

# **TENTATIVE BUDGET**

## **FISCAL YEAR 2025-26**



**PRESENTED TO THE GOVERNING BOARD**

**JUNE 11, 2025**

Dr. Tony Wold, Associate Vice Chancellor/Chief Financial Officer

Arzu Smith, Director of District Finance Services

Ellen Forsman, Budget Coordinator

Prepared in collaboration with the Fiscal Services Staff

with special thanks to the Campus Business Officers, District Governance Council

**GOVERNING BOARD**  
**AND**  
**ADMINISTRATIVE OFFICERS**

GOVERNING BOARD

Andy Li, President  
Diana Honig, Vice President  
Fernando Sandoval, Secretary  
Rebecca Barrett  
John E. Márquez  
Sophie Khouri, Student Trustee

ADMINISTRATIVE OFFICERS

Mojdeh Mehdizadeh, Chancellor  
Dr. Kimberly R. Rogers, President, Contra Costa College  
Susan E. Lamb, President, Diablo Valley College  
Dr. Pamela Ralston, President, Los Medanos College

# TENTATIVE BUDGET FISCAL YEAR 2025-26

## Table of Contents

<b>1.</b>	<b>INTRODUCTION .....</b>	<b>1</b>
1.1	Governor's Budget – May Revision .....	1
1.2	FY 2025-26 Tentative Budget Planning .....	5
<b>2.</b>	<b>FISCAL YEAR 2024-25 UPDATE .....</b>	<b>5</b>
2.1	FY 2024-25 Changes in Revenues .....	5
2.2	FY 2024-25 Changes in Expenditures.....	6
2.3	FY 2024-25 Adopted Budget and Projected Reserves .....	6
<b>3.</b>	<b>FISCAL YEAR 2025-26 TENTATIVE BUDGET.....</b>	<b>7</b>
3.1	FY 2025-26 FTES .....	7
3.2	FY 2025-26 Tentative Budget Assumptions .....	8
3.3	Impact on Operating Fund Balance .....	8
3.4	Long Term Liabilities.....	10
3.5	50% Law Update .....	11
3.6	Areas of Concern.....	11
<b>4.</b>	<b>ALL FUNDS RECAP .....</b>	<b>12</b>
<b>5.</b>	<b>CONCLUSION .....</b>	<b>13</b>
<b>6.</b>	<b>TENTATIVE BUDGET – FISCAL YEAR 2025-26.....</b>	<b>13</b>
6.1	Summary Overview, Unrestricted General Fund, Ongoing .....	14
6.2	Section I, Unrestricted General Fund, Ongoing.....	17
6.3	Section II, Unrestricted General Fund, One Time .....	40
6.4	Section III, All Funds.....	57
<b>Appendices:</b>		
	2025-26 Budget Year 50% Law Calculation .....	A
	Step and Longevity Cost Estimates for FY 2025-26 .....	B
	Salary Schedule and District Benefits Premium History .....	C
	Glossary.....	D

# TENTATIVE BUDGET FISCAL YEAR 2025-26

## 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 Tentative 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 Governor's Budget – May Revision

On May 14, 2025, Governor Newsom presented the 2025-26 May Revision. In total, the 2025-26 budget reflects state expenditures of approximately \$321.9 billion, a \$24 billion, or approximate 8% increase over the 2024-25 enacted budget. General Fund spending increases by \$15 billion (7%) from the 2024-25 enacted budget, to \$226.4 billion.

In January 2025, the administration projected a modest surplus for FY 2025-26, with year-to-date revenues trending above projections. At the May revision, the FY 2025-26 projected revenue fully reversed course from a potential surplus to a projected deficit of over \$12 billion which the Governor associated with significant revenue shortfalls resulting from volatility in the economy and stock market, impact of tariffs and other changes in Federal policy since the January proposal. The Governor articulated concerns about the need to backfill additional programs should Federal funding decrease further, specifically mentioning the need to potentially address additional Medi-Cal shortfalls.

The state's efforts to build reserves over the last couple of years were used to somewhat mitigate the impact of the projected deficits. The enacted budget uses several mechanisms to close the projected shortfalls, including funding delays and reductions from the 2022-23 and 2023-24 budgets, cuts to state programs, internal fund shifts and borrowing, and additional revenues from suspending net operating loss deductions and tax credits for businesses.

The adopted 2024-25 State Budget provided solutions for a \$48.6 billion deficit as follows:

- \$16 billion in reductions;
- \$13.6 billion in anticipated revenue (revised projections);
- \$6 billion from State reserves;
- \$6 billion in expenditure shifts to other state funding sources;
- \$3.1 billion in program delays/pauses; and
- \$2.1 billion in funding deferrals.

The 2025-26 May budget proposal for the California Community Colleges reflects a focus on maintaining stability and taking steps toward the implementation of the Master Plan for Career Education, including a vision of a Career Passport that would follow a student's educational journey. Overall, funding is about flat compared to the current year (2024-25) budget enacted.

The revised budget proposal includes approximately \$385.1 million in ongoing adjustments to the Student-Centered Funding Formula (SCFF), of which \$217.5 million is for a 2.30% cost-of-living adjustment (COLA), which is about \$12.9 million less than proposed in January. Another \$27.7 million is provided for the same COLA for selected categorical programs along with

**TENTATIVE BUDGET  
FISCAL YEAR 2025-26**

\$139.9 million to fund (2.35%) for enrollment growth, which is significantly higher than the \$30.4 million proposed in January.

One-time funding in the revised budget proposal is limited and several large proposals were removed (Statewide Technology Transformation and Systemwide Common Cloud Data Platform) from the January proposal or significantly reduced (Credit for Prior Learning and developing a Career Passport); it includes an increase of \$10 million for Rising Scholars.

**Proposition 98**

The Governor's May Budget Proposal revision Approximately maintains the current year Proposition 98 estimates for the current year, with a slight reduction in the overall estimated guarantee of \$118.9 billion (down from an estimated \$119.2 billion). This reduction is a result of a significant drop in property taxes which negated any benefit from higher-than-expected income tax receipts.

The minimum guarantee for 2025-26 is now estimated at \$114.6 billion, lower than what was expected in January based on revenues running behind projection. The May Revision does maintain the settle-up proposal related to the suspension of Proposition 98 for 2023-24 from the Governor's Budget in January, but the amount has been lowered from \$1.6 billion to \$1.3 billion. The May Revision does repay deferrals included in the 2024-25 budget in 2025-26 but includes a new deferral of \$531.6 million from 2025-26 to 2026-27 and adjusts the state funding sources for the 2024-25 Student Centered Funding Formula (SCFF) to include a payment from the Rainy Day Fund.

To address the current expectations for Proposition 98, the May Revision proposes the following:

- \$210.1 million one-time to fully fund the SCFF in the current year (remove deficit factor);
- \$104.7 million ongoing to fully fund the SCFF in 2025-26;
- \$311 million one-time towards 2024-25 deferral repayment;
- imposition of \$59 million one-time reduction to offset apportionment deferrals to be covered with funds from the Public School System Stabilization Account (see below);
- Deferral of \$531.6 million from the SCFF for 2025-26 to 2026-27 (May and June 2026); and
- \$3.8 million one-time in the current year and \$8 million in 2025-26 for community colleges impacted by the Los Angeles wildfires.

The revised budget proposal also makes a change to Proposition 98 split between K-12 and Community Colleges. Over the past three budget cycles, the State has phased in Transitional Kindergarten which has created an additional "grade" in Proposition 98 to provide funding for TK-14. The Governor's May revision pulls Transitional Kindergarten expansion out of the split calculation based on the argument that the entire program is on the K-12 side of the split. This action impacts community college funding in the amount of \$492 million, of which \$230 million is ongoing.

The May Revision also reverses the January proposal of making deposits of \$1.2 billion for 2024-25 and \$376 million for 2025-26 to the Public School System Stabilization Account (PSSSA). The May proposal projects a balance of \$540 million in the PSSSA at the end of the current year but withdraws that amount for 2025-26, leaving no remaining funds in the account at the end of the budget year.

The 2024-25 enacted budget extends the revenue protections in a modified form, with a goal of avoiding sharp fiscal declines in 2025-26 and supporting a smooth transition to the SCFF by formula over time. Under the provision, a district's 2024-25 funding will represent its new "floor,"

**TENTATIVE BUDGET  
FISCAL YEAR 2025-26**

below which it cannot drop. Starting in 2025-26, districts will be funded at their SCFF generated amount that year or their "floor" (2024-25 funding amount), whichever is higher. This revised hold harmless provision will no longer include adjustments to reflect cumulative COLAs over time, as is the case with the provision in effect through 2024-25, so a district's hold harmless amount would not grow. This provision directly impacts 4CD that will be funded under the Hold Harmless provisions of the legislation in 2025-26.

The May Revision adjustments to funding for California Community Colleges are lower by nearly \$111 million, compared to the January proposal. The system would receive approximately \$508 million in ongoing and base adjustments, higher than proposed in January, and \$280 million for one-time programs and initiatives, lower than what was proposed in January. Table 1 highlights significant revenue categories specifically affecting the community college system, their potential impact to 4CD, and the changes within each category in the May Governor's revision versus the January proposal.

<b>Category</b>	<b>Governor's May Revision System Impact</b>	<b>4CD Impact</b>	<b>Change for Community Colleges from January Proposal</b>
SCFF COLA (ongoing)	\$217.49 million to fund a COLA of 2.30%	4CD will not receive COLA due to Hold Harmless funding	Reduction of \$12.9 million
SCFF Growth (ongoing)	\$139.94 million for enrollment growth	4CD does not qualify for growth under Hold Harmless	Increase of \$109.5 million
Ensure no deficit for SCFF in 2025-26 (ongoing)	\$104.70 million	Removing the deficit factor does not increase revenue to Community Colleges but can free up the deficit factor built into the reserves	New Proposal
Ensure no deficit for SCFF in 2024-25 (one-time)	\$210.10 million	Removing the deficit factor does not increase revenue to Community Colleges but can free up the deficit factor built into the reserves	New Proposal
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 \$225k in additional revenue	Decrease of \$2.24 million
Expand Rising Scholars Network (ongoing)	\$10 million	TBD once additional information is received	Reduction of \$20 million
Expand Credit for Prior Learning (ongoing)	\$5 million	TBD once additional information is received	Reduction of \$2 million
Adjustments for Financial Aid Administration (ongoing)	\$3.31 million	TBD once additional information is received	Increase of \$1.61 million

**TENTATIVE BUDGET  
FISCAL YEAR 2025-26**

<b>Category</b>	<b>Governor's May Revision System Impact</b>	<b>4CD Impact</b>	<b>Change for Community Colleges from January Proposal</b>
Statewide Technology Transformation (one-time)	\$0	N/A	Proposal Removed \$168.02 million
Common cloud data platform demonstration project (one-time)	\$12.00 million	N/A – funds directed to State Chancellor's officer	Elimination of \$29 million ongoing and Reduction of \$121.5 million one-time
Expand Credit for Prior Learning (one-time)	\$15 million.	TBD once additional information is received	Reduction of \$28 million
Develop Career Passport (one-time)	\$25 million	TBD once additional information is received	Reduction of \$25 million
Fire-related property tax back fill (one-time)	\$11.8 million	N/A	New proposal
Expand e-Transcript California (one-time)	\$6.6 million	N/A	New proposal
Student housing lease revenue bond payments (ongoing)	\$2.47 million	N/A	New proposal
SCFF other base adjustments	(\$118 million)	TBD impact of reductions related to change in Proposition 98 split and other adjustments	Reduction of \$147 million

**Table 1**

**TENTATIVE BUDGET  
FISCAL YEAR 2025-26**

**1.2 FY 2025-26 Tentative Budget Planning**

The FY 2025-26 Tentative Budget is based upon Hold Harmless funding. While the Governor's May proposal includes a 2.30% COLA increase, districts under Hold Harmless will no longer receive a COLA resulting in year-over-year flat funding for 4CD. The COLA is applied to a small set of categorical programs (Extended Opportunity Programs and Service (EOPS), Disabled Students Programs and Services (DSPS), CalWORKs, Apprenticeship, Cooperate Agencies Resources for Education (CARE), and Mandate Block Grants), resulting in approximately \$230,000 in additional revenue for those restricted programs.

4CD utilized summer borrowing in FY 2017-18 and benefitted in utilizing these borrowed Full-time Equivalent Students (FTES) as part of the SCFF FTES flexibility from FY 2018-19 through FY 2023-24. In addition, 4CD's participation in the 2022-23 Emergency Conditions Allowance (ECA) ensured stable revenue. 4CD has consistently attributed stability and ECA revenue received from this FTES flexibility and summer borrowing as one-time. The FY 2024-25 Adoption Budget attributed the SCFF revenue from summer borrowing as one-time. This revenue has now become part of the "hold harmless" floor for SCFF revenue in FY 2025-26 which will be incorporated into the adopted operational budget. Once the state has adopted the FY2025-26 budget, 4CD will utilize this budget to update the allocation model for each college as part of the Adoption Budget process in September.

Each year, the State Chancellor's Office forecasts the expected shortfall in various components of the apportionment revenue. At advanced apportionment (July 2024), the State Chancellor's Office announced an estimated deficit factor of 2.40% for 2024-25 apportionment revenue, which is a \$5.3 million potential shortfall for 4CD. The Governor's May Proposal has provided funding to eliminate this deficit and fully fund the SCFF. This does not provide additional revenue but will free up these reserves should this proposal become part of the adopted state budget. 4CD's Tentative Budget still includes a separate reserve line for the deficit factor to ensure fiscal stability.

The 2025-26 Tentative Budget incorporates several changes in expenditures, including a 4.4% increase in health benefits, 1.2% in step and column salary increases, and a utilities increase of 10% (this may be reduced during the year because of the new Electricity Service Provider agreement approved to begin July 1, 2025). A reduction in legal costs of 25% in ongoing expenditures is included as a result of changes in legal services being provided by Santa Clara County, which is on top of the 20% reduction from 2023-24 to 2024-25.

**2. FISCAL YEAR 2024-25 UPDATE**

In September 2024, the Governing Board adopted the FY 2024-25 budget. 4CD budgeted for year-over-year increases in step and column wage costs, healthcare benefits, pension costs and operating expenses. While ongoing revenue was flat, due to one-time revenues resulting from summer borrowing and increased interest earnings 4CD's adopted operating budget had a surplus of approximately \$3.5 million as a result of those one-time funds.

Upon receipt of the ECA funding, Board Policy 5033 now requires 4CD to maintain at least two months of operating expenses in reserve. In FY 2024-25 4CD received one-time increases in revenue, including stability funding attributed to FY 2023-24 summer borrowing which was used as one-time funds to support maintaining required reserves.

**2.1 FY 2024-25 Changes in Revenues**

Apportionment Deficit Factor

Each year, the State Chancellor's Office estimates a deficit factor that might reduce apportionment revenue. The deficit factor considers revenue reductions in local tax revenues and enrollment fees. The 2024-25 Adopted Budget maintained \$5.3 million in reserves to



**TENTATIVE BUDGET  
FISCAL YEAR 2025-26**

address the reported deficit factor. The May proposal, if included in the enacted budget, would release those reserves to address FY 2025-26 budget shortfalls.

Interest and Investment Income

Due to higher interest rates in the County pooled earnings, interest and investment income are currently at \$3.1 million above the adopted budget. Interest and investment income have been a volatile revenue line item for the past few years; therefore, 4CD will continue to budget this line item conservatively.

**2.2 FY 2024-25 Changes in Expenditures**

No major adjustments to expenditures were made from the adoption budget in FY2024-25. The adoption budget will outline the actual final year expenditures for each major category.

Changes to Grant (Facilities) Funding with Potential Impact to General Fund

One other important item to note is the ongoing reduction approved in 2023 for the Enrollment and Retention grant as well as the Physical Plant and Instructional Support grant. 4CD's deferred maintenance needs greatly surpass the funding available under the state deferred maintenance program. As a result, 4CD may need to set aside funds in the capital projects fund to ensure funding is available for urgent projects.

Inter-fund Transfers

4CD's fund transfers are utilized where the current budget was exceeded and additional revenue was necessary to cover actual and anticipated expenditures in other funds such as the shortfall in parking revenues, liability insurance premiums moving to self-insurance fund and reduced allocation for the deferred maintenance program. In particular, the parking fund now requires approximately a \$2 million ongoing transfer from Fund 11 to remain solvent.

**2.3 FY 2024-25 Adoption Budget and Projected Reserves**

4CD projects to end the year with slightly higher reserves, as was anticipated in the adoption budget, primarily due to one-time revenue from summer borrowing.

The final ending fund balance will be adjusted at the Adoption Budget in September 2025 to reflect transfers and other related charges as well as adjustments related to vacancies and other planned activities that did not occur in the fiscal year. These adjustments are a natural process within the budget cycle. Estimates will be revised once the books have been closed.

Table 2 below compares budgeted versus projected reserves for the operating, ongoing portion of the unrestricted general fund at the end of FY 2024-25. The projected ending balance is inclusive of expected transfers for maintenance and capital projects, long-term liabilities, interfund transfers, and other one-time designations. The ending fund balance for FY 2024-25 becomes the opening balance in FY 2025-26.

**Unrestricted General Fund, Operating**

Beginning Fund Balance at July 1, 2024	\$ 49,627,884
Projected Operating Surplus	<u>3,744,181</u>
<b>Projected Ending Balance at June 30, 2025</b>	<b>\$ 53,372,065</b>

**Table 2**

**TENTATIVE BUDGET  
FISCAL YEAR 2025-26**

**3. FISCAL YEAR 2025-26 TENTATIVE BUDGET**

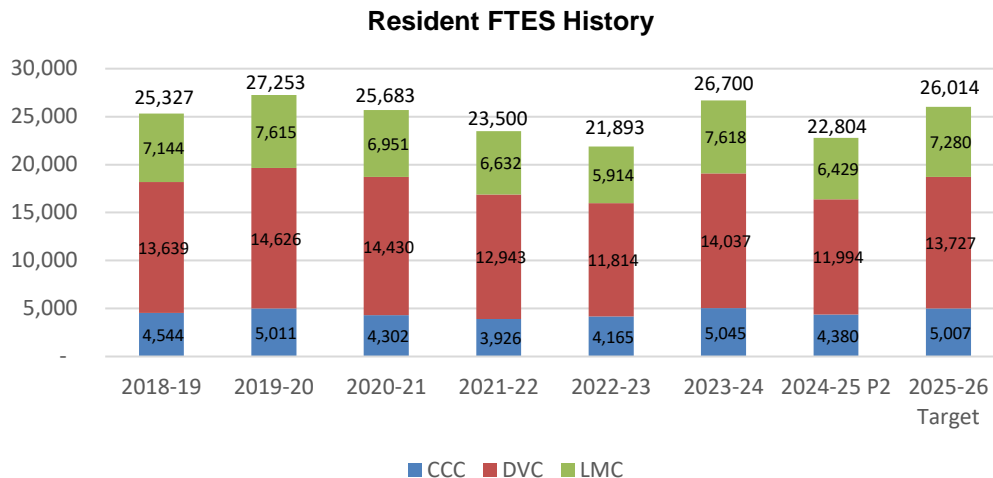
The information from the Governor's January proposal kick-starts 4CD's budget development process (as delineated in Business Procedure 18.06, Budget Preparation) and leads to the development of assumptions that are used in the Tentative Budget. Any shifts in these assumptions or adjustments based upon the Governor's May revision will be incorporated into the Adoption Budget presented to the Governing Board in September.

**3.1 FY 2025-26 FTES**

Resident

4CD has been funded and built allocation targets utilizing FTES that were a result of summer borrowing in 2017-18. The state has shifted to the three-year averaging model within the SCFF. Chart 1 reflects a seven-year history of reported resident FTES with actual FTES (not including flexibility provisions that provided funding for the higher FTES from summer borrowing) and targets for FY 2025-26. The actual totals include FTES for summer borrowing in 2023-24, which requires that FTES reported in the current year, 2024-25, do not include any summer FTES.

The projection for FY 2025-26 restores one summer and is projected to be close to the actual total from FY 2023-24, which included two summers worth of FTES. While the Tentative Budget revenue assumptions will be based upon the Hold Harmless funding model, 4CD is growing in FTES and moving closer to returning to the SCFF calculation based upon the current enrollment trends.



**Chart 1**

Nonresident

4CD is holding its nonresident FTES targets the same at 1,400 for the Tentative Budget. These targets may be adjusted at Adoption Budget in September based upon enrollment trends. Continued Targets by college are listed in Table 3.

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

**Table 3**

**TENTATIVE BUDGET  
FISCAL YEAR 2025-26**

Aggregate Resident and Nonresident FTES

Table 4 provides an aggregate FTES total (resident and nonresident) by college.

<b>FY 2024-25 P2 FTES</b>				
	<b><u>Resident</u></b>	<b><u>Nonresident</u></b>	<b><u>Total</u></b>	<b><u>% of Total</u></b>
<b>CCC</b>	4,380	217	4,597	19%
<b>DVC</b>	11,994	973	12,967	54%
<b>LMC</b>	6,429	132	6,561	27%
<b>Total</b>	<b>22,804</b>	<b>1,322</b>	<b>24,125</b>	<b>100%</b>

**Table 4**

**3.2 FY 2025-26 Tentative Budget Assumptions**

Revenue Assumptions

The Tentative Budget is based upon 4CD receiving Hold Harmless Funding. The COLA proposed by the Governor in May is not applied to 4CD SCFF revenue. It is applied to the specific categorical programs on the restricted side of the budget. While 4CD is growing in FTES, due to Hold Harmless funding from previous summer borrowing, 4CD does not include any growth revenue in the Tentative Budget.

The Tentative Budget includes reductions in State Lottery of approximately \$700,000 due to reduced FTES from the previous summer borrowing FTES allocation. In addition, an approximate \$250,000 reduction is included in the Part-time Faculty Office Hour reimbursement due to the State budget not fully funding the program to continue to provide a 40% reimbursement level.

Expenditure Assumptions

Total expenditures and transfers are projected to increase by approximately \$7.6 million in FY 2025-26 compared to the 2024-25 Adopted Budget. In preparation for Hold Harmless funding each college began to make reductions to discretionary budgets as part of the FY 2025-26 Tentative Budget. With almost 90% of all expenditures connected to personnel, further reductions will require adjustments to staffing. In addition, while reductions are included in many categories in the Tentative Budget, total expenditure has increased year-over-year at a greater level than the reductions that were incorporated.

The detailed analysis of increased expenses is outlined in the budget assumptions documentation with key categories highlighted below:

- Employee Salaries and Benefits are projected to increase by approximately \$2.23 million predominantly due to increase in health and welfare costs (4.4%) and step and column expenses.
- Operational expenses are projected to increase by approximately \$3.0 million due to the increases in cost of goods and services along with additional costs for utilities, insurance, and technology.
- Intrafund transfers due to increasing centralized expenditures will increase the total amount of transfers by approximately \$2.4 million in the Tentative Budget compared to FY 2024.25.

**3.3 Impact on Operating Fund Balance**

The difference between current revenue and current expense is commonly referred to as “operating surplus” or alternately as “operating deficit” and is used to measure whether the budget is structurally balanced. 4CD pays very close attention to the relationship between

**TENTATIVE BUDGET  
FISCAL YEAR 2025-26**

operating income and expense. To the degree that expenses exceed revenue, the operating fund balance is impacted. Always, but particularly in difficult fiscal times, the strength of the operating fund balance is critical to 4CD's ability to mitigate external factors and provide temporary relief from economic downturns.

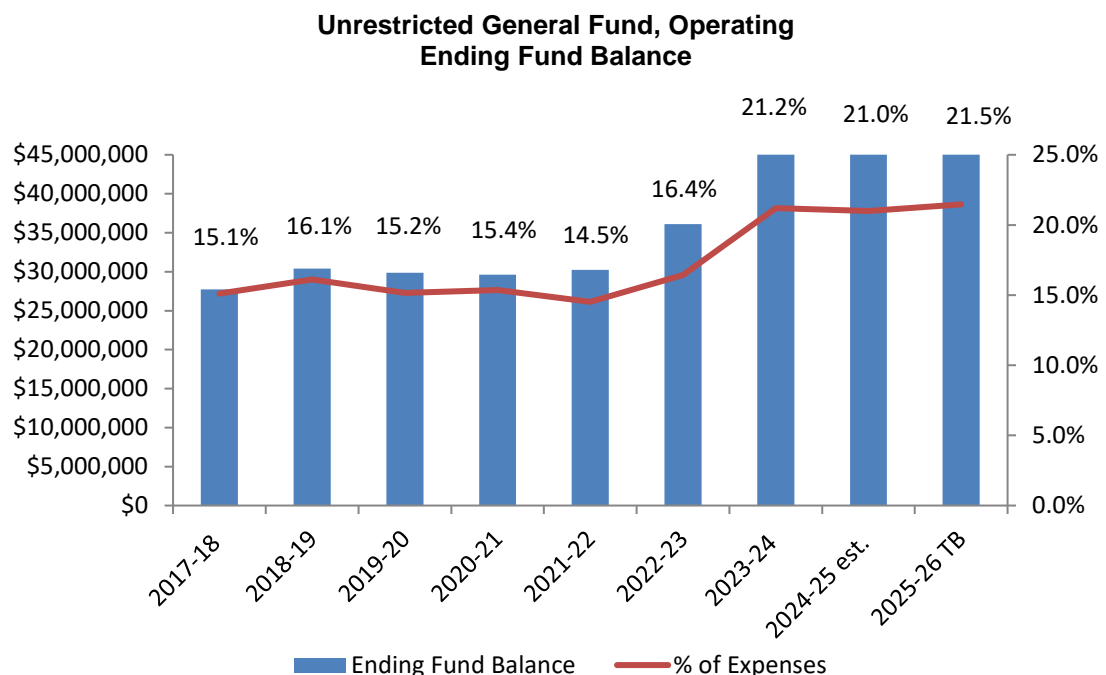
Beginning in FY 2019-2020 at the onset of the pandemic, 4CD received significant one-time revenues through multiple different grants and programs. The complexity of public community college accounting makes it challenging to report the differences between one-time, and ongoing revenue and expenses as all funds are combined to recreate the overall operating surplus or deficit. As one-time funding is no longer being received, only a small amount of these funds remains in restricted reserves. As those reserves are utilized, the magnitude of increasing costs to the general fund becomes more pronounced.

At this Tentative Budget, the colleges and 4CD maintain sufficient reserves to meet all financial obligations for FY 2025-26. However, when reviewing only the operational budget, Fund 11, operating deficits are evident that they will continue to erode fund balance and reserves and will result in the need for additional budgetary reductions beginning in FY 2026-27.

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 creates areas of concern that will be monitored during the upcoming budget year. The Tentative Budget for each college utilizes one-time reserves to address structural deficits that will require additional reductions moving forward to FY 2026-27 should 4CD remain on Hold Harmless.

Of note in the Tentative Budget is 4CD's operating "surplus" of \$1.76 million completely due to one-time revenues within the overall 4CD operations budget. The colleges (\$1.35 million combined) and central office operating budgets (\$0.45 million) each utilize existing reserves and fund transfers to address FY 2025-26 structural deficits within the Tentative Budget.

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



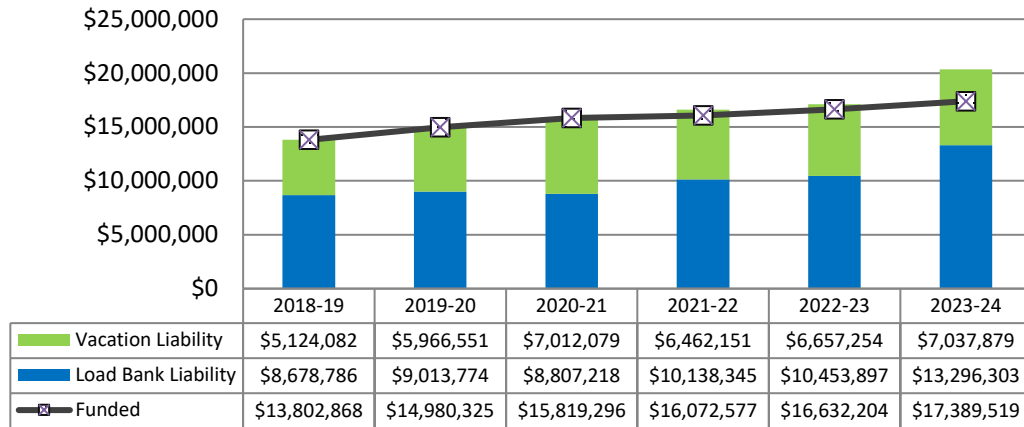
**Chart 2**

### 3.4 Long Term Liabilities

#### Compensated Absences and Load Banking

Compensated absences within 4CD are comprised of two separate components: vacation accruals and load banking. Combined, 4CD's long-term liability for compensated absences now surpasses \$20 million. Over the years, 4CD dedicated substantial financial resources to buy down this liability but still requires additional deposits to be fully funded. The current fund balance set aside for this long-term liability at June 30, 2024, is approximately \$17.4 million.

**Compensated Absences History**

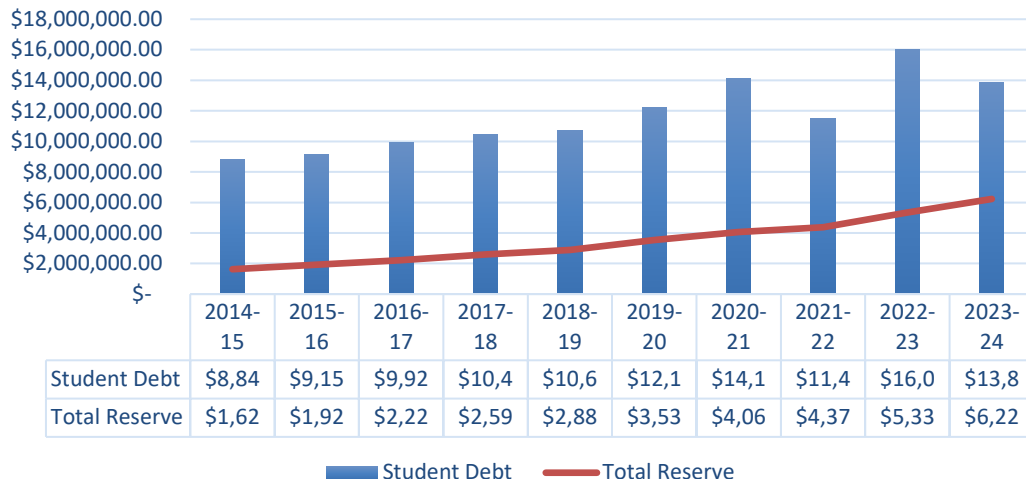


**Chart 3**

#### Student Debt

Student debt is another area of the budget that continues to become troublesome. Student tuition and financial aid disbursements (that are not repaid when a student withdraws from a course(s) are recorded as a "receivable" in revenue during the year that the student enrolls. When those dollars are not collected, the "receivable" can roll over from year-to-year. Any debt owed by students is referred to the Chancellor's Office Tax Offset Program (COTOP) to attempt to recover these owed funds. 4CD attempts to collect these funds for 10 years and maintains a designated reserve to balance out a portion of these uncollected "receivables" that are incorporated into the ending fund balance. The current balance of student debt and the total maintained in reserves are listed in Chart 4 below.

**Student Debt**

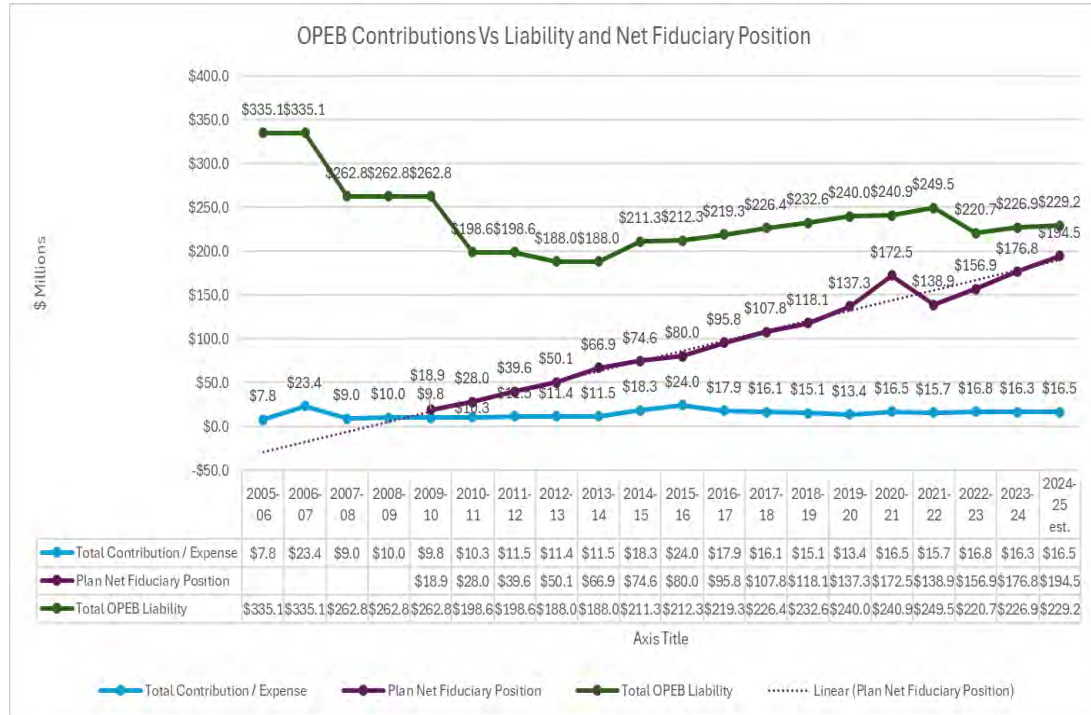


**Chart 4**

**TENTATIVE BUDGET  
FISCAL YEAR 2025-26**

**Other Post Employee Benefit (OPEB) – Retiree Health Benefits**

Retiree health benefit liabilities is another long-term liability that places a long-term financial obligation on 4CD. In 2008, the Governing Board established an irrevocable trust to invest towards its unfunded liability related to retiree health benefits. With a market value of \$176.7 million at June 30, 2024, 4CD was approximately 77.8% funded for the approximately \$226 million liability measured at June 30, 2024. The fund has been subject to volatility due to market conditions which could impact on the net position. A new actuarial report will be issued as of June 2025, and 4CD will continue monitoring the funding levels of this important trust.



**Chart 5**

**3.5 50% Law Update**

The Tentative Budget includes an estimated calculation of the 50% law requirement. The current estimated calculation is 50.05%.

**3.6 Areas of Concern**



- Adjustments to Community College split of Proposition 98 due to the Governor's TK? proposal
- The structural deficit of the State continues to put education funding at risk
- Lack of dedicated funding for facilities maintenance and infrastructure needs
- The continued utilization of funding deferrals by the State pushing apportionment from one year to the next and creating a cash deficit for 4CD
- Federal policy and economic uncertainty due to tariffs
- Hold Harmless funding no longer receiving a COLA adjustment
- Increases in health care costs and related impact on 4CD budget
- Rising utility and energy costs
- Recurring stock market volatility impact to Net OPEB liability

**TENTATIVE BUDGET  
FISCAL YEAR 2025-26**

**4. ALL FUNDS RECAP**

The table below provides a high-level view of the overall Adoption Budget by fund. Deficit spending in these funds is intentional in the Bond project funds, but operational funds such as Fund 51 Bookstore and Fund 52 Cafeteria are showing continued deficit spending which is eroding fund balance. Continued deficit spending may result in a need to transfer funds from Unrestricted Fund 11 to cover the ongoing deficit. Parking services within Fund 12 is another area that now requires an approximate \$2 million transfer from Unrestricted Fund 11 to cover the operational shortfall.

<b>Fund</b>	<b>Beginning Balance July 1, 2025</b>	<b>Total Revenues</b>	<b>Total Expenditures</b>	<b>Ending Balance June 30, 2026</b>
F11 Unrestricted GF	\$ 84,139,232	\$ 268,765,552	\$ 275,558,883	\$ 77,345,901
F12 Restricted GF	\$ 6,022,529	\$ 56,873,137	\$ 59,268,593	\$ 3,627,073
F21 2002 Bond Redemption	\$ 9,755,561	\$ 10,707,533	\$ 12,108,747	\$ 8,354,347
F22 2006 Bond Redemption	\$ 9,935,993	\$ 11,920,160	\$ 11,336,682	\$ 10,519,471
F23 2014 Bond Redemption	\$ 17,725,873	\$ 21,564,005	\$ 24,581,550	\$ 14,708,329
F29 Long-term Debt	\$ 17,833,830	\$ 360,415	\$ 80,000	\$ 18,114,245
F41 Capital Project	\$ 59,658,589	\$ 5,492,139	\$ 27,189,867	\$ 37,960,861
F44 Bond 2014	\$ 76,990,727	\$ 1,369,756	\$ 22,408,847	\$ 55,951,636
F51 Bookstore	\$ 2,270,387	\$ 3,796,264	\$ 4,583,915	\$ 1,482,736
F52 Cafeteria	\$ 1,003,443	\$ 1,181,028	\$ 1,810,826	\$ 373,645
F61 Self-Insurance	\$ 829,754	\$ 2,295,873	\$ 2,272,908	\$ 852,719
F69 Retiree Benefits	\$ 13,185,153	\$ 1,263,703	\$ 1,000,004	\$ 13,448,852
F71 Student Organization	\$ 1,173,103	\$ 330,920	\$ 199,237	\$ 1,304,786
F72 Student Representation Fee	\$ 182,035	\$ 129,077	\$ 110,237	\$ 200,875
F73 Student Center	\$ 1,441,170	\$ 255,374	\$ 322,000	\$ 1,374,544
F74 Financial Aid	\$ -	\$ 63,659,621	\$ 63,659,621	\$ -
F75 Scholarship Trust	\$ 513,451	\$ 10,257	\$ 22,052	\$ 501,656
F77 OPEB Irrevocable Trust	\$ 194,074,427	\$ 11,000,000	\$ 550,400	\$ 204,524,027
<b>Total</b>	<b>\$ 496,735,257</b>	<b>\$ 460,974,814</b>	<b>\$ 507,064,369</b>	<b>\$ 450,645,703</b>

 **\$957.6M** 

**Table 5**

**TENTATIVE BUDGET  
FISCAL YEAR 2025-26**

**5. CONCLUSION**

In summary, the budget reflects management's measured optimism for the upcoming fiscal year as student enrollment is restored to levels experienced before the COVID-19 pandemic, given the enrollment recovery planning efforts. Starting in 2025-26, districts across the state (including 4CD) will be funded at their SCFF generated revenue or their "floor" (2024-25 funding amount), whichever is higher. The funding floor will be a flat amount with no COLA increases going forward for Community College district that do not have sufficient FTES growth to move back to SCFF FTES funding. This further highlights the importance of the work 4CD leads around enrollment recovery. Being funded by Hold Harmless, however, will require 4CD to begin to make reductions in expenditures in preparation for the FY 2026-27 budget cycle.

4CD is poised to handle potential financial impacts in a transparent and collegial fashion that will have the least impact upon students while remaining committed to its mission. 4CD remains steadfast in its values and ideals in good or bad economic times and will continue to be a beacon of excellence in learning and equitable student success.

**6. TENTATIVE BUDGET – FISCAL YEAR 2025-26**

The Tentative Budget for Fiscal Year 2025-26 is presented to the Governing Board for approval. The Tentative 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 TENTATIVE BUDGET**  
**SUMMARY OVERVIEW**  
**For ONGOING GENERAL UNRESTRICTED FUNDS**

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

	CCC	DVC	LMC	Subtotal	DO/DW Services	Districtwide Operations	TOTAL
<b>BUDGET RESOURCES</b>							
<b>BEGINNING FUND BALANCE, July, 01, 2025</b>							
Total Beginning Fund Balance	881,924	5,130,471	2,493,008	8,505,403	1,613,635	43,253,027	53,372,065
<b>REVENUES</b>							
Apportionment Revenue							
State Funding	-	-	-	-	-	52,324,877	52,324,877
Property Taxes	-	-	-	-	-	155,978,885	155,978,885
Local Funding	-	-	-	-	-	8,251,572	8,251,572
Student Enrollment Fees, 98%	-	-	-	-	-	13,386,382	13,386,382
Subtotal	-	-	-	-	-	229,941,716	229,941,716
Federal Revenues	-	-	4,845	4,845	-	-	4,845
State Revenues ( <i>exclusive of Apportionment revenue</i> )	80,065	939,276	75,000	1,094,341	-	11,713,283	12,807,624
Local Revenues, SB 361 Revenue Allocation	291,378	1,539,129	91,459	1,921,966	-	11,991,093	13,913,059
Local Revenues beyond SB 361 Revenue Allocation	626,226	375,711	665,000	1,666,937	1,520,000	-	3,186,937
Other Financing Sources	-	-	-	-	2,000	-	2,000
Interfund Transfers in	-	-	80,000	80,000	-	-	80,000
Intrafund and Subfund Transfers In	2,627,129	851,419	443,060	3,921,608	131,592	35,519,020	39,572,220
District and Inter-campus Subsidy	-	-	-	-	-	-	-
Total Current Revenue	3,624,798	3,705,535	1,359,364	8,689,697	1,653,592	289,165,112	299,508,401
Operating Allocation	36,851,025	101,305,249	53,247,916	191,404,190	22,807,073	-	214,211,263
<b>TOTAL RESOURCES</b>	<b>41,357,747</b>	<b>110,141,255</b>	<b>57,100,288</b>	<b>208,599,290</b>	<b>26,074,300</b>	<b>332,418,139</b>	<b>567,091,729</b>

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

	CCC	DVC	LMC	Subtotal	DO/DW Services	Districtwide Operations	TOTAL
<b>BUDGET USES</b>							
Expenditures:							
Salaries							
Full-time Faculty, Instructional & Non-Instructional	10,651,876	27,580,292	13,438,772	51,670,940	-	-	51,670,940
Part-time Faculty, Instructional & Non-Instructional	7,184,911	23,270,680	9,006,988	39,462,579	-	273,529	39,736,108
Academic Managers	2,075,348	4,258,016	2,937,564	9,270,928	1,384,818	168,720	10,824,466
Classified Managers	1,543,780	1,651,680	1,781,376	4,976,836	3,960,670	-	8,937,506
Full-time Classified	5,386,473	14,582,026	8,089,604	28,058,103	7,669,422	208,212	35,935,737
Hourly classified, students, other	360,228	1,273,402	1,151,457	2,785,087	832,304	27,593	3,644,984
Total Salaries	27,202,616	72,616,096	36,405,761	136,224,473	13,847,214	678,054	150,749,741
Employee Benefits	10,820,824	28,239,848	14,931,563	53,992,235	7,368,667	14,359,749	75,720,651
Total Salaries and Benefits	38,023,440	100,855,944	51,337,324	190,216,708	21,215,881	15,037,803	226,470,392
Supplies							
Supplies	734,244	1,676,968	1,275,544	3,686,756	292,697	1,500	3,980,953
Operating expenses	1,819,946	2,973,454	2,164,523	6,957,923	3,283,123	14,784,655	25,025,701
Equipment and Capital Outlay	108,156	93,200	67,506	268,862	115,700	1,003,549	1,388,111
Other Outgo	73,000	127,097	119,000	319,097	-	3,272,908	3,592,005
Intrafund and Subfund Transfers Out	16,700	-	-	16,700	-	251,475,803	251,492,503
<b>TOTAL USES</b>	40,775,486	105,726,663	54,963,897	201,466,046	24,907,401	285,576,218	511,949,665
Net Revenues over/(under) Expenditures	(299,663)	(715,879)	(356,617)	(1,372,159)	(446,736)	3,588,894	1,769,999
<b>ENDING FUND BALANCE, June, 30, 2026</b>							
582,261	4,414,592	2,136,391	7,133,244	1,166,899	46,841,921	55,142,064	
<b>Components of Ending Fund Balance (Reserves)</b>							
Minimum Reserve - 1% per site, 5% Districtwide	407,588	2,162,069	575,383	3,145,040	249,074	-	3,394,114
BP 5033 Required Reserve	-	-	-	-	-	43,418,209	43,418,209
Designated Reserves - Deficit Reserves, 5% Board Reserve	174,673	324,910	639,946	1,139,529	48,964	900,457	2,088,950
Undesignated Reserves	-	1,927,613	921,062	2,848,675	868,861	2,523,255	6,240,791
582,261	4,414,592	2,136,391	7,133,244	1,166,899	46,841,921	55,142,064	

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

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
<b><u>Sources:</u></b>						
8610 General Apportionment Revenue	42,664,723	45,121,352	28,340,433	28,340,433	18,246,652	23,490,379
8630 Education Protection Account	14,340,328	23,896,975	29,346,908	29,346,908	21,550,548	28,834,498
8671 Homeowners Revenue	593,748	587,337	670,473	670,473	294,431	704,057
8672 In Lieu of Taxes (wildlife)	4,030	4,382	4,145	4,145	4,509	4,353
8811 Tax Allocation, Secured Roll Revenue	107,481,838	113,534,014	121,949,696	121,949,696	114,949,411	128,058,247
8812 Tax Allocation, Supplemental Roll Revenue	3,787,555	2,990,931	3,720,858	3,720,858	(21,691)	3,907,239
8813 Tax Allocation, Unsecured Roll Revenue	3,280,945	4,186,395	3,444,817	3,444,817	3,923,463	3,617,370
8817 ERAF	17,097,020	17,814,278	18,748,493	18,748,493	13,204,531	19,687,619
8919 Redevelopment Agency Revenue/Residual	8,163,112	9,094,282	7,857,961	7,857,961	4,244,127	8,251,572
8874 98% of Enrollment Fees	12,606,596	13,386,382	13,659,573	13,659,573	16,505,433	13,386,382
<b>Apportionment Revenues</b>	<b>\$ 210,019,895</b>	<b>\$ 230,616,328</b>	<b>\$ 227,743,357</b>	<b>\$ 227,743,357</b>	<b>\$ 192,901,414</b>	<b>\$ 229,941,716</b>
8160 Veterans Education	2,016	2,208	4,845	4,845	2,624	4,845
<b>Total Federal Revenues</b>	<b>\$ 2,016</b>	<b>\$ 2,208</b>	<b>\$ 4,845</b>	<b>\$ 4,845</b>	<b>\$ 2,624</b>	<b>\$ 4,845</b>
8613 Apprenticeship Revenue	1,067,198	934,954	1,061,790	1,061,790	750,970	820,907
8614 Part Time Instructor Pay Increase	677,904	647,140	626,915	626,915	526,609	626,915
8617 Part Time Office Hours	1,331,160	1,632,394	1,326,376	1,326,376	331,594	1,083,515
8618 Part Time Health Revenue	414,172	529,105	426,160	426,160	106,540	471,639
8620 General Categorical Programs	256,280	227,540	273,434	273,434	184,073	273,434
8680 Lottery Revenue	6,541,356	6,528,359	5,353,921	5,353,921	3,138,620	4,648,540
8690 State Tax Subventions	4,926,373	4,989,981	4,908,112	4,908,112	4,346,159	4,882,674
<b>Total Other State Revenues</b>	<b>\$ 15,214,443</b>	<b>\$ 15,489,473</b>	<b>\$ 13,976,708</b>	<b>\$ 13,976,708</b>	<b>\$ 9,384,565</b>	<b>\$ 12,807,624</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative 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	-	7,918	7,947	-
8851 Rentals and Leases	103,129	168,395	200,822	217,926	209,171	200,822
8860 Interest and Investment Income	5,176,040	7,788,651	1,500,000	1,500,000	4,627,933	1,500,000
8874 2% of Enrollment Fees	75,437	273,191	273,202	273,202	336,845	273,191
8870 Other Student Fees and Charges	1,171,662	1,288,531	1,333,652	1,371,854	1,331,717	1,314,605
8880 Nonresident Tuition	10,435,981	11,694,871	11,634,994	11,634,994	11,148,562	11,991,093
8880 Other Student Fees	393,706	200,700	750,000	208,111	311,217	334,170
8890 Other Local Revenues	1,433,138	1,522,230	1,434,850	1,576,100	1,178,968	1,486,115
<b>Total Other Local Revenues</b>	<b>\$ 18,832,615</b>	<b>\$ 22,971,656</b>	<b>\$ 17,127,520</b>	<b>\$ 16,791,118</b>	<b>\$ 19,164,173</b>	<b>\$ 17,099,996</b>
<b>Total Revenues</b>	<b>\$ 244,068,969</b>	<b>\$ 269,079,665</b>	<b>\$ 258,852,430</b>	<b>\$ 258,516,028</b>	<b>\$ 221,452,776</b>	<b>\$ 259,854,181</b>
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	22,191	2,000
8980 Interfund Transfers In	12,869	13,289	80,000	80,000	181,924	80,000
8990 Intrafund and Subfund Transfers In	30,181,442	31,077,763	34,822,997	34,862,395	34,395,630	39,572,220
8994 Operating Allocation	196,815,881	209,508,497	214,211,263	214,211,263	214,211,263	214,211,263
<b>Total Other Financing Sources</b>	<b>\$ 227,031,999</b>	<b>\$ 240,613,734</b>	<b>\$ 249,116,260</b>	<b>\$ 249,162,590</b>	<b>\$ 248,817,674</b>	<b>\$ 253,865,483</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 471,100,968</b>	<b>\$ 509,693,399</b>	<b>\$ 507,968,690</b>	<b>\$ 507,678,618</b>	<b>\$ 470,270,450</b>	<b>\$ 513,719,664</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
<b><u>Uses:</u></b>						
1100 Monthly Instructional Salary	38,208,748	40,996,189	43,669,009	43,669,009	32,933,819	41,870,756
1200 Noninstructional Salaries Full Time	18,246,408	18,450,794	20,079,824	20,079,656	16,773,115	20,624,650
1300 Instructional Salaries Part Time	33,041,729	36,714,847	35,746,156	35,746,156	33,978,129	38,033,897
1400 Noninstructional Salaries Part Time	2,984,242	2,800,986	916,541	1,152,772	1,661,348	1,702,211
<b>Total Academic Salaries</b>	<b>\$ 92,481,127</b>	<b>\$ 98,962,816</b>	<b>\$ 100,411,530</b>	<b>\$ 100,647,593</b>	<b>\$ 85,346,411</b>	<b>\$ 102,231,514</b>
2100 Noninstructional Salaries Full Time	32,854,963	35,570,955	41,008,523	40,918,647	31,680,019	40,731,853
2200 Instructional Aides Full Time	4,274,585	3,662,059	4,179,356	4,179,356	3,183,354	4,141,390
2300 Variable Non-Instructional	3,846,560	4,091,387	2,953,814	2,930,840	3,140,950	2,697,573
2400 Variable Classroom Aide	874,939	814,515	836,682	850,053	1,001,284	876,440
2500 Variable Manager/Supervisor Short Term Hourly	6,177	-	-	-	-	-
2600 Variable Aide Other	104,146	139,405	131,809	131,809	85,593	70,971
<b>Total Classified Salaries</b>	<b>\$ 41,961,370</b>	<b>\$ 44,278,321</b>	<b>\$ 49,110,184</b>	<b>\$ 49,010,705</b>	<b>\$ 39,091,200</b>	<b>\$ 48,518,227</b>
3000 Benefits	62,946,667	66,940,909	74,557,075	74,587,992	61,504,284	75,720,651
<b>Total Salaries and Benefits</b>	<b>\$ 197,389,164</b>	<b>\$ 210,182,046</b>	<b>\$ 224,078,789</b>	<b>\$ 224,246,290</b>	<b>\$ 185,941,895</b>	<b>\$ 226,470,392</b>
4000 Supplies and Materials	\$ 1,423,359	\$ 1,576,020	\$ 3,240,189	\$ 2,713,685	\$ 2,176,549	\$ 3,980,953

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
5100 Consultants	1,164,905	1,432,578	1,316,977	1,388,227	1,098,254	1,353,774
5200 Travel	679,976	939,354	936,127	1,053,932	704,392	1,011,226
5300 Dues and Memberships	468,961	507,407	351,953	424,021	466,408	378,150
5400 Insurance	1,088,187	1,419,926	1,389,659	1,389,659	1,329,283	1,509,239
5500 Utilities and Housekeeping	6,960,815	7,771,840	9,128,929	9,059,124	7,956,729	9,949,618
5600 Contract Services	5,639,232	6,505,344	5,697,070	5,665,814	6,102,526	6,274,554
5690 Other Operating Expenses	1,467,327	1,396,668	1,574,371	1,525,520	1,227,604	1,604,871
5700 Legal/Elections/Audit Expenses	1,900,942	647,923	1,742,960	1,742,960	1,070,787	1,348,480
5800 Other Services and Expenses	1,153,077	1,541,668	1,401,591	1,499,417	1,523,091	1,541,791
5900 Interprogram Charges (credits)	(6,806)	(8,440)	54,598	54,258	340	53,998
<b>Total Other Operating Expenses</b>	<b>\$ 20,516,616</b>	<b>\$ 22,154,268</b>	<b>\$ 23,594,235</b>	<b>\$ 23,802,932</b>	<b>\$ 21,479,414</b>	<b>\$ 25,025,701</b>
6100 Sites and Site Improvements	1,000	-	1,500	1,500	-	1,500
6200 Buildings	11,319	22,891	21,000	38,000	39,687	21,000
6300 Library Books	(332)	1,979	24,748	16,019	27,643	24,748
6400 Equipment	355,859	254,271	1,379,881	1,362,452	506,735	1,340,863
<b>Total Capital Outlay</b>	<b>\$ 367,846</b>	<b>\$ 279,141</b>	<b>\$ 1,427,129</b>	<b>\$ 1,417,971</b>	<b>\$ 574,065</b>	<b>\$ 1,388,111</b>
7300 Interfund Transfers Out	10,576,302	14,913,956	3,089,541	3,089,541	2,752,541	3,589,908
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	34,862,395	34,395,631	37,281,240
7894 Operating Allocation from	196,815,881	209,508,497	214,211,263	214,211,263	214,211,263	214,211,263
<b>Total Transfers and Other Outgo</b>	<b>\$ 245,516,276</b>	<b>\$ 262,000,217</b>	<b>\$ 252,125,898</b>	<b>\$ 252,165,296</b>	<b>\$ 251,359,435</b>	<b>\$ 255,084,508</b>
<b>Total Expenses</b>	<b>\$ 465,213,261</b>	<b>\$ 496,191,692</b>	<b>\$ 504,466,240</b>	<b>\$ 504,346,174</b>	<b>\$ 461,531,358</b>	<b>\$ 511,949,665</b>



**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 5,887,707</b>	<b>\$ 13,501,707</b>	<b>\$ 3,502,450</b>	<b>\$ 3,332,444</b>	<b>\$ 8,739,092</b>	<b>\$ 1,769,999</b>
<b>Beginning Fund Balance</b>	30,238,469	36,126,177	49,612,645	49,627,884	49,627,884	53,372,065
<b>Ending Fund Balance</b>	<b>\$ 36,126,176</b>	<b>\$ 49,627,884</b>	<b>\$ 53,115,095</b>	<b>\$ 52,960,328</b>	<b>\$ 58,366,976</b>	<b>\$ 55,142,064</b>
<b><u>Board and College / DO Restricted Reserves</u></b>						
7914 BP 5033 Required Reserve	-	-	42,580,511	42,580,511	-	43,418,209
7903 Deficit Funding Reserve	-	-	4,569,508	4,569,508	-	459,883
7904 College/DO Local Reserves (1% minimum)	-	-	2,778,650	2,778,650	-	3,394,114
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	1,694,779	1,818,449	-	1,540,126
			<u>51,712,389</u>	<u>51,836,059</u>		<u>48,901,273</u>
<b><u>Unrestricted Reserves</u></b>						
7997 Undesignated District Reserves	-	-	82,326	62,629	-	2,523,255
7999 Undesignated College and DO Reserves	-	-	1,320,380	1,061,640	-	3,717,536
			<u>1,402,706</u>	<u>1,124,269</u>		<u>6,240,791</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 53,115,095</b>	<b>\$ 52,960,328</b>	<b>\$ -</b>	<b>\$ 55,142,064</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
<b>Sources:</b>						
8613 Apprenticeship Revenue	21,344	18,699	16,029	16,029	15,017	16,418
8620 General Categorical Programs	52,255	48,296	63,647	63,647	41,106	63,647
<b>Total Other State Revenues</b>	<b>\$ 73,599</b>	<b>\$ 66,995</b>	<b>\$ 79,676</b>	<b>\$ 79,676</b>	<b>\$ 56,123</b>	<b>\$ 80,065</b>
8820 Contributions and Gifts	30,000	26,700	-	1,013	1,013	-
8840 Sales and Commissions	15	-	-	45	75	-
8851 Rentals and Leases	59,913	63,476	80,000	80,000	59,743	80,000
8874 2% of Enrollment Fees	13,802	31,508	31,519	31,519	50,853	31,508
8870 Other Student Fees and Charges	108,126	162,808	144,208	159,846	263,286	245,700
8880 Other Student Fees	67,888	33,907	350,000	97,626	59,572	14,170
8890 Other Local Revenues	389,863	491,369	494,961	516,110	216,288	546,226
<b>Total Other Local Revenues</b>	<b>\$ 669,607</b>	<b>\$ 809,768</b>	<b>\$ 1,100,688</b>	<b>\$ 886,159</b>	<b>\$ 650,830</b>	<b>\$ 917,604</b>
<b>Total Revenues</b>	<b>\$ 743,206</b>	<b>\$ 876,763</b>	<b>\$ 1,180,364</b>	<b>\$ 965,835</b>	<b>\$ 706,953</b>	<b>\$ 997,669</b>
8910 Proceeds of General Fixed Assets	11,418	4,613	-	266	4,661	-
8980 Interfund Transfers In	12,869	13,289	-	-	181,924	-
8990 Intrafund and Subfund Transfers In	333,694	314,972	328,729	344,581	276,979	2,627,129
8994 Operating Allocation	34,055,569	36,472,251	36,851,025	36,851,025	36,851,025	36,851,025
<b>Total Other Financing Sources</b>	<b>\$ 34,413,550</b>	<b>\$ 36,805,125</b>	<b>\$ 37,179,754</b>	<b>\$ 37,195,872</b>	<b>\$ 37,314,589</b>	<b>\$ 39,478,154</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 35,156,756</b>	<b>\$ 37,681,888</b>	<b>\$ 38,360,118</b>	<b>\$ 38,161,707</b>	<b>\$ 38,021,542</b>	<b>\$ 40,475,823</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
<b><u>Uses:</u></b>						
1100 Monthly Instructional Salary	6,667,957	7,690,968	8,242,188	8,242,188	6,532,939	8,616,886
1200 Noninstructional Salaries Full Time	3,953,249	4,110,800	4,306,011	4,306,011	3,516,293	4,110,338
1300 Instructional Salaries Part Time	6,494,319	7,139,900	5,536,913	5,536,913	6,752,626	6,769,911
1400 Noninstructional Salaries Part Time	784,462	727,299	375,001	588,939	524,784	415,000
<b>Total Academic Salaries</b>	<b>\$ 17,899,987</b>	<b>\$ 19,668,967</b>	<b>\$ 18,460,113</b>	<b>\$ 18,674,051</b>	<b>\$ 17,326,642</b>	<b>\$ 19,912,135</b>
2100 Noninstructional Salaries Full Time	4,980,598	5,386,770	6,044,776	6,032,476	4,617,859	6,187,678
2200 Instructional Aides Full Time	613,347	601,853	720,789	720,789	596,050	742,575
2300 Variable Non-Instructional	1,022,363	942,272	501,977	523,013	587,641	271,228
2400 Variable Classroom Aide	34,381	16,344	19,000	32,000	113,813	89,000
<b>Total Classified Salaries</b>	<b>\$ 6,650,689</b>	<b>\$ 6,947,239</b>	<b>\$ 7,286,542</b>	<b>\$ 7,308,278</b>	<b>\$ 5,915,363</b>	<b>\$ 7,290,481</b>
3000 Benefits	8,619,855	9,570,557	10,572,039	10,572,161	9,068,855	10,820,824
<b>Total Salaries and Benefits</b>	<b>\$ 33,170,531</b>	<b>\$ 36,186,763</b>	<b>\$ 36,318,694</b>	<b>\$ 36,554,490</b>	<b>\$ 32,310,860</b>	<b>\$ 38,023,440</b>
4000 Supplies and Materials	\$ 305,449	\$ 296,777	\$ 400,001	\$ 19,397	\$ 384,586	\$ 734,244
5100 Consultants	100,439	90,167	39,955	96,275	152,204	39,955
5200 Travel	95,037	212,770	141,771	240,461	154,384	142,401
5300 Dues and Memberships	94,229	115,479	61,870	130,438	78,385	61,870
5400 Insurance	43,423	150,485	144,208	144,208	86,235	245,700
5500 Utilities and Housekeeping	30,213	25,283	46,861	15,956	13,807	46,861
5600 Contract Services	1,021,780	700,573	733,923	639,633	558,552	733,923
5690 Other Operating Expenses	101,884	261,202	490,212	166,600	256,297	490,212
5800 Other Services and Expenses	88,596	119,468	69,024	66,850	399,152	59,024
<b>Total Other Operating Expenses</b>	<b>\$ 1,575,601</b>	<b>\$ 1,675,427</b>	<b>\$ 1,727,824</b>	<b>\$ 1,500,421</b>	<b>\$ 1,699,016</b>	<b>\$ 1,819,946</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
6200 Buildings	11,319	22,891	21,000	38,000	39,687	21,000
6300 Library Books	-	-	10,500	247	89	10,500
6400 Equipment	17,850	2,288	76,656	87,227	63,030	76,656
<b>Total Capital Outlay</b>	<b>\$ 29,169</b>	<b>\$ 25,179</b>	<b>\$ 108,156</b>	<b>\$ 125,474</b>	<b>\$ 102,806</b>	<b>\$ 108,156</b>
7300 Interfund Transfers Out	68,617	52,329	73,000	73,000	-	73,000
7600 Other Student Payments	600	-	-	-	-	-
7800 Intrafund and Subfund Transfers Out	-	-	16,700	16,700	-	16,700
<b>Total Transfers and Other Outgo</b>	<b>\$ 69,217</b>	<b>\$ 52,329</b>	<b>\$ 89,700</b>	<b>\$ 89,700</b>	<b>\$ -</b>	<b>\$ 89,700</b>
<b>Total Expenses</b>	<b>\$ 35,149,967</b>	<b>\$ 38,236,475</b>	<b>\$ 38,644,375</b>	<b>\$ 38,289,482</b>	<b>\$ 34,497,268</b>	<b>\$ 40,775,486</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 6,789</b>	<b>\$ (554,587)</b>	<b>\$ (284,257)</b>	<b>\$ (127,775)</b>	<b>\$ 3,524,274</b>	<b>\$ (299,663)</b>
<b>Beginning Fund Balance</b>	1,429,718	1,436,507	868,634	881,920	881,920	881,924
<b>Ending Fund Balance</b>	<b>\$ 1,436,507</b>	<b>\$ 881,920</b>	<b>\$ 584,377</b>	<b>\$ 754,145</b>	<b>\$ 4,406,194</b>	<b>\$ 582,261</b>
<b><u>Restricted Reserves</u></b>						
7903 Deficit Funding Reserve	-	-	97,629	97,629	-	77,637
7904 College/DO Local Reserves (1% minimum)	-	-	386,277	386,277	-	407,588
7900 Designated Reserves	-	-	100,467	252,221	-	97,036
			<u>584,373</u>	<u>736,127</u>		<u>582,261</u>
<b><u>Unrestricted Reserves</u></b>						
7999 Undesignated College and DO Reserves	-	-	4	18,018	-	-
			<u>4</u>	<u>18,018</u>		<u>0</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 584,377</b>	<b>\$ 754,145</b>	<b>\$ -</b>	<b>\$ 582,261</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
<b>Sources:</b>						
8613 Apprenticeship Revenue	1,045,854	916,255	1,045,761	1,045,761	735,953	804,489
8620 General Categorical Programs	127,097	110,857	134,787	134,787	87,514	134,787
<b>Total Other State Revenues</b>	<b>\$ 1,172,951</b>	<b>\$ 1,027,112</b>	<b>\$ 1,180,548</b>	<b>\$ 1,180,548</b>	<b>\$ 823,467</b>	<b>\$ 939,276</b>
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	87,926	95,859	70,822
8874 2% of Enrollment Fees	13,438	173,335	173,335	173,335	204,100	173,335
8870 Other Student Fees and Charges	999,304	1,076,573	1,166,333	1,168,255	997,890	1,045,794
8880 Other Student Fees	296,718	156,900	400,000	101,949	232,667	320,000
8890 Other Local Revenues	254,873	304,889	304,889	390,290	366,096	304,889
<b>Total Other Local Revenues</b>	<b>\$ 1,617,875</b>	<b>\$ 1,790,906</b>	<b>\$ 2,115,379</b>	<b>\$ 1,929,628</b>	<b>\$ 1,915,284</b>	<b>\$ 1,914,840</b>
<b>Total Revenues</b>	<b>\$ 2,790,826</b>	<b>\$ 2,818,018</b>	<b>\$ 3,295,927</b>	<b>\$ 3,110,176</b>	<b>\$ 2,738,751</b>	<b>\$ 2,854,116</b>
8900 Other Financing Sources, Miscellaneous	263	296	-	6,666	6,666	-
8910 Proceeds of General Fixed Assets	2,743	2,906	-	-	7,089	-
8990 Intrafund and Subfund Transfers In	1,094,819	955,268	856,114	853,301	574,416	851,419
8994 Operating Allocation	92,886,682	98,663,373	101,305,249	101,305,249	101,305,249	101,305,249
<b>Total Other Financing Sources</b>	<b>\$ 93,984,507</b>	<b>\$ 99,621,843</b>	<b>\$ 102,161,363</b>	<b>\$ 102,165,216</b>	<b>\$ 101,893,420</b>	<b>\$ 102,156,668</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 96,775,333</b>	<b>\$ 102,439,861</b>	<b>\$ 105,457,290</b>	<b>\$ 105,275,392</b>	<b>\$ 104,632,171</b>	<b>\$ 105,010,784</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
<b><u>Uses:</u></b>						
1100 Monthly Instructional Salary	21,602,219	22,670,260	24,145,254	24,145,254	18,726,835	22,652,358
1200 Noninstructional Salaries Full Time	8,480,878	8,531,032	9,221,402	9,221,234	7,354,684	9,185,950
1300 Instructional Salaries Part Time	17,624,115	19,751,129	20,633,034	20,633,034	17,960,274	22,328,538
1400 Noninstructional Salaries Part Time	1,221,890	1,058,334	196,775	219,068	860,085	942,142
<b>Total Academic Salaries</b>	<b>\$ 48,929,102</b>	<b>\$ 52,010,755</b>	<b>\$ 54,196,465</b>	<b>\$ 54,218,590</b>	<b>\$ 44,901,878</b>	<b>\$ 55,108,988</b>
2100 Noninstructional Salaries Full Time	11,512,153	12,493,956	14,864,815	14,709,774	11,302,189	14,514,266
2200 Instructional Aides Full Time	2,258,678	1,684,164	1,870,128	1,870,128	1,321,248	1,719,440
2300 Variable Non-Instructional	1,498,487	1,629,734	871,836	818,902	1,369,675	807,714
2400 Variable Classroom Aide	450,830	316,708	490,548	490,919	408,245	460,306
2500 Variable Manager/Supervisor Short Term Hourly	6,177	-	-	-	-	-
2600 Variable Aide Other	49,622	77,240	66,220	66,220	33,261	5,382
<b>Total Classified Salaries</b>	<b>\$ 15,775,947</b>	<b>\$ 16,201,802</b>	<b>\$ 18,163,547</b>	<b>\$ 17,955,943</b>	<b>\$ 14,434,618</b>	<b>\$ 17,507,108</b>
3000 Benefits	24,311,558	25,644,971	28,421,753	28,421,753	23,856,264	28,239,848
<b>Total Salaries and Benefits</b>	<b>\$ 89,016,607</b>	<b>\$ 93,857,528</b>	<b>\$ 100,781,765</b>	<b>\$ 100,596,286</b>	<b>\$ 83,192,760</b>	<b>\$ 100,855,944</b>
4000 Supplies and Materials	\$ 611,008	\$ 581,902	\$ 1,849,894	\$ 1,653,522	\$ 940,402	\$ 1,676,968
5100 Consultants	191,328	208,841	167,884	167,884	187,714	178,594
5200 Travel	297,212	359,455	313,980	329,605	281,125	294,332
5300 Dues and Memberships	111,066	126,974	62,790	66,290	117,198	70,244
5400 Insurance	862,007	1,015,329	1,004,882	1,004,882	991,112	993,326
5500 Utilities and Housekeeping	123,484	58,441	41,350	2,450	56,870	2,500
5600 Contract Services	617,276	1,064,051	813,723	844,757	1,046,462	856,746
5690 Other Operating Expenses	738,509	729,455	391,928	644,916	676,936	508,445
5800 Other Services and Expenses	17,265	41,106	46,567	46,567	227,299	69,267
<b>Total Other Operating Expenses</b>	<b>\$ 2,958,147</b>	<b>\$ 3,603,652</b>	<b>\$ 2,843,104</b>	<b>\$ 3,107,351</b>	<b>\$ 3,584,716</b>	<b>\$ 2,973,454</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
6300 Library Books	(332)	1,692	-	1,524	3,273	-
6400 Equipment	145,596	133,155	132,218	90,218	107,565	93,200
<b>Total Capital Outlay</b>	<b>\$ 145,264</b>	<b>\$ 134,847</b>	<b>\$ 132,218</b>	<b>\$ 91,742</b>	<b>\$ 110,838</b>	<b>\$ 93,200</b>
7300 Interfund Transfers Out	2,083,606	3,160,095	125,000	125,000	-	125,000
7600 Other Student Payments	-	-	2,097	2,097	-	2,097
7800 Intrafund and Subfund Transfers Out	1,539,730	800,000	-	-	-	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 3,623,336</b>	<b>\$ 3,960,095</b>	<b>\$ 127,097</b>	<b>\$ 127,097</b>	<b>\$ -</b>	<b>\$ 127,097</b>
<b>Total Expenses</b>	<b>\$ 96,354,362</b>	<b>\$ 102,138,024</b>	<b>\$ 105,734,078</b>	<b>\$ 105,575,998</b>	<b>\$ 87,828,716</b>	<b>\$ 105,726,663</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 420,971</b>	<b>\$ 301,837</b>	<b>\$ (276,788)</b>	<b>\$ (300,606)</b>	<b>\$ 16,803,455</b>	<b>\$ (715,879)</b>
<b>Beginning Fund Balance</b>	<b>4,363,245</b>	<b>4,784,216</b>	<b>5,086,105</b>	<b>5,086,053</b>	<b>5,086,053</b>	<b>5,130,471</b>
<b>Ending Fund Balance</b>	<b>\$ 4,784,216</b>	<b>\$ 5,086,053</b>	<b>\$ 4,809,317</b>	<b>\$ 4,785,447</b>	<b>\$ 21,889,508</b>	<b>\$ 4,414,592</b>
<b><u>Restricted Reserves</u></b>						
7903 Deficit Funding Reserve	-	-	2,568,280	2,568,280	-	216,035
7904 College/DO Local Reserves (1% minimum)	-	-	1,516,990	1,516,990	-	2,162,069
7900 Designated Reserves	-	-	151,265	121,896	-	108,875
			<u>4,236,535</u>	<u>4,207,166</u>		<u>2,486,979</u>
<b><u>Unrestricted Reserves</u></b>						
7999 Undesignated College and DO Reserves	-	-	572,782	578,281	-	1,927,613
			<u>572,782</u>	<u>578,281</u>		<u>1,927,613</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,809,317</b>	<b>\$ 4,785,447</b>	<b>\$ -</b>	<b>\$ 4,414,592</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
<b>Sources:</b>						
8160 Veterans Education	2,016	2,208	4,845	4,845	2,624	4,845
<b>Total Federal Revenues</b>	<b>\$ 2,016</b>	<b>\$ 2,208</b>	<b>\$ 4,845</b>	<b>\$ 4,845</b>	<b>\$ 2,624</b>	<b>\$ 4,845</b>
8620 General Categorical Programs	76,928	68,387	75,000	75,000	55,453	75,000
<b>Total Other State Revenues</b>	<b>\$ 76,928</b>	<b>\$ 68,387</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 55,453</b>	<b>\$ 75,000</b>
8851 Rentals and Leases	3,181	34,097	50,000	50,000	53,569	50,000
8874 2% of Enrollment Fees	48,197	68,348	68,348	68,348	81,892	68,348
8870 Other Student Fees and Charges	64,232	49,150	23,111	43,753	70,541	23,111
8880 Other Student Fees	29,100	9,893	-	8,536	18,978	-
8890 Other Local Revenues	695,908	698,001	615,000	649,205	564,675	615,000
<b>Total Other Local Revenues</b>	<b>\$ 840,618</b>	<b>\$ 859,489</b>	<b>\$ 756,459</b>	<b>\$ 819,842</b>	<b>\$ 789,655</b>	<b>\$ 756,459</b>
<b>Total Revenues</b>	<b>\$ 919,562</b>	<b>\$ 930,084</b>	<b>\$ 836,304</b>	<b>\$ 899,687</b>	<b>\$ 847,732</b>	<b>\$ 836,304</b>
8910 Proceeds of General Fixed Assets	3,433	6,370	-	-	7,191	-
8980 Interfund Transfers In	-	-	80,000	80,000	-	80,000
8990 Intrafund and Subfund Transfers In	438,334	362,786	429,277	434,249	329,077	443,060
8994 Operating Allocation	48,918,643	52,066,503	53,247,916	53,247,916	53,247,916	53,247,916
<b>Total Other Financing Sources</b>	<b>\$ 49,360,410</b>	<b>\$ 52,435,659</b>	<b>\$ 53,757,193</b>	<b>\$ 53,762,165</b>	<b>\$ 53,584,184</b>	<b>\$ 53,770,976</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 50,279,972</b>	<b>\$ 53,365,743</b>	<b>\$ 54,593,497</b>	<b>\$ 54,661,852</b>	<b>\$ 54,431,916</b>	<b>\$ 54,607,280</b>



**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
<b><u>Uses:</u></b>						
1100 Monthly Instructional Salary	9,938,572	10,634,961	11,281,567	11,281,567	7,674,045	10,601,512
1200 Noninstructional Salaries Full Time	4,588,438	4,615,648	5,004,549	5,004,549	4,633,892	5,774,824
1300 Instructional Salaries Part Time	8,923,295	9,823,818	9,576,209	9,576,209	9,265,229	8,935,448
1400 Noninstructional Salaries Part Time	775,531	860,870	71,540	71,540	166,068	71,540
<b>Total Academic Salaries</b>	<b>\$ 24,225,836</b>	<b>\$ 25,935,297</b>	<b>\$ 25,933,865</b>	<b>\$ 25,933,865</b>	<b>\$ 21,739,234</b>	<b>\$ 25,383,324</b>
2100 Noninstructional Salaries Full Time	6,274,084	6,468,774	8,381,823	8,381,823	6,477,505	8,191,605
2200 Instructional Aides Full Time	1,402,560	1,376,042	1,588,439	1,588,439	1,266,056	1,679,375
2300 Variable Non-Instructional	452,855	503,587	740,339	749,263	422,733	758,734
2400 Variable Classroom Aide	389,728	481,463	327,134	327,134	479,226	327,134
2600 Variable Aide Other	54,524	62,165	65,589	65,589	52,332	65,589
<b>Total Classified Salaries</b>	<b>\$ 8,573,751</b>	<b>\$ 8,892,031</b>	<b>\$ 11,103,324</b>	<b>\$ 11,112,248</b>	<b>\$ 8,697,852</b>	<b>\$ 11,022,437</b>
3000 Benefits	12,091,765	13,087,284	14,551,447	14,551,497	12,602,290	14,931,563
<b>Total Salaries and Benefits</b>	<b>\$ 44,891,352</b>	<b>\$ 47,914,612</b>	<b>\$ 51,588,636</b>	<b>\$ 51,597,610</b>	<b>\$ 43,039,376</b>	<b>\$ 51,337,324</b>
4000 Supplies and Materials	\$ 328,480	\$ 461,533	\$ 690,444	\$ 745,913	\$ 634,668	\$ 1,275,544
5100 Consultants	170,653	151,228	172,921	173,851	142,871	176,921
5200 Travel	117,230	136,788	139,272	138,882	100,141	154,577
5300 Dues and Memberships	97,357	96,477	61,493	61,493	93,614	66,236
5400 Insurance	-	41,183	23,111	23,111	45,992	23,111
5500 Utilities and Housekeeping	49,850	50,839	33,092	33,092	35,532	33,092
5600 Contract Services	648,816	1,278,749	988,817	988,817	1,021,356	1,068,817
5690 Other Operating Expenses	515,395	218,255	479,421	479,711	114,993	376,921
5800 Other Services and Expenses	60,639	93,460	200,850	200,850	20,510	210,850
5900 Interprogram Charges (credits)	(6,825)	(8,467)	54,598	54,258	335	53,998
<b>Total Other Operating Expenses</b>	<b>\$ 1,653,115</b>	<b>\$ 2,058,512</b>	<b>\$ 2,153,575</b>	<b>\$ 2,154,065</b>	<b>\$ 1,575,344</b>	<b>\$ 2,164,523</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
6300 Library Books	-	287	14,248	14,248	24,281	14,248
6400 Equipment	52,586	41,837	53,258	53,258	59,248	53,258
<b>Total Capital Outlay</b>	<b>\$ 52,586</b>	<b>\$ 42,124</b>	<b>\$ 67,506</b>	<b>\$ 67,506</b>	<b>\$ 83,529</b>	<b>\$ 67,506</b>
7300 Interfund Transfers Out	2,184,079	1,144,032	139,000	139,000	-	119,000
7700 Cost of Goods Sold	1,079	-	-	-	-	-
7800 Intrafund and Subfund Transfers Out	1,168,446	1,700,000	-	-	-	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 3,353,604</b>	<b>\$ 2,844,032</b>	<b>\$ 139,000</b>	<b>\$ 139,000</b>	<b>\$ -</b>	<b>\$ 119,000</b>
<b>Total Expenses</b>	<b>\$ 50,279,137</b>	<b>\$ 53,320,813</b>	<b>\$ 54,639,161</b>	<b>\$ 54,704,094</b>	<b>\$ 45,332,917</b>	<b>\$ 54,963,897</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 835</b>	<b>\$ 44,930</b>	<b>\$ (45,664)</b>	<b>\$ (42,242)</b>	<b>\$ 9,098,999</b>	<b>\$ (356,617)</b>
<b>Beginning Fund Balance</b>	<b>2,447,242</b>	<b>2,448,077</b>	<b>2,493,008</b>	<b>2,493,007</b>	<b>2,493,007</b>	<b>2,493,008</b>
<b>Ending Fund Balance</b>	<b>\$ 2,448,077</b>	<b>\$ 2,493,007</b>	<b>\$ 2,447,344</b>	<b>\$ 2,450,765</b>	<b>\$ 11,592,006</b>	<b>\$ 2,136,391</b>
<b><u>Restricted Reserves</u></b>						
7903 Deficit Funding Reserve	-	-	1,331,533	1,331,533	-	117,247
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	448,455	-	433,758
			<u>2,447,327</u>	<u>2,444,312</u>		<u>1,215,329</u>
<b><u>Unrestricted Reserves</u></b>						
7999 Undesignated College and DO Reserves	-	-	17	6,453	-	921,062
			<u>17</u>	<u>6,453</u>		<u>921,062</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,447,344</b>	<b>\$ 2,450,765</b>	<b>\$ -</b>	<b>\$ 2,136,391</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
<b><u>Sources:</u></b>						
8860 Interest and Investment Income	5,176,040	7,788,651	1,500,000	1,500,000	4,627,933	1,500,000
8890 Other Local Revenues	92,494	27,971	20,000	20,495	31,909	20,000
<b>Total Other Local Revenues</b>	<b>\$ 5,268,534</b>	<b>\$ 7,816,622</b>	<b>\$ 1,520,000</b>	<b>\$ 1,520,495</b>	<b>\$ 4,659,842</b>	<b>\$ 1,520,000</b>
<b>Total Revenues</b>	<b>\$ 5,268,534</b>	<b>\$ 7,816,622</b>	<b>\$ 1,520,000</b>	<b>\$ 1,520,495</b>	<b>\$ 4,659,842</b>	<b>\$ 1,520,000</b>
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	129,312	131,592
8994 Operating Allocation	20,954,987	22,306,370	22,807,073	22,807,073	22,807,073	22,807,073
<b>Total Other Financing Sources</b>	<b>\$ 21,020,050</b>	<b>\$ 22,385,494</b>	<b>\$ 22,936,697</b>	<b>\$ 22,938,385</b>	<b>\$ 22,939,635</b>	<b>\$ 22,940,665</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 26,288,584</b>	<b>\$ 30,202,116</b>	<b>\$ 24,456,697</b>	<b>\$ 24,458,880</b>	<b>\$ 27,599,477</b>	<b>\$ 24,460,665</b>
<b><u>Uses:</u></b>						
1200 Noninstructional Salaries Full Time	1,053,306	1,115,390	1,395,006	1,395,006	1,140,866	1,384,818
1400 Noninstructional Salaries Part Time	7,961	431	-	-	753	-
<b>Total Academic Salaries</b>	<b>\$ 1,061,267</b>	<b>\$ 1,115,821</b>	<b>\$ 1,395,006</b>	<b>\$ 1,395,006</b>	<b>\$ 1,141,619</b>	<b>\$ 1,384,818</b>
2100 Noninstructional Salaries Full Time	10,088,128	11,100,231	11,592,849	11,670,314	9,178,916	11,630,092
2300 Variable Non-Instructional	872,855	1,015,794	812,100	812,100	760,901	832,304
<b>Total Classified Salaries</b>	<b>\$ 10,960,983</b>	<b>\$ 12,116,025</b>	<b>\$ 12,404,949</b>	<b>\$ 12,482,414</b>	<b>\$ 9,939,817</b>	<b>\$ 12,462,396</b>
3000 Benefits	5,508,412	6,335,993	7,070,264	7,101,009	5,716,494	7,368,667

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
<b>Total Salaries and Benefits</b>	<b>\$ 17,530,662</b>	<b>\$ 19,567,839</b>	<b>\$ 20,870,219</b>	<b>\$ 20,978,429</b>	<b>\$ 16,797,930</b>	<b>\$ 21,215,881</b>
4000 Supplies and Materials	\$ 178,422	\$ 235,808	\$ 298,350	\$ 293,353	\$ 216,893	\$ 292,697
5100 Consultants	702,485	982,342	936,217	950,217	615,465	958,304
5200 Travel	168,127	226,321	331,104	334,984	167,242	309,916
5300 Dues and Memberships	153,575	155,106	165,300	165,300	163,172	165,300
5400 Insurance	-	-	-	-	310	-
5500 Utilities and Housekeeping	61,543	120,360	150,110	150,110	130,781	148,110
5600 Contract Services	534,161	174,949	277,982	309,982	234,031	264,550
5690 Other Operating Expenses	111,540	187,757	212,810	234,293	179,379	229,293
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	876,130	1,202,650
5900 Interprogram Charges (credits)	19	27	-	-	5	-
<b>Total Other Operating Expenses</b>	<b>\$ 2,718,246</b>	<b>\$ 3,134,733</b>	<b>\$ 3,163,673</b>	<b>\$ 3,335,036</b>	<b>\$ 2,366,898</b>	<b>\$ 3,283,123</b>
6100 Sites and Site Improvements	1,000	-	1,500	1,500	-	1,500
6400 Equipment	138,489	76,991	114,200	128,200	44,293	114,200
<b>Total Capital Outlay</b>	<b>\$ 139,489</b>	<b>\$ 76,991</b>	<b>\$ 115,700</b>	<b>\$ 129,700</b>	<b>\$ 44,293</b>	<b>\$ 115,700</b>
7300 Interfund Transfers Out	-	1,800,000	-	-	-	-
7800 Intrafund and Subfund Transfers Out	5,337,448	4,650,000	-	-	-	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 5,337,448</b>	<b>\$ 6,450,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenses</b>	<b>\$ 25,904,267</b>	<b>\$ 29,465,371</b>	<b>\$ 24,447,942</b>	<b>\$ 24,736,518</b>	<b>\$ 19,426,014</b>	<b>\$ 24,907,401</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 384,317</b>	<b>\$ 736,745</b>	<b>\$ 8,755</b>	<b>\$ (277,638)</b>	<b>\$ 8,173,463</b>	<b>\$ (446,736)</b>
<b>Beginning Fund Balance</b>	491,830	876,147	1,610,888	1,612,892	1,612,892	1,613,635
<b>Ending Fund Balance</b>	<b>\$ 876,147</b>	<b>\$ 1,612,892</b>	<b>\$ 1,619,643</b>	<b>\$ 1,335,254</b>	<b>\$ 9,786,355</b>	<b>\$ 1,166,899</b>
<b><u>Restricted Reserves</u></b>						
7903 Deficit Funding Reserve	-	-	572,066	572,066	-	48,964
7904 College/DO Local Reserves (1% minimum)	-	-	300,000	300,000	-	249,074
7900 Designated Reserves	-	-	-	4,300	-	-
			<u>872,066</u>	<u>876,366</u>		<u>298,038</u>
<b><u>Unrestricted Reserves</u></b>						
7999 Undesignated College and DO Reserves	-	-	747,577	458,888	-	868,861
			<u>747,577</u>	<u>458,888</u>		<u>868,861</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,619,643</b>	<b>\$ 1,335,254</b>	<b>\$ -</b>	<b>\$ 1,166,899</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
<b>Sources:</b>						
8610 General Apportionment Revenue	42,664,723	45,121,352	28,340,433	28,340,433	18,246,652	23,490,379
8630 Education Protection Account	14,340,328	23,896,975	29,346,908	29,346,908	21,550,548	28,834,498
8671 Homeowners Revenue	593,748	587,337	670,473	670,473	294,431	704,057
8672 In Lieu of Taxes (wildlife)	4,030	4,382	4,145	4,145	4,509	4,353
8811 Tax Allocation, Secured Roll Revenue	107,481,838	113,534,014	121,949,696	121,949,696	114,949,411	128,058,247
8812 Tax Allocation, Supplemental Roll Revenue	3,787,555	2,990,931	3,720,858	3,720,858	(21,691)	3,907,239
8813 Tax Allocation, Unsecured Roll Revenue	3,280,945	4,186,395	3,444,817	3,444,817	3,923,463	3,617,370
8817 ERAF	17,097,020	17,814,278	18,748,493	18,748,493	13,204,531	19,687,619
8819 Redevelopment Agency Revenue/Residual	8,163,112	9,094,282	7,857,961	7,857,961	4,244,127	8,251,572
8874 98% of Enrollment Fees	12,606,596	13,386,382	13,659,573	13,659,573	16,505,433	13,386,382
<b>Apportionment Revenues</b>	<b>\$ 210,019,895</b>	<b>\$ 230,616,328</b>	<b>\$ 227,743,357</b>	<b>\$ 227,743,357</b>	<b>\$ 192,901,414</b>	<b>\$ 229,941,716</b>
8614 Part Time Instructor Pay Increase	677,904	647,140	626,915	626,915	526,609	626,915
8617 Part Time Office Hours	1,331,160	1,632,394	1,326,376	1,326,376	331,594	1,083,515
8618 Part Time Health Revenue	414,172	529,105	426,160	426,160	106,540	471,639
8680 Lottery Revenue	6,541,356	6,528,359	5,353,921	5,353,921	3,138,620	4,648,540
8690 State Tax Subventions	4,926,373	4,989,981	4,908,112	4,908,112	4,346,159	4,882,674
<b>Total Other State Revenues</b>	<b>\$ 13,890,965</b>	<b>\$ 14,326,979</b>	<b>\$ 12,641,484</b>	<b>\$ 12,641,484</b>	<b>\$ 8,449,522</b>	<b>\$ 11,713,283</b>
8880 Nonresident Tuition	10,435,981	11,694,871	11,634,994	11,634,994	11,148,562	11,991,093
<b>Total Other Local Revenues</b>	<b>\$ 10,435,981</b>	<b>\$ 11,694,871</b>	<b>\$ 11,634,994</b>	<b>\$ 11,634,994</b>	<b>\$ 11,148,562</b>	<b>\$ 11,991,093</b>
<b>Total Revenues</b>	<b>\$ 234,346,841</b>	<b>\$ 256,638,178</b>	<b>\$ 252,019,835</b>	<b>\$ 252,019,835</b>	<b>\$ 212,499,498</b>	<b>\$ 253,646,092</b>
8990 Intrafund and Subfund Transfers In	28,253,482	29,365,613	33,081,253	33,100,952	33,085,846	35,519,020
<b>Total Other Financing Sources</b>	<b>\$ 28,253,482</b>	<b>\$ 29,365,613</b>	<b>\$ 33,081,253</b>	<b>\$ 33,100,952</b>	<b>\$ 33,085,846</b>	<b>\$ 35,519,020</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 262,600,323</b>	<b>\$ 286,003,791</b>	<b>\$ 285,101,088</b>	<b>\$ 285,120,787</b>	<b>\$ 245,585,344</b>	<b>\$ 289,165,112</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
<b><u>Uses:</u></b>						
1200 Noninstructional Salaries Full Time	170,537	77,924	152,856	152,856	127,380	168,720
1400 Noninstructional Salaries Part Time	194,398	154,052	273,225	273,225	109,658	273,529
<b>Total Academic Salaries</b>	<b>\$ 364,935</b>	<b>\$ 231,976</b>	<b>\$ 426,081</b>	<b>\$ 426,081</b>	<b>\$ 237,038</b>	<b>\$ 442,249</b>
2100 Noninstructional Salaries Full Time	-	121,224	124,260	124,260	103,550	208,212
2300 Variable Non-Instructional	-	-	27,562	27,562	-	27,593
<b>Total Classified Salaries</b>	<b>\$ -</b>	<b>\$ 121,224</b>	<b>\$ 151,822</b>	<b>\$ 151,822</b>	<b>\$ 103,550</b>	<b>\$ 235,805</b>
3000 Benefits	12,415,077	12,302,104	13,941,572	13,941,572	10,260,381	14,359,749
<b>Total Salaries and Benefits</b>	<b>\$ 12,780,012</b>	<b>\$ 12,655,304</b>	<b>\$ 14,519,475</b>	<b>\$ 14,519,475</b>	<b>\$ 10,600,969</b>	<b>\$ 15,037,803</b>
4000 Supplies and Materials	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 1,500
5200 Travel	2,370	4,020	10,000	10,000	1,500	110,000
5300 Dues and Memberships	12,734	13,371	500	500	14,039	14,500
5400 Insurance	182,757	212,929	217,458	217,458	205,634	247,102
5500 Utilities and Housekeeping	6,695,725	7,516,917	8,857,516	8,857,516	7,719,739	9,719,055
5600 Contract Services	2,817,199	3,287,022	2,882,625	2,882,625	3,242,125	3,350,518
5690 Other Operating Expenses	(1)	(1)	-	-	(1)	-
5700 Legal/Elections/Audit Expenses	1,900,723	647,686	1,737,960	1,737,960	1,070,404	1,343,480
<b>Total Other Operating Expenses</b>	<b>\$ 11,611,507</b>	<b>\$ 11,681,944</b>	<b>\$ 13,706,059</b>	<b>\$ 13,706,059</b>	<b>\$ 12,253,440</b>	<b>\$ 14,784,655</b>
6400 Equipment	1,338	-	1,003,549	1,003,549	232,599	1,003,549
<b>Total Capital Outlay</b>	<b>\$ 1,338</b>	<b>\$ -</b>	<b>\$ 1,003,549</b>	<b>\$ 1,003,549</b>	<b>\$ 232,599</b>	<b>\$ 1,003,549</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
7300 Interfund Transfers Out	6,240,000	8,757,500	2,752,541	2,752,541	2,752,541	3,272,908
7800 Intrafund and Subfund Transfers Out	30,076,790	30,427,764	34,806,297	34,845,695	34,395,631	37,264,540
7894 Operating Allocation from	196,815,881	209,508,497	214,211,263	214,211,263	214,211,263	214,211,263
<b>Total Transfers and Other Outgo</b>	<b>\$ 233,132,671</b>	<b>\$ 248,693,761</b>	<b>\$ 251,770,101</b>	<b>\$ 251,809,499</b>	<b>\$ 251,359,435</b>	<b>\$ 254,748,711</b>
<b>Total Expenses</b>	<b>\$ 257,525,528</b>	<b>\$ 273,031,009</b>	<b>\$ 281,000,684</b>	<b>\$ 281,040,082</b>	<b>\$ 274,446,443</b>	<b>\$ 285,576,218</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 5,074,795</b>	<b>\$ 12,972,782</b>	<b>\$ 4,100,404</b>	<b>\$ 4,080,705</b>	<b>\$ (28,861,099)</b>	<b>\$ 3,588,894</b>
<b>Beginning Fund Balance</b>	21,506,435	26,581,230	39,554,010	39,554,012	39,554,012	43,253,027
<b>Ending Fund Balance</b>	<b>\$ 26,581,230</b>	<b>\$ 39,554,012</b>	<b>\$ 43,654,414</b>	<b>\$ 43,634,717</b>	<b>\$ 10,692,913</b>	<b>\$ 46,841,921</b>
<b><u>Board Restricted Reserves</u></b>						
7914 BP 5033 Required Reserve	-	-	42,580,511	42,580,511	-	43,418,209
7900 Designated Reserves	-	-	991,577	991,577	-	900,457
			<u>43,572,088</u>	<u>43,572,088</u>		<u>44,318,666</u>
<b><u>Unrestricted Reserves</u></b>						
7997 Undesignated District Reserves	-	-	82,326	62,629	-	2,523,255
			<u>82,326</u>	<u>62,629</u>		<u>2,523,255</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 43,654,414</b>	<b>\$ 43,634,717</b>	<b>\$ -</b>	<b>\$ 46,841,921</b>



**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
<b><u>District Services</u></b>						
Board	180,322	199,446	241,609	241,609	183,787	302,121
Chancellor	1,015,729	1,132,875	1,184,830	1,185,865	988,143	1,175,735
Facilities	807,861	1,037,712	1,120,281	1,120,281	815,036	1,152,943
Administrative Services and Finance	8,632,654	10,245,116	4,192,394	4,252,394	2,966,944	4,314,377
Human Resources	2,595,496	2,717,280	2,996,566	3,078,580	2,467,685	3,019,516
Information Technology Services	3,915,902	4,161,735	4,422,121	4,432,121	3,607,497	4,445,268
Internal Auditing	194,099	395,242	413,138	413,138	172,280	419,094
International Education	975,034	1,065,964	992,418	1,092,418	946,991	1,094,116
Marketing	493,525	499,854	532,479	490,479	317,377	460,427
Other	2,806	2,936	12,543	12,543	-	-
Payroll	973,166	1,127,978	1,132,405	1,132,405	995,359	1,151,194
Educational Planning	439,611	661,398	998,261	998,261	822,122	1,013,591
Police Services	3,937,463	4,379,725	4,218,973	4,296,500	3,774,402	4,373,446
Research	985,740	973,000	1,057,634	1,057,634	634,913	1,040,955
Purchasing	754,859	865,110	932,290	932,290	733,478	944,618
<b>Total District Office Expenditures and Transfers Out</b>	<b>\$ 25,904,267</b>	<b>\$ 29,465,371</b>	<b>\$ 24,447,942</b>	<b>\$ 24,736,518</b>	<b>\$ 19,426,014</b>	<b>\$ 24,907,401</b>
<b><u>Districtwide Expenses</u></b>						
Contractual Assessments	1,335,117	1,349,065	1,617,947	1,637,646	865,959	1,887,037
Regulatory Expenditures	19,473,948	20,156,496	23,409,678	23,409,678	18,944,362	24,301,637
Committed Obligations	7,339,195	6,725,697	8,053,628	8,053,628	6,712,097	9,030,346
Districtwide Operations	229,377,267	244,799,750	247,919,431	247,939,130	247,924,024	250,357,198
<b>Total Districtwide Expenditures and Transfers Out</b>	<b>\$ 257,525,527</b>	<b>\$ 273,031,008</b>	<b>\$ 281,000,684</b>	<b>\$ 281,040,082</b>	<b>\$ 274,446,442</b>	<b>\$ 285,576,218</b>
<b>Total District Office and Districtwide Expenditures and Transfers Out</b>	<b>\$ 283,429,794</b>	<b>\$ 302,496,379</b>	<b>\$ 305,448,626</b>	<b>\$ 305,776,600</b>	<b>\$ 293,872,456</b>	<b>\$ 310,483,619</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
<b><u>Board and District Office Restricted Reserves</u></b>						
BP 5033 Required Reserve	-	-	42,580,511	42,580,511	-	43,418,209
Deficit Funding Reserve	-	-	572,066	572,066	-	48,964
College/DO Local Reserves (1% minimum)	-	-	300,000	300,000	-	249,074
Designated Reserves	-	-	991,577	995,877	-	900,457
			<u>44,444,154</u>	<u>44,448,454</u>		<u>44,616,704</u>
<b><u>Unrestricted Reserves</u></b>	-	-	-	-	-	-
Undesignated District Reserves	-	-	82,326	61,627	-	2,523,255
Undesignated College and DO Reserves	-	-	747,577	459,889	-	868,861
			<u>829,903</u>	<u>521,516</u>		<u>3,392,116</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,274,057</b>	<b>\$ 44,969,970</b>	<b>\$ -</b>	<b>\$ 48,008,820</b>

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

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
<b>Sources:</b>						
8150 Student Financial Aid Revenue	38,775	43,755	40,985	40,985	51,955	24,870
8160 Veterans Education	3,136	3,328	-	-	880	-
<b>Total Federal Revenues</b>	<b>\$ 41,911</b>	<b>\$ 47,083</b>	<b>\$ 40,985</b>	<b>\$ 40,985</b>	<b>\$ 52,835</b>	<b>\$ 24,870</b>
8659 Other Reimbursable Categorical Programs	53,978	60,252	18,117	18,117	24,860	18,117
8690 State Tax Subventions	6,299,619	6,517,793	7,745,000	7,745,000	-	7,796,086
<b>Total Other State Revenues</b>	<b>\$ 6,353,597</b>	<b>\$ 6,578,045</b>	<b>\$ 7,763,117</b>	<b>\$ 7,763,117</b>	<b>\$ 24,860</b>	<b>\$ 7,814,203</b>
8820 Contributions and Gifts	50,000	-	-	-	-	-
8830 Contract Services	75,391	84,000	100,000	100,000	102,390	100,000
8851 Rentals and Leases	268,236	293,735	152,500	152,500	238,381	175,000
8874 2% of Enrollment Fees	(957,256)	(893,901)	-	-	-	-
8870 Other Student Fees and Charges	271,206	338,919	265,000	265,000	292,197	265,000
8880 Other Student Fees	17,550	8,757	30,840	30,840	4,000	30,840
8890 Other Local Revenues	685,896	1,002,443	371,958	569,184	849,364	419,458
<b>Total Other Local Revenues</b>	<b>\$ 411,023</b>	<b>\$ 833,953</b>	<b>\$ 920,298</b>	<b>\$ 1,117,524</b>	<b>\$ 1,486,332</b>	<b>\$ 990,298</b>
<b>Total Revenues</b>	<b>\$ 6,806,531</b>	<b>\$ 7,459,081</b>	<b>\$ 8,724,400</b>	<b>\$ 8,921,626</b>	<b>\$ 1,564,027</b>	<b>\$ 8,829,371</b>
8980 Interfund Transfers In	41,024	44,712	-	-	-	-
8990 Intrafund and Subfund Transfers In	7,940,972	7,156,498	-	11,061	11,061	-
<b>Total Other Financing Sources</b>	<b>\$ 7,981,996</b>	<b>\$ 7,201,210</b>	<b>\$ -</b>	<b>\$ 11,061</b>	<b>\$ 11,061</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 14,788,527</b>	<b>\$ 14,660,291</b>	<b>\$ 8,724,400</b>	<b>\$ 8,932,687</b>	<b>\$ 1,575,088</b>	<b>\$ 8,829,371</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
<b><u>Uses:</u></b>						
1200 Noninstructional Salaries Full Time	46,496	32,703	98,017	98,017	81,945	100,748
1300 Instructional Salaries Part Time	-	-	-	-	-	550,000
1400 Noninstructional Salaries Part Time	19,882	56,204	57,600	60,100	34,975	208,600
<b>Total Academic Salaries</b>	<b>\$ 66,378</b>	<b>\$ 88,907</b>	<b>\$ 155,617</b>	<b>\$ 158,117</b>	<b>\$ 116,920</b>	<b>\$ 859,348</b>
2100 Noninstructional Salaries Full Time	104,516	86,832	97,914	97,914	97,208	231,221
2300 Variable Non-Instructional	363,405	427,867	355,269	391,769	289,860	415,269
2400 Variable Classroom Aide	121,919	108,105	45,087	45,087	67,547	45,087
2600 Variable Aide Other	2,608	26,856	-	-	19,663	-
<b>Total Classified Salaries</b>	<b>\$ 592,448</b>	<b>\$ 649,660</b>	<b>\$ 498,270</b>	<b>\$ 534,770</b>	<b>\$ 474,278</b>	<b>\$ 691,577</b>
3000 Benefits	6,438,256	6,644,000	7,892,271	7,892,271	130,997	8,035,435
<b>Total Salaries and Benefits</b>	<b>\$ 7,097,082</b>	<b>\$ 7,382,567</b>	<b>\$ 8,546,158</b>	<b>\$ 8,585,158</b>	<b>\$ 722,195</b>	<b>\$ 9,586,360</b>
4000 Supplies and Materials	\$ 271,297	\$ 243,781	\$ 1,985,548	\$ 2,127,975	\$ 255,461	\$ 1,361,543
5100 Consultants	416,927	144,525	168,287	162,995	116,536	143,535
5200 Travel	50,581	115,371	156,349	222,349	104,787	173,779
5300 Dues and Memberships	8,415	8,224	8,847	11,453	6,970	10,000
5500 Utilities and Housekeeping	19,699	16,368	-	-	5,529	5,500
5600 Contract Services	122,243	63,072	161,374	121,426	146,075	241,819
5690 Other Operating Expenses	291,047	217,673	397,302	342,183	163,742	497,405
5800 Other Services and Expenses	587,646	130,978	299,683	301,183	(24,364)	34,683
5900 Interprogram Charges (credits)	14	23	1,294	1,294	(115)	1,294
5910 Indirect Costs	(524,264)	(131,774)	(22,867)	(22,867)	(32,046)	(22,867)
<b>Total Other Operating Expenses</b>	<b>\$ 972,308</b>	<b>\$ 564,460</b>	<b>\$ 1,170,269</b>	<b>\$ 1,140,016</b>	<b>\$ 487,114</b>	<b>\$ 1,085,148</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative 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)	-	-	(3,708)	-
6400 Equipment	531,804	324,512	1,984,509	1,826,267	769,634	1,808,670
<b>Total Capital Outlay</b>	<b>\$ 526,747</b>	<b>\$ 347,579</b>	<b>\$ 3,602,568</b>	<b>\$ 3,026,267</b>	<b>\$ 793,904</b>	<b>\$ 3,068,670</b>
7300 Interfund Transfers Out	1,686,570	1,600,000	-	-	-	-
7600 Other Student Payments	8,000	-	-	-	-	-
7800 Intrafund and Subfund Transfers Out	-	656,498	-	11,061	11,061	2,290,980
<b>Total Transfers and Other Outgo</b>	<b>\$ 1,694,570</b>	<b>\$ 2,256,498</b>	<b>\$ -</b>	<b>\$ 11,061</b>	<b>\$ 11,061</b>	<b>\$ 2,290,980</b>
<b>Total Expenses</b>	<b>\$ 10,562,004</b>	<b>\$ 10,794,885</b>	<b>\$ 15,304,543</b>	<b>\$ 14,890,477</b>	<b>\$ 2,269,735</b>	<b>\$ 17,392,701</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 4,226,523</b>	<b>\$ 3,865,406</b>	<b>\$ (6,580,143)</b>	<b>\$ (5,957,790)</b>	<b>\$ (694,647)</b>	<b>\$ (8,563,330)</b>
<b>Beginning Fund Balance</b>	23,979,365	28,205,888	32,182,466	32,071,295	32,071,295	30,767,167
<b>Ending Fund Balance</b>	<b>\$ 28,205,888</b>	<b>\$ 32,071,294</b>	<b>\$ 25,602,323</b>	<b>\$ 26,113,505</b>	<b>\$ 31,376,648</b>	<b>\$ 22,203,837</b>
<b><u>Board and College / DO Restricted Reserves</u></b>						
7903 Deficit Funding Reserve	-	-	803,513	803,513	-	-
7900 Designated Reserves	-	-	18,224,257	18,765,202	-	17,970,215
			<u>19,027,770</u>	<u>19,568,715</u>		<u>17,970,215</u>
<b><u>Unrestricted Reserves</u></b>						
7999 Undesignated College and DO Reserves	-	-	6,574,553	6,544,790	-	4,233,622
			<u>6,574,553</u>	<u>6,544,790</u>		<u>4,233,622</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,602,323</b>	<b>\$ 26,113,505</b>	<b>\$ -</b>	<b>\$ 22,203,837</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
<b>Sources:</b>						
8150 Student Financial Aid Revenue	9,570	9,755	10,000	10,000	13,270	10,000
8160 Veterans Education	704	800	-	-	880	-
<b>Total Federal Revenues</b>	<b>\$ 10,274</b>	<b>\$ 10,555</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 14,150</b>	<b>\$ 10,000</b>
8659 Other Reimbursable Categorical Programs	11,564	24,081	-	-	-	-
<b>Total Other State Revenues</b>	<b>\$ 11,564</b>	<b>\$ 24,081</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
8830 Contract Services	71,239	-	-	-	-	-
8851 Rentals and Leases	51,850	68,168	60,000	60,000	57,602	60,000
8870 Other Student Fees and Charges	6,175	8,735	-	-	5,345	-
8890 Other Local Revenues	142,168	170,598	43,200	80,417	102,077	43,200
<b>Total Other Local Revenues</b>	<b>\$ 271,432</b>	<b>\$ 247,501</b>	<b>\$ 103,200</b>	<b>\$ 140,417</b>	<b>\$ 165,024</b>	<b>\$ 103,200</b>
<b>Total Revenues</b>	<b>\$ 293,270</b>	<b>\$ 282,137</b>	<b>\$ 113,200</b>	<b>\$ 150,417</b>	<b>\$ 179,174</b>	<b>\$ 113,200</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 293,270</b>	<b>\$ 282,137</b>	<b>\$ 113,200</b>	<b>\$ 150,417</b>	<b>\$ 179,174</b>	<b>\$ 113,200</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
<b><u>Uses:</u></b>						
1400 Noninstructional Salaries Part Time	310	4,710	-	2,500	2,978	-
<b>Total Academic Salaries</b>	<b>\$ 310</b>	<b>\$ 4,710</b>	<b>\$ -</b>	<b>\$ 2,500</b>	<b>\$ 2,978</b>	<b>\$ -</b>
2300 Variable Non-Instructional	31,543	36,538	35,000	46,500	41,671	35,000
<b>Total Classified Salaries</b>	<b>\$ 31,543</b>	<b>\$ 36,538</b>	<b>\$ 35,000</b>	<b>\$ 46,500</b>	<b>\$ 41,671</b>	<b>\$ 35,000</b>
3000 Benefits	1,008	2,539	3,096	3,096	3,287	3,053
<b>Total Salaries and Benefits</b>	<b>\$ 32,861</b>	<b>\$ 43,787</b>	<b>\$ 38,096</b>	<b>\$ 52,096</b>	<b>\$ 47,936</b>	<b>\$ 38,053</b>
4000 Supplies and Materials	\$ 94,120	\$ 17,158	\$ 115,690	\$ 87,047	\$ 15,808	\$ 90,699
5100 Consultants	65,231	12,562	24,752	19,460	19,784	-
5200 Travel	32,105	45,550	34,812	75,812	67,070	17,242
5300 Dues and Memberships	5,600	1,870	10,000	10,300	300	10,000
5600 Contract Services	51,675	-	50,000	10,052	9,157	-
5690 Other Operating Expenses	77,343	86,888	161,684	99,065	860	114,751
5800 Other Services and Expenses	338,517	6,008	-	1,500	(201,937)	-
5910 Indirect Costs	(376,728)	(118,288)	-	-	(3,983)	-
<b>Total Other Operating Expenses</b>	<b>\$ 193,743</b>	<b>\$ 34,590</b>	<b>\$ 281,248</b>	<b>\$ 216,189</b>	<b>\$ (108,749)</b>	<b>\$ 141,993</b>
6200 Buildings	1,516	(18,467)	418,059	-	-	60,000
6400 Equipment	6,611	50,755	491,559	333,317	219,533	187,533
<b>Total Capital Outlay</b>	<b>\$ 8,127</b>	<b>\$ 32,288</b>	<b>\$ 909,618</b>	<b>\$ 333,317</b>	<b>\$ 219,533</b>	<b>\$ 247,533</b>



**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
7800 Intrafund and Subfund Transfers Out	-	-	-	-	-	2,290,980
<b>Total Transfers and Other Outgo</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,290,980</b>
<b>Total Expenses</b>	<b>\$ 328,851</b>	<b>\$ 127,823</b>	<b>\$ 1,344,652</b>	<b>\$ 688,649</b>	<b>\$ 174,528</b>	<b>\$ 2,809,258</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (35,581)</b>	<b>\$ 154,314</b>	<b>\$ (1,231,452)</b>	<b>\$ (538,232)</b>	<b>\$ 4,646</b>	<b>\$ (2,696,058)</b>
<b>Beginning Fund Balance</b>	5,040,074	5,004,495	5,158,807	5,158,809	5,158,809	5,138,620
<b>Ending Fund Balance</b>	<b>\$ 5,004,493</b>	<b>\$ 5,158,809</b>	<b>\$ 3,927,355</b>	<b>\$ 4,620,577</b>	<b>\$ 5,163,455</b>	<b>\$ 2,442,562</b>
<b><u>Restricted Reserves</u></b>						
7903 Deficit Funding Reserve	-	-	803,513	803,513	-	-
7900 Designated Reserves	-	-	3,123,842	3,817,064	-	2,442,562
			<u>3,927,355</u>	<u>4,620,577</u>		<u>2,442,562</u>
<b><u>Unrestricted Reserves</u></b>						
			<u>0</u>	<u>0</u>		<u>0</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,927,355</b>	<b>\$ 4,620,577</b>	<b>\$ -</b>	<b>\$ 2,442,562</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
<b>Sources:</b>						
8150 Student Financial Aid Revenue	16,985	18,845	16,115	16,115	23,495	-
8160 Veterans Education	2,432	2,528	-	-	-	-
<b>Total Federal Revenues</b>	<b>\$ 19,417</b>	<b>\$ 21,373</b>	<b>\$ 16,115</b>	<b>\$ 16,115</b>	<b>\$ 23,495</b>	<b>\$ -</b>
8659 Other Reimbursable Categorical Programs	25,665	11,145	-	-	8,604	-
8690 State Tax Subventions	350	375	-	-	-	-
<b>Total Other State Revenues</b>	<b>\$ 26,015</b>	<b>\$ 11,520</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,604</b>	<b>\$ -</b>
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	-	-	67,416	65,000
8870 Other Student Fees and Charges	257,422	303,160	265,000	265,000	250,277	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	367,548	472,861	345,671
<b>Total Other Local Revenues</b>	<b>\$ 1,035,593</b>	<b>\$ 1,062,485</b>	<b>\$ 695,671</b>	<b>\$ 762,548</b>	<b>\$ 799,744</b>	<b>\$ 805,671</b>
<b>Total Revenues</b>	<b>\$ 1,081,025</b>	<b>\$ 1,095,378</b>	<b>\$ 711,786</b>	<b>\$ 778,663</b>	<b>\$ 831,843</b>	<b>\$ 805,671</b>
8980 Interfund Transfers In	36,091	27,736	-	-	-	-
8990 Intrafund and Subfund Transfers In	1,483,524	806,498	-	11,061	11,061	-
<b>Total Other Financing Sources</b>	<b>\$ 1,519,615</b>	<b>\$ 834,234</b>	<b>\$ -</b>	<b>\$ 11,061</b>	<b>\$ 11,061</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 2,600,640</b>	<b>\$ 1,929,612</b>	<b>\$ 711,786</b>	<b>\$ 789,724</b>	<b>\$ 842,904</b>	<b>\$ 805,671</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
<b><u>Uses:</u></b>						
1200 Noninstructional Salaries Full Time	46,496	32,703	41,117	41,117	32,252	41,117
1400 Noninstructional Salaries Part Time	15,010	49,655	17,500	17,500	22,703	67,500
<b>Total Academic Salaries</b>	<b>\$ 61,506</b>	<b>\$ 82,358</b>	<b>\$ 58,617</b>	<b>\$ 58,617</b>	<b>\$ 54,955</b>	<b>\$ 108,617</b>
2100 Noninstructional Salaries Full Time	96,095	86,832	97,914	97,914	97,208	231,221
2300 Variable Non-Instructional	331,862	391,329	302,469	327,469	244,733	362,469
2400 Variable Classroom Aide	120,305	106,652	45,087	45,087	66,964	45,087
<b>Total Classified Salaries</b>	<b>\$ 548,262</b>	<b>\$ 584,813</b>	<b>\$ 445,470</b>	<b>\$ 470,470</b>	<b>\$ 408,905</b>	<b>\$ 638,777</b>
3000 Benefits	131,934	126,792	123,482	123,482	110,191	149,447
<b>Total Salaries and Benefits</b>	<b>\$ 741,702</b>	<b>\$ 793,963</b>	<b>\$ 627,569</b>	<b>\$ 652,569</b>	<b>\$ 574,051</b>	<b>\$ 896,841</b>
4000 Supplies and Materials	\$ 101,520	\$ 117,635	\$ 861,458	\$ 939,396	\$ 115,986	\$ 656,903
5100 Consultants	301,606	117,021	115,000	115,000	91,838	115,000
5200 Travel	14,222	51,592	112,746	137,746	15,664	147,746
5300 Dues and Memberships	2,815	4,255	(1,153)	1,153	3,892	-
5500 Utilities and Housekeeping	19,699	16,368	-	-	5,529	5,500
5600 Contract Services	2,722	50,026	-	-	125,819	130,700
5690 Other Operating Expenses	213,705	128,983	125,618	133,118	73,285	132,654
5800 Other Services and Expenses	247,925	123,566	210,028	210,028	166,976	10,028
5910 Indirect Costs	(32,798)	-	-	-	-	-
<b>Total Other Operating Expenses</b>	<b>\$ 769,896</b>	<b>\$ 491,811</b>	<b>\$ 562,239</b>	<b>\$ 597,045</b>	<b>\$ 483,003</b>	<b>\$ 541,628</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
6200 Buildings	-	42,777	200,000	200,000	27,978	200,000
6300 Library Books	332	(1,243)	-	-	(3,708)	-
6400 Equipment	270,600	11,250	565,075	565,075	213,706	555,075
<b>Total Capital Outlay</b>	<b>\$ 270,932</b>	<b>\$ 52,784</b>	<b>\$ 765,075</b>	<b>\$ 765,075</b>	<b>\$ 237,976</b>	<b>\$ 755,075</b>
7300 Interfund Transfers Out	1,216,527	-	-	-	-	-
7800 Intrafund and Subfund Transfers Out	-	6,498	-	11,061	11,061	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 1,216,527</b>	<b>\$ 6,498</b>	<b>\$ -</b>	<b>\$ 11,061</b>	<b>\$ 11,061</b>	<b>\$ -</b>
<b>Total Expenses</b>	<b>\$ 3,100,577</b>	<b>\$ 1,462,691</b>	<b>\$ 2,816,341</b>	<b>\$ 2,965,146</b>	<b>\$ 1,422,077</b>	<b>\$ 2,850,447</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (499,937)</b>	<b>\$ 466,921</b>	<b>\$ (2,104,555)</b>	<b>\$ (2,175,422)</b>	<b>\$ (579,173)</b>	<b>\$ (2,044,776)</b>
<b>Beginning Fund Balance</b>	<b>6,817,870</b>	<b>6,317,932</b>	<b>6,757,116</b>	<b>6,784,852</b>	<b>6,784,853</b>	<b>5,617,042</b>
<b>Ending Fund Balance</b>	<b>\$ 6,317,933</b>	<b>\$ 6,784,853</b>	<b>\$ 4,652,561</b>	<b>\$ 4,609,430</b>	<b>\$ 6,205,680</b>	<b>\$ 3,572,266</b>
<b><u>Restricted Reserves</u></b>						
7900 Designated Reserves	-	-	1,531,226	1,517,859	-	2,748,867
			<u>1,531,226</u>	<u>1,517,859</u>		<u>2,748,867</u>
<b><u>Unrestricted Reserves</u></b>						
7999 Undesignated College and DO Reserves	-	-	3,121,335	3,091,571	-	823,399
			<u>3,121,335</u>	<u>3,091,571</u>		<u>823,399</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,652,561</b>	<b>\$ 4,609,430</b>	<b>\$ -</b>	<b>\$ 3,572,266</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
<b>Sources:</b>						
8150 Student Financial Aid Revenue	12,220	15,155	14,870	14,870	15,190	14,870
<b>Total Federal Revenues</b>	<b>\$ 12,220</b>	<b>\$ 15,155</b>	<b>\$ 14,870</b>	<b>\$ 14,870</b>	<b>\$ 15,190</b>	<b>\$ 14,870</b>
8659 Other Reimbursable Categorical Programs	16,749	25,026	18,117	18,117	16,256	18,117
8690 State Tax Subventions	-	3,475	-	-	-	-
<b>Total Other State Revenues</b>	<b>\$ 16,749</b>	<b>\$ 28,501</b>	<b>\$ 18,117</b>	<b>\$ 18,117</b>	<b>\$ 16,256</b>	<b>\$ 18,117</b>
8830 Contract Services	-	84,000	-	-	97,200	-
8851 Rentals and Leases	16,358	40,660	-	-	17,308	-
8870 Other Student Fees and Charges	7,609	27,024	-	-	36,575	-
8880 Other Student Fees	-	501	840	840	-	840
8890 Other Local Revenues	108,157	91,543	20,587	113,719	104,534	20,587
<b>Total Other Local Revenues</b>	<b>\$ 132,124</b>	<b>\$ 243,728</b>	<b>\$ 21,427</b>	<b>\$ 114,559</b>	<b>\$ 255,617</b>	<b>\$ 21,427</b>
<b>Total Revenues</b>	<b>\$ 161,093</b>	<b>\$ 287,384</b>	<b>\$ 54,414</b>	<b>\$ 147,546</b>	<b>\$ 287,063</b>	<b>\$ 54,414</b>
8980 Interfund Transfers In	4,933	16,976	-	-	-	-
8990 Intrafund and Subfund Transfers In	1,120,000	1,700,000	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ 1,124,933</b>	<b>\$ 1,716,976</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 1,286,026</b>	<b>\$ 2,004,360</b>	<b>\$ 54,414</b>	<b>\$ 147,546</b>	<b>\$ 287,063</b>	<b>\$ 54,414</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
<b>Uses:</b>						
1200 Noninstructional Salaries Full Time	-	-	-	-	49,693	59,631
1300 Instructional Salaries Part Time	-	-	-	-	-	550,000
1400 Noninstructional Salaries Part Time	4,562	1,839	40,100	40,100	9,294	141,100
<b>Total Academic Salaries</b>	<b>\$ 4,562</b>	<b>\$ 1,839</b>	<b>\$ 40,100</b>	<b>\$ 40,100</b>	<b>\$ 58,987</b>	<b>\$ 750,731</b>
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	-	-	583	-
2600 Variable Aide Other	2,608	26,856	-	-	19,663	-
<b>Total Classified Salaries</b>	<b>\$ 12,643</b>	<b>\$ 28,309</b>	<b>\$ 17,800</b>	<b>\$ 17,800</b>	<b>\$ 23,702</b>	<b>\$ 17,800</b>
3000 Benefits	6,045	726	4,772	4,772	17,519	86,849
<b>Total Salaries and Benefits</b>	<b>\$ 23,250</b>	<b>\$ 30,874</b>	<b>\$ 62,672</b>	<b>\$ 62,672</b>	<b>\$ 100,208</b>	<b>\$ 855,380</b>
4000 Supplies and Materials	\$ 75,657	\$ 105,172	\$ 995,521	\$ 1,088,653	\$ 121,872	\$ 590,521
5100 Consultants	50,090	14,942	28,535	28,535	4,914	28,535
5200 Travel	4,254	18,229	8,791	8,791	22,053	8,791
5300 Dues and Memberships	-	2,099	-	-	2,778	-
5600 Contract Services	55,198	8,955	111,374	111,374	11,099	111,119
5690 Other Operating Expenses	(1)	980	110,000	110,000	1	250,000
5800 Other Services and Expenses	1,204	1,404	-	-	10,597	-
5900 Interprogram Charges (credits)	14	23	1,294	1,294	(115)	1,294
5910 Indirect Costs	(114,738)	(13,486)	(22,867)	(22,867)	(28,063)	(22,867)
<b>Total Other Operating Expenses</b>	<b>\$ (3,979)</b>	<b>\$ 33,146</b>	<b>\$ 237,127</b>	<b>\$ 237,127</b>	<b>\$ 23,264</b>	<b>\$ 376,872</b>
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
<b>Total Capital Outlay</b>	<b>\$ (6,905)</b>	<b>\$ 28,192</b>	<b>\$ 1,801,000</b>	<b>\$ 1,801,000</b>	<b>\$ 240,996</b>	<b>\$ 1,992,616</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
7300 Interfund Transfers Out	470,043	-	-	-	-	-
7600 Other Student Payments	8,000	-	-	-	-	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 478,043</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenses</b>	<b>\$ 566,066</b>	<b>\$ 197,384</b>	<b>\$ 3,096,320</b>	<b>\$ 3,189,452</b>	<b>\$ 486,340</b>	<b>\$ 3,815,389</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 719,960</b>	<b>\$ 1,806,976</b>	<b>\$ (3,041,906)</b>	<b>\$ (3,041,906)</b>	<b>\$ (199,277)</b>	<b>\$ (3,760,975)</b>
<b>Beginning Fund Balance</b>	8,505,964	9,225,925	11,015,924	11,032,900	11,032,899	10,815,924
<b>Ending Fund Balance</b>	<b>\$ 9,225,924</b>	<b>\$ 11,032,901</b>	<b>\$ 7,974,018</b>	<b>\$ 7,990,994</b>	<b>\$ 10,833,622</b>	<b>\$ 7,054,949</b>
<b><u>Restricted Reserves</u></b>						
7900 Designated Reserves	-	-	7,974,018	7,990,994	-	7,054,949
			<u>7,974,018</u>	<u>7,990,994</u>		<u>7,054,949</u>
<b><u>Unrestricted Reserves</u></b>						
			<u>0</u>	<u>0</u>		<u>0</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,974,018</b>	<b>\$ 7,990,994</b>	<b>\$ -</b>	<b>\$ 7,054,949</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
<b><u>Sources:</u></b>						
8851 Rentals and Leases	157,112	92,848	92,500	92,500	96,055	50,000
8874 2% of Enrollment Fees	(957,256)	(893,901)	-	-	-	-
8890 Other Local Revenues	(227,982)	81,292	7,500	7,500	169,892	10,000
<b>Total Other Local Revenues</b>	<b>\$ (1,028,126)</b>	<b>\$ (719,761)</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 265,947</b>	<b>\$ 60,000</b>
<b>Total Revenues</b>	<b>\$ (1,028,126)</b>	<b>\$ (719,761)</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 265,947</b>	<b>\$ 60,000</b>
8990 Intrafund and Subfund Transfers In	5,337,448	4,650,000	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ 5,337,448</b>	<b>\$ 4,650,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 4,309,322</b>	<b>\$ 3,930,239</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 265,947</b>	<b>\$ 60,000</b>
<b><u>Uses:</u></b>						
1200 Noninstructional Salaries Full Time	-	-	56,900	56,900	-	-
<b>Total Academic Salaries</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 56,900</b>	<b>\$ 56,900</b>	<b>\$ -</b>	<b>\$ -</b>
3000 Benefits	-	-	15,921	15,921	-	-
<b>Total Salaries and Benefits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 72,821</b>	<b>\$ 72,821</b>	<b>\$ -</b>	<b>\$ -</b>
4000 Supplies and Materials	\$ -	\$ 3,816	\$ 12,879	\$ 12,879	\$ 1,795	\$ 23,420



**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
5600 Contract Services	12,648	4,091	-	-	-	-
5690 Other Operating Expenses	-	822	-	-	89,596	-
5800 Other Services and Expenses	-	-	89,655	89,655	-	24,655
<b>Total Other Operating Expenses</b>	<b>\$ 12,648</b>	<b>\$ 4,913</b>	<b>\$ 89,655</b>	<b>\$ 89,655</b>	<b>\$ 89,596</b>	<b>\$ 24,655</b>
6400 Equipment	254,593	234,315	126,875	126,875	95,399	73,446
<b>Total Capital Outlay</b>	<b>\$ 254,593</b>	<b>\$ 234,315</b>	<b>\$ 126,875</b>	<b>\$ 126,875</b>	<b>\$ 95,399</b>	<b>\$ 73,446</b>
7300 Interfund Transfers Out	-	1,600,000	-	-	-	-
7800 Intrafund and Subfund Transfers Out	-	650,000	-	-	-	-
<b>Total Transfers and Other Outgo</b>	<b>\$ -</b>	<b>\$ 2,250,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenses</b>	<b>\$ 267,241</b>	<b>\$ 2,493,044</b>	<b>\$ 302,230</b>	<b>\$ 302,230</b>	<b>\$ 186,790</b>	<b>\$ 121,521</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 4,042,081</b>	<b>\$ 1,437,195</b>	<b>\$ (202,230)</b>	<b>\$ (202,230)</b>	<b>\$ 79,157</b>	<b>\$ (61,521)</b>
<b>Beginning Fund Balance</b>	3,615,457	7,657,538	9,250,619	9,094,733	9,094,733	9,195,581
<b>Ending Fund Balance</b>	<b>\$ 7,657,538</b>	<b>\$ 9,094,733</b>	<b>\$ 9,048,389</b>	<b>\$ 8,892,503</b>	<b>\$ 9,173,890</b>	<b>\$ 9,134,060</b>
<b><u>Restricted Reserves</u></b>						
7900 Designated Reserves	-	-	5,595,171	5,439,285	-	5,723,837
			<u>5,595,171</u>	<u>5,439,285</u>		<u>5,723,837</u>
<b><u>Unrestricted Reserves</u></b>						
7999 Undesignated College and DO Reserves	-	-	3,453,218	3,453,218	-	3,410,223
			<u>3,453,218</u>	<u>3,453,218</u>		<u>3,410,223</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,048,389</b>	<b>\$ 8,892,503</b>	<b>\$ -</b>	<b>\$ 9,134,060</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
<b><u>Sources:</u></b>						
8690 State Tax Subventions	6,299,269	6,513,943	7,745,000	7,745,000	-	7,796,086
<b>Total Other State Revenues</b>	<b>\$ 6,299,269</b>	<b>\$ 6,513,943</b>	<b>\$ 7,745,000</b>	<b>\$ 7,745,000</b>	<b>\$ -</b>	<b>\$ 7,796,086</b>
<b>Total Revenues</b>	<b>\$ 6,299,269</b>	<b>\$ 6,513,943</b>	<b>\$ 7,745,000</b>	<b>\$ 7,745,000</b>	<b>\$ -</b>	<b>\$ 7,796,086</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 6,299,269</b>	<b>\$ 6,513,943</b>	<b>\$ 7,745,000</b>	<b>\$ 7,745,000</b>	<b>\$ -</b>	<b>\$ 7,796,086</b>
<b><u>Uses:</u></b>						
3000 Benefits	6,299,269	6,513,943	7,745,000	7,745,000	-	7,796,086
<b>Total Salaries and Benefits</b>	<b>\$ 6,299,269</b>	<b>\$ 6,513,943</b>	<b>\$ 7,745,000</b>	<b>\$ 7,745,000</b>	<b>\$ -</b>	<b>\$ 7,796,086</b>
<b>Total Expenses</b>	<b>\$ 6,299,269</b>	<b>\$ 6,513,943</b>	<b>\$ 7,745,000</b>	<b>\$ 7,745,000</b>	<b>\$ -</b>	<b>\$ 7,796,086</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Board Restricted Reserves</u></b>						
			0	0		0
<b><u>Unrestricted Reserves</u></b>			0	0		0

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
<b><u>District Services</u></b>						
Chancellor	-	-	72,821	72,821	-	-
Facilities	-	273	-	-	-	-
Administrative Services and Finance	-	2,250,822	-	-	89,596	-
Human Resources	12,648	7,907	102,534	102,534	7,551	48,075
Police Services	254,593	234,042	126,875	126,875	89,644	73,446
<b>Total District Office Expenditures and Transfers Out</b>	<b>\$ 267,241</b>	<b>\$ 2,493,044</b>	<b>\$ 302,230</b>	<b>\$ 302,230</b>	<b>\$ 186,791</b>	<b>\$ 121,521</b>
<b><u>Districtwide Expenses</u></b>						
Districtwide Operations	6,299,269	6,513,943	7,745,000	7,745,000	-	7,796,086
<b>Total Districtwide Expenditures and Transfers Out</b>	<b>\$ 6,299,269</b>	<b>\$ 6,513,943</b>	<b>\$ 7,745,000</b>	<b>\$ 7,745,000</b>	<b>\$ -</b>	<b>\$ 7,796,086</b>
<b>Total District Office and Districtwide Expenditures and Transfers Out</b>	<b>\$ 6,566,510</b>	<b>\$ 9,006,987</b>	<b>\$ 8,047,230</b>	<b>\$ 8,047,230</b>	<b>\$ 186,791</b>	<b>\$ 7,917,607</b>
<b><u>Board and District Office Restricted Reserves</u></b>						
Designated Reserves	-	-	5,595,171	5,439,285	-	5,723,837
			<u>5,595,171</u>	<u>5,439,285</u>		<u>5,723,837</u>
<b><u>Unrestricted Reserves</u></b>						
Undesignated College and DO Reserves	-	-	3,453,218	3,453,218	-	3,410,223
			<u>3,453,218</u>	<u>3,453,218</u>		<u>3,410,223</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,048,389</b>	<b>\$ 8,892,503</b>	<b>\$ -</b>	<b>\$ 9,134,060</b>

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

**SECTION - III  
For ALL FUNDS**

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
<b>Sources:</b>						
8610 General Apportionment Revenue	42,664,723	45,121,352	28,340,433	28,340,433	18,246,652	23,490,379
8630 Education Protection Account	14,340,328	23,896,975	29,346,908	29,346,908	21,550,548	28,834,498
8671 Homeowners Revenue	593,748	587,337	670,473	670,473	294,431	704,057
8672 In Lieu of Taxes (wildlife)	4,030	4,382	4,145	4,145	4,509	4,353
8811 Tax Allocation, Secured Roll Revenue	107,481,838	113,534,014	121,949,696	121,949,696	114,949,411	128,058,247
8812 Tax Allocation, Supplemental Roll Revenue	3,787,555	2,990,931	3,720,858	3,720,858	(21,691)	3,907,239
8813 Tax Allocation, Unsecured Roll Revenue	3,280,945	4,186,395	3,444,817	3,444,817	3,923,463	3,617,370
8817 ERAF	17,097,020	17,814,278	18,748,493	18,748,493	13,204,531	19,687,619
8819 Redevelopment Agency Revenue/Residual	8,163,112	9,094,282	7,857,961	7,857,961	4,244,127	8,251,572
8874 98% of Enrollment Fees	12,606,596	13,386,382	13,659,573	13,659,573	16,505,433	13,386,382
<b>Apportionment Revenues</b>	<b>\$ 210,019,895</b>	<b>\$ 230,616,328</b>	<b>\$ 227,743,357</b>	<b>\$ 227,743,357</b>	<b>\$ 192,901,414</b>	<b>\$ 229,941,716</b>
8150 Student Financial Aid Revenue	38,775	43,755	40,985	40,985	51,955	24,870
8160 Veterans Education	5,152	5,536	4,845	4,845	3,504	4,845
<b>Total Federal Revenues</b>	<b>\$ 43,927</b>	<b>\$ 49,291</b>	<b>\$ 45,830</b>	<b>\$ 45,830</b>	<b>\$ 55,459</b>	<b>\$ 29,715</b>
8613 Apprenticeship Revenue	1,067,198	934,954	1,061,790	1,061,790	750,970	820,907
8614 Part Time Instructor Pay Increase	677,904	647,140	626,915	626,915	526,609	626,915
8617 Part Time Office Hours	1,331,160	1,632,394	1,326,376	1,326,376	331,594	1,083,515
8618 Part Time Health Revenue	414,172	529,105	426,160	426,160	106,540	471,639
8620 General Categorical Programs	256,280	227,540	273,434	273,434	184,073	273,434
8659 Other Reimbursable Categorical Programs	53,978	60,252	18,117	18,117	24,860	18,117
8680 Lottery Revenue	6,541,356	6,528,359	5,353,921	5,353,921	3,138,620	4,648,540
8690 State Tax Subventions	11,225,992	11,507,774	12,653,112	12,653,112	4,346,159	12,678,760
<b>Total Other State Revenues</b>	<b>\$ 21,568,040</b>	<b>\$ 22,067,518</b>	<b>\$ 21,739,825</b>	<b>\$ 21,739,825</b>	<b>\$ 9,409,425</b>	<b>\$ 20,621,827</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative 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	113,190	100,000
8840 Sales and Commissions	13,522	8,387	-	7,918	7,947	-
8851 Rentals and Leases	371,365	462,130	353,322	370,426	447,552	375,822
8860 Interest and Investment Income	5,176,040	7,788,651	1,500,000	1,500,000	4,627,933	1,500,000
8874 2% of Enrollment Fees	(881,819)	(620,710)	273,202	273,202	336,845	273,191
8870 Other Student Fees and Charges	1,442,868	1,627,450	1,598,652	1,636,854	1,623,914	1,579,605
8880 Nonresident Tuition	10,435,981	11,694,871	11,634,994	11,634,994	11,148,562	11,991,093
8880 Other Student Fees	411,256	209,457	780,840	238,951	315,217	365,010
8890 Other Local Revenues	2,119,034	2,524,673	1,806,808	2,145,284	2,028,332	1,905,573
<b>Total Other Local Revenues</b>	<b>\$ 19,243,638</b>	<b>\$ 23,805,609</b>	<b>\$ 18,047,818</b>	<b>\$ 17,908,642</b>	<b>\$ 20,650,505</b>	<b>\$ 18,090,294</b>
<b>Total Revenues</b>	<b>\$ 250,875,500</b>	<b>\$ 276,538,746</b>	<b>\$ 267,576,830</b>	<b>\$ 267,437,654</b>	<b>\$ 223,016,803</b>	<b>\$ 268,683,552</b>
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	22,191	2,000
8980 Interfund Transfers In	53,893	58,001	80,000	80,000	181,924	80,000
8990 Intrafund and Subfund Transfers In	38,122,414	38,234,261	34,822,997	34,873,456	34,406,691	39,572,220
8994 Operating Allocation	196,815,881	209,508,497	214,211,263	214,211,263	214,211,263	214,211,263
<b>Total Other Financing Sources</b>	<b>\$ 235,013,995</b>	<b>\$ 247,814,944</b>	<b>\$ 249,116,260</b>	<b>\$ 249,173,651</b>	<b>\$ 248,828,735</b>	<b>\$ 253,865,483</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 485,889,495</b>	<b>\$ 524,353,690</b>	<b>\$ 516,693,090</b>	<b>\$ 516,611,305</b>	<b>\$ 471,845,538</b>	<b>\$ 522,549,035</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
<b><u>Uses:</u></b>						
1100 Monthly Instructional Salary	38,208,748	40,996,189	43,669,009	43,669,009	32,933,819	41,870,756
1200 Noninstructional Salaries Full Time	18,292,904	18,483,497	20,177,841	20,177,673	16,855,060	20,725,398
1300 Instructional Salaries Part Time	33,041,729	36,714,847	35,746,156	35,746,156	33,978,129	38,583,897
1400 Noninstructional Salaries Part Time	3,004,124	2,857,190	974,141	1,212,872	1,696,323	1,910,811
<b>Total Academic Salaries</b>	<b>\$ 92,547,505</b>	<b>\$ 99,051,723</b>	<b>\$ 100,567,147</b>	<b>\$ 100,805,710</b>	<b>\$ 85,463,331</b>	<b>\$ 103,090,862</b>
2100 Noninstructional Salaries Full Time	32,959,479	35,657,787	41,106,437	41,016,561	31,777,227	40,963,074
2200 Instructional Aides Full Time	4,274,585	3,662,059	4,179,356	4,179,356	3,183,354	4,141,390
2300 Variable Non-Instructional	4,209,965	4,519,254	3,309,083	3,322,609	3,430,810	3,112,842
2400 Variable Classroom Aide	996,858	922,620	881,769	895,140	1,068,831	921,527
2500 Variable Manager/Supervisor Short Term Hourly	6,177	-	-	-	-	-
2600 Variable Aide Other	106,754	166,261	131,809	131,809	105,256	70,971
<b>Total Classified Salaries</b>	<b>\$ 42,553,818</b>	<b>\$ 44,927,981</b>	<b>\$ 49,608,454</b>	<b>\$ 49,545,475</b>	<b>\$ 39,565,478</b>	<b>\$ 49,209,804</b>
3000 Benefits	69,384,923	73,584,909	82,449,346	82,480,263	61,635,281	83,756,086
<b>Total Salaries and Benefits</b>	<b>\$ 204,486,246</b>	<b>\$ 217,564,613</b>	<b>\$ 232,624,947</b>	<b>\$ 232,831,448</b>	<b>\$ 186,664,090</b>	<b>\$ 236,056,752</b>
4000 Supplies and Materials	\$ 1,694,656	\$ 1,819,801	\$ 5,225,737	\$ 4,841,660	\$ 2,432,010	\$ 5,342,496

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
5100 Consultants	1,581,832	1,577,103	1,485,264	1,551,222	1,214,790	1,497,309
5200 Travel	730,557	1,054,725	1,092,476	1,276,281	809,179	1,185,005
5300 Dues and Memberships	477,376	515,631	360,800	435,474	473,378	388,150
5400 Insurance	1,088,187	1,419,926	1,389,659	1,389,659	1,329,283	1,509,239
5500 Utilities and Housekeeping	6,980,514	7,788,208	9,128,929	9,059,124	7,962,258	9,955,118
5600 Contract Services	5,761,475	6,568,416	5,858,444	5,787,240	6,248,601	6,516,373
5690 Other Operating Expenses	1,758,374	1,614,341	1,971,673	1,867,703	1,391,346	2,102,276
5700 Legal/Elections/Audit Expenses	1,900,942	647,923	1,742,960	1,742,960	1,070,787	1,348,480
5800 Other Services and Expenses	1,740,723	1,672,646	1,701,274	1,800,600	1,498,727	1,576,474
5900 Interprogram Charges (credits)	(6,792)	(8,417)	55,892	55,552	225	55,292
5910 Indirect Costs	(524,264)	(131,774)	(22,867)	(22,867)	(32,046)	(22,867)
<b>Total Other Operating Expenses</b>	<b>\$ 21,488,924</b>	<b>\$ 22,718,728</b>	<b>\$ 24,764,504</b>	<b>\$ 24,942,948</b>	<b>\$ 21,966,528</b>	<b>\$ 26,110,849</b>
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	67,665	1,281,000
6300 Library Books	-	736	24,748	16,019	23,935	24,748
6400 Equipment	887,663	578,783	3,364,390	3,188,719	1,276,369	3,149,533
<b>Total Capital Outlay</b>	<b>\$ 894,593</b>	<b>\$ 626,720</b>	<b>\$ 5,029,697</b>	<b>\$ 4,444,238</b>	<b>\$ 1,367,969</b>	<b>\$ 4,456,781</b>
7300 Interfund Transfers Out	12,262,872	16,513,956	3,089,541	3,089,541	2,752,541	3,589,908
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	34,873,456	34,406,692	39,572,220
94xx District Office Assessment	196,815,881	209,508,497	214,211,263	214,211,263	214,211,263	214,211,263
<b>Total Transfers and Other Outgo</b>	<b>\$ 247,210,846</b>	<b>\$ 264,256,715</b>	<b>\$ 252,125,898</b>	<b>\$ 252,176,357</b>	<b>\$ 251,370,496</b>	<b>\$ 257,375,488</b>
<b>Total Expenses</b>	<b>\$ 475,775,265</b>	<b>\$ 506,986,577</b>	<b>\$ 519,770,783</b>	<b>\$ 519,236,651</b>	<b>\$ 463,801,093</b>	<b>\$ 529,342,366</b>



**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 10,114,230</b>	<b>\$ 17,367,113</b>	<b>\$ (3,077,693)</b>	<b>\$ (2,625,346)</b>	<b>\$ 8,044,445</b>	<b>\$ (6,793,331)</b>
<b>Beginning Fund Balance</b>	54,217,835	64,332,067	81,795,111	81,699,178	81,699,178	84,139,232
<b>Ending Fund Balance</b>	<b>\$ 64,332,065</b>	<b>\$ 81,699,180</b>	<b>\$ 78,717,418</b>	<b>\$ 79,073,832</b>	<b>\$ 89,743,623</b>	<b>\$ 77,345,901</b>
<b><u>Board and College / DO Restricted Reserves</u></b>						
7914 BP 5033 Required Reserve	-	-	42,580,511	42,580,511	-	43,418,209
7903 Deficit Funding Reserve	-	-	5,373,021	5,373,021	-	459,883
7904 College/DO Local Reserves (1% minimum)	-	-	2,778,650	2,778,650	-	3,394,114
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	19,919,036	20,583,651	-	19,510,341
			<u>70,740,159</u>	<u>71,404,774</u>		<u>66,871,488</u>
<b><u>Unrestricted Reserves</u></b>						
7997 Undesignated District Reserves	-	-	82,326	62,629	-	2,523,255
7999 Undesignated College and DO Reserves	-	-	7,894,933	7,606,429	-	7,951,158
			<u>7,977,259</u>	<u>7,669,058</u>		<u>10,474,413</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 78,717,418</b>	<b>\$ 79,073,832</b>	<b>\$ -</b>	<b>\$ 77,345,901</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
<b>Sources:</b>						
8120 Higher Education Act	1,499,252	1,625,004	2,177,805	2,703,308	1,271,732	1,371,305
8150 Student Financial Aid Revenue	578,086	594,445	427,518	714,602	510,407	427,161
8170 Vocational & Technical Education Act (VTEA)	1,523,913	1,478,844	921,047	1,658,713	-	963,381
8190 Other Federal Revenues	7,638,310	1,143,052	1,011,802	1,729,468	504,328	798,114
<b>Total Federal Revenues</b>	<b>\$ 11,239,561</b>	<b>\$ 4,841,345</b>	<b>\$ 4,538,172</b>	<b>\$ 6,806,091</b>	<b>\$ 2,286,467</b>	<b>\$ 3,559,961</b>
8610 General Apportionments	154,383	138,854	125,051	134,228	69,799	125,051
8620 General Categorical Programs	30,499,832	36,800,956	34,430,068	49,434,559	46,589,941	34,631,196
8659 Other Reimbursable Categorical Programs	3,100,693	2,996,069	3,260,803	6,536,884	5,950,039	3,636,850
8680 Other State Non-Tax Revenues	128,438	109,173	2,076,797	97,748	82,109	97,748
8680 Lottery Revenue	3,267,839	3,397,780	1,789,951	1,789,951	338,440	1,789,951
8690 Other State Revenues	6,200,763	23,670,620	21,142,454	19,328,052	17,276,993	10,106,424
<b>Total State Revenues</b>	<b>\$ 43,351,948</b>	<b>\$ 67,113,452</b>	<b>\$ 62,825,124</b>	<b>\$ 77,321,422</b>	<b>\$ 70,307,321</b>	<b>\$ 50,387,220</b>
8820 Contributions and Gifts	4,824	16,268	17,042	52,271	52,272	16,700
8880 Nonresident Tuition and Other Student Fees	5,064	375,549	793,054	793,054	315,546	735,518
8890 Other Local Revenues	1,446,963	1,884,403	1,923,501	5,129,992	3,510,667	2,173,738
<b>Total Local Revenues</b>	<b>\$ 1,456,851</b>	<b>\$ 2,276,220</b>	<b>\$ 2,733,597</b>	<b>\$ 5,975,317</b>	<b>\$ 3,878,485</b>	<b>\$ 2,925,956</b>
<b>Total Revenues</b>	<b>\$ 56,048,360</b>	<b>\$ 74,231,017</b>	<b>\$ 70,096,893</b>	<b>\$ 90,102,830</b>	<b>\$ 76,472,273</b>	<b>\$ 56,873,137</b>
8980 Interfund Transfers In	1,686,570	3,000,000	-	-	-	-
8990 Intrafund and Subfund Transfers In	253,366	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ 1,939,936</b>	<b>\$ 3,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 57,988,296</b>	<b>\$ 77,231,017</b>	<b>\$ 70,096,893</b>	<b>\$ 90,102,830</b>	<b>\$ 76,472,273</b>	<b>\$ 56,873,137</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
<b><u>Uses:</u></b>						
1100 Monthly Instructional Salary	316,846	389,341	342,264	530,162	247,706	235,795
1200 Noninstructional Salaries Full Time	5,837,224	7,424,287	7,573,588	7,852,727	6,195,700	7,184,515
1300 Instructional Salaries Part Time	243,377	194,137	95,642	378,878	141,123	82,642
1400 Noninstructional Salaries Part Time	2,411,251	2,675,761	1,565,394	4,029,210	2,563,729	1,424,067
<b>Total Academic Salaries</b>	<b>\$ 8,808,698</b>	<b>\$ 10,683,526</b>	<b>\$ 9,576,888</b>	<b>\$ 12,790,977</b>	<b>\$ 9,148,258</b>	<b>\$ 8,927,019</b>
2100 Noninstructional Salaries Full Time	9,618,925	12,527,519	13,560,181	14,245,784	9,782,233	13,614,898
2200 Instructional Aides Full Time	256,176	479,570	612,920	702,201	506,699	700,205
2300 Variable Non-Instructional	4,398,897	4,732,861	2,704,568	6,034,480	3,431,568	1,326,610
2400 Variable Classroom Aide	286,089	327,078	55,544	700,491	620,386	105,544
2600 Variable Aide Other	98,705	126,025	50,000	68,382	101,306	50,000
<b>Total Classified Salaries</b>	<b>\$ 14,658,792</b>	<b>\$ 18,193,053</b>	<b>\$ 16,983,213</b>	<b>\$ 21,751,338</b>	<b>\$ 14,442,192</b>	<b>\$ 15,797,257</b>
3000 Benefits	9,565,296	12,471,495	13,597,741	14,511,509	10,389,238	13,652,797
<b>Total Salaries and Benefits</b>	<b>\$ 33,032,786</b>	<b>\$ 41,348,074</b>	<b>\$ 40,157,842</b>	<b>\$ 49,053,824</b>	<b>\$ 33,979,688</b>	<b>\$ 38,377,073</b>
4000 Supplies and Materials	\$ 3,258,190	\$ 3,876,570	\$ 10,097,459	\$ 11,598,065	\$ 2,474,086	\$ 9,212,803
5100 Consultants	2,560,331	2,062,414	1,187,552	2,525,124	895,868	367,493
5200 Travel	612,995	1,291,538	870,283	2,053,941	1,100,260	594,265
5300 Dues and Memberships	145,085	151,649	99,866	163,832	129,158	102,328
5500 Utilities and Housekeeping	102,964	116,057	9,460	24,281	5,806	9,460
5600 Contract Services	1,784,993	2,178,362	1,551,780	3,364,019	1,712,134	1,653,002
5690 Other Operating Expenses	1,427,702	1,518,399	3,603,996	2,657,042	1,548,213	1,597,257
5700 Legal/Elections/Audit Expenses	-	-	-	200	-	-
5800 Other Services and Expenses	797,290	1,768,812	226,114	1,876,750	540,129	94,154
5900 Interprogram Charges (credits)	2,004	5,097	2,063	407,148	6	2,063
5910 Indirect Costs	644,905	216,779	556,101	465,280	77,091	133,261
<b>Total Other Operating Expenses</b>	<b>\$ 8,078,269</b>	<b>\$ 9,309,107</b>	<b>\$ 8,107,215</b>	<b>\$ 13,537,617</b>	<b>\$ 6,008,665</b>	<b>\$ 4,553,283</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
6100 Sites and Site Improvements	1,554	-	-	12,480	12,480	-
6200 Buildings	165,103	133,435	5,000	250,000	32,287	5,000
6300 Library Books	129,961	71,987	22,061	21,500	49,880	81,361
6400 Equipment	4,375,459	4,003,445	1,249,758	2,237,377	1,822,383	456,351
<b>Total Capital Outlay</b>	<b>\$ 4,672,077</b>	<b>\$ 4,208,867</b>	<b>\$ 1,276,819</b>	<b>\$ 2,521,357</b>	<b>\$ 1,917,030</b>	<b>\$ 542,712</b>
7300 Interfund Transfers Out	1,751,467	9,954,211	-	-	123,371	-
7500 Student Financial Aid	4,365,903	2,360,057	1,109,278	6,082,071	2,086,506	1,109,278
7600 Other Student Payments	2,073,209	4,164,385	2,180,517	4,301,837	3,026,013	2,280,899
7800 Intrafund and Subfund Transfers Out	253,366	-	-	-	-	-
7900 Grant net AR (deferrals) not yet posted	-	-	9,540,596	5,406,570	28,358,480	3,192,545
<b>Total Transfers and Other Outgo</b>	<b>\$ 8,443,945</b>	<b>\$ 16,478,653</b>	<b>\$ 12,830,391</b>	<b>\$ 15,790,478</b>	<b>\$ 33,594,370</b>	<b>\$ 6,582,722</b>
<b>Total Expenses</b>	<b>\$ 57,485,267</b>	<b>\$ 75,221,271</b>	<b>\$ 72,469,726</b>	<b>\$ 92,501,341</b>	<b>\$ 77,973,839</b>	<b>\$ 59,268,593</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 503,029</b>	<b>\$ 2,009,746</b>	<b>\$ (2,372,833)</b>	<b>\$ (2,398,511)</b>	<b>\$ (1,501,566)</b>	<b>\$ (2,395,456)</b>
<b>Beginning Fund Balance</b>	3,827,633	4,330,662	6,340,406	6,340,406	6,340,406	6,022,529
<b>Ending Fund Balance</b>	<b>\$ 4,330,662</b>	<b>\$ 6,340,408</b>	<b>\$ 3,967,573</b>	<b>\$ 3,941,895</b>	<b>\$ 4,838,840</b>	<b>\$ 3,627,073</b>
7998 Restricted Reserve	-	-	3,967,573	3,941,895	-	3,627,073
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,967,573</b>	<b>\$ 3,941,895</b>	<b>\$ -</b>	<b>\$ 3,627,073</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
<b><u>Sources:</u></b>						
8670 State Tax Subventions	37,881	32,538	40,300	40,300	17,523	40,300
<b>Total State Revenues</b>	<b>\$ 37,881</b>	<b>\$ 32,538</b>	<b>\$ 40,300</b>	<b>\$ 40,300</b>	<b>\$ 17,523</b>	<b>\$ 40,300</b>
8810 Property Taxes	10,464,641	10,124,943	10,480,133	10,480,133	11,440,369	10,480,133
8860 Interest and Investment Income	172,304	217,547	175,200	175,200	122,369	187,100
<b>Total Local Revenues</b>	<b>\$ 10,636,945</b>	<b>\$ 10,342,490</b>	<b>\$ 10,655,333</b>	<b>\$ 10,655,333</b>	<b>\$ 11,562,738</b>	<b>\$ 10,667,233</b>
<b>Total Revenues</b>	<b>\$ 10,674,826</b>	<b>\$ 10,375,028</b>	<b>\$ 10,695,633</b>	<b>\$ 10,695,633</b>	<b>\$ 11,580,261</b>	<b>\$ 10,707,533</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 10,674,826</b>	<b>\$ 10,375,028</b>	<b>\$ 10,695,633</b>	<b>\$ 10,695,633</b>	<b>\$ 11,580,261</b>	<b>\$ 10,707,533</b>
<b><u>Uses:</u></b>						
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
<b>Total Transfers and Other Outgo</b>	<b>\$ 11,694,037</b>	<b>\$ 10,640,771</b>	<b>\$ 10,102,624</b>	<b>\$ 10,102,624</b>	<b>\$ 10,102,125</b>	<b>\$ 12,108,747</b>
<b>Total Expenses</b>	<b>\$ 11,694,037</b>	<b>\$ 10,640,771</b>	<b>\$ 10,102,624</b>	<b>\$ 10,102,624</b>	<b>\$ 10,102,125</b>	<b>\$ 12,108,747</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (1,019,211)</b>	<b>\$ (265,743)</b>	<b>\$ 593,009</b>	<b>\$ 593,009</b>	<b>\$ 1,478,136</b>	<b>\$ (1,401,214)</b>
<b>Beginning Fund Balance</b>	<b>10,080,052</b>	<b>9,060,841</b>	<b>8,795,097</b>	<b>8,795,099</b>	<b>8,795,099</b>	<b>9,755,561</b>
<b>Ending Fund Balance</b>	<b>\$ 9,060,841</b>	<b>\$ 8,795,098</b>	<b>\$ 9,388,106</b>	<b>\$ 9,388,108</b>	<b>\$ 10,273,235</b>	<b>\$ 8,354,347</b>
7912 Restricted Debt Reserve	-	-	9,388,106	9,388,108	-	8,354,347
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,388,106</b>	<b>\$ 9,388,108</b>	<b>\$ -</b>	<b>\$ 8,354,347</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
<b><u>Sources:</u></b>						
8670 State Tax Subventions	52,263	51,644	40,672	40,672	22,521	40,672
<b>Total State Revenues</b>	<b>\$ 52,263</b>	<b>\$ 51,644</b>	<b>\$ 40,672</b>	<b>\$ 40,672</b>	<b>\$ 22,521</b>	<b>\$ 40,672</b>
8810 Property Taxes	11,582,873	12,333,145	12,212,840	12,212,840	10,616,084	11,684,768
8860 Interest and Investment Income	211,795	346,832	258,085	258,085	166,190	194,720
<b>Total Local Revenues</b>	<b>\$ 11,794,668</b>	<b>\$ 12,679,977</b>	<b>\$ 12,470,925</b>	<b>\$ 12,470,925</b>	<b>\$ 10,782,274</b>	<b>\$ 11,879,488</b>
<b>Total Revenues</b>	<b>\$ 11,846,931</b>	<b>\$ 12,731,621</b>	<b>\$ 12,511,597</b>	<b>\$ 12,511,597</b>	<b>\$ 10,804,795</b>	<b>\$ 11,920,160</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 11,846,931</b>	<b>\$ 12,731,621</b>	<b>\$ 12,511,597</b>	<b>\$ 12,511,597</b>	<b>\$ 10,804,795</b>	<b>\$ 11,920,160</b>
<b><u>Uses:</u></b>						
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
<b>Total Transfers and Other Outgo</b>	<b>\$ 9,360,581</b>	<b>\$ 11,045,453</b>	<b>\$ 12,530,530</b>	<b>\$ 12,530,530</b>	<b>\$ 13,577,172</b>	<b>\$ 11,336,682</b>
<b>Total Expenses</b>	<b>\$ 9,360,581</b>	<b>\$ 11,045,453</b>	<b>\$ 12,530,530</b>	<b>\$ 12,530,530</b>	<b>\$ 13,577,172</b>	<b>\$ 11,336,682</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 2,486,350</b>	<b>\$ 1,686,168</b>	<b>\$ (18,933)</b>	<b>\$ (18,933)</b>	<b>\$ (2,772,377)</b>	<b>\$ 583,478</b>
<b>Beginning Fund Balance</b>	<b>8,788,375</b>	<b>11,274,726</b>	<b>12,960,894</b>	<b>12,960,894</b>	<b>12,960,894</b>	<b>9,935,993</b>
<b>Ending Fund Balance</b>	<b>\$ 11,274,725</b>	<b>\$ 12,960,894</b>	<b>\$ 12,941,961</b>	<b>\$ 12,941,961</b>	<b>\$ 10,188,517</b>	<b>\$ 10,519,471</b>
7912 Restricted Debt Reserve	-	-	12,941,961	12,941,961	-	10,519,471
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,941,961</b>	<b>\$ 12,941,961</b>	<b>\$ -</b>	<b>\$ 10,519,471</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
<b><u>Sources:</u></b>						
8670 State Tax Subventions	107,130	91,562	113,403	113,403	46,027	78,100
<b>Total State Revenues</b>	<b>\$ 107,130</b>	<b>\$ 91,562</b>	<b>\$ 113,403</b>	<b>\$ 113,403</b>	<b>\$ 46,027</b>	<b>\$ 78,100</b>
8810 Property Taxes	23,960,779	22,146,806	23,180,974	23,180,974	21,960,869	21,141,389
8860 Interest and Investment Income	618,357	620,924	413,213	413,213	273,670	344,517
<b>Total Local Revenues</b>	<b>\$ 24,579,136</b>	<b>\$ 22,767,730</b>	<b>\$ 23,594,187</b>	<b>\$ 23,594,187</b>	<b>\$ 22,234,539</b>	<b>\$ 21,485,906</b>
<b>Total Revenues</b>	<b>\$ 24,686,266</b>	<b>\$ 22,859,292</b>	<b>\$ 23,707,590</b>	<b>\$ 23,707,590</b>	<b>\$ 22,280,566</b>	<b>\$ 21,564,006</b>
8940 Proceeds of General Long-Term Debt	5,165,241	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ 5,165,241</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 29,851,507</b>	<b>\$ 22,859,292</b>	<b>\$ 23,707,590</b>	<b>\$ 23,707,590</b>	<b>\$ 22,280,566</b>	<b>\$ 21,564,006</b>
<b><u>Uses:</u></b>						
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
<b>Total Transfers and Other Outgo</b>	<b>\$ 28,128,994</b>	<b>\$ 29,980,285</b>	<b>\$ 24,755,889</b>	<b>\$ 24,755,889</b>	<b>\$ 24,759,864</b>	<b>\$ 24,581,550</b>
<b>Total Expenses</b>	<b>\$ 28,128,994</b>	<b>\$ 29,980,285</b>	<b>\$ 24,755,889</b>	<b>\$ 24,755,889</b>	<b>\$ 24,759,864</b>	<b>\$ 24,581,550</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 1,722,513</b>	<b>\$ (7,120,993)</b>	<b>\$ (1,048,299)</b>	<b>\$ (1,048,299)</b>	<b>\$ (2,479,298)</b>	<b>\$ (3,017,544)</b>
<b>Beginning Fund Balance</b>	26,141,453	27,863,966	20,742,972	20,742,972	20,742,972	17,725,873
<b>Ending Fund Balance</b>	<b>\$ 27,863,966</b>	<b>\$ 20,742,973</b>	<b>\$ 19,694,673</b>	<b>\$ 19,694,673</b>	<b>\$ 18,263,674</b>	<b>\$ 14,708,329</b>
7912 Restricted Debt Reserve	-	-	19,694,673	19,694,673	-	14,708,329
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,694,673</b>	<b>\$ 19,694,673</b>	<b>\$ -</b>	<b>\$ 14,708,329</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
<b><u>Sources:</u></b>						
8860 Interest and Investment Income	559,627	757,315	344,511	344,511	518,470	360,415
<b>Total Local Revenues</b>	<b>\$ 559,627</b>	<b>\$ 757,315</b>	<b>\$ 344,511</b>	<b>\$ 344,511</b>	<b>\$ 518,470</b>	<b>\$ 360,415</b>
<b>Total Revenues</b>	<b>\$ 559,627</b>	<b>\$ 757,315</b>	<b>\$ 344,511</b>	<b>\$ 344,511</b>	<b>\$ 518,470</b>	<b>\$ 360,415</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 559,627</b>	<b>\$ 757,315</b>	<b>\$ 344,511</b>	<b>\$ 344,511</b>	<b>\$ 518,470</b>	<b>\$ 360,415</b>
<b><u>Uses:</u></b>						
7300 Interfund Transfers Out	-	-	80,000	80,000	181,924	80,000
<b>Total Transfers and Other Outgo</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 181,924</b>	<b>\$ 80,000</b>
<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 181,924</b>	<b>\$ 80,000</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 559,627</b>	<b>\$ 757,315</b>	<b>\$ 264,511</b>	<b>\$ 264,511</b>	<b>\$ 336,546</b>	<b>\$ 280,415</b>
<b>Beginning Fund Balance</b>	16,072,577	16,632,204	17,389,518	17,389,518	17,389,520	17,833,830
<b>Ending Fund Balance</b>	<b>\$ 16,632,204</b>	<b>\$ 17,389,519</b>	<b>\$ 17,654,029</b>	<b>\$ 17,654,029</b>	<b>\$ 17,726,066</b>	<b>\$ 18,114,245</b>
7906 Load Bank Liability Reserve	-	-	8,699,296	8,699,296	-	8,512,393
7907 Vacation Liability Reserve	-	-	550,000	550,000	-	550,000
7912 Restricted Debt Reserve	-	-	8,404,733	8,404,733	-	9,051,852
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,654,029</b>	<b>\$ 17,654,029</b>	<b>\$ -</b>	<b>\$ 18,114,245</b>



**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
<b><u>Sources:</u></b>						
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	-	1,744,476
<b>Total State Revenues</b>	<b>\$ 4,845,498</b>	<b>\$ 520,080</b>	<b>\$ 1,350,082</b>	<b>\$ 1,832,848</b>	<b>\$ -</b>	<b>\$ 1,744,476</b>
8820 Contributions and Gifts	120,000	-	-	-	-	-
8890 Other Local Revenues	3,579,787	3,760,078	3,609,932	3,609,932	1,874,831	3,747,663
<b>Total Local Revenues</b>	<b>\$ 3,699,787</b>	<b>\$ 3,760,078</b>	<b>\$ 3,609,932</b>	<b>\$ 3,609,932</b>	<b>\$ 1,874,831</b>	<b>\$ 3,747,663</b>
<b>Total Revenues</b>	<b>\$ 8,545,285</b>	<b>\$ 4,280,158</b>	<b>\$ 4,960,014</b>	<b>\$ 5,442,780</b>	<b>\$ 1,874,831</b>	<b>\$ 5,492,139</b>
8980 Interfund Transfers In	5,615,566	15,807,149	-	-	88,371	-
<b>Total Other Financing Sources</b>	<b>\$ 5,615,566</b>	<b>\$ 15,807,149</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 88,371</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 14,160,851</b>	<b>\$ 20,087,307</b>	<b>\$ 4,960,014</b>	<b>\$ 5,442,780</b>	<b>\$ 1,963,202</b>	<b>\$ 5,492,139</b>
<b><u>Uses:</u></b>						
2300 Variable Non-Instructional	-	-	-	-	418	-
<b>Total Classified Salaries</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 418</b>	<b>\$ -</b>
3000 Benefits	-	-	-	-	21	-
<b>Total Salaries and Benefits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 439</b>	<b>\$ -</b>
5100 Consultants	-	8,500	-	-	-	-
5600 Contract Services	633,444	425,550	432,348	376,224	243,203	376,224
5690 Other Operating Expenses	-	4,900	-	-	-	-
5800 Other Services and Expenses	32,180	9,680	-	-	28,834	-
<b>Total Other Operating Expenses</b>	<b>\$ 665,624</b>	<b>\$ 448,630</b>	<b>\$ 432,348</b>	<b>\$ 376,224</b>	<b>\$ 272,037</b>	<b>\$ 376,224</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
6100 Sites and Site Improvements	1,119,401	2,422,154	2,331,787	3,244,237	1,844,315	1,841,098
6200 Buildings	5,613,581	2,758,157	12,243,184	25,663,061	4,672,060	23,910,742
6400 Equipment	1,827,671	954,898	1,077,710	1,317,676	207,948	1,061,803
<b>Total Capital Outlay</b>	<b>\$ 8,560,653</b>	<b>\$ 6,135,209</b>	<b>\$ 15,652,681</b>	<b>\$ 30,224,974</b>	<b>\$ 6,724,323</b>	<b>\$ 26,813,643</b>
<b>Total Expenses</b>	<b>\$ 9,226,277</b>	<b>\$ 6,583,839</b>	<b>\$ 16,085,029</b>	<b>\$ 30,601,198</b>	<b>\$ 6,996,799</b>	<b>\$ 27,189,867</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 4,934,574</b>	<b>\$ 13,503,468</b>	<b>\$ (11,125,015)</b>	<b>\$ (25,158,418)</b>	<b>\$ (5,033,597)</b>	<b>\$ (21,697,728)</b>
<b>Beginning Fund Balance</b>	45,425,957	50,360,531	63,863,997	63,863,999	63,863,999	59,658,589
<b>Ending Fund Balance</b>	<b>\$ 50,360,531</b>	<b>\$ 63,863,999</b>	<b>\$ 52,738,982</b>	<b>\$ 38,705,581</b>	<b>\$ 58,830,402</b>	<b>\$ 37,960,861</b>
7900 Designated Reserves	-	-	720,000	2,399,275	-	650,000
7913 Restricted Capital Reserve	-	-	52,018,982	36,306,306	-	37,310,861
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 52,738,982</b>	<b>\$ 38,705,581</b>	<b>\$ -</b>	<b>\$ 37,960,861</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
<b><u>Sources:</u></b>						
8860 Interest and Investment Income	2,722,650	3,867,750	1,369,756	1,369,756	2,376,806	1,369,756
<b>Total Local Revenues</b>	<b>\$ 2,722,650</b>	<b>\$ 3,867,750</b>	<b>\$ 1,369,756</b>	<b>\$ 1,369,756</b>	<b>\$ 2,376,806</b>	<b>\$ 1,369,756</b>
<b>Total Revenues</b>	<b>\$ 2,722,650</b>	<b>\$ 3,867,750</b>	<b>\$ 1,369,756</b>	<b>\$ 1,369,756</b>	<b>\$ 2,376,806</b>	<b>\$ 1,369,756</b>
8940 Proceeds of General Long-Term Debt	110,000,000	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ 110,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 112,722,650</b>	<b>\$ 3,867,750</b>	<b>\$ 1,369,756</b>	<b>\$ 1,369,756</b>	<b>\$ 2,376,806</b>	<b>\$ 1,369,756</b>
<b><u>Uses:</u></b>						
2100 Noninstructional Salaries Full Time	933,018	1,238,136	1,393,306	1,393,306	1,074,558	1,313,585
<b>Total Classified Salaries</b>	<b>\$ 933,018</b>	<b>\$ 1,238,136</b>	<b>\$ 1,393,306</b>	<b>\$ 1,393,306</b>	<b>\$ 1,074,558</b>	<b>\$ 1,313,585</b>
3000 Benefits	450,522	633,651	731,777	731,777	542,829	728,031
<b>Total Salaries and Benefits</b>	<b>\$ 1,383,540</b>	<b>\$ 1,871,787</b>	<b>\$ 2,125,083</b>	<b>\$ 2,125,083</b>	<b>\$ 1,617,387</b>	<b>\$ 2,041,616</b>
5100 Consultants	2,635,517	1,444,524	1,000,000	1,000,000	659,388	815,000
5500 Utilities and Housekeeping	2,350	2,400	-	-	2,000	-
5600 Contract Services	104,472	55,104	-	-	35,552	-
5800 Other Services and Expenses	4	4	-	-	3	-
<b>Total Other Operating Expenses</b>	<b>\$ 2,742,343</b>	<b>\$ 1,502,032</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 696,943</b>	<b>\$ 815,000</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
6200 Buildings	14,202,674	8,889,072	16,475,437	16,475,437	4,307,478	18,922,231
6400 Equipment	1,643,035	189,115	461,778	461,778	3,599	630,000
<b>Total Capital Outlay</b>	<b>\$ 15,845,709</b>	<b>\$ 9,078,187</b>	<b>\$ 16,937,215</b>	<b>\$ 16,937,215</b>	<b>\$ 4,311,077</b>	<b>\$ 19,552,231</b>
7100 Debt Retirement	848,162	-	-	-	-	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 848,162</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenses</b>	<b>\$ 20,819,754</b>	<b>\$ 12,452,006</b>	<b>\$ 20,062,298</b>	<b>\$ 20,062,298</b>	<b>\$ 6,625,407</b>	<b>\$ 22,408,847</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 91,902,896</b>	<b>\$ (8,584,256)</b>	<b>\$ (18,692,542)</b>	<b>\$ (18,692,542)</b>	<b>\$ (4,248,601)</b>	<b>\$ (21,039,091)</b>
<b>Beginning Fund Balance</b>	<b>(1,577,916)</b>	<b>90,324,980</b>	<b>81,740,727</b>	<b>81,740,724</b>	<b>81,740,724</b>	<b>76,990,727</b>
<b>Ending Fund Balance</b>	<b>\$ 90,324,980</b>	<b>\$ 81,740,724</b>	<b>\$ 63,048,185</b>	<b>\$ 63,048,182</b>	<b>\$ 77,492,123</b>	<b>\$ 55,951,636</b>
7913 Restricted Capital Reserve	-	-	63,048,185	63,048,182	-	55,951,636
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 63,048,185</b>	<b>\$ 63,048,182</b>	<b>\$ -</b>	<b>\$ 55,951,636</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
<b><u>Sources:</u></b>						
8840 Sales and Commissions	2,245,872	2,420,184	2,603,249	2,429,129	1,843,561	2,458,264
8850 Other Sales Revenue	820,104	1,133,998	1,435,000	1,315,000	1,176,261	1,338,000
<b>Total Local Revenues</b>	<b>\$ 3,065,976</b>	<b>\$ 3,554,182</b>	<b>\$ 4,038,249</b>	<b>\$ 3,744,129</b>	<b>\$ 3,019,822</b>	<b>\$ 3,796,264</b>
<b>Total Revenues</b>	<b>\$ 3,065,976</b>	<b>\$ 3,554,182</b>	<b>\$ 4,038,249</b>	<b>\$ 3,744,129</b>	<b>\$ 3,019,822</b>	<b>\$ 3,796,264</b>
8980 Interfund Transfers In	37,953	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ 37,953</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 3,103,929</b>	<b>\$ 3,554,182</b>	<b>\$ 4,038,249</b>	<b>\$ 3,744,129</b>	<b>\$ 3,019,822</b>	<b>\$ 3,796,264</b>
<b><u>Uses:</u></b>						
2100 Noninstructional Salaries Full Time	1,030,654	1,021,044	1,274,210	1,202,006	973,683	1,212,551
2300 Variable Non-Instructional	197,100	237,538	430,000	430,000	201,376	390,000
<b>Total Classified Salaries</b>	<b>\$ 1,227,754</b>	<b>\$ 1,258,582</b>	<b>\$ 1,704,210</b>	<b>\$ 1,632,006</b>	<b>\$ 1,175,059</b>	<b>\$ 1,602,551</b>
3000 Benefits	638,223	435,705	817,320	759,951	617,658	786,131
<b>Total Salaries and Benefits</b>	<b>\$ 1,865,977</b>	<b>\$ 1,694,287</b>	<b>\$ 2,521,530</b>	<b>\$ 2,391,957</b>	<b>\$ 1,792,717</b>	<b>\$ 2,388,682</b>
4000 Supplies and Materials	\$ 25,990	\$ 15,249	\$ 10,147	\$ 11,100	\$ 11,559	\$ 6,600

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
5200 Travel	1,856	2,494	-	573	682	-
5300 Dues and Memberships	-	-	-	-	798	-
5500 Utilities and Housekeeping	39,872	21,287	22,350	22,150	13,498	18,350
5600 Contract Services	1,394	2,778	-	-	1,046	-
5690 Other Operating Expenses	77,025	67,440	62,000	68,000	79,587	67,000
5800 Other Services and Expenses	267,993	210,815	161,150	154,150	116,418	146,650
5930 Depreciation	3,548	3,275	-	-	1	-
<b>Total Other Operating Expenses</b>	<b>\$ 391,688</b>	<b>\$ 308,089</b>	<b>\$ 245,500</b>	<b>\$ 244,873</b>	<b>\$ 212,030</b>	<b>\$ 232,000</b>
6400 Equipment	464	-	-	8,900	9,857	-
<b>Total Capital Outlay</b>	<b>\$ 464</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,900</b>	<b>\$ 9,857</b>	<b>\$ -</b>
7700 Cost of Goods Sold	2,306,817	2,506,695	2,319,536	2,145,763	2,198,816	1,956,633
<b>Total Transfers and Other Outgo</b>	<b>\$ 2,306,817</b>	<b>\$ 2,506,695</b>	<b>\$ 2,319,536</b>	<b>\$ 2,145,763</b>	<b>\$ 2,198,816</b>	<b>\$ 1,956,633</b>
<b>Total Expenses</b>	<b>\$ 4,590,936</b>	<b>\$ 4,524,320</b>	<b>\$ 5,096,713</b>	<b>\$ 4,802,593</b>	<b>\$ 4,224,979</b>	<b>\$ 4,583,915</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (1,487,007)</b>	<b>\$ (970,138)</b>	<b>\$ (1,058,464)</b>	<b>\$ (1,058,464)</b>	<b>\$ (1,205,157)</b>	<b>\$ (787,651)</b>
<b>Beginning Fund Balance</b>	5,785,997	4,298,991	3,328,854	3,328,854	3,328,854	2,270,387
<b>Ending Fund Balance</b>	<b>\$ 4,298,990</b>	<b>\$ 3,328,853</b>	<b>\$ 2,270,390</b>	<b>\$ 2,270,390</b>	<b>\$ 2,123,697</b>	<b>\$ 1,482,736</b>
7999 Undesignated Reserve	-	-	2,270,390	2,270,390	-	1,482,736
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,270,390</b>	<b>\$ 2,270,390</b>	<b>\$ -</b>	<b>\$ 1,482,736</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
<b><u>Sources:</u></b>						
8840 Sales and Commissions	861,213	1,049,519	1,416,864	1,416,864	964,745	934,522
8850 Other Sales Revenue	138,670	207,742	-	-	218,172	200,000
8890 Other Local Revenues	-	21,504	40,000	40,000	31,048	25,000
<b>Total Local Revenues</b>	<b>\$ 999,883</b>	<b>\$ 1,278,765</b>	<b>\$ 1,456,864</b>	<b>\$ 1,456,864</b>	<b>\$ 1,213,965</b>	<b>\$ 1,159,522</b>
<b>Total Revenues</b>	<b>\$ 999,883</b>	<b>\$ 1,278,765</b>	<b>\$ 1,456,864</b>	<b>\$ 1,456,864</b>	<b>\$ 1,213,965</b>	<b>\$ 1,159,522</b>
8910 Proceeds of General Fixed Assets	497	-	21,506	21,506	-	21,506
<b>Total Other Financing Sources</b>	<b>\$ 497</b>	<b>\$ -</b>	<b>\$ 21,506</b>	<b>\$ 21,506</b>	<b>\$ -</b>	<b>\$ 21,506</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 1,000,380</b>	<b>\$ 1,278,765</b>	<b>\$ 1,478,370</b>	<b>\$ 1,478,370</b>	<b>\$ 1,213,965</b>	<b>\$ 1,181,028</b>
<b><u>Uses:</u></b>						
1400 Noninstructional Salaries Part Time	235	-	-	-	-	-
<b>Total Academic Salaries</b>	<b>\$ 235</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
2100 Noninstructional Salaries Full Time	367,296	334,234	302,796	302,796	203,532	390,006
2200 Instructional Aides Full Time	-	11,854	24,907	24,907	20,300	32,712
2300 Variable Non-Instructional	120,471	176,831	355,000	355,000	168,896	355,000
<b>Total Classified Salaries</b>	<b>\$ 487,767</b>	<b>\$ 522,919</b>	<b>\$ 682,703</b>	<b>\$ 682,703</b>	<b>\$ 392,728</b>	<b>\$ 777,718</b>
3000 Benefits	263,622	263,247	269,727	269,727	186,115	330,206
<b>Total Salaries and Benefits</b>	<b>\$ 751,624</b>	<b>\$ 786,166</b>	<b>\$ 952,430</b>	<b>\$ 952,430</b>	<b>\$ 578,843</b>	<b>\$ 1,107,924</b>
4000 Supplies and Materials	\$ 17,646	\$ 18,491	\$ 38,376	\$ 38,376	\$ 21,401	\$ 37,376

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
5100 Consultants	-	-	7,350	7,350	-	7,350
5200 Travel	-	2,718	2,500	2,500	1,776	2,500
5300 Dues and Memberships	3,717	7,907	9,100	9,100	13,691	9,100
5500 Utilities and Housekeeping	13,777	13,680	4,000	4,000	15,406	4,000
5600 Contract Services	15,166	12,190	27,500	27,500	4,581	27,500
5690 Other Operating Expenses	4	2,508	-	-	10,894	2,000
5800 Other Services and Expenses	36,394	48,728	60,387	60,387	36,559	56,337
5930 Depreciation	2,540	455	-	-	-	-
<b>Total Other Operating Expenses</b>	<b>\$ 71,598</b>	<b>\$ 88,186</b>	<b>\$ 110,837</b>	<b>\$ 110,837</b>	<b>\$ 82,907</b>	<b>\$ 108,787</b>
6400 Equipment	763	1,287	1,000	1,000	9,557	1,000
<b>Total Capital Outlay</b>	<b>\$ 763</b>	<b>\$ 1,287</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 9,557</b>	<b>\$ 1,000</b>
7700 Cost of Goods Sold	545,216	568,831	495,809	495,809	551,382	555,739
<b>Total Transfers and Other Outgo</b>	<b>\$ 545,216</b>	<b>\$ 568,831</b>	<b>\$ 495,809</b>	<b>\$ 495,809</b>	<b>\$ 551,382</b>	<b>\$ 555,739</b>
<b>Total Expenses</b>	<b>\$ 1,386,847</b>	<b>\$ 1,462,961</b>	<b>\$ 1,598,452</b>	<b>\$ 1,598,452</b>	<b>\$ 1,244,090</b>	<b>\$ 1,810,826</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (386,467)</b>	<b>\$ (184,196)</b>	<b>\$ (120,082)</b>	<b>\$ (120,082)</b>	<b>\$ (30,125)</b>	<b>\$ (629,798)</b>
<b>Beginning Fund Balance</b>	1,694,187	1,307,720	1,123,525	1,123,526	1,123,525	1,003,443
<b>Ending Fund Balance</b>	<b>\$ 1,307,720</b>	<b>\$ 1,123,524</b>	<b>\$ 1,003,443</b>	<b>\$ 1,003,444</b>	<b>\$ 1,093,400</b>	<b>\$ 373,645</b>
7999 Undesignated Reserve	-	-	1,003,443	1,003,444	-	373,645
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,003,443</b>	<b>\$ 1,003,444</b>	<b>\$ -</b>	<b>\$ 373,645</b>



**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
<b><u>Sources:</u></b>						
8860 Interest and Investment Income	28,351	18,070	8,577	8,577	7,116	22,965
<b>Total Local Revenues</b>	<b>\$ 28,351</b>	<b>\$ 18,070</b>	<b>\$ 8,577</b>	<b>\$ 8,577</b>	<b>\$ 7,116</b>	<b>\$ 22,965</b>
<b>Total Revenues</b>	<b>\$ 28,351</b>	<b>\$ 18,070</b>	<b>\$ 8,577</b>	<b>\$ 8,577</b>	<b>\$ 7,116</b>	<b>\$ 22,965</b>
8980 Interfund Transfers In	1,610,000	2,429,000	1,752,541	1,752,541	1,752,541	2,272,908
<b>Total Other Financing Sources</b>	<b>\$ 1,610,000</b>	<b>\$ 2,429,000</b>	<b>\$ 1,752,541</b>	<b>\$ 1,752,541</b>	<b>\$ 1,752,541</b>	<b>\$ 2,272,908</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 1,638,351</b>	<b>\$ 2,447,070</b>	<b>\$ 1,761,118</b>	<b>\$ 1,761,118</b>	<b>\$ 1,759,657</b>	<b>\$ 2,295,873</b>
<b><u>Uses:</u></b>						
5400 Insurance	1,625,247	1,954,640	1,702,541	1,702,541	2,177,612	2,272,908
5700 Legal/Elections/Audit Expenses	180,482	-	-	-	-	-
<b>Total Other Operating Expenses</b>	<b>\$ 1,805,729</b>	<b>\$ 1,954,640</b>	<b>\$ 1,702,541</b>	<b>\$ 1,702,541</b>	<b>\$ 2,177,612</b>	<b>\$ 2,272,908</b>
7300 Interfund Transfers Out	-	56,579	-	-	-	-
<b>Total Transfers and Other Outgo</b>	<b>\$ -</b>	<b>\$ 56,579</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenses</b>	<b>\$ 1,805,729</b>	<b>\$ 2,011,219</b>	<b>\$ 1,702,541</b>	<b>\$ 1,702,541</b>	<b>\$ 2,177,612</b>	<b>\$ 2,272,908</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (167,378)</b>	<b>\$ 435,851</b>	<b>\$ 58,577</b>	<b>\$ 58,577</b>	<b>\$ (417,955)</b>	<b>\$ 22,965</b>
<b>Beginning Fund Balance</b>	<b>761,280</b>	<b>593,902</b>	<b>1,029,756</b>	<b>1,029,755</b>	<b>1,029,755</b>	<b>829,754</b>
<b>Ending Fund Balance</b>	<b>\$ 593,902</b>	<b>\$ 1,029,753</b>	<b>\$ 1,088,333</b>	<b>\$ 1,088,332</b>	<b>\$ 611,800</b>	<b>\$ 852,719</b>
7911 Self-Insurance Claims Reserve	-	-	1,088,333	1,088,332	-	852,719
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,088,333</b>	<b>\$ 1,088,332</b>	<b>\$ -</b>	<b>\$ 852,719</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
<b><u>Sources:</u></b>						
8860 Interest and Investment Income	290,997	502,155	252,598	252,598	397,607	263,703
<b>Total Local Revenues</b>	<b>\$ 290,997</b>	<b>\$ 502,155</b>	<b>\$ 252,598</b>	<b>\$ 252,598</b>	<b>\$ 397,607</b>	<b>\$ 263,703</b>
<b>Total Revenues</b>	<b>\$ 290,997</b>	<b>\$ 502,155</b>	<b>\$ 252,598</b>	<b>\$ 252,598</b>	<b>\$ 397,607</b>	<b>\$ 263,703</b>
8980 Interfund Transfers In	4,630,000	4,928,500	1,000,000	1,000,000	1,000,000	1,000,000
<b>Total Other Financing Sources</b>	<b>\$ 4,630,000</b>	<b>\$ 4,928,500</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 4,920,997</b>	<b>\$ 5,430,655</b>	<b>\$ 1,252,598</b>	<b>\$ 1,252,598</b>	<b>\$ 1,397,607</b>	<b>\$ 1,263,703</b>
<b><u>Uses:</u></b>						
5800 Other Services and Expenses	4	4	4	4	3	4
<b>Total Other Operating Expenses</b>	<b>\$ 4</b>	<b>\$ 4</b>	<b>\$ 4</b>	<b>\$ 4</b>	<b>\$ 3</b>	<b>\$ 4</b>
7300 Interfund Transfers Out	5,500,000	-	1,000,000	4,928,500	4,928,500	1,000,000
<b>Total Transfers and Other Outgo</b>	<b>\$ 5,500,000</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>	<b>\$ 4,928,500</b>	<b>\$ 4,928,500</b>	<b>\$ 1,000,000</b>
<b>Total Expenses</b>	<b>\$ 5,500,004</b>	<b>\$ 4</b>	<b>\$ 1,000,004</b>	<b>\$ 4,928,504</b>	<b>\$ 4,928,503</b>	<b>\$ 1,000,004</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (579,007)</b>	<b>\$ 5,430,651</b>	<b>\$ 252,594</b>	<b>\$ (3,675,906)</b>	<b>\$ (3,530,896)</b>	<b>\$ 263,699</b>
<b>Beginning Fund Balance</b>	11,766,547	11,187,540	16,618,191	16,618,191	16,618,191	13,185,153
<b>Ending Fund Balance</b>	<b>\$ 11,187,540</b>	<b>\$ 16,618,191</b>	<b>\$ 16,870,785</b>	<b>\$ 12,942,285</b>	<b>\$ 13,087,295</b>	<b>\$ 13,448,852</b>
7998 Restricted Reserve	-	-	16,870,785	12,942,285	-	13,448,852
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,870,785</b>	<b>\$ 12,942,285</b>	<b>\$ -</b>	<b>\$ 13,448,852</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
<b><u>Sources:</u></b>						
8860 Interest and Investment Income	1,421	8,120	4,500	4,500	10,612	4,500
8890 Other Local Revenues	302,500	322,523	326,420	326,420	344,039	326,420
<b>Total Local Revenues</b>	<b>\$ 303,921</b>	<b>\$ 330,643</b>	<b>\$ 330,920</b>	<b>\$ 330,920</b>	<b>\$ 354,651</b>	<b>\$ 330,920</b>
<b>Total Revenues</b>	<b>\$ 303,921</b>	<b>\$ 330,643</b>	<b>\$ 330,920</b>	<b>\$ 330,920</b>	<b>\$ 354,651</b>	<b>\$ 330,920</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 303,921</b>	<b>\$ 330,643</b>	<b>\$ 330,920</b>	<b>\$ 330,920</b>	<b>\$ 354,651</b>	<b>\$ 330,920</b>
<b><u>Uses:</u></b>						
4000 Supplies and Materials	\$ 311,633	\$ 417,424	\$ 184,237	\$ 184,237	\$ 181,634	\$ 184,237
5200 Travel	-	-	-	-	28,740	-
5600 Contract Services	-	-	15,000	15,000	-	15,000
5800 Other Services and Expenses	-	449	-	-	-	-
<b>Total Other Operating Expenses</b>	<b>\$ -</b>	<b>\$ 449</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 28,740</b>	<b>\$ 15,000</b>
6400 Equipment	-	-	-	-	75,373	-
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,373</b>	<b>\$ -</b>
<b>Total Expenses</b>	<b>\$ 311,633</b>	<b>\$ 417,873</b>	<b>\$ 199,237</b>	<b>\$ 199,237</b>	<b>\$ 285,747</b>	<b>\$ 199,237</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (7,712)</b>	<b>\$ (87,230)</b>	<b>\$ 131,683</b>	<b>\$ 131,683</b>	<b>\$ 68,904</b>	<b>\$ 131,683</b>
<b>Beginning Fund Balance</b>	<b>1,268,044</b>	<b>1,260,332</b>	<b>1,173,102</b>	<b>1,173,104</b>	<b>1,173,103</b>	<b>1,173,103</b>
<b>Ending Fund Balance</b>	<b>\$ 1,260,332</b>	<b>\$ 1,173,102</b>	<b>\$ 1,304,785</b>	<b>\$ 1,304,787</b>	<b>\$ 1,242,007</b>	<b>\$ 1,304,786</b>
7900 Designated Reserves	-	-	122,316	122,316	-	116,251
7999 Undesignated Reserve	-	-	1,182,469	1,182,471	-	1,188,535
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,304,785</b>	<b>\$ 1,304,787</b>	<b>\$ -</b>	<b>\$ 1,304,786</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
<b><u>Sources:</u></b>						
8890 Other Local Revenues	120,387	126,331	129,077	129,077	132,637	129,077
<b>Total Local Revenues</b>	<b>\$ 120,387</b>	<b>\$ 126,331</b>	<b>\$ 129,077</b>	<b>\$ 129,077</b>	<b>\$ 132,637</b>	<b>\$ 129,077</b>
<b>Total Revenues</b>	<b>\$ 120,387</b>	<b>\$ 126,331</b>	<b>\$ 129,077</b>	<b>\$ 129,077</b>	<b>\$ 132,637</b>	<b>\$ 129,077</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 120,387</b>	<b>\$ 126,331</b>	<b>\$ 129,077</b>	<b>\$ 129,077</b>	<b>\$ 132,637</b>	<b>\$ 129,077</b>
<b><u>Uses:</u></b>						
4000 Supplies and Materials	\$ -	\$ 53	\$ 8,051	\$ 8,051	\$ 1,567	\$ 8,051
5200 Travel	54,082	36,585	48,800	48,800	22,797	48,800
5800 Other Services and Expenses	61,357	66,096	53,386	53,386	91,554	53,386
<b>Total Other Operating Expenses</b>	<b>\$ 115,439</b>	<b>\$ 102,681</b>	<b>\$ 102,186</b>	<b>\$ 102,186</b>	<b>\$ 114,351</b>	<b>\$ 102,186</b>
<b>Total Expenses</b>	<b>\$ 115,439</b>	<b>\$ 102,734</b>	<b>\$ 110,237</b>	<b>\$ 110,237</b>	<b>\$ 115,918</b>	<b>\$ 110,237</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 4,948</b>	<b>\$ 23,597</b>	<b>\$ 18,840</b>	<b>\$ 18,840</b>	<b>\$ 16,719</b>	<b>\$ 18,840</b>
<b>Beginning Fund Balance</b>	153,490	158,438	182,035	182,035	182,034	182,035
<b>Ending Fund Balance</b>	<b>\$ 158,438</b>	<b>\$ 182,035</b>	<b>\$ 200,875</b>	<b>\$ 200,875</b>	<b>\$ 198,753</b>	<b>\$ 200,875</b>
7900 Designated Reserves	-	-	126,949	126,949	-	126,949
7999 Undesignated Reserve	-	-	73,926	73,926	-	73,926
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,875</b>	<b>\$ 200,875</b>	<b>\$ -</b>	<b>\$ 200,875</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
<b><u>Sources:</u></b>						
8860 Interest and Investment Income	41,127	60,171	3,000	3,000	40,967	3,000
8880 Nonresident Tuition and Other Student Fees	154,658	165,993	127,461	127,461	165,144	127,461
8890 Other Local Revenues	-	-	124,913	124,913	-	124,913
<b>Total Local Revenues</b>	<b>\$ 195,785</b>	<b>\$ 226,164</b>	<b>\$ 255,374</b>	<b>\$ 255,374</b>	<b>\$ 206,111</b>	<b>\$ 255,374</b>
<b>Total Revenues</b>	<b>\$ 195,785</b>	<b>\$ 226,164</b>	<b>\$ 255,374</b>	<b>\$ 255,374</b>	<b>\$ 206,111</b>	<b>\$ 255,374</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 195,785</b>	<b>\$ 226,164</b>	<b>\$ 255,374</b>	<b>\$ 255,374</b>	<b>\$ 206,111</b>	<b>\$ 255,374</b>
<b><u>Uses:</u></b>						
2300 Variable Non-Instructional	12,224	20,149	22,050	22,050	23,532	22,050
<b>Total Classified Salaries</b>	<b>\$ 12,224</b>	<b>\$ 20,149</b>	<b>\$ 22,050</b>	<b>\$ 22,050</b>	<b>\$ 23,532</b>	<b>\$ 22,050</b>
3000 Benefits	143	403	410	410	401	384
<b>Total Salaries and Benefits</b>	<b>\$ 12,367</b>	<b>\$ 20,552</b>	<b>\$ 22,460</b>	<b>\$ 22,460</b>	<b>\$ 23,933</b>	<b>\$ 22,434</b>
4000 Supplies and Materials	\$ 9,077	\$ 10,072	\$ 3,477	\$ 3,477	\$ 10,391	\$ 3,477

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative 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	-	-	624	-
5600 Contract Services	1,831	-	300	300	300	300
5690 Other Operating Expenses	7,331	11,777	7,000	7,000	8,567	7,000
5800 Other Services and Expenses	-	-	2,500	2,500	-	2,500
<b>Total Other Operating Expenses</b>	<b>\$ 21,548</b>	<b>\$ 21,267</b>	<b>\$ 18,650</b>	<b>\$ 18,650</b>	<b>\$ 15,516</b>	<b>\$ 18,650</b>
6200 Buildings	-	29,565	271,913	271,913	120,435	271,939
6400 Equipment	2,099	5,706	5,500	5,500	265	5,500
<b>Total Capital Outlay</b>	<b>\$ 2,099</b>	<b>\$ 35,271</b>	<b>\$ 277,413</b>	<b>\$ 277,413</b>	<b>\$ 120,700</b>	<b>\$ 277,439</b>
<b>Total Expenses</b>	<b>\$ 45,091</b>	<b>\$ 87,162</b>	<b>\$ 322,000</b>	<b>\$ 322,000</b>	<b>\$ 170,540</b>	<b>\$ 322,000</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 150,694</b>	<b>\$ 139,002</b>	<b>\$ (66,626)</b>	<b>\$ (66,626)</b>	<b>\$ 35,571</b>	<b>\$ (66,626)</b>
<b>Beginning Fund Balance</b>	1,151,474	1,302,168	1,441,170	1,441,170	1,441,171	1,441,170
<b>Ending Fund Balance</b>	<b>\$ 1,302,168</b>	<b>\$ 1,441,170</b>	<b>\$ 1,374,544</b>	<b>\$ 1,374,544</b>	<b>\$ 1,476,742</b>	<b>\$ 1,374,544</b>
7998 Restricted Reserve	-	-	131,317	131,317	-	131,317
7999 Undesignated Reserve	-	-	1,243,227	1,243,227	-	1,243,227
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,374,544</b>	<b>\$ 1,374,544</b>	<b>\$ -</b>	<b>\$ 1,374,544</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
<b><u>Sources:</u></b>						
8150 Student Financial Aid Revenue	38,779,156	42,222,698	41,370,841	41,370,841	47,636,070	49,111,975
<b>Total Federal Revenues</b>	<b>\$ 38,779,156</b>	<b>\$ 42,222,698</b>	<b>\$ 41,370,841</b>	<b>\$ 41,370,841</b>	<b>\$ 47,636,070</b>	<b>\$ 49,111,975</b>
8620 General Categorical Programs	6,259,560	7,339,651	7,837,646	7,837,646	8,237,490	7,740,646
8680 Other State Non-Tax Revenues	3,956,830	4,805,509	4,870,000	4,870,000	5,575,563	6,200,000
8690 Other State Revenues	10,000	239,913	250,000	250,000	255,000	290,000
<b>Total State Revenues</b>	<b>\$ 10,226,390</b>	<b>\$ 12,385,073</b>	<b>\$ 12,957,646</b>	<b>\$ 12,957,646</b>	<b>\$ 14,068,053</b>	<b>\$ 14,230,646</b>
<b>Total Revenues</b>	<b>\$ 49,005,546</b>	<b>\$ 54,607,771</b>	<b>\$ 54,328,487</b>	<b>\$ 54,328,487</b>	<b>\$ 61,704,123</b>	<b>\$ 63,342,621</b>
8980 Interfund Transfers In	419,812	335,297	337,000	337,000	35,000	317,000
<b>Total Other Financing Sources</b>	<b>\$ 419,812</b>	<b>\$ 335,297</b>	<b>\$ 337,000</b>	<b>\$ 337,000</b>	<b>\$ 35,000</b>	<b>\$ 317,000</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 49,425,358</b>	<b>\$ 54,943,068</b>	<b>\$ 54,665,487</b>	<b>\$ 54,665,487</b>	<b>\$ 61,739,123</b>	<b>\$ 63,659,621</b>
<b><u>Uses:</u></b>						
7300 Interfund Transfers Out	39,455	33,202	-	-	-	-
7500 Student Financial Aid	49,385,903	54,909,865	54,665,487	54,665,487	61,739,123	63,659,621
<b>Total Transfers and Other Outgo</b>	<b>\$ 49,425,358</b>	<b>\$ 54,943,067</b>	<b>\$ 54,665,487</b>	<b>\$ 54,665,487</b>	<b>\$ 61,739,123</b>	<b>\$ 63,659,621</b>
<b>Total Expenses</b>	<b>\$ 49,425,358</b>	<b>\$ 54,943,067</b>	<b>\$ 54,665,487</b>	<b>\$ 54,665,487</b>	<b>\$ 61,739,123</b>	<b>\$ 63,659,621</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
<b><u>Sources:</u></b>						
8860 Interest and Investment Income	14,767	21,778	10,180	10,180	16,006	10,257
<b>Total Local Revenues</b>	<b>\$ 14,767</b>	<b>\$ 21,778</b>	<b>\$ 10,180</b>	<b>\$ 10,180</b>	<b>\$ 16,006</b>	<b>\$ 10,257</b>
<b>Total Revenues</b>	<b>\$ 14,767</b>	<b>\$ 21,778</b>	<b>\$ 10,180</b>	<b>\$ 10,180</b>	<b>\$ 16,006</b>	<b>\$ 10,257</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 14,767</b>	<b>\$ 21,778</b>	<b>\$ 10,180</b>	<b>\$ 10,180</b>	<b>\$ 16,006</b>	<b>\$ 10,257</b>
<b><u>Uses:</u></b>						
5800 Other Services and Expenses	21	37	52	52	69	52
<b>Total Other Operating Expenses</b>	<b>\$ 21</b>	<b>\$ 37</b>	<b>\$ 52</b>	<b>\$ 52</b>	<b>\$ 69</b>	<b>\$ 52</b>
7400 Other Transfers/Uses	-	12,000	12,000	12,000	22,000	22,000
<b>Total Transfers and Other Outgo</b>	<b>\$ -</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 22,000</b>	<b>\$ 22,000</b>
<b>Total Expenses</b>	<b>\$ 21</b>	<b>\$ 12,037</b>	<b>\$ 12,052</b>	<b>\$ 12,052</b>	<b>\$ 22,069</b>	<b>\$ 22,052</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 14,746</b>	<b>\$ 9,741</b>	<b>\$ (1,872)</b>	<b>\$ (1,872)</b>	<b>\$ (6,063)</b>	<b>\$ (11,795)</b>
<b>Beginning Fund Balance</b>	491,773	506,519	516,260	516,261	516,262	513,451
<b>Ending Fund Balance</b>	<b>\$ 506,519</b>	<b>\$ 516,260</b>	<b>\$ 514,388</b>	<b>\$ 514,389</b>	<b>\$ 510,199</b>	<b>\$ 501,656</b>
7998 Restricted Reserve	-	-	514,388	514,389	-	501,656
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 514,388</b>	<b>\$ 514,389</b>	<b>\$ -</b>	<b>\$ 501,656</b>



**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2025-2026
<b><u>Sources:</u></b>						
8860 Interest and Investment Income	12,986,114	20,331,428	8,836,698	8,836,698	9,424,891	10,000,000
<b>Total Local Revenues</b>	<b>\$ 12,986,114</b>	<b>\$ 20,331,428</b>	<b>\$ 8,836,698</b>	<b>\$ 8,836,698</b>	<b>\$ 9,424,891</b>	<b>\$ 10,000,000</b>
<b>Total Revenues</b>	<b>\$ 12,986,114</b>	<b>\$ 20,331,428</b>	<b>\$ 8,836,698</b>	<b>\$ 8,836,698</b>	<b>\$ 9,424,891</b>	<b>\$ 10,000,000</b>
8980 Interfund Transfers In	5,500,000	-	1,000,000	4,928,500	4,928,500	1,000,000
<b>Total Other Financing Sources</b>	<b>\$ 5,500,000</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>	<b>\$ 4,928,500</b>	<b>\$ 4,928,500</b>	<b>\$ 1,000,000</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 18,486,114</b>	<b>\$ 20,331,428</b>	<b>\$ 9,836,698</b>	<b>\$ 13,765,198</b>	<b>\$ 14,353,391</b>	<b>\$ 11,000,000</b>
<b><u>Uses:</u></b>						
5800 Other Services and Expenses	487,248	541,333	550,400	550,400	459,352	550,400
<b>Total Other Operating Expenses</b>	<b>\$ 487,248</b>	<b>\$ 541,333</b>	<b>\$ 550,400</b>	<b>\$ 550,400</b>	<b>\$ 459,352</b>	<b>\$ 550,400</b>
<b>Total Expenses</b>	<b>\$ 487,248</b>	<b>\$ 541,333</b>	<b>\$ 550,400</b>	<b>\$ 550,400</b>	<b>\$ 459,352</b>	<b>\$ 550,400</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 17,998,866</b>	<b>\$ 19,790,095</b>	<b>\$ 9,286,298</b>	<b>\$ 13,214,798</b>	<b>\$ 13,894,039</b>	<b>\$ 10,449,600</b>
<b>Beginning Fund Balance</b>	<b>138,944,915</b>	<b>156,943,781</b>	<b>176,733,875</b>	<b>176,733,876</b>	<b>176,733,876</b>	<b>194,074,427</b>
<b>Ending Fund Balance</b>	<b>\$ 156,943,781</b>	<b>\$ 176,733,876</b>	<b>\$ 186,020,173</b>	<b>\$ 189,948,674</b>	<b>\$ 190,627,915</b>	<b>\$ 204,524,027</b>
7998 Restricted Reserve	-	-	186,020,173	189,948,673	-	204,524,027
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 186,020,173</b>	<b>\$ 189,948,673</b>	<b>\$ -</b>	<b>\$ 204,524,027</b>



# **APPENDICES**

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

TB 2026 data as of 05/29/25

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	80,454,653	80,454,653	0	0	80,454,653	80,454,653
Noninstructional Salaries (CA 1200 and 1400)	408		21,805,867		0		21,805,867
<b>Subtotal Academic Salaires</b>	409	80,454,653	102,260,520	0	0	80,454,653	102,260,520
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		38,175,084		0		38,175,084
Noninstructional Aides (CA 2200 and 2400)	416	5,017,830	5,017,830	0	0	5,017,830	5,017,830
<b>Subtotal Classified Salaries</b>	419	5,017,830	43,192,914	0	0	5,017,830	43,192,914
Employee Benefits (CA 3000)	429	39,007,790	80,527,961	0	0	39,007,790	80,527,961
Supplies and Materials (CA 4000)	435		4,535,062		0		4,535,062
Other Operating Expenses and Services (CA 5000)	449	350,000	24,968,945	0	0	350,000	24,968,945
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		0		0		0
<b>Total (409 + 419 + 429) and (435 + 449 + 451)</b>	459	124,830,273	255,485,402	0	0	124,830,273	255,485,402
Less Exclusions for Current Expenses of Education	469	6,969,306	20,015,712	0	0	6,969,306	20,015,712
<b>Totals for ESC 84362, 50 percent law (459 - 469)</b>	470	117,860,967	235,469,690	0	0	117,860,967	235,469,690
Percentage of CEE (470, col. 1 / 470, col.2)	471	50.05%	100.00%			50.05%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		117,734,845				117,734,845
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		117,734,845				117,734,845

# 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

TB 2026 data as of 05/29/25

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 18.3081%		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	15,386,797	15,386,797	0	0	15,386,797	15,386,797
Noninstructional Salaries (CA 1200 and 1400)	408		4,241,387		334,501		4,575,888
<b>Subtotal Academic Salaires</b>	409	15,386,797	19,628,184	0	334,501	15,386,797	19,962,685
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		5,758,022		2,021,508		7,779,530
Noninstructional Aides (CA 2200 and 2400)	416	831,575	831,575	0	0	831,575	831,575
<b>Subtotal Classified Salaries</b>	419	831,575	6,589,597	0	2,021,508	831,575	8,611,105
Employee Benefits (CA 3000)	429	4,937,749	10,321,374	904,007	5,266,422	5,841,756	15,587,796
Supplies and Materials (CA 4000)	435		712,889		57,637		770,526
Other Operating Expenses and Services (CA 5000)	449	0	1,896,121	0	3,260,621	0	5,156,742
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		0		0		0
<b>Total (409 + 419 + 429) and (435 + 449 + 451)</b>	459	21,156,121	39,148,165	904,007	10,940,689	22,060,128	50,088,854
Less Exclusions for Current Expenses of Education	469	0	245,700	1,275,947	3,478,404	1,275,947	3,724,104
<b>Totals for ESC 84362, 50 percent law (459 - 469)</b>	470	21,156,121	38,902,465	(371,940)	7,462,285	20,784,181	46,364,750
Percentage of CEE (470, col. 1 / 470, col.2)	471	54.38%	100.00%			44.83%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		19,451,232				23,182,375
Nonexempted Deficiencye from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		19,451,232				23,182,375

# 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

TB 2026 data as of 05/29/25

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 54.2247%		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	44,980,896	44,980,896	0	0	44,980,896	44,980,896
Noninstructional Salaries (CA 1200 and 1400)	408		9,885,898		990,721		10,876,619
<b>Subtotal Academic Salaires</b>	409	44,980,896	54,866,794	0	990,721	44,980,896	55,857,515
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		13,347,385		5,987,280		19,334,665
Noninstructional Aides (CA 2200 and 2400)	416	2,179,746	2,179,746	0	0	2,179,746	2,179,746
<b>Subtotal Classified Salaries</b>	419	2,179,746	15,527,131	0	5,987,280	2,179,746	21,514,411
Employee Benefits (CA 3000)	429	13,898,070	26,989,370	7,536,184	15,598,028	21,434,254	42,587,398
Supplies and Materials (CA 4000)	435		1,665,658		170,709		1,836,367
Other Operating Expenses and Services (CA 5000)	449	0	2,897,844	0	9,657,271	0	12,555,115
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		0		0		0
<b>Total (409 + 419 + 429) and (435 + 449 + 451)</b>	459	61,058,712	101,946,797	7,536,184	32,404,009	68,594,896	134,350,806
Less Exclusions for Current Expenses of Education	469	0	993,326	3,779,084	10,707,694	3,779,084	11,701,020
<b>Totals for ESC 84362, 50 percent law (459 - 469)</b>	470	61,058,712	100,953,471	3,757,100	21,696,315	64,815,812	122,649,786
Percentage of CEE (470, col. 1 / 470, col.2)	471	60.48%	100.00%			52.85%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		50,476,735				61,324,893
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		50,476,735				61,324,893

# 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

TB 2026 data as of 05/29/25

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 27.4672%		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	20,086,960	20,086,960	0	0	20,086,960	20,086,960
Noninstructional Salaries (CA 1200 and 1400)	408		5,851,515		501,845		6,353,360
<b>Subtotal Academic Salaires</b>	409	20,086,960	25,938,475	0	501,845	20,086,960	26,440,320
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		8,028,062		3,032,826		11,060,888
Noninstructional Aides (CA 2200 and 2400)	416	2,006,509	2,006,509	0	0	2,006,509	2,006,509
<b>Subtotal Classified Salaries</b>	419	2,006,509	10,034,571	0	3,032,826	2,006,509	13,067,397
Employee Benefits (CA 3000)	429	7,249,251	14,451,665	1,991,169	7,901,102	9,240,420	22,352,767
Supplies and Materials (CA 4000)	435		1,841,698		86,472		1,928,170
Other Operating Expenses and Services (CA 5000)	449	350,000	2,365,247	0	4,891,841	350,000	7,257,088
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		0		0		0
<b>Total (409 + 419 + 429) and (435 + 449 + 451)</b>	459	29,692,720	54,631,656	1,991,169	16,414,086	31,683,889	71,045,742
Less Exclusions for Current Expenses of Education	469	0	23,111	1,914,276	5,157,437	1,914,276	5,180,548
<b>Totals for ESC 84362, 50 percent law (459 - 469)</b>	470	29,692,720	54,608,545	76,893	11,256,649	29,769,613	65,865,194
Percentage of CEE (470, col. 1 / 470, col.2)	471	54.37%	100.00%			45.20%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		27,304,272				32,932,597
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		27,304,272				32,932,597

**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 <sup>(1)</sup>	\$131,250	250	\$21,000	40	\$152,250	290
<b>TOTAL</b>	<b>\$1,466,212</b>	<b>552</b>	<b>\$316,233</b>	<b>121</b>	<b>\$1,782,445</b>	<b>673</b>

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

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

**Appendix C**  
**SALARY SCHEDULE AND DISTRICT**  
**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	Confidentials	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 <sup>(4)</sup>	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 <sup>(6)</sup>	6.2%	6.2%		6.2%	6.2%	6.2%	24.03%	-1.42%
03-04 <sup>(1)(5)(7)</sup>	0.0%	0.0%		0.0%	0.0%	-2.0%	9.46%	-8.51%
04-05 <sup>(2)(3)</sup>	-6.9% eff 4/1/05	0.00%		-7.00%	-7.00%	-7.00%	18.37%	6.17%
05-06 <sup>(3)</sup>	-6.90%	-3.38% eff 8/1/05		-5.25%	-5.25%	-5.25%	8.34%	9.50%
06-07	5.54% <sup>(8)</sup>	3.5% <sup>(8)</sup>		5.54% <sup>(8)</sup>	5.54% <sup>(8)</sup>	5.54% <sup>(8)</sup>	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% <sup>(9)</sup>	6.00% <sup>(9)</sup>	Contract	1.73%	0.00%
20-21	3.00%	3.00%		3.00%	3.00%	Contract	1.87%	-3.30%
21-22 <sup>(10)</sup>	N/A	5.07%		5.07%	5.07%	Contract	2.02%	0.00%
22-23	6.00%	6.50%		6.0%	6.00%	Contract	1.75%	0.00%
23-24	6.55%	5.51%	4.5%	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%

\* Projected

<sup>(1)</sup> Chancellor's Cabinet -2% FY 03-04 only

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

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

<sup>(4)</sup> Medical copay \$0 to \$5

<sup>(5)</sup> Medical copay \$5 to \$15

<sup>(6)</sup> Dental plan switch to ACSIG Insured

<sup>(7)</sup> Dental plan switch to ACSIG Self-insured

<sup>(8)</sup> Restoration of 03-04 Salary Schedule

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

<sup>(10)</sup> 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.

# **Appendix D**

## **GLOSSARY**

## APPENDIX D

### 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.

# **Appendix E Sound Fiscal Management Checklist**

## **SOUND FISCAL MANAGEMENT CHECKLIST**

Pursuant to Education Code Section 84040, the Board of Governors for the California Community College Systems is required to adopt criteria and standards for the periodic assessment of the fiscal condition of California community college districts. Based on these requirements, the Systems Office (restructured as the Fiscal Standards and Accountability Division) established standards for sound fiscal management and a process to monitor and evaluate the financial health of community college districts. The Fiscal Standards and Accountability Division monitors and assesses a district's financial condition through review of the items listed below:

- > Quarterly Financial Status Reports (CCFS-311Q)
- > Annual Financial and Budget Reports (CCFS-311)
- > Annual District Audit Reports
- > Apportionment Attendance Reports (CCFS-320)
- > District response to division inquiries
- > Other available information (Accounting Advisory 05-05)

While the Fiscal Standards and Accountability Division has not updated the voluntary Sound Fiscal Management Self-Assessment Checklist it continues to be a useful tool that aligns well with the Fiscal Crisis & Management Assistance Team (FCMAT) Fiscal Health Risk Analysis for Community Colleges Tool to assist districts in monitoring their fiscal health. 4CD continues to use these tools to monitor the district's fiscal health and provide updates to the Governing Board and district stakeholders.

Question	Answer	Explanation / Narrative
<b>1. Deficit Spending</b>		
Is this Area Acceptable?	No	
Is the District spending within their revenue budget in the current year?	No	The Tentative Budget for the Unrestricted General Fund projects deficits (\$1.8 million) at all colleges due to "Hold Harmless" funding from the State in FY 2025-26.
Has the District controlled deficit spending over multiple years?	Yes	4CD has utilized one-time funds from stability funding and the Emergency Conditions Allowance to build and maintain two months of operational expenses in reserves pursuant to BP 5033.
Is deficit spending addressed by fund balance, on-going revenue increases, or expenditure reductions?	Yes	As part of the FY 2025-26 colleges made reductions in operational budgets to reduce the magnitude of deficit spending in the Unrestricted General Fund. With continued "Hold Harmless" funding projected, additional reductions will be part of the FY 2026-27 budget development
Are District revenue estimates based upon past history?	Yes	Non-apportionment revenues are based upon past history and adjusted for known changes. Full-time Equivelant Students (FTES)-related revenues are based upon the Student Centered Funding Formula (SCFF) calculation guidelines.
Does the District automatically build in "growth" in growth revenue estimates?	No	The State has not fully funded growth in the SCFF and 4CD builds revenue projections based upon the adopted State budget and SCFF funding model. Until 4CD moves back into the FTES funded SCFF formula growth has not been built into revenue projections.
<b>2. Fund Balance</b>		
Is this Area Acceptable?	Yes	
Is the District's fund balance stable or consistently increasing?	Yes	The ending fund balance has remained consistent with the implementation of BP 5033. 4CD is very cognizant of its fund balance and recognizes the importance of maintaining it at a healthy level.
Is the fund balance increasing due to ongoing revenue increases and/or expenditure reductions?	Yes	Due to increased interest revenue and strategic utilization of one-time funds the ending fund balance has increased the past several fiscal years. The FY 2025-26 Tentative Budget utilizes some one-time reserves to maintain a stable ending fund balance in the Unrestricted General Fund pursuant to BP 5033.

### 3. Enrollment

Is this Area Acceptable?	Yes	
Has the District's enrollment been increasing or stable for multiple years?	Yes	4CD has experienced a rebound in enrollment and FTES since FY 2022-23 with the trend continuing into FY 2025-26. While summer borrowing in FY 2023-24 impacts the trend line, the projected FTES for FY 2025-26 (which will include only 1 summer) are within 600 FTES of FY 2023-24 (which included 2 summers).
Are the District's enrollment projections updated at least annually?	Yes	Enrollment projections are monitored throughout each semester and updated when the CCFS-320 is completed in January, April, July, and October.
Are staffing adjustments consistent with enrollment trends?	No	The course schedule at each location determines the staffing levels per term. From FY 2018-19 the staffing was based upon the elevated target FTES of 28,667 (which was based upon summer borrowing in FY 2017-18). While 4CD is growing in enrollment, the current projections are for fewer students than the existing staffing. Colleges will be undertaking course and enrollment analysis for FY 2026-27 to adjust staffing levels to current enrollment.
Does the District analyze enrollment and full-time equivalent student (FTES) data?	Yes	The colleges and Chancellor's Cabinet review the current trends and develop both college and District projections.
Does the District track historical data to establish future trends between P-1 and annual for projection purposes?	Yes	4CD produces reports on enrollment trends, monitors enrollment on dashboards, and utilizes multi-year analyses in developing projections.
Has the District avoided stabilization funding?	No	4CD has utilized Stabilization and Hold Harmless funding every fiscal year since FY 2018-19 (except for FY 2022-23 which was SCFF funded based upon previous FTES). Currently projections will have 4CD funding via "Hold Harmless" projections for FY 2025-26 and potentially FY 2026-27 as well.

#### 4. Unrestricted General Fund Balance

Is this Area Acceptable?	Yes	
Is the District's unrestricted general fund balance consistently maintained at or above the recommended minimum prudent level (2 months of unrestricted general fund expenditures as outlined in BP 5033)?	Yes	In 2023 the Board passed BP 5033, required as part of the Emergency Conditions Allowance. This policy requires 4CD to maintain at least two months of operational expenses in reserve for unforeseen conditions. 4CD continues to incorporate this reserve in the Tentative Budget for FY 2025-26.
Is the District's unrestricted fund balance maintained throughout the year?	Yes	4CD monitors the Unrestricted Fund balance and maintains appropriate reserves throughout the year.

#### 5. Cash Flow Borrowing

Is this Area Acceptable?	Yes	
Can the District manage its cash flow without internal borrowing?	Yes	4CD has never used interfund borrowing due to the County Teeter plan, which advances local property taxes, if needed.
Is the District replaying TRANS and/or borrowed funds within the required statutory period?	N/A	4CD has not issued, nor plans to issue, a TRANS or other cash flow borrowing.

#### 6. Bargaining Agreements

Is this Area Acceptable?	Yes	
Has the District settled bargaining agreements within new revenue sources during the past three years?	Yes	4CD continues to utilize Interest Based Bargaining with all represented groups and has completed negotiations for FY 2024-25 with all groups.
Did the District conduct pre-settlement analysis identifying an ongoing revenue source to support the agreement?	Yes	Ongoing salary have been determined based upon an agreed formula which took into consideration new ongoing revenues and existing and increasing mandatory expenses. 4CD is not projecting any new revenue for FY 2025-26 due to "Hold Harmless" funding from the State.
Did the District correctly identify the related costs?	Yes	4CD has seen the salary and benefits increases commensurate with the analysis that was done prior to agreement and implementation of past compensation agreements.
Did the District address budget reductions necessary to sustain the total compensation increase?	Yes	The annual budget process includes all revenue and ongoing expenditure assumptions which are presented to all stakeholders. These projections are utilized to make necessary adjustments to the budget prior to adoption each year.

## 7. Unrestricted General Fund Staffing

Is this Area Acceptable?	Yes	
Is the District ensuring it is not using one-time funds to pay for permanent staff or other ongoing expenditures?	Yes	4CD differentiates one-time and ongoing funding to ensure that one-time monies are not used for ongoing expenditures. Grants and Categorical funds are analyzed each year as part of budget development to ensure that ongoing staff are not funded by expiring or insufficient one-time funds.
Is the percentage of District general fund budget allocated to salaries and benefits at or less than the statewide average (i.e. less than 85%)?	No	In the FY 2024-25 Adopted Budget 89.14% of Unrestricted General Funds were allocated to salary and benefits for active employees and retirees. For every dollar in salary paid, an additional 48.6 cents was required to cover all employee benefit costs.

## 8. Internal Controls

Is this Area Acceptable?	Yes	
Does the District have adequate internal controls to insure the integrity of the general ledger?	Yes	There were adequate internal controls to ensure the integrity of the 2024-25 general ledger and the 4CD's independent auditors provided an unmodified opinion (top rating) for the FY 2023-24 financial audits. The auditors plan to complete and issue the financial statement audit report for FY 2024-25, on or before December 31, 2025.
Does the District have adequate internal controls to safeguard the District's assets?	Yes	4CD has strong internal controls in place and always looks for improvement. 4CD has developed and implemented approved policies and procedures in safeguarding of its assets. There have been no findings in this area during the independent external audits required each year.

## 9. Management Information Systems

Is this Area Acceptable?	Yes	
Is the District data accurate and timely?	Yes	4CD consistently provides the necessary data to the independent auditors to meet all reporting requirements for Community Colleges in California.
Are the county and state reports filed in a timely manner?	Yes	All reports are submitted to reporting agencies and the State Chancellor's Office by their appropriate deadlines.
Are key fiscal reports readily available and understandable?	Yes	Many reports are available on the 4CD website as part of agenda materials provided to the Governing Board. Commonly requested documents, such as budget and audit are also available on the Administrative Services' web page. Summary presentations are presented to the Governing Board and stakeholders and those presentations are also posted on the websites.

## 10. Position Control

Is this Area Acceptable?	No	
Is position control integrated with payroll?	No	4CD's Human Resources personnel and position system are fully integrated with the payroll system. 4CD, does not utilize a position control system per se (where each position has a unique position number), but instead budgets operational allocations that can be used for positions only after multiple levels of approval.
Does the District control unauthorized hiring?	Yes	4CD's Human Resources department oversees hiring. Regular positions, including replacements, are validated and approved for recruitment by the Finance department as part of the staffing process to ensure all hiring for permanent positions is authorized.
Does the District have controls over part-time academic staff and hourly classified staff hiring?	Yes	Part-time academic staff hiring and hourly classified staff hiring is overseen by the colleges and monitored through the budget allocations. Fiscal services provides updated year-to-date expenditure reports for these categories to support college monitoring.



## 11. Budget Monitoring

Is this Area Acceptable?	Yes	
Is there sufficient consideration to the budget, related to long-term bargaining agreements?	Yes	4CD prepares multi-year projections for both revenue and expenditures which impact the Unrestricted General Fund which include the effects of all collective bargaining agreements.
Are budget revisions completed in a timely manner?	Yes	Budget revisions are made as required (or requested) and the Governing Board approves budget revisions quarterly along with reviewing budgets in April, June (Tentative Budget), and September (Adoption Budget).
Does the District openly discuss the impact of budget revisions at the board level?	Yes	The Governing Board formally approves all budget revisions on a quarterly basis.
Are budget revisions made or confirmed by the board in a timely manner after the collective bargaining agreements are ratified?	Yes	Any changes or budget revisions required as a result of collective bargaining agreements are incorporated into the adjusted budget and formally approved each quarter by the Governing Board.
Has the District's long-term debt decreased from the prior fiscal year?	No	4CD monitors long-term debts in several areas: Other Post Employee Benefits (OPEB); Load Bank and Vacation Liability; and Student Doubtful Debt. Each of these categories have increased in total over the past years. 4CD reports the total debt and amount funded for each of these areas and makes additional reserve deposits each year toward the goal of fully funding each of these liabilities.
Has the District identified the repayment sources for the long-term debt?	Yes	Voter approved facility bonds are repaid through property tax levies. Per GASB 16, 4CD funds the current portion of its accrued compensated absences and maintains a reserve in Fund 29 for this purpose. Pursuant to GASB 75 4CD completes a bi-annual actuarial study of OPEB retiree health benefits and has established an irrevocable trust Fund 73 to address these liabilities. In addition, 4CD has a reserve policy to balance the receivables of student debt over a 10-year cycle.
Does the District compile annualized revenue and expenditure projections throughout the year?	Yes	The Governing Board receives timely reports comparing the revenue and expenditures to budgeted amounts, and the percentage received/spent (to-date) to the percentage of the year completed.

## 12. Retiree Health Benefits

Is this Area Acceptable?	Yes	
Has the District completed an actuarial calculation to determine the unfunded liability?	Yes	The last actuarial calculation was completed as of June 30, 2024, and identified a \$226 million OPEB actuarial liability. The next actuarial report will be completed using data as of June 30, 2025, and full actuarial reports are done every two years.
Does the District have a plan for addressing the retiree benefits liabilities?	Yes	4CD selected a financial advisor, appointed a Retirement Board of Authority, prepared a substantive plan, and has continued to make contributions, using one-time, and ongoing budget funding, to an irrevocable trust which also paying current retiree benefits "as you go" from the Unrestricted General Fund. The current market value of the irrevocable trust is approximately \$194 million (as of this writing) and now above 80% funded (pending the next actuarial study).

## 13. Leadership Stability

Is this Area Acceptable?	Yes	
Has the District experienced recent turnover in its management team (including the Chief Executive Officer [Chancellor], Chief Business Officer, and Board of Trustees)?	Yes	4CD enters the FY 2025-26 with stable leadership at the Chancellor, Chief Financial Officer, and Board of Trustees levels.

## 14. District Liability

Is this Area Acceptable?	Yes	
Has the District performed the proper legal analysis regarding potential lawsuits that may require the District to maintain increased reserve levels?	Yes	4CD works with it's risk management JPA and legal counsel related to any pending litigation and has ensured that all policies related to claims against the district are up-to-date and approved by the Board of Trustees.
Has the District set up contingent liabilities for anticipated settlements, legal fees, etc.?	Yes	4CD maintains a budget with the self-insurance fund for any potential settlements and builds this cost into yearly expenditure assumptions.

## 15. Reporting

Is this Area Acceptable?	Yes	
Has the District filed the annual audit report with the State Chancellor's Office on a timely basis?	Yes	4CD has submitted all required independent external auditor reports on a timely basis and received unmodified (clean) audit opinions for the last completed audits of FY 2023-24.
Has the District taken appropriate actions to address material findings cited in their annual audit report?	Yes	4CD has not had findings in recent audits, but continually works with the external auditors to address any areas of concern prior to the issue elevating to a finding. Past findings have all been resolved to maintain the current unmodified opinion.
Has the District met the requirements of the 50 percent law?	Yes	4CD did not make the 50% law for the 2021-22 fiscal year due to reporting issues with employee benefits. This reporting issue was corrected as part of the FY 2022-23 reporting cycle and 4CD has complied with the 50% law in both FY 2022-23 and FY 2023-24. 4CD is projected to be compliant with FY 2024-25 (51.06%) and the Tentative Budget for FY 2025-26 (50.07%).
Have the Quarterly Financial Status Reports (CCFS-311Q), Annual Financial and Budget Reports (CCFS-311), and Apportionment Attendance Reports (CCFS-320) been submitted to the Fiscal Standards and Accountability Division on or before the stated deadlines?	Yes	4CD submits all required financial and enrollment / attendance reports to the State Chancellor's Office on or before the required submission dates.