

ADOPTION BUDGET

FISCAL YEAR 2026-27



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SEPTEMBER 9, 2026

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

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1. INTRODUCTION

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

1.1 California's FY 2026-27 Enacted Budget

On June 29, 2026, Governor Gavin Newsom signed the Budget Act of 2026, authorizing \$351.7 billion in total state expenditures, a 9.5% increase over the prior year. The General Fund portion totals \$251.5 billion, which is an increase of 10.1% above the 2025-26 enacted budget.

Despite a challenging fiscal environment marked by stock market volatility, federal uncertainty, and rising state costs (especially for Medi-Cal), the California Community Colleges budget maintains a focus on base funding stability, which includes a 2.87% Cost of Living Adjustment (COLA) for the Student-Centered Funding Formula (SCFF) for districts not on Hold Harmless. In addition, a 1.44% additional discretionary COLA was applied to all districts, including those on Hold Harmless to pay for the costs of implementing up to 14 weeks of paid pregnancy disability leave beginning in January 1, 2027. The California Community Colleges system's total budget is \$15.6 billion, with \$10.1 billion from the General Fund—both figures are increases compared to 2025-26.

The state faced a \$2.9 billion deficit for 2026-27 in the January Governor's proposal, related to increasing costs in Medi-Cal and CalFresh and related, in part, to federal policy changes. Since that time, tax revenues have grown faster than projected related to investments surrounding Artificial Intelligence, and the enacted budget reflects no deficits in either 2026-27 or 2027-28. The two-year budget planning is part of the State plan to provide less volatility in the budget cycle and is balanced through the delays of many of the planned healthcare cuts to 2027.

A hallmark of the enacted budget is the increasing importance of maintaining reserves to protect against significant volatility in funding, especially as it relates to the overreliance on capital gains for ongoing general fund revenues. The enacted budget includes \$28.7 billion in total reserves at the end of 2026-27 which include:

- \$15 billion in the Budget Stabilization Account (BSA, also known as the “rainy day fund”, created in 2014 by Proposition 2).
 - As part of the enacted budget, the legislature approved the Save for California's Future Act, which places a constitutional amendment on the November 2026 ballot to increase the size of the BSA from 10% to 20% of the state budget, modify transfer amounts, and exclude deposits from the state appropriations limit (Gann Limit).
- \$9.2 billion in the Public School System Stabilization Account (PSSSA), which was created through a mandatory deposit of \$8.7 billion and an additional discretionary deposit of \$500 million in 2025-26.
- \$4.5 billion in the Special Fund for Economic Uncertainties (SFEU) to provide the state with flexibility to adapt to unexpected changes in revenue or spending needs during the year.

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The enacted budget included several key policy changes related to education as well as some new tax revenues. Key changes relevant to the education community are listed below:

- Authorized applying a sales tax to computer software
- Enacted significant change to education governance, affecting the State Superintendent of Public Education and who is responsible for administering K-12 schools, transferring many duties to a new governor-appointed commissioner.
- Delays most cuts and changes to Medi-Cal until 2027, backfilling coverages for certain populations restricted by federal policy changes.

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

- \$280.8 million for a 2.87% Cost of Living Adjustment (COLA) to the Student Centered Funding Formula (SCFF)
- \$47.7 million to adopt a policy change for higher of actual enrollment (credit FTES) or 3-year average in SCFF revenue calculation
- \$35.0 million for a 2.87% COLA to selected categorical programs
- \$153.1 million for 2.5% enrollment growth over two years
 - \$55.3 million additional in 2025-26
 - \$97.8 million added for 2026-27
- \$146.4 million for a 1.44% discretionary COLA to the SCFF
- \$13.3 million for SCFF Hold Harmless discretionary COLA of 1.44%
- \$30.1 million for a 5.74% COLA to the Student Equity and Achievement Program (SEAP)

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

- \$147.2 million for a Student Support Block Grant;
- \$120.7 million for Deferred Maintenance;
- \$71.1 million for Dreamer Resource Liaisons;
- \$35 million for expansion of Credit for Prior Learning;
- \$36 million to support launch of a common data platform; and
- \$30.0 million for LGBTQ+ Centers.

Proposition 98

Proposition 98 is calculated using a rolling three-year view due to the timing of state revenues. The enacted budget reflects the update 2024-25, 2025-26, and 2026-27 Proposition 98 calculations. The 2026-27 State Budget reflects an increase in Proposition 98 minimum funding guarantee to \$128 billion, which is an increase of about 6% from 2025-26, where the guarantee is now estimated at \$121.3 billion. Following a previous budget mechanism as has been used in the past, along with deferrals from previous years, the state is not allocating 100% of the Proposition 98 guarantee. As part of the enacted legislation, a new settle-up obligation of \$3.96 billion for 2025-26, related to ongoing fiscal uncertainty, was created. This follows a suspension of the guarantee in 2023-24, which held funding at \$98.5 billion. While the Proposition 98 formula continues to exclude costs for transitional kindergarten, the split percentage between K-12 and Community Colleges was adjusted to 88.9% (K-12) and 11.1% (CC), which increased the Community College split up from the previous year 10.9%.

For California Community Colleges, Proposition 98 funding totals \$14.6 billion in 2026-27, a \$1.8 billion increase (or 15%) from the prior year. This includes:

- \$9.94 billion from the General Fund (up 20%); and
- \$4.66 billion from local property taxes (up 5%).

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Table 1 below provides the updated Proposition 98 Funding by Source (in billions)

Source	2024-25	2025-26	2026-27	Change from 2025-26
General Fund	\$9.238	\$8.288	\$9.941	\$1.653
Local Property Tax	\$4.339	\$4.444	\$4.664	\$0.22
Totals	\$13.577	\$12.732	\$14.605	\$1.873
Table 1				

District Funding Floor

The SCFF's Hold Harmless provision was enacted in 2022 Budget Act and created a provision under which a district's 2024-25 funding level represents its new "floor." Moving forward, districts will be funded at their SCFF generated amount for the year or their "floor" (2024-25 funding amount), whichever is higher. This funding protection does not include adjustments to reflect cumulative COLAs over time, so a district's Hold Harmless amount will not grow. The 2026 enacted budget did provide a discretionary, ongoing 1.44% COLA to Hold Harmless districts to account for the cost of providing up to 14 weeks of paid pregnancy leave.

4CD was funded under the Hold Harmless provision for the 2025-26 fiscal year. For the 2026-27 Adoption budget, 4CD continued to allocate SCFF funds based upon 2024-25 Hold Harmless amounts, while 4CD begins transitioning to a new budget allocation model aligned to the SCFF. Due to the policy change beginning in 2026-27, the state will calculate SCFF based upon the higher of actual credit FTES or 3-year average, 4CD is projected to exit Hold Harmless funding and move to SCFF at the end of the 2026-27 fiscal year. This shift from Hold Harmless would be finalized as part of the end-of-year budget adjustments based upon apportionment reports from the State Chancellor's Office.

Table 2 highlights significant revenue categories specifically affecting the community college system and the potential impact to 4CD, and the changes within each category since the enacted 2025-26 budget (totals in millions of dollars)

Program	2025-26 Enacted Budget	2026-27 Enacted Budget	Change	Impact to 4CD
Student Centered Funding Formula 2.87% COLA 1.44% discretionary COLA 2.5% growth funding	\$10,004.89	\$10,803.24	\$798.35	4CD is projected to transition to SCFF during the 2026-27 fiscal year. A portion of the COLA is necessary to close the Hold Harmless gap. Actual new SCFF revenue (estimated at approximately \$7.6 million) will be finalized at the Second Principal Apportionment in June 2027.
Student Equity and Achievement Program (SEAP) 5.74% COLA	\$523.98	\$554.08	\$30.10	Approximately \$670k in ongoing funding

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State Categorical Programs: (EOPS, DSPS, Adult Education, Apprenticeship, CalWORKs, Child Care CARE) 2.87% COLA	\$538.72	\$573.72	\$35.0	Approximately \$295k in ongoing funding to select programs
Student Support Block Grant (one-time)	\$60.0	\$147.2	\$87.2	Approximately \$3.0 million in one-time funding
Deferred Maintenance (one-time)	\$0.0	\$120.7	\$120.7	Approximately \$2.6 million in one-time funding
Dreamer Resource Liaisons (one-time)	\$15.0	\$71.1	\$56.1	TBD once additional information is received
Credit for Prior Learning (one-time)	\$15.0	\$35.0	\$20.0	TBD once additional information is received
LGBTQ+ Centers (one-time)	\$10.0	\$30.0	\$20.0	TBD once additional information is received
Table 2				

1.2 FY 2026-27 Adoption Budget Planning

The FY 2026-27 Adoption Budget for 4CD is built on the same apportionment revenue level as the FY 2025-26 Adoption Budget, due to the continued application of the Hold Harmless provisions under the SCFF. As a result, college-level allocations also remain consistent with the prior year.

Each year, the California Community Colleges Chancellor's Office provides an estimate of potential shortfalls in apportionment revenue, known as the "deficit factor." At the Advance Apportionment in July 2026, the Chancellor's Office projected a deficit factor of 0.33% for FY 2025-26, which translates to a potential shortfall of approximately \$413,665 for 4CD. To ensure fiscal stability, the Adoption Budget includes a dedicated reserve line to offset this anticipated reduction in revenue from the previous year. The Advanced Apportionment did not, however, include a deficit factor for the current 2026-27 fiscal year.

The enacted budget includes a significant policy change in calculation of the SCFF credit for FTES. The Chancellor's office will now use the higher of the current year, or 3-year average to determine the SCFF calculation within the Total Computational Revenue (TCR) calculations. The SCFF 3-year average for FTES is calculated based on 2024-25, 2025-26, and 2026-27 submitted FTES. Due to timing of CCFS 320 FTES submissions, the State Chancellor's Office uses the P2 (April 2026) FTES submission from 2025-26 as both the estimated total for 2025-26 AND the estimated total for 2026-27. For this reason, until actual FTES are certified, the

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Adoption Budget reports estimated SCFF revenues, but will continue to allocate, and build the expenditure budget based upon the Hold Harmless amount less deficit factors.

Expenditure Assumptions

The 2025-26 Adoption Budget included structural deficits at all district sites. During the past year, the Colleges and the District Office made reductions and adjustments to reduce ongoing expenditures. The FY 2026-27 Adoption Budget will incorporate assumptions that total approximately a \$0.4 million in reduction in total expenditures over the prior year. The key expenditure assumptions listed in the budget assumptions, Appendix D, include:

- Health benefits
 - Health benefit costs increased by 0.76%, resulting in approximately \$0.5 million in additional expenses. This includes both active employees and retiree health benefits, bringing the total annual cost to \$44.8 million.
- Step and column salary increases
 - Step and column increases are projected at 1.2% of total salaries, with an estimated cost of \$1.8 million across all employee groups within Fund 11. These costs are partially offset by retirements and lower replacement salaries, which will be finalized during year-end close.
- Retirement Contributions (CalSTRS and CalPERS)
 - The CalSTRS employer contribution rate remains at 19.10%, while the CalPERS rate decreased slightly from 26.81% to 26.40%. Total retirement-related expenditures, including Safety PERS actuarial payments, are budgeted at \$26.9 million—an increase of approximately \$295,000 over the prior year.
- Utilities
 - Utility costs have trended below budget during 2025-26, due to the transition to changes in electricity service provider. Those savings will be calculated and finalized once a full year of actual usage and expenditures have been reconciled. For the 2026-27 Adoption Budget, utilities were budgeted flat at the same level as budgeted for 2025-26. A budget revision will be made once actual savings are realized.

1.3 Transitioning to a New Budget Allocation Model

Beginning in 2026–2027, 4CD initiated a planning and implementation process to establish a Districtwide allocation model based on the Student-Centered Funding Formula (SCFF), which was enacted as part of the 2018–2019 State Budget. This transition includes the update to Board Policies and Business Procedures, including Business Procedure 18.01, the Contra Costa Community College District General Fund Budget which defines the allocation process. The timeline for completion of this revision process is tentatively planned for the December 2026 Governing Board Meeting.

As part of this transition process, 4CD would calculate and monitor the amount of State Apportionment revenue attributed to each College under 4CD's local SCFF calculation. Pending approval of Business Procedure 18.01, 4CD would transition from the historical SB 361 allocation methodology to the SCFF allocation model, when the SCFF-calculated amount for each of the three Colleges exceeds that College's respective 2025–2026 Hold Harmless funding level based on the criteria and timelines defined in the procedure. A College exceeding its Hold Harmless funding level independently would not trigger an earlier transition for that College.

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During the transition year, each College would initially receive an allocation equal to its 2025–2026 Hold Harmless funding level. Assuming all three Colleges meet the transition condition, 4CD would adjust each College’s allocation to reflect the amount attributed to that College under 4CD’s local SCFF calculation as part of the year-end true-up adjustment.

Beginning with the fiscal year immediately following the transition year, 4CD would allocate State Apportionment revenue to the Colleges using the SCFF allocation model as its ongoing allocation methodology.

2. FISCAL YEAR 2025-26 UPDATE

In September 2025, the Governing Board adopted the FY 2025-26 budget, which included Hold Harmless under the SCFF. This funding was based on 2024-25 SCFF Stability funding becoming the maximum TCR for that year, which also was defined as the Hold Harmless “floor” for 4CD. Based upon Hold Harmless Funding, the 2025-26 Adoption Budget maintained flat state SCFF revenue and did not incorporate any enacted budget COLA. The adopted budget incorporated projected year-over-year increases in step and column salary adjustments, healthcare benefit costs, pension obligations, and general operating expenses. At the time of adoption, 4CD projected an operating deficit of approximately \$3.8 million.

Board Policy (BP) 5033 requires 4CD to maintain a reserve equal to at least two months of operating expenditures. Because the reserve is calculated based upon expenditures, and not revenue, the total required reserves can increase even in years where revenue is flat or declining, if total expenditures increase.

Table 3 presents the draft financials for FY 2025-26. These figures are subject to change as final year-end entries are posted and 4CD prepares to close the books.

Unrestricted General Fund, Operating

Income	\$ 266,138,225
Expenses	<u>264,347,927</u>
Net Income over Expenses	\$ 1,790,298
Beginning Fund Balance at July 1, 2025	\$ 55,991,307
Operating Surplus	<u>1,790,298</u>
Projected Ending Balance at June 30, 2026	\$ 57,781,605

Table 3

The projected ending fund balance for FY 2025-26 includes several key components, beginning with the Governing Board-mandated reserve as outlined in BP 5033. This reserve is calculated based on a minimum of two months of operational expenditures, and it increases proportionally as total expenditures rise. The required reserve increased by \$2 million in comparison to the previous year, which accounts for the operating surplus becoming part of the BP 5033 required reserves. This reserve is legally restricted and not available for general operations.

In addition to the Governing Board Reserve, the ending fund balance includes designated reserves for specific purposes, such as scheduled maintenance, IT infrastructure upgrades, and other restricted programs. These designations ensure that critical projects and obligations are funded appropriately and transparently. Table 4 lists the components of the projected FY 2025–26 ending fund balance.

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Components of Ending Balance

College Reserves	\$ 6,183,885
BP 5033 Required Reserve	\$ 44,591,706
Designated Reserves	\$ 4,409,799
Undesignated Reserves	\$ 2,596,215
Projected Ending Balance at June 30, 2026	\$ 57,781,605

Table 4

2.1 FY 2025-26 Changes in Revenues

Apportionment Revenue and Deficit Factor

Each year, the State Chancellor's Office estimates a "deficit factor" that may reduce apportionment revenue due to shortfalls in statewide property tax collections and student enrollment fees. In February 2026, the deficit factor was projected at 2.7205%, which would have significantly impacted 4CD's revenue.

However, the final 2025-26 Second Principal Apportionment reduced the deficit factor to 0.33%, resulting in a reduction of \$413,000 which is reflected in the 2026-27 Adoption Budget. This deficit factor is identified within 4CD's designated reserves until the State fully funds 4CD apportionment.

Looking ahead, the State has not projected a new deficit factor for FY 2026-27. As a precaution due to ongoing funding complexities, including the underfunding of the Proposition 98 guarantees and underfunding of Education Protection Account (EPA) revenues, 4CD will maintain a reserve to offset 2025-26 deficit factor and to mitigate against potential apportionment shortfalls in the upcoming year.

Interest and Investment Income

Due to elevated interest rates on County pooled investments, 4CD's interest and investment income are projected to exceed the adopted budget by approximately \$4.9 million in fiscal year 2025-26. While this revenue source has been volatile in recent years, 4CD continues to budget conservatively to account for market fluctuations. This revenue was utilized to address expenditures shortfalls in other funds such as parking, bookstore contingencies, and election costs.

Lottery Revenue

Lottery revenue was reduced by \$700,000 from the original 2025-26 Adoption Budget due to State true-up and prior year adjustments. Based on current FTES estimates and state lottery projections, 4CD anticipates an increase of approximately \$1.4 million in the 2026-27 Adoption Budget.

Nonresident Tuition

Due to the impact of Federal policy changes, the enrollment levels for nonresident students have been declining. In 2025-26 revenue from nonresident tuition is expected to fall short of budgeted projections by approximately \$430,000 beyond the reduction that was anticipated in the 2025-26 Adoption budget. In total, nonresident tuition revenue declined \$1.15 million from 2024-25 to 2025-26. The initial 2026-27 Adoption Budget includes a small decrease in nonresident tuition revenue, and this area will be adjusted during the fiscal year to reflect the actual revenue received.

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2.2 FY 2025-26 Changes in Expenditures

Salary and Benefit Expenditures

Salary expenditures increased by approximately \$3 million over the 2024-25 Actual Budget. The most significant driver of this increase was the 2% off-schedule salary increase. An additional increase of \$2.3 million was incurred in District paid benefits, which include health and welfare costs for active employees and covered retirees as well as payroll taxes and STRS and PERS pension contributions for active employees.

Facilities and Grant Funding Impacts

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

Inter-Fund Transfers

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

- a \$1.8 million ongoing transfer from Fund 11 to the Parking Fund, which continues to experience revenue deficits;
- transfers to the Self-Insurance Fund to cover rising liability insurance premiums; and
- supplemental funding to offset reductions in the Deferred Maintenance Program.

Bookstore Operations (Fund 51)

4CD's bookstores have now completed a fourth consecutive year of operating at a deficit, supported by one-time reserves. These reserves are nearly depleted and will not be sufficient to cover operational costs in future years. While Fund 51 maintains a positive ending fund balance, the bulk of this balance is tied up in inventory. The Contra Costa County Treasurers Investment Report, as of June 30, 2026, reflected a negative cash balance of over \$800,000 within Fund 51. Without structural changes or additional contributions from the College's Fund 11 General Fund, bookstore operations will require reductions to remain viable.

2.3 FY 2025-26 Ending Fund Balance

Table 5 shows the difference between the FY 2025-26 Adopted Budget and the draft actuals at year-end for the operating, ongoing portion of the unrestricted general fund. The ending fund balance for FY 2025-26 becomes the opening balance in FY 2026-27.

	<u>FY 2025-26 Adopted Budget</u>	<u>FY 2025-26 Actuals</u>
Revenues	\$ 261,579,077	\$ 266,138,225
Expenditures	<u>265,413,977</u>	<u>264,347,927</u>
Increase/(Decrease)	(3,834,900)	1,790,298
Opening Fund Balance	\$ 56,100,315	\$ 55,991,307
Ending Fund Balance	\$ 52,265,415	\$ 57,781,605

Table 5

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3. FISCAL YEAR 2026-27 ADOPTION BUDGET

The 2026-27 enacted State Budget includes a 2.87% COLA for the SCFF, intended to help districts offset rising operational costs. In addition, a discretionary COLA of 1.44% was included in the enacted budget. This discretionary COLA was also provided to Hold Harmless SCFF funded districts to offset the costs of providing up to 14 weeks of paid pregnancy leave beginning January 1, 2027. While 4CD does anticipate shifting to SCFF funding as based upon the calculation of Maximum TCR, the timing of this shift will not be finalized until later in the fiscal year after certified CCFS 320 enrollment FTES are calculated for 2026-27. Upon shifting to SCFF funding, however, 4CD will not receive the full COLA in apportionment revenue due to being on Hold Harmless in 2025-26. The applied COLA for 4CD will be the amount that is provided in apportionment above the Hold Harmless amount of \$229.9 million.

As a result, the 2026-27 Adoption Budget includes \$229,941,714 in apportionment revenue—unchanged from the prior year.

In addition, lottery revenue will be funded based on submitted Community College Financial Statements (CCFS) 320 FTES. Due to summer borrowing in 2023-24, the CCFS 320 report for 2025-26 reported lower FTES, resulting in reduced lottery revenue. The Adoption Budget utilizes the April 2026 CCFS 320 FTES data, projected to increase by over \$1.4 million from year-to-date actuals to approximately \$5.1 million.

The State Budget also continues to underfund the Part-Time Faculty Office Hours program. The enacted budget by the State provides \$23.6 million for the total program which results in a reimbursement rate of less than 25%, which is significantly below the 90% reimbursement as set in law. 4CD anticipates continued decreases in reimbursement compared to the 2025-26 Adoption Budget, further reducing ongoing revenue to 4CD.

Part-Time Health Revenue is now a reimbursement program from the State to cover the employer costs of providing part-time faculty with medical benefits. 4CD participates in the State program and receives \$3.9 million in reimbursement. Because this is a direct reimbursement program, these revenues directly offset the cost of providing this benefit to part-time faculty and does not result in new revenue to be used for other purposes.

3.1 FY 2026-27 FTES

Resident

4CD is projecting its resident FTES targets with a 2.5% increase above 2026-27. Chart 1 reflects a history of reported resident FTES with actual FTES and targets for FY 2026-27.

4CD FTES

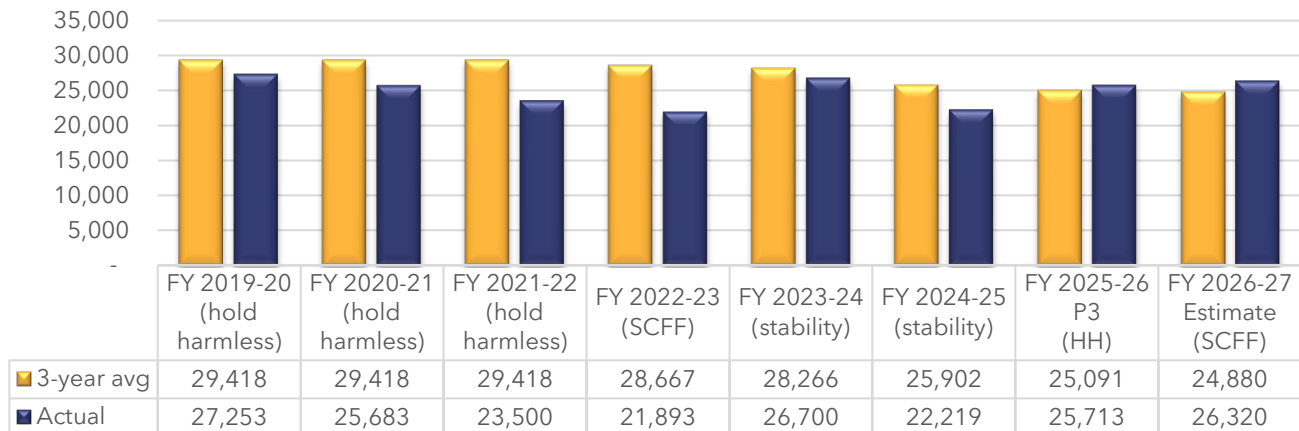


Chart 1

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Nonresident

4CD has begun to reduce its nonresident FTES targets based upon the impact of Federal Policy. For the Adoption Budget, the initial target was reduced from the previous 1,400 to 1,250. However, due to the increases in the cost of education, the nonresident tuition fee increased from \$382 to \$391 per unit, starting summer 2026. This rate increase is calculated based on the guidelines issued by the State Chancellor's Office and the applicable Education Codes and is the lowest fee option that is available to 4CD for FY 2026-27. With a nonresident target of 1,250 FTES, \$10.2 million in revenue is anticipated Districtwide. Targets by College are listed in Table 6.

	<u>CCC</u>	<u>DVC</u>	<u>LMC</u>	<u>Total</u>
FY 2026-27 NR target	150	1,000	100	1,400
Percentage	12%	85%	8%	100.00%

Table 6

Aggregate Resident and Nonresident FTES

Table 7 provides an aggregate FTES total (resident and nonresident) by College based on the 2025-26 CCFS 230.

FY 2025-26 CCFS 320 FTES (July 2026 Annual Report)

	<u>Resident</u>	<u>Nonresident</u>	<u>Total</u>	<u>% of Total</u>
CCC	5,019	308	5,327	19.7%
DVC	13,557	907	14,463	53.5%
LMC	7,137	101	7,238	26.8%
Total	25,713	1,316	27,029	100%

Table 7

3.2 Impact on Operating Fund Balance

The change in SCFF funding TCR calculations to include the higher for the current year, or 3-year average, was a positive policy change within the enacted budget. Because 2024-25, the year after summer borrowing, remains within the 3-year average, 4CD would have remained in Hold Harmless without this policy change. Projecting 2026-27 FTES, which the State estimates using April 2026 P2 CCFS 320 FTES reporting, it is projected that 4CD will move into SCFF at the end of the 2026-27 fiscal year. Until the FTES are reported and certified for 2026-27, however, 4CD is not distributing this apportionment revenue. The potential increase in SCFF apportionment revenue (from \$229,941,714 to \$237,588,00) is reflected within the Adoption Budget revenue and is reserved and not included in expenditures.

The 2026-27 Adoption Budget, at the macro level, includes an operational surplus due to the inclusion of anticipated SCFF revenue ,as described above. However, each of the Colleges and the District Office maintain structural deficits due to this SCFF funding not being allocated until it is certified through the CCFS 320 submission at P2 in April 2027 and finalized in June 2027.

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

When expenditures exceed revenues, the unrestricted general fund balance (Fund 11) is drawn down to cover the shortfall. In times of economic uncertainty, the strength of this fund balance

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is critical—it provides flexibility to absorb external shocks, maintain operations, and avoid abrupt service reductions.

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

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

At the time of this Adoption Budget, 4CD maintains sufficient reserves to meet all financial obligations for FY 2026-27. However, when isolating the operational budget (Fund 11), ongoing operating deficits are evident at each College and the District Office. These deficits will continue to erode fund balance and reserves, potentially requiring budgetary reductions beginning in FY 2027-28.

Within the budget reports, each College and the District Office maintain structural deficits as part of the 2026-27 Adoption Budget. The expenditures include all positions, including those that are vacant. If positions remain unfilled for the whole, or part of, the fiscal year, that reduces the impact to fund balance. As 2026-27 is a transition year from the SB 361 methodology of allocation of State Apportionment revenue to a SCFF allocation methodology and based upon the timing of reporting and certification of SCFF metrics, additional anticipated SCFF apportionment revenue has been included into the revenue but reserved as part of the ending fund balance. This has the artificial impact of “masking” the structural deficits that remain at each College and the District Office.

These changes, combined with ongoing cost pressures and limited new revenue, reinforce the importance of maintaining a strong fund balance and developing multi-year financial strategies. Table 8 provides an overall look at income and expense within the unrestricted operating portion of the general fund and the effect on 4CD’s fund balance.

Unrestricted General Fund, Operating	
Income	\$ 269,561,270
Expenses	<u>265,469,528</u>
Net Income over Expenses	4,091,742
Beginning Fund Balance at July 1, 2024	\$ 57,781,607
Operating Surplus*	<u>4,091,742</u>
Projected Ending Balance at June 30, 2027	\$ 61,873,349

Table8

* The inclusion of anticipated SCFF from highest-year max TCR does not reflect the combined structural deficits of \$3,554,545 from the Colleges and District Office included in the Adoption Budget. It should be noted that all expenditures, including vacancies, are included within the Adoption Budget and that the combined deficit has decreased slightly from the 2025-26 Adoption Budget, due to operational reductions made by each College and 4CD this past year.

**ADOPTION BUDGET
FISCAL YEAR 2026-27**

3.3 Components of Ending Operating Fund Balance

The projected ending balance of \$61,873,349 at June 30, 2027, has restricted and unrestricted components. Table 9 summarizes those components. 4CD meets the required reserves of BP 5033 through a combination of designated reserves. The projected reserve shortfall will need to be eliminated at the closing of the books for the 2026-27 budget and would require funds to be transferred to maintain required reserves.

Projected Ending Fund Balance

	<u>Restricted</u>
BP 5033 Required Reserve	44,840,941
College Reserves	2,408,718
Undistributed SCFF	7,646,286
Designated Reserve	<u>5,284,504</u>
Subtotal Restricted	\$ 60,180,449
	<u>Unrestricted</u>
Undesignated Reserves	\$ <u>1,692,900</u>
Total Reserves	\$ 61,873,349

Table 9

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

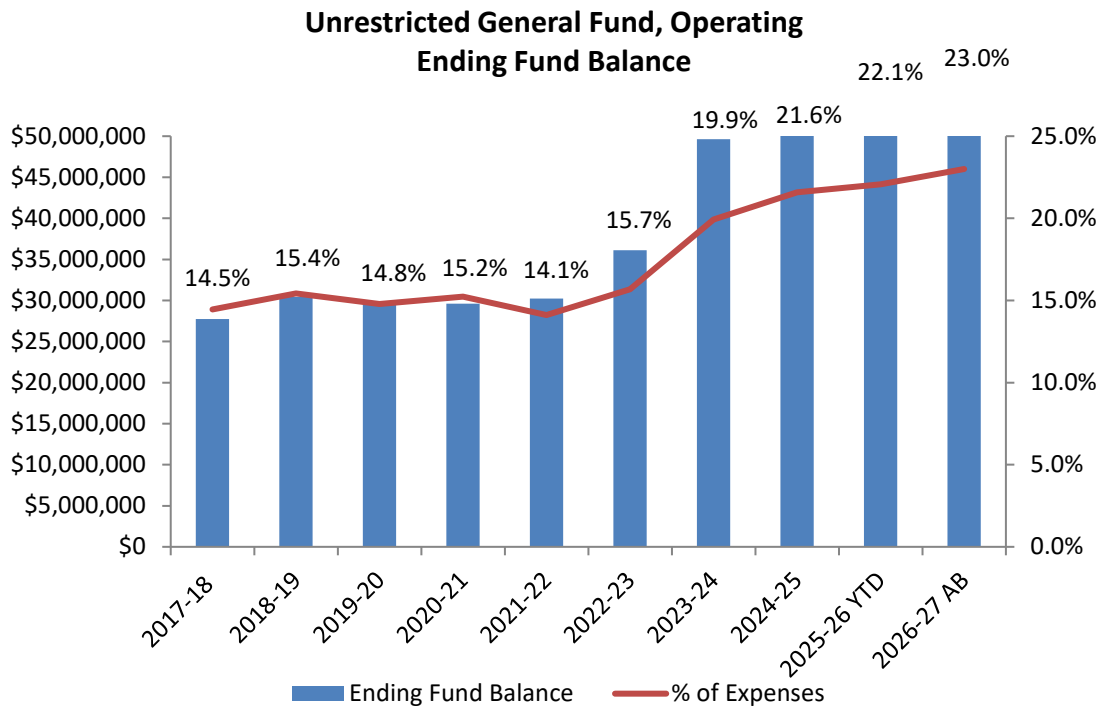


Chart 2

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

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

Compensated Absences

Compensated absences include two components: vacation accruals and load banking, which allow faculty to bank instructional hours for future use. As of June 30, 2026, the total liability for compensated absences exceeded \$19.8 million. Since fiscal year 2019–20, 4CD has made consistent efforts to reduce this liability, maintaining a dedicated reserve fund. The current reserve balance is \$18.2 million, covering approximately 92% of the liability.

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

Compensated Absences History

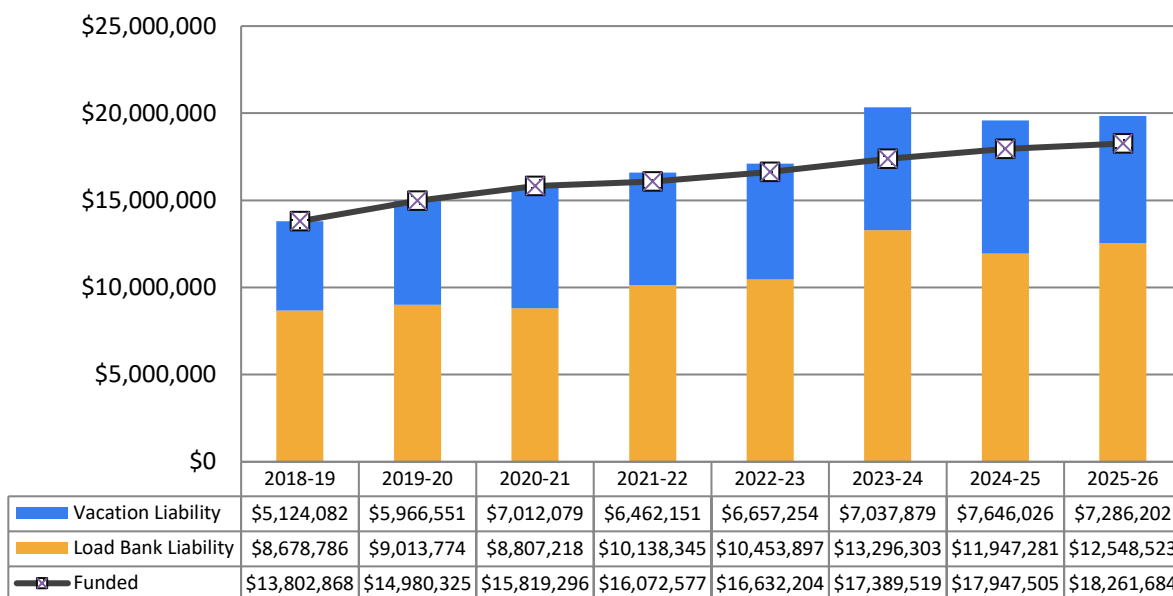


Chart 3

Retiree Health Benefit Liabilities (OPEB)

In 2008, 4CD established an irrevocable trust to pre-fund its Other Post-Employment Benefits (OPEB) obligations. These benefits primarily cover retiree health insurance premiums. The most recent actuarial valuation, completed in June 2026, reported a total estimated liability at \$236.08 million. As of June 30, 2026, the trust held \$233.0 million, a 98.7% funded ratio.

However, this ratio may not reflect the full picture. The actuarial liability increases annually due to rising healthcare costs, demographic changes, service costs (the value of active employees earning future benefits each year), and updated assumptions. Many current active employees will be eligible for post-retirement medical benefits, and the actuarial liability will continue to increase on a yearly basis to reflect this. When reviewing the OPEB financials, it is important to recognize the impact of these yearly changes to total liability.

Additionally, the OPEB trust is subject to market volatility. For example, while the fund balance was over \$203 million in June 2025, it had dropped to \$179 million just two months earlier in

**ADOPTION BUDGET
FISCAL YEAR 2026-27**

April 2025. As the ending balance for June 2026 shows, the trust has regained those losses but changes due to federal policy and market adjustments can create significant balance swings. This underscores the importance of conservative investment strategies and ongoing oversight to ensure long-term sustainability. As the trust has increased in value, 4CD continues to investigate options to utilize assets within the trust for the intended purpose of supporting covering the cost of retiree health benefits while ensuring that the trust maintains a fiduciary net position at or 95% above to mitigate potential impacts from market volatility.

Chart 4 provides a historical history of the OPEB trust from inception based upon official actuarial reports. Historically, and based upon GASB 74/75 requirements, 4CD has a full actuarial completed every other year, with a roll-forward actuarial completed in between. As the trust has become closer to being fully funded, 4CD has moved to completing full actuarial reports each year to ensure that up-to-date information is available in the management of the trust.

GASB 74/75 Actuarial Date	Total OPEB Liability	Fiduciary Net Position¹	Net OPEB Liability	Fiduciary Net Position as % of Total Liability	OPEB "Pay as You Go Expense"
June 30, 2026	\$236,089,978	\$233,021,342	\$3,068,636	98.70%	\$14,105,035
June 30, 2025	\$233,062,649	\$203,212,610	\$29,850,039	87.19%	\$12,901,454
June 30, 2024	\$226,946,689	\$176,726,268	\$50,252,421	77.87%	\$12,167,300
June 30, 2023	\$220,664,167	\$156,943,780	\$63,720,387	71.12%	\$12,269,824
June 30, 2022	\$249,548,055	\$138,944,915	\$110,603,140	55.68%	\$11,587,231
June 30, 2021	\$240,896,452	\$172,475,203	\$68,421,249	71.60%	\$12,552,709
June 30, 2020	\$240,014,349	\$137,351,481	\$102,662,868	57.23%	\$12,793,050
June 30, 2019	\$232,607,748	\$118,123,940	\$114,483,808	50.78%	\$13,008,166
June 30, 2018	\$226,448,216	\$107,766,132	\$118,682,084	47.59%	\$12,590,093
June 30, 2017	\$219,300,631	\$95,840,822	\$123,459,809	43.70%	\$11,415,021
June 30, 2016	\$212,287,794	\$79,999,147	\$132,288,647	37.68%	\$11,178,084
²GASB 45 Actuarial Date	Actuarially Accrued Liability (AAL)	Actuarial Value of Assets	Unfunded Actuarially Accrued Liability (UAAL)	Funded Ratio	OPEB "Pay as You Go Expense"
March 1, 2017	\$216,169,239	\$89,393,318	\$126,775,921	41.35%	\$10,947,737
March 1, 2015	\$211,275,628	\$69,231,999	\$142,043,629	32.77%	\$10,751,342
March 1, 2013	\$188,006,696	\$46,371,955	\$141,634,741	24.67%	\$9,225,466
March 1, 2011 ¹	\$198,640,665	\$23,393,801	\$175,246,864	11.78%	\$9,317,553
June 30, 2008	\$262,768,400	\$49,424,300	\$213,344,100	18.81%	\$8,954,800
June 30, 2006	\$335,136,700	\$27,785,500	\$307,351,200	8.29%	\$7,786,500

¹Assets must be placed within an irrevocable trust to be counted within the funded ratio (Effective 2011)
GASB 45 was replaced with GASB 74/75 Reporting as of 2016. effective with June 30, 2017 Annual Audit
Chart 4

**ADOPTION BUDGET
FISCAL YEAR 2026-27**

Student Debt

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

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

As of June 30, 2026, the total student debt is approximately \$16.7 million, with a restricted reserve of \$7.15 million, covering 42.74% of the accounts receivable balance. 4CD attempts to collect these debts for up to 10 years before using the reserve to write off uncollectible amounts. This liability reflects broader affordability challenges and underscores the need for expanded financial aid and support services.

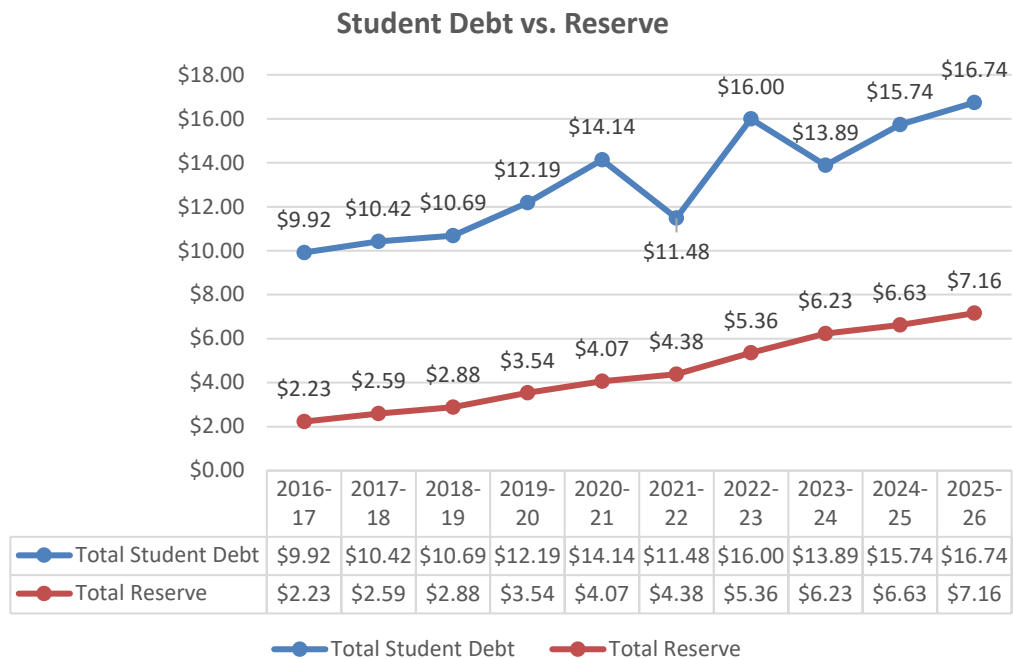


Chart 5

3.5 Areas of Concern

- Impact of Hold Harmless Funding Without COLA Adjustments
 - The impact of two years of Hold Harmless funded with 4CD funded at the SCFF floor and not receiving COLAs created structural imbalances.
- Deferred Maintenance and Capital Outlay Needs
 - Aging infrastructure and limited capital investment threaten the safety and functionality of campus facilities.
- Enrollment Pressures and Demographic Shifts
 - Statewide enrollment growth is modestly funded, yet regional demographic declines and competition may suppress community college enrollment.

**ADOPTION BUDGET
FISCAL YEAR 2026-27**

- Reduction or Elimination of College-Level Reserves
 - Colleges are increasingly relying on reserves to balance budgets, which are unsustainable and may lead to programmatic reductions.
- Structural Deficits in Enterprise Funds (Parking, Bookstores)
 - These auxiliary operations continue to operate at a deficit, requiring subsidization from general funds or reductions in services.
- Rising Health Care Costs and Pension Obligations
 - Escalating premiums and pension contributions are outpacing revenue growth, straining operational budgets.
- Rising Utility and Energy Costs
 - Inflationary pressures and climate-related volatility are increasing the cost of basic operations.
- Recurring Stock Market Volatility Impacting Net OPEB Liabilities
 - Market fluctuations continue to affect the valuation of retiree benefit obligations, increasing long-term financial risk.
- Impact of Federal Policy Decisions on International Student Enrollment and Funding
 - Uncertainty around visa policies and federal support for higher education may reduce international student enrollment and associated revenue.
- Increases in Bay Area Cost of Living Affecting Recruitment and Retention
 - High housing and living costs challenge 4CD's ability to attract and retain qualified staff and support students.
- Basic Needs and Student Support Services Underfunded
 - Despite growing demand, funding for food security, mental health, and housing support remain inadequate.
- Deferral of State Funding to Future Fiscal Years
 - The State's use of deferrals to manage budget shortfalls delays critical funding, creating cash flow challenges.
- Unfunded Mandates and Technology Initiatives
 - Necessary IT expansions (e.g., ERP systems, cloud platforms) lack sufficient planning and funding, posing operational and financial risks.

**ADOPTION BUDGET
FISCAL YEAR 2026-27**

4. ALL FUNDS RECAP

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

<u>Fund</u>	<u>Beginning Balance</u>			<u>Ending Balance</u>
	<u>July, 01, 2026</u>	<u>Total Revenues</u>	<u>Total Expenses</u>	<u>June, 30, 2027</u>
F11 Unrestricted GF	\$ 93,403,986	\$ 278,505,848	\$ 290,384,133	\$ 81,525,701
F12 Restricted GF	5,547,550	63,859,407	64,822,527	4,584,430
F21 2002 Bond Redemption	13,676,676	11,745,850	8,252,292	17,170,234
F22 2006 Bond Redemption	9,755,404	11,771,748	16,062,630	5,464,522
F23 2014 Bond Redemption	19,163,437	22,490,640	24,113,961	17,540,116
F29 Long-term Debt	18,040,624	665,699	-	18,706,323
F41 Capital Project	61,640,698	5,994,537	26,823,387	40,811,848
F44 Bond 2014	51,494,840	1,293,218	32,647,684	20,140,374
F51 Bookstore	1,429,268	3,514,385	4,495,801	447,852
F52 Cafeteria	1,117,009	1,609,841	1,699,799	1,027,051
F61 Self Insurance	728,967	2,530,528	2,272,908	986,587
F69 Retiree Benefits	14,784,916	1,545,563	1,000,004	15,330,475
F71 Student Organization	1,143,720	336,021	319,237	1,160,504
F72 Student Representation Fee	71,285	129,077	150,237	50,125
F73 Student Center	1,686,410	224,686	201,586	1,709,510
F74 Financial Aid	-	72,524,128	72,524,128	-
F75 Scholarship Trust	514,126	18,601	20,070	512,657
F77 OPEB Irrevocable Trust	233,059,197	12,670,000	620,400	245,108,797
Total	\$ 527,258,113	\$ 491,429,777	\$ 546,410,784	\$ 472,277,106

 **\$1.19B**

Table 9

5. CONCLUSION

4CD stands at a pivotal moment as it adopts the 2026-27 budget. This budget reflects a deliberate and strategic response to the evolving fiscal landscape—one shaped by the expiration of Hold Harmless protections and the transition to SCFF funding. While remaining optimistic about continued enrollment recovery, 4CD needs to address the reality that several years of no COLA increases have resulted in structural deficits at some sites. As new revenue is generated, there will continue to be a need for a balanced approach between addressing structural deficits and prioritizing expenditures.

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

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

**ADOPTION BUDGET
FISCAL YEAR 2026-27**

6. ADOPTION BUDGET – FISCAL YEAR 2026-27

The Adoption Budget for Fiscal Year 2026-27 is presented to the Governing Board for approval. The Adoption Budget is structured into four parts.

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

CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTION BUDGET
SUMMARY OVERVIEW
For ONGOING GENERAL UNRESTRICTED FUNDS

Summary Overview: 2026-2027 ADOPTION 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	410,482	5,249,372	2,451,736	8,111,590	1,533,574	48,136,443	57,781,607
REVENUES							
Apportionment Revenue							
State Funding	-	-	-	-	-	57,222,558	57,222,558
Property Taxes	-	-	-	-	-	159,186,854	159,186,854
Local Funding	-	-	-	-	-	8,100,165	8,100,165
Student Enrollment Fees, 98%	-	-	-	-	-	13,078,423	13,078,423
Subtotal	-	-	-	-	-	237,588,000	237,588,000
Federal Revenues	-	-	4,845	4,845	-	-	4,845
State Revenues (<i>exclusive of Apportionment revenue</i>)	796,002	2,307,013	1,137,022	4,240,037	-	12,016,597	16,256,634
Local Revenues, SB 361 Revenue Allocation	388,510	1,353,755	113,176	1,855,441	-	10,224,896	12,080,337
Local Revenues beyond SB 361 Revenue Allocation	943,501	408,953	742,000	2,094,454	1,535,000	-	3,629,454
Other Financing Sources	-	-	-	-	2,000	-	2,000
Interfund Transfers in	-	-	-	-	-	-	-
Intrafund and Subfund Transfers In	2,585,500	1,882,448	402,799	4,870,747	136,024	36,358,021	41,364,792
District and Inter-campus Subsidy	-	-	-	-	-	-	-
Total Current Revenue	4,713,513	5,952,169	2,399,842	13,065,524	1,673,024	296,187,514	310,926,062
Operating Allocation	37,581,975	100,904,713	53,855,592	192,342,280	22,918,853	-	215,261,133
TOTAL RESOURCES	42,705,970	112,106,254	58,707,170	213,519,394	26,125,451	344,323,957	583,968,802

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

	CCC	DVC	LMC	Subtotal	DO/DW Services	Districtwide Operations	TOTAL
BUDGET USES							
Expenditures:							
Salaries							
Full-time Faculty, Instructional & Non-Instructional	10,409,932	27,391,617	13,465,007	51,266,556	-	-	51,266,556
Part-time Faculty, Instructional & Non-Instructional	9,030,225	23,785,857	9,979,488	42,795,570	-	273,294	43,068,864
Academic Managers	2,129,148	4,141,234	3,258,804	9,529,186	1,468,764	177,264	11,175,214
Classified Managers	1,525,233	1,796,275	1,613,188	4,934,696	4,025,727	-	8,960,423
Full-time Classified	5,153,435	14,224,113	8,014,265	27,391,813	7,713,599	218,136	35,323,548
Hourly classified, students, other	805,676	1,393,821	1,034,367	3,233,864	837,304	27,570	4,098,738
Total Salaries	29,053,649	72,732,917	37,365,119	139,151,685	14,045,394	696,264	153,893,343
Employee Benefits	11,452,784	29,558,554	15,946,175	56,957,513	7,651,430	14,722,631	79,331,574
Total Salaries and Benefits	40,506,433	102,291,471	53,311,294	196,109,198	21,696,824	15,418,895	233,224,917
Supplies	387,070	1,040,594	1,031,609	2,459,273	275,265	1,500	2,736,038
Operating expenses	1,942,312	4,484,738	2,379,256	8,806,306	3,266,982	15,506,973	27,580,261
Equipment and Capital Outlay	126,500	286,620	58,358	471,478	115,200	1,003,549	1,590,227
Other Outgo	83,000	147,000	107,000	337,000	-	3,523,406	3,860,406
Intrafund and Subfund Transfers Out	16,700	-	-	16,700	-	253,086,904	253,103,604
TOTAL USES	43,062,015	108,250,423	56,887,517	208,199,955	25,354,271	288,541,227	522,095,453
Net Revenues over/(under) Expenditures	(766,527)	(1,393,541)	(632,083)	(2,792,151)	(762,394)	7,646,287	4,091,742
ENDING FUND BALANCE, June, 30, 2027	(356,045)	3,855,831	1,819,653	5,319,439	771,180	55,782,730	61,873,349
Components of Ending Fund Balance (Reserves)							
Minimum Reserve - 1% per site, 5% Districtwide	430,453	1,601,589	575,383	2,607,425	252,543	-	2,859,968
BP 5033 Required Reserve	-	-	-	-	-	44,840,941	44,840,941
Designated Reserves - Deficit Reserves, 5% Board Reserve	13,289	984,483	539,978	1,537,750	1	3,746,753	5,284,504
Undesignated Reserves	(799,787)	1,269,759	704,292	1,174,264	518,636	7,195,036	8,887,936
	(356,045)	3,855,831	1,819,653	5,319,439	771,180	55,782,730	61,873,349

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTION BUDGET**

SECTION - I

For ONGOING GENERAL UNRESTRICTED FUNDS

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

Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adopted Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Adoption Budget 2026-2027
<u>Sources:</u>						
8610 General Apportionment Revenue	45,121,352	20,354,214	21,919,784	11,607,458	11,607,458	17,141,602
8630 Education Protection Account	23,896,975	43,908,664	33,236,877	46,648,683	46,648,683	40,080,956
8671 Homeowners Revenue	587,337	583,216	691,917	584,177	584,177	723,654
8672 In Lieu of Taxes (wildlife)	4,382	4,509	4,278	4,273	4,273	4,474
8811 Tax Allocation, Secured Roll Revenue	113,534,014	118,571,935	125,850,169	124,688,652	124,688,652	131,745,814
8812 Tax Allocation, Supplemental Roll Revenue	2,990,931	2,375,563	3,839,867	933,764	933,764	3,835,545
8813 Tax Allocation, Unsecured Roll Revenue	4,186,395	4,218,028	3,554,997	4,315,571	4,315,571	3,550,996
8817 ERAF	17,814,278	18,001,423	19,348,150	18,459,743	18,459,743	19,326,371
8919 Redevelopment Agency Revenue/Residual	9,094,282	8,979,983	8,109,293	9,279,091	9,279,091	8,100,165
8874 98% of Enrollment Fees	13,386,382	12,944,179	13,386,382	12,652,048	12,652,047	13,078,423
Apportionment Revenues	\$ 230,616,328	\$ 229,941,714	\$ 229,941,714	\$ 229,173,460	\$ 229,173,459	\$ 237,588,000
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	189,462	189,462	38,843
8614 Part Time Instructor Pay Increase	647,140	626,915	529,705	529,705	529,705	564,052
8617 Part Time Office Hours	1,632,394	3,452,972	1,083,515	1,748,275	1,748,275	1,326,376
8618 Part Time Health Revenue	529,105	3,193,574	3,193,574	3,979,126	3,957,892	3,927,760
8620 General Categorical Programs	227,540	219,135	273,434	273,434	243,865	273,434
8680 Lottery Revenue	6,528,359	5,083,577	4,432,130	3,720,145	3,720,145	5,135,510
8690 State Tax Subventions	4,989,981	4,984,482	4,869,114	4,944,218	4,963,933	4,990,659
Total Other State Revenues	\$ 15,489,473	\$ 18,439,856	\$ 15,281,352	\$ 15,384,365	\$ 15,353,277	\$ 16,256,634

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
8820 Contributions and Gifts	26,700	1,013	-	91,000	186,501	-
8830 Contract Services	-	10,800	-	-	4,152	-
8840 Sales and Commissions	8,387	7,962	-	12,771	13,072	-
8851 Rentals and Leases	168,395	236,226	200,822	217,001	207,372	230,822
8860 Interest and Investment Income	7,788,651	6,774,582	1,500,000	6,460,580	6,460,579	1,500,000
8874 2% of Enrollment Fees	273,191	28,455	264,171	264,171	258,205	258,205
8870 Other Student Fees and Charges	1,288,531	1,340,155	1,325,719	1,382,690	1,345,109	1,310,066
8880 Nonresident Tuition	11,694,871	11,545,178	10,821,782	10,395,799	10,395,799	10,224,896
8880 Other Student Fees	200,700	323,091	334,170	360,230	285,167	287,170
8890 Other Local Revenues	1,522,230	1,568,890	1,722,502	2,061,741	1,800,773	1,898,632
Total Other Local Revenues	\$ 22,971,656	\$ 21,836,352	\$ 16,169,166	\$ 21,245,983	\$ 20,956,729	\$ 15,709,791
Total Revenues	\$ 269,079,665	\$ 270,220,546	\$ 261,397,077	\$ 265,808,653	\$ 265,486,361	\$ 269,559,270
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	587,476	-
8990 Intrafund and Subfund Transfers In	31,077,763	36,134,494	39,594,977	41,749,553	39,726,845	41,364,792
8994 Operating Allocation	209,508,497	214,655,662	214,211,263	218,333,314	218,333,314	215,261,133
Total Other Financing Sources	\$ 240,613,734	\$ 251,024,479	\$ 253,888,240	\$ 260,531,289	\$ 258,712,023	\$ 256,627,925
Total Revenues and Other Financing Sources	\$ 509,693,399	\$ 521,245,025	\$ 515,285,317	\$ 526,339,942	\$ 524,198,384	\$ 526,187,195

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
<u>Uses:</u>						
1100 Monthly Instructional Salary	40,996,189	39,768,974	41,424,492	42,196,224	39,763,278	41,034,823
1200 Noninstructional Salaries Full Time	18,450,794	19,820,939	20,832,159	21,202,907	20,865,548	21,406,947
1300 Instructional Salaries Part Time	36,714,847	40,782,850	40,045,620	40,651,265	42,346,486	41,183,286
1400 Noninstructional Salaries Part Time	2,800,986	2,152,386	1,965,436	1,979,595	1,958,153	1,885,578
Total Academic Salaries	\$ 98,962,816	\$ 102,525,149	\$ 104,267,707	\$ 106,029,991	\$ 104,933,465	\$ 105,510,634
2100 Noninstructional Salaries Full Time	35,570,955	37,863,198	40,603,135	40,600,185	38,435,639	39,955,717
2200 Instructional Aides Full Time	3,662,059	3,774,609	4,172,329	4,224,896	4,076,626	4,328,254
2300 Variable Non-Instructional	4,091,387	3,563,061	3,072,642	2,206,483	3,097,760	2,864,030
2400 Variable Classroom Aide	814,515	1,135,426	1,011,696	1,127,902	1,373,002	1,228,941
2600 Variable Aide Other	139,405	94,090	70,971	70,971	45,198	5,767
Total Classified Salaries	\$ 44,278,321	\$ 46,430,384	\$ 48,930,773	\$ 48,230,437	\$ 47,028,225	\$ 48,382,709
3000 Benefits	66,940,909	74,346,453	77,915,610	77,012,621	76,656,138	79,331,574
Total Salaries and Benefits	\$ 210,182,046	\$ 223,301,986	\$ 231,114,090	\$ 231,273,049	\$ 228,617,828	\$ 233,224,917
4000 Supplies and Materials	\$ 1,576,020	\$ 2,574,149	\$ 3,166,975	\$ 3,404,165	\$ 2,310,170	\$ 2,736,038

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
5100 Consultants	1,432,578	1,322,865	1,411,829	1,416,723	1,216,097	1,412,308
5200 Travel	939,354	848,381	1,150,707	1,041,545	876,350	1,203,782
5300 Dues and Memberships	507,407	476,699	477,577	474,847	476,192	548,292
5400 Insurance	1,419,926	1,496,610	1,273,251	1,277,913	1,238,823	1,237,598
5500 Utilities and Housekeeping	7,771,840	9,061,804	9,946,368	7,596,281	7,619,612	10,016,807
5600 Contract Services	6,505,344	6,797,235	6,600,682	6,451,264	6,522,257	7,019,901
5690 Other Operating Expenses	1,396,668	1,614,451	1,378,818	1,436,443	1,259,736	1,805,130
5700 Legal/Elections/Audit Expenses	647,923	1,181,801	1,648,480	2,467,342	2,462,342	2,157,900
5800 Other Services and Expenses	1,541,668	1,739,829	1,752,387	1,700,334	2,082,846	2,126,317
5900 Interprogram Charges (credits)	(8,440)	(1,774)	53,476	52,476	(6,845)	52,226
Total Other Operating Expenses	\$ 22,154,268	\$ 24,537,901	\$ 25,693,575	\$ 23,915,168	\$ 23,747,410	\$ 27,580,261
6100 Sites and Site Improvements	-	-	1,500	1,500	-	1,500
6200 Buildings	22,891	39,992	21,000	21,000	22,324	62,000
6300 Library Books	1,979	1,263	15,748	18,252	-	100
6400 Equipment	254,271	918,089	1,559,959	683,913	569,044	1,526,627
Total Capital Outlay	\$ 279,141	\$ 959,344	\$ 1,598,207	\$ 724,665	\$ 591,368	\$ 1,590,227
7300 Interfund Transfers Out	14,913,956	7,953,060	5,921,791	6,434,296	6,407,075	3,860,406
7600 Other Student Payments	-	-	2,097	63,097	65,000	-
7800 Intrafund and Subfund Transfers Out	37,577,764	40,899,495	37,412,219	42,315,870	42,335,921	37,842,471
7894 Operating Allocation from	209,508,497	214,655,662	214,211,263	218,333,314	218,333,314	215,261,133
Total Transfers and Other Outgo	\$ 262,000,217	\$ 263,508,217	\$ 257,547,370	\$ 267,146,577	\$ 267,141,310	\$ 256,964,010
Total Expenses	\$ 496,191,692	\$ 514,881,597	\$ 519,120,217	\$ 526,463,624	\$ 522,408,086	\$ 522,095,453

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
Net Revenues Over (Under) Expenses	\$ 13,501,707	\$ 6,363,428	\$ (3,834,900)	\$ (123,682)	\$ 1,790,298	\$ 4,091,742
Beginning Fund Balance	36,126,172	49,627,878	56,100,315	55,991,308	55,991,307	57,781,607
Ending Fund Balance	\$ 49,627,879	\$ 55,991,306	\$ 52,265,415	\$ 55,867,626	\$ 57,781,605	\$ 61,873,349
<u>Board and College / DO Restricted Reserves</u>						
7914 BP 5033 Required Reserve	-	-	44,591,706	44,591,706	-	44,840,941
7903 Deficit Funding Reserve	-	-	413,665	413,665	-	-
7904 College/DO Local Reserves (1% minimum)	-	-	5,205,112	5,205,112	-	2,859,968
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	698,941
7900 Designated Reserves	-	-	2,092,948	3,910,995	-	4,585,563
			<u>52,392,372</u>	<u>54,210,419</u>		<u>52,985,413</u>
<u>Unrestricted Reserves</u>						
7997 Undesignated District Reserves	-	-	614,132	606,998	-	7,195,036
7999 Undesignated College and DO Reserves	-	-	(741,089)	1,050,209	-	1,692,900
			<u>-126,957</u>	<u>1,657,207</u>		<u>8,887,936</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 52,265,415	\$ 55,867,626	\$ -	\$ 61,873,349

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
Sources:						
#VALUE!						
8613 Apprenticeship Revenue	18,699	17,584	-	-	-	-
8618 Part Time Health Revenue	-	499,349	371,666	515,082	600,709	732,355
8620 General Categorical Programs	48,296	48,934	63,647	63,647	54,223	63,647
Total Other State Revenues	\$ 66,995	\$ 565,867	\$ 435,313	\$ 578,729	\$ 654,932	\$ 796,002
8820 Contributions and Gifts	26,700	1,013	-	91,000	186,501	-
8840 Sales and Commissions	-	90	-	75	75	-
8851 Rentals and Leases	63,476	80,454	80,000	80,000	70,646	80,000
8874 2% of Enrollment Fees	31,508	11,850	32,207	32,207	32,473	32,473
8870 Other Student Fees and Charges	162,808	258,425	239,492	260,923	343,173	341,867
8880 Other Student Fees	33,907	61,484	14,170	14,409	73,046	14,170
8890 Other Local Revenues	491,369	365,303	777,613	841,435	669,767	863,501
Total Other Local Revenues	\$ 809,768	\$ 778,619	\$ 1,143,482	\$ 1,320,049	\$ 1,375,681	\$ 1,332,011
Total Revenues	\$ 876,763	\$ 1,344,486	\$ 1,578,795	\$ 1,898,778	\$ 2,030,613	\$ 2,128,013
8910 Proceeds of General Fixed Assets	4,613	5,121	-	-	19,711	-
8980 Interfund Transfers In	13,289	203,714	-	366,417	587,476	-
8990 Intrafund and Subfund Transfers In	314,972	2,879,345	2,514,630	3,165,052	1,011,750	2,585,500
8994 Operating Allocation	36,472,251	36,923,408	36,851,025	39,353,512	39,353,512	37,581,975
Total Other Financing Sources	\$ 36,805,125	\$ 40,011,588	\$ 39,365,655	\$ 42,884,981	\$ 40,972,449	\$ 40,167,475
Total Revenues and Other Financing Sources	\$ 37,681,888	\$ 41,356,074	\$ 40,944,450	\$ 44,783,759	\$ 43,003,062	\$ 42,295,488

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
<u>Uses:</u>						
1100 Monthly Instructional Salary	7,690,968	7,803,194	8,382,366	8,533,818	7,691,636	8,107,251
1200 Noninstructional Salaries Full Time	4,110,800	4,221,395	4,442,568	4,537,912	4,622,571	4,431,829
1300 Instructional Salaries Part Time	7,139,900	8,121,634	8,121,634	8,240,023	8,478,552	8,571,800
1400 Noninstructional Salaries Part Time	727,299	686,268	553,225	582,384	567,863	458,425
Total Academic Salaries	\$ 19,668,967	\$ 20,832,491	\$ 21,499,793	\$ 21,894,137	\$ 21,360,622	\$ 21,569,305
2100 Noninstructional Salaries Full Time	5,386,770	5,529,311	6,109,309	6,235,189	5,581,952	5,915,755
2200 Instructional Aides Full Time	601,853	715,786	749,362	765,407	748,464	762,913
2300 Variable Non-Instructional	942,272	711,036	548,157	477,404	847,519	516,176
2400 Variable Classroom Aide	16,344	104,644	192,609	298,217	303,834	289,500
Total Classified Salaries	\$ 6,947,239	\$ 7,060,777	\$ 7,599,437	\$ 7,776,217	\$ 7,481,769	\$ 7,484,344
3000 Benefits	9,570,557	10,901,784	11,293,578	11,329,099	11,252,870	11,452,784
Total Salaries and Benefits	\$ 36,186,763	\$ 38,795,052	\$ 40,392,808	\$ 40,999,453	\$ 40,095,261	\$ 40,506,433
4000 Supplies and Materials	\$ 296,777	\$ 549,398	\$ 409,797	\$ 443,916	\$ 393,716	\$ 387,070
5100 Consultants	90,167	143,175	101,900	91,910	111,353	116,900
5200 Travel	212,770	186,109	219,729	222,657	198,297	230,824
5300 Dues and Memberships	115,479	80,375	105,200	100,800	86,917	87,081
5400 Insurance	150,485	253,562	239,492	239,492	323,228	321,867
5500 Utilities and Housekeeping	25,283	16,441	34,311	33,561	17,203	20,250
5600 Contract Services	700,573	701,493	795,460	727,382	720,428	698,940
5690 Other Operating Expenses	261,202	262,204	250,284	268,991	166,168	220,800
5800 Other Services and Expenses	119,468	594,711	271,620	283,031	540,736	245,650
Total Other Operating Expenses	\$ 1,675,427	\$ 2,238,070	\$ 2,017,996	\$ 1,967,824	\$ 2,164,330	\$ 1,942,312

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
6200 Buildings	22,891	39,992	21,000	21,000	22,324	22,000
6300 Library Books	-	1,204	1,500	1,500	-	-
6400 Equipment	2,288	54,966	254,752	265,026	174,707	104,500
Total Capital Outlay	\$ 25,179	\$ 96,162	\$ 277,252	\$ 287,526	\$ 197,031	\$ 126,500
7300 Interfund Transfers Out	52,329	68,139	73,000	73,000	69,335	83,000
7600 Other Student Payments	-	-	-	61,000	65,000	-
7800 Intrafund and Subfund Transfers Out	-	40,263	16,700	16,700	58,818	16,700
Total Transfers and Other Outgo	\$ 52,329	\$ 108,402	\$ 89,700	\$ 150,700	\$ 193,153	\$ 99,700
Total Expenses	\$ 38,236,475	\$ 41,787,084	\$ 43,187,553	\$ 43,849,419	\$ 43,043,491	\$ 43,062,015
Net Revenues Over (Under) Expenses	\$ (554,587)	\$ (431,010)	\$ (2,243,103)	\$ 934,340	\$ (40,429)	\$ (766,527)
Beginning Fund Balance	1,436,508	881,921	432,846	450,911	450,911	410,482
Ending Fund Balance	\$ 881,921	\$ 450,911	\$ (1,810,257)	\$ 1,385,251	\$ 410,482	\$ (356,045)
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	69,835	69,835	-	-
7904 College/DO Local Reserves (1% minimum)	-	-	431,709	431,709	-	430,453
7900 Designated Reserves	-	-	-	4,298	-	13,289
			<u>501,544</u>	<u>505,842</u>		<u>443,742</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	(2,311,801)	879,409	-	(799,787)
			<u>-2,311,801</u>	<u>879,409</u>		<u>-799,787</u>
Total Budgeted Reserves	\$ -	\$ -	\$ (1,810,257)	\$ 1,385,251	\$ -	\$ (356,045)

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
Sources:						
8613 Apprenticeship Revenue	916,255	861,617	899,880	189,462	189,462	38,843
8618 Part Time Health Revenue	-	1,611,872	1,277,504	1,709,162	1,751,101	2,133,383
8620 General Categorical Programs	110,857	104,183	134,787	134,787	118,683	134,787
8690 State Tax Subventions	-	-	-	-	19,715	-
Total Other State Revenues	\$ 1,027,112	\$ 2,577,672	\$ 2,312,171	\$ 2,033,411	\$ 2,078,961	\$ 2,307,013
8830 Contract Services	-	10,800	-	-	4,152	-
8840 Sales and Commissions	8,387	7,872	-	12,696	12,997	-
8851 Rentals and Leases	70,822	101,704	70,822	83,686	83,411	100,822
8874 2% of Enrollment Fees	173,335	(41,077)	165,627	165,627	160,673	160,673
8870 Other Student Fees and Charges	1,076,573	1,009,455	1,040,537	1,054,820	945,662	933,082
8880 Other Student Fees	156,900	241,309	320,000	324,014	197,408	260,000
8890 Other Local Revenues	304,889	394,056	304,889	495,781	367,865	308,131
Total Other Local Revenues	\$ 1,790,906	\$ 1,724,119	\$ 1,901,875	\$ 2,136,624	\$ 1,772,168	\$ 1,762,708
Total Revenues	\$ 2,818,018	\$ 4,301,791	\$ 4,214,046	\$ 4,170,035	\$ 3,851,129	\$ 4,069,721
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	2,404,710	2,539,441	1,882,448
8994 Operating Allocation	98,663,373	101,523,627	101,305,249	101,287,044	101,287,044	100,904,713
Total Other Financing Sources	\$ 99,621,843	\$ 102,407,513	\$ 102,027,581	\$ 103,691,759	\$ 103,859,817	\$ 102,787,161
Total Revenues and Other Financing Sources	\$ 102,439,861	\$ 106,709,304	\$ 106,241,627	\$ 107,861,794	\$ 107,710,946	\$ 106,856,882

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
<u>Uses:</u>						
1100 Monthly Instructional Salary	22,670,260	22,613,195	22,487,389	22,915,150	22,129,182	22,009,724
1200 Noninstructional Salaries Full Time	8,531,032	8,624,212	9,187,436	9,365,368	9,234,766	9,523,127
1300 Instructional Salaries Part Time	19,751,129	21,675,883	22,528,538	22,853,141	22,631,046	22,828,538
1400 Noninstructional Salaries Part Time	1,058,334	1,057,521	942,142	968,009	1,010,760	957,319
Total Academic Salaries	\$ 52,010,755	\$ 53,970,811	\$ 55,145,505	\$ 56,101,668	\$ 55,005,754	\$ 55,318,708
2100 Noninstructional Salaries Full Time	12,493,956	13,585,845	14,522,203	14,792,687	14,089,148	14,165,916
2200 Instructional Aides Full Time	1,684,164	1,555,262	1,719,662	1,756,184	1,758,327	1,854,472
2300 Variable Non-Instructional	1,629,734	1,569,109	898,214	938,889	1,254,732	872,442
2400 Variable Classroom Aide	316,708	478,015	460,306	460,306	534,457	515,612
2600 Variable Aide Other	77,240	36,930	5,382	5,382	45,198	5,767
Total Classified Salaries	\$ 16,201,802	\$ 17,225,161	\$ 17,605,767	\$ 17,953,448	\$ 17,681,862	\$ 17,414,209
3000 Benefits	25,644,971	28,605,411	28,874,597	28,968,481	29,670,649	29,558,554
Total Salaries and Benefits	\$ 93,857,528	\$ 99,801,383	\$ 101,625,869	\$ 103,023,597	\$ 102,358,265	\$ 102,291,471
4000 Supplies and Materials	\$ 581,902	\$ 1,051,025	\$ 1,515,692	\$ 1,653,806	\$ 1,143,371	\$ 1,040,594
5100 Consultants	208,841	212,352	192,360	191,410	184,553	207,839
5200 Travel	359,455	328,874	325,182	348,570	381,902	392,871
5300 Dues and Memberships	126,974	121,767	70,544	70,544	127,707	146,288
5400 Insurance	1,015,329	991,112	988,069	988,069	877,734	880,614
5500 Utilities and Housekeeping	58,441	58,074	2,500	2,500	50,045	62,800
5600 Contract Services	1,064,051	1,296,498	1,114,511	1,121,026	1,546,549	1,472,950
5690 Other Operating Expenses	729,455	913,161	517,613	556,531	496,911	952,209
5800 Other Services and Expenses	41,106	26,935	69,267	67,567	348,135	369,167
Total Other Operating Expenses	\$ 3,603,652	\$ 3,948,773	\$ 3,280,046	\$ 3,346,217	\$ 4,013,536	\$ 4,484,738

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
6200 Buildings	-	-	-	-	-	40,000
6300 Library Books	1,692	59	-	2,504	-	-
6400 Equipment	133,155	109,575	134,200	128,100	128,893	246,620
Total Capital Outlay	\$ 134,847	\$ 109,634	\$ 134,200	\$ 130,604	\$ 128,893	\$ 286,620
7300 Interfund Transfers Out	3,160,095	1,536,812	147,000	147,000	129,013	147,000
7600 Other Student Payments	-	-	2,097	2,097	-	-
7800 Intrafund and Subfund Transfers Out	800,000	32,351	-	-	3,670	-
Total Transfers and Other Outgo	\$ 3,960,095	\$ 1,569,163	\$ 149,097	\$ 149,097	\$ 132,683	\$ 147,000
Total Expenses	\$ 102,138,024	\$ 106,479,978	\$ 106,704,904	\$ 108,303,321	\$ 107,776,748	\$ 108,250,423
Net Revenues Over (Under) Expenses	\$ 301,837	\$ 229,326	\$ (463,277)	\$ (441,527)	\$ (65,802)	\$ (1,393,541)
Beginning Fund Balance	4,784,009	5,085,848	5,326,726	5,315,174	5,315,174	5,249,372
Ending Fund Balance	\$ 5,085,846	\$ 5,315,174	\$ 4,863,449	\$ 4,873,647	\$ 5,249,372	\$ 3,855,831
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	194,323	194,323	-	-
7904 College/DO Local Reserves (1% minimum)	-	-	3,946,131	3,946,131	-	1,601,589
7907 Load Bank and Vacation Liability Reserve	-	-	-	-	-	610,000
7900 Designated Reserves	-	-	533,097	568,334	-	374,483
			<u>4,673,551</u>	<u>4,708,788</u>		<u>2,586,072</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	189,898	164,859	-	1,269,759
			<u>189,898</u>	<u>164,859</u>		<u>1,269,759</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 4,863,449	\$ 4,873,647	\$ -	\$ 3,855,831

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
<u>Sources:</u>						
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	1,022,183	873,383	1,062,022
8620 General Categorical Programs	68,387	66,018	75,000	75,000	70,959	75,000
Total Other State Revenues	\$ 68,387	\$ 1,041,831	\$ 886,705	\$ 1,097,183	\$ 944,342	\$ 1,137,022
8851 Rentals and Leases	34,097	54,068	50,000	53,315	53,315	50,000
8874 2% of Enrollment Fees	68,348	57,682	66,337	66,337	65,059	65,059
8870 Other Student Fees and Charges	49,150	72,275	45,690	66,947	56,274	35,117
8880 Other Student Fees	9,893	20,298	-	21,807	14,713	13,000
8890 Other Local Revenues	698,001	770,218	615,000	696,640	722,877	692,000
Total Other Local Revenues	\$ 859,489	\$ 974,541	\$ 777,027	\$ 905,046	\$ 912,238	\$ 855,176
Total Revenues	\$ 930,084	\$ 2,018,996	\$ 1,668,577	\$ 2,007,074	\$ 1,859,476	\$ 1,997,043
8910 Proceeds of General Fixed Assets	6,370	7,790	-	-	4,490	-
8980 Interfund Transfers In	-	-	80,000	80,000	-	-
8990 Intrafund and Subfund Transfers In	362,786	441,949	317,196	1,152,649	1,181,472	402,799
8994 Operating Allocation	52,066,503	53,354,239	53,247,916	54,446,810	54,446,810	53,855,592
Total Other Financing Sources	\$ 52,435,659	\$ 53,803,978	\$ 53,645,112	\$ 55,679,459	\$ 55,632,772	\$ 54,258,391
Total Revenues and Other Financing Sources	\$ 53,365,743	\$ 55,822,974	\$ 55,313,689	\$ 57,686,533	\$ 57,492,248	\$ 56,255,434

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
<u>Uses:</u>						
1100 Monthly Instructional Salary	10,634,961	9,352,585	10,554,737	10,747,256	9,942,460	10,917,848
1200 Noninstructional Salaries Full Time	4,615,648	5,445,328	5,591,425	5,690,651	5,412,174	5,805,963
1300 Instructional Salaries Part Time	9,823,818	10,985,333	9,395,448	9,558,101	11,236,888	9,782,948
1400 Noninstructional Salaries Part Time	860,870	227,581	196,540	203,882	152,941	196,540
Total Academic Salaries	\$ 25,935,297	\$ 26,010,827	\$ 25,738,150	\$ 26,199,890	\$ 26,744,463	\$ 26,703,299
2100 Noninstructional Salaries Full Time	6,468,774	7,627,110	8,126,188	7,974,205	7,484,084	7,916,584
2200 Instructional Aides Full Time	1,376,042	1,503,561	1,703,305	1,703,305	1,569,835	1,710,869
2300 Variable Non-Instructional	503,587	452,784	766,374	87,956	293,731	610,538
2400 Variable Classroom Aide	481,463	552,767	358,781	369,379	534,711	423,829
2600 Variable Aide Other	62,165	57,160	65,589	65,589	-	-
Total Classified Salaries	\$ 8,892,031	\$ 10,193,382	\$ 11,020,237	\$ 10,200,434	\$ 9,882,361	\$ 10,661,820
3000 Benefits	13,087,284	14,951,413	15,556,147	15,608,390	15,098,121	15,946,175
Total Salaries and Benefits	\$ 47,914,612	\$ 51,155,622	\$ 52,314,534	\$ 52,008,714	\$ 51,724,945	\$ 53,311,294
4000 Supplies and Materials	\$ 461,533	\$ 724,989	\$ 947,289	\$ 1,024,159	\$ 548,024	\$ 1,031,609
5100 Consultants	151,228	182,564	164,265	164,265	71,500	164,265
5200 Travel	136,788	131,425	185,880	193,409	120,475	170,180
5300 Dues and Memberships	96,477	97,001	122,033	124,158	101,976	127,173
5400 Insurance	41,183	45,992	45,690	45,690	33,199	35,117
5500 Utilities and Housekeeping	50,839	51,950	32,392	32,392	35,653	22,892
5600 Contract Services	1,278,749	1,183,549	1,075,643	1,075,643	757,082	1,075,643
5690 Other Operating Expenses	218,255	219,449	374,210	374,210	261,056	395,910
5800 Other Services and Expenses	93,460	31,043	210,850	210,850	197,387	335,850
5900 Interprogram Charges (credits)	(8,467)	(1,798)	53,476	52,476	(6,876)	52,226
Total Other Operating Expenses	\$ 2,058,512	\$ 1,941,175	\$ 2,264,439	\$ 2,273,093	\$ 1,571,452	\$ 2,379,256

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
6300 Library Books	287	-	14,248	14,248	-	100
6400 Equipment	41,837	59,366	53,258	53,258	96,526	58,258
Total Capital Outlay	\$ 42,124	\$ 59,366	\$ 67,506	\$ 67,506	\$ 96,526	\$ 58,358
7300 Interfund Transfers Out	1,144,032	1,464,846	97,000	1,669,096	1,663,527	107,000
7800 Intrafund and Subfund Transfers Out	1,700,000	511,163	-	1,886,000	1,893,248	-
Total Transfers and Other Outgo	\$ 2,844,032	\$ 1,976,009	\$ 97,000	\$ 3,555,096	\$ 3,556,775	\$ 107,000
Total Expenses	\$ 53,320,813	\$ 55,857,161	\$ 55,690,768	\$ 58,928,568	\$ 57,497,722	\$ 56,887,517
Net Revenues Over (Under) Expenses	\$ 44,930	\$ (34,187)	\$ (377,079)	\$ (1,242,035)	\$ (5,474)	\$ (632,083)
Beginning Fund Balance	2,446,467	2,491,397	2,462,648	2,457,210	2,457,210	2,451,736
Ending Fund Balance	\$ 2,491,397	\$ 2,457,210	\$ 2,085,569	\$ 1,215,175	\$ 2,451,736	\$ 1,819,653
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	105,464	105,464	-	-
7904 College/DO Local Reserves (1% minimum)	-	-	575,383	575,383	-	575,383
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	439,942	439,446	-	451,037
			<u>1,209,730</u>	<u>1,209,234</u>		<u>1,115,361</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	875,839	5,941	-	704,292
			<u>875,839</u>	<u>5,941</u>		<u>704,292</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 2,085,569	\$ 1,215,175	\$ -	\$ 1,819,653

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
<u>Sources:</u>						
8860 Interest and Investment Income	7,788,651	6,774,582	1,500,000	6,460,580	6,460,579	1,500,000
8890 Other Local Revenues	27,971	39,313	25,000	27,885	40,264	35,000
Total Other Local Revenues	\$ 7,816,622	\$ 6,813,895	\$ 1,525,000	\$ 6,488,465	\$ 6,500,843	\$ 1,535,000
Total Revenues	\$ 7,816,622	\$ 6,813,895	\$ 1,525,000	\$ 6,488,465	\$ 6,500,843	\$ 1,535,000
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	293,855	260,896	136,024
8994 Operating Allocation	22,306,370	22,854,388	22,807,073	23,245,948	23,245,948	22,918,853
Total Other Financing Sources	\$ 22,385,494	\$ 23,019,043	\$ 22,946,351	\$ 23,541,803	\$ 23,513,699	\$ 23,056,877
Total Revenues and Other Financing Sources	\$ 30,202,116	\$ 29,832,938	\$ 24,471,351	\$ 30,030,268	\$ 30,014,542	\$ 24,591,877
<u>Uses:</u>						
1200 Noninstructional Salaries Full Time	1,115,390	1,377,148	1,442,010	1,454,704	1,441,764	1,468,764
1400 Noninstructional Salaries Part Time	431	854	-	-	1,269	-
Total Academic Salaries	\$ 1,115,821	\$ 1,378,002	\$ 1,442,010	\$ 1,454,704	\$ 1,443,033	\$ 1,468,764
2100 Noninstructional Salaries Full Time	11,100,231	10,961,288	11,631,751	11,387,623	11,069,974	11,739,326
2300 Variable Non-Instructional	1,015,794	830,132	832,304	702,234	701,778	837,304
Total Classified Salaries	\$ 12,116,025	\$ 11,791,420	\$ 12,464,055	\$ 12,089,857	\$ 11,771,752	\$ 12,576,630
3000 Benefits	6,335,993	6,778,955	7,580,939	7,546,268	7,074,115	7,651,430
Total Salaries and Benefits	\$ 19,567,839	\$ 19,948,377	\$ 21,487,004	\$ 21,090,829	\$ 20,288,900	\$ 21,696,824

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
4000 Supplies and Materials	\$ 235,808	\$ 248,737	\$ 292,697	\$ 282,284	\$ 225,059	\$ 275,265
5100 Consultants	982,342	784,774	953,304	969,138	848,691	923,304
5200 Travel	226,321	200,473	309,916	276,909	175,676	299,907
5300 Dues and Memberships	155,106	163,517	165,300	163,200	143,447	173,250
5400 Insurance	-	310	-	-	-	-
5500 Utilities and Housekeeping	120,360	135,140	158,110	158,110	146,994	188,110
5600 Contract Services	174,949	269,140	264,550	264,550	235,537	265,550
5690 Other Operating Expenses	187,757	219,636	236,711	236,711	335,601	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	1,138,886	996,588	1,175,650
5900 Interprogram Charges (credits)	27	24	-	-	31	-
Total Other Operating Expenses	\$ 3,134,733	\$ 2,860,537	\$ 3,293,541	\$ 3,212,504	\$ 2,882,565	\$ 3,266,982
6100 Sites and Site Improvements	-	-	1,500	1,500	-	1,500
6400 Equipment	76,991	45,855	114,200	112,800	44,189	113,700
Total Capital Outlay	\$ 76,991	\$ 45,855	\$ 115,700	\$ 114,300	\$ 44,189	\$ 115,200
7300 Interfund Transfers Out	1,800,000	-	-	-	-	-
7800 Intrafund and Subfund Transfers Out	4,650,000	6,815,000	-	6,560,580	6,568,580	-
Total Transfers and Other Outgo	\$ 6,450,000	\$ 6,815,000	\$ -	\$ 6,560,580	\$ 6,568,580	\$ -
Total Expenses	\$ 29,465,371	\$ 29,918,506	\$ 25,188,942	\$ 31,260,497	\$ 30,009,293	\$ 25,354,271

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
Net Revenues Over (Under) Expenses	\$ 736,745	\$ (85,568)	\$ (717,591)	\$ (1,230,229)	\$ 5,249	\$ (762,394)
Beginning Fund Balance	877,148	1,613,893	1,530,518	1,528,325	1,528,325	1,533,574
Ending Fund Balance	\$ 1,613,893	\$ 1,528,325	\$ 812,927	\$ 298,096	\$ 1,533,574	\$ 771,180
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	44,043	44,043	-	-
7904 College/DO Local Reserves (1% minimum)	-	-	251,889	251,889	-	252,543
7900 Designated Reserves	-	-	12,020	2,164	-	1
			<u>307,952</u>	<u>298,096</u>		<u>252,544</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	504,975	-	-	518,636
			<u>504,975</u>	<u>0</u>		<u>518,636</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 812,927	\$ 298,096	\$ -	\$ 771,180

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
<u>Sources:</u>						
8610 General Apportionment Revenue	45,121,352	20,354,214	21,919,784	11,607,458	11,607,458	17,141,602
8630 Education Protection Account	23,896,975	43,908,664	33,236,877	46,648,683	46,648,683	40,080,956
8671 Homeowners Revenue	587,337	583,216	691,917	584,177	584,177	723,654
8672 In Lieu of Taxes (wildlife)	4,382	4,509	4,278	4,273	4,273	4,474
8811 Tax Allocation, Secured Roll Revenue	113,534,014	118,571,935	125,850,169	124,688,652	124,688,652	131,745,814
8812 Tax Allocation, Supplemental Roll Revenue	2,990,931	2,375,563	3,839,867	933,764	933,764	3,835,545
8813 Tax Allocation, Unsecured Roll Revenue	4,186,395	4,218,028	3,554,997	4,315,571	4,315,571	3,550,996
8817 ERAF	17,814,278	18,001,423	19,348,150	18,459,743	18,459,743	19,326,371
8819 Redevelopment Agency Revenue/Residual	9,094,282	8,979,983	8,109,293	9,279,091	9,279,091	8,100,165
8874 98% of Enrollment Fees	13,386,382	12,944,179	13,386,382	12,652,048	12,652,047	13,078,423
Apportionment Revenues	\$ 230,616,328	\$ 229,941,714	\$ 229,941,714	\$ 229,173,460	\$ 229,173,459	\$ 237,588,000
8614 Part Time Instructor Pay Increase	647,140	626,915	529,705	529,705	529,705	564,052
8617 Part Time Office Hours	1,632,394	3,452,972	1,083,515	1,748,275	1,748,275	1,326,376
8618 Part Time Health Revenue	529,105	106,540	732,699	732,699	732,699	-
8680 Lottery Revenue	6,528,359	5,083,577	4,432,130	3,720,145	3,720,145	5,135,510
8690 State Tax Subventions	4,989,981	4,984,482	4,869,114	4,944,218	4,944,218	4,990,659
Total Other State Revenues	\$ 14,326,979	\$ 14,254,486	\$ 11,647,163	\$ 11,675,042	\$ 11,675,042	\$ 12,016,597
8880 Nonresident Tuition	11,694,871	11,545,178	10,821,782	10,395,799	10,395,799	10,224,896
Total Other Local Revenues	\$ 11,694,871	\$ 11,545,178	\$ 10,821,782	\$ 10,395,799	\$ 10,395,799	\$ 10,224,896
Total Revenues	\$ 256,638,178	\$ 255,741,378	\$ 252,410,659	\$ 251,244,301	\$ 251,244,300	\$ 259,829,493
8990 Intrafund and Subfund Transfers In	29,365,613	31,782,357	35,903,541	34,733,287	34,733,286	36,358,021
Total Other Financing Sources	\$ 29,365,613	\$ 31,782,357	\$ 35,903,541	\$ 34,733,287	\$ 34,733,286	\$ 36,358,021
Total Revenues and Other Financing Sources	\$ 286,003,791	\$ 287,523,735	\$ 288,314,200	\$ 285,977,588	\$ 285,977,586	\$ 296,187,514

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
<u>Uses:</u>						
1200 Noninstructional Salaries Full Time	77,924	152,856	168,720	154,272	154,273	177,264
1400 Noninstructional Salaries Part Time	154,052	180,162	273,529	225,320	225,320	273,294
Total Academic Salaries	\$ 231,976	\$ 333,018	\$ 442,249	\$ 379,592	\$ 379,593	\$ 450,558
2100 Noninstructional Salaries Full Time	121,224	159,644	213,684	210,481	210,481	218,136
2300 Variable Non-Instructional	-	-	27,593	-	-	27,570
Total Classified Salaries	\$ 121,224	\$ 159,644	\$ 241,277	\$ 210,481	\$ 210,481	\$ 245,706
3000 Benefits	12,302,104	13,108,890	14,610,349	13,560,383	13,560,383	14,722,631
Total Salaries and Benefits	\$ 12,655,304	\$ 13,601,552	\$ 15,293,875	\$ 14,150,456	\$ 14,150,457	\$ 15,418,895
4000 Supplies and Materials	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ 1,500
5200 Travel	4,020	1,500	110,000	-	-	110,000
5300 Dues and Memberships	13,371	14,039	14,500	16,145	16,145	14,500
5400 Insurance	212,929	205,634	-	4,662	4,662	-
5500 Utilities and Housekeeping	7,516,917	8,800,199	9,719,055	7,369,718	7,369,717	9,722,755
5600 Contract Services	3,287,022	3,346,555	3,350,518	3,262,663	3,262,661	3,506,818
5690 Other Operating Expenses	(1)	1	-	-	-	-
5700 Legal/Elections/Audit Expenses	647,686	1,181,418	1,643,480	2,462,342	2,462,342	2,152,900
Total Other Operating Expenses	\$ 11,681,944	\$ 13,549,346	\$ 14,837,553	\$ 13,115,530	\$ 13,115,527	\$ 15,506,973
6400 Equipment	-	648,327	1,003,549	124,729	124,729	1,003,549
Total Capital Outlay	\$ -	\$ 648,327	\$ 1,003,549	\$ 124,729	\$ 124,729	\$ 1,003,549

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
7300 Interfund Transfers Out	8,757,500	4,883,263	5,604,791	4,545,200	4,545,200	3,523,406
7800 Intrafund and Subfund Transfers Out	30,427,764	33,500,718	37,395,519	33,852,590	33,811,605	37,825,771
7894 Operating Allocation from	209,508,497	214,655,662	214,211,263	218,333,314	218,333,314	215,261,133
Total Transfers and Other Outgo	\$ 248,693,761	\$ 253,039,643	\$ 257,211,573	\$ 256,731,104	\$ 256,690,119	\$ 256,610,310
Total Expenses	\$ 273,031,009	\$ 280,838,868	\$ 288,348,050	\$ 284,121,819	\$ 284,080,832	\$ 288,541,227
Net Revenues Over (Under) Expenses	\$ 12,972,782	\$ 6,684,867	\$ (33,850)	\$ 1,855,769	\$ 1,896,754	\$ 7,646,287
Beginning Fund Balance	26,582,040	39,554,822	46,347,577	46,239,691	46,239,689	48,136,443
Ending Fund Balance	\$ 39,554,822	\$ 46,239,689	\$ 46,313,727	\$ 48,095,460	\$ 48,136,443	\$ 55,782,730
<u>Board Restricted Reserves</u>						
7914 BP 5033 Required Reserve	-	-	44,591,706	44,591,706	-	44,840,941
7900 Designated Reserves	-	-	1,107,889	2,896,753	-	3,746,753
			<u>45,699,595</u>	<u>47,488,459</u>		<u>48,587,694</u>
<u>Unrestricted Reserves</u>						
7997 Undesignated District Reserves	-	-	614,132	607,001	-	7,195,036
			<u>614,132</u>	<u>607,001</u>		<u>7,195,036</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 46,313,727	\$ 48,095,460	\$ -	\$ 55,782,730

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
<u>District Services</u>						
Board	199,446	213,118	303,220	303,220	253,462	321,844
Chancellor	1,132,875	1,175,473	1,252,502	1,259,145	1,175,792	1,209,410
Facilities	1,037,712	1,057,216	1,152,831	1,152,831	1,020,237	1,153,509
Administrative Services and Finance	10,245,116	10,406,130	4,370,811	10,460,284	10,275,128	4,541,089
Human Resources	2,717,280	2,860,764	3,075,804	3,048,358	2,843,347	2,956,833
Information Technology Services	4,161,735	4,285,161	4,433,869	4,433,869	4,265,491	4,388,740
Internal Auditing	395,242	206,788	415,757	415,757	31,201	407,092
International Education	1,065,964	1,148,917	1,096,106	1,096,106	1,005,895	1,097,418
Marketing	499,854	390,549	483,368	483,368	469,085	509,079
Other	2,936	-	-	-	-	-
Payroll	1,127,978	1,155,872	1,129,470	1,129,470	1,121,653	1,167,056
Educational Planning	661,398	975,843	1,029,335	1,029,335	999,130	1,085,271
Police Services	4,379,725	4,386,655	4,420,439	4,423,324	4,629,705	4,523,219
Research	973,000	779,691	1,077,567	1,077,567	1,025,773	1,072,193
Purchasing	865,110	876,326	947,863	947,863	893,395	921,518
Total District Office Expenditures and Transfers Out	\$ 29,465,371	\$ 29,918,503	\$ 25,188,942	\$ 31,260,497	\$ 30,009,294	\$ 25,354,271
<u>Districtwide Expenses</u>						
Contractual Assessments	1,349,065	1,474,030	1,736,497	1,455,770	1,455,769	1,681,930
Regulatory Expenditures	20,156,496	22,892,942	24,601,637	22,835,724	22,835,724	25,218,255
Committed Obligations	6,725,697	7,406,962	9,565,407	8,545,040	8,545,040	9,457,836
Districtwide Operations	244,799,750	249,064,934	252,444,509	251,285,285	251,244,299	252,183,206
Total Districtwide Expenditures and Transfers Out	\$ 273,031,008	\$ 280,838,868	\$ 288,348,050	\$ 284,121,819	\$ 284,080,832	\$ 288,541,227
Total District Office and Districtwide Expenditures and Transfers Out	\$ 302,496,379	\$ 310,757,371	\$ 313,536,992	\$ 315,382,316	\$ 314,090,126	\$ 313,895,498

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
<u>Board and District Office Restricted Reserves</u>						
BP 5033 Required Reserve	-	-	44,591,706	44,591,706	-	44,840,941
Deficit Funding Reserve	-	-	44,043	44,043	-	-
College/DO Local Reserves (1% minimum)	-	-	251,889	251,889	-	252,543
Designated Reserves	-	-	1,119,909	2,898,917	-	3,746,754
			<u>46,007,547</u>	<u>47,786,555</u>		<u>48,840,238</u>
<u>Unrestricted Reserves</u>	-	-	-	-	-	-
Undesignated District Reserves	-	-	614,133	606,999	-	7,195,036
Undesignated College and DO Reserves	-	-	504,975	1	-	518,637
			<u>1,119,108</u>	<u>607,000</u>		<u>7,713,673</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 47,126,655	\$ 48,393,555	\$ -	\$ 56,553,911

CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTION BUDGET
SECTION - II
For ONE TIME GENERAL UNRESTRICTED FUNDS

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

Description	Final Actuals 2023-2024	Final Actuals 2024-2025	Adopted Budget 2025-2026	Adjusted Budget 2025-2026	YTD Actuals 2025-2026	Adoption Budget 2026-2027
<u>Sources:</u>						
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 Reimbursable Categorical Programs	60,252	34,674	15,920	15,920	17,935	5,800
8690 State Tax Subventions	6,517,793	7,182,667	7,796,086	7,796,086	7,661,022	7,796,086
Total Other State Revenues	\$ 6,578,045	\$ 7,217,341	\$ 7,812,006	\$ 7,812,006	\$ 7,678,957	\$ 7,801,886
8830 Contract Services	84,000	159,990	100,000	100,000	180,320	100,000
8851 Rentals and Leases	293,735	251,480	231,457	231,457	167,094	187,039
8874 2% of Enrollment Fees	(893,901)	(396,461)	-	-	(529,451)	-
8870 Other Student Fees and Charges	338,919	335,430	265,000	265,000	329,106	165,000
8880 Other Student Fees	8,757	4,000	30,000	30,000	7,562	10,000
8890 Other Local Revenues	1,002,443	4,210,946	783,106	1,069,087	1,274,083	632,288
Total Other Local Revenues	\$ 833,953	\$ 4,565,385	\$ 1,409,563	\$ 1,695,544	\$ 1,428,714	\$ 1,094,327
Total Revenues	\$ 7,459,081	\$ 11,835,561	\$ 9,269,934	\$ 9,555,915	\$ 9,164,771	\$ 8,944,578
8980 Interfund Transfers In	44,712	51,980	-	-	-	-
8990 Intrafund and Subfund Transfers In	7,156,498	7,326,061	-	8,446,580	8,468,253	-
Total Other Financing Sources	\$ 7,201,210	\$ 7,378,041	\$ -	\$ 8,446,580	\$ 8,468,253	\$ -
Total Revenues and Other Financing Sources	\$ 14,660,291	\$ 19,213,602	\$ 9,269,934	\$ 18,002,495	\$ 17,633,024	\$ 8,944,578

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
<u>Uses:</u>						
1200 Noninstructional Salaries Full Time	32,703	97,730	100,748	100,748	125,812	136,658
1300 Instructional Salaries Part Time	-	-	550,000	550,000	465	1,550,000
1400 Noninstructional Salaries Part Time	56,204	54,527	228,100	235,223	75,678	228,100
Total Academic Salaries	\$ 88,907	\$ 152,257	\$ 878,848	\$ 885,971	\$ 201,955	\$ 1,914,758
2100 Noninstructional Salaries Full Time	86,832	132,844	217,056	217,056	262,584	245,169
2300 Variable Non-Instructional	427,867	356,623	416,202	422,202	288,406	333,808
2400 Variable Classroom Aide	108,105	129,827	45,087	45,087	179,624	79,046
2600 Variable Aide Other	26,856	21,397	-	-	20,743	-
Total Classified Salaries	\$ 649,660	\$ 640,691	\$ 678,345	\$ 684,345	\$ 751,357	\$ 658,023
3000 Benefits	6,644,000	8,589,541	8,034,391	8,034,391	7,753,312	8,209,526
Total Salaries and Benefits	\$ 7,382,567	\$ 9,382,489	\$ 9,591,584	\$ 9,604,707	\$ 8,706,624	\$ 10,782,307
4000 Supplies and Materials	\$ 243,781	\$ 299,374	\$ 1,350,010	\$ 2,235,220	\$ 423,021	\$ 2,098,756
5100 Consultants	144,525	155,091	205,535	267,523	143,648	249,035
5200 Travel	115,371	126,336	182,803	205,027	108,375	100,371
5300 Dues and Memberships	8,224	9,445	30,000	31,000	3,311	33,200
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	833,058	331,642	487,706
5690 Other Operating Expenses	217,673	186,305	502,463	501,047	259,652	663,658
5800 Other Services and Expenses	130,978	48,993	134,683	284,683	265,877	256,575
5900 Interprogram Charges (credits)	23	40	1,294	1,294	502	1,294
5910 Indirect Costs	(131,774)	(113,031)	(82,867)	(82,867)	(179,378)	(82,867)
Total Other Operating Expenses	\$ 564,460	\$ 566,762	\$ 1,163,871	\$ 2,046,265	\$ 940,868	\$ 1,714,972

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
6200 Buildings	24,310	27,978	1,260,000	260,000	27,206	55,763
6300 Library Books	(1,243)	(3,364)	-	-	(220)	-
6400 Equipment	324,512	987,794	2,069,401	2,619,401	514,624	4,785,645
Total Capital Outlay	\$ 347,579	\$ 1,012,408	\$ 3,329,401	\$ 2,879,401	\$ 541,610	\$ 4,841,408
7300 Interfund Transfers Out	1,600,000	-	-	2,913,426	3,001,460	1,954,841
7600 Other Student Payments	-	-	-	-	686	-
7800 Intrafund and Subfund Transfers Out	656,498	2,561,061	2,182,758	7,880,263	5,859,178	3,522,321
Total Transfers and Other Outgo	\$ 2,256,498	\$ 2,561,061	\$ 2,182,758	\$ 10,793,689	\$ 8,861,324	\$ 5,477,162
Total Expenses	\$ 10,794,885	\$ 13,822,094	\$ 17,617,624	\$ 27,559,282	\$ 19,473,447	\$ 24,914,605
Net Revenues Over (Under) Expenses	\$ 3,865,406	\$ 5,391,508	\$ (8,347,690)	\$ (9,556,787)	\$ (1,840,423)	\$ (15,970,027)
Beginning Fund Balance	28,205,889	32,071,294	37,526,966	37,462,802	37,462,802	35,622,379
Ending Fund Balance	\$ 32,071,295	\$ 37,462,802	\$ 29,179,276	\$ 27,906,015	\$ 35,622,379	\$ 19,652,352
<u>Board and College / DO Restricted Reserves</u>						
7900 Designated Reserves	-	-	22,142,821	21,130,807	-	11,804,252
			<u>22,142,821</u>	<u>21,130,807</u>		<u>11,804,252</u>
<u>Unrestricted Reserves</u>						
7910 Potential Salary Increase Reserve	-	-	1,000,000	1,000,000	-	1,000,000
7999 Undesignated College and DO Reserves	-	-	6,036,455	5,775,208	-	6,848,100
			<u>7,036,455</u>	<u>6,775,208</u>		<u>7,848,100</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 29,179,276	\$ 27,906,015	\$ -	\$ 19,652,352

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
<u>Sources:</u>						
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 Reimbursable Categorical Programs	24,081	10,328	-	-	6,171	-
Total Other State Revenues	\$ 24,081	\$ 10,328	\$ -	\$ -	\$ 6,171	\$ -
8830 Contract Services	-	-	-	-	82,020	-
8851 Rentals and Leases	68,168	61,048	60,000	60,000	25,513	30,000
8870 Other Student Fees and Charges	8,735	5,460	-	-	5,070	-
8890 Other Local Revenues	170,598	118,839	43,200	82,963	132,223	37,540
Total Other Local Revenues	\$ 247,501	\$ 185,347	\$ 103,200	\$ 142,963	\$ 244,826	\$ 67,540
Total Revenues	\$ 282,137	\$ 209,825	\$ 113,200	\$ 152,963	\$ 265,937	\$ 77,540
Total Revenues and Other Financing Sources	\$ 282,137	\$ 209,825	\$ 113,200	\$ 152,963	\$ 265,937	\$ 77,540

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
<u>Uses:</u>						
1300 Instructional Salaries Part Time	-	-	-	-	465	-
1400 Noninstructional Salaries Part Time	4,710	2,978	-	7,123	5,538	-
Total Academic Salaries	\$ 4,710	\$ 2,978	\$ -	\$ 7,123	\$ 6,003	\$ -
2300 Variable Non-Instructional	36,538	48,983	35,933	41,933	54,112	35,000
Total Classified Salaries	\$ 36,538	\$ 48,983	\$ 35,933	\$ 41,933	\$ 54,112	\$ 35,000
3000 Benefits	2,539	3,840	3,053	3,053	4,375	3,086
Total Salaries and Benefits	\$ 43,787	\$ 55,801	\$ 38,986	\$ 52,109	\$ 64,490	\$ 38,086
4000 Supplies and Materials	\$ 17,158	\$ 17,294	\$ 90,476	\$ 82,972	\$ 12,911	\$ 99,932
5100 Consultants	12,562	21,573	-	11,988	7,575	-
5200 Travel	45,550	67,647	26,266	48,490	42,950	8,580
5300 Dues and Memberships	1,870	300	10,000	11,000	218	10,000
5600 Contract Services	-	9,692	2,556	2,904	1,418	1,706
5690 Other Operating Expenses	86,888	862	117,463	116,047	60,453	136,158
5800 Other Services and Expenses	6,008	(201,142)	-	-	-	-
5910 Indirect Costs	(118,288)	(69,030)	(60,000)	(60,000)	(85,725)	(60,000)
Total Other Operating Expenses	\$ 34,590	\$ (170,098)	\$ 96,285	\$ 130,429	\$ 26,889	\$ 96,444
6200 Buildings	(18,467)	-	60,000	60,000	-	55,763
6400 Equipment	50,755	293,104	36,410	36,410	-	36,410
Total Capital Outlay	\$ 32,288	\$ 293,104	\$ 96,410	\$ 96,410	\$ -	\$ 92,173

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
7600 Other Student Payments	-	-	-	-	686	-
7800 Intrafund and Subfund Transfers Out	-	2,550,000	2,182,758	2,182,758	-	2,287,304
Total Transfers and Other Outgo	\$ -	\$ 2,550,000	\$ 2,182,758	\$ 2,182,758	\$ 686	\$ 2,287,304
Total Expenses	\$ 127,823	\$ 2,746,101	\$ 2,504,915	\$ 2,544,678	\$ 104,976	\$ 2,613,939
Net Revenues Over (Under) Expenses	\$ 154,314	\$ (2,536,276)	\$ (2,391,715)	\$ (2,391,715)	\$ 160,961	\$ (2,536,399)
Beginning Fund Balance	5,004,494	5,158,808	2,622,532	2,622,532	2,622,532	2,783,493
Ending Fund Balance	\$ 5,158,808	\$ 2,622,532	\$ 230,817	\$ 230,817	\$ 2,783,493	\$ 247,094
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	230,817	230,817	-	247,094
			230,817	230,817		247,094
<u>Unrestricted Reserves</u>						
			0	0		0
Total Budgeted Reserves	\$ -	\$ -	\$ 230,817	\$ 230,817	\$ -	\$ 247,094

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption 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 Reimbursable 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	297,686	165,000
8880 Other Student Fees	8,256	4,000	30,000	30,000	7,562	10,000
8890 Other Local Revenues	659,010	793,198	725,671	849,487	982,760	575,513
Total Other Local Revenues	\$ 1,062,485	\$ 1,166,531	\$ 1,190,671	\$ 1,314,487	\$ 1,338,368	\$ 925,513
Total Revenues	\$ 1,095,378	\$ 1,198,452	\$ 1,214,166	\$ 1,337,982	\$ 1,369,457	\$ 949,008
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	\$ 1,337,982	\$ 1,369,457	\$ 949,008

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
<u>Uses:</u>						
1200 Noninstructional Salaries Full Time	32,703	38,099	41,117	41,117	61,855	105,947
1400 Noninstructional Salaries Part Time	49,655	33,086	87,000	87,000	33,447	87,000
Total Academic Salaries	\$ 82,358	\$ 71,185	\$ 128,117	\$ 128,117	\$ 95,302	\$ 192,947
2100 Noninstructional Salaries Full Time	86,832	132,844	217,056	217,056	262,584	238,169
2300 Variable Non-Instructional	391,329	304,184	362,469	362,469	221,227	296,008
2400 Variable Classroom Aide	106,652	128,558	45,087	45,087	163,899	79,046
Total Classified Salaries	\$ 584,813	\$ 565,586	\$ 624,612	\$ 624,612	\$ 647,710	\$ 613,223
3000 Benefits	126,792	141,315	160,514	160,514	219,112	263,355
Total Salaries and Benefits	\$ 793,963	\$ 778,086	\$ 913,243	\$ 913,243	\$ 962,124	\$ 1,069,525
4000 Supplies and Materials	\$ 117,635	\$ 147,759	\$ 662,149	\$ 785,965	\$ 157,820	\$ 722,145
5100 Consultants	117,021	129,250	177,000	177,000	131,395	170,500
5200 Travel	51,592	23,993	147,746	147,746	47,948	69,000
5300 Dues and Memberships	4,255	6,367	20,000	20,000	2,498	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	103,861	-
5690 Other Operating Expenses	128,983	94,905	135,000	135,000	194,269	177,500
5800 Other Services and Expenses	123,566	228,368	110,028	110,028	253,025	81,920
Total Other Operating Expenses	\$ 491,811	\$ 614,884	\$ 725,974	\$ 725,974	\$ 740,235	\$ 524,920

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
6200 Buildings	42,777	27,978	200,000	200,000	27,206	-
6300 Library Books	(1,243)	(3,364)	-	-	(220)	-
6400 Equipment	11,250	358,295	976,741	976,741	250,700	1,532,606
Total Capital Outlay	\$ 52,784	\$ 382,909	\$ 1,176,741	\$ 1,176,741	\$ 277,686	\$ 1,532,606
7300 Interfund Transfers Out	-	-	-	-	88,034	154,841
7800 Intrafund and Subfund Transfers Out	6,498	11,061	-	78,313	78,313	1,235,017
Total Transfers and Other Outgo	\$ 6,498	\$ 11,061	\$ -	\$ 78,313	\$ 166,347	\$ 1,389,858
Total Expenses	\$ 1,462,691	\$ 1,934,699	\$ 3,478,107	\$ 3,680,236	\$ 2,304,212	\$ 5,239,054
Net Revenues Over (Under) Expenses	\$ 466,921	\$ (694,665)	\$ (2,263,941)	\$ (2,342,254)	\$ (934,755)	\$ (4,290,046)
Beginning Fund Balance	6,317,932	6,784,852	6,059,667	6,090,187	6,090,187	5,155,432
Ending Fund Balance	\$ 6,784,853	\$ 6,090,187	\$ 3,795,726	\$ 3,747,933	\$ 5,155,432	\$ 865,386
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	2,622,326	2,622,326	-	865,386
			2,622,326	2,622,326		865,386
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	1,173,400	1,125,607	-	-
			1,173,400	1,125,607		0
Total Budgeted Reserves	\$ -	\$ -	\$ 3,795,726	\$ 3,747,933	\$ -	\$ 865,386

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption 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 Reimbursable Categorical Programs	25,026	15,920	15,920	15,920	5,800	5,800
8690 State Tax Subventions	3,475	-	-	-	-	-
Total Other State Revenues	\$ 28,501	\$ 15,920	\$ 15,920	\$ 15,920	\$ 5,800	\$ 5,800
8830 Contract Services	84,000	154,800	-	-	98,300	-
8851 Rentals and Leases	40,660	18,907	-	-	17,927	7,039
8870 Other Student Fees and Charges	27,024	35,895	-	-	26,350	-
8880 Other Student Fees	501	-	-	-	-	-
8890 Other Local Revenues	91,543	117,383	4,235	86,454	91,759	4,235
Total Other Local Revenues	\$ 243,728	\$ 326,985	\$ 4,235	\$ 86,454	\$ 234,336	\$ 11,274
Total Revenues	\$ 287,384	\$ 358,095	\$ 35,025	\$ 117,244	\$ 257,171	\$ 31,944
8980 Interfund Transfers In	16,976	21,459	-	-	-	-
8990 Intrafund and Subfund Transfers In	1,700,000	500,000	-	1,886,000	1,907,673	-
Total Other Financing Sources	\$ 1,716,976	\$ 521,459	\$ -	\$ 1,886,000	\$ 1,907,673	\$ -
Total Revenues and Other Financing Sources	\$ 2,004,360	\$ 879,554	\$ 35,025	\$ 2,003,244	\$ 2,164,844	\$ 31,944

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
<u>Uses:</u>						
1200 Noninstructional Salaries Full Time	-	59,631	59,631	59,631	63,957	30,711
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	36,693	141,100
Total Academic Salaries	\$ 1,839	\$ 78,094	\$ 750,731	\$ 750,731	\$ 100,650	\$ 1,721,811
2100 Noninstructional Salaries Full Time	-	-	-	-	-	7,000
2300 Variable Non-Instructional	-	3,456	17,800	17,800	13,067	2,800
2400 Variable Classroom Aide	1,453	1,269	-	-	15,725	-
2600 Variable Aide Other	26,856	21,397	-	-	20,743	-
Total Classified Salaries	\$ 28,309	\$ 26,122	\$ 17,800	\$ 17,800	\$ 49,535	\$ 9,800
3000 Benefits	726	22,079	74,738	74,738	30,740	146,999
Total Salaries and Benefits	\$ 30,874	\$ 126,295	\$ 843,269	\$ 843,269	\$ 180,925	\$ 1,878,610
4000 Supplies and Materials	\$ 105,172	\$ 131,730	\$ 579,617	\$ 1,311,836	\$ 247,712	\$ 1,220,000
5100 Consultants	14,942	4,268	28,535	78,535	3,963	78,535
5200 Travel	18,229	34,696	8,791	8,791	17,477	22,791
5300 Dues and Memberships	2,099	2,778	-	-	595	3,200
5500 Utilities and Housekeeping	-	25	-	-	-	-
5600 Contract Services	8,955	11,865	51,204	486,000	12,909	486,000
5690 Other Operating Expenses	980	2	250,000	250,000	(1)	250,000
5800 Other Services and Expenses	1,404	10,920	-	150,000	12,852	150,000
5900 Interprogram Charges (credits)	23	40	1,294	1,294	502	1,294
5910 Indirect Costs	(13,486)	(37,768)	(22,867)	(22,867)	(86,787)	(22,867)
Total Other Operating Expenses	\$ 33,146	\$ 26,826	\$ 316,957	\$ 951,753	\$ (38,490)	\$ 968,953

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
6200 Buildings	-	-	1,000,000	-	-	-
6400 Equipment	28,192	240,996	992,616	1,542,616	185,258	3,173,924
Total Capital Outlay	\$ 28,192	\$ 240,996	\$ 1,992,616	\$ 1,542,616	\$ 185,258	\$ 3,173,924
7300 Interfund Transfers Out	-	-	-	1,051,204	1,051,204	-
7800 Intrafund and Subfund Transfers Out	-	-	-	-	21,673	-
Total Transfers and Other Outgo	\$ -	\$ -	\$ -	\$ 1,051,204	\$ 1,072,877	\$ -
Total Expenses	\$ 197,384	\$ 525,847	\$ 3,732,459	\$ 5,700,678	\$ 1,648,282	\$ 7,241,487
Net Revenues Over (Under) Expenses	\$ 1,806,976	\$ 353,707	\$ (3,697,434)	\$ (3,697,434)	\$ 516,562	\$ (7,209,543)
Beginning Fund Balance	9,225,925	11,032,901	11,365,146	11,386,608	11,386,608	11,903,170
Ending Fund Balance	\$ 11,032,901	\$ 11,386,608	\$ 7,667,712	\$ 7,689,174	\$ 11,903,170	\$ 4,693,627
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	6,667,712	6,689,174	-	3,693,627
			<u>6,667,712</u>	<u>6,689,174</u>		<u>3,693,627</u>
<u>Unrestricted Reserves</u>						
7910 Potential Salary Increase Reserve	-	-	1,000,000	1,000,000	-	1,000,000
			<u>1,000,000</u>	<u>1,000,000</u>		<u>1,000,000</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 7,667,712	\$ 7,689,174	\$ -	\$ 4,693,627

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
<u>Sources:</u>						
8851 Rentals and Leases	92,848	101,457	101,457	101,457	73,294	75,000
8874 2% of Enrollment Fees	(893,901)	(396,461)	-	-	(529,451)	-
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	\$ (388,816)	\$ 90,000
Total Revenues	\$ (719,761)	\$ 2,886,522	\$ 111,457	\$ 151,640	\$ (388,816)	\$ 90,000
8990 Intrafund and Subfund Transfers In	4,650,000	6,815,000	-	6,560,580	6,560,580	-
Total Other Financing Sources	\$ 4,650,000	\$ 6,815,000	\$ -	\$ 6,560,580	\$ 6,560,580	\$ -
Total Revenues and Other Financing Sources	\$ 3,930,239	\$ 9,701,522	\$ 111,457	\$ 6,712,220	\$ 6,171,764	\$ 90,000
<u>Uses:</u>						
3000 Benefits	-	1,239,640	-	-	(161,937)	-
Total Salaries and Benefits	\$ -	\$ 1,239,640	\$ -	\$ -	\$ (161,937)	\$ -
4000 Supplies and Materials	\$ 3,816	\$ 2,591	\$ 17,768	\$ 54,447	\$ 4,578	\$ 56,679

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption 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	78,666	42,705
Total Capital Outlay	\$ 234,315	\$ 95,399	\$ 63,634	\$ 63,634	\$ 78,666	\$ 42,705
7300 Interfund Transfers Out	1,600,000	-	-	1,862,222	1,862,222	1,800,000
7800 Intrafund and Subfund Transfers Out	650,000	-	-	5,619,192	5,759,192	-
Total Transfers and Other Outgo	\$ 2,250,000	\$ -	\$ -	\$ 7,481,414	\$ 7,621,414	\$ 1,800,000
Total Expenses	\$ 2,493,044	\$ 1,432,780	\$ 106,057	\$ 7,837,604	\$ 7,754,955	\$ 2,024,039
Net Revenues Over (Under) Expenses	\$ 1,437,195	\$ 8,268,742	\$ 5,400	\$ (1,125,384)	\$ (1,583,191)	\$ (1,934,039)
Beginning Fund Balance	7,657,538	9,094,733	17,479,621	17,363,475	17,363,475	15,780,284
Ending Fund Balance	\$ 9,094,733	\$ 17,363,475	\$ 17,485,021	\$ 16,238,091	\$ 15,780,284	\$ 13,846,245
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	12,621,966	11,588,490	-	6,998,145
			<u>12,621,966</u>	<u>11,588,490</u>		<u>6,998,145</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	4,863,055	4,649,601	-	6,848,100
			<u>4,863,055</u>	<u>4,649,601</u>		<u>6,848,100</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 17,485,021	\$ 16,238,091	\$ -	\$ 13,846,245

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
<u>Sources:</u>						
8690 State Tax Subventions	6,513,943	7,182,667	7,796,086	7,796,086	7,661,022	7,796,086
Total Other State Revenues	\$ 6,513,943	\$ 7,182,667	\$ 7,796,086	\$ 7,796,086	\$ 7,661,022	\$ 7,796,086
 Total Revenues	 \$ 6,513,943	 \$ 7,182,667	 \$ 7,796,086	 \$ 7,796,086	 \$ 7,661,022	 \$ 7,796,086
Total Revenues and Other Financing Sources	\$ 6,513,943	\$ 7,182,667	\$ 7,796,086	\$ 7,796,086	\$ 7,661,022	\$ 7,796,086
 <u>Uses:</u>						
3000 Benefits	6,513,943	7,182,667	7,796,086	7,796,086	7,661,022	7,796,086
Total Salaries and Benefits	\$ 6,513,943	\$ 7,182,667	\$ 7,796,086	\$ 7,796,086	\$ 7,661,022	\$ 7,796,086
Total Expenses	\$ 6,513,943	\$ 7,182,667	\$ 7,796,086	\$ 7,796,086	\$ 7,661,022	\$ 7,796,086
Net Revenues Over (Under) Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
 Ending Fund Balance	 \$ -	 \$ -	 \$ -	 \$ -	 \$ -	 \$ -
 <u>Board Restricted Reserves</u>						
<u>Unrestricted Reserves</u>						

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
<u>District Services</u>						
Facilities	273	-	-	-	-	-
Administrative Services and Finance	2,250,822	1,337,752	-	7,481,414	7,464,409	1,900,000
Human Resources	7,907	11,618	42,423	42,423	6,560	68,022
Information Technology Services	-	-	-	213,454	213,454	-
Educational Planning	-	(6,233)	-	-	(6,866)	-
Police Services	234,042	89,644	63,634	63,634	44,296	19,338
Research	-	-	-	36,679	-	36,679
Purchasing	-	-	-	-	33,103	-
Total District Office Expenditures and Transfers Out	\$ 2,493,044	\$ 1,432,781	\$ 106,057	\$ 7,837,604	\$ 7,754,956	\$ 2,024,039
<u>Districtwide Expenses</u>						
Districtwide Operations	6,513,943	7,182,667	7,796,086	7,796,086	7,661,022	7,796,086
Total Districtwide Expenditures and Transfers Out	\$ 6,513,943	\$ 7,182,667	\$ 7,796,086	\$ 7,796,086	\$ 7,661,022	\$ 7,796,086
Total District Office and Districtwide Expenditures and Transfers Out	\$ 9,006,987	\$ 8,615,448	\$ 7,902,143	\$ 15,633,690	\$ 15,415,978	\$ 9,820,125
<u>Board and District Office Restricted Reserves</u>						
Designated Reserves	-	-	12,621,966	11,588,490	-	6,998,145
			<u>12,621,966</u>	<u>11,588,490</u>		<u>6,998,145</u>
<u>Unrestricted Reserves</u>						
Undesignated College and DO Reserves	-	-	4,863,055	4,649,601	-	6,848,101
			<u>4,863,055</u>	<u>4,649,601</u>		<u>6,848,101</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 17,485,021	\$ 16,238,091	\$ -	\$ 13,846,246

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTION BUDGET**

**SECTION - III
For ALL FUNDS**

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
<u>Sources:</u>						
8610 General Apportionment Revenue	45,121,352	20,354,214	21,919,784	11,607,458	11,607,458	17,141,602
8630 Education Protection Account	23,896,975	43,908,664	33,236,877	46,648,683	46,648,683	40,080,956
8671 Homeowners Revenue	587,337	583,216	691,917	584,177	584,177	723,654
8672 In Lieu of Taxes (wildlife)	4,382	4,509	4,278	4,273	4,273	4,474
8811 Tax Allocation, Secured Roll Revenue	113,534,014	118,571,935	125,850,169	124,688,652	124,688,652	131,745,814
8812 Tax Allocation, Supplemental Roll Revenue	2,990,931	2,375,563	3,839,867	933,764	933,764	3,835,545
8813 Tax Allocation, Unsecured Roll Revenue	4,186,395	4,218,028	3,554,997	4,315,571	4,315,571	3,550,996
8817 ERAF	17,814,278	18,001,423	19,348,150	18,459,743	18,459,743	19,326,371
8819 Redevelopment Agency Revenue/Residual	9,094,282	8,979,983	8,109,293	9,279,091	9,279,091	8,100,165
8874 98% of Enrollment Fees	13,386,382	12,944,179	13,386,382	12,652,048	12,652,047	13,078,423
Apportionment Revenues	\$ 230,616,328	\$ 229,941,714	\$ 229,941,714	\$ 229,173,460	\$ 229,173,459	\$ 237,588,000
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	189,462	189,462	38,843
8614 Part Time Instructor Pay Increase	647,140	626,915	529,705	529,705	529,705	564,052
8617 Part Time Office Hours	1,632,394	3,452,972	1,083,515	1,748,275	1,748,275	1,326,376
8618 Part Time Health Revenue	529,105	3,193,574	3,193,574	3,979,126	3,957,892	3,927,760
8620 General Categorical Programs	227,540	219,135	273,434	273,434	243,865	273,434
8659 Other Reimbursable Categorical Programs	60,252	34,674	15,920	15,920	17,935	5,800
8680 Lottery Revenue	6,528,359	5,083,577	4,432,130	3,720,145	3,720,145	5,135,510
8690 State Tax Subventions	11,507,774	12,167,149	12,665,200	12,740,304	12,624,955	12,786,745
Total Other State Revenues	\$ 22,067,518	\$ 25,657,197	\$ 23,093,358	\$ 23,196,371	\$ 23,032,234	\$ 24,058,520

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
8820 Contributions and Gifts	26,700	1,013	-	91,000	186,501	-
8830 Contract Services	84,000	170,790	100,000	100,000	184,472	100,000
8840 Sales and Commissions	8,387	7,962	-	12,771	13,072	-
8851 Rentals and Leases	462,130	487,706	432,279	448,458	374,466	417,861
8860 Interest and Investment Income	7,788,651	6,774,582	1,500,000	6,460,580	6,460,579	1,500,000
8874 2% of Enrollment Fees	(620,710)	(368,006)	264,171	264,171	(271,246)	258,205
8870 Other Student Fees and Charges	1,627,450	1,675,585	1,590,719	1,647,690	1,674,215	1,475,066
8880 Nonresident Tuition	11,694,871	11,545,178	10,821,782	10,395,799	10,395,799	10,224,896
8880 Other Student Fees	209,457	327,091	364,170	390,230	292,729	297,170
8890 Other Local Revenues	2,524,673	5,779,836	2,505,608	3,130,828	3,074,856	2,530,920
Total Other Local Revenues	\$ 23,805,609	\$ 26,401,737	\$ 17,578,729	\$ 22,941,527	\$ 22,385,443	\$ 16,804,118
Total Revenues	\$ 276,538,746	\$ 282,056,107	\$ 270,667,011	\$ 275,364,568	\$ 274,651,132	\$ 278,503,848
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	587,476	-
8990 Intrafund and Subfund Transfers In	38,234,261	43,460,555	39,594,977	50,196,133	48,195,098	41,364,792
8994 Operating Allocation	209,508,497	214,655,662	214,211,263	218,333,314	218,333,314	215,261,133
Total Other Financing Sources	\$ 247,814,944	\$ 258,402,520	\$ 253,888,240	\$ 268,977,869	\$ 267,180,276	\$ 256,627,925
Total Revenues and Other Financing Sources	\$ 524,353,690	\$ 540,458,627	\$ 524,555,251	\$ 544,342,437	\$ 541,831,408	\$ 535,131,773

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
<u>Uses:</u>						
1100 Monthly Instructional Salary	40,996,189	39,768,974	41,424,492	42,196,224	39,763,278	41,034,823
1200 Noninstructional Salaries Full Time	18,483,497	19,918,669	20,932,907	21,303,655	20,991,360	21,543,605
1300 Instructional Salaries Part Time	36,714,847	40,782,850	40,595,620	41,201,265	42,346,951	42,733,286
1400 Noninstructional Salaries Part Time	2,857,190	2,206,913	2,193,536	2,214,818	2,033,831	2,113,678
Total Academic Salaries	\$ 99,051,723	\$ 102,677,406	\$ 105,146,555	\$ 106,915,962	\$ 105,135,420	\$ 107,425,392
2100 Noninstructional Salaries Full Time	35,657,787	37,996,042	40,820,191	40,817,241	38,698,223	40,200,886
2200 Instructional Aides Full Time	3,662,059	3,774,609	4,172,329	4,224,896	4,076,626	4,328,254
2300 Variable Non-Instructional	4,519,254	3,919,684	3,488,844	2,628,685	3,386,166	3,197,838
2400 Variable Classroom Aide	922,620	1,265,253	1,056,783	1,172,989	1,552,626	1,307,987
2600 Variable Aide Other	166,261	115,487	70,971	70,971	65,941	5,767
Total Classified Salaries	\$ 44,927,981	\$ 47,071,075	\$ 49,609,118	\$ 48,914,782	\$ 47,779,582	\$ 49,040,732
3000 Benefits	73,584,909	82,935,994	85,950,001	85,047,012	84,409,450	87,541,100
Total Salaries and Benefits	\$ 217,564,613	\$ 232,684,475	\$ 240,705,674	\$ 240,877,756	\$ 237,324,452	\$ 244,007,224
4000 Supplies and Materials	\$ 1,819,801	\$ 2,873,523	\$ 4,516,985	\$ 5,639,385	\$ 2,733,191	\$ 4,834,794

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
5100 Consultants	1,577,103	1,477,956	1,617,364	1,684,246	1,359,745	1,661,343
5200 Travel	1,054,725	974,717	1,333,510	1,246,572	984,725	1,304,153
5300 Dues and Memberships	515,631	486,144	507,577	505,847	479,503	581,492
5400 Insurance	1,419,926	1,496,610	1,273,251	1,277,913	1,238,823	1,237,598
5500 Utilities and Housekeeping	7,788,208	9,067,358	9,951,868	7,601,781	7,626,851	10,022,807
5600 Contract Services	6,568,416	6,945,264	6,785,142	7,284,322	6,853,899	7,507,607
5690 Other Operating Expenses	1,614,341	1,800,756	1,881,281	1,937,490	1,519,388	2,468,788
5700 Legal/Elections/Audit Expenses	647,923	1,181,801	1,648,480	2,467,342	2,462,342	2,157,900
5800 Other Services and Expenses	1,672,646	1,788,822	1,887,070	1,985,017	2,348,723	2,382,892
5900 Interprogram Charges (credits)	(8,417)	(1,734)	54,770	53,770	(6,343)	53,520
5910 Indirect Costs	(131,774)	(113,031)	(82,867)	(82,867)	(179,378)	(82,867)
Total Other Operating Expenses	\$ 22,718,728	\$ 25,104,663	\$ 26,857,446	\$ 25,961,433	\$ 24,688,278	\$ 29,295,233
6100 Sites and Site Improvements	-	-	1,500	1,500	-	1,500
6200 Buildings	47,201	67,970	1,281,000	281,000	49,530	117,763
6300 Library Books	736	(2,101)	15,748	18,252	(220)	100
6400 Equipment	578,783	1,905,883	3,629,360	3,303,314	1,083,668	6,312,272
Total Capital Outlay	\$ 626,720	\$ 1,971,752	\$ 4,927,608	\$ 3,604,066	\$ 1,132,978	\$ 6,431,635
7300 Interfund Transfers Out	16,513,956	7,953,060	5,921,791	9,347,722	9,408,535	5,815,247
7600 Other Student Payments	-	-	2,097	63,097	65,686	-
7800 Intrafund and Subfund Transfers Out	38,234,262	43,460,556	39,594,977	50,196,133	48,195,099	41,364,792
94xx District Office Assessment	209,508,497	214,655,662	214,211,263	218,333,314	218,333,314	215,261,133
Total Transfers and Other Outgo	\$ 264,256,715	\$ 266,069,278	\$ 259,730,128	\$ 277,940,266	\$ 276,002,634	\$ 262,441,172
Total Expenses	\$ 506,986,577	\$ 528,703,691	\$ 536,737,841	\$ 554,022,906	\$ 541,881,533	\$ 547,010,058

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
Net Revenues Over (Under) Expenses	\$ 17,367,113	\$ 11,754,936	\$ (12,182,590)	\$ (9,680,469)	\$ (50,125)	\$ (11,878,285)
Beginning Fund Balance	64,332,061	81,699,173	93,627,281	93,454,111	93,454,110	93,403,986
Ending Fund Balance	\$ 81,699,174	\$ 93,454,109	\$ 81,444,691	\$ 83,773,642	\$ 93,403,985	\$ 81,525,701
<u>Board and College / DO Restricted Reserves</u>						
7914 BP 5033 Required Reserve	-	-	44,591,706	44,591,706	-	44,840,941
7903 Deficit Funding Reserve	-	-	413,665	413,665	-	-
7904 College/DO Local Reserves (1% minimum)	-	-	5,205,112	5,205,112	-	2,859,968
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	698,941
7900 Designated Reserves	-	-	24,235,769	25,041,802	-	16,389,815
			<u>74,535,193</u>	<u>75,341,226</u>		<u>64,789,665</u>
<u>Unrestricted Reserves</u>						
7910 Potential Salary Increase Reserve	-	-	1,000,000	1,000,000	-	1,000,000
7997 Undesignated District Reserves	-	-	614,132	606,999	-	7,195,036
7999 Undesignated College and DO Reserves	-	-	5,295,366	6,825,417	-	8,541,000
			<u>6,909,498</u>	<u>8,432,416</u>		<u>16,736,036</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 81,444,691	\$ 83,773,642	\$ -	\$ 81,525,701

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
<u>Sources:</u>						
8120 Higher Education Act	1,625,004	1,980,604	1,176,849	1,640,507	1,308,895	1,071,305
8150 Student Financial Aid Revenue	594,445	713,261	751,087	751,087	698,223	1,040,997
8170 Vocational & Technical Education Act (VTEA)	1,478,844	1,658,713	1,638,582	1,638,581	581,840	1,619,253
8190 Other Federal Revenues	1,143,052	824,404	511,840	903,335	949,234	118,457
Total Federal Revenues	\$ 4,841,345	\$ 5,176,982	\$ 4,078,358	\$ 4,933,510	\$ 3,538,192	\$ 3,850,012
8610 General Apportionments	138,854	134,217	125,111	125,111	101,028	123,587
8620 General Categorical Programs	36,800,956	36,505,004	37,551,790	43,171,400	50,943,751	36,614,142
8659 Other Reimbursable Categorical Programs	2,996,069	3,221,760	3,424,777	3,898,591	6,113,455	5,439,828
8680 Other State Non-Tax Revenues	109,173	97,748	78,877	78,877	78,877	78,877
8680 Lottery Revenue	3,397,780	2,431,251	1,697,305	1,962,998	1,643,288	2,022,320
8690 Other State Revenues	23,670,620	8,564,980	10,573,219	15,411,037	16,859,952	10,424,212
Total State Revenues	\$ 67,113,452	\$ 50,954,960	\$ 53,451,079	\$ 64,648,014	\$ 75,740,351	\$ 54,702,966
8820 Contributions and Gifts	16,268	17,100	16,642	16,642	51,872	1,921
8880 Nonresident Tuition and Other Student Fees	375,549	432,010	422,782	422,782	992,547	894,000
8890 Other Local Revenues	1,884,403	2,971,381	2,369,662	3,673,774	2,588,008	2,610,508
Total Local Revenues	\$ 2,276,220	\$ 3,420,491	\$ 2,809,086	\$ 4,113,198	\$ 3,632,427	\$ 3,506,429
Total Revenues	\$ 74,231,017	\$ 59,552,433	\$ 60,338,523	\$ 73,694,722	\$ 82,910,970	\$ 62,059,407
8980 Interfund Transfers In	3,000,000	2,000,000	1,800,000	1,826,635	1,826,635	1,800,000
Total Other Financing Sources	\$ 3,000,000	\$ 2,000,000	\$ 1,800,000	\$ 1,826,635	\$ 1,826,635	\$ 1,800,000
Total Revenues and Other Financing Sources	\$ 77,231,017	\$ 61,552,433	\$ 62,138,523	\$ 75,521,357	\$ 84,737,605	\$ 63,859,407

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
<u>Uses:</u>						
1100 Monthly Instructional Salary	389,341	305,555	667,759	664,721	407,340	382,734
1200 Noninstructional Salaries Full Time	7,424,287	7,616,562	6,974,331	8,105,313	7,288,724	6,858,098
1300 Instructional Salaries Part Time	194,137	219,136	145,325	246,780	207,723	171,402
1400 Noninstructional Salaries Part Time	2,675,761	3,270,002	1,782,948	3,021,266	3,398,950	1,171,546
Total Academic Salaries	\$ 10,683,526	\$ 11,411,255	\$ 9,570,363	\$ 12,038,080	\$ 11,302,737	\$ 8,583,780
2100 Noninstructional Salaries Full Time	12,527,519	11,879,025	13,781,987	14,851,761	12,824,706	13,983,850
2200 Instructional Aides Full Time	479,570	613,778	718,569	710,569	765,573	736,237
2300 Variable Non-Instructional	4,732,861	4,169,332	2,800,165	4,521,294	4,272,628	2,450,560
2400 Variable Classroom Aide	327,078	745,953	157,986	588,881	583,930	498,195
2600 Variable Aide Other	126,025	115,391	50,000	-	169,751	65,589
Total Classified Salaries	\$ 18,193,053	\$ 17,523,479	\$ 17,508,707	\$ 20,672,505	\$ 18,616,588	\$ 17,734,431
3000 Benefits	12,471,495	13,514,490	14,173,151	15,316,771	13,843,850	13,894,656
Total Salaries and Benefits	\$ 41,348,074	\$ 42,449,224	\$ 41,252,221	\$ 48,027,356	\$ 43,763,175	\$ 40,212,867
4000 Supplies and Materials	\$ 3,876,570	\$ 3,256,298	\$ 7,512,425	\$ 10,119,389	\$ 3,314,478	\$ 8,796,195
5100 Consultants	2,062,414	1,279,901	844,254	1,259,881	953,650	509,344
5200 Travel	1,291,538	1,318,152	842,546	1,655,740	1,320,140	827,376
5300 Dues and Memberships	151,649	173,057	56,919	143,125	180,905	95,940
5400 Insurance	-	-	45,000	45,000	-	-
5500 Utilities and Housekeeping	116,057	123,928	9,460	14,651	105,773	10,290
5600 Contract Services	2,178,362	1,857,852	2,159,106	3,329,364	2,265,868	2,635,387
5690 Other Operating Expenses	1,518,399	2,050,922	1,621,226	2,192,506	1,512,512	1,693,174
5800 Other Services and Expenses	1,768,812	857,380	478,293	1,434,185	1,064,862	844,269
5900 Interprogram Charges (credits)	5,097	2,695	2,063	49,623	2,333	49,119
5910 Indirect Costs	216,779	268,981	76,721	274,158	292,871	202,789
Total Other Operating Expenses	\$ 9,309,107	\$ 7,932,868	\$ 6,135,588	\$ 10,398,233	\$ 7,698,914	\$ 6,867,688

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption 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	89,925	68,748
6400 Equipment	4,003,445	2,225,200	990,795	1,912,130	2,328,165	1,464,748
Total Capital Outlay	\$ 4,208,867	\$ 2,401,716	\$ 1,245,164	\$ 2,365,099	\$ 2,418,090	\$ 1,538,496
7300 Interfund Transfers Out	9,954,211	191,550	-	387,926	517,781	220,607
7500 Student Financial Aid	2,360,057	2,108,221	1,080,381	1,136,295	2,178,456	1,144,386
7600 Other Student Payments	4,164,385	3,359,515	2,695,640	2,732,539	3,190,036	2,370,762
7900 Grant net AR (deferrals) not yet posted	-	-	3,552,535	1,690,650	22,302,574	3,671,526
Total Transfers and Other Outgo	\$ 16,478,653	\$ 5,659,286	\$ 7,328,556	\$ 5,947,410	\$ 28,188,847	\$ 7,407,281
Total Expenses	\$ 75,221,271	\$ 61,699,392	\$ 63,473,954	\$ 76,857,487	\$ 85,383,504	\$ 64,822,527
Net Revenues Over (Under) Expenses	\$ 2,009,746	\$ (146,959)	\$ (1,335,431)	\$ (1,336,130)	\$ (645,899)	\$ (963,120)
Beginning Fund Balance	4,330,662	6,340,408	6,193,445	6,193,449	6,193,449	5,547,550
Ending Fund Balance	\$ 6,340,408	\$ 6,193,449	\$ 4,858,014	\$ 4,857,319	\$ 5,547,550	\$ 4,584,430
7998 Restricted Reserve	-	-	4,858,014	4,857,319	-	4,584,430
Total Budgeted Reserves	\$ -	\$ -	\$ 4,858,014	\$ 4,857,319	\$ -	\$ 4,584,430

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
<u>Sources:</u>						
8670 State Tax Subventions	32,538	34,489	40,300	40,300	40,928	35,250
Total State Revenues	\$ 32,538	\$ 34,489	\$ 40,300	\$ 40,300	\$ 40,928	\$ 35,250
8810 Property Taxes	10,124,943	11,819,842	10,480,133	10,480,133	11,961,591	11,375,000
8860 Interest and Investment Income	217,547	240,081	214,799	214,799	251,716	335,600
Total Local Revenues	\$ 10,342,490	\$ 12,059,923	\$ 10,694,932	\$ 10,694,932	\$ 12,213,307	\$ 11,710,600
Total Revenues	\$ 10,375,028	\$ 12,094,412	\$ 10,735,232	\$ 10,735,232	\$ 12,254,235	\$ 11,745,850
Total Revenues and Other Financing Sources	\$ 10,375,028	\$ 12,094,412	\$ 10,735,232	\$ 10,735,232	\$ 12,254,235	\$ 11,745,850
<u>Uses:</u>						
7100 Debt Retirement	-	1	-	-	-	-
7110 Bond Redemption	6,653,471	6,247,310	8,378,100	8,378,100	8,377,600	7,445,000
7120 Bond Interest and Other Charges	3,987,300	3,854,814	3,730,647	3,730,647	987,344	807,292
Total Transfers and Other Outgo	\$ 10,640,771	\$ 10,102,125	\$ 12,108,747	\$ 12,108,747	\$ 9,364,944	\$ 8,252,292
Total Expenses	\$ 10,640,771	\$ 10,102,125	\$ 12,108,747	\$ 12,108,747	\$ 9,364,944	\$ 8,252,292
Net Revenues Over (Under) Expenses	\$ (265,743)	\$ 1,992,287	\$ (1,373,515)	\$ (1,373,515)	\$ 2,889,291	\$ 3,493,558
Beginning Fund Balance	9,060,841	8,795,098	10,787,384	10,787,385	10,787,385	13,676,676
Ending Fund Balance	\$ 8,795,098	\$ 10,787,385	\$ 9,413,869	\$ 9,413,870	\$ 13,676,676	\$ 17,170,234
7912 Restricted Debt Reserve	-	-	9,413,869	9,413,870	-	17,170,234
Total Budgeted Reserves	\$ -	\$ -	\$ 9,413,869	\$ 9,413,870	\$ -	\$ 17,170,234

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
<u>Sources:</u>						
8670 State Tax Subventions	51,644	44,168	40,672	40,672	62,570	40,350
Total State Revenues	\$ 51,644	\$ 44,168	\$ 40,672	\$ 40,672	\$ 62,570	\$ 40,350
8810 Property Taxes	12,333,145	11,119,006	11,684,768	11,684,768	12,693,172	11,622,398
8860 Interest and Investment Income	346,832	281,461	215,748	215,748	209,153	109,000
Total Local Revenues	\$ 12,679,977	\$ 11,400,467	\$ 11,900,516	\$ 11,900,516	\$ 12,902,325	\$ 11,731,398
Total Revenues	\$ 12,731,621	\$ 11,444,635	\$ 11,941,188	\$ 11,941,188	\$ 12,964,895	\$ 11,771,748
Total Revenues and Other Financing Sources	\$ 12,731,621	\$ 11,444,635	\$ 11,941,188	\$ 11,941,188	\$ 12,964,895	\$ 11,771,748
<u>Uses:</u>						
7100 Debt Retirement	1	-	-	-	-	-
7110 Bond Redemption	7,112,704	8,829,265	7,793,901	7,793,901	7,795,575	9,921,500
7120 Bond Interest and Other Charges	3,932,748	3,701,341	3,542,781	3,542,781	7,288,839	6,141,130
Total Transfers and Other Outgo	\$ 11,045,453	\$ 12,530,606	\$ 11,336,682	\$ 11,336,682	\$ 15,084,414	\$ 16,062,630
Total Expenses	\$ 11,045,453	\$ 12,530,606	\$ 11,336,682	\$ 11,336,682	\$ 15,084,414	\$ 16,062,630
Net Revenues Over (Under) Expenses	\$ 1,686,168	\$ (1,085,971)	\$ 604,506	\$ 604,506	\$ (2,119,519)	\$ (4,290,882)
Beginning Fund Balance	11,274,726	12,960,894	10,828,356	11,874,923	11,874,923	9,755,404
Ending Fund Balance	\$ 12,960,894	\$ 11,874,923	\$ 11,432,862	\$ 12,479,429	\$ 9,755,404	\$ 5,464,522
7912 Restricted Debt Reserve	-	-	11,432,862	12,479,429	-	5,464,522
Total Budgeted Reserves	\$ -	\$ -	\$ 11,432,862	\$ 12,479,429	\$ -	\$ 5,464,522

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
<u>Sources:</u>						
8670 State Tax Subventions	91,562	90,489	90,940	90,940	115,990	89,840
Total State Revenues	\$ 91,562	\$ 90,489	\$ 90,940	\$ 90,940	\$ 115,990	\$ 89,840
8810 Property Taxes	22,146,806	22,965,691	21,141,389	21,141,389	23,618,980	22,050,000
8860 Interest and Investment Income	620,924	484,336	388,857	388,857	402,441	350,800
8890 Other Local Revenues	-	-	-	-	90,251	-
Total Local Revenues	\$ 22,767,730	\$ 23,450,027	\$ 21,530,246	\$ 21,530,246	\$ 24,111,672	\$ 22,400,800
Total Revenues	\$ 22,859,292	\$ 23,540,516	\$ 21,621,186	\$ 21,621,186	\$ 24,227,662	\$ 22,490,640
Total Revenues and Other Financing Sources	\$ 22,859,292	\$ 23,540,516	\$ 21,621,186	\$ 21,621,186	\$ 24,227,662	\$ 22,490,640
<u>Uses:</u>						
7110 Bond Redemption	16,480,825	11,823,975	12,140,000	12,140,000	12,146,300	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	\$ 24,587,850	\$ 24,113,961
Total Expenses	\$ 29,980,285	\$ 24,759,864	\$ 24,581,550	\$ 24,581,550	\$ 24,587,850	\$ 24,113,961
Net Revenues Over (Under) Expenses	\$ (7,120,993)	\$ (1,219,348)	\$ (2,960,364)	\$ (2,960,364)	\$ (360,188)	\$ (1,623,321)
Beginning Fund Balance	27,863,966	20,742,973	19,523,625	19,523,625	19,523,625	19,163,437
Ending Fund Balance	\$ 20,742,973	\$ 19,523,625	\$ 16,563,261	\$ 16,563,261	\$ 19,163,437	\$ 17,540,116
7912 Restricted Debt Reserve	-	-	16,563,261	16,563,261	-	17,540,116
Total Budgeted Reserves	\$ -	\$ -	\$ 16,563,261	\$ 16,563,261	\$ -	\$ 17,540,116

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
<u>Sources:</u>						
8860 Interest and Investment Income	757,315	739,909	357,271	357,271	680,596	665,699
Total Local Revenues	\$ 757,315	\$ 739,909	\$ 357,271	\$ 357,271	\$ 680,596	\$ 665,699
Total Revenues	\$ 757,315	\$ 739,909	\$ 357,271	\$ 357,271	\$ 680,596	\$ 665,699
Total Revenues and Other Financing Sources	\$ 757,315	\$ 739,909	\$ 357,271	\$ 357,271	\$ 680,596	\$ 665,699
<u>Uses:</u>						
7300 Interfund Transfers Out	-	181,924	80,000	446,417	587,476	-
Total Transfers and Other Outgo	\$ -	\$ 181,924	\$ 80,000	\$ 446,417	\$ 587,476	\$ -
Total Expenses	\$ -	\$ 181,924	\$ 80,000	\$ 446,417	\$ 587,476	\$ -
Net Revenues Over (Under) Expenses	\$ 757,315	\$ 557,985	\$ 277,271	\$ (89,146)	\$ 93,120	\$ 665,699
Beginning Fund Balance	16,632,204	17,389,519	17,947,504	17,947,504	17,947,504	18,040,624
Ending Fund Balance	\$ 17,389,519	\$ 17,947,504	\$ 18,224,775	\$ 17,858,358	\$ 18,040,624	\$ 18,706,323
7906 Load Bank Liability Reserve	-	-	8,517,372	8,182,452	-	8,479,896
7907 Vacation Liability Reserve	-	-	550,000	518,503	-	-
7912 Restricted Debt Reserve	-	-	9,157,403	9,157,403	-	10,226,427
Total Budgeted Reserves	\$ -	\$ -	\$ 18,224,775	\$ 17,858,358	\$ -	\$ 18,706,323

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
<u>Sources:</u>						
8650 Reimbursable Categorical Programs	393,887	-	-	336,492	-	110,610
8652 Deferred Maintenance	126,193	-	-	-	-	1,795,300
8690 Other State Revenues	-	-	1,726,567	597,487	-	278,020
Total State Revenues	\$ 520,080	\$ -	\$ 1,726,567	\$ 933,979	\$ -	\$ 2,183,930
8890 Other Local Revenues	3,760,078	3,800,985	3,747,663	3,747,663	3,669,583	3,590,000
Total Local Revenues	\$ 3,760,078	\$ 3,800,985	\$ 3,747,663	\$ 3,747,663	\$ 3,669,583	\$ 3,590,000
Total Revenues	\$ 4,280,158	\$ 3,800,985	\$ 5,474,230	\$ 4,681,642	\$ 3,669,583	\$ 5,773,930
8980 Interfund Transfers In	15,807,149	2,608,228	-	2,920,823	3,010,678	220,607
Total Other Financing Sources	\$ 15,807,149	\$ 2,608,228	\$ -	\$ 2,920,823	\$ 3,010,678	\$ 220,607
Total Revenues and Other Financing Sources	\$ 20,087,307	\$ 6,409,213	\$ 5,474,230	\$ 7,602,465	\$ 6,680,261	\$ 5,994,537
<u>Uses:</u>						
2300 Variable Non-Instructional	-	418	-	-	-	-
Total Classified Salaries	\$ -	\$ 418	\$ -	\$ -	\$ -	\$ -
3000 Benefits	-	21	-	-	-	-
Total Salaries and Benefits	\$ -	\$ 439	\$ -	\$ -	\$ -	\$ -
5100 Consultants	8,500	-	-	-	-	-
5600 Contract Services	425,550	399,264	376,224	1,450,364	742,240	1,590,914
5690 Other Operating Expenses	4,900	-	-	-	-	-
5800 Other Services and Expenses	9,680	28,834	-	-	92,126	-
Total Other Operating Expenses	\$ 448,630	\$ 428,098	\$ 376,224	\$ 1,450,364	\$ 834,366	\$ 1,590,914

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
6100 Sites and Site Improvements	2,422,154	2,028,974	1,912,891	1,896,721	421,836	1,997,616
6200 Buildings	2,758,157	5,638,608	14,064,379	17,243,422	5,313,166	22,908,834
6400 Equipment	954,898	208,769	1,073,840	434,376	102,028	326,023
Total Capital Outlay	\$ 6,135,209	\$ 7,876,351	\$ 17,051,110	\$ 19,574,519	\$ 5,837,030	\$ 25,232,473
Total Expenses	\$ 6,583,839	\$ 8,304,888	\$ 17,427,334	\$ 21,024,883	\$ 6,671,396	\$ 26,823,387
Net Revenues Over (Under) Expenses	\$ 13,503,468	\$ (1,895,675)	\$ (11,953,104)	\$ (13,422,418)	\$ 8,865	\$ (20,828,850)
Beginning Fund Balance	50,360,531	63,863,999	61,968,324	61,631,833	61,631,833	61,640,698
Ending Fund Balance	\$ 63,863,999	\$ 61,968,324	\$ 50,015,220	\$ 48,209,415	\$ 61,640,698	\$ 40,811,848
7900 Designated Reserves	-	-	650,000	885,367	-	-
7913 Restricted Capital Reserve	-	-	49,365,220	47,324,048	-	40,811,848
Total Budgeted Reserves	\$ -	\$ -	\$ 50,015,220	\$ 48,209,415	\$ -	\$ 40,811,848

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
<u>Sources:</u>						
8860 Interest and Investment Income	3,867,750	3,347,685	1,369,756	1,369,756	2,525,990	1,293,218
Total Local Revenues	\$ 3,867,750	\$ 3,347,685	\$ 1,369,756	\$ 1,369,756	\$ 2,525,990	\$ 1,293,218
Total Revenues	\$ 3,867,750	\$ 3,347,685	\$ 1,369,756	\$ 1,369,756	\$ 2,525,990	\$ 1,293,218
Total Revenues and Other Financing Sources	\$ 3,867,750	\$ 3,347,685	\$ 1,369,756	\$ 1,369,756	\$ 2,525,990	\$ 1,293,218
<u>Uses:</u>						
2100 Noninstructional Salaries Full Time	1,238,136	1,288,280	1,287,845	1,287,845	1,340,518	1,325,736
Total Classified Salaries	\$ 1,238,136	\$ 1,288,280	\$ 1,287,845	\$ 1,287,845	\$ 1,340,518	\$ 1,325,736
3000 Benefits	633,651	662,439	760,654	760,654	723,988	724,001
Total Salaries and Benefits	\$ 1,871,787	\$ 1,950,719	\$ 2,048,499	\$ 2,048,499	\$ 2,064,506	\$ 2,049,737
5100 Consultants	1,444,524	905,820	815,000	815,000	749,966	610,000
5500 Utilities and Housekeeping	2,400	2,400	-	-	-	-
5600 Contract Services	55,104	46,872	-	-	48,378	-
5800 Other Services and Expenses	4	4	-	-	4	-
Total Other Operating Expenses	\$ 1,502,032	\$ 955,096	\$ 815,000	\$ 815,000	\$ 798,348	\$ 610,000

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
6200 Buildings	8,889,072	7,635,703	19,842,437	19,842,437	22,012,847	27,547,947
6400 Equipment	189,115	3,599	516,000	516,000	698,743	2,440,000
Total Capital Outlay	\$ 9,078,187	\$ 7,639,302	\$ 20,358,437	\$ 20,358,437	\$ 22,711,590	\$ 29,987,947
Total Expenses	\$ 12,452,006	\$ 10,545,117	\$ 23,221,936	\$ 23,221,936	\$ 25,574,444	\$ 32,647,684
Net Revenues Over (Under) Expenses	\$ (8,584,256)	\$ (7,197,432)	\$ (21,852,180)	\$ (21,852,180)	\$ (23,048,454)	\$ (31,354,466)
Beginning Fund Balance	90,324,982	81,740,726	74,543,294	74,543,294	74,543,294	51,494,840
Ending Fund Balance	\$ 81,740,726	\$ 74,543,294	\$ 52,691,114	\$ 52,691,114	\$ 51,494,840	\$ 20,140,374
7913 Restricted Capital Reserve	-	-	52,691,114	52,691,114	-	20,140,374
Total Budgeted Reserves	\$ -	\$ -	\$ 52,691,114	\$ 52,691,114	\$ -	\$ 20,140,374

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
<u>Sources:</u>						
8840 Sales and Commissions	2,420,184	2,079,036	2,129,713	2,129,713	2,083,990	2,074,385
8850 Other Sales Revenue	1,133,998	1,303,005	1,293,000	1,293,000	1,356,491	1,440,000
Total Local Revenues	\$ 3,554,182	\$ 3,382,041	\$ 3,422,713	\$ 3,422,713	\$ 3,440,481	\$ 3,514,385
Total Revenues	\$ 3,554,182	\$ 3,382,041	\$ 3,422,713	\$ 3,422,713	\$ 3,440,481	\$ 3,514,385
8980 Interfund Transfers In	-	285,000	-	716,883	716,883	-
Total Other Financing Sources	\$ -	\$ 285,000	\$ -	\$ 716,883	\$ 716,883	\$ -
Total Revenues and Other Financing Sources	\$ 3,554,182	\$ 3,667,041	\$ 3,422,713	\$ 4,139,596	\$ 4,157,364	\$ 3,514,385
<u>Uses:</u>						
2100 Noninstructional Salaries Full Time	1,021,044	1,174,017	1,238,255	1,262,594	1,244,236	1,282,485
2300 Variable Non-Instructional	237,538	233,325	420,000	420,000	223,413	205,000
Total Classified Salaries	\$ 1,258,582	\$ 1,407,342	\$ 1,658,255	\$ 1,682,594	\$ 1,467,649	\$ 1,487,485
3000 Benefits	435,705	743,414	765,605	767,747	741,054	790,543
Total Salaries and Benefits	\$ 1,694,287	\$ 2,150,756	\$ 2,423,860	\$ 2,450,341	\$ 2,208,703	\$ 2,278,028
4000 Supplies and Materials	\$ 15,249	\$ 12,433	\$ 6,600	\$ 6,600	\$ 12,577	\$ 5,900

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
5200 Travel	2,494	1,015	-	-	296	-
5300 Dues and Memberships	-	1,048	800	800	1,184	1,200
5500 Utilities and Housekeeping	21,287	17,232	17,850	17,850	16,417	13,950
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	97,615	48,730
5800 Other Services and Expenses	210,815	210,453	178,100	178,100	226,035	131,750
5930 Depreciation	3,275	1	-	-	-	-
Total Other Operating Expenses	\$ 308,089	\$ 311,379	\$ 264,750	\$ 264,750	\$ 344,646	\$ 196,630
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	2,321,635	2,015,243
Total Transfers and Other Outgo	\$ 2,506,695	\$ 2,340,507	\$ 2,004,466	\$ 2,004,466	\$ 2,321,635	\$ 2,015,243
Total Expenses	\$ 4,524,320	\$ 4,826,644	\$ 4,699,676	\$ 4,726,157	\$ 4,897,346	\$ 4,495,801
Net Revenues Over (Under) Expenses	\$ (970,138)	\$ (1,159,603)	\$ (1,276,963)	\$ (586,561)	\$ (739,982)	\$ (981,416)
Beginning Fund Balance	4,298,991	3,328,853	2,169,250	2,169,250	2,169,250	1,429,268
Ending Fund Balance	\$ 3,328,853	\$ 2,169,250	\$ 892,287	\$ 1,582,689	\$ 1,429,268	\$ 447,852
7999 Undesignated Reserve	-	-	892,287	1,582,689	-	447,852
Total Budgeted Reserves	\$ -	\$ -	\$ 892,287	\$ 1,582,689	\$ -	\$ 447,852

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
<u>Sources:</u>						
8840 Sales and Commissions	1,049,519	1,061,933	1,075,290	1,075,290	1,114,448	1,080,000
8850 Other Sales Revenue	207,742	321,018	330,000	330,000	313,504	330,000
8890 Other Local Revenues	21,504	39,045	45,000	45,000	29,091	45,000
Total Local Revenues	\$ 1,278,765	\$ 1,421,996	\$ 1,450,290	\$ 1,450,290	\$ 1,457,043	\$ 1,455,000
Total Revenues	\$ 1,278,765	\$ 1,421,996	\$ 1,450,290	\$ 1,450,290	\$ 1,457,043	\$ 1,455,000
8980 Interfund Transfers In	-	-	-	9,107	97,141	154,841
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ 9,107	\$ 97,141	\$ 154,841
Total Revenues and Other Financing Sources	\$ 1,278,765	\$ 1,421,996	\$ 1,450,290	\$ 1,459,397	\$ 1,554,184	\$ 1,609,841
<u>Uses:</u>						
2100 Noninstructional Salaries Full Time	334,234	245,890	390,006	397,401	353,337	381,060
2200 Instructional Aides Full Time	11,854	24,451	49,068	50,049	50,049	51,543
2300 Variable Non-Instructional	176,831	197,396	355,000	355,000	247,111	215,000
Total Classified Salaries	\$ 522,919	\$ 467,737	\$ 794,074	\$ 802,450	\$ 650,497	\$ 647,603
3000 Benefits	263,247	222,043	352,964	353,695	312,529	322,263
Total Salaries and Benefits	\$ 786,166	\$ 689,780	\$ 1,147,038	\$ 1,156,145	\$ 963,026	\$ 969,866
4000 Supplies and Materials	\$ 18,491	\$ 26,720	\$ 42,244	\$ 48,344	\$ 31,159	\$ 52,244

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
5100 Consultants	-	-	7,350	7,350	-	-
5200 Travel	2,718	2,033	2,500	2,500	2,206	2,500
5300 Dues and Memberships	7,907	13,691	6,400	6,400	11,991	6,400
5500 Utilities and Housekeeping	13,680	18,558	2,250	2,250	2,475	2,250
5600 Contract Services	12,190	4,581	26,000	24,000	8,235	24,000
5690 Other Operating Expenses	2,508	13,072	13,250	13,250	15,703	13,250
5800 Other Services and Expenses	48,728	47,819	48,687	48,687	49,068	46,187
5930 Depreciation	455	2,111	-	-	1,341	-
Total Other Operating Expenses	\$ 88,186	\$ 101,865	\$ 106,437	\$ 104,437	\$ 91,019	\$ 94,587
6400 Equipment	1,287	2,853	13,500	9,400	13,817	47,602
Total Capital Outlay	\$ 1,287	\$ 2,853	\$ 13,500	\$ 9,400	\$ 13,817	\$ 47,602
7600 Other Student Payments	-	-	50,000	50,000	-	-
7700 Cost of Goods Sold	568,831	525,113	663,500	663,500	537,343	535,500
Total Transfers and Other Outgo	\$ 568,831	\$ 525,113	\$ 713,500	\$ 713,500	\$ 537,343	\$ 535,500
Total Expenses	\$ 1,462,961	\$ 1,346,331	\$ 2,022,719	\$ 2,031,826	\$ 1,636,364	\$ 1,699,799
Net Revenues Over (Under) Expenses	\$ (184,196)	\$ 75,665	\$ (572,429)	\$ (572,429)	\$ (82,180)	\$ (89,958)
Beginning Fund Balance	1,307,720	1,123,524	1,199,189	1,199,189	1,199,189	1,117,009
Ending Fund Balance	\$ 1,123,524	\$ 1,199,189	\$ 626,760	\$ 626,760	\$ 1,117,009	\$ 1,027,051
7999 Undesignated Reserve	-	-	626,760	626,760	-	1,027,051
Total Budgeted Reserves	\$ -	\$ -	\$ 626,760	\$ 626,760	\$ -	\$ 1,027,051

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
<u>Sources:</u>						
8860 Interest and Investment Income	18,070	16,451	8,687	8,687	6,346	7,122
Total Local Revenues	\$ 18,070	\$ 16,451	\$ 8,687	\$ 8,687	\$ 6,346	\$ 7,122
Total Revenues	\$ 18,070	\$ 16,451	\$ 8,687	\$ 8,687	\$ 6,346	\$ 7,122
8980 Interfund Transfers In	2,429,000	1,883,263	2,804,791	2,945,200	2,945,200	2,523,406
Total Other Financing Sources	\$ 2,429,000	\$ 1,883,263	\$ 2,804,791	\$ 2,945,200	\$ 2,945,200	\$ 2,523,406
Total Revenues and Other Financing Sources	\$ 2,447,070	\$ 1,899,714	\$ 2,813,478	\$ 2,953,887	\$ 2,951,546	\$ 2,530,528
<u>Uses:</u>						
5400 Insurance	1,954,640	2,361,869	2,272,908	2,929,243	2,790,178	2,272,908
Total Other Operating Expenses	\$ 1,954,640	\$ 2,361,869	\$ 2,272,908	\$ 2,929,243	\$ 2,790,178	\$ 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	\$ 2,929,243	\$ 2,790,178	\$ 2,272,908
Net Revenues Over (Under) Expenses	\$ 435,851	\$ (462,155)	\$ 540,570	\$ 24,644	\$ 161,368	\$ 257,620
Beginning Fund Balance	593,903	1,029,754	436,879	567,599	567,599	728,967
Ending Fund Balance	\$ 1,029,754	\$ 567,599	\$ 977,449	\$ 592,243	\$ 728,967	\$ 986,587
7911 Self-Insurance Claims Reserve	-	-	977,449	592,243	-	986,587
Total Budgeted Reserves	\$ -	\$ -	\$ 977,449	\$ 592,243	\$ -	\$ 986,587

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
<u>Sources:</u>						
8860 Interest and Investment Income	502,155	561,203	263,768	263,768	534,030	545,563
Total Local Revenues	\$ 502,155	\$ 561,203	\$ 263,768	\$ 263,768	\$ 534,030	\$ 545,563
Total Revenues	\$ 502,155	\$ 561,203	\$ 263,768	\$ 263,768	\$ 534,030	\$ 545,563
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	\$ 1,534,030	\$ 1,545,563
<u>Uses:</u>						
5800 Other Services and Expenses	4	4	4	4	4	4
Total Other Operating Expenses	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4
7300 Interfund Transfers Out	-	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	\$ 4	\$ 1,000,004
Net Revenues Over (Under) Expenses	\$ 5,430,651	\$ (3,367,301)	\$ 263,764	\$ 263,764	\$ 1,534,026	\$ 545,559
Beginning Fund Balance	11,187,540	16,618,191	13,250,890	13,250,890	13,250,890	14,784,916
Ending Fund Balance	\$ 16,618,191	\$ 13,250,890	\$ 13,514,654	\$ 13,514,654	\$ 14,784,916	\$ 15,330,475
7998 Restricted Reserve	-	-	13,514,654	13,514,654	-	15,330,475
Total Budgeted Reserves	\$ -	\$ -	\$ 13,514,654	\$ 13,514,654	\$ -	\$ 15,330,475

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
Sources:						
8860 Interest and Investment Income	8,120	10,645	4,500	4,500	10,784	9,601
8890 Other Local Revenues	322,523	345,744	326,420	326,420	352,476	326,420
Total Local Revenues	\$ 330,643	\$ 356,389	\$ 330,920	\$ 330,920	\$ 363,260	\$ 336,021
Total Revenues	\$ 330,643	\$ 356,389	\$ 330,920	\$ 330,920	\$ 363,260	\$ 336,021
Total Revenues and Other Financing Sources	\$ 330,643	\$ 356,389	\$ 330,920	\$ 330,920	\$ 363,260	\$ 336,021
Uses:						
4000 Supplies and Materials	\$ 417,424	\$ 341,962	\$ 304,237	\$ 304,237	\$ 375,748	\$ 304,237
5200 Travel	-	39,365	-	-	7,040	-
5600 Contract Services	-	-	15,000	15,000	-	15,000
5800 Other Services and Expenses	449	-	-	-	427	-
Total Other Operating Expenses	\$ 449	\$ 39,365	\$ 15,000	\$ 15,000	\$ 7,467	\$ 15,000
6400 Equipment	-	75,373	-	-	-	-
Total Capital Outlay	\$ -	\$ 75,373	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 417,873	\$ 456,700	\$ 319,237	\$ 319,237	\$ 383,215	\$ 319,237
Net Revenues Over (Under) Expenses	\$ (87,230)	\$ (100,311)	\$ 11,683	\$ 11,683	\$ (19,955)	\$ 16,784
Beginning Fund Balance	1,260,332	1,173,102	1,072,789	1,072,791	1,163,675	1,143,720
Ending Fund Balance	\$ 1,173,102	\$ 1,072,791	\$ 1,084,472	\$ 1,084,474	\$ 1,143,720	\$ 1,160,504
7900 Designated Reserves	-	-	19,485	19,485	-	113,202
7999 Undesignated Reserve	-	-	1,064,987	1,064,989	-	1,047,302
Total Budgeted Reserves	\$ -	\$ -	\$ 1,084,472	\$ 1,084,474	\$ -	\$ 1,160,504

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
<u>Sources:</u>						
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
<u>Uses:</u>						
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	60,327	38,800
5800 Other Services and Expenses	66,096	102,056	103,386	103,386	81,915	103,386
Total Other Operating Expenses	\$ 102,681	\$ 137,281	\$ 142,186	\$ 142,186	\$ 142,242	\$ 142,186
Total Expenses	\$ 102,734	\$ 138,848	\$ 150,237	\$ 150,237	\$ 144,006	\$ 150,237
Net Revenues Over (Under) Expenses	\$ 23,597	\$ (6,211)	\$ (21,160)	\$ (21,160)	\$ (13,934)	\$ (21,160)
Beginning Fund Balance	158,438	182,035	175,824	175,824	85,219	71,285
Ending Fund Balance	\$ 182,035	\$ 175,824	\$ 154,664	\$ 154,664	\$ 71,285	\$ 50,125
7900 Designated Reserves	-	-	135,206	135,206	-	31,123
7999 Undesignated Reserve	-	-	19,458	19,458	-	19,002
Total Budgeted Reserves	\$ -	\$ -	\$ 154,664	\$ 154,664	\$ -	\$ 50,125

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
<u>Sources:</u>						
8860 Interest and Investment Income	60,171	58,631	50,500	50,500	58,436	50,500
8880 Nonresident Tuition and Other Student Fees	165,993	175,565	174,186	174,186	183,781	174,186
Total Local Revenues	\$ 226,164	\$ 234,196	\$ 224,686	\$ 224,686	\$ 242,217	\$ 224,686
Total Revenues	\$ 226,164	\$ 234,196	\$ 224,686	\$ 224,686	\$ 242,217	\$ 224,686
Total Revenues and Other Financing Sources	\$ 226,164	\$ 234,196	\$ 224,686	\$ 224,686	\$ 242,217	\$ 224,686
<u>Uses:</u>						
2300 Variable Non-Instructional	20,149	26,581	22,050	22,050	13,378	22,050
Total Classified Salaries	\$ 20,149	\$ 26,581	\$ 22,050	\$ 22,050	\$ 13,378	\$ 22,050
3000 Benefits	403	436	384	384	137	405
Total Salaries and Benefits	\$ 20,552	\$ 27,017	\$ 22,434	\$ 22,434	\$ 13,515	\$ 22,455
4000 Supplies and Materials	\$ 10,072	\$ 14,234	\$ 3,477	\$ 3,477	\$ 12,554	\$ 3,477

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
5200 Travel	8,697	5,850	8,000	8,000	18,359	8,000
5300 Dues and Memberships	99	175	850	850	1,142	850
5500 Utilities and Housekeeping	694	687	-	-	21	-
5600 Contract Services	-	300	300	300	1,201	300
5690 Other Operating Expenses	11,777	8,727	7,000	7,000	6,191	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	\$ 27,414	\$ 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	\$ 53,483	\$ 201,586
Net Revenues Over (Under) Expenses	\$ 139,002	\$ 56,506	\$ 23,121	\$ 23,121	\$ 188,734	\$ 23,100
Beginning Fund Balance	1,302,168	1,441,170	1,497,676	1,497,676	1,497,676	1,686,410
Ending Fund Balance	\$ 1,441,170	\$ 1,497,676	\$ 1,520,797	\$ 1,520,797	\$ 1,686,410	\$ 1,709,510
7998 Restricted Reserve	-	-	90,577	90,577	-	131,834
7999 Undesignated Reserve	-	-	1,430,220	1,430,220	-	1,577,676
Total Budgeted Reserves	\$ -	\$ -	\$ 1,520,797	\$ 1,520,797	\$ -	\$ 1,709,510

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
<u>Sources:</u>						
8150 Student Financial Aid Revenue	42,222,698	48,489,874	49,479,471	56,079,471	55,959,127	57,130,613
Total Federal Revenues	\$ 42,222,698	\$ 48,489,874	\$ 49,479,471	\$ 56,079,471	\$ 55,959,127	\$ 57,130,613
8620 General Categorical Programs	7,339,651	8,214,619	7,589,306	8,039,941	8,438,808	8,026,515
8680 Other State Non-Tax Revenues	4,805,509	5,915,559	6,300,000	6,300,000	6,136,787	6,700,000
8690 Other State Revenues	239,913	257,500	290,000	290,000	267,750	330,000
Total State Revenues	\$ 12,385,073	\$ 14,387,678	\$ 14,179,306	\$ 14,629,941	\$ 14,843,345	\$ 15,056,515
Total Revenues	\$ 54,607,771	\$ 62,877,552	\$ 63,658,777	\$ 70,709,412	\$ 70,802,472	\$ 72,187,128
8980 Interfund Transfers In	335,297	351,467	317,000	317,000	329,780	337,000
Total Other Financing Sources	\$ 335,297	\$ 351,467	\$ 317,000	\$ 317,000	\$ 329,780	\$ 337,000
Total Revenues and Other Financing Sources	\$ 54,943,068	\$ 63,229,019	\$ 63,975,777	\$ 71,026,412	\$ 71,132,252	\$ 72,524,128
<u>Uses:</u>						
7300 Interfund Transfers Out	33,202	57,118	-	-	-	-
7500 Student Financial Aid	54,909,866	63,171,901	63,975,777	71,026,412	70,842,472	72,524,128
Total Transfers and Other Outgo	\$ 54,943,068	\$ 63,229,019	\$ 63,975,777	\$ 71,026,412	\$ 70,842,472	\$ 72,524,128
Total Expenses	\$ 54,943,068	\$ 63,229,019	\$ 63,975,777	\$ 71,026,412	\$ 70,842,472	\$ 72,524,128
Net Revenues Over (Under) Expenses	\$ -	\$ -	\$ -	\$ -	\$ 289,780	\$ -
Beginning Fund Balance	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 289,780	\$ -

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
<u>Sources:</u>						
8860 Interest and Investment Income	21,778	22,002	10,181	10,181	20,018	18,601
Total Local Revenues	\$ 21,778	\$ 22,002	\$ 10,181	\$ 10,181	\$ 20,018	\$ 18,601
Total Revenues	\$ 21,778	\$ 22,002	\$ 10,181	\$ 10,181	\$ 20,018	\$ 18,601
Total Revenues and Other Financing Sources	\$ 21,778	\$ 22,002	\$ 10,181	\$ 10,181	\$ 20,018	\$ 18,601
<u>Uses:</u>						
5800 Other Services and Expenses	37	78	52	52	76	70
Total Other Operating Expenses	\$ 37	\$ 78	\$ 52	\$ 52	\$ 76	\$ 70
7400 Other Transfers/Uses	12,000	22,000	22,000	22,000	22,000	20,000
Total Transfers and Other Outgo	\$ 12,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 20,000
Total Expenses	\$ 12,037	\$ 22,078	\$ 22,052	\$ 22,052	\$ 22,076	\$ 20,070
Net Revenues Over (Under) Expenses	\$ 9,741	\$ (76)	\$ (11,871)	\$ (11,871)	\$ (2,058)	\$ (1,469)
Beginning Fund Balance	506,519	516,260	516,184	516,184	516,184	514,126
Ending Fund Balance	\$ 516,260	\$ 516,184	\$ 504,313	\$ 504,313	\$ 514,126	\$ 512,657
7998 Restricted Reserve	-	-	504,313	504,313	-	512,657
Total Budgeted Reserves	\$ -	\$ -	\$ 504,313	\$ 504,313	\$ -	\$ 512,657

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2026-2027
<u>Sources:</u>						
8860 Interest and Investment Income	20,331,428	22,204,758	10,162,429	10,162,429	30,515,890	11,670,000
Total Local Revenues	\$ 20,331,428	\$ 22,204,758	\$ 10,162,429	\$ 10,162,429	\$ 30,515,890	\$ 11,670,000
Total Revenues	\$ 20,331,428	\$ 22,204,758	\$ 10,162,429	\$ 10,162,429	\$ 30,515,890	\$ 11,670,000
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 Financing Sources	\$ 20,331,428	\$ 27,133,258	\$ 11,162,429	\$ 11,162,429	\$ 30,515,890	\$ 12,670,000
<u>Uses:</u>						
5800 Other Services and Expenses	541,333	617,582	620,400	620,400	706,244	620,400
Total Other Operating Expenses	\$ 541,333	\$ 617,582	\$ 620,400	\$ 620,400	\$ 706,244	\$ 620,400
Total Expenses	\$ 541,333	\$ 617,582	\$ 620,400	\$ 620,400	\$ 706,244	\$ 620,400
Net Revenues Over (Under) Expenses	\$ 19,790,095	\$ 26,515,676	\$ 10,542,029	\$ 10,542,029	\$ 29,809,646	\$ 12,049,600
Beginning Fund Balance	156,943,780	176,733,875	203,249,551	203,249,551	203,249,551	233,059,197
Ending Fund Balance	\$ 176,733,875	\$ 203,249,551	\$ 213,791,580	\$ 213,791,580	\$ 233,059,197	\$ 245,108,797
7998 Restricted Reserve	-	-	213,791,580	213,791,580	-	245,108,797
Total Budgeted Reserves	\$ -	\$ -	\$ 213,791,580	\$ 213,791,580	\$ -	\$ 245,108,797



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. 2026-27 ADOPTION BUDGET ASSUMPTIONS**
- 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

AB 2027 data as of 08/26/26

Expenditures Before Allocation

n/a

All Locations Expenditures

Object Category	State Use Only (EDP)	ESC 84362(a)	ESC 84362(b)	ESC 84362(a)	ESC 84362(b)	ESC 84362(a)	ESC 84362(b)
		Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	Total (AC 0100-6799) (2)	Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	Total (AC 0100-6799) (2)	Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	83,768,109	83,768,109	0	0	83,768,109	83,768,109
Noninstructional Salaries (CA 1200 and 1400)	408		22,759,665		0		22,759,665
Subtotal Academic Salaries	409	83,768,109	106,527,774	0	0	83,768,109	106,527,774
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		37,738,186		0		37,738,186
Noninstructional Aides (CA 2200 and 2400)	416	5,557,195	5,557,195	0	0	5,557,195	5,557,195
Subtotal Classified Salaries	419	5,557,195	43,295,381	0	0	5,557,195	43,295,381
Employee Benefits (CA 3000)	429	42,709,848	84,372,971	0	0	42,709,848	84,372,971
Supplies and Materials (CA 4000)	435		4,384,489		0		4,384,489
Other Operating Expenses and Services (CA 5000)	449	350,000	27,232,319	0	0	350,000	27,232,319
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		144,000		0		144,000
Total (409 + 419 + 429) and (435 + 449 + 451)	459	132,385,152	265,956,934	0	0	132,385,152	265,956,934
Less Exclusions for Current Expenses of Education	469	7,150,774	20,585,341	0	0	7,150,774	20,585,341
Totals for ESC 84362, 50 percent law (459 - 469)	470	125,234,378	245,371,593	0	0	125,234,378	245,371,593
Percentage of CEE (470, col. 1 / 470, col.2)	471	51.04%	100.00%			51.04%	100.00%
50 Percent of Current Expense of Education (50% of 470, col. 2)	472		122,685,796				122,685,796
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		122,685,796				122,685,796

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

AB 2027 data as of 08/26/26

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 18.7701%		Contra Costa College Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	16,679,051	16,679,051	0	0	16,679,051	16,679,051
Noninstructional Salaries (CA 1200 and 1400)	408		4,549,549		360,258		4,909,807
Subtotal Academic Salaries	409	16,679,051	21,228,600	0	360,258	16,679,051	21,588,858
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		5,630,945		2,089,563		7,720,508
Noninstructional Aides (CA 2200 and 2400)	416	1,052,413	1,052,413	0	0	1,052,413	1,052,413
Subtotal Classified Salaries	419	1,052,413	6,683,358	0	2,089,563	1,052,413	8,772,921
Employee Benefits (CA 3000)	429	5,520,147	10,916,401	2,459,664	5,509,579	7,979,811	16,425,980
Supplies and Materials (CA 4000)	435		372,073		62,062		434,135
Other Operating Expenses and Services (CA 5000)	449	0	1,764,591	0	3,494,123	0	5,258,714
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		0		0		0
Total (409 + 419 + 429) and (435 + 449 + 451)	459	23,251,611	40,965,023	2,459,664	11,515,585	25,711,275	52,480,608
Less Exclusions for Current Expenses of Education	469	0	321,867	1,342,204	3,691,997	1,342,204	4,013,864
Totals for ESC 84362, 50 percent law (459 - 469)	470	23,251,611	40,643,156	1,117,460	7,823,588	24,369,071	48,466,744
Percentage of CEE (470, col. 1 / 470, col.2)	471	57.21%	100.00%			50.28%	100.00%
50 Percent of Current Expense of Education (50% of 470, col. 2)	472		20,321,578				24,233,372
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		20,321,578				24,233,372

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

AB 2027 data as of 08/26/26

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 53.4952%		Diablo Valley College Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	44,838,262	44,838,262	0	0	44,838,262	44,838,262
Noninstructional Salaries (CA 1200 and 1400)	408		10,445,518		1,026,745		11,472,263
Subtotal Academic Salaries	409	44,838,262	55,283,780	0	1,026,745	44,838,262	56,310,525
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		13,182,154		5,955,313		19,137,467
Noninstructional Aides (CA 2200 and 2400)	416	2,370,084	2,370,084	0	0	2,370,084	2,370,084
Subtotal Classified Salaries	419	2,370,084	15,552,238	0	5,955,313	2,370,084	21,507,551
Employee Benefits (CA 3000)	429	15,451,536	28,566,139	7,010,110	15,702,453	22,461,646	44,268,592
Supplies and Materials (CA 4000)	435		1,454,530		176,879		1,631,409
Other Operating Expenses and Services (CA 5000)	449	0	3,800,257	0	9,958,348	0	13,758,605
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		144,000		0		144,000
Total (409 + 419 + 429) and (435 + 449 + 451)	459	62,659,882	104,800,944	7,010,110	32,819,738	69,669,992	137,620,682
Less Exclusions for Current Expenses of Education	469	0	880,614	3,825,320	10,821,197	3,825,320	11,701,811
Totals for ESC 84362, 50 percent law (459 - 469)	470	62,659,882	103,920,330	3,184,790	21,998,541	65,844,672	125,918,871
Percentage of CEE (470, col. 1 / 470, col.2)	471	60.30%	100.00%			52.29%	100.00%
50 Percent of Current Expense of Education (50% of 470, col. 2)	472		51,960,165				62,959,435
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		51,960,165				62,959,435

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

AB 2027 data as of 08/26/26

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 27.7348%		Los Medanos College Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	22,250,796	22,250,796	0	0	22,250,796	22,250,796
Noninstructional Salaries (CA 1200 and 1400)	408		5,845,276		532,319		6,377,595
Subtotal Academic Salaries	409	22,250,796	28,096,072	0	532,319	22,250,796	28,628,391
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		7,792,660		3,087,552		10,880,212
Noninstructional Aides (CA 2200 and 2400)	416	2,134,698	2,134,698	0	0	2,134,698	2,134,698
Subtotal Classified Salaries	419	2,134,698	9,927,358	0	3,087,552	2,134,698	13,014,910
Employee Benefits (CA 3000)	429	8,633,977	15,537,411	3,634,415	8,140,989	12,268,392	23,678,400
Supplies and Materials (CA 4000)	435		2,227,242		91,703		2,318,945
Other Operating Expenses and Services (CA 5000)	449	350,000	3,052,061	0	5,162,939	350,000	8,215,000
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		0		0		0
Total (409 + 419 + 429) and (435 + 449 + 451)	459	33,369,471	58,840,144	3,634,415	17,015,502	37,003,886	75,855,646
Less Exclusions for Current Expenses of Education	469	0	35,117	1,983,250	5,375,789	1,983,250	5,410,906
Totals for ESC 84362, 50 percent law (459 - 469)	470	33,369,471	58,805,027	1,651,165	11,639,713	35,020,636	70,444,740
Percentage of CEE (470, col. 1 / 470, col.2)	471	56.75%	100.00%			49.71%	100.00%
50 Percent of Current Expense of Education (50% of 470, col. 2)	472		29,402,513				35,222,370
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		29,402,513				35,222,370

Appendix B
STEP AND LONGEVITY COST
ESTIMATES FOR FY 2026-27

APPENDIX B

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

Contra Costa Community College District
SALARY SCHEDULE AND 4CD BENEFITS PREMIUM HISTORY

(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
2026-27 ADOPTION BUDGET
ASSUMPTIONS

APPENDIX D

2026-27 ADOPTION BUDGET DEVELOPMENT ASSUMPTIONS

Key Revenue Assumptions	22/23 Actuals	23/24 Actuals	% Chg	24/25 Actuals	% Chg	25/26 Actuals	% Chg	26/27 Assumptions	% Chg	27/28 Assumptions	% Chg
Cost of Living Adjustment (COLA)	6.56%	8.22%		1.07%		2.30%		4.31%		3.30%	
SCFF Funding Calculation	SCFF (ECA)	Stability		Stability		Hold Harmless		Transition SCFF		SCFF	
Lottery, Unrestricted	\$ 204	\$ 211	3.49%	\$ 195	-7.51%	\$ 190	-2.75%	\$ 190	0.00%	\$ 190	0.00%
Lottery, Prop 20 Restricted	\$ 100	\$ 102	2.08%	\$ 88	-13.5%	\$ 80	-9.32%	\$ 80	0.00%	\$ 80	0.00%
Deficit Factor (Property taxes, enrollment fees)	0.00%	0.00%		0.00%		0.20%		0.20%		0.20%	

Key Expenditure Assumptions	22/23 Actuals	23/24 Actuals	% Chg	24/25 Actuals	% Chg	25/26 Actuals	% Chg	26/27 Assumptions	% Chg	27/28 Assumptions	% Chg
Step & Column (annual average increase)	1.20%	1.20%		1.20%		1.20%		1.20%		1.20%	
Salary Increase	6%-6.5%	5.51%-6.55%		0.00%		2.00% Off		--		--	
Health & Welfare (H&W)	2.02%	7.09%		11.04%		4.40%		0.76%		5.82%	
Payroll Taxes											
PERS Employer Rate	25.370%	26.680%	5.16%	27.050%	1.39%	26.810%	-0.89%	26.400%	-1.53%	26.90%	1.89%
PERS Safety (Police) Employer Rate	19.87%	21.78%	9.61%	21.92%	0.64%	21.98%	0.27%	21.98%	0.00%	21.98%	0.00%
STRS Employer Rate	19.10%	19.10%	0.00%	19.10%	0.00%	19.10%	0.00%	19.10%	0.00%	19.10%	0.00%
FICA Employer Rate	6.20%	6.20%	0.00%	6.20%	0.00%	6.20%	0.00%	6.20%	0.00%	6.20%	0.00%
Medicare Employer Rate	1.45%	1.45%	0.00%	1.45%	0.00%	1.45%	0.00%	1.45%	0.00%	1.45%	0.00%
Workers Compensation Employer Rate	1.6170%	1.2449%	-23.0%	1.1420%	-8.27%	1.0212%	-10.6%	1.1143%	9.12%	1.2159%	9.12%
State Unemployment Insurance (SUI) Rate	0.50%	0.05%	-90.0%	0.05%	0.00%	0.05%	0.00%	0.05%	0.00%	0.05%	0.00%

Position Expenditure Assumptions	22/23 Actuals	23/24 Actuals	% Chg	24/25 Actuals	% Chg	25/26 Actuals	% Chg	26/27 Assumptions	% Chg	27/28 Assumptions	% Chg
Kaiser (4CD Cost per employee)											
Single	\$ 8,485	\$ 9,755	14.97%	\$ 12,190	24.95%	\$ 12,256	0.54%	\$ 11,644	-4.99%	\$ 12,322	5.82%
2 Party	\$ 16,971	\$ 19,511	14.97%	\$ 24,379	24.95%	\$ 24,511	0.54%	\$ 23,288	-4.99%	\$ 24,643	5.82%
Family	\$ 24,014	\$ 27,608	14.97%	\$ 34,496	24.95%	\$ 34,683	0.54%	\$ 32,952	-4.99%	\$ 34,871	5.82%
Anthem (4CD Cost per employee)											
Single	\$ 15,710	\$ 16,496	5.00%	\$ 18,063	9.50%	\$ 20,230	12.00%	\$ 21,242	5.00%	\$ 22,479	5.82%
2 Party	\$ 32,991	\$ 34,641	5.00%	\$ 37,931	9.50%	\$ 42,483	12.00%	\$ 44,607	5.00%	\$ 47,205	5.82%
Family	\$ 47,130	\$ 49,486	5.00%	\$ 54,188	9.50%	\$ 60,690	12.00%	\$ 63,725	5.00%	\$ 67,435	5.82%
Average H&W 4CD Cost	\$ 24,217	\$ 26,249	8.39%	\$ 30,208	15.08%	\$ 32,476	7.51%	\$ 32,909	1.34%	\$ 34,826	5.82%
Certificated Position Payroll Taxes %	22.67%	21.84%	-3.63%	21.74%	-0.47%	21.62%	-0.56%	21.71%	0.43%	21.82%	0.47%
Classified Position Payroll Taxes %	35.14%	35.62%	1.39%	35.89%	0.75%	35.53%	-1.01%	35.21%	-0.89%	35.82%	1.71%

Revenue and Expenditure Assumptions	22/23 Actuals	23/24 Actuals	% Chg	24/25 Actuals	% Chg	25/26 Actuals	% Chg	26/27 Assumptions	% Chg	27/28 Assumptions	% Chg
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2026-27 ADOPTION BUDGET DEVELOPMENT ASSUMPTIONS

Revenue											
SCFF Revenue	\$ 211,260,975	\$ 228,260,975	8.05%	\$ 229,941,716	0.74%	\$ 229,941,716	0.00%	\$ 229,941,716	0.00%	\$ 237,588,000	3.33%
Lottery, unrestricted	\$ 6,541,356	\$ 6,528,359	-0.20%	\$ 5,083,577	-22.13%	\$ 3,720,145	-26.82%	\$ 5,135,510	38.05%	\$ 5,000,462	-2.63%
Lottery, restricted	\$ 3,267,839	\$ 3,397,780	3.98%	\$ 2,431,251	-28.45%	\$ 1,643,288	-32.41%	\$ 2,057,027	25.18%	\$ 2,105,457	2.35%
Non-resident Revenue	\$ 10,435,981	\$ 11,694,871	12.06%	\$ 11,545,178	-1.28%	\$ 10,395,799	-9.96%	\$ 10,224,896	-1.64%	\$ 9,414,226	-7.93%
Deficit Factor (reduction in revenue)	\$ -	\$ -		\$ -		\$ (768,256)		\$ (459,883)		\$ (475,176)	
Total Revenues	\$ 231,506,151	\$ 249,881,985	7.94%	\$ 249,001,722	-0.35%	\$ 244,932,692	-1.63%	\$ 246,899,266	0.80%	\$ 253,632,969	2.73%
change		\$ 18,375,834		\$ (880,263)		\$ (4,069,030)		\$ 1,966,574		\$ 6,733,704	
Expenditures											
Compensation											
Step & Column	\$ 1,287,580	\$ 1,646,660		\$ 1,878,128		\$ 1,782,445		\$ 1,679,166		\$ 1,800,000	
Salary Settlement Expense - All Funds	\$ 10,874,216	\$ 9,934,668		\$ -		\$ -		\$ -		\$ -	
Health and Welfare: Active Employees	\$ 20,460,178	\$ 21,944,167	7.25%	\$ 28,741,416	30.98%	\$ 29,672,715	3.24%	\$ 29,898,228	0.76%	\$ 31,639,052	5.82%
Health and Welfare: Retirees	\$ 12,269,824	\$ 12,167,300	-0.84%	\$ 12,901,454	6.03%	\$ 13,295,896	3.06%	\$ 13,396,945	0.76%	\$ 14,176,982	5.82%
PERS Employer Contribution	\$ 9,689,532	\$ 10,969,577	13.21%	\$ 11,805,477	7.62%	\$ 11,897,005	0.78%	\$ 11,968,387	0.60%	\$ 12,112,008	1.20%
PERS Safety (supplemental UAL charge)	\$ 365,452	\$ 358,693	-1.85%	\$ 435,196	21.33%	\$ 502,011	15.35%	\$ 567,457	13.04%	\$ 652,008	14.90%
STRS Employer Contribution	\$ 13,402,430	\$ 14,917,115	11.30%	\$ 14,966,103	0.33%	\$ 14,688,936	-1.85%	\$ 14,865,203	1.20%	\$ 15,043,586	1.20%
SUI Experience excess charge	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ 150,000		\$ 150,000	0.00%
Retiree (OPEB) Additional Contribution	\$ 4,630,000	\$ 4,928,500	6.45%	\$ 1,000,000	-79.71%	\$ 1,000,000	0.00%	\$ 1,000,000	0.0%	\$ 1,000,000	0.00%
Faculty Sabbaticals	\$ 584,101	\$ 455,960	-21.94%	\$ 434,683	-4.67%	\$ 245,765	-43.46%	\$ 195,050	-20.64%	\$ 450,000	130.71%
Ongoing Required Districtwide Expenses											
Utilities	\$ 6,872,346	\$ 7,687,369	11.86%	\$ 9,006,776	17.16%	\$ 7,635,332	-15.23%	\$ 9,803,122	28.39%	\$ 10,195,247	4.00%
Property & Liability Insurance	\$ 1,559,333	\$ 1,649,481	5.78%	\$ 1,883,263	14.17%	\$ 2,216,873	17.71%	\$ 2,218,141	0.06%	\$ 2,417,774	9.00%
Student Accident Insurance/Assist Program	\$ 182,757	\$ 212,929	16.51%	\$ 205,634	-3.43%	\$ 212,400	3.29%	\$ 205,265	-3.36%	\$ 212,449	3.50%
IT Maintenance Agreements	\$ 2,733,436	\$ 3,225,770	18.01%	\$ 3,905,570	21.07%	\$ 4,270,000	9.33%	\$ 4,430,000	3.75%	\$ 4,607,200	4.00%
Legal	\$ 1,660,181	\$ 449,586	-72.92%	\$ 285,075	-36.6%	\$ 461,036	61.72%	\$ 900,000	95.21%	\$ 900,000	0.00%
Settlement Costs	\$ 180,482	\$ -		\$ -		\$ -		\$ 200,000		\$ 200,000	
Election Costs (annual reserve contribution)	\$ 190,421	\$ 408,479	114.5%	\$ 699,543	71.26%	\$ 2,652,006	279.11%	\$ 850,000	-67.9%	\$ 850,000	0.00%
Audit	\$ 239,642	\$ 198,100	-17.34%	\$ 196,800	-0.66%	\$ 199,300	1.27%	\$ 202,900	1.81%	\$ 213,045	5.00%
Self-Insurance Annual Contribution	\$ 50,667	\$ 779,519		\$ -		\$ 581,883		\$ 100,000		\$ 250,000	
Total Expenses	\$ 87,232,578	\$ 91,933,873	5.39%	\$ 88,345,118	-3.90%	\$ 91,313,603	3.36%	\$ 92,629,864	1.44%	\$ 96,869,350	4.58%
Net Change Revenue (Expense)											
				\$ 2,708,492		\$ (7,037,515)		\$ 650,313		\$ 2,494,217	

2026-27 ADOPTION BUDGET DEVELOPMENT ASSUMPTIONS

SCFF Metric Values

SCFF & FTE Funding Values		22/23 Actuals	23/24 Actuals	% Chg	24/25 Actuals	% Chg	25/26 Actuals	% Chg	26/27 Assumptions	% Chg	27/28 Assumptions	% Chg
Resident Credit		\$ 4,840.49	\$ 5,238.37	8.22%	\$ 5,294.42	1.07%	\$ 5,416.20	2.30%	\$ 5,649.63	4.31%	\$ 5,836.07	3.30%
Special Admit Credit		\$ 6,787.96	\$ 7,345.93	8.22%	\$ 7,424.53	1.07%	\$ 7,595.29	2.30%	\$ 7,922.65	4.31%	\$ 8,184.09	3.30%
Incarcerated Credit		\$ 6,787.96	\$ 7,345.93	8.22%	\$ 7,424.53	1.07%	\$ 7,595.29	2.30%	\$ 7,922.65	4.31%	\$ 8,184.09	3.30%
CDCP		\$ 6,787.96	\$ 7,345.93	8.22%	\$ 7,424.53	1.07%	\$ 7,595.29	2.30%	\$ 7,922.65	4.31%	\$ 8,184.09	3.30%
Noncredit		\$ 4,081.79	\$ 4,417.31	8.22%	\$ 4,464.58	1.07%	\$ 4,567.26	2.30%	\$ 4,764.11	4.31%	\$ 4,921.32	3.30%
Resident (Unit Fee)		\$ 46	\$ 46	0.00%	\$ 46	0.00%	\$ 46	0.00%	\$ 46	0.00%	\$ 46	0.00%
Non-Resident (Unit Fee)		\$ 290	\$ 358	23.4%	\$ 373	4.19%	\$ 382	2.41%	\$ 391	2.41%	\$ 400	2.30%
Supplemental Funding Rates												
AB 540		\$ 1,144.62	\$ 1,238.71	8.22%	\$ 1,251.96	1.07%	\$ 1,280.76	2.30%	\$ 1,335.96	4.31%	\$ 1,380.04	3.30%
Pell Grant Recipients		\$ 1,144.62	\$ 1,238.71	8.22%	\$ 1,251.96	1.07%	\$ 1,280.76	2.30%	\$ 1,335.96	4.31%	\$ 1,380.04	3.30%
California Promise Grant (CCPG)		\$ 1,144.62	\$ 1,238.71	8.22%	\$ 1,251.96	1.07%	\$ 1,280.76	2.30%	\$ 1,335.96	4.31%	\$ 1,380.04	3.30%
Success Funding Rates	Points											
All Students	1	\$ 674.94	\$ 730.42	8.22%	\$ 738.23	1.07%	\$ 755.21	2.30%	\$ 787.76	4.31%	\$ 813.76	3.30%
Pell & CCPG Grant Recipients	1	\$ 170.24	\$ 184.24	8.22%	\$ 186.21	1.07%	\$ 190.49	2.30%	\$ 198.70	4.31%	\$ 205.26	3.30%
Associate Degrees for Transfers	4	\$ 2,699.76	\$ 2,921.68	8.22%	\$ 2,952.94	1.07%	\$ 3,020.86	2.30%	\$ 3,151.06	4.31%	\$ 3,255.04	3.30%
Pell Grant Recipients	6	\$ 1,021.46	\$ 1,105.43	8.22%	\$ 1,117.26	1.07%	\$ 1,142.95	2.30%	\$ 1,192.21	4.31%	\$ 1,231.56	3.30%
CCPG Recipients	4	\$ 680.98	\$ 736.95	8.22%	\$ 744.84	1.07%	\$ 761.97	2.30%	\$ 794.81	4.31%	\$ 821.04	3.30%
Associate Degrees	3	\$ 2,024.82	\$ 2,191.26	8.22%	\$ 2,214.70	1.07%	\$ 2,265.64	2.30%	\$ 2,363.29	4.31%	\$ 2,441.28	3.30%
Pell Grant Recipients	4.5	\$ 766.10	\$ 829.07	8.22%	\$ 837.94	1.07%	\$ 857.22	2.30%	\$ 894.16	4.31%	\$ 923.67	3.30%
CCPG Recipients	3	\$ 510.73	\$ 552.71	8.22%	\$ 558.63	1.07%	\$ 571.48	2.30%	\$ 596.11	4.31%	\$ 615.78	3.30%
Baccalaureate Degrees	3	\$ 2,024.82	\$ 2,191.26	8.22%	\$ 2,214.70	1.07%	\$ 2,265.64	2.30%	\$ 2,363.29	4.31%	\$ 2,441.28	3.30%
Pell Grant Recipients	4.5	\$ 766.10	\$ 829.07	8.22%	\$ 837.94	1.07%	\$ 857.22	2.30%	\$ 894.16	4.31%	\$ 923.67	3.30%
CCPG Recipients	3	\$ 510.73	\$ 552.71	8.22%	\$ 558.63	1.07%	\$ 571.48	2.30%	\$ 596.11	4.31%	\$ 615.78	3.30%
Credit Certificates	2	\$ 1,349.88	\$ 1,460.84	8.22%	\$ 1,476.47	1.07%	\$ 1,510.43	2.30%	\$ 1,575.53	4.31%	\$ 1,627.52	3.30%
Pell Grant Recipients	3	\$ 510.73	\$ 552.71	8.22%	\$ 558.63	1.07%	\$ 571.48	2.30%	\$ 596.11	4.31%	\$ 615.78	3.30%
CCPG Recipients	2	\$ 340.49	\$ 368.48	8.22%	\$ 372.42	1.07%	\$ 380.98	2.30%	\$ 397.40	4.31%	\$ 410.52	3.30%
Transfer Level Math and English	2	\$ 1,349.88	\$ 1,460.84	8.22%	\$ 1,476.47	1.07%	\$ 1,510.43	2.30%	\$ 1,575.53	4.31%	\$ 1,627.52	3.30%
Pell Grant Recipients	3	\$ 510.73	\$ 552.71	8.22%	\$ 558.63	1.07%	\$ 571.48	2.30%	\$ 596.11	4.31%	\$ 615.78	3.30%
CCPG Recipients	2	\$ 340.49	\$ 368.48	8.22%	\$ 372.42	1.07%	\$ 380.98	2.30%	\$ 397.40	4.31%	\$ 410.52	3.30%
Transfer to a Four Year University	1.5	\$ 1,012.41	\$ 1,095.63	8.22%	\$ 1,107.35	1.07%	\$ 1,132.82	2.30%	\$ 1,181.65	4.31%	\$ 1,220.64	3.30%
Pell Grant Recipients	2.25	\$ 383.05	\$ 414.54	8.22%	\$ 418.97	1.07%	\$ 428.61	2.30%	\$ 447.08	4.31%	\$ 461.83	3.30%
CCPG Recipients	1.5	\$ 255.37	\$ 276.36	8.22%	\$ 279.31	1.07%	\$ 285.74	2.30%	\$ 298.05	4.31%	\$ 307.89	3.30%
Nine or More CTE Units	1	\$ 674.94	\$ 730.42	8.22%	\$ 738.23	1.07%	\$ 755.21	2.30%	\$ 787.76	4.31%	\$ 813.76	3.30%
Pell Grant Recipients	1.5	\$ 255.37	\$ 276.36	8.22%	\$ 279.31	1.07%	\$ 285.74	2.30%	\$ 298.05	4.31%	\$ 307.89	3.30%
CCPG Recipients	1	\$ 170.24	\$ 184.24	8.22%	\$ 186.21	1.07%	\$ 190.49	2.30%	\$ 198.70	4.31%	\$ 205.26	3.30%
Regional Living Wage	1	\$ 674.94	\$ 730.42	8.22%	\$ 738.23	1.07%	\$ 755.21	2.30%	\$ 787.76	4.31%	\$ 813.76	3.30%
Pell Grant Recipients	1.5	\$ 255.37	\$ 276.36	8.22%	\$ 279.31	1.07%	\$ 285.74	2.30%	\$ 298.05	4.31%	\$ 307.89	3.30%
CCPG Recipients	1	\$ 170.24	\$ 184.24	8.22%	\$ 186.21	1.07%	\$ 190.49	2.30%	\$ 198.70	4.31%	\$ 205.26	3.30%

2026-27 ADOPTION BUDGET DEVELOPMENT ASSUMPTIONS

FTES and SCFF Metrics

FTES and SCFF Metrics	22/23 Actuals	23/24 Actuals	% Chg	24/25 Actuals	% Chg	25/26 Actuals as of P3	% Chg	26/27 Assumptions	% Chg	27/28 Assumptions	% Chg
Resident FTES											
Credit	21,032.71	25,459.57		21,110.63		24,215.14		24,820.52	2.5%	25,441.03	2.5%
Special Admit Credit	666.87	964.35		756.86		1,180.83		1,180.83	0.0%	1,180.83	0.0%
Incarcerated Credit	-	-		-		-		-		-	
CDCP	127.61	215.04		245.67		242.01		242.01	0.0%	242.01	0.0%
Noncredit	66.07	60.81		106.30		74.86		74.86	0.0%	74.86	0.0%
Total	21,893.26	26,699.77		22,219.46		25,712.84		26,318.22	2.4%	26,938.73	2.4%
3-year (Resident) SCFF FTES	28,667.56	28,266.31	-1.4%	25,902.02	-8.4%	25,092.81	-3.1%	24,879.80	-0.8%	26,323.26	5.8%
Non-Resident FTES	1,527.94	1,621.80	6.1%	1,388.61	-14.4%	1,349.74	-2.8%	1,214.77	-10.0%	1,093.29	-10.0%
Supplemental Headcounts											
AB 540	1,149	1,270	10.5%	1,263	-0.6%	1,263	0%	1,263	0%	1,263	0%
Pell Grant Recipients	7,826	8,935	14.2%	10,655	19.3%	10,655	0%	10,655	0%	10,655	0%
California Promise Grant (CCPG)	13,419	14,860	10.7%	16,318	9.8%	16,318	0%	16,318	0%	16,318	0%
Total Headcount	22,394	25,065	11.9%	28,236	12.7%	28,236	0%	28,236	0%	28,236	0%
Success Headcounts (All Students)											
Associate Degrees for Transfers	1,296	1,170	-9.7%	1,325	13.2%	1,325	0.0%	1,325	0.0%	1,325	0.0%
Associate Degrees	1,542	1,574	2.1%	1,653	5.0%	1,653	0.0%	1,653	0.0%	1,653	0.0%
Baccalaureate Degrees	0	0		0		0		0		0	
Credit Certificates	428	591	38.1%	556	-5.9%	556	0.0%	556	0.0%	556	0.0%
Transfer Level Math and English	2,036	2,077	2.0%	2,306	11.0%	2,306	0.0%	2,306	0.0%	2,306	0.0%
Transfer to a Four Year University	2,269	2,048	-9.7%	1,856	-9.4%	1,856	0.0%	1,856	0.0%	1,856	0.0%
Nine or More CTE Units	4,475	4,635	3.6%	4,893	5.6%	4,893	0.0%	4,893	0.0%	4,893	0.0%
Regional Living Wage	3,430	2,560	-25.4%	2,768	8.1%	2,768	0.0%	2,768	0.0%	2,768	0.0%
Total 3-year average All Students	15,736.33	15,353.67	-2.4%	15,162.67	-1.2%	15,123.00	-0.3%	15,357.00	1.5%	15,357.00	0.0%

Appendix E

GLOSSARY

APPENDIX E

GLOSSARY

50 Percent Law

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

Accounts Payable

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

Accounts Receivable

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

Activity Code

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

Administrator

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

Allocation of Costs

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

Apportionments

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

Capital Outlay

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

Capital Projects Funds

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

Categorical Funds

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

Certificates of Participation (COPs)

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

Chart of Accounts

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

Collective Bargaining - SB 160 (1975)

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

Compensated Absences

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

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

Current Assets

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

Debt Service Funds

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

Disabled Student Programs and Services (DSP&S)

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

Educational Administrator

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

Enterprise Funds

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

policy, management control, accountability, or other purposes.

Extended Opportunity Programs and Services (EOPS)

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

Fiscal Year

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

Fixed Assets

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

Full-time Equivalent (FTE) Employees

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

Full-time Equivalent Students (FTES)

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

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

Fund

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

Fund Balance

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

Gann Limitation

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

General Fund

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

Generally Accepted Accounting Principles (GAAP)

Uniform minimum standards and guidelines for financial accounting and reporting.

General Purpose Tax Rate

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

Grants

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

Interfund Transfers

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

Intrafund Transfer

The transfer of moneys within a fund of the district.

Irrevocable Trust

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

Nonresident Tuition

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

Objects of Expenditure

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

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

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

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

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

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

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

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

Other Post-Employment Benefits (OPEB)

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

Proposition 13 (1978)

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

Proposition 98 (1988)

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

Proposition 111 (1990)

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

Public Employees' Retirement System (PERS)

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

Public Employment Relations Board (PERB)

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

Reserves

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

- **Board 5% Reserve**

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

- **Board 5% Contingency Reserve**

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

State Teachers' Retirement System (STRS)

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

Student Financial Aid Funds

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

Federal Aid:

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

State Aid:

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

Taxonomy of Programs (TOP)

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

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

Tax and Revenue Anticipation Notes (TRANS)

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

Useful Life

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

Weekly Student Contact Hours (WSCH)

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