fiscal year.

Fixed Assets

Property of a permanent nature having continuing value such as land, buildings, machinery, furniture, and equipment with a \$5,000 threshold.

Full-time Equivalent (FTE) Employees

Ratio of the hours worked based upon the standard work hours of one full-time employee.

Full-time Equivalent Students (FTES)

An FTES represents 525 class (contact) hours of student instruction/activity in credit and noncredit courses. The number 525 is derived from the fact that 175 days of instruction are required each year, and students attending classes 3 hours per day for 175 days will be in attendance 525 hours. An FTES is currently worth \$4,636 in apportionment funding.

Districts complete Apportionment Attendance Reports (CCFS-320) and Apprenticeship Attendance Reports (CCFS-321) to report attendance. These are carefully reviewed by external auditors. The importance of these reports lies in the fact that they serve as the basis for State General Apportionment allocation to community college districts.

Fund

An independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein.

Fund Balance

The difference between fund assets and fund liabilities of governmental and similar trust funds.

Gann Limitation

A ceiling on each year's appropriations supported by tax dollars. The limit applies to all governmental entities, including school districts. The base year was 1978-79. The amount is adjusted each year, based on a price index and the growth of the student population.

General Fund

The fund used to account for the ordinary operations of the district. It is available for any legally authorized purpose not specified for payment by other funds.

Generally Accepted Accounting Principles (GAAP)

Uniform minimum standards and guidelines for financial accounting and reporting.

General Purpose Tax Rate

The District's tax rate, determined by statute as interpreted by the County Controller. The base rate was established in 1978, after the passage of Proposition 13, and changes have occurred based on a complex formula using tax rate areas.

Grants

Contributions or gifts of cash or other assets from another government or private organization to be used or expended for a specific purpose, activity or facility.

Interfund Transfers

Money that is taken from one fund and added to another fund without an expectation of repayment.

Intrafund Transfer

The transfer of moneys within a fund of the district.

Irrevocable Trust

A trust that cannot be modified or terminated without the permission of the beneficiary. The grantor, having transferred assets into the trust, effectively removes all of his or her rights of ownership to the assets and the trust. The District currently has an irrevocable trust to fund retiree health benefits.

Nonresident Tuition

A student who is not a resident of California is required, under the uniform student residency requirements, to pay a tuition fee as prescribed by Education Code Section 76140. The fee shall not be less than the average statewide cost per student.

Objects of Expenditure

Objects of expenditure are articles purchased or services obtained by a district, such as:

- **Certificated Salaries (object series 51000)**
Includes expenditures for full-time, part-time and prorated portions of salaries for all certificated personnel.
- **Classified Salaries (object series 52000)**
Includes expenditures for full-time, part-time and prorated portions of salaries for all classified personnel.
- **Employee Benefits (object series 53000)**
Includes all expenditures for employer's contributions to retirement plans, and for health and welfare benefits for employees or their dependents, retired employees and Governing Board members.
- **Supplies (object series 54000)**
Includes supplies and materials, typically with a limited lifespan.

- **Other Operating Expenses (object series 55000)**

Includes expenditures for consultants, travel, conferences, membership dues, insurance, utilities, rentals, leases, elections, audits, repair and maintenance contracts, and other contracted services.

- **Capital Outlay (object series 56000)**

Includes expenditures for sites, improvement of buildings, books and media for libraries and new equipment.

- **Other Outgo (object series 57000)**

Includes expenditures for retirement of debt, interfund transfers, other transfers, appropriations for contingencies, and student financial aid.

Other Post-Employment Benefits (OPEB)

Other post-employment benefits (OPEB) are employee benefits other than pensions that are received after employment ends, typically medical benefits.

Proposition 13 (1978)

An initiative amendment passed in June 1978 which added Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. The measure also defines assessed value and the voting requirements to levy new taxes.

Proposition 98 (1988)

An amendment to the California Constitution establishing minimum funding levels for K-14 education and changing some of the provisions of Proposition 4 (Gann limit).

Proposition 111 (1990)

A Senate Constitutional Amendment which modified Proposition 98 and made numerous changes to the way the appropriations limit is calculated and how the minimum funding guarantee for public schools and community colleges is determined; this includes the appropriations limit formula, the K-14 education funding guarantee and the allocation of excess revenues.

Public Employees' Retirement System (PERS)

State law requires school district classified employees, school districts and the State to contribute to the fund for full-time classified employees.

Public Employment Relations Board (PERB)

Established to regulate collective bargaining between school districts and employees. Formerly called EERB.

Reserves

Funds set aside to provide for estimated future expenditures or deficits, for working capital or other purposes. Designated reserves are funds set aside for a specific purpose while undesignated reserves are available for appropriation. All reserves are one-time in nature.

- **Board 5% Reserve**

Per Board Policy 5033, a 5% Board reserve shall be set aside to address significant opportunities that present themselves through the year and covers the minimum prudent standard set by the State Chancellor's Office. This is calculated on the ongoing, operating expenditure budget of the District, not including interfund or intrafund transfers out.

- **Board 5% Contingency Reserve**

Per Business Procedure 18.01, a 5% contingency reserve shall be set aside to address significant opportunities that present themselves throughout the year and covers the minimum prudent standard set by the State Chancellor's Office. This is calculated on the ongoing, operating expenditure budget of the District, not including interfund or intrafund transfers out.

State Teachers' Retirement System (STRS)

State law requires that school district employees, school districts, and the State, contribute to the fund for full-time certificated employees.

Student Financial Aid Funds

Funds designated to account for the deposit and direct payment of government-funded student financial aid. The following are the various types of financial aid:

Federal Aid:

- Pell Grants
- Supplemental Educational Opportunity Grant (SEOG)
- Perkins

State Aid:

- EOPS (Extended Opportunity Programs and Services)
- CAL Grant

Taxonomy of Programs (TOP)

This was formerly called Classification of Instructional Disciplines. Districts are required, for State purposes, to report the expenditures by categories identified in the CCFS-311. The major categories are:

- Instructional
- Instructional Administration
- Instructional Support Services
- Admissions and Records
- Counseling and Guidance
- Other Student Services
- Operations and Maintenance
- Planning and Policy Making
- General Institutional Support
- Community Services
- Ancillary Services
- Property Acquisitions
- Long-term Debt
- Transfers
- Appropriations for Contingencies

Tax and Revenue Anticipation Notes (TRANS)

These are issued to finance short-term cash flow needs. The notes are paid off within a 13-month period using the proceeds of current fiscal year taxes.

Useful Life

The period of time that an asset is of physical useful value. It is established primarily for depreciation and insurance purposes.

Weekly Student Contact Hours (WSCH)

The number of class hours each course is regularly scheduled to meet during a week, inclusive of holidays, multiplied by the number of students actively enrolled in the course.