TENTATIVE BUDGET

FISCAL YEAR 2026-27

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JUNE 10, 2026

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Prepared in collaboration with the Fiscal Services Staff

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1. INTRODUCTION

The Contra Costa Community College District's (4CD) Mission is to transform lives by providing outstanding learning opportunities, nurturing, and empowering all students to achieve their educational goals. The goal in preparing the 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, 2026, Governor Newsom presented the 2026-27 May Revision. In total, the 2026-27 budget reflects state expenditures of approximately $349.4 billion, a $28.3 billion, or approximate 8.8% increase over the 2025-26 enacted budget. General Fund spending increases by $18 billion (8%) from the 2025-26 enacted budget, to $246.6 billion.

In January 2026, the administration projected $42.3 billion in revenues above expectations in the 2025-26 budget act related to a stronger-than-expected stock market, leaving a deficit of $3 billion to address. At the May Revision, the FY 2026-27 reflects even higher revenue expectations compared to the January proposal and a balanced budget. The May Revision acknowledges the risks of revenue volatility and outlines significant increases in costs, particularly in health and human services programs like Medi-Cal and CalFresh related to federal policy changes that are contributing to structural imbalances. The Legislative Analyst Office (LAO) updated its revenue forecast, estimating a $25 billion upgrade across the state's three largest taxes (personal income, corporate, and sales and use). Echoing concerns outlined by the Administration, the LAO cautioned that these revenues are unsustainable and the state still faces structural deficits in future years.

The May Revision is aimed at balancing budgets for both 2026-27 and 2027-28, maintaining consistency with the Administration's intent for the state to focus on two-year budget planning. The revised proposal focuses on building back reserves with additional deposits and projects $29.9 billion in total reserves at the end of 2026-27. The Governor also proposes doubling the amount that can be held in the state reserves to 20% of total expenditures to guard against continued revenue volatility as related to capital gains as a portion of personal income.

Reserve balances are projected as follows:

- $15.1 billion in the Budget Stabilization Account (BSA, or "Rainy Day Fund");
- $10.3 billion in the Public Schools System Stabilization Account (PSSSA); and
- $4.5 billion in the Special Fund for Economic Uncertainties (SFEU).

The 2026-27 May budget proposal for the California Community Colleges reflects a focus on maintaining base funding stability and continued investment in priorities toward achieving Vision 2030 and Roadmap goals.

The revised budget proposal includes approximately $635 million in ongoing funding (about $249 million above the January proposal). This increase includes a 2.87% cost-of-living adjustment (COLA) which is augmented by an additional discretionary 1.4% COLA ($438.3 million total) which is applied to the Student-Centered Funding Formula (SCFF), along with

$89.2 million for enrollment growth of 1.0% in 2025-26 and 0.5% in 2026-27. Additional ongoing funds are allocated for a 2.87% COLA ($35.1 million) to select categorical programs (Adult Ed, EOPS, DSPS, Mandate Block Grant, CalWorks, etc.). The remaining $72.4 million is distributed among several state programs and initiatives including $38.1 million in ongoing support for Calbright College.

One-time funding of $815.12 million is mostly unchanged from the January proposal with $408.4 million utilized to pay off the June 2026 deferral. One-time deferred maintenance of $120.7 million and the Student Support Block Grant of $100.6 million, along with $88.7 million to cover a 2025-26 SCFF shortfall all remain in the May Revision. Items that were cut from the 2025-26 enacted budget but included in the January proposal were $36 million one-time for Systemwide Common Cloud Data Platform, $35 million for Credit for Prior Learning, and $16 million to backfill Apprentice funding shortfalls remain. The May Revision also added $9.7 one-time funding to support the Adult Learner Demonstration Project.

Proposition 98

The Governor's May Budget Proposal Revision projects that the minimum guarantee will increase by about $28 billion over the three-year window, an increase of over $6 billion over the January proposal. Consistent, however, with the Governor's Budget in January, the May Revision proposes to pay off the $1.9 billion settle-up created in 2024-25 but creates a new settle-up obligation of $3.96 billion for 2025-26, which the proposal does not fund by citing fiscal uncertainty.

The minimum guarantee for 2026-27 is now estimated at $127.1 billion, higher than what was expected in January. While the May Revision does pay off past year's settle-ups and deferrals, the inclusion of the new $3.96 billion settle-up contrasts with both the Senate and Assembly budget blueprints and will be a discussion point leading up to the enacted budget.

The enacted 2025-26 budget made 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 enacted budget pulled 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 impacted community college funding in the amount of $492 million, of which $230 million is ongoing. The May Revision does not address this inequity and continues to fund transitional kindergarten outside of the Proposition 98 "split."

Proposition 2, approved by voters in November 2014, created the Public School System Stabilization Account (PSSSA) and included outlining conditions that dictate deposits and withdrawals from the account. The May Revision reverses the January proposal of making a $407.1 million mandatory withdrawal for 2026-27 because of the state's higher revenues. The May proposal instead projects a balance of $10.3 billion in the PSSSA at the end of the current year, resulting from mandated deposits across the three-year budget window of $8.7 billion and a discretionary deposit of $1.6 billion, tied to lowering the 2025-26 settle-up obligation from $5.6 billion to $3.96 billion.

The provisions of the 2022 Budget Act related to changes in Hold Harmless took place in the current fiscal year. Under the provision, a district's 2024-25 funding will represent its new "floor," below which it cannot drop. 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. Per trailer bill language from the Administration, the funding protection does not include the discretionary COLA provided for paid family leave implementation. While the COLA is not applied to the Hold Harmless amount, the COLA does increase the rate paid for each Student Centered Funding Formula (SCFF) metric, which will accelerate 4CD's trajectory toward moving back into SCFF formula, highly likely in the 2027-28 fiscal year. With the discretionary COLA, if applied to the

SCFF metrics, it is possible that 4CD may meet stability requirements in 2026-27 and this will be confirmed for the Adoption Budget.

The May Revision adjustments to funding for California Community Colleges are higher by nearly $249 million, compared to the January proposal. The system would receive approximately $635 million in ongoing and base adjustments, higher than proposed in January, and $815.1 million for one-time programs and initiatives, the same as 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.

Category	Governor's May Revision System Impact	4CD Impact	Change for Community Colleges from January Proposal
SCFF COLA **(ongoing)**	$291.9 million to fund a COLA of 2.87%, with a discretionary COLA of 1.4% to support paid maternity leave	4CD will not receive COLA due to Hold Harmless funding but may receive a marginal increase through SCFF stability calculations	Increase of $51.3 million + $146.4 million for discretionary COLA
SCFF Growth **(ongoing)**	$89.2 million for enrollment growth (1.0% in 2025-26 and 0.5% in 2026-27)	4CD does not qualify for growth under Hold Harmless	Increase of $2 million
California Healthy School Pathway, Student housing lease revenue bond payments, Calbright College **(ongoing)**	$63.5 million	4CD does not participate in these programs	No change from January proposal
COLA for EOPS, DSPS, Adult Education, Apprenticeship, CalWORKs, Child Care Tax Bailout, CARE, mandate block **(ongoing)**	$35.1 million to fund a COLA of 2.87%	Approximately $250,000 in additional revenue	Increase of $5.5 million
Repayment of 2025-26 June deferral **(one-time)**	$408.4 million	Does not change revenue and only impacts cash flow.	No change from January proposal
Deferred Maintenance Block Grant **(one-time)**	$120.7 million	Approximately $2.4 million to 4CD	No change from January proposal
Student Support Block Grant **(one-time)**	$100.67 million	Approximately $2.1 million to 4CD	Increase of $607,000
Credit for Prior Learning **(ongoing & one-time)**	$2 million ongoing $35 million one-time	TBD once additional information is received	No change from January proposal

Category	Governor's May Revision System Impact	4CD Impact	Change for Community Colleges from January Proposal
Common cloud data platform demonstration project **(ongoing and one-time)**	$5.0 million ongoing $36 million one-time	N/A – funds directed to State Chancellor's officer	No change from January proposal
Backfill Apprenticeship Funding Shortfall **(one-time)**	$16.0 million	N/A	Increase of $2.6 million
Adult Learner Demonstration Project **(one-time)**	$9.7 million	N/A	New proposal
SCFF other base adjustments	$19.4 million	TBD impact of reductions related to change in Proposition 98 split and other adjustments	Increase of $30.6 million

Table 1

1.2 FY 2026-27 Tentative Budget Planning

The FY 2026-27 Tentative Budget is based upon Hold Harmless funding and was built upon the 2.41% COLA included in the Governor's January budget proposal. While the Governor's May proposal includes a 2.87% COLA plus additional 1.4% discretionary COLA increase, districts under Hold Harmless will no longer receive COLA resulting in year-over-year flat funding for 4CD. The discretionary COLA may allow for 4CD to enter stability funding for the 2026-27 fiscal year based upon the final SCFF calculation for the 2025-26 fiscal year. This potential change is not reflected in the Tentative Budget, which incorporates the January COLA, and will be reviewed as part of the Adoption Budget in September.

The 2.87% 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 $250,000 in additional revenue for those restricted programs. It should be noted that the Student Equity and Achievement Program (SEAP) is not projected to receive a COLA again this year. Disproportionate COLAs create structural imbalances in the budget because restricted and unrestricted funds are used to pay ongoing salaries and benefits for employees. This imbalance can result in additional pressure on the general fund to contribute to shortfalls in these other funds as the imbalance grows.

In previous years, the State Chancellor's Office forecast expected shortfall in various components of apportionment revenue. This shortfall is defined as a deficit factor. 4CD has traditionally built in a deficit factor, and designated reserves to address this into the Tentative Budget. While the Governor's May Revision proposes to fully fund the SCFF, it also proposes a "settle-up" obligation related to not fully funding the Proposition 98 guarantee due to fiscal instability. 4CD's Tentative Budget does not reflect a deficit factor but 4CD will continue to monitor this moving forward to the Adoption Budget.

The 2026-27 Tentative Budget incorporates several changes in expenditures, including a 0.76% increase in health benefits, 1.2% in step and column salary increases, and other expenditure increases in technology, insurance, election costs, and other required services. With the implementation of a new Electricity Service Provider agreement in 2025-26, the Tentative Budget did not include an increase in utility costs. The previous reduction in legal costs of 25% in ongoing expenditures is sustained in the budget and remains flat as well.

2. FISCAL YEAR 2025-26 UPDATE

In September 2025, the Governing Board adopted the FY 2025-26 budget. 4CD budgeted for year-over-year increases in step and column wage costs, healthcare benefits, pension costs, and operating expenses. All approved positions, including those that are vacant, are included within the expenditures of both the Tentative and Adoption budgets. Due to 4CD being on hold harmless, SCFF revenue was flat from 2024-25 to 2025-26 and local revenue (which includes interest income and nonresident tuition, among other categories) was projected to be lower than the previous year when the 2025-26 adopted budget included structural deficits at all locations.

Upon receipt of the Emergency Conditions Allocation (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. In 2024-25, one-time higher than anticipated interest revenue and flat nonresident tuition revenue created a one-time increase in ending fund balance. This one-time increase was utilized in 2025-26 to provide a 2% off-schedule salary bonus to district employees.

2.1 FY 2025-26 Changes in Revenues

State Revenue

The Revenue projections in the 2025-26 Adopted budget for Apportionment remained at the hold harmless amount of $229,713,078. This is the apportionment revenue included in the 2026-27 Tentative Budget as well based upon the Governor's January budget proposal. Other State Revenues were reduced in the budget year due to reductions in Apprentice (RSI), the state reimbursement for Part-Time Office Hours and Lottery Revenue. These reductions in ongoing revenue, outside of the SCFF apportionment being flat, create additional strain on the overall budget.

Local Revenue

Local Revenue consists of multiple components, with the largest items being nonresident tuition, student fees and charges, and interest and investment income. As a result of federal policy changes, 4CD has seen a reduction in nonresident tuition revenue which is lower in 2025-26 than it was in 2024-25 and is projected to decline again in 2026-27. Interest and investment income have been a volatile revenue line item for the past few years; therefore, 4CD continues to budget this line item conservatively. While the year-to-date interest and investment income is above the amount budgeted, it is still projected to be lower than previous years. Unlike last year, however, due to reductions in revenue from other sections of the local revenue, the interest and investment income return is being utilized to address these shortfalls.

2.2 FY 2025-26 Changes in Expenditures

The adoption budget included structural deficits at each of the colleges along with the District Office, which are funded based on a set percentage of revenue within the allocation model. All positions, including those that were vacant, are included in the expenditure budget. Due to these structural deficits, 4CD was proactive during the 2025-26 fiscal year to constrain costs and, when possible, hold off on filling all vacancies. These actions resulted in one-time expenditure savings which temporarily reduced structural deficits.

The 2025-26 Year to Date (YTD) Actuals in the Tentative Budget include 10 months of actual expenditures and do not include all revenue transfers and final expenditures. For this reason, the final balances are not complete. It is projected, however, that due to the actions listed above related to expenditure constraints implemented by the colleges and District Office, the current year structural deficits will be covered with available fund balances. The ongoing structural deficits, once all positions and expenditures are restored to the budget in the Tentative Budget, remain and will require additional reductions and budget monitoring during the upcoming 2026-27 fiscal year.

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 funds, and reduced allocation for the deferred maintenance program. In particular, the parking fund now requires a $2 million ongoing transfer from Fund 11 to remain solvent. Fund 51, Bookstore, is another area that has been deficit spending for multiple years. In the current 2025-26 fiscal year, the fund is projected to reduce fund balance once again to a point where the fund will exhaust all remaining fund balances and require contributions from the general fund in 2026-27 which, without other actions, will increase the structural deficit in fund 11.

2.3 FY 2025-26 Adoption Budget and Projected Reserves

4CD projects to end the year with slightly higher reserves than was anticipated in the Adoption Budget, primarily due to one-time savings from vacancies and year-long budget monitoring activities. 4CD will maintain the required BP 5033 reserve levels, which will be reported as part of the Adoption Budget in September. The Tentative Budget, however, does not reflect all changes in the current year in the beginning balance for the upcoming fiscal year. When reviewing revenue and expenditures in the Year to Date (YTD), the totals reflect 10 months of actuals in the Tentative Budget. Due to timing of state apportionments, not all revenues or the related expenditures have been finalized in the books which include required "true up" activities in closing the books during the summer.

The final ending fund balance will be adjusted at the Adoption Budget in September 2026 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 2025-26. The projected ending fund 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 2025-26 becomes the opening balance in FY 2026-27.

It should be noted that the one-time budget actions in the current 2025-26 have significantly reduced the anticipated structural deficit in the current year which would have dramatically reduced fund balance.

Unrestricted General Fund, Operating (2026-27 Tentative Budget)	
Beginning Fund Balance at July 1, 2025	$ 55,991,307
Projected Operating Surplus	(250,784)
Projected Ending Balance at June 30, 2026	**$ 55,740,523**

Table 2

It is anticipated that the projected ending fund balance at June 30, 2026, will be higher than reported above in the Tentative Budget once the books are closed and this will be included in the Adoption Budget.

3. FISCAL YEAR 2026-27 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 2026-27 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 2026-27. The actual totals include FTES for summer borrowing in 2023-24, which requires that FTES reported in 2024-25 do not include any summer FTES.

The projection for FY 2026-27 includes a 2.5% increase in FTES from the current year. 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. It is anticipated, based upon the May Revision, that 4CD may enter Stability funding as early as the 2026-27 fiscal year with a formal move back into SCFF funding as part of the 2027-28 fiscal year. Due to the state utilization of a three-year average of resident FTES, which includes the current year, the final calculation for SCFF funding is delayed until the end of the fiscal year and prior years totals are initially used in the calculations related to revenue. This provision is challenging in the fact that growing districts must wait to receive the revenue based upon that growth while paying for necessary expenditures to sustain programs that lead to that growth.

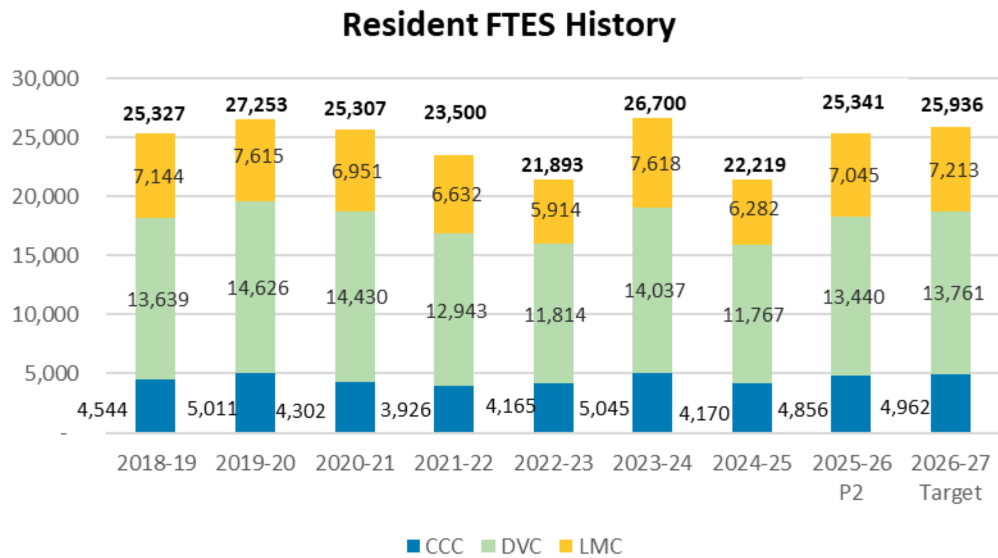


Chart 1

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. The overall revenue from nonresident FTES has decreased in 2025-26 and is projected to decrease in 2026-27, which can impact actual revenue allocations.

	CCC	DVC	LMC	Total
FY 2026-27 NR target	100	1,200	100	1,400
Percentage	7.14%	85.72%	7.14%	100.00%

Table 3

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

FY 2025-26 P2 FTES

	Resident	Nonresident	Total	% of Total
CCC	4,856	305	5,161	19%
DVC	13,440	936	14,376	54%
LMC	7,045	108	7,153	27%
Total	**25,341**	**1,349**	**26,690**	**100%**

Table 4

3.2 FY 2026-27 Tentative Budget Assumptions

<u>Revenue Assumptions</u>

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. While 4CD is growing in FTES, due to Hold Harmless funding, 4CD does not include any growth revenue in the Tentative Budget. The total Apportionment Revenue (SCFF) from the State remains the same as in 2024-25 and 2025-26, at $299,941,714. Upon adoption of the state budget and receipt of the advanced apportionment notification from the State Chancellor's office, 4CD will make appropriate adjustments to revenue related to potentially entering stability as a result of the discretionary COLA. These adjustments may be reflected in the Adoption Budget.

The Tentative Budget includes an increase in State Lottery of approximately $600,000 due to growing FTES as reported at P2. Apprentice revenue is reduced by $800,000 in the Tentative Budget, due to the ending of a trade union training agreement at DVC. Part-Time Health Revenue is a reimbursement program for expenses incurred to provide Health and Welfare benefits to part-time faculty that meet specific criteria. The increase in revenue in the Tentative Budget is offset by an equal increase in expenditures. In addition, Part-time Faculty Office Hour reimbursement is flat due to the State budget not fully funding the program to continue to provide a 90% reimbursement level.

Local Revenue is projected to drop in the Tentative Budget by approximately $900,000 from the Adopted Budget. This is primarily a result of lower nonresident tuition revenue and related student fees. It should be noted that 4CD budgets conservatively for interest and investment income at $1,500,000 in the Tentative Budget, as has been done each year.

<u>Expenditure Assumptions</u>

The Tentative Budget for 2026-27 will again include structural deficits for the colleges and District Office. Significant work was accomplished to reduce expenditures during the 2025-26 fiscal year along with making reductions for the upcoming 2026-27 fiscal year. Each year, however, when budget development expenditure projections are completed, increased costs are reflected in what will incur for the next year.

When revenue is flat, or declining, and expenditures are increasing, the impact is an increase in the structural deficit which can erode any fund balances and reserves. The actions taken during the 2025-26 fiscal year mitigated the impact of revenue loss and increased expenditures for the coming year, but these actions did not remove the ongoing structural deficits.

The Tentative Budget total expenditures and transfers are projected to decrease by approximately $3 million in FY 2026-27, compared to the 2025-26 Adopted Budget. In preparation for Hold Harmless funding, each college began to make reductions to discretionary budgets as part of the FY 2026-27 Tentative Budget. With almost 90% of all expenditures connected to personnel, further reductions will require adjustments to staffing, operational programs, or be offset by new, ongoing revenues.

The Tentative Budget does include an increase in the cost of health and welfare (0.76%) as well as relevant step and column and longevity salary costs (1.2%) for employees. It does not include any additional increases to salary that would increase the structural deficit.

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 decrease by approximately $2.98 million, due to actions taken in 2025-26 as part of budget development. Total Salary cost in the 2026-27 Tentative Budget remains $7.4 million greater than it was in 2024-25 actuals.

- Operational expenses are projected to increase by approximately $1.0 million due to the increases in cost of goods and services along with insurance, and technology.
- Intrafund transfers have included one-time transfers of ECA and stability revenues. Ongoing transfers to support parking and shortfalls in other funds (such as categorical funds that do not receive COLA and Bookstore) will continue to require transfers. The Tentative Budget also continues to include a $1 million transfer to the OPEB Irrevocable Trust which is outlined in the reserves section of this narrative.

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 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 2026-27. However, when reviewing only the operational budget, Fund 11, operating structural deficits of over $4 million are evident that will continue to erode fund balance and reserves and will result in the need for additional budgetary reductions 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 2027-28 should 4CD remain on Hold Harmless and not move into SCFF funding as projected.

<u>Structural Deficit</u>
The Tentative Budget includes a $4 million structural deficit with all expenditures included based upon harmless and revenue assumptions. These deficits will significantly erode general fund reserves to levels that could drop below BP 5033 requirements by fiscal year 2027-28 without additional expenditure reductions and/or additional revenue. The colleges ($3.3 million combined) and central office operating budgets ($0.76 million) each utilize existing reserves and fund transfers to address FY 2026-27 structural deficits within the Tentative Budget.

Chart 2 reflects a seven-year history of actual ending fund balances, except for the current year, which uses the Adoption Budget totals, including the balance as a percentage of operating expenditures. Tentative Budget 2026-27 numbers are also provided.

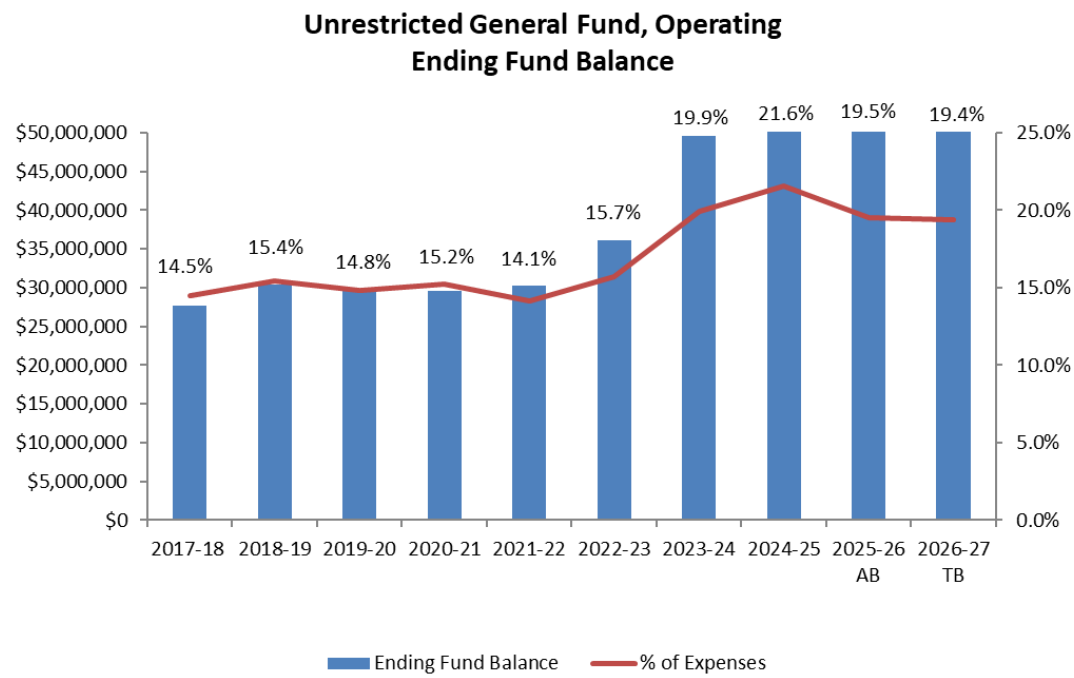
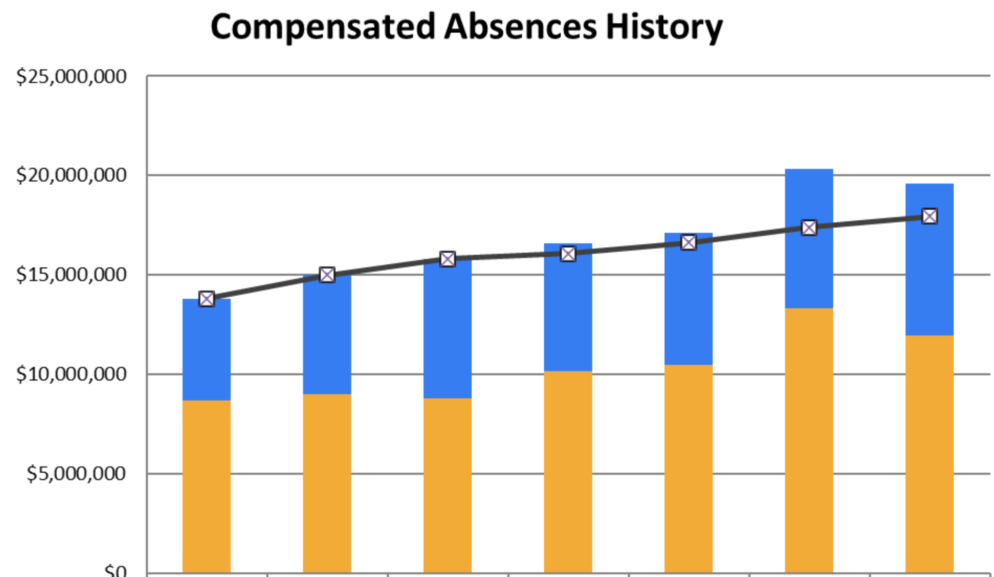


Chart 2

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 $19.6 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, 2025, is approximately $17.9 million. These funds are maintained in Fund 29, and the total balance is 92% of the total liability.

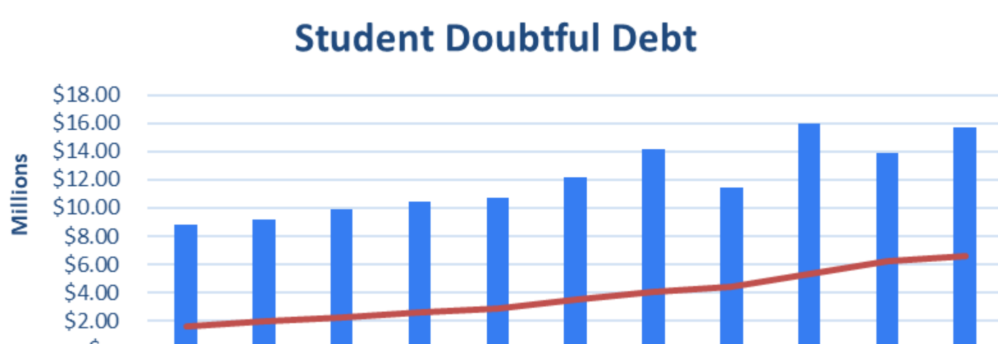


	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Vacation Liability	$5,124,082	$5,966,551	$7,012,079	$6,462,151	$6,657,254	$7,037,879	$7,646,026
Load Bank Liability	$8,678,786	$9,013,774	$8,807,218	$10,138,345	$10,453,897	$13,296,303	$11,947,281
Funded	$13,802,868	$14,980,325	$15,819,296	$16,072,577	$16,632,204	$17,389,519	$17,947,505

Chart 3

<u>Student Debt</u>

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.



	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Student Debt	$8,84	$9,15	$9,92	$10,4	$10,6	$12,1	$14,1	$11,4	$16,0	$13,8	$15,7
Total Reserve	$1,62	$1,92	$2,22	$2,59	$2,88	$3,53	$4,06	$4,37	$5,33	$6,22	$6,62

Student Debt   Total Reserve

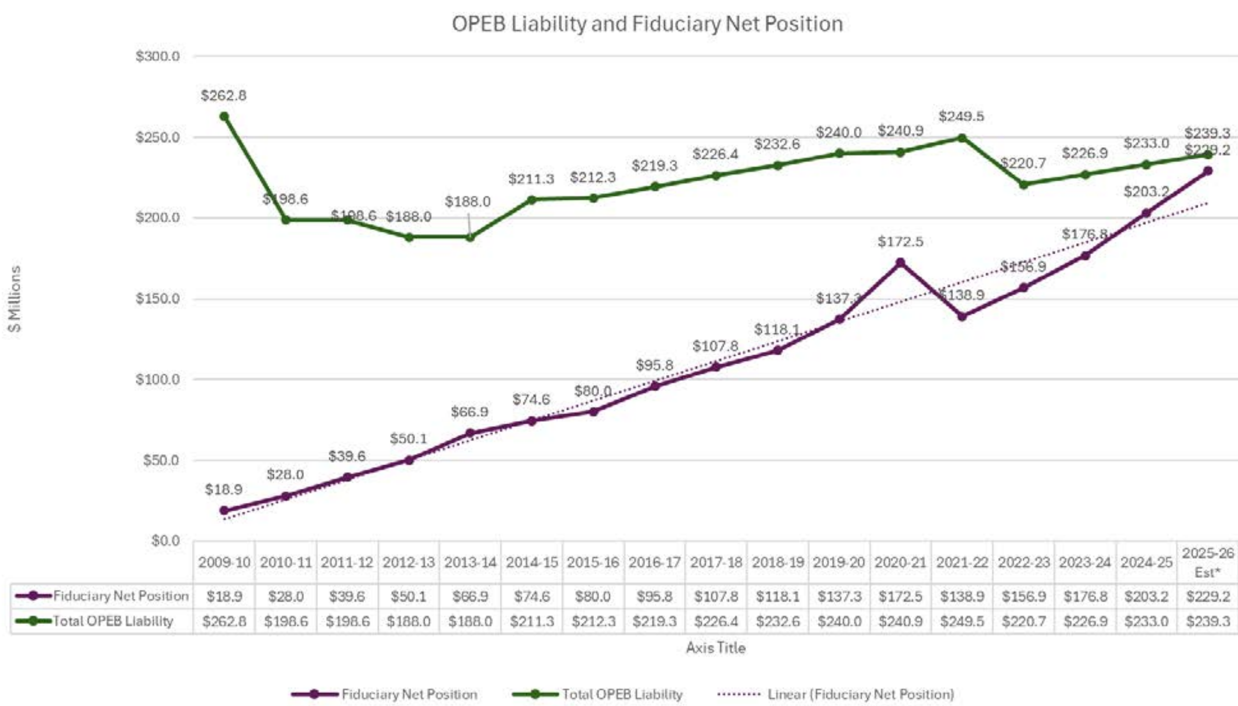
Chart 4

<u>Other Post Employee Benefit (OPEB) – Retiree Health Benefits</u>
Retiree health benefit liabilities are another long-term liability that places a long-term financial obligation on 4CD. In 2009, the Governing Board established an Irrevocable Trust to invest towards its unfunded liability related to retiree health benefits. With a market value of $229.2 million as of May 12, 2026, 4CD is approximately 95% funded for the approximately $239 million liability anticipated to be measured on June 30, 2026, when an updated actuarial study will be requested. The fund has been subject to volatility due to market conditions which could impact on the net position.

Since inception, 4CD has contributed one-time revenues to the Trust along with making an annual $1 million contribution to the Trust from the General Fund. Currently, the $1 million contribution is included as an expenditure in the 2026-27 Tentative Budget. Every other year a full actuarial study is completed to update the Actuarial Liability. The total liability increases based upon calculations made during the actuarial study, including those listed below.

- Actuarial assumptions - Estimates (medical inflation, discount rate, retirement age, mortality) used to project future OPEB costs.
- Service costs - Present value of future OPEB benefits earned by active employees during the past year.

As the irrevocable trust has reached 95% funded, based upon current market value, 4CD is reviewing a multi-year projection of future actuarial values (based upon service costs and actuarial assumptions) along with projected investment returns to determine ability to utilize the trust to pay for a portion of retiree benefits at some point in the future while maintaining appropriate funding levels.



	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26 Est*
Fiduciary Net Position	$18.9	$28.0	$39.6	$50.1	$66.9	$74.6	$80.0	$95.8	$107.8	$118.1	$137.3	$172.5	$138.9	$156.9	$176.8	$203.2	$229.2
Total OPEB Liability	$262.8	$198.6	$198.6	$188.0	$188.0	$211.3	$212.3	$219.3	$226.4	$232.6	$240.0	$240.9	$249.5	$220.7	$226.9	$233.0	$239.3

Chart 5

3.5 50% Law Update

The Tentative Budget includes an estimated calculation of the 50% law requirement. The current estimated calculation is 51.19%.

3.6 Areas of Concern

- Adjustments to Community College split of Proposition 98 that continue due to the Governor's shift of Transitional Kindergarten expansion outside of Proposition 98 proposal
- The proposal to withhold funding from Proposition 98 and create "true up" obligations due to State revenue uncertainty
- State categorical programs receiving a lower COLA, or no COLA whatsoever, compared to SCFF COLA
- Lack of dedicated funding for facilities maintenance and infrastructure needs beyond the one-time proposal for deferred maintenance
- Lack of full funding for Part-Time Office Hour Reimbursement
- Federal policy and economic uncertainty due to tariffs, the conflict in Iran, and the resulting impact to international student enrollment
- Hold Harmless funding no longer receiving a COLA adjustment along with the continued use of a three-year average versus the highest year for growing districts
- Lack of full funding for growth within the SCFF formula
- Ongoing structural deficits as reported in the Tentative Budget
- Increases in health care costs and related impact on 4CD budget
- Rising utility and energy costs
- Recurring stock market volatility and the impact to Net OPEB liability

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.

	Fund	Beginning Balance July, 01, 2026	Total Revenues	Total Expenses	Ending Balance June, 30, 2027
F11	Unrestricted GF	$ 87,722,748	$ 270,370,723	$ 284,689,899	$ 73,403,572
F12	Restricted GF	5,929,009	56,155,950	57,349,805	4,735,154
F21	2002 Bond Redemption	13,294,768	11,726,120	9,547,470	15,473,418
F22	2006 Bond Redemption	9,277,081	11,906,946	14,736,140	6,447,887
F23	2014 Bond Redemption	18,253,942	22,570,026	24,113,961	16,710,007
F29	Long-term Debt	17,934,438	283,076	80,000	18,137,514
F41	Capital Project	62,049,861	4,072,362	24,846,131	41,276,092
F44	Bond 2014	59,474,648	2,750,000	33,632,527	28,592,121
F51	Bookstore	1,888,802	3,472,785	4,859,993	501,594
F52	Cafeteria	1,087,113	1,310,000	1,852,851	544,262
F61	Self Insurance	914,542	3,035,328	2,272,908	1,676,962
F69	Retiree Benefits	14,647,510	1,292,931	1,000,004	14,940,437
F71	Student Organization	1,072,789	330,920	319,237	1,084,472
F72	Student Representation Fee	175,824	129,077	150,237	154,664
F73	Student Center	1,497,677	224,686	201,586	1,520,777
F74	Financial Aid	-	71,554,419	71,554,419	-
F75	Scholarship Trust	517,583	10,065	22,070	505,578
F77	OPEB Irrevocable Trust	227,397,760	12,379,376	620,480	239,156,656
	Total	$ 523,136,095	$ 473,574,790	$ 531,849,718	$ 464,861,167

$996.7

Table 5

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) were funded at their SCFF generated revenue or their "floor" (2024-25 funding amount), whichever is higher. While the Tentative Budget includes this hold harmless funding, 4CD is optimistic that the increase in discretionary COLA could potentially move 4CD into stability for the Adoption Budget. This further highlights the importance of the work 4CD leads around enrollment recovery and student success programs which are on track to restore 4CD to SCFF funding in the 2027-28 fiscal year. Ongoing structural deficits and being funded by Hold Harmless (or stability), however, will require 4CD to continue to make reductions in expenditures in preparation for the FY 2027-28 budget cycle.

4CD is poised to manage 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 2026-27

The Tentative Budget for Fiscal Year 2026-27 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

2026-2027 TENTATIVE BUDGET

SUMMARY OVERVIEW

For ONGOING GENERAL UNRESTRICTED FUNDS

Summary Overview: 2026-2027 TENTATIVE BUDGET - Unrestricted General Fund, Ongoing

	CCC	DVC	LMC	Subtotal	DO/DW Services	Districtwide Operations	TOTAL
BUDGET RESOURCES							
BEGINNING FUND BALANCE, July, 01, 2026							
Total Beginning Fund Balance	-	5,526,118	2,462,648	7,988,766	1,512,068	46,239,689	55,740,523
REVENUES							
Apportionment Revenue							
State Funding	-	-	-	-	-	56,912,829	56,912,829
Property Taxes	-	-	-	-	-	152,205,538	152,205,538
Local Funding	-	-	-	-	-	7,744,924	7,744,924
Student Enrollment Fees, 98%	-	-	-	-	-	13,078,423	13,078,423
Subtotal	-	-	-	-	-	229,941,714	229,941,714
Federal Revenues	-	-	4,845	4,845	-	-	4,845
State Revenues (*exclusive of Apportionment revenue)*	796,002	2,342,002	1,137,022	4,275,026	-	11,597,831	15,872,857
Local Revenues, SB 361 Revenue Allocation	294,429	1,465,353	124,759	1,884,541	-	9,969,071	11,853,612
Local Revenues beyond SB 361 Revenue Allocation	866,769	408,953	742,000	2,017,722	1,530,000	-	3,547,722
Other Financing Sources	-	-	-	-	2,000	-	2,000
Interfund Transfers in	-	-	80,000	80,000	-	-	80,000
Intrafund and Subfund Transfers In	968,748	621,965	389,796	1,980,509	135,287	36,732,450	38,848,246
District and Inter-campus Subsidy	-	-	-	-	-	-	-
Total Current Revenue	2,925,948	4,838,273	2,478,422	10,242,643	1,667,287	288,241,066	300,150,996
Operating Allocation	36,851,025	101,305,249	53,247,916	191,404,190	22,807,073	-	214,211,263
TOTAL RESOURCES	39,776,973	111,669,640	58,188,986	209,635,599	25,986,428	334,480,755	570,102,782

Summary Overview: 2026-2027 TENTATIVE BUDGET - Unrestricted General Fund, Ongoing

	CCC	DVC	LMC	Subtotal	DO/DW Services	Districtwide Operations	TOTAL
BUDGET USES							
Expenditures:							
Salaries							
Full-time Faculty, Instructional & Non-Instructional	10,430,163	27,324,959	13,373,277	51,128,399	-	-	51,128,399
Part-time Faculty, Instructional & Non-Instructional	8,574,859	23,163,331	9,595,488	41,333,678	-	273,428	41,607,106
Academic Managers	2,030,778	4,007,076	3,036,883	9,074,737	1,453,428	177,264	10,705,429
Classified Managers	1,544,577	1,798,537	1,652,256	4,995,370	3,985,905	-	8,981,275
Full-time Classified	5,154,306	14,090,271	7,977,560	27,222,137	7,684,727	218,136	35,125,000
Hourly classified, students, other	730,766	1,423,183	1,033,067	3,187,016	832,304	27,583	4,046,903
Total Salaries	28,465,449	71,807,357	36,668,531	136,941,337	13,956,364	696,411	151,594,112
Employee Benefits	11,505,492	29,422,496	15,870,839	56,798,827	7,623,398	14,721,830	79,144,055
Total Salaries and Benefits	39,970,941	101,229,853	52,539,370	193,740,164	21,579,762	15,418,241	230,738,167
Supplies	365,366	1,173,153	968,473	2,506,992	290,697	1,500	2,799,189
Operating expenses	1,827,286	3,984,152	2,234,339	8,045,777	3,252,921	15,409,727	26,708,425
Equipment and Capital Outlay	222,252	102,620	53,358	378,230	115,200	1,003,549	1,496,979
Other Outgo	73,000	147,000	97,000	317,000	-	4,008,154	4,325,154
Intrafund and Subfund Transfers Out	16,700	-	-	16,700	-	252,364,697	252,381,397
TOTAL USES	42,475,545	106,636,778	55,892,540	205,004,863	25,238,580	288,205,868	518,449,311
Net Revenues over/(under) Expenditures	(2,698,572)	(493,256)	(166,202)	(3,358,030)	(764,220)	35,198	(4,087,052)
ENDING FUND BALANCE, June, 30, 2027	(2,698,572)	5,032,862	2,296,446	4,630,736	747,848	46,274,887	51,653,471
Components of Ending Fund Balance (Reserves)							
Minimum Reserve - 1% per site, 5% Districtwide	415,463	3,740,762	575,383	4,731,608	252,386	-	4,983,994
BP 5033 Required Reserve	-	-	-	-	-	44,437,705	44,437,705
Designated Reserves - Deficit Reserves, 5% Board Reserve	77,130	582,037	750,450	1,409,617	48,964	1,000,000	2,458,581
Undesignated Reserves	(3,191,165)	710,063	970,613	(1,510,489)	446,498	837,182	(226,809)
	(2,698,572)	5,032,862	2,296,446	4,630,736	747,848	46,274,887	51,653,471

CONTRA COSTA COMMUNITY COLLEGE DISTRICT

2026-2027 TENTATIVE BUDGET

SECTION - I

For ONGOING GENERAL UNRESTRICTED FUNDS

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adopted Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
	Sources:						
8610	General Apportionment Revenue	45,121,352	20,354,214	21,919,784	21,919,784	18,079,625	22,918,880
8630	Education Protection Account	23,896,975	43,908,664	33,236,877	33,236,877	24,771,368	33,993,949
8671	Homeowners Revenue	587,337	583,216	691,917	691,917	444,853	691,917
8672	In Lieu of Taxes (wildlife)	4,382	4,509	4,278	4,278	4,273	4,278
8811	Tax Allocation, Secured Roll Revenue	113,534,014	118,571,935	125,850,169	125,850,169	120,681,202	125,967,955
8812	Tax Allocation, Supplemental Roll Revenue	2,990,931	2,375,563	3,839,867	3,839,867	(180,708)	3,667,333
8813	Tax Allocation, Unsecured Roll Revenue	4,186,395	4,218,028	3,554,997	3,554,997	3,982,106	3,395,263
8817	ERAF	17,814,278	18,001,423	19,348,150	19,348,150	14,080,948	18,478,792
8919	Redevelopment Agency Revenue/Residual	9,094,282	8,979,983	8,109,293	8,109,293	4,595,792	7,744,924
8874	98% of Enrollment Fees	13,386,382	12,944,179	13,386,382	13,386,382	12,919,449	13,078,423
	Apportionment Revenues	$ 230,616,328	$ 229,941,714	$ 229,941,714	$ 229,941,714	$ 199,378,908	$ 229,941,714
8160	Veterans Education	2,208	2,624	4,845	4,845	2,896	4,845
	Total Federal Revenues	$ 2,208	$ 2,624	$ 4,845	$ 4,845	$ 2,896	$ 4,845
8613	Apprenticeship Revenue	934,954	879,201	899,880	899,880	874,485	73,832
8614	Part Time Instructor Pay Increase	647,140	626,915	529,705	529,705	444,952	529,705
8617	Part Time Office Hours	1,632,394	3,452,972	1,083,515	1,083,515	780,345	1,083,515
8618	Part Time Health Revenue	529,105	3,193,574	3,193,574	3,193,574	30,132	3,927,760
8620	General Categorical Programs	227,540	219,135	273,434	273,434	204,847	273,434
8680	Lottery Revenue	6,528,359	5,083,577	4,432,130	4,432,130	2,166,404	5,071,174
8690	State Tax Subventions	4,989,981	4,984,482	4,869,114	4,869,114	4,322,850	4,913,437
	Total Other State Revenues	$ 15,489,473	$ 18,439,856	$ 15,281,352	$ 15,281,352	$ 8,824,015	$ 15,872,857

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adopted Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
8820	Contributions and Gifts	26,700	1,013	-	91,000	56,906	-
8830	Contract Services	-	10,800	-	-	4,152	-
8840	Sales and Commissions	8,387	7,962	-	85	400	-
8851	Rentals and Leases	168,395	236,226	200,822	202,839	180,151	230,822
8860	Interest and Investment Income	7,788,651	6,774,582	1,500,000	1,500,000	4,720,802	1,500,000
8874	2% of Enrollment Fees	273,191	28,455	264,171	264,171	263,662	271,652
8870	Other Student Fees and Charges	1,288,531	1,340,155	1,325,719	1,365,479	1,335,587	1,325,719
8880	Nonresident Tuition	11,694,871	11,545,178	10,821,782	10,821,782	10,578,741	9,969,071
8880	Other Student Fees	200,700	323,091	334,170	358,331	293,856	287,170
8890	Other Local Revenues	1,522,230	1,568,890	1,722,502	1,920,190	1,294,010	1,816,900
	Total Other Local Revenues	$ 22,971,656	$ 21,836,352	$ 16,169,166	$ 16,523,877	$ 18,728,267	$ 15,401,334
	Total Revenues	$ 269,079,665	$ 270,220,546	$ 261,397,077	$ 261,751,788	$ 226,934,086	$ 261,220,750
8900	Other Financing Sources, Miscellaneous	296	6,666	-	5	5	-
8910	Proceeds of General Fixed Assets	13,889	23,943	2,000	2,000	64,383	2,000
8980	Interfund Transfers In	13,289	203,714	80,000	446,417	366,417	80,000
8990	Intrafund and Subfund Transfers In	31,077,763	36,134,494	39,594,977	42,505,713	40,250,443	38,848,246
8994	Operating Allocation	209,508,497	214,655,662	214,211,263	214,211,263	196,360,325	214,211,263
	Total Other Financing Sources	$ 240,613,734	$ 251,024,479	$ 253,888,240	$ 257,165,398	$ 237,041,573	$ 253,141,509
	Total Revenues and Other Financing Sources	$ 509,693,399	$ 521,245,025	$ 515,285,317	$ 518,917,186	$ 463,975,659	$ 514,362,259

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adopted Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
	Uses:						
1100	Monthly Instructional Salary	40,996,189	39,768,974	41,424,492	42,195,959	33,018,579	41,112,855
1200	Noninstructional Salaries Full Time	18,450,794	19,820,939	20,832,159	21,217,284	17,530,953	20,720,973
1300	Instructional Salaries Part Time	36,714,847	40,782,850	40,045,620	40,339,872	34,911,925	39,726,594
1400	Noninstructional Salaries Part Time	2,800,986	2,152,386	1,965,436	2,001,704	1,487,406	1,880,512
	Total Academic Salaries	$ 98,962,816	$ 102,525,149	$ 104,267,707	$ 105,754,819	$ 86,948,863	$ 103,440,934
2100	Noninstructional Salaries Full Time	35,570,955	37,863,198	40,603,135	41,326,022	32,233,489	39,968,502
2200	Instructional Aides Full Time	3,662,059	3,774,609	4,172,329	4,258,634	3,458,289	4,137,773
2300	Variable Non-Instructional	4,091,387	3,563,061	3,072,642	3,073,944	2,723,201	2,909,086
2400	Variable Classroom Aide	814,515	1,135,426	1,011,696	1,141,543	1,222,661	1,132,050
2600	Variable Aide Other	139,405	94,090	70,971	70,971	88,059	5,767
	Total Classified Salaries	$ 44,278,321	$ 46,430,384	$ 48,930,773	$ 49,871,114	$ 39,725,699	$ 48,153,178
3000	Benefits	66,940,909	74,346,453	77,915,610	78,092,716	62,981,904	79,144,055
	Total Salaries and Benefits	$ 210,182,046	$ 223,301,986	$ 231,114,090	$ 233,718,649	$ 189,656,466	$ 230,738,167
4000	Supplies and Materials	$ 1,576,020	$ 2,574,149	$ 3,166,975	$ 3,289,101	$ 2,089,838	$ 2,799,189

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adopted Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
5100	Consultants	1,432,578	1,322,865	1,411,829	1,416,113	1,059,975	1,367,308
5200	Travel	939,354	848,381	1,150,707	1,169,957	720,107	1,120,164
5300	Dues and Memberships	507,407	476,699	477,577	475,302	474,512	512,971
5400	Insurance	1,419,926	1,496,610	1,273,251	1,273,251	535,561	1,273,251
5500	Utilities and Housekeeping	7,771,840	9,061,804	9,946,368	9,355,292	6,485,673	9,986,958
5600	Contract Services	6,505,344	6,797,235	6,600,682	6,529,145	5,942,300	6,715,711
5690	Other Operating Expenses	1,396,668	1,614,451	1,378,818	1,398,525	1,014,218	1,722,395
5700	Legal/Elections/Audit Expenses	647,923	1,181,801	1,648,480	1,648,480	491,811	2,060,654
5800	Other Services and Expenses	1,541,668	1,739,829	1,752,387	1,750,029	1,429,431	1,896,787
5900	Interprogram Charges (credits)	(8,440)	(1,774)	53,476	52,476	(1,164)	52,226
	Total Other Operating Expenses	$ 22,154,268	$ 24,537,901	$ 25,693,575	$ 25,068,570	$ 18,152,424	$ 26,708,425
6100	Sites and Site Improvements	-	-	1,500	1,500	-	1,500
6200	Buildings	22,891	39,992	21,000	21,000	13,468	21,000
6300	Library Books	1,979	1,263	15,748	17,318	60,716	1,600
6400	Equipment	254,271	918,089	1,559,959	1,564,133	509,072	1,472,879
	Total Capital Outlay	$ 279,141	$ 959,344	$ 1,598,207	$ 1,603,951	$ 583,256	$ 1,496,979
7300	Interfund Transfers Out	14,913,956	7,953,060	5,921,791	6,521,791	6,204,791	4,325,154
7600	Other Student Payments	-	-	2,097	63,097	68,400	-
7800	Intrafund and Subfund Transfers Out	37,577,764	40,899,495	37,412,219	37,412,219	37,339,708	38,170,134
7894	Operating Allocation from	209,508,497	214,655,662	214,211,263	214,211,263	196,360,324	214,211,263
	Total Transfers and Other Outgo	$ 262,000,217	$ 263,508,217	$ 257,547,370	$ 258,208,370	$ 239,973,223	$ 256,706,551
	Total Expenses	$ 496,191,692	$ 514,881,597	$ 519,120,217	$ 521,888,641	$ 450,455,207	$ 518,449,311

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adopted Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
	Net Revenues Over (Under) Expenses	**$ 13,501,707**	**$ 6,363,428**	**$ (3,834,900)**	**$ (2,971,455)**	**$ 13,520,452**	**$ (4,087,052)**
	Beginning Fund Balance	36,126,172	49,627,879	56,100,315	55,991,307	55,991,307	55,740,523
	Ending Fund Balance	**$ 49,627,879**	**$ 55,991,307**	**$ 52,265,415**	**$ 53,019,852**	**$ 69,511,759**	**$ 51,653,471**
	Board and College / DO Restricted Reserves						
7914	BP 5033 Required Reserve	-	-	44,591,706	44,591,706	-	44,437,705
7903	Deficit Funding Reserve	-	-	413,665	413,665	-	459,883
7904	College/DO Local Reserves (1% minimum)	-	-	5,205,112	5,205,112	-	4,983,994
7907	Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900	Designated Reserves	-	-	2,092,948	2,000,655	-	1,909,757
				52,392,372	*52,300,079*		*51,880,280*
	Unrestricted Reserves						
7997	Undesignated District Reserves	-	-	614,132	614,132	-	837,182
7999	Undesignated College and DO Reserves	-	-	(741,089)	105,641	-	(1,063,991)
				-126,957	*719,773*		*-226,809*
	Total Budgeted Reserves	$ -	$ -	**$ 52,265,415**	**$ 53,019,852**	**$ -**	**$ 51,653,471**

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adopted Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
	Sources:						
	#VALUE!						
8613	Apprenticeship Revenue	18,699	17,584	-	-	-	-
8618	Part Time Health Revenue	-	499,349	371,666	371,666	4,970	732,355
8620	General Categorical Programs	48,296	48,934	63,647	63,647	45,544	63,647
	Total Other State Revenues	$ 66,995	$ 565,867	$ 435,313	$ 435,313	$ 50,514	$ 796,002
8820	Contributions and Gifts	26,700	1,013	-	91,000	56,906	-
8840	Sales and Commissions	-	90	-	45	60	-
8851	Rentals and Leases	63,476	80,454	80,000	80,000	54,918	80,000
8874	2% of Enrollment Fees	31,508	11,850	32,207	32,207	36,874	40,767
8870	Other Student Fees and Charges	162,808	258,425	239,492	257,612	341,731	239,492
8880	Other Student Fees	33,907	61,484	14,170	14,264	74,143	14,170
8890	Other Local Revenues	491,369	365,303	777,613	817,303	402,420	786,769
	Total Other Local Revenues	$ 809,768	$ 778,619	$ 1,143,482	$ 1,292,431	$ 967,052	$ 1,161,198
	Total Revenues	$ 876,763	$ 1,344,486	$ 1,578,795	$ 1,727,744	$ 1,017,566	$ 1,957,200
8910	Proceeds of General Fixed Assets	4,613	5,121	-	-	19,711	-
8980	Interfund Transfers In	13,289	203,714	-	366,417	366,417	-
8990	Intrafund and Subfund Transfers In	314,972	2,879,345	2,514,630	3,113,198	894,159	968,748
8994	Operating Allocation	36,472,251	36,923,408	36,851,025	36,851,025	33,780,106	36,851,025
	Total Other Financing Sources	$ 36,805,125	$ 40,011,588	$ 39,365,655	$ 40,330,640	$ 35,060,393	$ 37,819,773
	Total Revenues and Other Financing Sources	$ 37,681,888	$ 41,356,074	$ 40,944,450	$ 42,058,384	$ 36,077,959	$ 39,776,973

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adopted Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
	Uses:						
1100	Monthly Instructional Salary	7,690,968	7,803,194	8,382,366	8,533,818	6,435,227	8,250,729
1200	Noninstructional Salaries Full Time	4,110,800	4,221,395	4,442,568	4,537,912	3,900,271	4,210,212
1300	Instructional Salaries Part Time	7,139,900	8,121,634	8,121,634	8,180,588	7,056,168	8,121,634
1400	Noninstructional Salaries Part Time	727,299	686,268	553,225	575,721	471,202	453,225
	Total Academic Salaries	$ 19,668,967	$ 20,832,491	$ 21,499,793	$ 21,828,039	$ 17,862,868	$ 21,035,800
2100	Noninstructional Salaries Full Time	5,386,770	5,529,311	6,109,309	6,235,189	4,690,826	5,935,388
2200	Instructional Aides Full Time	601,853	715,786	749,362	765,407	626,633	763,495
2300	Variable Non-Instructional	942,272	711,036	548,157	480,863	705,033	538,157
2400	Variable Classroom Aide	16,344	104,644	192,609	298,217	276,250	192,609
	Total Classified Salaries	$ 6,947,239	$ 7,060,777	$ 7,599,437	$ 7,779,676	$ 6,298,742	$ 7,429,649
3000	Benefits	9,570,557	10,901,784	11,293,578	11,325,945	9,419,449	11,505,492
	Total Salaries and Benefits	$ 36,186,763	$ 38,795,052	$ 40,392,808	$ 40,933,660	$ 33,581,059	$ 39,970,941
4000	Supplies and Materials	$ 296,777	$ 549,398	$ 409,797	$ 411,854	$ 310,314	$ 365,366
5100	Consultants	90,167	143,175	101,900	91,910	89,616	71,900
5200	Travel	212,770	186,109	219,729	229,580	179,750	219,729
5300	Dues and Memberships	115,479	80,375	105,200	100,800	86,751	75,200
5400	Insurance	150,485	253,562	239,492	239,492	134,828	239,492
5500	Utilities and Housekeeping	25,283	16,441	34,311	33,561	13,892	20,401
5600	Contract Services	700,573	701,493	795,460	727,532	675,087	740,460
5690	Other Operating Expenses	261,202	262,204	250,284	268,991	159,200	238,984
5800	Other Services and Expenses	119,468	594,711	271,620	283,616	288,700	221,120
	Total Other Operating Expenses	$ 1,675,427	$ 2,238,070	$ 2,017,996	$ 1,975,482	$ 1,627,824	$ 1,827,286

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adopted Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
6200	Buildings	22,891	39,992	21,000	21,000	13,468	21,000
6300	Library Books	-	1,204	1,500	1,500	-	1,500
6400	Equipment	2,288	54,966	254,752	265,026	161,108	199,752
	Total Capital Outlay	$ 25,179	$ 96,162	$ 277,252	$ 287,526	$ 174,576	$ 222,252
7300	Interfund Transfers Out	52,329	68,139	73,000	73,000	-	73,000
7600	Other Student Payments	-	-	-	61,000	68,400	-
7800	Intrafund and Subfund Transfers Out	-	40,263	16,700	16,700	-	16,700
	Total Transfers and Other Outgo	$ 52,329	$ 108,402	$ 89,700	$ 150,700	$ 68,400	$ 89,700
	Total Expenses	$ 38,236,475	$ 41,787,084	$ 43,187,553	$ 43,759,222	$ 35,762,173	$ 42,475,545
	Net Revenues Over (Under) Expenses	**$ (554,587)**	**$ (431,010)**	**$ (2,243,103)**	**$ (1,700,838)**	**$ 315,786**	**$ (2,698,572)**
	Beginning Fund Balance	1,436,508	881,921	432,846	450,911	450,911	-
	Ending Fund Balance	**$ 881,921**	**$ 450,911**	**$ (1,810,257)**	**$ (1,249,927)**	**$ 766,697**	**$ (2,698,572)**
	Restricted Reserves						
7903	Deficit Funding Reserve	-	-	69,835	69,835	-	77,130
7904	College/DO Local Reserves (1% minimum)	-	-	431,709	431,709	-	415,463
7900	Designated Reserves	-	-	-	7,587	-	-
				501,544	*509,131*		*492,593*
	Unrestricted Reserves						
7999	Undesignated College and DO Reserves	-	-	(2,311,801)	(1,759,058)	-	(3,191,165)
				-2,311,801	*-1,759,058*		*-3,191,165*
	Total Budgeted Reserves	$ -	$ -	**$ (1,810,257)**	**$ (1,249,927)**	**$ -**	**$ (2,698,572)**

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adopted Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
	Sources:						
8613	Apprenticeship Revenue	916,255	861,617	899,880	899,880	874,485	73,832
8618	Part Time Health Revenue	-	1,611,872	1,277,504	1,277,504	15,688	2,133,383
8620	General Categorical Programs	110,857	104,183	134,787	134,787	99,697	134,787
8690	State Tax Subventions	-	-	-	-	16,955	-
	Total Other State Revenues	$ 1,027,112	$ 2,577,672	$ 2,312,171	$ 2,312,171	$ 1,006,825	$ 2,342,002
8830	Contract Services	-	10,800	-	-	4,152	-
8840	Sales and Commissions	8,387	7,872	-	40	340	-
8851	Rentals and Leases	70,822	101,704	70,822	72,839	73,939	100,822
8874	2% of Enrollment Fees	173,335	(41,077)	165,627	165,627	161,809	164,816
8870	Other Student Fees and Charges	1,076,573	1,009,455	1,040,537	1,044,919	937,958	1,040,537
8880	Other Student Fees	156,900	241,309	320,000	323,005	204,708	260,000
8890	Other Local Revenues	304,889	394,056	304,889	414,616	325,349	308,131
	Total Other Local Revenues	$ 1,790,906	$ 1,724,119	$ 1,901,875	$ 2,021,046	$ 1,708,255	$ 1,874,306
	Total Revenues	$ 2,818,018	$ 4,301,791	$ 4,214,046	$ 4,333,217	$ 2,715,080	$ 4,216,308
8900	Other Financing Sources, Miscellaneous	296	6,666	-	5	5	-
8910	Proceeds of General Fixed Assets	2,906	7,782	-	-	33,327	-
8990	Intrafund and Subfund Transfers In	955,268	869,438	722,332	2,112,380	2,078,190	621,965
8994	Operating Allocation	98,663,373	101,523,627	101,305,249	101,305,249	92,863,145	101,305,249
	Total Other Financing Sources	$ 99,621,843	$ 102,407,513	$ 102,027,581	$ 103,417,634	$ 94,974,667	$ 101,927,214
	Total Revenues and Other Financing Sources	$ 102,439,861	$ 106,709,304	$ 106,241,627	$ 107,750,851	$ 97,689,747	$ 106,143,522

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adopted Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
	Uses:						
1100	Monthly Instructional Salary	22,670,260	22,613,195	22,487,389	22,914,885	18,348,239	21,940,262
1200	Noninstructional Salaries Full Time	8,531,032	8,624,212	9,187,436	9,365,297	7,710,763	9,391,773
1300	Instructional Salaries Part Time	19,751,129	21,675,883	22,528,538	22,684,207	18,502,583	22,206,012
1400	Noninstructional Salaries Part Time	1,058,334	1,057,521	942,142	955,504	753,108	957,319
	Total Academic Salaries	$ 52,010,755	$ 53,970,811	$ 55,145,505	$ 55,919,893	$ 45,314,693	$ 54,495,366
2100	Noninstructional Salaries Full Time	12,493,956	13,585,845	14,522,203	14,792,687	11,809,823	14,199,157
2200	Instructional Aides Full Time	1,684,164	1,555,262	1,719,662	1,756,184	1,490,953	1,689,651
2300	Variable Non-Instructional	1,629,734	1,569,109	898,214	938,889	1,057,712	901,804
2400	Variable Classroom Aide	316,708	478,015	460,306	460,306	467,655	515,612
2600	Variable Aide Other	77,240	36,930	5,382	5,382	40,223	5,767
	Total Classified Salaries	$ 16,201,802	$ 17,225,161	$ 17,605,767	$ 17,953,448	$ 14,866,366	$ 17,311,991
3000	Benefits	25,644,971	28,605,411	28,874,597	28,958,355	24,655,476	29,422,496
	Total Salaries and Benefits	$ 93,857,528	$ 99,801,383	$ 101,625,869	$ 102,831,696	$ 84,836,535	$ 101,229,853
4000	Supplies and Materials	$ 581,902	$ 1,051,025	$ 1,515,692	$ 1,597,004	$ 902,736	$ 1,173,153
5100	Consultants	208,841	212,352	192,360	191,410	160,930	207,839
5200	Travel	359,455	328,874	325,182	332,632	290,267	327,259
5300	Dues and Memberships	126,974	121,767	70,544	70,544	125,728	124,988
5400	Insurance	1,015,329	991,112	988,069	988,069	368,536	988,069
5500	Utilities and Housekeeping	58,441	58,074	2,500	2,500	46,989	62,800
5600	Contract Services	1,064,051	1,296,498	1,114,511	1,120,576	1,301,657	1,127,240
5690	Other Operating Expenses	729,455	913,161	517,613	518,613	430,191	876,790
5800	Other Services and Expenses	41,106	26,935	69,267	67,567	253,514	269,167
	Total Other Operating Expenses	$ 3,603,652	$ 3,948,773	$ 3,280,046	$ 3,291,911	$ 2,977,812	$ 3,984,152

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adopted Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
6300	Library Books	1,692	59	-	1,570	42,000	-
6400	Equipment	133,155	109,575	134,200	128,100	132,401	102,620
	Total Capital Outlay	$ 134,847	$ 109,634	$ 134,200	$ 129,670	$ 174,401	$ 102,620
7300	Interfund Transfers Out	3,160,095	1,536,812	147,000	147,000	-	147,000
7600	Other Student Payments	-	-	2,097	2,097	-	-
7800	Intrafund and Subfund Transfers Out	800,000	32,351	-	-	-	-
	Total Transfers and Other Outgo	$ 3,960,095	$ 1,569,163	$ 149,097	$ 149,097	$ -	$ 147,000
	Total Expenses	$ 102,138,024	$ 106,479,978	$ 106,704,904	$ 107,999,378	$ 88,891,484	$ 106,636,778
	Net Revenues Over (Under) Expenses	**$ 301,837**	**$ 229,326**	**$ (463,277)**	**$ (248,527)**	**$ 8,798,263**	**$ (493,256)**
	Beginning Fund Balance	4,784,009	5,085,848	5,326,726	5,315,174	5,315,174	5,526,118
	Ending Fund Balance	**$ 5,085,846**	**$ 5,315,174**	**$ 4,863,449**	**$ 5,066,647**	**$ 14,113,437**	**$ 5,032,862**
	Restricted Reserves						
7903	Deficit Funding Reserve	-	-	194,323	194,323	-	219,822
7904	College/DO Local Reserves (1% minimum)	-	-	3,946,131	3,946,131	-	3,740,762
7900	Designated Reserves	-	-	533,097	551,864	-	362,215
				4,673,551	*4,692,318*		*4,322,799*
	Unrestricted Reserves						
7999	Undesignated College and DO Reserves	-	-	189,898	374,329	-	710,063
				189,898	*374,329*		*710,063*
	Total Budgeted Reserves	$ -	$ -	**$ 4,863,449**	**$ 5,066,647**	**$ -**	**$ 5,032,862**

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adopted Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
	Sources:						
8160	Veterans Education	2,208	2,624	4,845	4,845	2,896	4,845
	Total Federal Revenues	$ 2,208	$ 2,624	$ 4,845	$ 4,845	$ 2,896	$ 4,845
8618	Part Time Health Revenue	-	975,813	811,705	811,705	9,474	1,062,022
8620	General Categorical Programs	68,387	66,018	75,000	75,000	59,606	75,000
	Total Other State Revenues	$ 68,387	$ 1,041,831	$ 886,705	$ 886,705	$ 69,080	$ 1,137,022
8851	Rentals and Leases	34,097	54,068	50,000	50,000	51,294	50,000
8874	2% of Enrollment Fees	68,348	57,682	66,337	66,337	64,979	66,069
8870	Other Student Fees and Charges	49,150	72,275	45,690	62,948	55,898	45,690
8880	Other Student Fees	9,893	20,298	-	21,062	15,005	13,000
8890	Other Local Revenues	698,001	770,218	615,000	660,626	535,312	692,000
	Total Other Local Revenues	$ 859,489	$ 974,541	$ 777,027	$ 860,973	$ 722,488	$ 866,759
	Total Revenues	$ 930,084	$ 2,018,996	$ 1,668,577	$ 1,752,523	$ 794,464	$ 2,008,626
8910	Proceeds of General Fixed Assets	6,370	7,790	-	-	4,490	-
8980	Interfund Transfers In	-	-	80,000	80,000	-	80,000
8990	Intrafund and Subfund Transfers In	362,786	441,949	317,196	1,049,917	1,039,876	389,796
8994	Operating Allocation	52,066,503	53,354,239	53,247,916	53,247,916	48,810,590	53,247,916
	Total Other Financing Sources	$ 52,435,659	$ 53,803,978	$ 53,645,112	$ 54,377,833	$ 49,854,956	$ 53,717,712
	Total Revenues and Other Financing Sources	$ 53,365,743	$ 55,822,974	$ 55,313,689	$ 56,130,356	$ 50,649,420	$ 55,726,338

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adopted Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
	Uses:						
1100	Monthly Instructional Salary	10,634,961	9,352,585	10,554,737	10,747,256	8,235,113	10,921,864
1200	Noninstructional Salaries Full Time	4,615,648	5,445,328	5,591,425	5,690,651	4,574,516	5,488,296
1300	Instructional Salaries Part Time	9,823,818	10,985,333	9,395,448	9,475,077	9,353,174	9,398,948
1400	Noninstructional Salaries Part Time	860,870	227,581	196,540	196,950	92,220	196,540
	Total Academic Salaries	$ 25,935,297	$ 26,010,827	$ 25,738,150	$ 26,109,934	$ 22,255,023	$ 26,005,648
2100	Noninstructional Salaries Full Time	6,468,774	7,627,110	8,126,188	8,294,329	6,256,686	7,945,189
2200	Instructional Aides Full Time	1,376,042	1,503,561	1,703,305	1,737,043	1,340,703	1,684,627
2300	Variable Non-Instructional	503,587	452,784	766,374	786,795	360,763	609,238
2400	Variable Classroom Aide	481,463	552,767	358,781	383,020	478,756	423,829
2600	Variable Aide Other	62,165	57,160	65,589	65,589	47,836	-
	Total Classified Salaries	$ 8,892,031	$ 10,193,382	$ 11,020,237	$ 11,266,776	$ 8,484,744	$ 10,662,883
3000	Benefits	13,087,284	14,951,413	15,556,147	15,603,049	12,579,352	15,870,839
	Total Salaries and Benefits	$ 47,914,612	$ 51,155,622	$ 52,314,534	$ 52,979,759	$ 43,319,119	$ 52,539,370
4000	Supplies and Materials	$ 461,533	$ 724,989	$ 947,289	$ 983,401	$ 688,121	$ 968,473
5100	Consultants	151,228	182,564	164,265	164,265	63,787	164,265
5200	Travel	136,788	131,425	185,880	185,880	99,495	167,330
5300	Dues and Memberships	96,477	97,001	122,033	124,158	103,936	125,033
5400	Insurance	41,183	45,992	45,690	45,690	27,535	45,690
5500	Utilities and Housekeeping	50,839	51,950	32,392	32,392	27,764	22,892
5600	Contract Services	1,278,749	1,183,549	1,075,643	1,075,643	699,444	1,075,643
5690	Other Operating Expenses	218,255	219,449	374,210	374,210	232,569	370,410
5800	Other Services and Expenses	93,460	31,043	210,850	210,850	171,278	210,850
5900	Interprogram Charges (credits)	(8,467)	(1,798)	53,476	52,476	(1,170)	52,226
	Total Other Operating Expenses	$ 2,058,512	$ 1,941,175	$ 2,264,439	$ 2,265,564	$ 1,424,638	$ 2,234,339

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adopted Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
6300	Library Books	287	-	14,248	14,248	18,716	100
6400	Equipment	41,837	59,366	53,258	53,258	71,644	53,258
	Total Capital Outlay	$ 42,124	$ 59,366	$ 67,506	$ 67,506	$ 90,360	$ 53,358
7300	Interfund Transfers Out	1,144,032	1,464,846	97,000	97,000	-	97,000
7800	Intrafund and Subfund Transfers Out	1,700,000	511,163	-	-	-	-
	Total Transfers and Other Outgo	$ 2,844,032	$ 1,976,009	$ 97,000	$ 97,000	$ -	$ 97,000
	Total Expenses	$ 53,320,813	$ 55,857,161	$ 55,690,768	$ 56,393,230	$ 45,522,238	$ 55,892,540
	Net Revenues Over (Under) Expenses	**$ 44,930**	**$ (34,187)**	**$ (377,079)**	**$ (262,874)**	**$ 5,127,182**	**$ (166,202)**
	Beginning Fund Balance	2,446,467	2,491,397	2,462,648	2,457,210	2,457,210	2,462,648
	Ending Fund Balance	**$ 2,491,397**	**$ 2,457,210**	**$ 2,085,569**	**$ 2,194,336**	**$ 7,584,392**	**$ 2,296,446**
	Restricted Reserves						
7903	Deficit Funding Reserve	-	-	105,464	105,464	-	113,967
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	-	-	439,942	439,041	-	547,542
				1,209,730	*1,208,829*		*1,325,833*
	Unrestricted Reserves						
7999	Undesignated College and DO Reserves	-	-	875,839	985,507	-	970,613
				875,839	*985,507*		*970,613*
	Total Budgeted Reserves	$ -	$ -	**$ 2,085,569**	**$ 2,194,336**	**$ -**	**$ 2,296,446**

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adopted Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
	Sources:						
8860	Interest and Investment Income	7,788,651	6,774,582	1,500,000	1,500,000	4,720,802	1,500,000
8890	Other Local Revenues	27,971	39,313	25,000	27,645	30,929	30,000
	Total Other Local Revenues	$ 7,816,622	$ 6,813,895	$ 1,525,000	$ 1,527,645	$ 4,751,731	$ 1,530,000
	Total Revenues	$ 7,816,622	$ 6,813,895	$ 1,525,000	$ 1,527,645	$ 4,751,731	$ 1,530,000
8910	Proceeds of General Fixed Assets	-	3,250	2,000	2,000	6,855	2,000
8990	Intrafund and Subfund Transfers In	79,124	161,405	137,278	326,677	334,677	135,287
8994	Operating Allocation	22,306,370	22,854,388	22,807,073	22,807,073	20,906,484	22,807,073
	Total Other Financing Sources	$ 22,385,494	$ 23,019,043	$ 22,946,351	$ 23,135,750	$ 21,248,016	$ 22,944,360
	Total Revenues and Other Financing Sources	$ 30,202,116	$ 29,832,938	$ 24,471,351	$ 24,663,395	$ 25,999,747	$ 24,474,360
	Uses:						
1200	Noninstructional Salaries Full Time	1,115,390	1,377,148	1,442,010	1,454,704	1,201,429	1,453,428
1400	Noninstructional Salaries Part Time	431	854	-	-	-	-
	Total Academic Salaries	$ 1,115,821	$ 1,378,002	$ 1,442,010	$ 1,454,704	$ 1,201,429	$ 1,453,428
2100	Noninstructional Salaries Full Time	11,100,231	10,961,288	11,631,751	11,790,133	9,301,287	11,670,632
2300	Variable Non-Instructional	1,015,794	830,132	832,304	839,804	599,693	832,304
	Total Classified Salaries	$ 12,116,025	$ 11,791,420	$ 12,464,055	$ 12,629,937	$ 9,900,980	$ 12,502,936
3000	Benefits	6,335,993	6,778,955	7,580,939	7,595,018	5,987,700	7,623,398
	Total Salaries and Benefits	$ 19,567,839	$ 19,948,377	$ 21,487,004	$ 21,679,659	$ 17,090,109	$ 21,579,762

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adopted Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
4000	Supplies and Materials	$ 235,808	$ 248,737	$ 292,697	$ 295,342	$ 188,667	$ 290,697
5100	Consultants	982,342	784,774	953,304	968,528	745,642	923,304
5200	Travel	226,321	200,473	309,916	311,865	150,595	295,846
5300	Dues and Memberships	155,106	163,517	165,300	165,300	141,952	173,250
5400	Insurance	-	310	-	-	-	-
5500	Utilities and Housekeeping	120,360	135,140	158,110	158,110	144,661	158,110
5600	Contract Services	174,949	269,140	264,550	264,550	145,882	265,550
5690	Other Operating Expenses	187,757	219,636	236,711	236,711	192,258	236,211
5700	Legal/Elections/Audit Expenses	237	383	5,000	5,000	-	5,000
5800	Other Services and Expenses	1,287,634	1,087,140	1,200,650	1,187,996	715,939	1,195,650
5900	Interprogram Charges (credits)	27	24	-	-	6	-
	Total Other Operating Expenses	$ 3,134,733	$ 2,860,537	$ 3,293,541	$ 3,298,060	$ 2,236,935	$ 3,252,921
6100	Sites and Site Improvements	-	-	1,500	1,500	-	1,500
6400	Equipment	76,991	45,855	114,200	114,200	39,542	113,700
	Total Capital Outlay	$ 76,991	$ 45,855	$ 115,700	$ 115,700	$ 39,542	$ 115,200
7300	Interfund Transfers Out	1,800,000	-	-	-	-	-
7800	Intrafund and Subfund Transfers Out	4,650,000	6,815,000	-	-	8,000	-
	Total Transfers and Other Outgo	$ 6,450,000	$ 6,815,000	$ -	$ -	$ 8,000	$ -
	Total Expenses	$ 29,465,371	$ 29,918,506	$ 25,188,942	$ 25,388,761	$ 19,563,253	$ 25,238,580

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adopted Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
	Net Revenues Over (Under) Expenses	**$ 736,745**	**$ (85,568)**	**$ (717,591)**	**$ (725,366)**	**$ 6,436,494**	**$ (764,220)**
	Beginning Fund Balance	877,148	1,613,893	1,530,518	1,528,325	1,528,325	1,512,068
	Ending Fund Balance	**$ 1,613,893**	**$ 1,528,325**	**$ 812,927**	**$ 802,959**	**$ 7,964,819**	**$ 747,848**
	Restricted Reserves						
7903	Deficit Funding Reserve	-	-	44,043	44,043	-	48,964
7904	College/DO Local Reserves (1% minimum)	-	-	251,889	251,889	-	252,386
7900	Designated Reserves	-	-	12,020	2,164	-	-
				307,952	*298,096*		*301,350*
	Unrestricted Reserves						
7999	Undesignated College and DO Reserves	-	-	504,975	504,863	-	446,498
				504,975	*504,863*		*446,498*
	Total Budgeted Reserves	$ -	$ -	**$ 812,927**	**$ 802,959**	**$ -**	**$ 747,848**

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adopted Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
	Sources:						
8610	General Apportionment Revenue	45,121,352	20,354,214	21,919,784	21,919,784	18,079,625	22,918,880
8630	Education Protection Account	23,896,975	43,908,664	33,236,877	33,236,877	24,771,368	33,993,949
8671	Homeowners Revenue	587,337	583,216	691,917	691,917	444,853	691,917
8672	In Lieu of Taxes (wildlife)	4,382	4,509	4,278	4,278	4,273	4,278
8811	Tax Allocation, Secured Roll Revenue	113,534,014	118,571,935	125,850,169	125,850,169	120,681,202	125,967,955
8812	Tax Allocation, Supplemental Roll Revenue	2,990,931	2,375,563	3,839,867	3,839,867	(180,708)	3,667,333
8813	Tax Allocation, Unsecured Roll Revenue	4,186,395	4,218,028	3,554,997	3,554,997	3,982,106	3,395,263
8817	ERAF	17,814,278	18,001,423	19,348,150	19,348,150	14,080,948	18,478,792
8819	Redevelopment Agency Revenue/Residual	9,094,282	8,979,983	8,109,293	8,109,293	4,595,792	7,744,924
8874	98% of Enrollment Fees	13,386,382	12,944,179	13,386,382	13,386,382	12,919,449	13,078,423
	Apportionment Revenues	$ 230,616,328	$ 229,941,714	$ 229,941,714	$ 229,941,714	$ 199,378,908	$ 229,941,714
8614	Part Time Instructor Pay Increase	647,140	626,915	529,705	529,705	444,952	529,705
8617	Part Time Office Hours	1,632,394	3,452,972	1,083,515	1,083,515	780,345	1,083,515
8618	Part Time Health Revenue	529,105	106,540	732,699	732,699	-	-
8680	Lottery Revenue	6,528,359	5,083,577	4,432,130	4,432,130	2,166,404	5,071,174
8690	State Tax Subventions	4,989,981	4,984,482	4,869,114	4,869,114	4,305,895	4,913,437
	Total Other State Revenues	$ 14,326,979	$ 14,254,486	$ 11,647,163	$ 11,647,163	$ 7,697,596	$ 11,597,831
8880	Nonresident Tuition	11,694,871	11,545,178	10,821,782	10,821,782	10,578,741	9,969,071
	Total Other Local Revenues	$ 11,694,871	$ 11,545,178	$ 10,821,782	$ 10,821,782	$ 10,578,741	$ 9,969,071
	Total Revenues	$ 256,638,178	$ 255,741,378	$ 252,410,659	$ 252,410,659	$ 217,655,245	$ 251,508,616
8990	Intrafund and Subfund Transfers In	29,365,613	31,782,357	35,903,541	35,903,541	35,903,541	36,732,450
	Total Other Financing Sources	$ 29,365,613	$ 31,782,357	$ 35,903,541	$ 35,903,541	$ 35,903,541	$ 36,732,450
	Total Revenues and Other Financing Sources	$ 286,003,791	$ 287,523,735	$ 288,314,200	$ 288,314,200	$ 253,558,786	$ 288,241,066

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adopted Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
	Uses:						
1200	Noninstructional Salaries Full Time	77,924	152,856	168,720	168,720	143,974	177,264
1400	Noninstructional Salaries Part Time	154,052	180,162	273,529	273,529	170,876	273,428
	Total Academic Salaries	$ 231,976	$ 333,018	$ 442,249	$ 442,249	$ 314,850	$ 450,692
2100	Noninstructional Salaries Full Time	121,224	159,644	213,684	213,684	174,867	218,136
2300	Variable Non-Instructional	-	-	27,593	27,593	-	27,583
	Total Classified Salaries	$ 121,224	$ 159,644	$ 241,277	$ 241,277	$ 174,867	$ 245,719
3000	Benefits	12,302,104	13,108,890	14,610,349	14,610,349	10,339,927	14,721,830
	Total Salaries and Benefits	$ 12,655,304	$ 13,601,552	$ 15,293,875	$ 15,293,875	$ 10,829,644	$ 15,418,241
4000	Supplies and Materials	$ -	$ -	$ 1,500	$ 1,500	$ -	$ 1,500
5200	Travel	4,020	1,500	110,000	110,000	-	110,000
5300	Dues and Memberships	13,371	14,039	14,500	14,500	16,145	14,500
5400	Insurance	212,929	205,634	-	-	4,662	-
5500	Utilities and Housekeeping	7,516,917	8,800,199	9,719,055	9,128,729	6,252,367	9,722,755
5600	Contract Services	3,287,022	3,346,555	3,350,518	3,340,844	3,120,230	3,506,818
5690	Other Operating Expenses	(1)	1	-	-	-	-
5700	Legal/Elections/Audit Expenses	647,686	1,181,418	1,643,480	1,643,480	491,811	2,055,654
	Total Other Operating Expenses	$ 11,681,944	$ 13,549,346	$ 14,837,553	$ 14,237,553	$ 9,885,215	$ 15,409,727
6400	Equipment	-	648,327	1,003,549	1,003,549	104,377	1,003,549
	Total Capital Outlay	$ -	$ 648,327	$ 1,003,549	$ 1,003,549	$ 104,377	$ 1,003,549

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adopted Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
7300	Interfund Transfers Out	8,757,500	4,883,263	5,604,791	6,204,791	6,204,791	4,008,154
7800	Intrafund and Subfund Transfers Out	30,427,764	33,500,718	37,395,519	37,395,519	37,331,708	38,153,434
7894	Operating Allocation from	209,508,497	214,655,662	214,211,263	214,211,263	196,360,324	214,211,263
	Total Transfers and Other Outgo	$ 248,693,761	$ 253,039,643	$ 257,211,573	$ 257,811,573	$ 239,896,823	$ 256,372,851
	Total Expenses	$ 273,031,009	$ 280,838,868	$ 288,348,050	$ 288,348,050	$ 260,716,059	$ 288,205,868
	Net Revenues Over (Under) Expenses	**$ 12,972,782**	**$ 6,684,867**	**$ (33,850)**	**$ (33,850)**	**$ (7,157,273)**	**$ 35,198**
	Beginning Fund Balance	26,582,040	39,554,823	46,347,577	46,239,690	46,239,689	46,239,689
	Ending Fund Balance	**$ 39,554,822**	**$ 46,239,690**	**$ 46,313,727**	**$ 46,205,840**	**$ 39,082,416**	**$ 46,274,887**
	Board Restricted Reserves						
7914	BP 5033 Required Reserve	-	-	44,591,706	44,591,706	-	44,437,705
7900	Designated Reserves	-	-	1,107,889	999,999	-	1,000,000
				45,699,595	*45,591,705*		*45,437,705*
	Unrestricted Reserves						
7997	Undesignated District Reserves	-	-	614,132	614,135	-	837,182
				614,132	*614,135*		*837,182*
	Total Budgeted Reserves	$ -	$ -	**$ 46,313,727**	**$ 46,205,840**	**$ -**	**$ 46,274,887**

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

Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adoption Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
District Services						
Board	199,446	213,118	303,220	303,220	218,400	317,290
Chancellor	1,132,875	1,175,473	1,252,502	1,252,502	975,064	1,207,148
Facilities	1,037,712	1,057,216	1,152,831	1,152,831	839,202	1,154,238
Administrative Services and Finance	10,245,116	10,406,130	4,370,811	4,555,966	3,000,782	4,340,659
Human Resources	2,717,280	2,860,764	3,075,804	3,087,823	2,416,444	3,148,748
Information Technology Services	4,161,735	4,285,161	4,433,869	4,433,869	3,611,588	4,381,555
Internal Auditing	395,242	206,788	415,757	415,757	31,201	407,947
International Education	1,065,964	1,148,917	1,096,106	1,096,106	828,016	1,096,455
Marketing	499,854	390,549	483,368	483,368	396,934	509,863
Other	2,936	-	-	-	-	-
Payroll	1,127,978	1,155,872	1,129,470	1,129,470	863,675	1,149,452
Educational Planning	661,398	975,843	1,029,335	1,029,335	832,704	1,033,737
Police Services	4,379,725	4,386,655	4,420,439	4,423,084	3,940,563	4,491,361
Research	973,000	779,691	1,077,567	1,077,567	853,963	1,074,669
Purchasing	865,110	876,326	947,863	947,863	754,717	925,458
Total District Office Expenditures and Transfers Out	$ 29,465,371	$ 29,918,503	$ 25,188,942	$ 25,388,761	$ 19,563,253	$ 25,238,580
Districtwide Expenses						
Contractual Assessments	1,349,065	1,474,030	1,736,497	1,736,497	1,275,501	1,671,335
Regulatory Expenditures	20,156,496	22,892,942	24,601,637	24,001,637	16,633,680	25,121,009
Committed Obligations	6,725,697	7,406,962	9,565,407	10,165,407	8,213,310	9,940,106
Districtwide Operations	244,799,750	249,064,934	252,444,509	252,444,509	234,593,570	251,473,418
Total Districtwide Expenditures and Transfers Out	$ 273,031,008	$ 280,838,868	$ 288,348,050	$ 288,348,050	$ 260,716,061	$ 288,205,868
Total District Office and Districtwide Expenditures and Transfers Out	$ 302,496,379	$ 310,757,371	$ 313,536,992	$ 313,736,811	$ 280,279,314	$ 313,444,448

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative Budget

FUND 11: GENERAL FUND - UNRESTRICTED - District Services and Districtwide, Ongoing

Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adoption Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
Board and District Office Restricted Reserves						
BP 5033 Required Reserve	-	-	44,591,706	44,591,706	-	44,437,705
Deficit Funding Reserve	-	-	44,043	44,043	-	48,964
College/DO Local Reserves (1% minimum)	-	-	251,889	251,889	-	252,386
Designated Reserves	-	-	1,119,909	1,002,163	-	1,000,000
			46,007,547	*45,889,801*		*45,739,055*
Unrestricted Reserves	-	-	-	-	-	-
Undesignated District Reserves	-	-	614,133	614,133	-	837,182
Undesignated College and DO Reserves	-	-	504,975	504,864	-	446,498
			1,119,108	*1,118,997*		*1,283,680*
Total Budgeted Reserves	**$ -**	**$ -**	**$ 47,126,655**	**$ 47,008,798**	**$ -**	**$ 47,022,735**

CONTRA COSTA COMMUNITY COLLEGE DISTRICT

2026-2027 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 2023-2024	Final Actuals 2024-2025	Adopted Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
	Sources:						
8150	Student Financial Aid Revenue	43,755	51,955	48,365	48,365	57,100	48,365
8160	Veterans Education	3,328	880	-	-	-	-
	Total Federal Revenues	$ 47,083	$ 52,835	$ 48,365	$ 48,365	$ 57,100	$ 48,365
8659	Other Reimburseable Categorical Programs	60,252	34,674	15,920	15,920	17,935	15,920
8690	State Tax Subventions	6,517,793	7,182,667	7,796,086	7,796,086	-	7,796,086
	Total Other State Revenues	$ 6,578,045	$ 7,217,341	$ 7,812,006	$ 7,812,006	$ 17,935	$ 7,812,006
8830	Contract Services	84,000	159,990	100,000	100,000	48,774	100,000
8851	Rentals and Leases	293,735	251,480	231,457	231,457	163,700	243,496
8874	2% of Enrollment Fees	(893,901)	(396,461)	-	-	-	-
8870	Other Student Fees and Charges	338,919	335,430	265,000	265,000	297,402	265,000
8880	Other Student Fees	8,757	4,000	30,000	30,000	7,562	30,000
8890	Other Local Revenues	1,002,443	4,210,946	783,106	1,038,186	941,705	569,106
	Total Other Local Revenues	$ 833,953	$ 4,565,385	$ 1,409,563	$ 1,664,643	$ 1,459,143	$ 1,207,602
	Total Revenues	$ 7,459,081	$ 11,835,561	$ 9,269,934	$ 9,525,014	$ 1,534,178	$ 9,067,973
8980	Interfund Transfers In	44,712	51,980	-	-	-	-
8990	Intrafund and Subfund Transfers In	7,156,498	7,326,061	-	-	-	-
	Total Other Financing Sources	$ 7,201,210	$ 7,378,041	$ -	$ -	$ -	$ -
	Total Revenues and Other Financing Sources	$ 14,660,291	$ 19,213,602	$ 9,269,934	$ 9,525,014	$ 1,534,178	$ 9,067,973

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adopted Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
	Uses:						
1200	Noninstructional Salaries Full Time	32,703	97,730	100,748	100,748	104,475	104,894
1300	Instructional Salaries Part Time	-	-	550,000	550,000	456	1,550,000
1400	Noninstructional Salaries Part Time	56,204	54,527	228,100	229,223	41,027	228,100
	Total Academic Salaries	$ 88,907	$ 152,257	$ 878,848	$ 879,971	$ 145,958	$ 1,882,994
2100	Noninstructional Salaries Full Time	86,832	132,844	217,056	217,056	193,777	238,169
2300	Variable Non-Instructional	427,867	356,623	416,202	422,202	246,057	333,808
2400	Variable Classroom Aide	108,105	129,827	45,087	45,087	90,199	79,046
2600	Variable Aide Other	26,856	21,397	-	-	18,673	-
	Total Classified Salaries	$ 649,660	$ 640,691	$ 678,345	$ 684,345	$ 548,706	$ 651,023
3000	Benefits	6,644,000	8,589,541	8,034,391	8,034,391	182,622	8,131,986
	Total Salaries and Benefits	$ 7,382,567	$ 9,382,489	$ 9,591,584	$ 9,598,707	$ 877,286	$ 10,666,003
4000	Supplies and Materials	$ 243,781	$ 299,374	$ 1,350,010	$ 1,560,319	$ 332,407	$ 1,643,335
5100	Consultants	144,525	155,091	205,535	217,523	102,638	199,035
5200	Travel	115,371	126,336	182,803	205,375	90,508	159,775
5300	Dues and Memberships	8,224	9,445	30,000	31,000	1,706	30,000
5500	Utilities and Housekeeping	16,368	5,554	5,500	5,500	7,239	6,000
5600	Contract Services	63,072	148,029	184,460	397,914	311,542	53,258
5690	Other Operating Expenses	217,673	186,305	502,463	501,047	198,598	647,487
5800	Other Services and Expenses	130,978	48,993	134,683	134,683	202,118	106,575
5900	Interprogram Charges (credits)	23	40	1,294	1,294	190	1,294
5910	Indirect Costs	(131,774)	(113,031)	(82,867)	(82,867)	(31,028)	(82,867)
	Total Other Operating Expenses	$ 564,460	$ 566,762	$ 1,163,871	$ 1,411,469	$ 883,511	$ 1,120,557

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adopted Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
6200	Buildings	24,310	27,978	1,260,000	1,260,000	27,206	1,082,000
6300	Library Books	(1,243)	(3,364)	-	-	(5,466)	-
6400	Equipment	324,512	987,794	2,069,401	2,069,401	459,876	2,310,090
	Total Capital Outlay	$ 347,579	$ 1,012,408	$ 3,329,401	$ 3,329,401	$ 481,616	$ 3,392,090
7300	Interfund Transfers Out	1,600,000	-	-	62,222	62,222	1,800,000
7800	Intrafund and Subfund Transfers Out	656,498	2,561,061	2,182,758	5,093,494	2,910,736	678,112
	Total Transfers and Other Outgo	$ 2,256,498	$ 2,561,061	$ 2,182,758	$ 5,155,716	$ 2,972,958	$ 2,478,112
	Total Expenses	$ 10,794,885	$ 13,822,094	$ 17,617,624	$ 21,055,612	$ 5,547,778	$ 19,300,097
	Net Revenues Over (Under) Expenses	**$ 3,865,406**	**$ 5,391,508**	**$ (8,347,690)**	**$ (11,530,598)**	**$ (4,013,600)**	**$ (10,232,124)**
	Beginning Fund Balance	28,205,889	32,071,294	37,526,966	37,462,802	37,462,802	31,982,225
	Ending Fund Balance	**$ 32,071,295**	**$ 37,462,802**	**$ 29,179,276**	**$ 25,932,204**	**$ 33,449,202**	**$ 21,750,101**
	Board and College / DO Restricted Reserves						
7900	Designated Reserves	-	-	22,142,821	19,078,683	-	11,904,949
				22,142,821	*19,078,683*		*11,904,949*
	Unrestricted Reserves						
7910	Potential Salary Increase Reserve	-	-	1,000,000	1,000,000	-	1,000,000
7999	Undesignated College and DO Reserves	-	-	6,036,455	5,853,521	-	8,845,152
				7,036,455	*6,853,521*		*9,845,152*
	Total Budgeted Reserves	$ -	$ -	**$ 29,179,276**	**$ 25,932,204**	**$ -**	**$ 21,750,101**

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adopted Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
	Sources:						
8150	Student Financial Aid Revenue	9,755	13,270	10,000	10,000	14,940	10,000
8160	Veterans Education	800	880	-	-	-	-
	Total Federal Revenues	$ 10,555	$ 14,150	$ 10,000	$ 10,000	$ 14,940	$ 10,000
8659	Other Reimburseable Categorical Programs	24,081	10,328	-	-	6,171	-
	Total Other State Revenues	$ 24,081	$ 10,328	$ -	$ -	$ 6,171	$ -
8830	Contract Services	-	-	-	-	4,474	-
8851	Rentals and Leases	68,168	61,048	60,000	60,000	23,866	60,000
8870	Other Student Fees and Charges	8,735	5,460	-	-	4,875	-
8890	Other Local Revenues	170,598	118,839	43,200	78,288	100,317	49,200
	Total Other Local Revenues	$ 247,501	$ 185,347	$ 103,200	$ 138,288	$ 133,532	$ 109,200
	Total Revenues	$ 282,137	$ 209,825	$ 113,200	$ 148,288	$ 154,643	$ 119,200
	Total Revenues and Other Financing Sources	$ 282,137	$ 209,825	$ 113,200	$ 148,288	$ 154,643	$ 119,200

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adopted Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
	Uses:						
1300	Instructional Salaries Part Time	-	-	-	-	456	-
1400	Noninstructional Salaries Part Time	4,710	2,978	-	1,123	4,218	-
	Total Academic Salaries	$ 4,710	$ 2,978	$ -	$ 1,123	$ 4,674	$ -
2300	Variable Non-Instructional	36,538	48,983	35,933	41,933	50,725	35,000
	Total Classified Salaries	$ 36,538	$ 48,983	$ 35,933	$ 41,933	$ 50,725	$ 35,000
3000	Benefits	2,539	3,840	3,053	3,053	3,926	3,086
	Total Salaries and Benefits	$ 43,787	$ 55,801	$ 38,986	$ 46,109	$ 59,325	$ 38,086
4000	Supplies and Materials	$ 17,158	$ 17,294	$ 90,476	$ 84,297	$ 10,374	$ 110,250
5100	Consultants	12,562	21,573	-	11,988	6,925	-
5200	Travel	45,550	67,647	26,266	48,838	41,133	31,984
5300	Dues and Memberships	1,870	300	10,000	11,000	218	10,000
5600	Contract Services	-	9,692	2,556	2,556	1,418	2,054
5690	Other Operating Expenses	86,888	862	117,463	116,047	36,373	129,987
5800	Other Services and Expenses	6,008	(201,142)	-	-	-	-
5910	Indirect Costs	(118,288)	(69,030)	(60,000)	(60,000)	(9,497)	(60,000)
	Total Other Operating Expenses	$ 34,590	$ (170,098)	$ 96,285	$ 130,429	$ 76,570	$ 114,025
6200	Buildings	(18,467)	-	60,000	60,000	-	82,000
6400	Equipment	50,755	293,104	36,410	36,410	-	36,410
	Total Capital Outlay	$ 32,288	$ 293,104	$ 96,410	$ 96,410	$ -	$ 118,410

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adopted Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
7800	Intrafund and Subfund Transfers Out	-	2,550,000	2,182,758	2,182,758	-	678,112
	Total Transfers and Other Outgo	$ -	$ 2,550,000	$ 2,182,758	$ 2,182,758	$ -	$ 678,112
	Total Expenses	$ 127,823	$ 2,746,101	$ 2,504,915	$ 2,540,003	$ 146,269	$ 1,058,883
	Net Revenues Over (Under) Expenses	**$ 154,314**	**$ (2,536,276)**	**$ (2,391,715)**	**$ (2,391,715)**	**$ 8,374**	**$ (939,683)**
	Beginning Fund Balance	5,004,494	5,158,808	2,622,532	2,622,532	2,622,532	1,121,335
	Ending Fund Balance	**$ 5,158,808**	**$ 2,622,532**	**$ 230,817**	**$ 230,817**	**$ 2,630,906**	**$ 181,652**
	Restricted Reserves						
7900	Designated Reserves	-	-	230,817	230,817	-	181,652
				230,817	*230,817*		*181,652*
	Unrestricted Reserves						
				0	*0*		*0*
	Total Budgeted Reserves	$ -	$ -	**$ 230,817**	**$ 230,817**	**$ -**	**$ 181,652**

FUND 11: GENERAL FUND - UNRESTRICTED - Diablo Valley College, Non-operating & One-Time

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adopted Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
	Sources:						
8150	Student Financial Aid Revenue	18,845	23,495	23,495	23,495	25,125	23,495
8160	Veterans Education	2,528	-	-	-	-	-
	Total Federal Revenues	$ 21,373	$ 23,495	$ 23,495	$ 23,495	$ 25,125	$ 23,495
8659	Other Reimburseable Categorical Programs	11,145	8,426	-	-	5,964	-
8690	State Tax Subventions	375	-	-	-	-	-
	Total Other State Revenues	$ 11,520	$ 8,426	$ -	$ -	$ 5,964	$ -
8830	Contract Services	-	5,190	100,000	100,000	-	100,000
8851	Rentals and Leases	92,059	70,068	70,000	70,000	50,360	75,000
8870	Other Student Fees and Charges	303,160	294,075	265,000	265,000	265,177	265,000
8880	Other Student Fees	8,256	4,000	30,000	30,000	7,562	30,000
8890	Other Local Revenues	659,010	793,198	725,671	835,340	693,215	500,671
	Total Other Local Revenues	$ 1,062,485	$ 1,166,531	$ 1,190,671	$ 1,300,340	$ 1,016,314	$ 970,671
	Total Revenues	$ 1,095,378	$ 1,198,452	$ 1,214,166	$ 1,323,835	$ 1,047,403	$ 994,166
8980	Interfund Transfers In	27,736	30,521	-	-	-	-
8990	Intrafund and Subfund Transfers In	806,498	11,061	-	-	-	-
	Total Other Financing Sources	$ 834,234	$ 41,582	$ -	$ -	$ -	$ -
	Total Revenues and Other Financing Sources	$ 1,929,612	$ 1,240,034	$ 1,214,166	$ 1,323,835	$ 1,047,403	$ 994,166

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adopted Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
	Uses:						
1200	Noninstructional Salaries Full Time	32,703	38,099	41,117	41,117	51,014	41,117
1400	Noninstructional Salaries Part Time	49,655	33,086	87,000	87,000	15,850	87,000
	Total Academic Salaries	$ 82,358	$ 71,185	$ 128,117	$ 128,117	$ 66,864	$ 128,117
2100	Noninstructional Salaries Full Time	86,832	132,844	217,056	217,056	193,777	238,169
2300	Variable Non-Instructional	391,329	304,184	362,469	362,469	184,373	296,008
2400	Variable Classroom Aide	106,652	128,558	45,087	45,087	78,540	79,046
	Total Classified Salaries	$ 584,813	$ 565,586	$ 624,612	$ 624,612	$ 456,690	$ 613,223
3000	Benefits	126,792	141,315	160,514	160,514	155,642	177,577
	Total Salaries and Benefits	$ 793,963	$ 778,086	$ 913,243	$ 913,243	$ 679,196	$ 918,917
4000	Supplies and Materials	$ 117,635	$ 147,759	$ 662,149	$ 771,818	$ 110,565	$ 870,134
5100	Consultants	117,021	129,250	177,000	177,000	92,165	170,500
5200	Travel	51,592	23,993	147,746	147,746	38,424	119,000
5300	Dues and Memberships	4,255	6,367	20,000	20,000	893	20,000
5500	Utilities and Housekeeping	16,368	5,529	5,500	5,500	7,239	6,000
5600	Contract Services	50,026	126,472	130,700	130,700	91,697	-
5690	Other Operating Expenses	128,983	94,905	135,000	135,000	157,294	167,500
5800	Other Services and Expenses	123,566	228,368	110,028	110,028	190,149	81,920
	Total Other Operating Expenses	$ 491,811	$ 614,884	$ 725,974	$ 725,974	$ 577,861	$ 564,920

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adopted Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
6200	Buildings	42,777	27,978	200,000	200,000	27,206	-
6300	Library Books	(1,243)	(3,364)	-	-	(5,466)	-
6400	Equipment	11,250	358,295	976,741	976,741	210,173	782,741
	Total Capital Outlay	$ 52,784	$ 382,909	$ 1,176,741	$ 1,176,741	$ 231,913	$ 782,741
7800	Intrafund and Subfund Transfers Out	6,498	11,061	-	-	-	-
	Total Transfers and Other Outgo	$ 6,498	$ 11,061	$ -	$ -	$ -	$ -
	Total Expenses	$ 1,462,691	$ 1,934,699	$ 3,478,107	$ 3,587,776	$ 1,599,535	$ 3,136,712
	Net Revenues Over (Under) Expenses	**$ 466,921**	**$ (694,665)**	**$ (2,263,941)**	**$ (2,263,941)**	**$ (552,132)**	**$ (2,142,546)**
	Beginning Fund Balance	6,317,932	6,784,852	6,059,667	6,090,187	6,090,187	5,564,088
	Ending Fund Balance	**$ 6,784,853**	**$ 6,090,187**	**$ 3,795,726**	**$ 3,826,246**	**$ 5,538,055**	**$ 3,421,542**
	Restricted Reserves						
7900	Designated Reserves	-	-	2,622,326	2,622,326	-	2,417,732
				2,622,326	*2,622,326*		*2,417,732*
	Unrestricted Reserves						
7999	Undesignated College and DO Reserves	-	-	1,173,400	1,203,920	-	1,003,810
				1,173,400	*1,203,920*		*1,003,810*
	Total Budgeted Reserves	$ -	$ -	**$ 3,795,726**	**$ 3,826,246**	**$ -**	**$ 3,421,542**

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adopted Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
	Sources:						
8150	Student Financial Aid Revenue	15,155	15,190	14,870	14,870	17,035	14,870
	Total Federal Revenues	$ 15,155	$ 15,190	$ 14,870	$ 14,870	$ 17,035	$ 14,870
8659	Other Reimburseable Categorical Programs	25,026	15,920	15,920	15,920	5,800	15,920
8690	State Tax Subventions	3,475	-	-	-	-	-
	Total Other State Revenues	$ 28,501	$ 15,920	$ 15,920	$ 15,920	$ 5,800	$ 15,920
8830	Contract Services	84,000	154,800	-	-	44,300	-
8851	Rentals and Leases	40,660	18,907	-	-	16,180	7,039
8870	Other Student Fees and Charges	27,024	35,895	-	-	27,350	-
8880	Other Student Fees	501	-	-	-	-	-
8890	Other Local Revenues	91,543	117,383	4,235	74,375	80,832	4,235
	Total Other Local Revenues	$ 243,728	$ 326,985	$ 4,235	$ 74,375	$ 168,662	$ 11,274
	Total Revenues	$ 287,384	$ 358,095	$ 35,025	$ 105,165	$ 191,497	$ 42,064
8980	Interfund Transfers In	16,976	21,459	-	-	-	-
8990	Intrafund and Subfund Transfers In	1,700,000	500,000	-	-	-	-
	Total Other Financing Sources	$ 1,716,976	$ 521,459	$ -	$ -	$ -	$ -
	Total Revenues and Other Financing Sources	$ 2,004,360	$ 879,554	$ 35,025	$ 105,165	$ 191,497	$ 42,064

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adopted Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
	Uses:						
1200	Noninstructional Salaries Full Time	-	59,631	59,631	59,631	53,461	63,777
1300	Instructional Salaries Part Time	-	-	550,000	550,000	-	1,550,000
1400	Noninstructional Salaries Part Time	1,839	18,463	141,100	141,100	20,959	141,100
	Total Academic Salaries	$ 1,839	$ 78,094	$ 750,731	$ 750,731	$ 74,420	$ 1,754,877
2300	Variable Non-Instructional	-	3,456	17,800	17,800	10,959	2,800
2400	Variable Classroom Aide	1,453	1,269	-	-	11,659	-
2600	Variable Aide Other	26,856	21,397	-	-	18,673	-
	Total Classified Salaries	$ 28,309	$ 26,122	$ 17,800	$ 17,800	$ 41,291	$ 2,800
3000	Benefits	726	22,079	74,738	74,738	23,054	155,237
	Total Salaries and Benefits	$ 30,874	$ 126,295	$ 843,269	$ 843,269	$ 138,765	$ 1,912,914
4000	Supplies and Materials	$ 105,172	$ 131,730	$ 579,617	$ 649,757	$ 210,133	$ 606,272
5100	Consultants	14,942	4,268	28,535	28,535	2,833	28,535
5200	Travel	18,229	34,696	8,791	8,791	10,951	8,791
5300	Dues and Memberships	2,099	2,778	-	-	595	-
5500	Utilities and Housekeeping	-	25	-	-	-	-
5600	Contract Services	8,955	11,865	51,204	51,204	4,973	51,204
5690	Other Operating Expenses	980	2	250,000	250,000	-	250,000
5800	Other Services and Expenses	1,404	10,920	-	-	11,969	-
5900	Interprogram Charges (credits)	23	40	1,294	1,294	190	1,294
5910	Indirect Costs	(13,486)	(37,768)	(22,867)	(22,867)	(14,665)	(22,867)
	Total Other Operating Expenses	$ 33,146	$ 26,826	$ 316,957	$ 316,957	$ 16,846	$ 316,957

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adopted Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
6200	Buildings	-	-	1,000,000	1,000,000	-	1,000,000
6400	Equipment	28,192	240,996	992,616	992,616	185,258	1,423,924
	Total Capital Outlay	$ 28,192	$ 240,996	$ 1,992,616	$ 1,992,616	$ 185,258	$ 2,423,924
	Total Expenses	$ 197,384	$ 525,847	$ 3,732,459	$ 3,802,599	$ 551,002	$ 5,260,067
	Net Revenues Over (Under) Expenses	**$ 1,806,976**	**$ 353,707**	**$ (3,697,434)**	**$ (3,697,434)**	**$ (359,505)**	**$ (5,218,003)**
	Beginning Fund Balance	9,225,925	11,032,901	11,365,146	11,386,608	11,386,608	11,365,146
	Ending Fund Balance	**$ 11,032,901**	**$ 11,386,608**	**$ 7,667,712**	**$ 7,689,174**	**$ 11,027,103**	**$ 6,147,143**
	Restricted Reserves						
7900	Designated Reserves	-	-	6,667,712	6,689,174	-	5,147,143
				6,667,712	*6,689,174*		*5,147,143*
	Unrestricted Reserves						
7910	Potential Salary Increase Reserve	-	-	1,000,000	1,000,000	-	1,000,000
				1,000,000	*1,000,000*		*1,000,000*
	Total Budgeted Reserves	$ -	$ -	**$ 7,667,712**	**$ 7,689,174**	**$ -**	**$ 6,147,143**

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adopted Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
	Sources:						
8851	Rentals and Leases	92,848	101,457	101,457	101,457	73,294	101,457
8874	2% of Enrollment Fees	(893,901)	(396,461)	-	-	-	-
8890	Other Local Revenues	81,292	3,181,526	10,000	50,183	67,341	15,000
	Total Other Local Revenues	$ (719,761)	$ 2,886,522	$ 111,457	$ 151,640	$ 140,635	$ 116,457
	Total Revenues	$ (719,761)	$ 2,886,522	$ 111,457	$ 151,640	$ 140,635	$ 116,457
8990	Intrafund and Subfund Transfers In	4,650,000	6,815,000	-	-	-	-
	Total Other Financing Sources	$ 4,650,000	$ 6,815,000	$ -	$ -	$ -	$ -
	Total Revenues and Other Financing Sources	$ 3,930,239	$ 9,701,522	$ 111,457	$ 151,640	$ 140,635	$ 116,457
	Uses:						
3000	Benefits	-	1,239,640	-	-	-	-
	Total Salaries and Benefits	$ -	$ 1,239,640	$ -	$ -	$ -	$ -
4000	Supplies and Materials	$ 3,816	$ 2,591	$ 17,768	$ 54,447	$ 1,335	$ 56,679

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adopted Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
5100	Consultants	-	-	-	-	715	-
5600	Contract Services	4,091	-	-	213,454	213,454	-
5690	Other Operating Expenses	822	90,536	-	-	4,931	100,000
5800	Other Services and Expenses	-	10,847	24,655	24,655	-	24,655
5910	Indirect Costs	-	(6,233)	-	-	(6,866)	-
	Total Other Operating Expenses	$ 4,913	$ 95,150	$ 24,655	$ 238,109	$ 212,234	$ 124,655
6400	Equipment	234,315	95,399	63,634	63,634	64,445	67,015
	Total Capital Outlay	$ 234,315	$ 95,399	$ 63,634	$ 63,634	$ 64,445	$ 67,015
7300	Interfund Transfers Out	1,600,000	-	-	62,222	62,222	1,800,000
7800	Intrafund and Subfund Transfers Out	650,000	-	-	2,910,736	2,910,736	-
	Total Transfers and Other Outgo	$ 2,250,000	$ -	$ -	$ 2,972,958	$ 2,972,958	$ 1,800,000
	Total Expenses	$ 2,493,044	$ 1,432,780	$ 106,057	$ 3,329,148	$ 3,250,972	$ 2,048,349
	Net Revenues Over (Under) Expenses	**$ 1,437,195**	**$ 8,268,742**	**$ 5,400**	**$ (3,177,508)**	**$ (3,110,337)**	**$ (1,931,892)**
	Beginning Fund Balance	7,657,538	9,094,733	17,479,621	17,363,475	17,363,475	13,931,656
	Ending Fund Balance	**$ 9,094,733**	**$ 17,363,475**	**$ 17,485,021**	**$ 14,185,967**	**$ 14,253,138**	**$ 11,999,764**
	Restricted Reserves						
7900	Designated Reserves	-	-	12,621,966	9,536,366	-	4,158,422
				12,621,966	*9,536,366*		*4,158,422*
	Unrestricted Reserves						
7999	Undesignated College and DO Reserves	-	-	4,863,055	4,649,601	-	7,841,342
				4,863,055	*4,649,601*		*7,841,342*
	Total Budgeted Reserves	$ -	$ -	**$ 17,485,021**	**$ 14,185,967**	**$ -**	**$ 11,999,764**

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adopted Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
	Sources:						
8690	State Tax Subventions	6,513,943	7,182,667	7,796,086	7,796,086	-	7,796,086
	Total Other State Revenues	$ 6,513,943	$ 7,182,667	$ 7,796,086	$ 7,796,086	$ -	$ 7,796,086
	Total Revenues	$ 6,513,943	$ 7,182,667	$ 7,796,086	$ 7,796,086	$ -	$ 7,796,086
	Total Revenues and Other Financing Sources	$ 6,513,943	$ 7,182,667	$ 7,796,086	$ 7,796,086	$ -	$ 7,796,086
	Uses:						
3000	Benefits	6,513,943	7,182,667	7,796,086	7,796,086	-	7,796,086
	Total Salaries and Benefits	$ 6,513,943	$ 7,182,667	$ 7,796,086	$ 7,796,086	$ -	$ 7,796,086
	Total Expenses	$ 6,513,943	$ 7,182,667	$ 7,796,086	$ 7,796,086	$ -	$ 7,796,086
	Net Revenues Over (Under) Expenses	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Board Restricted Reserves			*0*	*0*		*0*
	Unrestricted Reserves			*0*	*0*		*0*

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

Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adoption Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
District Services						
Facilities	273	-	-	-	-	-
Administrative Services and Finance	2,250,822	1,337,752	-	2,972,958	2,977,889	1,900,000
Human Resources	7,907	11,618	42,423	42,423	2,999	66,143
Information Technology Services	-	-	-	213,454	213,454	-
Educational Planning	-	(6,233)	-	-	(6,866)	-
Police Services	234,042	89,644	63,634	63,634	30,393	45,527
Research	-	-	-	36,679	-	36,679
Purchasing	-	-	-	-	33,103	-
Total District Office Expenditures and Transfers Out	$ 2,493,044	$ 1,432,781	$ 106,057	$ 3,329,148	$ 3,250,972	$ 2,048,349
Districtwide Expenses						
Districtwide Operations	6,513,943	7,182,667	7,796,086	7,796,086	-	7,796,086
Total Districtwide Expenditures and Transfers Out	$ 6,513,943	$ 7,182,667	$ 7,796,086	$ 7,796,086	$ -	$ 7,796,086
Total District Office and Districtwide Expenditures and Transfers Out	$ 9,006,987	$ 8,615,448	$ 7,902,143	$ 11,125,234	$ 3,250,972	$ 9,844,435
Board and District Office Restricted Reserves						
Designated Reserves	-	-	12,621,966	9,536,366	-	4,158,422
			12,621,966	*9,536,366*		*4,158,422*
Unrestricted Reserves	-	-	-	-	-	-
Undesignated College and DO Reserves	-	-	4,863,055	4,649,601	-	7,841,342
			4,863,055	*4,649,601*		*7,841,342*
Total Budgeted Reserves	**$ -**	**$ -**	**$ 17,485,021**	**$ 14,185,967**	**$ -**	**$ 11,999,764**

CONTRA COSTA COMMUNITY COLLEGE DISTRICT

2026-2027 TENTATIVE BUDGET

SECTION - III

For ALL FUNDS

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adoption Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
	Sources:						
8610	General Apportionment Revenue	45,121,352	20,354,214	21,919,784	21,919,784	18,079,625	22,918,880
8630	Education Protection Account	23,896,975	43,908,664	33,236,877	33,236,877	24,771,368	33,993,949
8671	Homeowners Revenue	587,337	583,216	691,917	691,917	444,853	691,917
8672	In Lieu of Taxes (wildlife)	4,382	4,509	4,278	4,278	4,273	4,278
8811	Tax Allocation, Secured Roll Revenue	113,534,014	118,571,935	125,850,169	125,850,169	120,681,202	125,967,955
8812	Tax Allocation, Supplemental Roll Revenue	2,990,931	2,375,563	3,839,867	3,839,867	(180,708)	3,667,333
8813	Tax Allocation, Unsecured Roll Revenue	4,186,395	4,218,028	3,554,997	3,554,997	3,982,106	3,395,263
8817	ERAF	17,814,278	18,001,423	19,348,150	19,348,150	14,080,948	18,478,792
8819	Redevelopment Agency Revenue/Residual	9,094,282	8,979,983	8,109,293	8,109,293	4,595,792	7,744,924
8874	98% of Enrollment Fees	13,386,382	12,944,179	13,386,382	13,386,382	12,919,449	13,078,423
	Apportionment Revenues	**$ 230,616,328**	**$ 229,941,714**	**$ 229,941,714**	**$ 229,941,714**	**$ 199,378,908**	**$ 229,941,714**
8150	Student Financial Aid Revenue	43,755	51,955	48,365	48,365	57,100	48,365
8160	Veterans Education	5,536	3,504	4,845	4,845	2,896	4,845
	Total Federal Revenues	**$ 49,291**	**$ 55,459**	**$ 53,210**	**$ 53,210**	**$ 59,996**	**$ 53,210**
8613	Apprenticeship Revenue	934,954	879,201	899,880	899,880	874,485	73,832
8614	Part Time Instructor Pay Increase	647,140	626,915	529,705	529,705	444,952	529,705
8617	Part Time Office Hours	1,632,394	3,452,972	1,083,515	1,083,515	780,345	1,083,515
8618	Part Time Health Revenue	529,105	3,193,574	3,193,574	3,193,574	30,132	3,927,760
8620	General Categorical Programs	227,540	219,135	273,434	273,434	204,847	273,434
8659	Other Reimburseable Categorical Programs	60,252	34,674	15,920	15,920	17,935	15,920
8680	Lottery Revenue	6,528,359	5,083,577	4,432,130	4,432,130	2,166,404	5,071,174
8690	State Tax Subventions	11,507,774	12,167,149	12,665,200	12,665,200	4,322,850	12,709,523
	Total Other State Revenues	**$ 22,067,518**	**$ 25,657,197**	**$ 23,093,358**	**$ 23,093,358**	**$ 8,841,950**	**$ 23,684,863**

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adoption Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
8820	Contributions and Gifts	26,700	1,013	-	91,000	56,906	-
8830	Contract Services	84,000	170,790	100,000	100,000	52,926	100,000
8840	Sales and Commissions	8,387	7,962	-	85	400	-
8851	Rentals and Leases	462,130	487,706	432,279	434,296	343,851	474,318
8860	Interest and Investment Income	7,788,651	6,774,582	1,500,000	1,500,000	4,720,802	1,500,000
8874	2% of Enrollment Fees	(620,710)	(368,006)	264,171	264,171	263,662	271,652
8870	Other Student Fees and Charges	1,627,450	1,675,585	1,590,719	1,630,479	1,632,989	1,590,719
8880	Nonresident Tuition	11,694,871	11,545,178	10,821,782	10,821,782	10,578,741	9,969,071
8880	Other Student Fees	209,457	327,091	364,170	388,331	301,418	317,170
8890	Other Local Revenues	2,524,673	5,779,836	2,505,608	2,958,376	2,235,715	2,386,006
	Total Other Local Revenues	$ 23,805,609	$ 26,401,737	$ 17,578,729	$ 18,188,520	$ 20,187,410	$ 16,608,936
	Total Revenues	$ 276,538,746	$ 282,056,107	$ 270,667,011	$ 271,276,802	$ 228,468,264	$ 270,288,723
8900	Other Financing Sources, Miscellaneous	296	6,666	-	5	5	-
8910	Proceeds of General Fixed Assets	13,889	23,943	2,000	2,000	64,383	2,000
8980	Interfund Transfers In	58,001	255,694	80,000	446,417	366,417	80,000
8990	Intrafund and Subfund Transfers In	38,234,261	43,460,555	39,594,977	42,505,713	40,250,443	38,848,246
8994	Operating Allocation	209,508,497	214,655,662	214,211,263	214,211,263	196,360,325	214,211,263
	Total Other Financing Sources	$ 247,814,944	$ 258,402,520	$ 253,888,240	$ 257,165,398	$ 237,041,573	$ 253,141,509
	Total Revenues and Other Financing Sources	$ 524,353,690	$ 540,458,627	$ 524,555,251	$ 528,442,200	$ 465,509,837	$ 523,430,232

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adoption Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
	Uses:						
1100	Monthly Instructional Salary	40,996,189	39,768,974	41,424,492	42,195,959	33,018,579	41,112,855
1200	Noninstructional Salaries Full Time	18,483,497	19,918,669	20,932,907	21,318,032	17,635,428	20,825,867
1300	Instructional Salaries Part Time	36,714,847	40,782,850	40,595,620	40,889,872	34,912,381	41,276,594
1400	Noninstructional Salaries Part Time	2,857,190	2,206,913	2,193,536	2,230,927	1,528,433	2,108,612
	Total Academic Salaries	$ 99,051,723	$ 102,677,406	$ 105,146,555	$ 106,634,790	$ 87,094,821	$ 105,323,928
2100	Noninstructional Salaries Full Time	35,657,787	37,996,042	40,820,191	41,543,078	32,427,266	40,206,671
2200	Instructional Aides Full Time	3,662,059	3,774,609	4,172,329	4,258,634	3,458,289	4,137,773
2300	Variable Non-Instructional	4,519,254	3,919,684	3,488,844	3,496,146	2,969,258	3,242,894
2400	Variable Classroom Aide	922,620	1,265,253	1,056,783	1,186,630	1,312,860	1,211,096
2600	Variable Aide Other	166,261	115,487	70,971	70,971	106,732	5,767
	Total Classified Salaries	$ 44,927,981	$ 47,071,075	$ 49,609,118	$ 50,555,459	$ 40,274,405	$ 48,804,201
3000	Benefits	73,584,909	82,935,994	85,950,001	86,127,107	63,164,526	87,276,041
	Total Salaries and Benefits	$ 217,564,613	$ 232,684,475	$ 240,705,674	$ 243,317,356	$ 190,533,752	$ 241,404,170
4000	Supplies and Materials	$ 1,819,801	$ 2,873,523	$ 4,516,985	$ 4,849,420	$ 2,422,245	$ 4,442,524

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adoption Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
5100	Consultants	1,577,103	1,477,956	1,617,364	1,633,636	1,162,613	1,566,343
5200	Travel	1,054,725	974,717	1,333,510	1,375,332	810,615	1,279,939
5300	Dues and Memberships	515,631	486,144	507,577	506,302	476,218	542,971
5400	Insurance	1,419,926	1,496,610	1,273,251	1,273,251	535,561	1,273,251
5500	Utilities and Housekeeping	7,788,208	9,067,358	9,951,868	9,360,792	6,492,912	9,992,958
5600	Contract Services	6,568,416	6,945,264	6,785,142	6,927,059	6,253,842	6,768,969
5690	Other Operating Expenses	1,614,341	1,800,756	1,881,281	1,899,572	1,212,816	2,369,882
5700	Legal/Elections/Audit Expenses	647,923	1,181,801	1,648,480	1,648,480	491,811	2,060,654
5800	Other Services and Expenses	1,672,646	1,788,822	1,887,070	1,884,712	1,631,549	2,003,362
5900	Interprogram Charges (credits)	(8,417)	(1,734)	54,770	53,770	(974)	53,520
5910	Indirect Costs	(131,774)	(113,031)	(82,867)	(82,867)	(31,028)	(82,867)
	Total Other Operating Expenses	$ 22,718,728	$ 25,104,663	$ 26,857,446	$ 26,480,039	$ 19,035,935	$ 27,828,982
6100	Sites and Site Improvements	-	-	1,500	1,500	-	1,500
6200	Buildings	47,201	67,970	1,281,000	1,281,000	40,674	1,103,000
6300	Library Books	736	(2,101)	15,748	17,318	55,250	1,600
6400	Equipment	578,783	1,905,883	3,629,360	3,633,534	968,948	3,782,969
	Total Capital Outlay	$ 626,720	$ 1,971,752	$ 4,927,608	$ 4,933,352	$ 1,064,872	$ 4,889,069
7300	Interfund Transfers Out	16,513,956	7,953,060	5,921,791	6,584,013	6,267,013	6,125,154
7600	Other Student Payments	-	-	2,097	63,097	68,400	-
7800	Intrafund and Subfund Transfers Out	38,234,262	43,460,556	39,594,977	42,505,713	40,250,444	38,848,246
94xx	District Office Assessment	209,508,497	214,655,662	214,211,263	214,211,263	196,360,324	214,211,263
	Total Transfers and Other Outgo	$ 264,256,715	$ 266,069,278	$ 259,730,128	$ 263,364,086	$ 242,946,181	$ 259,184,663
	Total Expenses	$ 506,986,577	$ 528,703,691	$ 536,737,841	$ 542,944,253	$ 456,002,985	$ 537,749,408

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adoption Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
	Net Revenues Over (Under) Expenses	**$ 17,367,113**	**$ 11,754,936**	**$ (12,182,590)**	**$ (14,502,053)**	**$ 9,506,852**	**$ (14,319,176)**
	Beginning Fund Balance	64,332,061	81,699,174	93,627,281	93,454,110	93,454,110	87,722,748
	Ending Fund Balance	**$ 81,699,174**	**$ 93,454,110**	**$ 81,444,691**	**$ 78,952,057**	**$ 102,960,962**	**$ 73,403,572**
	Board and College / DO Restricted Reserves						
7914	BP 5033 Required Reserve	-	-	44,591,706	44,591,706	-	44,437,705
7903	Deficit Funding Reserve	-	-	413,665	413,665	-	459,883
7904	College/DO Local Reserves (1% minimum)	-	-	5,205,112	5,205,112	-	4,983,994
7907	Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900	Designated Reserves	-	-	24,235,769	21,079,338	-	13,814,706
				74,535,193	*71,378,762*		*63,785,229*
	Unrestricted Reserves						
7910	Potential Salary Increase Reserve	-	-	1,000,000	1,000,000	-	1,000,000
7997	Undesignated District Reserves	-	-	614,132	614,133	-	837,182
7999	Undesignated College and DO Reserves	-	-	5,295,366	5,959,162	-	7,781,161
				6,909,498	*7,573,295*		*9,618,343*
	Total Budgeted Reserves	$ -	$ -	**$ 81,444,691**	**$ 78,952,057**	**$ -**	**$ 73,403,572**

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adoption Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
	Sources:						
8120	Higher Education Act	1,625,004	1,980,604	1,176,849	1,640,507	1,205,912	1,071,305
8150	Student Financial Aid Revenue	594,445	713,261	751,087	751,087	608,854	753,833
8170	Vocational & Technical Education Act (VTEA)	1,478,844	1,658,713	1,638,582	1,638,581	219,960	1,622,800
8190	Other Federal Revenues	1,143,052	824,404	511,840	918,794	500,144	205,978
	Total Federal Revenues	$ 4,841,345	$ 5,176,982	$ 4,078,358	$ 4,948,969	$ 2,534,870	$ 3,653,916
8610	General Apportionments	138,854	134,217	125,111	125,111	69,124	125,111
8620	General Categorical Programs	36,800,956	36,505,004	37,551,790	41,496,454	46,129,978	34,679,852
8659	Other Reimburseable Categorical Programs	2,996,069	3,221,760	3,424,777	3,859,762	5,768,772	3,518,878
8680	Other State Non-Tax Revenues	109,173	97,748	78,877	78,877	66,256	78,877
8680	Lottery Revenue	3,397,780	2,431,251	1,697,305	1,962,998	65,209	2,135,200
8690	Other State Revenues	23,670,620	8,564,980	10,573,219	14,275,720	15,192,145	8,287,388
	Total State Revenues	$ 67,113,452	$ 50,954,960	$ 53,451,079	$ 61,798,922	$ 67,291,484	$ 48,825,306
8820	Contributions and Gifts	16,268	17,100	16,642	16,642	51,872	8,000
8880	Nonresident Tuition and Other Student Fees	375,549	432,010	422,782	422,782	827,421	422,782
8890	Other Local Revenues	1,884,403	2,971,381	2,369,662	2,903,774	2,245,308	1,445,946
	Total Local Revenues	$ 2,276,220	$ 3,420,491	$ 2,809,086	$ 3,343,198	$ 3,124,601	$ 1,876,728
	Total Revenues	$ 74,231,017	$ 59,552,433	$ 60,338,523	$ 70,091,089	$ 72,950,955	$ 54,355,950
8980	Interfund Transfers In	3,000,000	2,000,000	1,800,000	1,826,635	3,626,635	1,800,000
	Total Other Financing Sources	$ 3,000,000	$ 2,000,000	$ 1,800,000	$ 1,826,635	$ 3,626,635	$ 1,800,000
	Total Revenues and Other Financing Sources	$ 77,231,017	$ 61,552,433	$ 62,138,523	$ 71,917,724	$ 76,577,590	$ 56,155,950

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adoption Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
	Uses:						
1100	Monthly Instructional Salary	389,341	305,555	667,759	664,721	341,785	396,280
1200	Noninstructional Salaries Full Time	7,424,287	7,616,562	6,974,331	7,372,632	6,057,245	6,838,920
1300	Instructional Salaries Part Time	194,137	219,136	145,325	246,780	110,056	102,297
1400	Noninstructional Salaries Part Time	2,675,761	3,270,002	1,782,948	2,971,259	2,670,258	1,513,771
	Total Academic Salaries	$ 10,683,526	$ 11,411,255	$ 9,570,363	$ 11,255,392	$ 9,179,344	$ 8,851,268
2100	Noninstructional Salaries Full Time	12,527,519	11,879,025	13,781,987	14,607,903	10,805,054	13,211,939
2200	Instructional Aides Full Time	479,570	613,778	718,569	710,569	645,265	661,095
2300	Variable Non-Instructional	4,732,861	4,169,332	2,800,165	4,135,542	3,474,918	2,307,077
2400	Variable Classroom Aide	327,078	745,953	157,986	592,540	460,602	324,986
2600	Variable Aide Other	126,025	115,391	50,000	-	99,019	115,589
	Total Classified Salaries	$ 18,193,053	$ 17,523,479	$ 17,508,707	$ 20,046,554	$ 15,484,858	$ 16,620,686
3000	Benefits	12,471,495	13,514,490	14,173,151	14,853,356	10,834,797	13,401,889
	Total Salaries and Benefits	$ 41,348,074	$ 42,449,224	$ 41,252,221	$ 46,155,302	$ 35,498,999	$ 38,873,843
4000	Supplies and Materials	$ 3,876,570	$ 3,256,298	$ 7,512,425	$ 9,771,575	$ 2,360,929	$ 7,970,240
5100	Consultants	2,062,414	1,279,901	844,254	1,135,313	702,261	328,444
5200	Travel	1,291,538	1,318,152	842,546	1,501,344	1,055,955	669,942
5300	Dues and Memberships	151,649	173,057	56,919	112,635	110,547	32,694
5400	Insurance	-	-	45,000	45,000	-	-
5500	Utilities and Housekeeping	116,057	123,928	9,460	14,479	3,748	9,260
5600	Contract Services	2,178,362	1,857,852	2,159,106	3,308,255	2,094,133	1,841,396
5690	Other Operating Expenses	1,518,399	2,050,922	1,621,226	1,652,589	1,277,087	1,479,098
5800	Other Services and Expenses	1,768,812	857,380	478,293	1,388,717	723,180	375,130
5900	Interprogram Charges (credits)	5,097	2,695	2,063	2,004	48	2,063
5910	Indirect Costs	216,779	268,981	76,721	274,158	79,765	105,625
	Total Other Operating Expenses	$ 9,309,107	$ 7,932,868	$ 6,135,588	$ 9,434,494	$ 6,046,724	$ 4,843,652

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adoption Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
6100	Sites and Site Improvements	-	12,480	-	-	-	-
6200	Buildings	133,435	79,523	173,709	368,709	-	5,000
6300	Library Books	71,987	84,513	80,660	84,260	18,491	75,660
6400	Equipment	4,003,445	2,225,200	990,795	1,931,407	1,816,396	734,495
	Total Capital Outlay	$ 4,208,867	$ 2,401,716	$ 1,245,164	$ 2,384,376	$ 1,834,887	$ 815,155
7300	Interfund Transfers Out	9,954,211	191,550	-	387,926	121,093	-
7500	Student Financial Aid	2,360,057	2,108,221	1,080,381	1,136,295	2,171,450	1,094,622
7600	Other Student Payments	4,164,385	3,359,515	2,695,640	2,622,104	2,791,580	1,967,041
7900	Grant net AR (deferrals) not yet posted	-	-	3,552,535	1,361,782	25,167,633	1,785,252
	Total Transfers and Other Outgo	$ 16,478,653	$ 5,659,286	$ 7,328,556	$ 5,508,107	$ 30,251,756	$ 4,846,915
	Total Expenses	$ 75,221,271	$ 61,699,392	$ 63,473,954	$ 73,253,854	$ 75,993,295	$ 57,349,805
	Net Revenues Over (Under) Expenses	**$ 2,009,746**	**$ (146,959)**	**$ (1,335,431)**	**$ (1,336,130)**	**$ 584,295**	**$ (1,193,855)**
	Beginning Fund Balance	4,330,662	6,340,408	6,193,445	6,193,449	6,193,449	5,929,009
	Ending Fund Balance	**$ 6,340,408**	**$ 6,193,449**	**$ 4,858,014**	**$ 4,857,319**	**$ 6,777,744**	**$ 4,735,154**
7998	Restricted Reserve	-	-	4,858,014	4,857,319	-	4,735,154
	Total Budgeted Reserves	$ -	$ -	**$ 4,858,014**	**$ 4,857,319**	**$ -**	**$ 4,735,154**

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adoption Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
	Sources:						
8670	State Tax Subventions	32,538	34,489	40,300	40,300	25,286	34,260
	Total State Revenues	$ 32,538	$ 34,489	$ 40,300	$ 40,300	$ 25,286	$ 34,260
8810	Property Taxes	10,124,943	11,819,842	10,480,133	10,480,133	11,712,526	11,462,000
8860	Interest and Investment Income	217,547	240,081	214,799	214,799	134,516	229,860
	Total Local Revenues	$ 10,342,490	$ 12,059,923	$ 10,694,932	$ 10,694,932	$ 11,847,042	$ 11,691,860
	Total Revenues	$ 10,375,028	$ 12,094,412	$ 10,735,232	$ 10,735,232	$ 11,872,328	$ 11,726,120
	Total Revenues and Other Financing Sources	$ 10,375,028	$ 12,094,412	$ 10,735,232	$ 10,735,232	$ 11,872,328	$ 11,726,120
	Uses:						
7100	Debt Retirement	-	1	-	-	-	-
7110	Bond Redemption	6,653,471	6,247,310	8,378,100	8,378,100	8,377,600	8,698,022
7120	Bond Interest and Other Charges	3,987,300	3,854,814	3,730,647	3,730,647	987,344	849,448
	Total Transfers and Other Outgo	$ 10,640,771	$ 10,102,125	$ 12,108,747	$ 12,108,747	$ 9,364,944	$ 9,547,470
	Total Expenses	$ 10,640,771	$ 10,102,125	$ 12,108,747	$ 12,108,747	$ 9,364,944	$ 9,547,470
	Net Revenues Over (Under) Expenses	**$ (265,743)**	**$ 1,992,287**	**$ (1,373,515)**	**$ (1,373,515)**	**$ 2,507,384**	**$ 2,178,650**
	Beginning Fund Balance	9,060,841	8,795,098	10,787,384	10,787,385	10,787,385	13,294,768
	Ending Fund Balance	**$ 8,795,098**	**$ 10,787,385**	**$ 9,413,869**	**$ 9,413,870**	**$ 13,294,769**	**$ 15,473,418**
7912	Restricted Debt Reserve	-	-	9,413,869	9,413,870	-	15,473,418
	Total Budgeted Reserves	$ -	$ -	**$ 9,413,869**	**$ 9,413,870**	**$ -**	**$ 15,473,418**

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adoption Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
	Sources:						
8670	State Tax Subventions	51,644	44,168	40,672	40,672	38,093	40,672
	Total State Revenues	$ 51,644	$ 44,168	$ 40,672	$ 40,672	$ 38,093	$ 40,672
8810	Property Taxes	12,333,145	11,119,006	11,684,768	11,684,768	12,322,432	11,684,768
8860	Interest and Investment Income	346,832	281,461	215,748	215,748	125,298	181,506
	Total Local Revenues	$ 12,679,977	$ 11,400,467	$ 11,900,516	$ 11,900,516	$ 12,447,730	$ 11,866,274
	Total Revenues	$ 12,731,621	$ 11,444,635	$ 11,941,188	$ 11,941,188	$ 12,485,823	$ 11,906,946
	Total Revenues and Other Financing Sources	$ 12,731,621	$ 11,444,635	$ 11,941,188	$ 11,941,188	$ 12,485,823	$ 11,906,946
	Uses:						
7100	Debt Retirement	1	-	-	-	(1)	-
7110	Bond Redemption	7,112,704	8,829,265	7,793,901	7,793,901	7,794,826	8,668,478
7120	Bond Interest and Other Charges	3,932,748	3,701,341	3,542,781	3,542,781	7,288,839	6,067,662
	Total Transfers and Other Outgo	$ 11,045,453	$ 12,530,606	$ 11,336,682	$ 11,336,682	$ 15,083,664	$ 14,736,140
	Total Expenses	$ 11,045,453	$ 12,530,606	$ 11,336,682	$ 11,336,682	$ 15,083,664	$ 14,736,140
	Net Revenues Over (Under) Expenses	**$ 1,686,168**	**$ (1,085,971)**	**$ 604,506**	**$ 604,506**	**$ (2,597,841)**	**$ (2,829,194)**
	Beginning Fund Balance	11,274,726	12,960,894	10,828,356	11,874,923	11,874,923	9,277,081
	Ending Fund Balance	**$ 12,960,894**	**$ 11,874,923**	**$ 11,432,862**	**$ 12,479,429**	**$ 9,277,082**	**$ 6,447,887**
7912	Restricted Debt Reserve	-	-	11,432,862	12,479,429	-	6,447,887
	Total Budgeted Reserves	$ -	$ -	**$ 11,432,862**	**$ 12,479,429**	**$ -**	**$ 6,447,887**

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adoption Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
	Sources:						
8670	State Tax Subventions	91,562	90,489	90,940	90,940	71,036	90,530
	Total State Revenues	$ 91,562	$ 90,489	$ 90,940	$ 90,940	$ 71,036	$ 90,530
8810	Property Taxes	22,146,806	22,965,691	21,141,389	21,141,389	22,920,356	22,050,000
8860	Interest and Investment Income	620,924	484,336	388,857	388,857	233,374	429,496
8890	Other Local Revenues	-	-	-	-	90,251	-
	Total Local Revenues	$ 22,767,730	$ 23,450,027	$ 21,530,246	$ 21,530,246	$ 23,243,981	$ 22,479,496
	Total Revenues	$ 22,859,292	$ 23,540,516	$ 21,621,186	$ 21,621,186	$ 23,315,017	$ 22,570,026
	Total Revenues and Other Financing Sources	$ 22,859,292	$ 23,540,516	$ 21,621,186	$ 21,621,186	$ 23,315,017	$ 22,570,026
	Uses:						
7110	Bond Redemption	16,480,825	11,823,975	12,140,000	12,140,000	12,143,150	12,185,000
7120	Bond Interest and Other Charges	13,499,460	12,935,889	12,441,550	12,441,550	12,441,550	11,928,961
	Total Transfers and Other Outgo	$ 29,980,285	$ 24,759,864	$ 24,581,550	$ 24,581,550	$ 24,584,700	$ 24,113,961
	Total Expenses	$ 29,980,285	$ 24,759,864	$ 24,581,550	$ 24,581,550	$ 24,584,700	$ 24,113,961
	Net Revenues Over (Under) Expenses	**$ (7,120,993)**	**$ (1,219,348)**	**$ (2,960,364)**	**$ (2,960,364)**	**$ (1,269,683)**	**$ (1,543,935)**
	Beginning Fund Balance	27,863,966	20,742,973	19,523,625	19,523,625	19,523,625	18,253,942
	Ending Fund Balance	**$ 20,742,973**	**$ 19,523,625**	**$ 16,563,261**	**$ 16,563,261**	**$ 18,253,942**	**$ 16,710,007**
7912	Restricted Debt Reserve	-	-	16,563,261	16,563,261	-	16,710,007
	Total Budgeted Reserves	$ -	$ -	**$ 16,563,261**	**$ 16,563,261**	**$ -**	**$ 16,710,007**

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adoption Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
	Sources:						
8860	Interest and Investment Income	757,315	739,909	357,271	357,271	510,917	283,076
	Total Local Revenues	$ 757,315	$ 739,909	$ 357,271	$ 357,271	$ 510,917	$ 283,076
	Total Revenues	$ 757,315	$ 739,909	$ 357,271	$ 357,271	$ 510,917	$ 283,076
	Total Revenues and Other Financing Sources	$ 757,315	$ 739,909	$ 357,271	$ 357,271	$ 510,917	$ 283,076
	Uses:						
7300	Interfund Transfers Out	-	181,924	80,000	446,417	366,417	80,000
	Total Transfers and Other Outgo	$ -	$ 181,924	$ 80,000	$ 446,417	$ 366,417	$ 80,000
	Total Expenses	$ -	$ 181,924	$ 80,000	$ 446,417	$ 366,417	$ 80,000
	Net Revenues Over (Under) Expenses	**$ 757,315**	**$ 557,985**	**$ 277,271**	**$ (89,146)**	**$ 144,500**	**$ 203,076**
	Beginning Fund Balance	16,632,204	17,389,519	17,947,504	17,947,504	17,947,504	17,934,438
	Ending Fund Balance	**$ 17,389,519**	**$ 17,947,504**	**$ 18,224,775**	**$ 17,858,358**	**$ 18,092,004**	**$ 18,137,514**
7906	Load Bank Liability Reserve	-	-	8,517,372	8,182,452	-	8,150,955
7907	Vacation Liability Reserve	-	-	550,000	518,503	-	550,000
7912	Restricted Debt Reserve	-	-	9,157,403	9,157,403	-	9,436,559
	Total Budgeted Reserves	$ -	$ -	**$ 18,224,775**	**$ 17,858,358**	**$ -**	**$ 18,137,514**

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adoption Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
	Sources:						
8650	Reimburseable Categorical Programs	393,887	-	-	336,492	-	-
8652	Deferred Maintenance	126,193	-	-	-	-	-
8690	Other State Revenues	-	-	1,726,567	572,895	-	337,144
	Total State Revenues	$ 520,080	$ -	$ 1,726,567	$ 909,387	$ -	$ 337,144
8890	Other Local Revenues	3,760,078	3,800,985	3,747,663	3,747,663	1,893,292	3,735,218
	Total Local Revenues	$ 3,760,078	$ 3,800,985	$ 3,747,663	$ 3,747,663	$ 1,893,292	$ 3,735,218
	Total Revenues	$ 4,280,158	$ 3,800,985	$ 5,474,230	$ 4,657,050	$ 1,893,292	$ 4,072,362
8980	Interfund Transfers In	15,807,149	2,608,228	-	987,926	721,093	-
	Total Other Financing Sources	$ 15,807,149	$ 2,608,228	$ -	$ 987,926	$ 721,093	$ -
	Total Revenues and Other Financing Sources	$ 20,087,307	$ 6,409,213	$ 5,474,230	$ 5,644,976	$ 2,614,385	$ 4,072,362
	Uses:						
2300	Variable Non-Instructional	-	418	-	-	-	-
	Total Classified Salaries	$ -	$ 418	$ -	$ -	$ -	$ -
3000	Benefits	-	21	-	-	-	-
	Total Salaries and Benefits	$ -	$ 439	$ -	$ -	$ -	$ -
5100	Consultants	8,500	-	-	-	-	-
5600	Contract Services	425,550	399,264	376,224	1,167,224	648,414	1,076,089
5690	Other Operating Expenses	4,900	-	-	-	-	-
5800	Other Services and Expenses	9,680	28,834	-	-	45,000	-
	Total Other Operating Expenses	$ 448,630	$ 428,098	$ 376,224	$ 1,167,224	$ 693,414	$ 1,076,089

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adoption Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
6100	Sites and Site Improvements	2,422,154	2,028,974	1,912,891	1,896,721	407,766	1,441,779
6200	Buildings	2,758,157	5,638,608	14,064,379	17,218,830	2,523,165	21,893,422
6400	Equipment	954,898	208,769	1,073,840	434,376	2,971	434,841
	Total Capital Outlay	$ 6,135,209	$ 7,876,351	$ 17,051,110	$ 19,549,927	$ 2,933,902	$ 23,770,042
	Total Expenses	$ 6,583,839	$ 8,304,888	$ 17,427,334	$ 20,717,151	$ 3,627,316	$ 24,846,131
	Net Revenues Over (Under) Expenses	**$ 13,503,468**	**$ (1,895,675)**	**$ (11,953,104)**	**$ (15,072,175)**	**$ (1,012,931)**	**$ (20,773,769)**
	Beginning Fund Balance	50,360,531	63,863,999	61,968,324	61,631,833	61,631,833	62,049,861
	Ending Fund Balance	**$ 63,863,999**	**$ 61,968,324**	**$ 50,015,220**	**$ 46,559,658**	**$ 60,618,902**	**$ 41,276,092**
7900	Designated Reserves	-	-	650,000	885,367	-	650,000
7913	Restricted Capital Reserve	-	-	49,365,220	45,674,291	-	40,626,092
	Total Budgeted Reserves	$ -	$ -	**$ 50,015,220**	**$ 46,559,658**	**$ -**	**$ 41,276,092**

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adoption Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
	Sources:						
8860	Interest and Investment Income	3,867,750	3,347,685	1,369,756	1,369,756	1,971,407	2,750,000
	Total Local Revenues	$ 3,867,750	$ 3,347,685	$ 1,369,756	$ 1,369,756	$ 1,971,407	$ 2,750,000
	Total Revenues	$ 3,867,750	$ 3,347,685	$ 1,369,756	$ 1,369,756	$ 1,971,407	$ 2,750,000
	Total Revenues and Other Financing Sources	$ 3,867,750	$ 3,347,685	$ 1,369,756	$ 1,369,756	$ 1,971,407	$ 2,750,000
	Uses:						
2100	Noninstructional Salaries Full Time	1,238,136	1,288,280	1,287,845	1,287,845	1,120,631	1,325,736
	Total Classified Salaries	$ 1,238,136	$ 1,288,280	$ 1,287,845	$ 1,287,845	$ 1,120,631	$ 1,325,736
3000	Benefits	633,651	662,439	760,654	760,654	602,590	721,356
	Total Salaries and Benefits	$ 1,871,787	$ 1,950,719	$ 2,048,499	$ 2,048,499	$ 1,723,221	$ 2,047,092
5100	Consultants	1,444,524	905,820	815,000	815,000	556,063	610,000
5500	Utilities and Housekeeping	2,400	2,400	-	-	-	-
5600	Contract Services	55,104	46,872	-	-	36,339	-
5800	Other Services and Expenses	4	4	-	-	3	-
	Total Other Operating Expenses	$ 1,502,032	$ 955,096	$ 815,000	$ 815,000	$ 592,405	$ 610,000

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adoption Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
6200	Buildings	8,889,072	7,635,703	19,842,437	19,842,437	13,475,661	28,885,435
6400	Equipment	189,115	3,599	516,000	516,000	689,230	2,090,000
	Total Capital Outlay	$ 9,078,187	$ 7,639,302	$ 20,358,437	$ 20,358,437	$ 14,164,891	$ 30,975,435
	Total Expenses	$ 12,452,006	$ 10,545,117	$ 23,221,936	$ 23,221,936	$ 16,480,517	$ 33,632,527
	Net Revenues Over (Under) Expenses	**$ (8,584,256)**	**$ (7,197,432)**	**$ (21,852,180)**	**$ (21,852,180)**	**$ (14,509,110)**	**$ (30,882,527)**
	Beginning Fund Balance	90,324,982	81,740,726	74,543,294	74,543,294	74,543,294	59,474,648
	Ending Fund Balance	**$ 81,740,726**	**$ 74,543,294**	**$ 52,691,114**	**$ 52,691,114**	**$ 60,034,184**	**$ 28,592,121**
7913	Restricted Capital Reserve	-	-	52,691,114	52,691,114	-	28,592,121
	Total Budgeted Reserves	$ -	$ -	**$ 52,691,114**	**$ 52,691,114**	**$ -**	**$ 28,592,121**

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adoption Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
	Sources:						
8840	Sales and Commissions	2,420,184	2,079,036	2,129,713	2,129,713	1,779,219	2,082,785
8850	Other Sales Revenue	1,133,998	1,303,005	1,293,000	1,293,000	1,220,511	1,390,000
	Total Local Revenues	$ 3,554,182	$ 3,382,041	$ 3,422,713	$ 3,422,713	$ 2,999,730	$ 3,472,785
	Total Revenues	$ 3,554,182	$ 3,382,041	$ 3,422,713	$ 3,422,713	$ 2,999,730	$ 3,472,785
8980	Interfund Transfers In	-	285,000	-	26,480	26,480	-
	Total Other Financing Sources	$ -	$ 285,000	$ -	$ 26,480	$ 26,480	$ -
	Total Revenues and Other Financing Sources	$ 3,554,182	$ 3,667,041	$ 3,422,713	$ 3,449,193	$ 3,026,210	$ 3,472,785
	Uses:						
2100	Noninstructional Salaries Full Time	1,021,044	1,174,017	1,238,255	1,262,594	1,040,787	1,220,173
2300	Variable Non-Instructional	237,538	233,325	420,000	420,000	194,005	390,000
	Total Classified Salaries	$ 1,258,582	$ 1,407,342	$ 1,658,255	$ 1,682,594	$ 1,234,792	$ 1,610,173
3000	Benefits	435,705	743,414	765,605	767,747	617,300	791,508
	Total Salaries and Benefits	$ 1,694,287	$ 2,150,756	$ 2,423,860	$ 2,450,341	$ 1,852,092	$ 2,401,681
4000	Supplies and Materials	$ 15,249	$ 12,433	$ 6,600	$ 6,600	$ 11,350	$ 6,400

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adoption Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
5200	Travel	2,494	1,015	-	-	-	-
5300	Dues and Memberships	-	1,048	800	800	-	800
5500	Utilities and Housekeeping	21,287	17,232	17,850	17,850	13,714	17,650
5600	Contract Services	2,778	1,046	1,000	1,000	3,099	1,000
5690	Other Operating Expenses	67,440	80,584	67,000	67,000	91,723	59,000
5800	Other Services and Expenses	210,815	210,453	178,100	178,100	90,848	162,100
5930	Depreciation	3,275	1	-	-	-	-
	Total Other Operating Expenses	$ 308,089	$ 311,379	$ 264,750	$ 264,750	$ 199,384	$ 240,550
6400	Equipment	-	11,569	-	-	9,785	-
	Total Capital Outlay	$ -	$ 11,569	$ -	$ -	$ 9,785	$ -
7700	Cost of Goods Sold	2,506,695	2,340,507	2,004,466	2,004,466	2,133,708	2,211,362
	Total Transfers and Other Outgo	$ 2,506,695	$ 2,340,507	$ 2,004,466	$ 2,004,466	$ 2,133,708	$ 2,211,362
	Total Expenses	$ 4,524,320	$ 4,826,644	$ 4,699,676	$ 4,726,157	$ 4,206,319	$ 4,859,993
	Net Revenues Over (Under) Expenses	**$ (970,138)**	**$ (1,159,603)**	**$ (1,276,963)**	**$ (1,276,964)**	**$ (1,180,109)**	**$ (1,387,208)**
	Beginning Fund Balance	4,298,991	3,328,853	2,169,250	2,169,250	2,169,250	1,888,802
	Ending Fund Balance	**$ 3,328,853**	**$ 2,169,250**	**$ 892,287**	**$ 892,286**	**$ 989,141**	**$ 501,594**
7999	Undesignated Reserve	-	-	892,287	892,286	-	501,594
	Total Budgeted Reserves	$ -	$ -	**$ 892,287**	**$ 892,286**	**$ -**	**$ 501,594**

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adoption Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
	Sources:						
8840	Sales and Commissions	1,049,519	1,061,933	1,075,290	1,075,290	1,012,291	1,060,000
8850	Other Sales Revenue	207,742	321,018	330,000	330,000	165,796	205,000
8890	Other Local Revenues	21,504	39,045	45,000	45,000	23,746	45,000
	Total Local Revenues	$ 1,278,765	$ 1,421,996	$ 1,450,290	$ 1,450,290	$ 1,201,833	$ 1,310,000
	Total Revenues	$ 1,278,765	$ 1,421,996	$ 1,450,290	$ 1,450,290	$ 1,201,833	$ 1,310,000
8980	Interfund Transfers In	-	-	-	9,107	9,107	-
	Total Other Financing Sources	$ -	$ -	$ -	$ 9,107	$ 9,107	$ -
	Total Revenues and Other Financing Sources	$ 1,278,765	$ 1,421,996	$ 1,450,290	$ 1,459,397	$ 1,210,940	$ 1,310,000
	Uses:						
2100	Noninstructional Salaries Full Time	334,234	245,890	390,006	397,401	295,680	367,635
2200	Instructional Aides Full Time	11,854	24,451	49,068	50,049	41,871	51,543
2300	Variable Non-Instructional	176,831	197,396	355,000	355,000	216,135	355,000
	Total Classified Salaries	$ 522,919	$ 467,737	$ 794,074	$ 802,450	$ 553,686	$ 774,178
3000	Benefits	263,247	222,043	352,964	353,695	261,811	323,140
	Total Salaries and Benefits	$ 786,166	$ 689,780	$ 1,147,038	$ 1,156,145	$ 815,497	$ 1,097,318
4000	Supplies and Materials	$ 18,491	$ 26,720	$ 42,244	$ 48,344	$ 27,780	$ 45,344

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adoption Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
5100	Consultants	-	-	7,350	7,350	-	-
5200	Travel	2,718	2,033	2,500	2,500	1,238	2,500
5300	Dues and Memberships	7,907	13,691	6,400	6,400	-	6,400
5500	Utilities and Housekeeping	13,680	18,558	2,250	2,250	2,017	2,250
5600	Contract Services	12,190	4,581	26,000	24,000	7,695	24,000
5690	Other Operating Expenses	2,508	13,072	13,250	13,250	9,945	13,250
5800	Other Services and Expenses	48,728	47,819	48,687	48,687	23,008	43,187
5930	Depreciation	455	2,111	-	-	-	-
	Total Other Operating Expenses	$ 88,186	$ 101,865	$ 106,437	$ 104,437	$ 43,903	$ 91,587
6400	Equipment	1,287	2,853	13,500	9,400	11,152	45,102
	Total Capital Outlay	$ 1,287	$ 2,853	$ 13,500	$ 9,400	$ 11,152	$ 45,102
7600	Other Student Payments	-	-	50,000	50,000	-	-
7700	Cost of Goods Sold	568,831	525,113	663,500	663,500	499,006	573,500
	Total Transfers and Other Outgo	$ 568,831	$ 525,113	$ 713,500	$ 713,500	$ 499,006	$ 573,500
	Total Expenses	$ 1,462,961	$ 1,346,331	$ 2,022,719	$ 2,031,826	$ 1,397,338	$ 1,852,851
	Net Revenues Over (Under) Expenses	**$ (184,196)**	**$ 75,665**	**$ (572,429)**	**$ (572,429)**	**$ (186,398)**	**$ (542,851)**
	Beginning Fund Balance	1,307,720	1,123,524	1,199,189	1,199,189	1,199,189	1,087,113
	Ending Fund Balance	**$ 1,123,524**	**$ 1,199,189**	**$ 626,760**	**$ 626,760**	**$ 1,012,791**	**$ 544,262**
7999	Undesignated Reserve	-	-	626,760	626,760	-	544,262
	Total Budgeted Reserves	$ -	$ -	**$ 626,760**	**$ 626,760**	**$ -**	**$ 544,262**

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adoption Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
	Sources:						
8860	Interest and Investment Income	18,070	16,451	8,687	8,687	2,235	27,174
	Total Local Revenues	$ 18,070	$ 16,451	$ 8,687	$ 8,687	$ 2,235	$ 27,174
	Total Revenues	$ 18,070	$ 16,451	$ 8,687	$ 8,687	$ 2,235	$ 27,174
8980	Interfund Transfers In	2,429,000	1,883,263	2,804,791	2,804,791	2,804,791	3,008,154
	Total Other Financing Sources	$ 2,429,000	$ 1,883,263	$ 2,804,791	$ 2,804,791	$ 2,804,791	$ 3,008,154
	Total Revenues and Other Financing Sources	$ 2,447,070	$ 1,899,714	$ 2,813,478	$ 2,813,478	$ 2,807,026	$ 3,035,328
	Uses:						
5400	Insurance	1,954,640	2,361,869	2,272,908	2,788,834	2,961,734	2,272,908
	Total Other Operating Expenses	$ 1,954,640	$ 2,361,869	$ 2,272,908	$ 2,788,834	$ 2,961,734	$ 2,272,908
7300	Interfund Transfers Out	56,579	-	-	-	-	-
	Total Transfers and Other Outgo	$ 56,579	$ -	$ -	$ -	$ -	$ -
	Total Expenses	$ 2,011,219	$ 2,361,869	$ 2,272,908	$ 2,788,834	$ 2,961,734	$ 2,272,908
	Net Revenues Over (Under) Expenses	**$ 435,851**	**$ (462,155)**	**$ 540,570**	**$ 24,644**	**$ (154,708)**	**$ 762,420**
	Beginning Fund Balance	593,903	1,029,754	436,879	567,599	567,599	914,542
	Ending Fund Balance	**$ 1,029,754**	**$ 567,599**	**$ 977,449**	**$ 592,243**	**$ 412,891**	**$ 1,676,962**
7911	Self-Insurance Claims Reserve	-	-	977,449	592,243	-	1,676,962
	Total Budgeted Reserves	$ -	$ -	**$ 977,449**	**$ 592,243**	**$ -**	**$ 1,676,962**

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adoption Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
	Sources:						
8860	Interest and Investment Income	502,155	561,203	263,768	263,768	396,623	292,931
	Total Local Revenues	$ 502,155	$ 561,203	$ 263,768	$ 263,768	$ 396,623	$ 292,931
	Total Revenues	$ 502,155	$ 561,203	$ 263,768	$ 263,768	$ 396,623	$ 292,931
8980	Interfund Transfers In	4,928,500	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
	Total Other Financing Sources	$ 4,928,500	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000
	Total Revenues and Other Financing Sources	$ 5,430,655	$ 1,561,203	$ 1,263,768	$ 1,263,768	$ 1,396,623	$ 1,292,931
	Uses:						
5800	Other Services and Expenses	4	4	4	4	3	4
	Total Other Operating Expenses	$ 4	$ 4	$ 4	$ 4	$ 3	$ 4
7300	Interfund Transfers Out	-	4,928,500	1,000,000	1,000,000	-	1,000,000
	Total Transfers and Other Outgo	$ -	$ 4,928,500	$ 1,000,000	$ 1,000,000	$ -	$ 1,000,000
	Total Expenses	$ 4	$ 4,928,504	$ 1,000,004	$ 1,000,004	$ 3	$ 1,000,004
	Net Revenues Over (Under) Expenses	**$ 5,430,651**	**$ (3,367,301)**	**$ 263,764**	**$ 263,764**	**$ 1,396,620**	**$ 292,927**
	Beginning Fund Balance	11,187,540	16,618,191	13,250,890	13,250,890	13,250,890	14,647,510
	Ending Fund Balance	**$ 16,618,191**	**$ 13,250,890**	**$ 13,514,654**	**$ 13,514,654**	**$ 14,647,510**	**$ 14,940,437**
7998	Restricted Reserve	-	-	13,514,654	13,514,654	-	14,940,437
	Total Budgeted Reserves	$ -	$ -	**$ 13,514,654**	**$ 13,514,654**	**$ -**	**$ 14,940,437**

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adoption Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
	Sources:						
8860	Interest and Investment Income	8,120	10,645	4,500	4,500	10,743	4,500
8890	Other Local Revenues	322,523	345,744	326,420	326,420	348,829	326,420
	Total Local Revenues	$ 330,643	$ 356,389	$ 330,920	$ 330,920	$ 359,572	$ 330,920
	Total Revenues	$ 330,643	$ 356,389	$ 330,920	$ 330,920	$ 359,572	$ 330,920
	Total Revenues and Other Financing Sources	$ 330,643	$ 356,389	$ 330,920	$ 330,920	$ 359,572	$ 330,920
	Uses:						
4000	Supplies and Materials	$ 417,424	$ 341,962	$ 304,237	$ 304,237	$ 205,584	$ 304,237
5200	Travel	-	39,365	-	-	2,040	-
5600	Contract Services	-	-	15,000	15,000	-	15,000
5800	Other Services and Expenses	449	-	-	-	(1)	-
	Total Other Operating Expenses	$ 449	$ 39,365	$ 15,000	$ 15,000	$ 2,039	$ 15,000
6400	Equipment	-	75,373	-	-	-	-
	Total Capital Outlay	$ -	$ 75,373	$ -	$ -	$ -	$ -
	Total Expenses	$ 417,873	$ 456,700	$ 319,237	$ 319,237	$ 207,623	$ 319,237
	Net Revenues Over (Under) Expenses	**$ (87,230)**	**$ (100,311)**	**$ 11,683**	**$ 11,683**	**$ 151,949**	**$ 11,683**
	Beginning Fund Balance	1,260,332	1,173,102	1,072,789	1,072,791	1,072,791	1,072,789
	Ending Fund Balance	**$ 1,173,102**	**$ 1,072,791**	**$ 1,084,472**	**$ 1,084,474**	**$ 1,224,740**	**$ 1,084,472**
7900	Designated Reserves	-	-	19,485	19,485	-	19,485
7999	Undesignated Reserve	-	-	1,064,987	1,064,989	-	1,064,987
	Total Budgeted Reserves	$ -	$ -	**$ 1,084,472**	**$ 1,084,474**	**$ -**	**$ 1,084,472**

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adoption Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
	Sources:						
8890	Other Local Revenues	126,331	132,637	129,077	129,077	130,072	129,077
	Total Local Revenues	$ 126,331	$ 132,637	$ 129,077	$ 129,077	$ 130,072	$ 129,077
	Total Revenues	$ 126,331	$ 132,637	$ 129,077	$ 129,077	$ 130,072	$ 129,077
	Total Revenues and Other Financing Sources	$ 126,331	$ 132,637	$ 129,077	$ 129,077	$ 130,072	$ 129,077
	Uses:						
4000	Supplies and Materials	$ 53	$ 1,567	$ 8,051	$ 8,051	$ 1,764	$ 8,051
5200	Travel	36,585	35,225	38,800	38,800	39,034	38,800
5800	Other Services and Expenses	66,096	102,056	103,386	103,386	75,480	103,386
	Total Other Operating Expenses	$ 102,681	$ 137,281	$ 142,186	$ 142,186	$ 114,514	$ 142,186
	Total Expenses	$ 102,734	$ 138,848	$ 150,237	$ 150,237	$ 116,278	$ 150,237
	Net Revenues Over (Under) Expenses	**$ 23,597**	**$ (6,211)**	**$ (21,160)**	**$ (21,160)**	**$ 13,794**	**$ (21,160)**
	Beginning Fund Balance	158,438	182,035	175,824	175,824	175,824	175,824
	Ending Fund Balance	**$ 182,035**	**$ 175,824**	**$ 154,664**	**$ 154,664**	**$ 189,618**	**$ 154,664**
7900	Designated Reserves	-	-	135,206	135,206	-	135,206
7999	Undesignated Reserve	-	-	19,458	19,458	-	19,458
	Total Budgeted Reserves	$ -	$ -	**$ 154,664**	**$ 154,664**	**$ -**	**$ 154,664**

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adoption Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
	Sources:						
8860	Interest and Investment Income	60,171	58,631	50,500	50,500	43,292	50,500
8880	Nonresident Tuition and Other Student Fees	165,993	175,565	174,186	174,186	174,231	174,186
	Total Local Revenues	$ 226,164	$ 234,196	$ 224,686	$ 224,686	$ 217,523	$ 224,686
	Total Revenues	$ 226,164	$ 234,196	$ 224,686	$ 224,686	$ 217,523	$ 224,686
	Total Revenues and Other Financing Sources	$ 226,164	$ 234,196	$ 224,686	$ 224,686	$ 217,523	$ 224,686
	Uses:						
2300	Variable Non-Instructional	20,149	26,581	22,050	22,050	10,607	22,050
	Total Classified Salaries	$ 20,149	$ 26,581	$ 22,050	$ 22,050	$ 10,607	$ 22,050
3000	Benefits	403	436	384	384	108	405
	Total Salaries and Benefits	$ 20,552	$ 27,017	$ 22,434	$ 22,434	$ 10,715	$ 22,455
4000	Supplies and Materials	$ 10,072	$ 14,234	$ 3,477	$ 3,477	$ 11,126	$ 3,477

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adoption Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
5200	Travel	8,697	5,850	8,000	8,000	(4,548)	8,000
5300	Dues and Memberships	99	175	850	850	892	850
5500	Utilities and Housekeeping	694	687	-	-	21	-
5600	Contract Services	-	300	300	300	121	300
5690	Other Operating Expenses	11,777	8,727	7,000	7,000	5,857	7,000
5800	Other Services and Expenses	-	-	2,500	2,500	500	2,500
	Total Other Operating Expenses	$ 21,267	$ 15,739	$ 18,650	$ 18,650	$ 2,843	$ 18,650
6200	Buildings	29,565	120,435	151,504	151,504	-	151,504
6400	Equipment	5,706	265	5,500	5,500	-	5,500
	Total Capital Outlay	$ 35,271	$ 120,700	$ 157,004	$ 157,004	$ -	$ 157,004
	Total Expenses	$ 87,162	$ 177,690	$ 201,565	$ 201,565	$ 24,684	$ 201,586
	Net Revenues Over (Under) Expenses	**$ 139,002**	**$ 56,506**	**$ 23,121**	**$ 23,121**	**$ 192,839**	**$ 23,100**
	Beginning Fund Balance	1,302,168	1,441,170	1,497,676	1,497,676	1,497,676	1,497,677
	Ending Fund Balance	**$ 1,441,170**	**$ 1,497,676**	**$ 1,520,797**	**$ 1,520,797**	**$ 1,690,515**	**$ 1,520,777**
7998	Restricted Reserve	-	-	90,577	90,577	-	90,556
7999	Undesignated Reserve	-	-	1,430,220	1,430,220	-	1,430,221
	Total Budgeted Reserves	$ -	$ -	**$ 1,520,797**	**$ 1,520,797**	**$ -**	**$ 1,520,777**

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adoption Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
	Sources:						
8150	Student Financial Aid Revenue	42,222,698	48,489,874	49,479,471	56,079,471	54,801,185	56,680,613
	Total Federal Revenues	$ 42,222,698	$ 48,489,874	$ 49,479,471	$ 56,079,471	$ 54,801,185	$ 56,680,613
8620	General Categorical Programs	7,339,651	8,214,619	7,589,306	8,039,941	8,130,722	7,526,806
8680	Other State Non-Tax Revenues	4,805,509	5,915,559	6,300,000	6,300,000	6,399,003	6,700,000
8690	Other State Revenues	239,913	257,500	290,000	290,000	274,500	330,000
	Total State Revenues	$ 12,385,073	$ 14,387,678	$ 14,179,306	$ 14,629,941	$ 14,804,225	$ 14,556,806
	Total Revenues	$ 54,607,771	$ 62,877,552	$ 63,658,777	$ 70,709,412	$ 69,605,410	$ 71,237,419
8980	Interfund Transfers In	335,297	351,467	317,000	317,000	-	317,000
	Total Other Financing Sources	$ 335,297	$ 351,467	$ 317,000	$ 317,000	$ -	$ 317,000
	Total Revenues and Other Financing Sources	$ 54,943,068	$ 63,229,019	$ 63,975,777	$ 71,026,412	$ 69,605,410	$ 71,554,419
	Uses:						
7300	Interfund Transfers Out	33,202	57,118	-	-	-	-
7500	Student Financial Aid	54,909,866	63,171,901	63,975,777	71,026,412	69,605,410	71,554,419
	Total Transfers and Other Outgo	$ 54,943,068	$ 63,229,019	$ 63,975,777	$ 71,026,412	$ 69,605,410	$ 71,554,419
	Total Expenses	$ 54,943,068	$ 63,229,019	$ 63,975,777	$ 71,026,412	$ 69,605,410	$ 71,554,419
	Net Revenues Over (Under) Expenses	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	-	-	-	-	-	-
	Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adoption Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
	Sources:						
8860	Interest and Investment Income	21,778	22,002	10,181	10,181	15,184	10,065
	Total Local Revenues	$ 21,778	$ 22,002	$ 10,181	$ 10,181	$ 15,184	$ 10,065
	Total Revenues	$ 21,778	$ 22,002	$ 10,181	$ 10,181	$ 15,184	$ 10,065
	Total Revenues and Other Financing Sources	$ 21,778	$ 22,002	$ 10,181	$ 10,181	$ 15,184	$ 10,065
	Uses:						
5800	Other Services and Expenses	37	78	52	52	67	70
	Total Other Operating Expenses	$ 37	$ 78	$ 52	$ 52	$ 67	$ 70
7400	Other Transfers/Uses	12,000	22,000	22,000	22,000	22,000	22,000
	Total Transfers and Other Outgo	$ 12,000	$ 22,000	$ 22,000	$ 22,000	$ 22,000	$ 22,000
	Total Expenses	$ 12,037	$ 22,078	$ 22,052	$ 22,052	$ 22,067	$ 22,070
	Net Revenues Over (Under) Expenses	**$ 9,741**	**$ (76)**	**$ (11,871)**	**$ (11,871)**	**$ (6,883)**	**$ (12,005)**
	Beginning Fund Balance	506,519	516,260	516,184	516,184	516,184	517,583
	Ending Fund Balance	**$ 516,260**	**$ 516,184**	**$ 504,313**	**$ 504,313**	**$ 509,301**	**$ 505,578**
7998	Restricted Reserve	-	-	504,313	504,313	-	505,578
	Total Budgeted Reserves	$ -	$ -	**$ 504,313**	**$ 504,313**	**$ -**	**$ 505,578**

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

	Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adoption Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Tentative Budget 2026-2027
	Sources:						
8860	Interest and Investment Income	20,331,428	22,204,758	10,162,429	10,162,429	12,851,912	11,379,376
	Total Local Revenues	$ 20,331,428	$ 22,204,758	$ 10,162,429	$ 10,162,429	$ 12,851,912	$ 11,379,376
	Total Revenues	$ 20,331,428	$ 22,204,758	$ 10,162,429	$ 10,162,429	$ 12,851,912	$ 11,379,376
8980	Interfund Transfers In	-	4,928,500	1,000,000	1,000,000	-	1,000,000
	Total Other Financing Sources	$ -	$ 4,928,500	$ 1,000,000	$ 1,000,000	$ -	$ 1,000,000
	Total Revenues and Other Financ	$ 20,331,428	$ 27,133,258	$ 11,162,429	$ 11,162,429	$ 12,851,912	$ 12,379,376
	Uses:						
5800	Other Services and Expenses	541,333	617,582	620,400	620,400	523,110	620,480
	Total Other Operating Expenses	$ 541,333	$ 617,582	$ 620,400	$ 620,400	$ 523,110	$ 620,480
	Total Expenses	$ 541,333	$ 617,582	$ 620,400	$ 620,400	$ 523,110	$ 620,480
	Net Revenues Over (Under) Exp	**$ 19,790,095**	**$ 26,515,676**	**$ 10,542,029**	**$ 10,542,029**	**$ 12,328,802**	**$ 11,758,896**
	Beginning Fund Balance	156,943,780	176,733,875	203,249,551	203,249,551	203,249,551	227,397,760
	Ending Fund Balance	**$ 176,733,875**	**$ 203,249,551**	**$ 213,791,580**	**$ 213,791,580**	**$ 215,578,353**	**$ 239,156,656**
7998	Restricted Reserve	-	-	213,791,580	213,791,580	-	239,156,656
	Total Budgeted Reserves	$ -	$ -	**$ 213,791,580**	**$ 213,791,580**	**$ -**	**$ 239,156,656**

APPENDICES

A. 2026-27 BUDGET YEAR 50% LAW CALCULATION
B. STEP AND LONGEVITY COST ESTIMATES FOR FY 2026-27
C. SALARY SCHEDULE AND DISTRICT BENEFITS PREMIUM HISTORY
D. SOUND FISCAL HEALTH CHECKLIST
E. GLOSSARY

Appendix A
2026-27 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: 2026-27, for the period ended June 30, 2027

TB 2027 data as of 05/27/26

Object Category	State Use Only (EDP)	Expenditures Before Allocation: ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	Expenditures Before Allocation: ESC 84362(b) Total (AC 0100-6799) (2)	n/a: ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	n/a: ESC 84362(b) Total (AC 0100-6799) (2)	All Locations Expenditures: ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	All Locations Expenditures: ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	**82,389,449**	**82,389,449**	**0**	**0**	**82,389,449**	**82,389,449**
Noninstructional Salaries (CA 1200 and 1400)	408		**22,064,298**		**0**		**22,064,298**
Subtotal Academic Salaries	409	**82,389,449**	**104,453,747**	**0**	**0**	**82,389,449**	**104,453,747**
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		**37,851,082**		**0**		**37,851,082**
Noninstructional Aides (CA 2200 and 2400)	416	**5,269,823**	**5,269,823**	**0**	**0**	**5,269,823**	**5,269,823**
Subtotal Classified Salaries	419	**5,269,823**	**43,120,905**	**0**	**0**	**5,269,823**	**43,120,905**
Employee Benefits (CA 3000)	429	**42,621,748**	**84,186,252**	**0**	**0**	**42,621,748**	**84,186,252**
Supplies and Materials (CA 4000)	435		**4,038,805**		**0**		**4,038,805**
Other Operating Expenses and Services (CA 5000)	449	**350,000**	**25,956,220**	**0**	**0**	**350,000**	**25,956,220**
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		**0**		**0**		**0**
Total (409 + 419 + 429) and (435 + 449 + 451)	459	**130,631,020**	**261,755,929**	**0**	**0**	**130,631,020**	**261,755,929**
Less Exclusions for Current Expenses of Education	469	**7,150,774**	**20,556,658**	**0**	**0**	**7,150,774**	**20,556,658**
Totals for ESC 84362, 50 percent law (459 - 469)	**470**	**123,480,246**	**241,199,271**	**0**	**0**	**123,480,246**	**241,199,271**
Percentage of CEE (470, col. 1 / 470, col.2)	471	**51.19%**	100.00%			**51.19%**	100.00%
50 Percent of Current Expense of Education (50% of 470, col. 2)	472		120,599,635				120,599,635
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		120,599,635				120,599,635

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: 2026-27, for the period ended June 30, 2027

TB 2027 data as of 05/27/26

Object Category	State Use Only (EDP)	Expenditures Before Allocation: ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	Expenditures Before Allocation: ESC 84362(b) Total (AC 0100-6799) (2)	Allocated District expenditures - 18.7701%: ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	Allocated District expenditures - 18.7701%: ESC 84362(b) Total (AC 0100-6799) (2)	Contra Costa College Expenditures: ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	Contra Costa College Expenditures: ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	**16,372,363**	**16,372,363**	**0**	**0**	**16,372,363**	**16,372,363**
Noninstructional Salaries (CA 1200 and 1400)	408		**4,313,329**		**357,404**		**4,670,733**
Subtotal Academic Salaries	409	**16,372,363**	**20,685,692**	**0**	**357,404**	**16,372,363**	**21,043,096**
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		**5,691,304**		**2,083,246**		**7,774,550**
Noninstructional Aides (CA 2200 and 2400)	416	**956,104**	**956,104**	**0**	**0**	**956,104**	**956,104**
Subtotal Classified Salaries	419	**956,104**	**6,647,408**	**0**	**2,083,246**	**956,104**	**8,730,654**
Employee Benefits (CA 3000)	429	**5,616,195**	**10,937,970**	**2,459,664**	**5,514,342**	**8,075,859**	**16,452,312**
Supplies and Materials (CA 4000)	435		**350,619**		**64,959**		**415,578**
Other Operating Expenses and Services (CA 5000)	449	**0**	**1,714,967**	**0**	**3,473,231**	**0**	**5,188,198**
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		**0**		**0**		**0**
Total (409 + 419 + 429) and (435 + 449 + 451)	459	**22,944,662**	**40,336,656**	**2,459,664**	**11,493,182**	**25,404,326**	**51,829,838**
Less Exclusions for Current Expenses of Education	469	**0**	**239,492**	**1,342,204**	**3,664,460**	**1,342,204**	**3,903,952**
Totals for ESC 84362, 50 percent law (459 - 469)	**470**	**22,944,662**	**40,097,164**	**1,117,460**	**7,828,722**	**24,062,122**	**47,925,886**
Percentage of CEE (470, col. 1 / 470, col.2)	471	**57.22%**	100.00%			**50.21%**	100.00%
50 Percent of Current Expense of Education (50% of 470, col. 2)	472		20,048,582				23,962,943
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		20,048,582				23,962,943

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: 2026-27, for the period ended June 30, 2027

TB 2027 data as of 05/27/26

Object Category	State Use Only (EDP)	Expenditures Before Allocation: ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	Expenditures Before Allocation: ESC 84362(b) Total (AC 0100-6799) (2)	Allocated District expenditures - 53.4952%: ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	Allocated District expenditures - 53.4952%: ESC 84362(b) Total (AC 0100-6799) (2)	Diablo Valley College Expenditures: ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	Diablo Valley College Expenditures: ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	**44,146,274**	**44,146,274**	**0**	**0**	**44,146,274**	**44,146,274**
Noninstructional Salaries (CA 1200 and 1400)	408		**10,314,164**		**1,018,613**		**11,332,777**
Subtotal Academic Salaries	409	**44,146,274**	**54,460,438**	**0**	**1,018,613**	**44,146,274**	**55,479,051**
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		**13,242,495**		**5,937,310**		**19,179,805**
Noninstructional Aides (CA 2200 and 2400)	416	**2,205,263**	**2,205,263**	**0**	**0**	**2,205,263**	**2,205,263**
Subtotal Classified Salaries	419	**2,205,263**	**15,447,758**	**0**	**5,937,310**	**2,205,263**	**21,385,068**
Employee Benefits (CA 3000)	429	**15,271,254**	**28,424,737**	**7,010,110**	**15,716,029**	**22,281,364**	**44,140,766**
Supplies and Materials (CA 4000)	435		**1,791,732**		**185,134**		**1,976,866**
Other Operating Expenses and Services (CA 5000)	449	**0**	**3,357,002**	**0**	**9,898,804**	**0**	**13,255,806**
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		**0**		**0**		**0**
Total (409 + 419 + 429) and (435 + 449 + 451)	459	**61,622,791**	**103,481,667**	**7,010,110**	**32,755,890**	**68,632,901**	**136,237,557**
Less Exclusions for Current Expenses of Education	469	**0**	**988,069**	**3,825,320**	**10,844,264**	**3,825,320**	**11,832,333**
Totals for ESC 84362, 50 percent law (459 - 469)	**470**	**61,622,791**	**102,493,598**	**3,184,790**	**21,911,626**	**64,807,581**	**124,405,224**
Percentage of CEE (470, col. 1 / 470, col.2)	471	**60.12%**	100.00%			**52.09%**	100.00%
50 Percent of Current Expense of Education (50% of 470, col. 2)	472		51,246,799				62,202,612
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		51,246,799				62,202,612

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: 2026-27, for the period ended June 30, 2027

TB 2027 data as of 05/27/26

Object Category	State Use Only (EDP)	Expenditures Before Allocation: ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	Expenditures Before Allocation: ESC 84362(b) Total (AC 0100-6799) (2)	Allocated District expenditures - 27.7348%: ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	Allocated District expenditures - 27.7348%: ESC 84362(b) Total (AC 0100-6799) (2)	Los Medanos College Expenditures: ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	Los Medanos College Expenditures: ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	**21,870,812**	**21,870,812**	**0**	**0**	**21,870,812**	**21,870,812**
Noninstructional Salaries (CA 1200 and 1400)	408		**5,532,685**		**528,103**		**6,060,788**
Subtotal Academic Salaries	409	**21,870,812**	**27,403,497**	**0**	**528,103**	**21,870,812**	**27,931,600**
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		**7,818,509**		**3,078,218**		**10,896,727**
Noninstructional Aides (CA 2200 and 2400)	416	**2,108,456**	**2,108,456**	**0**	**0**	**2,108,456**	**2,108,456**
Subtotal Classified Salaries	419	**2,108,456**	**9,926,965**	**0**	**3,078,218**	**2,108,456**	**13,005,183**
Employee Benefits (CA 3000)	429	**8,630,111**	**15,445,146**	**3,634,415**	**8,148,027**	**12,264,526**	**23,593,173**
Supplies and Materials (CA 4000)	435		**1,550,378**		**95,983**		**1,646,361**
Other Operating Expenses and Services (CA 5000)	449	**350,000**	**2,380,148**	**0**	**5,132,068**	**350,000**	**7,512,216**
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		**0**		**0**		**0**
Total (409 + 419 + 429) and (435 + 449 + 451)	459	**32,959,379**	**56,706,134**	**3,634,415**	**16,982,399**	**36,593,794**	**73,688,533**
Less Exclusions for Current Expenses of Education	469	**0**	**45,690**	**1,983,250**	**5,360,878**	**1,983,250**	**5,406,568**
Totals for ESC 84362, 50 percent law (459 - 469)	**470**	**32,959,379**	**56,660,444**	**1,651,165**	**11,621,521**	**34,610,544**	**68,281,965**
Percentage of CEE (470, col. 1 / 470, col.2)	471	**58.17%**	100.00%			**50.69%**	100.00%
50 Percent of Current Expense of Education (50% of 470, col. 2)	472		28,330,222				34,140,982
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		28,330,222				34,140,982

Appendix B
Step And Longevity Cost Estimates For FY 2026-27

Step and Longevity Cost Estimates
2026-27 Budget Year

ALL Funds

Unit	Step $	Step #	Longevity / Column $	Longevity / Column #	**TOTAL $**	**TOTAL #**
Local 1	$554,220	159	$233,526	108	**$787,746**	**267**
Manager, Supervisor, Confidential	$360,492	47	$139,596	28	**$500,088**	**75**
UF Fulltime(1)	$679,428	206	$88,200	12	**$767,628**	**218**
UF Parttime(2)	$131,250	250	$21,000	40	**$152,250**	**290**
TOTAL	**$1,725,390**	**662**	**$482,322**	**188**	**$2,207,712**	**850**

Fund 11

Unit	Step $	Step #	Longevity / Column $	Longevity / Column #	**TOTAL $**	**TOTAL #**
Local 1	$344,760	103	$167,934	81	**$512,694**	**184**
Manager, Supervisor, Confidential	$255,353	36	$96,300	22	**$351,653**	**58**
UF Fulltime(1)	$574,369	188	$88,200	12	**$662,569**	**200**
UF Parttime(2)	$131,250	250	$21,000	40	**$152,250**	**290**
TOTAL	**$1,305,732**	**577**	**$373,434**	**155**	**$1,679,166**	**732**

Other Funds

Unit	Step $	Step #	Longevity / Column $	Longevity / Column #	**TOTAL $**	**TOTAL #**
Local 1	$209,460	72	$65,592	37	**$275,052**	**109**
Manager, Supervisor, Confidential	$105,139	19	$43,296	11	**$148,435**	**30**
UF Fulltime(1)	$105,059	51	$0	0	**$105,059**	**51**
UF Parttime(2)	$0	0	$0	0	**$0**	**0**
TOTAL	**$419,658**	**142**	**$108,888**	**48**	**$528,545**	**190**

* Costs based on salary increases only. Payroll taxes, fringe and statutory benefit expenses, etc., not included.

**Employees funded by multiple funds are included in the headcount of each applicable fund table, while "ALL Funds" table counts each employee once.

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

(2) Part-time faculty step based on 250 per year, and reclassification (column) based on 40 per year at $525 each.

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)

	Salary Schedule Changes						Benefits Premium Changes	
Fiscal Year	**Faculty**	**Classified**	**Police Officers Association**	**Confidential**	**Managers/ Supervisors**	**Chancellor's Cabinet**	**Medical Plans - Actuals**	**Dental Plans - Actuals**
90-91	6.5%	6.5%		6.5%	6.5%	6.5%		
91-92	3.0%	3.0%		3.0%	3.0%	3.0%		
92-93	0.0%	0.0%		0.0%	0.0%	0.0%		
93-94	2.0%	2.0%		2.0%	2.0%	2.0%	5.53%	2.66%
94-95	2.0%	2.0%		2.0%	2.0%	2.0%	-0.03%	5.82%
95-96	4.0%	4.0%		4.0%	4.0%	4.0%	-6.95%	0.80%
96-97	4.0%	4.0%		4.0%	4.0%	4.0%	0.61%	4.17%
97-98	2.97%	2.97%		2.97%	2.97%	2.97%	14.18%	8.13%
98-99	2.26%	2.26%		2.26%	2.26%	2.26%	11.39%	6.50%
99-00	1.41%	1.41%		1.41%	1.41%	1.41%	11.90%	5.25%
00-01(4)	6% + 1%	6% + 1%		6% + 1%	6% + 1%	6% + 1%	14.72%	15.45%
01-02	4.25%	4.25%		4.25%	4.25%	4.25%	12.20%	6.97%
02-03(6)	6.2%	6.2%		6.2%	6.2%	6.2%	24.03%	-1.42%
03-04 (1)(5)(7)	0.0%	0.0%		0.0%	0.0%	-2.0%	9.46%	-8.51%
04-05(2)(3)	-6.9% eff 4/1/05	0.00%		-7.00%	-7.00%	-7.00%	18.37%	6.17%
05-06(3)	-6.90%	-3.38% eff 8/1/05		-5.25%	-5.25%	-5.25%	8.34%	9.50%
06-07	5.54%(8)	3.5%(8)		5.54%(8)	5.54%(8)	5.54%(8)	4.58%	3.40%
07-08	7.00%	7.00%		7.00%	7.00%	Contract	17.51%	0.00%
08-09	3.57%	3.57%		3.57%	3.57%	Contract	7.04%	3.99%
09-10	0.00%	0.00%		0.00%	0.00%	Contract	7.07%	8.88%
10-11	0.00%	0.00%		0.00%	0.00%	Contract	7.83%	-6.48%
11-12	0.00%	0.00%		0.00%	0.00%	Contract	5.05%	3.14%
12-13	0.00%	0.00%		0.00%	0.00%	Contract	3.48%	-4.99%
13-14	2.00%	2.00%		2.00%	2.00%	Contract	14.00%	-2.88%
14-15	0.00%	0.00%		0.00%	0.00%	Contract	8.91%	0.00%
15-16	5.00%	5.00%		5.00%	5.00%	Contract	3.55%	4.33%
16-17	0.00%	0.00%		0.00%	0.00%	Contract	8.31%	-6.19%
17-18	2.30%	0.00%		2.50%	2.50%	Contract	4.00%	0.00%
18-19	0.50%	3.00%		0.50%	0.50%	Contract	-0.16%	0.00%
19-20	5.00%	5.00%		6.00%(9)	6.00%(9)	Contract	1.73%	0.00%
20-21	3.00%	3.00%		3.00%	3.00%	Contract	1.87%	-3.30%
21-22(10)	N/A	5.07%		5.07%	5.07%	Contract	2.02%	0.00%
22-23	6.00%	6.50%	11.30%-15.95%(11)	6.0%	6.00%	Contract	1.75%	0.00%
23-24	6.55%	5.51%	4.5%(12)	6.15%	6.15%	Contract	7.09%	0.00%
24-25	0.00%	0.00%	0.00%	0.00%	0.00%	Contract	11.04%	0.00%
25-26(13)	0.00%	0.00%	0.00%	0.00%	0.00%	Contract	4.4%	0.00%
26-27	TBD	TBD	TBD	TBD	TBD	Contract	0.76%	0.00%

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

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

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

(4) Medical copay $0 to $5

(5) Medical copay $5 to $15

(6) Dental plan switch to ACSIG Insured

(7) Dental plan switch to ACSIG Self-insured

(8) Restoration of 03-04 Salary Schedule

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

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

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

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

(13)One-time 2% off-schedule bonus paid from prior year excess interest earnings to Faculty, Classified, POA, and Confidential Manager/Supervisor

Appendix D
SOUND FISCAL HEALTH CHECKLIST

SOUND FISCAL MANAGEMENT CHECKLIST
APPENDIX D

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
1. Deficit Spending		
Is this Area Acceptable?	**No**	
Is the District spending within their revenue budget in the current year?	No	The District's FY 2026-27 Tentative budget includes structural deficits at each college and the district office. While there will be one-time "savings" from vacancies in the current year which will reduce those deficits the overall budget is impacted by flat revenue from SCFF Hold Harmless resulting in continued deficits.
Has the District controlled deficit spending over multiple years?	No	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 2026-27 budget development 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 monitoring and FY 2027-28 budget development with one-time use of reserves also supporting this effort.
Are District revenue estimates based upon past history?	Yes	Non-apportionment revenues are based upon past history and adjusted for known changes. 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.

Question	Answer	Explanation / Narrative
2. Fund Balance		
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?	No	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 2026-27 Tentative Budget utilizes some one-time reserves to mitigate deficits as a result of flat hold harmless funding from the State which will slightly decrease overall reserves. It is anticipated that 4CD will maintain the two month expenditure reserve in ending fund balance in the Unrestricted General Fund pursuant to BP 5033.

Question	Answer	Explanation / Narrative
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 in FY 2025-26. 4CD projects to increase FTES in FY 2026-27 by 2.5% which puts the district on track to return to SCFF funding during FY 2027-28.
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 levels require. Colleges will continue course and enrollment analysis in FY 2026-27 to adjust staffing levels to current enrollment as part of FY 2027-28 budget development.
Does the District analyze enrollment and full-time equivalent student (FTES) data?	Yes	The colleges and 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	The District 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 2018-19 FTES). 4CD was funded via "Hold Harmless" in FY 2025-26 and is on the border line of "Hold Harmless" or Stability for FY 2026-27 depending upon the final determination of the adopted state budget in June 2026.

Question	Answer	Explanation / Narrative
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 2026-27. Colleges are also required to maintain a seperate minimum 1% reserve above the district requirements.
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 not 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, and TRANS or other cash flow borrowing.

Question	Answer	Explanation / Narrative
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 2025-26 with all groups.
Did the District conduct pre-settlement analysis identifying an ongoing revenue source to support the agreement?	Yes	4CD does review financial information pre-settlement for any agreements. In FY 2025-26 the district did not have new ongoing revenue and utilized one-time reserves to provide an off-schedule bonus of 2% to employees. This one-time funding is not anticipated to be available in future years.
Did the District correctly identify the related costs?	Yes	4CD calculates the costs of all settlements based upon the impact to all funds and includes all required payroll taxes and benefits in the review and calculation of the cost of 1% to guide negotiations.
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. The district has not negotiated compensation increases that cannot be supported by ongoing revenues.
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?	No	While 4CD differentiates one-time and ongoing funding to ensure that one-time monies are not used for ongoing expenditures there have been positions that have been maintained that were originally funded with one-time funds. 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 and these positions are brought to the board for elimination as required.
Is the percentage of District general fund budget allocated to salaries and benefits at or less than the statewide average (i.e. less that 85%)?	No	In the FY 2025-26 Adopted budget 89.14% of Unrestricted General Funds were allocated to salary and benefits for active employees and retirees. Each of the college budgets is above 93% of expenditures directed to salary and benefits. For every dollar in salary paid, and additional 48.6 cents was required to cover all employee benefit costs.

Question	Answer	Explanation / Narrative
8. Internal Controls		
Is this Area Acceptable?	**Yes**	
Does the District have adequate internal controls to insure the integrity of the general ledger?	Yes	The were adequate controls to ensure the integrity of the 2025-26 general ledger and the District's independent auditors provided an unmodified opinion (top rating) for the FY 2024-25 financial audits. The auditors plan to complete and issue the financial statement audit report for FY 2025-26, on or before December 31, 2026.
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.

Question	Answer	Explanation / Narrative
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.

Question	Answer	Explanation / Narrative
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 funded 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.

Question	Answer	Explanation / Narrative
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, 2025 and identified a $233 OPEB actuarial liability. The next actuarial report will be completed using data as of June 30, 2026, will be a roll over actuarial 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. 4CD currently does not utilize the irrevocable trust and continues paying current retiree benefits "as you go" from the Unrestricted General Fund. The current market value of the OPEB Trust is moving closer to being fully funded and 4CD is investigating pathways to utilize the trust to support payment of retiree benefits while not reducing the overall funding level. The current market value of the irrevocable trust is approximately $229 million (as of this writing) and now above 95% 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)?	No	4CD enters the FY 2026-27 with stable leadership at the Chancellor, Chief Financial Officer, and Board of Trustees levels.

Question	Answer	Explanation / Narrative
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	The District 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 within the self-insurance fund for any potential settlements and builds this cost into yearly expenditure assumptions.

Question	Answer	Explanation / Narrative
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 options for the last completed audits of FY 2024-25.
Has the District taken appropriate actions to address material findings cited in their annual audit report?	Yes	4CD did have 2 findings related to Financial Aid in the past (2024-25) audit and 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 by 4CD staff and the upcoming 2025-26 audit will focus on validation that the corrective action has been verified from the most recent audit.
Has the District met the requirements of the 50 percent law?	Yes	4CD has complied with the 50% law in both FY 2024-25 & FY 2025-26. 4CD is projected to be compliant in 2026-27 Tentative Budget.
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 Chancellor's office on or before the required submission dates.

Appendix E
GLOSSARY

APPENDIX E

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

Collective Bargaining - SB 160 (1975)
A law passed by the California legislature which sets the manner and scope of negotiations between school districts and employee organizations. The law also mandates a regulations board. (See PERB)

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

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

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

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

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

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

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

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

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

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

Full-time Equivalent (FTE) Employees
Ratio of the hours worked based upon the standard work hours of one full-time employee.

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

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

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

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

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

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

Generally Accepted Accounting Principles (GAAP)
Uniform minimum standards and guidelines for financial accounting and reporting.

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

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

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

Intrafund Transfer
The transfer of moneys within a fund of the district.

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

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

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

- **Certificated Salaries (object series 51000)**
  Includes expenditures for full-time, part-time and prorated portions of salaries for all certificated personnel.

- **Classified Salaries (object series 52000)**
  Includes expenditures for full-time, part-time and prorated portions of salaries for all classified personnel.

- **Employee Benefits (object series 53000)**
  Includes all expenditures for employer's contributions to retirement plans, and for health and welfare benefits for employees or their dependents, retired employees and Governing Board members.

- **Supplies (object series 54000)**
  Includes supplies and materials, typically with a limited lifespan.

- **Other Operating Expenses (object series 55000)**
  Includes expenditures for consultants, travel, conferences, membership dues, insurance, utilities, rentals, leases, elections, audits, repair and maintenance contracts, and other contracted services.

- **Capital Outlay (object series 56000)**
  Includes expenditures for sites, improvement of buildings, books and media for libraries and new equipment.

- **Other Outgo (object series 57000)**
  Includes expenditures for retirement of debt, interfund transfers, other transfers, appropriations for contingencies, and student financial aid.

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

Proposition 13 (1978)
An initiative amendment passed in June 1978 which added Article XIIIA 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.