

College of the Desert
General Fund Summary
 Fiscal Year 2025-2026 Adopted Budget and Multi-Year Projection
Combined Restricted and Unrestricted General Fund

	Actuals 2022-23	Actuals 2023-24	Unaudited Actuals 2024-25	% Change over PY	Adopted Budget 2025-26	% Change over PY Projected Actuals	Projected Budget 2026-27	% Change over PY	Projected Budget 2027-28	% Change over PY
Revenues										
Federal Revenue	3,734,238	3,676,354	4,473,941	21.7%	4,047,752	-9.5%	4,169,335	3.0%	4,314,643	3.5%
State Revenue	72,628,281	60,692,965	46,500,008	-23.4%	74,438,745	60.1%	75,662,745	1.6%	78,892,049	4.3%
Local Property Taxes	42,546,984	64,061,472	68,627,367	7.1%	62,118,574	-9.5%	66,359,427	6.8%	68,491,730	3.2%
Local Fees & Revenue	10,332,265	14,018,482	16,066,916	14.6%	15,202,873	-5.4%	15,302,703	0.7%	15,667,668	2.4%
Total Revenues	129,241,768	142,449,273	135,668,232	-4.8%	155,807,944	14.8%	161,494,209	3.6%	167,366,089	3.6%
Expenditures										
Academic Salaries	33,569,028	37,210,124	40,754,658	9.5%	40,925,049	0.4%	43,712,784	6.8%	46,117,228	5.5%
Academic Administrator Salaries	3,987,603	3,835,816	3,874,778	1.0%	4,711,557	21.6%	5,044,108	7.1%	5,195,431	3.0%
Classified Salaries	19,815,365	21,187,369	22,627,343	6.8%	22,982,221	1.6%	15,079,552	-34.4%	15,495,238	2.8%
Classified Administrator Salaries	771,089	4,609,706	4,244,685	-7.9%	6,905,896	62.7%	7,393,328	7.1%	7,615,128	3.0%
Confidential Salaries	1,850,617	916,567	771,089	-15.9%	1,555,139	101.7%	1,664,904	7.1%	1,714,851	3.0%
Employee Benefits	26,111,910	30,503,940	31,590,224	3.6%	32,154,002	1.8%	33,920,933	5.5%	36,999,250	9.1%
<i>Total Salaries & Benefits</i>	<i>86,105,612</i>	<i>98,263,522</i>	<i>103,862,777</i>	<i>5.7%</i>	<i>109,233,864</i>	<i>5.2%</i>	<i>106,815,610</i>	<i>-2.2%</i>	<i>113,137,125</i>	<i>5.9%</i>
Materials & Supplies	2,917,762	3,574,281	3,173,814	-11.2%	7,514,811	136.8%	7,719,351	2.7%	7,713,719	-0.1%
Services and Operating Expenses	12,163,296	16,854,682	15,206,164	-9.8%	23,812,420	56.6%	23,888,191	0.3%	25,981,884	8.8%
Capital Outlay	4,027,697	4,689,238	1,949,355	-58.4%	1,915,888	-1.7%	2,768,020	44.5%	2,837,220	2.5%
Total Expenditures	105,214,367	123,381,723	124,192,109	0.7%	142,476,983	14.7%	141,191,172	-0.9%	149,669,948	6.0%
Excess (Deficiency)	24,027,401	19,067,550	11,476,123		13,330,961		20,303,037		17,696,141	
Transfers & Contributions	2,476,379	3,562,660	1,323,248		1,842,794		2,011,768		1,760,616	
Other Outgo	22,118,445	13,283,379	14,778,486		16,806,439		11,475,439		9,684,393	
Total Other Sources & Uses	(19,642,066)	(9,720,719)	(13,455,237)	38.4%	(14,963,645)	11.2%	(9,463,670)	-36.8%	(7,923,777)	-16.3%
Change in Fund Balance	4,385,334	9,346,831	(1,979,115)		(1,632,684)		10,839,367		9,772,364	
Beginning Fund Balance	31,385,655	35,770,989	45,117,818		43,138,705		41,506,021		52,345,388	
Audit Adjustments	-	-	-		-		-		-	
Adjusted Beginning Balance	31,385,655	35,770,989	45,117,818		43,138,705		41,506,021		52,345,388	
Ending Fund Balance	35,770,989	45,117,819	43,138,704	-4.4%	41,506,021	-3.8%	52,345,388	26.1%	62,117,752	18.7%

College of the Desert
General Fund Summary
 Fiscal Year 2025-2026 Adopted Budget and Multi-Year Projection
Unrestricted General Fund

	Actuals <u>2022-23</u>	Actuals <u>2023-24</u>	Unaudited Actuals <u>2024-25</u>	% Change over PY	Adopted Budget <u>2025-26</u>	% Change over PY Projected Actuals	Projected Budget <u>2026-27</u>	% Change over PY	Projected Budget <u>2027-28</u>	% Change over PY
Revenues										
Federal Revenue	-	-	-		-		-		-	
State Revenue	44,434,081	33,025,730	28,695,656	-13.1%	36,625,782	27.6%	36,045,077	-1.6%	37,666,407	4.5%
Local Property Taxes	42,546,984	64,061,472	68,627,367	7.1%	62,118,574	-9.5%	66,359,427	6.8%	68,491,730	3.2%
Local Fees & Revenue	7,677,521	7,479,488	8,892,223	18.9%	8,025,500	-9.7%	7,908,573	-1.5%	8,028,650	1.5%
Total Revenues	94,658,586	104,566,690	106,215,246	1.6%	106,769,856	0.5%	110,313,077	3.3%	114,186,787	3.5%
Expenditures										
Academic Salaries	29,205,743	32,884,775	35,848,597	9.0%	36,343,966	1.4%	38,525,706	6.0%	40,650,059	5.5%
Academic Administrator Salaries	3,337,688	3,314,708	3,456,524	4.3%	4,125,640	19.4%	4,416,836	7.1%	4,549,341	3.0%
Classified Salaries	13,702,609	15,758,747	15,429,147	-2.1%	18,000,188	16.7%	19,049,863	5.8%	20,236,651	6.2%
Classified Administrator Salaries	3,135,018	3,307,648	3,885,078	17.5%	4,269,843	9.9%	4,571,217	7.1%	4,708,354	3.0%
Confidential Salaries	811,324	773,467	904,956	17.0%	1,032,459	14.1%	1,105,332	7.1%	1,138,492	3.0%
Employee Benefits	21,942,475	25,418,714	25,811,852	1.5%	26,432,451	2.4%	27,838,564	5.3%	28,653,803	2.9%
<i>Total Salaries & Benefits</i>	<i>72,134,857</i>	<i>81,458,059</i>	<i>85,336,154</i>	<i>4.8%</i>	<i>90,204,547</i>	<i>5.7%</i>	<i>95,507,518</i>	<i>5.9%</i>	<i>99,936,699</i>	<i>4.6%</i>
Materials & Supplies	1,331,193	1,325,082	1,191,182	-10.1%	1,736,383	45.8%	1,788,822	3.0%	1,580,365	-11.7%
Services and Operating Expenses	8,261,671	10,264,226	10,225,482	-0.4%	11,036,323	7.9%	11,369,620	3.0%	11,308,461	-0.5%
Capital Outlay	2,269,101	1,980,546	362,998	-81.7%	588,748	62.2%	-	-100.0%	-	#DIV/0!
Total Expenditures	83,996,821	95,027,912	97,115,816	2.2%	103,566,001	6.6%	108,665,960	4.9%	112,825,525	3.8%
Excess (Deficiency)	10,661,765	9,538,778	9,099,430		3,203,855		1,647,117		1,361,262	
Transfers & Contributions	511,604	1,804,759	277,078		487,295		502,011		519,180	
Other Outgo	(6,733,795)	(7,302,283)	(6,025,816)		(3,691,150)		(2,149,128)		(1,880,442)	
Total Other Sources & Uses	(6,222,191)	(5,497,523)	(5,748,739)	4.6%	(3,203,855)	-44.3%	(1,647,117)	-48.6%	(1,361,262)	-17.4%
Change in Fund Balance	4,439,574	4,041,255	3,350,691		-		0		(0)	
Beginning Fund Balance	23,671,043	27,195,055	35,675,884		39,026,575		39,026,575		39,026,575	
Audit Adjustments	-	-	-		-		-		-	
Adjusted Beginning Balance	27,195,055	31,634,629	35,675,884		39,026,575		39,026,575		39,026,575	
Ending Fund Balance	31,634,629	35,675,884	39,026,575	9.4%	39,026,575	0.0%	39,026,575	0.0%	39,026,575	0.0%

College of the Desert
General Fund Summary
Fiscal Year 2025-2026 Adopted Budget and Multi-Year Projection
Restricted General Fund

	Actuals 2022-23	Actuals 2023-24	Unaudited Actuals 2024-25	% Change over PY	Adopted Budget 2025-26	% Change over PY Projected Actuals	Projected Budget 2026-27	% Change over PY	Projected Budget 2027-28	% Change over PY
Revenues										
Federal Revenue	3,734,238	3,676,354	4,473,941	21.7%	4,047,752	-9.5%	3,469,778	-14.3%	3,591,161	3.5%
State Revenue	28,194,200	27,667,235	17,804,352	-35.6%	37,812,963	112.4%	39,861,762	5.4%	41,225,642	3.4%
Local Property Taxes	-	-	-		-		-		-	
Local Fees & Revenue	2,654,744	6,538,994	7,174,693	9.7%	7,177,373	0.0%	7,394,130	3.0%	7,639,018	3.3%
Total Revenues	34,583,182	37,882,583	29,452,986	-22.3%	49,038,088	66.5%	50,725,670	3.4%	52,455,821	3.4%
Expenditures										
Academic Salaries	4,747,854	4,417,152	4,906,061	11.1%	4,581,083	-6.6%	5,210,739	13.7%	5,491,539	5.4%
Academic Administrator Salaries	265,346	429,305	418,254	-2.6%	585,917	40.1%	603,612	3.0%	621,720	3.0%
Classified Salaries	3,696,873	5,428,622	4,710,137	-13.2%	4,982,033	5.8%	4,910,121	-1.4%	4,559,103	-7.1%
Classified Administrator Salaries	1,089,122	1,302,058	2,305,914	77.1%	2,636,053	14.3%	2,822,111	7.1%	2,906,774	3.0%
Confidential Salaries	2,126	143,100	407,884	185.0%	522,680	28.1%	559,572	7.1%	576,359	3.0%
Employee Benefits	4,169,435	5,085,226	5,778,372	13.6%	5,721,551	-1.0%	6,082,369	6.3%	8,345,447	37.2%
<i>Total Salaries & Benefits</i>	<i>13,970,756</i>	<i>16,805,463</i>	<i>18,526,623</i>	<i>10.2%</i>	<i>19,029,317</i>	<i>2.7%</i>	<i>20,188,523</i>	<i>6.1%</i>	<i>22,500,942</i>	<i>11.5%</i>
Materials & Supplies	1,586,570	2,249,199	1,982,632	-11.9%	5,778,428	191.5%	5,952,937	3.0%	6,156,527	3.4%
Services and Operating Expenses	3,901,625	6,590,456	4,980,682	-24.4%	12,776,097	156.5%	13,161,935	3.0%	15,328,790	16.5%
Capital Outlay	1,758,596	2,708,693	1,586,357	-41.4%	1,327,140	-16.3%	2,768,020	108.6%	2,837,220	2.5%
Total Expenditures	21,217,546	28,353,811	27,076,293	-4.5%	38,910,982	43.7%	42,071,415	8.1%	46,823,480	11.3%
Excess (Deficiency)	13,365,636	9,528,772	2,376,693		10,127,106		8,654,255		5,632,342	
Transfers & Contributions	1,964,775	1,757,901	1,046,171		1,355,499		1,509,757		1,241,436	
Other Outgo	(15,384,651)	(5,981,096)	(8,752,669)		(13,115,289)		(9,965,682)		(8,442,957)	
Total Other Sources & Uses	(13,419,876)	(4,223,196)	(7,706,499)	82.5%	(11,759,790)	52.6%	(8,455,924)	-28.1%	(7,201,521)	-14.8%
Change in Fund Balance	(54,240)	5,305,576	(5,329,806)		(1,632,684)		198,330		(1,569,179)	
Beginning Fund Balance	4,190,600	4,136,360	9,441,936		4,112,130		2,479,446		2,677,776	
Audit Adjustments	-	-	-				-		-	
Adjusted Beginning Balance	4,190,600	4,136,360	9,441,936		4,112,130		2,479,446		2,677,776	
Ending Fund Balance	4,136,360	9,441,936	4,112,130	-56.4%	2,479,446	-39.7%	2,677,776	8.0%	1,108,597	-58.6%

College of the Desert

General Fund Summary

Fiscal Year 2025-2026 Adopted Budget and Multi-Year Projection

Unrestricted General Fund Board Reserves

	Actuals	Actuals	Unaudited	% Change	Adopted	% Change	Projected	Projected	%	Projected	%
	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	over PY	<u>2025-26</u>	over PY	Actuals	Budget	Change	Budget	Change
									over PY		over PY
Ending Fund Balance	31,634,629	35,675,884	39,026,575	9.4%	39,026,575		0.0%	39,026,575	0.0%	39,026,575	0.0%
Components of Fund Balance											
Appropriation for Mandated Salary Re	12,362,084	14,650,180	15,212,030		16,679,100			17,788,311		18,527,829	
Appropriation for Contingency	19,272,545	21,025,704	23,814,545		22,347,475			21,238,264		20,498,746	
Other Designations:											
Other One-Time Designations			-		-			-		-	
Reserve for Workforce Development			-		-			-		-	
New Market Tax Credit			-		-			-		-	
Total Designations	12,362,084	14,650,180	15,212,030		16,679,100			17,788,311		18,527,829	
Total Undesignated	19,272,545	21,025,704	23,814,545		22,347,475			21,238,264		20,498,746	

College of the Desert
2025-26 Adopted Budget
All Other Funds

	Child Development <i>Fund 33</i>			Capital Outlay Projects <i>Fund 41</i>			Bond Fund <i>Fund 43</i>		
	Estimated Actuals	Adopted Budget	% Change over PY	Estimated Actuals	Adopted Budget	% Change over PY	Estimated Actuals	Adopted Budget	% Change over PY
	2024/25	2025/26		2024/25	2025/26		2024/25	2025/26	
Federal Revenue	57,988	40,000	-31.0%				-		
State Revenue	2,693,006	3,498,754	29.9%	7,046,286	-	0.0%	-	-	
Local Revenue	581,157	237,237	-59.2%	16,756,730	22,100,000	31.9%	14,360,400	6,000,000	-58.2%
Total Revenues	3,332,151	3,775,991	13.3%	23,803,016	22,100,000	-7.2%	14,360,400	6,000,000	-58.2%
<u>Expenditures</u>									
Academic Salaries				125,331	77,400	-38.2%			
Non-Academic Salaries	1,894,592	2,164,752	14.3%	733,843	1,408,745	92.0%			
Employee Benefits	851,709	1,131,888	32.9%	342,640	797,453	132.7%			
Books & Supplies	201,321	424,983	111.1%	31,176	55,000	76.4%	89,670		-100.0%
Services and Operating Expenses	37,622	31,181	-17.1%	15,559,683	6,821,247	-56.2%	6,486,295	15,500,142	139.0%
Capital Outlay	49,078	-	-100.0%	10,563,194	34,454,093	226.2%	45,284,264	185,684,683	310.0%
Support and Indirect Costs									
Total Expenditures	3,034,322	3,752,804	23.7%	27,355,868	43,613,938	59.4%	51,860,229	201,184,825	287.9%
Excess (Deficiency)	297,828	23,187	-92.2%	(3,552,852)	(21,513,938)	505.5%	(37,499,829)	(195,184,825)	420.5%
Transfers In/Other Sources	-	-		-	-	100.0%	428,621	-	-100.0%
Transfers Out/Other Uses	-	-		-	-				
Total Other Sources & Uses	-	-	100.0%	-	-		428,621	-	-100.0%
Change in Fund Balance	297,828	23,187	-92.2%	(3,552,852)	(21,513,938)	505.5%	(37,071,208)	(195,184,825)	426.5%
Beginning Fund Balance	508,559	806,387	58.6%	59,637,888	56,085,036	-6.0%	294,976,306	257,905,098	-12.6%
Ending Fund Balance	806,387	829,574	2.9%	56,085,036	34,571,098	-38.4%	257,905,098	62,720,273	-75.7%

Fund 21 Bond Redemption Fund is managed by The Riverside County Office of Education and the Treasurer's Office, and is not included in the budget authorization of the Desert Community College District.

College of the Desert
2025-26 Adopted Budget
All Other Funds

	Self Insurance <i>Fund 61</i>			Other Internal Services <i>Fund 69</i>			Student Representation Trust <i>Fund 72</i>		
	Estimated Actuals	Adopted Budget	% Change over PY	Estimated Actuals	Adopted Budget	% Change over PY	Estimated Actuals	Adopted Budget	% Change over PY
	2024/25	2025/26		2024/25	2025/26		2024/25	2025/26	
<u>Revenues</u>									
Federal Revenue									
State Revenue									
Local Revenue	35,289	22,000	-37.7%	1,771,500	1,495,000	-15.6%	34,945	18,500	-47.1%
Total Revenues	35,289	22,000	-37.7%	1,771,500	1,495,000	-15.6%	34,945	18,500	-47.1%
<u>Expenditures</u>									
Academic Salaries		-							
Non-Academic Salaries	346,534	156,054					-	-	
Employee Benefits	157,922	105,207		928,893	1,132,250	21.9%	-	-	
Books & Supplies	78	500	541.0%				-		
Services and Operating Expenses	1,954,903	2,038,000	4.3%				30,930	35,000	13.2%
Capital Outlay									
Support and Indirect Costs									
Total Expenditures	2,459,437	2,299,761	-6.5%	928,893	1,132,250	21.9%	30,930	35,000	13.2%
Excess (Deficiency)	(2,424,148)	(2,277,761)	-6.0%	842,607	362,750	-56.9%	4,015	(16,500)	-510.9%
Transfers In/Other Sources	7,673,862	2,223,151		3,500,000	-	-100.0%	0		
Transfers Out/Other Uses	534,695			5,562,075	-				
Total Other Sources & Uses	7,139,167	2,223,151		(2,062,075)	-	-100.0%	0	-	
Change in Fund Balance	4,715,019	(54,610)	-101.2%	(1,219,469)	362,750	-129.7%	4,016	(16,500)	-510.9%
Beginning Fund Balance	1,142,116	5,857,135	412.8%	22,282,666	21,063,197	-5.5%	111,590	115,606	3.6%
Ending Fund Balance	5,857,135	5,802,525	-0.9%	21,063,197	21,425,947	1.7%	115,606	99,106	-14.3%

College of the Desert
2025-26 Adopted Budget
All Other Funds

	Student Body Fee Trust			Other Post Employment Benefits Irrevocable Trust		
	<i>Fund 73</i>			<i>Fund 79</i>		
	Estimated Actuals	Adopted Budget	% Change over PY	Estimated Actuals	Adopted Budget	% Change over PY
	2024/25	2025/26		2024/25	2025/26	
<u>Revenues</u>						
Federal Revenue						
State Revenue						
Local Revenue	68,483	68,000	-0.7%	482,007	200,000	-58.5%
Total Revenues	68,483	68,000	-0.7%	482,007	200,000	-58.5%
<u>Expenditures</u>						
Academic Salaries						
Non-Academic Salaries	37,713	40,257	6.7%			
Employee Benefits	14,890	14,812	-0.5%			
Books & Supplies	-	-				
Services and Operating Expenses	-					
Capital Outlay	-	-				
Support and Indirect Costs						
Total Expenditures	52,603	55,069	4.7%	-	-	0.0%
Excess (Deficiency)	15,880	12,931	-18.6%	482,007	200,000	-58.5%
Transfers In/Other Sources	-	-	#DIV/0!			
Transfers Out/Other Uses						
Total Other Sources & Uses	-	-	0.0%	-	-	-
Change in Fund Balance	15,880	12,931	-18.6%	482,007	200,000	-58.5%
Beginning Fund Balance	39,183	55,063	40.5%	5,399,061	5,881,068	8.9%
Ending Fund Balance	55,063	67,994	23.5%	5,881,068	6,081,068	3.4%