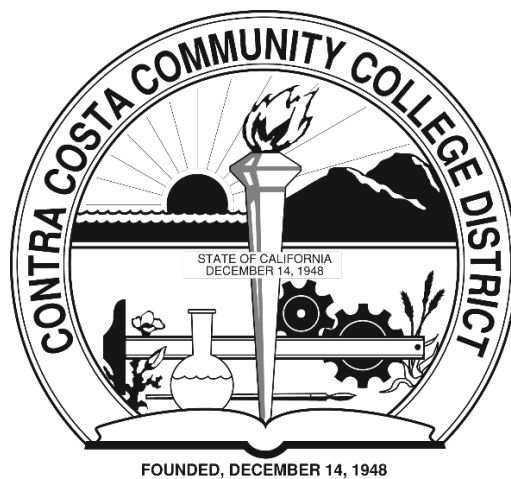


ADOPTION BUDGET

FISCAL YEAR 2020-21



PRESENTED TO THE GOVERNING BOARD

SEPTEMBER 9, 2020

Jonah R. Nicholas, Associate Vice Chancellor/Chief Financial Officer

Arzu Smith, Director of District Finance Services

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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AND
ADMINISTRATIVE OFFICERS

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Dr. Robert Kratochvil, President, Los Medanos College

**ADOPTION BUDGET
FISCAL YEAR 2020-21**

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ADOPTION BUDGET FISCAL YEAR 2020-21

1. INTRODUCTION

The goal in preparing the Adoption Budget for the Contra Costa Community College District (District) is to develop a balanced budget that provides for programs and services and meets the needs of the communities the District serves, as delineated in the District'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 2020-21 Enacted Budget

Governor Newsom signed the FY 2020-21 Budget Act on June 30, 2020, after protracted negotiations with the state legislature on reductions to the Proposition 98 guarantee. With the legislature's version of the Proposition 98 budget largely prevailing, no immediate reductions occur for the community college system. In order to achieve this flat level of K-14 funding during a recession where tax receipts are significantly down, the state is drawing on its reserves and, most notably, using deferral payments to shift expenditures into future years. The community college system will experience up to \$1.45 billion in system deferrals, roughly 40 percent of the state's share of apportionment revenue. To provide context, the size of these latest deferrals are 60 percent greater than the deferrals implemented during the Great Recession. When the economy began improving after the Great Recession, these deferrals were paid back over a period of four years and, during that payback period, little ongoing revenue in the form of COLAs or base allocation increases were given. With \$1.45 billion in deferrals in FY 2020-21 the impact of this policy decision to the community college system will be felt for years.

With the significant decline in tax receipts due to the pandemic, the enacted state budget for FY 2020-21 has general fund spending at \$139 billion, down \$13 billion from the previous year. No COLA is provided and all new, ongoing spending proposals were tabled. However, at least in the short-term, the K-14 system fared much better than any other area within the state budget. Further, while not providing additional ongoing revenue, the state did take steps to rein in employer-paid contributions for the pension systems, provide one-time block grant funding in response to COVID-19, and extend the Student Centered Funding Formula (SCFF) hold harmless provision through FY 2022-23.

Table 1 illustrates how the enacted state budget affects the community college system, its impact to the District, and the changes within each category since the May Revision.

Category	Enacted State Budget	District Impact	Change from May Revision
COLA (ongoing)	No COLA provided	While the legislature wanted to provide a 2.31% COLA (\$4.2M for the District), the Governor prevailed on this particular issue	No change

Categorical Programs (Student Equity, Strong Workforce, etc.) (ongoing, categorical)	No reductions to statewide categorical programs.	District categoricals will be funded at the same rate as in FY 2019-20	The reductions proposed in the May Revision would have seen overall categorical funding decreases of approximately \$4 million
COVID-19 Response Block Grant (one-time, restricted)	\$120 million for the community college system to address costs related to COVID-19 disruptions	\$2.7 million will be available for the District	All additional, restricted revenue that was not proposed at the May Revision
Pension Relief (one-time)	A reduction in the CalSTRS employer-paid contribution and a smaller than anticipated increase in the CalPERS employer-paid contribution	Approximately \$1.8 million in savings is expected with these pension changes	No change
SCFF Hold Harmless extension	Extend hold harmless protection an additional two years through FY 2022-23	The District will continue to receive approximately \$10 million annually in hold harmless funds through FY 2022-23	No change

Table 1

Despite no additional ongoing funding being made available and considering the negative financial impact the state has endured since March, the District is fortunate to continue to receive the same level of funding as it did last year. With very small year-over-year increases in health care benefits, pension savings, and reduced operating expenses due to COVID-19, the District's ongoing operating budget is structurally balanced within 0.3 percent of its total expenditure budget; this balance between revenue and expenses has been achieved even after the three percent salary increase was implemented.

1.2 FY 2020-21 Adoption Budget Planning

Included in the FY 2020-21 Adoption Budget are relatively flat year-over-year health care premiums, decreases in pension payments, and a three percent salary increase for employee groups. The result is a small operating deficit of \$0.7 million, approximately 0.3 percent of the expenditure budget.

While the District's actual resident FTES was approximately 5 percent short of its target in FY 2019-20, the extension of the hold harmless provision continues to provide financial security. In light of that fact, the District is budgeting for an unchanged resident FTES target in FY 2020-21. Maintaining the level of funding associated with this target allows the District to sustain its existing operations, invest in outreach and other FTES-generating activities, and be in a state of readiness for when the demand for services will inevitably rise. Table 2 illustrates the static resident FTES target and shows that with no COLA from the state, zero additional operating dollars are available.

	FY 2019-20 Resident FTES Target	FY 2020-21 Resident FTES Target	FTES Difference	\$ Difference
CCC	5,381	5,381	-	\$ -
DVC	15,336	15,336	-	-
LMC	7,951	7,951	-	-
Total	28,668	28,668	-	\$ -

Table 2

2. FISCAL YEAR 2019-20 UPDATE

In September 2019, the Governing Board adopted the FY 2019-20 budget, which included \$5.6 million in additional ongoing revenue for the District due to a COLA of 3.26 percent. Incorporating this revenue into the budget produced an operating surplus of \$4.8 million, approximately 2.4 percent of the total expenditure budget.

The \$5.6 million increase in ongoing revenue covered the escalating expenses the District absorbed with the CalSTRS rate rising from 16.28 percent to 17.10 percent (\$800,000 year-over-year operating cost increase to the District) and CalPERS rising from 18.06 percent to 19.72 percent (\$700,000 year-over-year operating cost increase to the District). In addition, the increase in ongoing revenue also covered the modest rise in District-paid health benefit costs.

With a strong state budget, the District's FY 2019-20 Adoption Budget had a large surplus and included healthy reserves. These positive financial figures later helped facilitate the three-year agreements with the collective bargaining groups. Table 3 shows the result of this surplus and its impact on the District's fund balance.

Unrestricted General Fund, Operating

Income	\$ 204,985,662
Expenses	<u>200,158,164</u>
Net Income over Expenses	\$ 4,827,498
Beginning Fund Balance at July 1, 2019	\$ 30,416,109
Operating Surplus	<u>4,827,498</u>
Projected Ending Balance at June 30, 2020	\$ 35,243,607

Table 3

Detailed below are notable changes in revenues and expenditures from FY 2019-20.

2.1 FY 2019-20 Changes in Revenues

SCFF Hold Harmless Provision

Due to the District's SCFF hold harmless status, an additional \$2.8 million in apportionment revenue above the District's funded FTES target will be realized. As the Governing Board has previously directed, District staff will transfer these dollars into a restricted fund for eventual deposit into the District's irrevocable trust for retiree health benefits.

Non-Resident Tuition

With decreasing demand coupled with the large refunds offered to all students, including non-resident students, who chose to take an excused withdrawal during spring semester, non-resident tuition is approximately \$1.4 million less than originally budgeted.

2.2 FY 2019-20 Changes in Expenditures

Salary Increase of five percent for employee groups

Upon agreements with United Faculty, Local 1, and the management group, a five percent salary increase for FY 2019-20 was enacted. The cost for this salary increase amongst all groups is estimated at \$6.3 million.

Non-personnel expenditures

The closure that began in March significantly impacted hourly personnel and other non-personnel expenditures such, as supplies and travel. It is anticipated the District realized expense savings of greater than \$2.0 million.

Increased inter-fund transfers

With the transition to remote learning, auxiliary and enterprise funds (bookstore, parking, cafeteria, etc.) that rely on in-person activities to generate revenue were heavily impacted. This required the campuses and District Office to transfer approximately \$2 million to cover the shortfalls.

2.3 FY 2019-20 Ending Fund Balance

Table 4 shows the difference between the FY 2019-20 Adopted Budget and the actuals at year-end for the operating, ongoing portion of the unrestricted general fund. The ending fund balance for FY 2019-20 becomes the opening balance in FY 2020-21.

	<u>FY 2019-20 Adopted Budget</u>	<u>FY 2019-20 Actuals</u>
Revenues	\$ 204,985,662	\$ 201,317,360
Expenditures	200,158,164	201,858,813
Increase/(Decrease)	4,827,498	(541,453)
Opening Fund Balance	\$ 30,416,109	\$ 30,416,109
Ending Fund Balance	\$ 35,243,607	\$ 29,874,656

Table 4

3. FISCAL YEAR 2020-21 ADOPTION BUDGET

As the enacted state budget, absent the COLA, was largely the basis for the Tentative Budget, much of the major assumptions, including FTES targets, remain unmodified since last reported to the Governing Board. However, the District originally projected a 5.65 percent increase in health benefits and higher than enacted pension contributions. With overall health benefit premiums coming in relatively flat year-over-year and pension obligations much lower than anticipated, a reduction of \$3.0 million in benefit expenses from Tentative to Adoption Budget occurred and is largely responsible for the budget being structurally balanced within 0.3 percent of total expenditures.

3.1 FY 2020-21 FTES

Resident

With a FY 2020-21 resident FTES target of 28,668, the District is budgeting for no change in its resident FTES target. Chart 1 reflects a five-year history of actual resident FTES, with the funded target for FY 2020-21. Of note, the borrowing effect is visibly evident with fiscal years 2015-16 and 2017-18 having two summer sessions and, conversely, fiscal years 2016-17 and 2018-19 having no summer sessions.

Resident FTES History

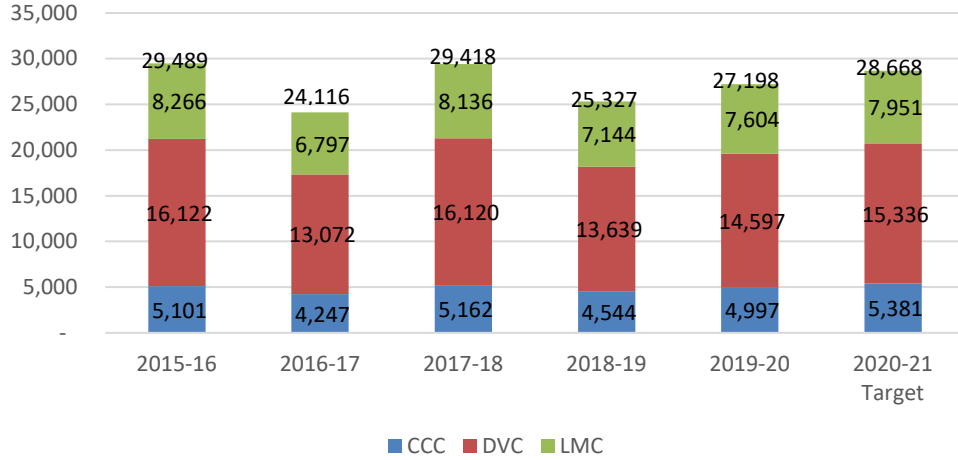


Chart 1

Nonresident

The total District nonresident target has been lowered to 1,800 FTES, a reduction of 300 FTES from the Tentative Budget. Diablo Valley College (DVC) reduced its budgeted target by 300 FTES with the other two colleges unchanged. The targets by college are detailed in Table 5. With a nonresident target of 1,800 FTES, \$11.3 million in revenue is anticipated Districtwide.

	<u>CCC</u>	<u>DVC</u>	<u>LMC</u>	<u>Total</u>
FY 2020-21 NR target	200	1,500	100	1,800
Percentage	11.11%	83.33%	5.56%	100.00%

Table 5

Aggregate Resident and Nonresident FTES

Table 6 provides an aggregate FTES total (resident and nonresident) by college.

	FY 2020-21 Total FTES Targets			
	<u>Resident</u>	<u>Nonresident</u>	<u>Total</u>	<u>% of Total</u>
CCC	5,381	200	5,581	18.32%
DVC	15,336	1,500	16,836	55.26%
LMC	7,951	100	8,051	26.42%
Total	28,668	1,800	30,468	100.00%

Table 6

3.2 Impact on Operating Fund Balance

The difference between current revenue and current expense is commonly referred to as “operating surplus” or alternately as “operating deficit” and is used to measure whether the budget is structurally balanced. The District pays very close attention to the relationship between operating income and expense. To the degree that expenses exceed revenue, the operating fund balance is impacted. Always, but particularly in difficult fiscal times, the strength of the operating fund balance is critical to the District’s ability to mitigate external factors and provide temporary relief from economic downturns. Table 7 provides an overall look at income and expense within the unrestricted operating portion of the general fund and the effect on the District’s fund balance. Of note in the Adoption Budget is the District’s operating deficit of \$699,284, approximately 0.3 percent of the total expenditure budget.

Unrestricted General Fund, Operating

Income	\$ 203,021,536
Expenses	<u>203,720,820</u>
Net Income over Expenses	\$ (699,284)
Beginning Fund Balance at July 1, 2020	\$ 29,874,656
Operating Surplus	<u>4,827,498</u>
Projected Ending Balance at June 30, 2021	\$ 29,175,372

Table 7

3.3 Components of Ending Operating Fund Balance

The projected ending balance of \$29,175,372 at June 30, 2021, has restricted and unrestricted components. Table 8 summarizes those components.

Projected Ending Fund Balance

	<u>Restricted</u>
5% Board Reserve	\$ 10,113,276
5% Board Reserve	10,113,276
1% Site Reserves	3,663,444
Designated Reserve	<u>2,048,235</u>
Subtotal Restricted	\$ 25,938,231
	<u>Unrestricted</u>
Undesignated Reserves	\$ <u>3,237,141</u>
Subtotal Unrestricted	\$ 3,237,141
Total Reserves	\$ 29,175,372

Table 8

Chart 2 reflects a seven-year history of actual ending fund balances, including the balance as a percentage of operating expenditures, with a projection for FY 2020-21.

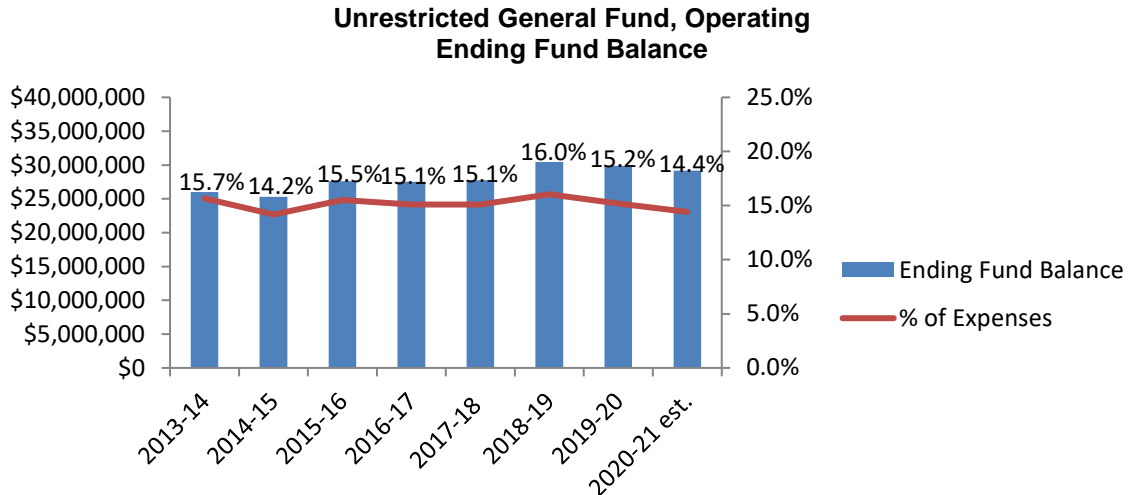


Chart 2

3.4 Compensated Absences and Retiree Health Benefit Liabilities

Compensated absences within the District are comprised of two separate components: vacation accruals and load banking. Chart 3 shows a history of the District's compensated absences. Encouragingly, this liability is now completely funded.

The District dedicated substantial financial resources to buy down this liability. This dedication resulted in an increase in the fund balance from \$3.4 million in FY 2011-12 to \$15.9 million in FY 2019-20. More important is the ratio of funding in comparison to the total liability. In FY 2011-12, the District had \$3.4 million to cover a liability of \$13.4 million, a funding level of 25 percent. At the end of FY 2019-20, the District has 15.9 million to cover a liability of \$15.0 million, a funding level of 106 percent. This history is illustrated in Chart 3.

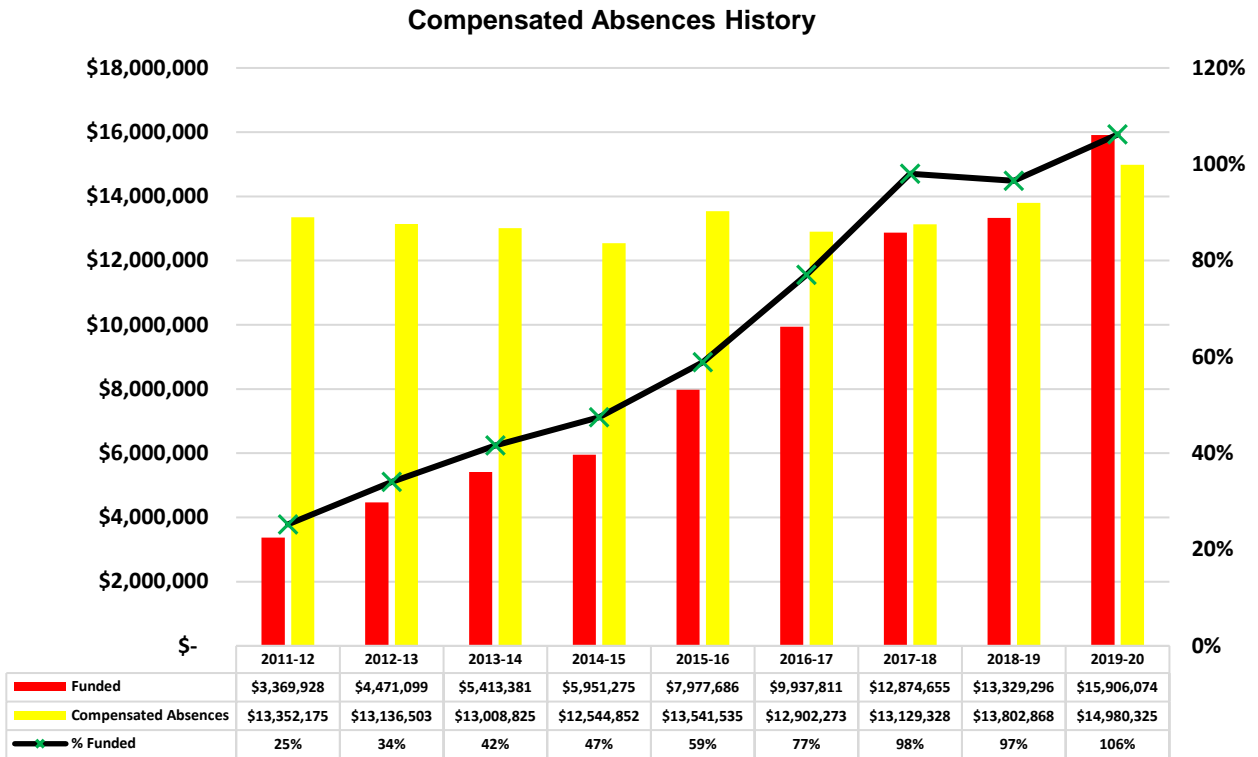


Chart 3

Further, the irrevocable trust in place for retiree health benefits is also experiencing new heights. With a market value in the trust of \$143.0 million, the District is 55 percent funded for the approximately \$261 million liability.

3.5 Areas of Concern

- Student demand for courses has been a multi-year issue for the District;
- health benefit premium costs continue to be a substantial percentage of total expenses;
- funding of long-term liabilities, such as pensions and retiree health benefits;
- significant planned year-over-year increases in employer-paid pension costs for CalSTRS and CalPERS members will be a continual strain on the District's finances; and
- the potential for the hold harmless provision with the SCFF to sunset after FY 2022-23.

4. ALL FUNDS RECAP

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

<u>Fund</u>	<u>Beginning Balance July 1, 2020</u>	<u>Total Revenues</u>	<u>Total Expenses</u>	<u>Ending Balance June 30, 2021</u>
F11 Unrestricted GF	\$ 41,951,676	\$ 211,909,170	\$ 217,798,718	\$ 36,062,128
F12 Restricted GF	1,047,443	58,456,645	58,504,088	1,000,000
F21 2002 Bond Redemption	5,970,850	11,856,800	11,595,491	6,232,159
F22 2006 Bond Redemption	14,136,211	10,215,000	9,414,472	14,936,739
F23 2014 Bond Redemption	18,133,096	21,030,825	20,820,825	18,343,096
F29 Long-term Debt	15,906,073	239,325	80,000	16,065,398
F41 Capital Project	33,967,780	1,430,000	12,922,468	22,475,312
F43 Bond 2006	14,802,546	230,000	14,583,137	449,409
F44 Bond 2014	44,785,954	111,750,000	93,325,239	63,210,715
F51 Bookstore	635,240	6,567,835	6,826,443	376,632
F52 Cafeteria	1,156,949	1,738,394	1,745,018	1,150,325
F61 Self-Insurance	838,338	62,660	50,000	850,998
F69 Retiree Benefits	3,555,689	1,061,700	1,700	4,615,689
F71 Student Organization	1,195,582	398,797	347,028	1,247,351
F72 Student Representation Fee	94,216	83,237	83,237	94,216
F73 Student Center	928,939	220,709	168,911	980,737
F74 Financial Aid	-	41,228,424	41,228,424	-
F75 Scholarship Trust	501,009	7,530	10,010	498,529
F77 OPEB Irrevocable Trust	137,351,482	2,760,000	425,000	139,686,482
Total	336,959,073	481,247,051	489,930,209	328,275,915



\$818 Million

Table 9

5. CONCLUSION

With the extension of the SCFF hold harmless provision extended through FY 2022-23, the District has the next three years to rebalance itself and respond to the almost certain changes the SCFF will undergo. Three years provide a strong level of short-term financial certainty and gives significant lead time to make informed, strategic decisions on how to adjust to the metrics of the funding formula.

The uncertainty of the state economy has created significant long-term unknowns. However, the District is in sound financial shape and is poised to handle potential financial reductions in a transparent and collegial fashion that will have the least impact upon students while remaining committed to the mission. The District remains steadfast in its values and ideals in good or bad economic times and will continue to be a beacon of excellence in learning and equitable student success.

6. ADOPTION BUDGET – FISCAL YEAR 2020-21

The Adoption Budget for Fiscal Year 2020-21 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
2020-2021 ADOPTION BUDGET
SUMMARY OVERVIEW
For ONGOING GENERAL UNRESTRICTED FUNDS

Summary Overview: 2020-2021 ADOPTION BUDGET - Unrestricted General Fund, Ongoing

	CCC	DVC	LMC	Subtotal	DO/DW Services	Districtwide Operations	TOTAL
BUDGET RESOURCES							
BEGINNING FUND BALANCE, July, 01, 2020							
Total Beginning Fund Balance	1,827,035	3,787,823	2,407,043	8,021,901	1,329,727	20,523,028	29,874,656
REVENUES							
Apportionment Revenue							
State Funding	-	-	-	-	-	43,814,489	43,814,489
Property Taxes	-	-	-	-	-	112,345,722	112,345,722
Local Funding	-	-	-	-	-	4,809,349	4,809,349
Student Enrollment Fees, 98%	-	-	-	-	-	16,705,035	16,705,035
Subtotal	-	-	-	-	-	177,674,595	177,674,595
Less Property Tax Adjustment	-	-	-	-	-	-	-
Federal Revenues	-	-	4,845	4,845	-	-	4,845
State Revenues (<i>exclusive of Apportionment revenue</i>)	78,384	638,077	92,390	808,851	-	7,621,920	8,430,771
Local Revenues, SB 361 Revenue Allocation	480,123	2,358,663	80,697	2,919,483	-	11,336,045	14,255,528
Local Revenues beyond SB 361 Revenue Allocation	225,046	340,126	602,625	1,167,797	1,006,000	-	2,173,797
Other Financing Sources	-	-	-	-	2,000	-	2,000
Interfund Transfers in	-	-	80,000	80,000	-	-	80,000
Intrafund and Subfund Transfers In	299,368	638,355	341,523	1,279,246	129,006	24,796,443	26,204,695
District and Inter-campus Subsidy	-	-	-	-	-	-	-
Total Current Revenue	1,082,921	3,975,221	1,202,080	6,260,222	1,137,006	221,429,003	228,826,231
Operating Allocation	29,310,824	82,458,708	41,853,569	153,623,101	18,305,207	-	171,928,308
TOTAL RESOURCES	32,220,780	90,221,752	45,462,692	167,905,224	20,771,940	241,952,031	430,629,195

Summary Overview: 2020-2021 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	8,249,309	26,474,460	11,584,737	46,308,506	-	-	46,308,506
Part-time Faculty, Instructional & Non-Instructional	5,483,166	16,256,444	7,541,084	29,280,694	-	272,654	29,553,348
Academic Managers	1,738,470	3,278,181	2,169,331	7,185,982	1,188,876	151,080	8,525,938
Classified Managers	1,068,392	1,480,235	1,451,976	4,000,603	3,358,043	-	7,358,646
Full-time Classified	4,282,306	10,894,717	6,309,705	21,486,728	6,055,807	106,380	27,648,915
Hourly classified, students, other	356,456	1,180,145	748,144	2,284,745	250,520	27,506	2,562,771
Total Salaries	21,178,099	59,564,182	29,804,977	110,547,258	10,853,246	557,620	121,958,124
Employee Benefits	7,495,306	21,818,097	11,089,293	40,402,696	5,152,254	12,974,918	58,529,868
Total Salaries and Benefits	28,673,405	81,382,279	40,894,270	150,949,954	16,005,500	13,532,538	180,487,992
Supplies	637,615	1,760,789	613,142	3,011,546	290,400	1,500	3,303,446
Operating expenses	1,127,402	3,132,075	1,966,046	6,225,523	2,868,521	8,901,460	17,995,504
Equipment and Capital Outlay	132,949	164,318	67,506	364,773	111,700	-	476,473
Other Outgo	69,500	107,097	63,500	240,097	167,308	1,050,000	1,457,405
Intrafund and Subfund Transfers Out	16,700	-	-	16,700	-	197,716,303	197,733,003
TOTAL USES	30,657,571	86,546,558	43,604,464	160,808,593	19,443,429	221,201,801	401,453,823
Net Revenues over/(under) Expenditures	(263,826)	(112,629)	(548,815)	(925,270)	(1,216)	227,202	(699,284)
ENDING FUND BALANCE, June, 30, 2021	1,563,209	3,675,194	1,858,228	7,096,631	1,328,511	20,750,230	29,175,372
Components of Ending Fund Balance (Reserves)							
Minimum Reserve - 1% per site, 5% Districtwide	410,529	2,604,915	448,000	3,463,444	200,000	10,113,276	13,776,720
3% Board Contingency Reserve	-	-	-	-	-	-	-
Designated Reserves - Deficit Reserves, 5% Board Reserve	503,541	496,289	559,458	1,559,288	98,967	10,503,256	12,161,511
Undesignated Reserves	649,139	573,990	850,770	2,073,899	1,029,544	133,698	3,237,141
	1,563,209	3,675,194	1,858,228	7,096,631	1,328,511	20,750,230	29,175,372

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2020-2021 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 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
Sources:						
8610 General Apportionment Revenue	25,943,587	21,430,990	22,350,805	32,088,330	32,088,330	13,306,934
8630 Education Protection Account	22,235,685	24,588,459	24,394,728	14,053,532	14,053,532	30,507,555
8671 Homeowners Revenue	645,286	633,307	633,307	626,848	626,848	633,307
8672 In Lieu of Taxes (wildlife)	4,517	-	-	4,622	4,622	-
8811 Tax Allocation, Secured Roll Revenue	83,353,625	88,540,312	89,123,961	92,549,360	92,549,360	91,393,715
8812 Tax Allocation, Supplemental Roll Revenue	2,112,791	2,185,267	3,064,054	2,047,813	2,047,813	3,159,221
8813 Tax Allocation, Unsecured Roll Revenue	2,561,403	2,697,218	2,697,218	2,807,197	2,807,197	2,783,984
8817 ERAF	12,587,965	13,482,004	14,004,785	14,099,861	14,099,861	14,375,495
8919 Redevelopment Agency Revenue/Residual	3,874,639	4,700,703	4,700,702	5,686,329	5,686,330	4,809,349
8874 98% of Enrollment Fees	16,001,851	16,705,035	16,705,035	14,880,762	14,880,662	16,705,035
Apportionment Revenues	\$ 169,321,349	\$ 174,963,295	\$ 177,674,595	\$ 178,844,654	\$ 178,844,555	\$ 177,674,595
8160 Veterans Education	5,719	4,845	2,995	2,995	4,230	4,845
Total Federal Revenues	\$ 5,719	\$ 4,845	\$ 2,995	\$ 2,995	\$ 4,230	\$ 4,845
8613 Apprenticeship Revenue	439,465	599,008	542,105	542,105	514,708	513,561
8614 Part Time Instructor Pay Increase	504,201	746,074	538,018	469,817	469,817	541,419
8617 Part Time Office Hours	287,495	642,143	300,000	529,776	529,776	374,000
8618 Part Time Health Revenue	22,856	20,212	30,000	24,230	24,230	25,000
8620 General Categorical Programs	309,184	322,403	295,290	295,290	294,643	295,290
8680 Lottery Revenue	4,131,499	6,111,259	4,217,566	3,401,350	3,401,350	4,510,184
8690 State Tax Subventions	1,504,652	2,146,140	2,144,082	2,100,832	2,100,832	2,171,317
Total Other State Revenues	\$ 7,199,352	\$ 10,587,239	\$ 8,067,061	\$ 7,363,400	\$ 7,335,356	\$ 8,430,771

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
8840 Sales and Commissions	111,184	73,486	-	77,276	77,038	-
8851 Rentals and Leases	340,724	426,424	225,926	372,985	357,893	182,210
8860 Interest and Investment Income	1,128,107	1,744,601	1,169,245	1,369,245	1,387,669	950,000
8874 2% of Enrollment Fees	326,568	340,919	340,919	340,919	303,687	340,919
8870 Other Student Fees and Charges	2,067,665	1,856,305	1,972,796	2,072,833	1,530,609	1,478,564
8880 Nonresident Tuition	12,624,624	11,136,744	12,366,081	10,949,720	10,949,720	11,336,045
8880 Other Student Fees	1,465,227	1,263,035	1,475,000	397,207	433,544	1,100,000
8890 Other Local Revenues	1,584,833	1,940,513	1,484,044	1,502,246	1,769,987	1,041,587
Total Other Local Revenues	\$ 19,648,932	\$ 18,782,027	\$ 19,034,011	\$ 17,082,431	\$ 16,810,147	\$ 16,429,325
Total Revenues	\$ 196,175,352	\$ 204,337,406	\$ 204,778,662	\$ 203,293,480	\$ 202,994,288	\$ 202,539,536
8900 Other Financing Sources, Miscellaneous	2,070	1,474	-	981	981	-
8910 Proceeds of General Fixed Assets	1,032	-	2,000	2,000	4,732	2,000
8980 Interfund Transfers In	214,610	247,071	80,000	80,000	15,586	80,000
8990 Intrafund and Subfund Transfers In	28,089,119	27,125,854	27,937,329	28,289,288	27,435,402	26,204,695
8994 Operating Allocation	160,238,899	166,988,068	171,804,677	170,144,776	170,144,776	171,928,308
Total Other Financing Sources	\$ 188,545,730	\$ 194,362,467	\$ 199,824,006	\$ 198,517,045	\$ 197,601,477	\$ 198,215,003
Total Revenues and Other Financing Sources	\$ 384,721,082	\$ 398,699,873	\$ 404,602,668	\$ 401,810,525	\$ 400,595,765	\$ 400,754,539

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
Uses:						
1100 Monthly Instructional Salary	33,716,525	33,208,473	35,107,599	36,112,979	34,952,580	38,515,475
1200 Noninstructional Salaries Full Time	13,185,413	13,203,177	14,651,057	15,164,070	15,860,859	16,318,969
1300 Instructional Salaries Part Time	29,930,142	30,709,271	31,638,876	31,599,800	31,627,576	28,313,113
1400 Noninstructional Salaries Part Time	1,637,901	2,032,902	1,255,661	1,341,749	1,797,827	1,240,235
Total Academic Salaries	\$ 78,469,981	\$ 79,153,823	\$ 82,653,193	\$ 84,218,598	\$ 84,238,842	\$ 84,387,792
2100 Noninstructional Salaries Full Time	25,632,178	27,338,060	29,526,853	30,060,435	28,592,914	31,332,174
2200 Instructional Aides Full Time	2,886,227	3,190,098	3,519,183	3,730,334	3,385,931	3,675,387
2300 Variable Non-Instructional	3,851,869	3,914,236	2,186,206	2,377,634	3,179,770	1,772,109
2400 Variable Classroom Aide	927,447	826,803	508,915	527,038	763,829	672,273
2600 Variable Aide Other	197,434	187,133	111,606	111,606	188,609	118,389
Total Classified Salaries	\$ 33,495,155	\$ 35,456,330	\$ 35,852,763	\$ 36,807,047	\$ 36,111,053	\$ 37,570,332
3000 Benefits	52,065,331	55,309,029	58,627,056	57,964,011	57,456,448	58,529,868
Total Salaries and Benefits	\$ 164,030,467	\$ 169,919,182	\$ 177,133,012	\$ 178,989,656	\$ 177,806,343	\$ 180,487,992
4000 Supplies and Materials	\$ 1,254,909	\$ 768,047	\$ 3,065,234	\$ 2,289,051	\$ 1,467,228	\$ 3,303,446

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
5100 Consultants	1,063,788	1,274,730	1,245,073	1,385,873	1,110,946	1,249,073
5200 Travel	739,209	694,971	875,121	858,956	489,148	885,492
5300 Dues and Memberships	375,711	322,655	332,414	332,508	373,346	389,414
5400 Insurance	3,069,120	2,653,839	3,291,940	3,065,353	2,477,319	2,847,708
5500 Utilities and Housekeeping	4,593,501	4,577,949	4,836,953	4,788,011	4,782,016	5,059,085
5600 Contract Services	3,974,029	3,895,486	3,756,293	4,045,004	3,870,936	3,618,625
5690 Other Operating Expenses	1,317,687	1,352,232	1,443,392	1,467,512	1,336,116	1,481,904
5700 Legal/Elections/Audit Expenses	1,300,981	1,339,088	986,850	1,404,932	1,414,982	1,090,000
5800 Other Services and Expenses	1,545,247	1,468,412	1,366,605	1,487,081	1,178,386	1,319,605
5900 Interprogram Charges (credits)	(57,456)	(77,401)	54,598	54,598	(61,686)	54,598
Total Other Operating Expenses	\$ 17,921,817	\$ 17,501,961	\$ 18,189,239	\$ 18,889,828	\$ 16,971,509	\$ 17,995,504
6100 Sites and Site Improvements	-	-	1,500	1,500	30	1,500
6200 Buildings	25,105	30,089	21,000	21,000	17,780	21,000
6300 Library Books	77,125	55,686	61,750	64,398	53,676	64,748
6400 Equipment	352,553	471,994	399,332	422,932	511,886	389,225
Total Capital Outlay	\$ 454,783	\$ 557,769	\$ 483,582	\$ 509,830	\$ 583,372	\$ 476,473
7300 Interfund Transfers Out	8,266,251	8,468,530	1,285,000	5,005,746	4,973,286	1,455,308
7600 Other Student Payments	4,302	200	2,097	2,897	57,075	2,097
7800 Intrafund and Subfund Transfers Out	32,321,523	31,818,763	27,812,329	29,858,322	29,133,629	25,804,695
7894 Operating Allocation from	160,238,899	166,988,068	171,804,677	170,144,776	170,144,776	171,928,308
Total Transfers and Other Outgo	\$ 200,830,975	\$ 207,275,561	\$ 200,904,103	\$ 205,011,741	\$ 204,308,766	\$ 199,190,408
Total Expenses	\$ 384,492,951	\$ 396,022,520	\$ 399,775,170	\$ 405,690,106	\$ 401,137,218	\$ 401,453,823

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
Net Revenues Over (Under) Expenses	\$ 228,131	\$ 2,677,353	\$ 4,827,498	\$ (3,879,581)	\$ (541,453)	\$ (699,284)
Beginning Fund Balance	27,510,625	27,738,756	30,442,783	30,416,109	30,416,109	29,874,656
Ending Fund Balance	\$ 27,738,756	\$ 30,416,109	\$ 35,270,281	\$ 26,536,528	\$ 29,874,656	\$ 29,175,372
<u>Board and College / DO Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	9,943,658	9,943,658	-	10,113,276
7902 5% Board Contingency Reserve	-	-	9,943,658	9,943,658	-	10,113,276
7903 Deficit Funding Reserve	-	-	846,145	846,145	-	846,415
7904 College/DO Local Reserves (1% minimum)	-	-	4,118,908	2,307,990	-	3,663,444
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	1,518,946	928,063	-	1,112,879
			<u>26,460,256</u>	<u>24,058,455</u>		<u>25,938,231</u>
<u>Unrestricted Reserves</u>						
7910 Potential Salary Increase Reserve	-	-	1,181,347	151,208	-	-
7997 Undesignated District Reserves	-	-	327,200	505,671	-	133,698
7999 Undesignated College and DO Reserves	-	-	7,301,478	1,821,194	-	3,103,443
			<u>8,810,025</u>	<u>2,478,073</u>		<u>3,237,141</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 35,270,281	\$ 26,536,528	\$ -	\$ 29,175,372

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
Sources:						
8613 Apprenticeship Revenue	8,788	11,980	10,842	10,842	10,294	10,271
8620 General Categorical Programs	67,243	75,487	68,113	68,113	67,006	68,113
Total Other State Revenues	\$ 76,031	\$ 87,467	\$ 78,955	\$ 78,955	\$ 77,300	\$ 78,384
8840 Sales and Commissions	105	105	-	60	60	-
8851 Rentals and Leases	111,943	90,667	-	124,385	124,385	-
8874 2% of Enrollment Fees	32,079	39,675	27,605	27,605	35,478	36,123
8870 Other Student Fees and Charges	138,992	152,152	84,000	117,133	109,700	94,000
8880 Other Student Fees	127,946	143,837	350,000	6,335	52,179	350,000
8890 Other Local Revenues	688,018	624,677	211,524	433,245	465,528	225,046
Total Other Local Revenues	\$ 1,099,083	\$ 1,051,113	\$ 673,129	\$ 708,763	\$ 787,330	\$ 705,169
Total Revenues	\$ 1,175,114	\$ 1,138,580	\$ 752,084	\$ 787,718	\$ 864,630	\$ 783,553
8980 Interfund Transfers In	13,500	15,000	-	-	15,586	-
8990 Intrafund and Subfund Transfers In	274,358	423,233	339,458	686,098	671,813	299,368
8994 Operating Allocation	26,821,688	28,245,110	29,043,324	28,815,524	28,815,524	29,310,824
Total Other Financing Sources	\$ 27,109,546	\$ 28,683,343	\$ 29,382,782	\$ 29,501,622	\$ 29,502,923	\$ 29,610,192
Total Revenues and Other Financing Sources	\$ 28,284,660	\$ 29,821,923	\$ 30,134,866	\$ 30,289,340	\$ 30,367,553	\$ 30,393,745

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
Uses:						
1100 Monthly Instructional Salary	5,683,270	5,370,099	5,837,519	6,129,395	6,081,084	6,271,313
1200 Noninstructional Salaries Full Time	3,386,370	3,233,978	3,203,719	3,363,905	3,406,349	3,716,466
1300 Instructional Salaries Part Time	5,029,784	5,392,426	4,957,308	5,205,173	5,691,346	5,124,411
1400 Noninstructional Salaries Part Time	430,111	621,108	374,123	394,329	578,895	358,755
Total Academic Salaries	\$ 14,529,535	\$ 14,617,611	\$ 14,372,669	\$ 15,092,802	\$ 15,757,674	\$ 15,470,945
2100 Noninstructional Salaries Full Time	3,799,920	3,834,059	4,309,736	4,568,320	4,262,000	4,642,701
2200 Instructional Aides Full Time	541,589	637,707	629,098	666,844	682,184	707,997
2300 Variable Non-Instructional	882,680	1,103,828	588,024	566,812	895,194	337,456
2400 Variable Classroom Aide	32,136	3,765	19,000	19,475	16,633	19,000
2600 Variable Aide Other	-	-	1,521	1,521	-	-
Total Classified Salaries	\$ 5,256,325	\$ 5,579,359	\$ 5,547,379	\$ 5,822,972	\$ 5,856,011	\$ 5,707,154
3000 Benefits	6,598,987	6,727,104	7,203,519	7,188,991	7,400,959	7,495,306
Total Salaries and Benefits	\$ 26,384,847	\$ 26,924,074	\$ 27,123,567	\$ 28,104,765	\$ 29,014,644	\$ 28,673,405
4000 Supplies and Materials	\$ 299,967	\$ 203,402	\$ 503,115	\$ 586,637	\$ 281,993	\$ 637,615
5100 Consultants	23,037	87,469	44,455	44,455	109,334	44,455
5200 Travel	110,504	116,152	110,067	117,114	90,978	114,791
5300 Dues and Memberships	77,452	69,564	81,081	81,081	78,030	136,081
5400 Insurance	85,400	92,127	84,000	84,000	-	94,000
5500 Utilities and Housekeeping	38,903	36,277	69,576	69,576	38,387	69,576
5600 Contract Services	621,825	875,529	492,831	492,831	754,356	486,923
5690 Other Operating Expenses	112,904	69,169	149,101	149,101	53,813	143,752
5800 Other Services and Expenses	60,415	77,193	46,824	46,824	94,523	37,824
Total Other Operating Expenses	\$ 1,130,440	\$ 1,423,480	\$ 1,077,935	\$ 1,084,982	\$ 1,219,421	\$ 1,127,402

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
6200 Buildings	25,105	30,089	21,000	21,000	17,780	21,000
6300 Library Books	15,537	730	10,500	11,390	8,442	10,500
6400 Equipment	110,593	95,276	111,556	111,556	156,522	101,449
Total Capital Outlay	\$ 151,235	\$ 126,095	\$ 143,056	\$ 143,946	\$ 182,744	\$ 132,949
7300 Interfund Transfers Out	53,012	64,119	69,500	69,500	50,213	69,500
7600 Other Student Payments	1,770	200	-	800	57,075	-
7800 Intrafund and Subfund Transfers Out	230,049	238,170	256,549	291,350	144,174	16,700
Total Transfers and Other Outgo	\$ 284,831	\$ 302,489	\$ 326,049	\$ 361,650	\$ 251,462	\$ 86,200
Total Expenses	\$ 28,251,320	\$ 28,979,540	\$ 29,173,722	\$ 30,281,980	\$ 30,950,264	\$ 30,657,571
Net Revenues Over (Under) Expenses	\$ 33,340	\$ 842,383	\$ 961,144	\$ 7,360	\$ (582,711)	\$ (263,826)
Beginning Fund Balance	1,534,023	1,567,363	2,397,675	2,409,746	2,409,746	1,827,035
Ending Fund Balance	\$ 1,567,363	\$ 2,409,746	\$ 3,358,819	\$ 2,417,106	\$ 1,827,035	\$ 1,563,209
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	141,912	141,912	-	141,957
7904 College/DO Local Reserves (1% minimum)	-	-	304,212	304,212	-	410,529
7900 Designated Reserves	-	-	199,512	164,411	-	361,584
			<u>645,636</u>	<u>610,535</u>		<u>914,070</u>
<u>Unrestricted Reserves</u>						
7910 Potential Salary Increase Reserve	-	-	1,181,347	151,208	-	-
7999 Undesignated College and DO Reserves	-	-	1,531,836	1,655,363	-	649,139
			<u>2,713,183</u>	<u>1,806,571</u>		<u>649,139</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 3,358,819	\$ 2,417,106	\$ -	\$ 1,563,209

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
Sources:						
8160 Veterans Education	3,255	-	-	-	-	-
Total Federal Revenues	\$ 3,255	\$ -	\$ -	\$ -	\$ -	\$ -
8613 Apprenticeship Revenue	430,677	587,028	531,263	531,263	504,414	503,290
8620 General Categorical Programs	147,349	147,513	134,787	134,787	138,877	134,787
Total Other State Revenues	\$ 578,026	\$ 734,541	\$ 666,050	\$ 666,050	\$ 643,291	\$ 638,077
8840 Sales and Commissions	111,079	73,381	-	77,216	76,978	-
8851 Rentals and Leases	162,210	229,767	162,210	162,210	147,118	162,210
8874 2% of Enrollment Fees	231,635	228,976	239,039	239,039	204,054	239,039
8870 Other Student Fees and Charges	1,823,344	1,598,069	1,873,856	1,897,216	1,342,560	1,369,624
8880 Other Student Fees	1,283,050	1,075,252	1,125,000	381,540	360,700	750,000
8890 Other Local Revenues	327,300	347,140	202,834	274,404	321,822	177,916
Total Other Local Revenues	\$ 3,938,618	\$ 3,552,585	\$ 3,602,939	\$ 3,031,625	\$ 2,453,232	\$ 2,698,789
Total Revenues	\$ 4,519,899	\$ 4,287,126	\$ 4,268,989	\$ 3,697,675	\$ 3,096,523	\$ 3,336,866
8900 Other Financing Sources, Miscellaneous	2,070	1,474	-	981	981	-
8980 Interfund Transfers In	201,110	232,071	-	-	-	-
8990 Intrafund and Subfund Transfers In	806,668	767,396	732,931	862,115	863,827	638,355
8994 Operating Allocation	78,365,343	80,947,036	83,001,628	81,816,710	81,816,710	82,458,708
Total Other Financing Sources	\$ 79,375,191	\$ 81,947,977	\$ 83,734,559	\$ 82,679,806	\$ 82,681,518	\$ 83,097,063
Total Revenues and Other Financing Sources	\$ 83,895,090	\$ 86,235,103	\$ 88,003,548	\$ 86,377,481	\$ 85,778,041	\$ 86,433,929

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

<u>Description</u>	<u>Final Actuals 2017-2018</u>	<u>Final Actuals 2018-2019</u>	<u>Adopted Budget 2019-2020</u>	<u>Adjusted Budget 2019-2020</u>	<u>YTD Actuals 2019-2020</u>	<u>Adoption Budget 2020-2021</u>
<u>Uses:</u>						
1100 Monthly Instructional Salary	20,315,038	20,146,012	21,130,421	21,436,942	20,173,981	23,252,978
1200 Noninstructional Salaries Full Time	4,987,701	5,031,475	6,006,501	6,085,978	7,068,665	6,499,663
1300 Instructional Salaries Part Time	17,046,978	17,156,984	18,601,568	17,910,627	17,443,335	16,043,169
1400 Noninstructional Salaries Part Time	397,822	425,419	213,275	368,653	371,665	213,275
Total Academic Salaries	\$ 42,747,539	\$ 42,759,890	\$ 45,951,765	\$ 45,802,200	\$ 45,057,646	\$ 46,009,085
2100 Noninstructional Salaries Full Time	8,111,074	9,070,941	9,867,444	10,059,491	9,732,474	10,726,626
2200 Instructional Aides Full Time	1,251,154	1,428,689	1,557,339	1,650,779	1,590,624	1,648,326
2300 Variable Non-Instructional	1,723,737	1,522,909	768,578	959,372	1,170,711	768,578
2400 Variable Classroom Aide	318,660	318,538	345,168	359,197	289,824	350,568
2600 Variable Aide Other	144,911	130,381	60,999	60,999	108,769	60,999
Total Classified Salaries	\$ 11,549,536	\$ 12,471,458	\$ 12,599,528	\$ 13,089,838	\$ 12,892,402	\$ 13,555,097
3000 Benefits	18,604,526	20,239,102	21,358,054	21,275,322	21,430,732	21,818,097
Total Salaries and Benefits	\$ 72,901,601	\$ 75,470,450	\$ 79,909,347	\$ 80,167,360	\$ 79,380,780	\$ 81,382,279
4000 Supplies and Materials	\$ 277,543	\$ (3,929)	\$ 1,457,386	\$ 844,259	\$ 517,062	\$ 1,760,789
5100 Consultants	95,486	160,619	135,434	158,234	173,203	135,434
5200 Travel	246,028	252,072	302,233	318,327	167,539	302,233
5300 Dues and Memberships	85,467	84,925	63,740	63,740	83,225	63,740
5400 Insurance	1,556,700	1,338,018	1,693,000	1,693,000	1,183,704	1,188,768
5500 Utilities and Housekeeping	99,479	61,754	106,444	106,444	84,714	106,444
5600 Contract Services	889,915	854,723	752,668	759,228	689,389	752,668
5690 Other Operating Expenses	351,112	478,980	529,396	561,221	343,414	484,007
5800 Other Services and Expenses	19,396	77,529	98,781	98,781	35,023	98,781
Total Other Operating Expenses	\$ 3,343,583	\$ 3,308,620	\$ 3,681,696	\$ 3,758,975	\$ 2,760,211	\$ 3,132,075

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
6300 Library Books	49,888	43,940	40,000	41,758	40,378	40,000
6400 Equipment	112,908	237,917	124,318	149,318	216,368	124,318
Total Capital Outlay	\$ 162,796	\$ 281,857	\$ 164,318	\$ 191,076	\$ 256,746	\$ 164,318
7300 Interfund Transfers Out	6,637,980	5,949,871	102,000	2,822,746	2,815,137	105,000
7600 Other Student Payments	2,532	-	2,097	2,097	-	2,097
7800 Intrafund and Subfund Transfers Out	919,399	844,356	752,704	870,340	312,091	-
Total Transfers and Other Outgo	\$ 7,559,911	\$ 6,794,227	\$ 856,801	\$ 3,695,183	\$ 3,127,228	\$ 107,097
Total Expenses	\$ 84,245,434	\$ 85,851,225	\$ 86,069,548	\$ 88,656,853	\$ 86,042,027	\$ 86,546,558
Net Revenues Over (Under) Expenses	\$ (350,344)	\$ 383,878	\$ 1,934,000	\$ (2,279,372)	\$ (263,986)	\$ (112,629)
Beginning Fund Balance	4,018,275	3,667,931	4,061,874	4,051,809	4,051,809	3,787,823
Ending Fund Balance	\$ 3,667,931	\$ 4,051,809	\$ 5,995,874	\$ 1,772,437	\$ 3,787,823	\$ 3,675,194
Restricted Reserves						
7903 Deficit Funding Reserve	-	-	404,454	404,454	-	404,583
7904 College/DO Local Reserves (1% minimum)	-	-	3,014,696	1,203,778	-	2,604,915
7900 Designated Reserves	-	-	244,807	136,260	-	91,706
			<u>3,663,957</u>	<u>1,744,492</u>		<u>3,101,204</u>
Unrestricted Reserves						
7999 Undesignated College and DO Reserves	-	-	2,331,917	27,945	-	573,990
			<u>2,331,917</u>	<u>27,945</u>		<u>573,990</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 5,995,874	\$ 1,772,437	\$ -	\$ 3,675,194

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
Sources:						
8160 Veterans Education	2,464	4,845	2,995	2,995	4,230	4,845
Total Federal Revenues	\$ 2,464	\$ 4,845	\$ 2,995	\$ 2,995	\$ 4,230	\$ 4,845
8620 General Categorical Programs	94,592	99,403	92,390	92,390	88,760	92,390
Total Other State Revenues	\$ 94,592	\$ 99,403	\$ 92,390	\$ 92,390	\$ 88,760	\$ 92,390
8851 Rentals and Leases	66,571	105,990	63,716	86,390	86,390	20,000
8874 2% of Enrollment Fees	62,854	72,268	74,275	74,275	64,155	65,757
8870 Other Student Fees and Charges	105,329	106,084	14,940	58,484	78,349	14,940
8880 Other Student Fees	54,231	43,946	-	9,332	20,665	-
8890 Other Local Revenues	537,693	911,326	1,013,186	737,467	929,133	582,625
Total Other Local Revenues	\$ 826,678	\$ 1,239,614	\$ 1,166,117	\$ 965,948	\$ 1,178,692	\$ 683,322
Total Revenues	\$ 923,734	\$ 1,343,862	\$ 1,261,502	\$ 1,061,333	\$ 1,271,682	\$ 780,557
8980 Interfund Transfers In	-	-	80,000	80,000	-	80,000
8990 Intrafund and Subfund Transfers In	667,815	295,184	385,814	352,512	354,650	341,523
8994 Operating Allocation	37,991,232	40,016,703	41,467,681	41,397,228	41,397,228	41,853,569
Total Other Financing Sources	\$ 38,659,047	\$ 40,311,887	\$ 41,933,495	\$ 41,829,740	\$ 41,751,878	\$ 42,275,092
Total Revenues and Other Financing Sources	\$ 39,582,781	\$ 41,655,749	\$ 43,194,997	\$ 42,891,073	\$ 43,023,560	\$ 43,055,649

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
Uses:						
1100 Monthly Instructional Salary	7,718,217	7,692,362	8,139,659	8,546,642	8,697,515	8,991,184
1200 Noninstructional Salaries Full Time	3,933,149	3,719,699	4,150,711	4,358,247	4,062,376	4,762,884
1300 Instructional Salaries Part Time	7,853,380	8,159,861	8,080,000	8,484,000	8,492,895	7,145,533
1400 Noninstructional Salaries Part Time	564,694	749,788	395,551	415,329	683,829	395,551
Total Academic Salaries	\$ 20,069,440	\$ 20,321,710	\$ 20,765,921	\$ 21,804,218	\$ 21,936,615	\$ 21,295,152
2100 Noninstructional Salaries Full Time	4,936,025	5,292,649	5,726,118	5,729,685	5,387,137	6,442,617
2200 Instructional Aides Full Time	1,093,484	1,123,702	1,332,746	1,412,711	1,113,123	1,319,064
2300 Variable Non-Instructional	804,832	912,457	557,993	601,247	641,082	388,049
2400 Variable Classroom Aide	576,651	504,500	144,747	148,366	457,372	302,705
2600 Variable Aide Other	52,523	56,752	49,086	49,086	79,840	57,390
Total Classified Salaries	\$ 7,463,515	\$ 7,890,060	\$ 7,810,690	\$ 7,941,095	\$ 7,678,554	\$ 8,509,825
3000 Benefits	9,493,722	10,108,022	11,091,340	11,091,333	10,610,334	11,089,293
Total Salaries and Benefits	\$ 37,026,677	\$ 38,319,792	\$ 39,667,951	\$ 40,836,646	\$ 40,225,503	\$ 40,894,270
4000 Supplies and Materials	\$ 434,173	\$ 288,841	\$ 814,183	\$ 568,915	\$ 454,138	\$ 613,142
5100 Consultants	51,711	115,341	122,921	170,921	117,849	122,921
5200 Travel	134,190	134,622	134,775	143,202	91,693	134,775
5300 Dues and Memberships	74,279	78,032	61,493	61,493	80,986	61,493
5400 Insurance	26,171	50,428	14,940	14,940	20,202	14,940
5500 Utilities and Housekeeping	37,277	43,237	33,092	33,092	48,305	33,092
5600 Contract Services	660,633	583,762	814,417	837,924	481,019	679,817
5690 Other Operating Expenses	765,002	686,149	659,310	651,605	811,256	750,560
5700 Legal/Elections/Audit Expenses	15	-	-	-	-	-
5800 Other Services and Expenses	75,623	51,110	113,850	113,850	45,316	113,850
5900 Interprogram Charges (credits)	(57,520)	(77,454)	54,598	54,598	(61,781)	54,598
Total Other Operating Expenses	\$ 1,767,381	\$ 1,665,227	\$ 2,009,396	\$ 2,081,625	\$ 1,634,845	\$ 1,966,046

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
6300 Library Books	11,700	11,016	11,250	11,250	4,856	14,248
6400 Equipment	59,370	91,181	53,258	53,258	82,767	53,258
Total Capital Outlay	\$ 71,070	\$ 102,197	\$ 64,508	\$ 64,508	\$ 87,623	\$ 67,506
7300 Interfund Transfers Out	75,259	54,540	63,500	63,500	57,936	63,500
7800 Intrafund and Subfund Transfers Out	230,631	614,357	261,038	822,242	729,675	-
Total Transfers and Other Outgo	\$ 305,890	\$ 668,897	\$ 324,538	\$ 885,742	\$ 787,611	\$ 63,500
Total Expenses	\$ 39,605,191	\$ 41,044,954	\$ 42,880,576	\$ 44,437,436	\$ 43,189,720	\$ 43,604,464
Net Revenues Over (Under) Expenses	\$ (22,410)	\$ 610,795	\$ 314,421	\$ (1,546,363)	\$ (166,160)	\$ (548,815)
Beginning Fund Balance	1,984,818	1,962,408	2,575,209	2,573,203	2,573,203	2,407,043
Ending Fund Balance	\$ 1,962,408	\$ 2,573,203	\$ 2,889,630	\$ 1,026,840	\$ 2,407,043	\$ 1,858,228
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	209,690	209,690	-	209,757
7904 College/DO Local Reserves (1% minimum)	-	-	600,000	600,000	-	448,000
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	289,560	116,476	-	260,760
			<u>1,188,191</u>	<u>1,015,107</u>		<u>1,007,458</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	1,701,439	11,733	-	850,770
			<u>1,701,439</u>	<u>11,733</u>		<u>850,770</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 2,889,630	\$ 1,026,840	\$ -	\$ 1,858,228

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
Sources:						
8860 Interest and Investment Income	1,128,107	1,744,601	1,169,245	1,369,245	1,387,669	950,000
8890 Other Local Revenues	31,822	57,370	56,500	57,130	53,504	56,000
Total Other Local Revenues	\$ 1,159,929	\$ 1,801,971	\$ 1,225,745	\$ 1,426,375	\$ 1,441,173	\$ 1,006,000
Total Revenues	\$ 1,159,929	\$ 1,801,971	\$ 1,225,745	\$ 1,426,375	\$ 1,441,173	\$ 1,006,000
8910 Proceeds of General Fixed Assets	1,032	-	2,000	2,000	4,732	2,000
8990 Intrafund and Subfund Transfers In	925,571	980,843	1,010,110	996,805	542,212	129,006
8994 Operating Allocation	17,060,636	17,779,219	18,292,044	18,115,314	18,115,314	18,305,207
Total Other Financing Sources	\$ 17,987,239	\$ 18,760,062	\$ 19,304,154	\$ 19,114,119	\$ 18,662,258	\$ 18,436,213
Total Revenues and Other Financing Sources	\$ 19,147,168	\$ 20,562,033	\$ 20,529,899	\$ 20,540,494	\$ 20,103,431	\$ 19,442,213
Uses:						
1200 Noninstructional Salaries Full Time	839,131	1,086,167	1,151,646	1,209,228	1,176,757	1,188,876
1400 Noninstructional Salaries Part Time	254	196	-	-	-	-
Total Academic Salaries	\$ 839,385	\$ 1,086,363	\$ 1,151,646	\$ 1,209,228	\$ 1,176,757	\$ 1,188,876
2100 Noninstructional Salaries Full Time	8,724,967	9,043,227	9,527,471	9,599,119	9,107,483	9,413,850
2300 Variable Non-Instructional	437,182	374,246	244,100	250,203	472,783	250,520
Total Classified Salaries	\$ 9,162,149	\$ 9,417,473	\$ 9,771,571	\$ 9,849,322	\$ 9,580,266	\$ 9,664,370
3000 Benefits	4,554,927	4,941,874	5,346,043	5,346,043	4,952,099	5,152,254

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
Total Salaries and Benefits	\$ 14,556,461	\$ 15,445,710	\$ 16,269,260	\$ 16,404,593	\$ 15,709,122	\$ 16,005,500
4000 Supplies and Materials	\$ 243,105	\$ 276,101	\$ 289,050	\$ 288,880	\$ 213,675	\$ 290,400
5100 Consultants	893,554	911,301	942,263	1,012,263	710,560	946,263
5200 Travel	246,300	176,344	318,046	278,646	137,271	323,693
5300 Dues and Memberships	138,513	79,134	125,600	125,284	130,195	127,600
5500 Utilities and Housekeeping	113,309	187,317	150,110	150,376	194,445	150,110
5600 Contract Services	198,422	197,042	144,620	144,620	142,415	143,120
5690 Other Operating Expenses	88,669	117,933	105,585	105,585	127,632	103,585
5700 Legal/Elections/Audit Expenses	5,965	3,698	5,000	5,000	15,050	5,000
5800 Other Services and Expenses	1,389,813	1,262,580	1,107,150	1,130,612	906,510	1,069,150
5900 Interprogram Charges (credits)	64	53	-	-	95	-
Total Other Operating Expenses	\$ 3,074,609	\$ 2,935,402	\$ 2,898,374	\$ 2,952,386	\$ 2,364,173	\$ 2,868,521
6100 Sites and Site Improvements	-	-	1,500	1,500	30	1,500
6400 Equipment	69,682	47,620	110,200	108,800	56,229	110,200
Total Capital Outlay	\$ 69,682	\$ 47,620	\$ 111,700	\$ 110,300	\$ 56,259	\$ 111,700
7300 Interfund Transfers Out	400,000	1,300,000	-	1,000,000	1,000,000	167,308
7800 Intrafund and Subfund Transfers Out	556,092	475,703	-	407,883	481,181	-
Total Transfers and Other Outgo	\$ 956,092	\$ 1,775,703	\$ -	\$ 1,407,883	\$ 1,481,181	\$ 167,308
Total Expenses	\$ 18,899,949	\$ 20,480,536	\$ 19,568,384	\$ 21,164,042	\$ 19,824,410	\$ 19,443,429

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
Net Revenues Over (Under) Expenses	\$ 247,219	\$ 81,497	\$ 961,515	\$ (623,548)	\$ 279,021	\$ (1,216)
Beginning Fund Balance	721,990	969,209	1,080,581	1,050,706	1,050,706	1,329,727
Ending Fund Balance	\$ 969,209	\$ 1,050,706	\$ 2,042,096	\$ 427,158	\$ 1,329,727	\$ 1,328,511
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	90,089	90,089	-	90,118
7904 College/DO Local Reserves (1% minimum)	-	-	200,000	200,000	-	200,000
7900 Designated Reserves	-	-	15,721	10,916	-	8,849
			<u>305,810</u>	<u>301,005</u>		<u>298,967</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	1,736,286	126,153	-	1,029,544
			<u>1,736,286</u>	<u>126,153</u>		<u>1,029,544</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 2,042,096	\$ 427,158	\$ -	\$ 1,328,511

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
Sources:						
8610 General Apportionment Revenue	25,943,587	21,430,990	22,350,805	32,088,330	32,088,330	13,306,934
8630 Education Protection Account	22,235,685	24,588,459	24,394,728	14,053,532	14,053,532	30,507,555
8671 Homeowners Revenue	645,286	633,307	633,307	626,848	626,848	633,307
8672 In Lieu of Taxes (wildlife)	4,517	-	-	4,622	4,622	-
8811 Tax Allocation, Secured Roll Revenue	83,353,625	88,540,312	89,123,961	92,549,360	92,549,360	91,393,715
8812 Tax Allocation, Supplemental Roll Revenue	2,112,791	2,185,267	3,064,054	2,047,813	2,047,813	3,159,221
8813 Tax Allocation, Unsecured Roll Revenue	2,561,403	2,697,218	2,697,218	2,807,197	2,807,197	2,783,984
8817 ERAF	12,587,965	13,482,004	14,004,785	14,099,861	14,099,861	14,375,495
8819 Redevelopment Agency Revenue/Residual	3,874,639	4,700,703	4,700,702	5,686,329	5,686,330	4,809,349
8874 98% of Enrollment Fees	16,001,851	16,705,035	16,705,035	14,880,762	14,880,662	16,705,035
Apportionment Revenues	\$ 169,321,349	\$ 174,963,295	\$ 177,674,595	\$ 178,844,654	\$ 178,844,555	\$ 177,674,595
8614 Part Time Instructor Pay Increase	504,201	746,074	538,018	469,817	469,817	541,419
8617 Part Time Office Hours	287,495	642,143	300,000	529,776	529,776	374,000
8618 Part Time Health Revenue	22,856	20,212	30,000	24,230	24,230	25,000
8680 Lottery Revenue	4,131,499	6,111,259	4,217,566	3,401,350	3,401,350	4,510,184
8690 State Tax Subventions	1,504,652	2,146,140	2,144,082	2,100,832	2,100,832	2,171,317
Total Other State Revenues	\$ 6,450,703	\$ 9,665,828	\$ 7,229,666	\$ 6,526,005	\$ 6,526,005	\$ 7,621,920
8880 Nonresident Tuition	12,624,624	11,136,744	12,366,081	10,949,720	10,949,720	11,336,045
Total Other Local Revenues	\$ 12,624,624	\$ 11,136,744	\$ 12,366,081	\$ 10,949,720	\$ 10,949,720	\$ 11,336,045
Total Revenues	\$ 188,396,676	\$ 195,765,867	\$ 197,270,342	\$ 196,320,379	\$ 196,320,280	\$ 196,632,560
8990 Intrafund and Subfund Transfers In	25,414,707	24,659,198	25,469,016	25,391,758	25,002,900	24,796,443
Total Other Financing Sources	\$ 25,414,707	\$ 24,659,198	\$ 25,469,016	\$ 25,391,758	\$ 25,002,900	\$ 24,796,443
Total Revenues and Other Financing Sources	\$ 213,811,383	\$ 220,425,065	\$ 222,739,358	\$ 221,712,137	\$ 221,323,180	\$ 221,429,003

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
Uses:						
1200 Noninstructional Salaries Full Time	39,062	131,858	138,480	146,712	146,712	151,080
1400 Noninstructional Salaries Part Time	245,020	236,391	272,712	163,438	163,438	272,654
Total Academic Salaries	\$ 284,082	\$ 368,249	\$ 411,192	\$ 310,150	\$ 310,150	\$ 423,734
2100 Noninstructional Salaries Full Time	60,192	97,184	96,084	103,820	103,820	106,380
2300 Variable Non-Instructional	3,438	796	27,511	-	-	27,506
Total Classified Salaries	\$ 63,630	\$ 97,980	\$ 123,595	\$ 103,820	\$ 103,820	\$ 133,886
3000 Benefits	12,813,169	13,292,927	13,628,100	13,062,322	13,062,324	12,974,918
Total Salaries and Benefits	\$ 13,160,881	\$ 13,759,156	\$ 14,162,887	\$ 13,476,292	\$ 13,476,294	\$ 13,532,538
4000 Supplies and Materials	\$ 121	\$ 3,632	\$ 1,500	\$ 360	\$ 360	\$ 1,500
5200 Travel	2,187	15,781	10,000	1,667	1,667	10,000
5300 Dues and Memberships	-	11,000	500	910	910	500
5400 Insurance	1,400,849	1,173,266	1,500,000	1,273,413	1,273,413	1,550,000
5500 Utilities and Housekeeping	4,304,533	4,249,364	4,477,731	4,428,523	4,416,165	4,699,863
5600 Contract Services	1,603,234	1,384,430	1,551,757	1,810,401	1,803,757	1,556,097
5690 Other Operating Expenses	-	1	-	-	1	-
5700 Legal/Elections/Audit Expenses	1,295,001	1,335,390	981,850	1,399,932	1,399,932	1,085,000
5800 Other Services and Expenses	-	-	-	97,014	97,014	-
Total Other Operating Expenses	\$ 8,605,804	\$ 8,169,232	\$ 8,521,838	\$ 9,011,860	\$ 8,992,859	\$ 8,901,460

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

<u>Description</u>	<u>Final Actuals 2017-2018</u>	<u>Final Actuals 2018-2019</u>	<u>Adopted Budget 2019-2020</u>	<u>Adjusted Budget 2019-2020</u>	<u>YTD Actuals 2019-2020</u>	<u>Adoption Budget 2020-2021</u>
7300 Interfund Transfers Out	1,100,000	1,100,000	1,050,000	1,050,000	1,050,000	1,050,000
7800 Intrafund and Subfund Transfers Out	30,385,352	29,646,177	26,542,038	27,466,507	27,466,508	25,787,995
7894 Operating Allocation from	160,238,899	166,988,068	171,804,677	170,144,776	170,144,776	171,928,308
Total Transfers and Other Outgo	\$ 191,724,251	\$ 197,734,245	\$ 199,396,715	\$ 198,661,283	\$ 198,661,284	\$ 198,766,303
Total Expenses	\$ 213,491,057	\$ 219,666,265	\$ 222,082,940	\$ 221,149,795	\$ 221,130,797	\$ 221,201,801
Net Revenues Over (Under) Expenses	\$ 320,326	\$ 758,800	\$ 656,418	\$ 562,342	\$ 192,383	\$ 227,202
Beginning Fund Balance	19,251,519	19,571,845	20,327,444	20,330,645	20,330,645	20,523,028
Ending Fund Balance	\$ 19,571,845	\$ 20,330,645	\$ 20,983,862	\$ 20,892,987	\$ 20,523,028	\$ 20,750,230
<u>Board Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	9,943,658	9,943,658	-	10,113,276
7902 5% Board Contingency Reserve	-	-	9,943,658	9,943,658	-	10,113,276
7900 Designated Reserves	-	-	769,346	500,000	-	389,980
			<u>20,656,662</u>	<u>20,387,316</u>		<u>20,616,532</u>
<u>Unrestricted Reserves</u>						
7997 Undesignated District Reserves	-	-	327,200	505,671	-	133,698
			<u>327,200</u>	<u>505,671</u>		<u>133,698</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 20,983,862	\$ 20,892,987	\$ -	\$ 20,750,230

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

<u>Description</u>	<u>Final Actuals 2017-2018</u>	<u>Final Actuals 2018-2019</u>	<u>Adoption Budget 2019-2020</u>	<u>Adjusted Budget 2019-2020</u>	<u>YTD Actuals 2019-2020</u>	<u>Adoption Budget 2020-2021</u>
<u>District Services</u>						
Board	275,369	234,829	331,626	401,626	250,973	311,080
Chancellor	788,007	803,292	840,934	840,934	869,557	928,608
Facilities	841,603	755,753	923,397	923,397	788,791	965,077
Foundation Services	821,387	898,344	921,944	921,944	433,075	-
Administrative Services and Finance	4,006,395	4,470,435	2,905,947	4,444,280	4,121,099	3,077,863
Human Resources	2,325,283	2,519,405	2,476,788	2,463,483	2,370,074	2,585,264
Information Technology Services	2,971,282	3,270,897	3,418,700	3,418,700	3,479,311	3,656,650
Internal Auditing	315,535	304,518	321,815	321,815	259,312	334,392
International Education	710,410	798,340	827,741	827,741	765,233	839,281
Marketing	377,606	389,219	395,422	395,422	417,941	427,497
Other	12,034	12,924	12,223	12,223	12,948	13,250
Payroll	699,974	855,590	877,474	877,474	758,862	941,067
Educational Planning	543,271	598,186	844,225	844,225	813,224	837,954
Police Services	2,930,556	3,003,996	3,024,078	3,024,708	3,120,651	2,997,103
Research	692,589	957,641	793,259	793,259	735,234	843,805
Purchasing	588,648	607,164	652,811	652,811	628,124	684,538
Total District Office Expenditures and Transfers Out	\$ 18,899,949	\$ 20,480,533	\$ 19,568,384	\$ 21,164,042	\$ 19,824,409	\$ 19,443,429
<u>Districtwide Expenses</u>						
Contractual Assessments	1,245,775	1,261,748	1,469,694	1,506,159	1,506,159	1,326,154
Regulatory Expenditures	18,653,003	19,070,958	19,630,166	18,827,736	18,827,736	19,325,866
Committed Obligations	3,954,067	3,652,542	3,671,369	4,384,045	4,365,045	3,683,611
Districtwide Operations	189,638,212	195,681,017	197,311,711	196,431,855	196,431,856	196,866,170
Total Districtwide Expenditures and Transfers Out	\$ 213,491,057	\$ 219,666,265	\$ 222,082,940	\$ 221,149,795	\$ 221,130,796	\$ 221,201,801
Total District Office and Districtwide Expenditures and Transfers Out	\$ 232,391,006	\$ 240,146,798	\$ 241,651,324	\$ 242,313,837	\$ 240,955,205	\$ 240,645,230

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
<u>Board and District Office Restricted Reserves</u>						
5% General Fund Reserve	-	-	9,943,658	9,943,658	-	10,113,276
5% Board Contingency Reserve	-	-	9,943,658	9,943,658	-	10,113,276
Deficit Funding Reserve	-	-	90,089	90,089	-	90,118
College/DO Local Reserves (1% minimum)	-	-	200,000	200,000	-	200,000
Designated Reserves	-	-	785,067	510,916	-	398,829
			<u>20,962,472</u>	<u>20,688,321</u>		<u>20,915,499</u>
<u>Unrestricted Reserves</u>						
Undesignated District Reserves	-	-	327,200	502,393	-	111,422
Undesignated College and DO Reserves	-	-	1,736,286	129,434	-	1,051,825
			<u>2,063,486</u>	<u>631,827</u>		<u>1,163,247</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 23,025,958	\$ 21,320,148	\$ -	\$ 22,078,746

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2020-2021 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 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
Sources:						
8150 Student Financial Aid Revenue	45,160	43,330	25,370	25,370	45,720	44,770
8160 Veterans Education	835	7,515	-	-	6,810	-
Total Federal Revenues	\$ 45,995	\$ 50,845	\$ 25,370	\$ 25,370	\$ 52,530	\$ 44,770
8659 Other Reimbursable Categorical Programs	25,276	43,893	18,526	18,526	95,453	18,526
8690 State Tax Subventions	6,479,199	11,751,671	6,932,099	6,932,099	7,693,544	7,140,062
Total Other State Revenues	\$ 6,504,475	\$ 11,795,564	\$ 6,950,625	\$ 6,950,625	\$ 7,788,997	\$ 7,158,588
8830 Contract Services	89,796	118,228	103,768	103,768	53,707	110,908
8851 Rentals and Leases	172,980	130,163	163,138	200,344	233,045	269,954
8870 Other Student Fees and Charges	379,037	425,395	285,000	285,000	291,475	265,000
8880 Other Student Fees	92,735	133,297	21,017	21,017	41,327	21,017
8890 Other Local Revenues	2,125,977	1,765,697	1,289,541	1,639,341	712,830	1,298,947
Total Other Local Revenues	\$ 2,860,525	\$ 2,572,780	\$ 1,862,464	\$ 2,249,470	\$ 1,332,384	\$ 1,965,826
Total Revenues	\$ 9,410,995	\$ 14,419,189	\$ 8,838,459	\$ 9,225,465	\$ 9,173,911	\$ 9,169,184
8980 Interfund Transfers In	152,032	1,186,062	116,750	830,938	904,692	118,450
8990 Intrafund and Subfund Transfers In	5,028,169	4,845,898	485,000	2,568,575	2,083,575	-
Total Other Financing Sources	\$ 5,180,201	\$ 6,031,960	\$ 601,750	\$ 3,399,513	\$ 2,988,267	\$ 118,450
Total Revenues and Other Financing Sources	\$ 14,591,196	\$ 20,451,149	\$ 9,440,209	\$ 12,624,978	\$ 12,162,178	\$ 9,287,634

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
Uses:						
1200 Noninstructional Salaries Full Time	60,252	565,468	-	-	44,625	-
1300 Instructional Salaries Part Time	38,697	30,664	50,000	50,000	35,508	50,000
1400 Noninstructional Salaries Part Time	77,238	17,171	113,681	313,681	29,415	107,600
Total Academic Salaries	\$ 176,187	\$ 613,303	\$ 163,681	\$ 363,681	\$ 109,548	\$ 157,600
2100 Noninstructional Salaries Full Time	84,657	766,184	108,484	108,484	89,689	70,531
2300 Variable Non-Instructional	728,931	607,786	1,028,237	1,060,637	574,467	1,050,042
2400 Variable Classroom Aide	40,250	91,878	57,784	57,784	58,561	52,784
2600 Variable Aide Other	-	-	24,225	24,225	-	23,904
Total Classified Salaries	\$ 853,838	\$ 1,465,848	\$ 1,218,730	\$ 1,251,130	\$ 722,717	\$ 1,197,261
3000 Benefits	6,601,276	12,016,994	7,110,820	7,110,820	7,861,701	7,305,056
Total Salaries and Benefits	\$ 7,631,301	\$ 14,096,145	\$ 8,493,231	\$ 8,725,631	\$ 8,693,966	\$ 8,659,917
4000 Supplies and Materials	\$ 257,312	\$ 281,156	\$ 1,338,092	\$ 1,604,464	\$ 207,831	\$ 1,181,196
5100 Consultants	151,769	157,012	224,096	224,096	127,871	158,535
5200 Travel	148,034	133,570	601,075	601,075	74,855	143,245
5300 Dues and Memberships	24,291	25,427	8,000	8,000	23,095	8,000
5500 Utilities and Housekeeping	9,772	10,046	-	-	6,813	-
5600 Contract Services	27,996	26,556	6,464	6,464	108,632	6,464
5690 Other Operating Expenses	242,550	368,726	1,192,540	1,305,557	151,932	1,243,436
5800 Other Services and Expenses	198,348	246,146	222,720	297,375	912,297	297,333
5900 Interprogram Charges (credits)	832	1,135	1,794	1,794	(172)	1,794
5910 Indirect Costs	(186,819)	(235,696)	(84,883)	(84,883)	(158,813)	(66,883)
Total Other Operating Expenses	\$ 616,773	\$ 732,922	\$ 2,171,806	\$ 2,359,478	\$ 1,246,510	\$ 1,791,924

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
6200 Buildings	19,150	4,620	66,656	103,862	2,643	155,169
6300 Library Books	7,512	(8,648)	12,789	12,789	904	3,152
6400 Equipment	682,117	868,176	1,794,752	1,794,752	693,646	1,837,401
Total Capital Outlay	\$ 708,779	\$ 864,148	\$ 1,874,197	\$ 1,911,403	\$ 697,193	\$ 1,995,722
7300 Interfund Transfers Out	4,157,810	2,500,000	-	-	-	449,139
7600 Other Student Payments	-	7,386	-	-	-	-
7800 Intrafund and Subfund Transfers Out	795,766	152,989	610,000	999,541	385,348	400,000
Total Transfers and Other Outgo	\$ 4,953,576	\$ 2,660,375	\$ 610,000	\$ 999,541	\$ 385,348	\$ 849,139
Total Expenses	\$ 14,167,741	\$ 18,634,746	\$ 14,487,326	\$ 15,600,517	\$ 11,230,848	\$ 14,477,898
Net Revenues Over (Under) Expenses	\$ 423,455	\$ 1,816,403	\$ (5,047,117)	\$ (2,975,539)	\$ 931,330	\$ (5,190,264)
Beginning Fund Balance	8,905,832	9,329,287	11,145,690	11,145,690	11,145,690	12,077,020
Ending Fund Balance	\$ 9,329,287	\$ 11,145,690	\$ 6,098,573	\$ 8,170,151	\$ 12,077,020	\$ 6,886,756
<u>Board and College / DO Restricted Reserves</u>						
7900 Designated Reserves	-	-	4,912,108	6,983,686	-	5,746,084
			<u>4,912,108</u>	<u>6,983,686</u>		<u>5,746,084</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	1,186,465	1,186,465	-	1,140,672
			<u>1,186,465</u>	<u>1,186,465</u>		<u>1,140,672</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 6,098,573	\$ 8,170,151	\$ -	\$ 6,886,756

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
Sources:						
8150 Student Financial Aid Revenue	10,345	10,590	10,500	10,500	11,930	10,500
8160 Veterans Education	835	1,080	-	-	960	-
Total Federal Revenues	\$ 11,180	\$ 11,670	\$ 10,500	\$ 10,500	\$ 12,890	\$ 10,500
8659 Other Reimbursable Categorical Programs	8,209	9,590	7,250	7,250	40,959	7,250
8690 State Tax Subventions	15,148	-	-	-	-	-
Total Other State Revenues	\$ 23,357	\$ 9,590	\$ 7,250	\$ 7,250	\$ 40,959	\$ 7,250
8851 Rentals and Leases	44,333	38,441	3,500	40,706	63,513	25,000
8870 Other Student Fees and Charges	3,718	3,326	-	-	-	-
8890 Other Local Revenues	175,512	197,170	8,500	201,574	148,245	67,400
Total Other Local Revenues	\$ 223,563	\$ 238,937	\$ 12,000	\$ 242,280	\$ 211,758	\$ 92,400
Total Revenues	\$ 258,100	\$ 260,197	\$ 29,750	\$ 260,030	\$ 265,607	\$ 110,150
Total Revenues and Other Financing Sources	\$ 258,100	\$ 260,197	\$ 29,750	\$ 260,030	\$ 265,607	\$ 110,150

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
Uses:						
1400 Noninstructional Salaries Part Time	-	199	-	-	-	-
Total Academic Salaries	\$ -	\$ 199	\$ -	\$ -	\$ -	\$ -
2100 Noninstructional Salaries Full Time	-	15,975	-	-	3,806	-
2300 Variable Non-Instructional	3,790	39,030	7,677	40,077	26,257	42,611
2400 Variable Classroom Aide	168	-	-	-	288	-
Total Classified Salaries	\$ 3,958	\$ 55,005	\$ 7,677	\$ 40,077	\$ 30,351	\$ 42,611
3000 Benefits	575	13,648	694	694	2,959	3,864
Total Salaries and Benefits	\$ 4,533	\$ 68,852	\$ 8,371	\$ 40,771	\$ 33,310	\$ 46,475
4000 Supplies and Materials	\$ 5,669	\$ 14,240	\$ 278,445	\$ 389,119	\$ 17,753	\$ 270,560
5100 Consultants	12,698	16,154	-	-	11,024	-
5200 Travel	20,841	25,923	16,484	16,484	12,977	19,306
5300 Dues and Memberships	3,883	7,665	-	-	10,495	-
5600 Contract Services	20,494	20,720	6,464	6,464	-	6,464
5690 Other Operating Expenses	96,468	95,001	183,208	183,208	-	248,002
5800 Other Services and Expenses	5,039	924	-	-	1,400	-
5910 Indirect Costs	(81,295)	(136,463)	-	-	(90,781)	-
Total Other Operating Expenses	\$ 78,128	\$ 29,924	\$ 206,156	\$ 206,156	\$ (54,885)	\$ 273,772
6200 Buildings	6,609	-	66,656	103,862	-	155,169
6400 Equipment	2,222	-	533,522	533,522	2,719	532,314
Total Capital Outlay	\$ 8,831	\$ -	\$ 600,178	\$ 637,384	\$ 2,719	\$ 687,483

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
Total Expenses	\$ 97,161	\$ 113,016	\$ 1,093,150	\$ 1,273,430	\$ (1,103)	\$ 1,278,290
Net Revenues Over (Under) Expenses	\$ 160,939	\$ 147,181	\$ (1,063,400)	\$ (1,013,400)	\$ 266,710	\$ (1,168,140)
Beginning Fund Balance	1,529,281	1,690,220	1,837,401	1,837,401	1,837,401	2,104,111
Ending Fund Balance	<u>\$ 1,690,220</u>	<u>\$ 1,837,401</u>	<u>\$ 774,001</u>	<u>\$ 824,001</u>	<u>\$ 2,104,111</u>	<u>\$ 935,971</u>
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	<u>774,001</u>	<u>824,001</u>	-	<u>935,971</u>
			<u>774,001</u>	<u>824,001</u>		<u>935,971</u>
<u>Unrestricted Reserves</u>						
			<u>0</u>	<u>0</u>		<u>0</u>
Total Budgeted Reserves	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 774,001</u>	<u>\$ 824,001</u>	<u>\$ -</u>	<u>\$ 935,971</u>

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
Sources:						
8150 Student Financial Aid Revenue	19,510	19,080	-	-	19,400	19,400
8160 Veterans Education	-	6,435	-	-	5,850	-
Total Federal Revenues	\$ 19,510	\$ 25,515	\$ -	\$ -	\$ 25,250	\$ 19,400
8659 Other Reimbursable Categorical Programs	-	13,789	-	-	27,786	-
8690 State Tax Subventions	27,412	-	-	-	-	-
Total Other State Revenues	\$ 27,412	\$ 13,789	\$ -	\$ -	\$ 27,786	\$ -
8830 Contract Services	89,796	114,300	100,000	100,000	48,978	100,000
8851 Rentals and Leases	41,530	42,243	94,638	94,638	64,181	199,954
8870 Other Student Fees and Charges	375,414	420,869	285,000	285,000	290,862	265,000
8880 Other Student Fees	51,400	99,500	-	-	33,832	-
8890 Other Local Revenues	1,232,653	1,124,901	1,238,134	1,286,131	376,355	1,188,640
Total Other Local Revenues	\$ 1,790,793	\$ 1,801,813	\$ 1,717,772	\$ 1,765,769	\$ 814,208	\$ 1,753,594
Total Revenues	\$ 1,837,715	\$ 1,841,117	\$ 1,717,772	\$ 1,765,769	\$ 867,244	\$ 1,772,994
8980 Interfund Transfers In	137,327	145,852	116,750	316,750	347,702	118,450
8990 Intrafund and Subfund Transfers In	564,716	477,872	375,000	388,182	13,182	-
Total Other Financing Sources	\$ 702,043	\$ 623,724	\$ 491,750	\$ 704,932	\$ 360,884	\$ 118,450
Total Revenues and Other Financing Sources	\$ 2,539,758	\$ 2,464,841	\$ 2,209,522	\$ 2,470,701	\$ 1,228,128	\$ 1,891,444

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

<u>Description</u>	<u>Final Actuals 2017-2018</u>	<u>Final Actuals 2018-2019</u>	<u>Adopted Budget 2019-2020</u>	<u>Adjusted Budget 2019-2020</u>	<u>YTD Actuals 2019-2020</u>	<u>Adoption Budget 2020-2021</u>
<u>Uses:</u>						
1200 Noninstructional Salaries Full Time	60,252	282,234	-	-	-	-
1300 Instructional Salaries Part Time	36,423	28,576	50,000	50,000	33,032	50,000
1400 Noninstructional Salaries Part Time	51,258	10,531	42,500	242,500	14,013	42,500
Total Academic Salaries	\$ 147,933	\$ 321,341	\$ 92,500	\$ 292,500	\$ 47,045	\$ 92,500
2100 Noninstructional Salaries Full Time	81,340	107,377	99,048	99,048	79,612	63,785
2300 Variable Non-Instructional	724,076	568,056	1,007,500	1,007,500	541,995	995,000
2400 Variable Classroom Aide	37,113	89,628	40,000	40,000	58,273	35,000
Total Classified Salaries	\$ 842,529	\$ 765,061	\$ 1,146,548	\$ 1,146,548	\$ 679,880	\$ 1,093,785
3000 Benefits	174,232	254,641	164,458	164,458	143,224	148,734
Total Salaries and Benefits	\$ 1,164,694	\$ 1,341,043	\$ 1,403,506	\$ 1,603,506	\$ 870,149	\$ 1,335,019
4000 Supplies and Materials	\$ 168,384	\$ 157,004	\$ 853,192	\$ 905,161	\$ 136,252	\$ 744,494
5100 Consultants	126,664	118,543	115,000	115,000	98,975	115,000
5200 Travel	86,114	82,339	563,300	563,300	44,046	112,648
5300 Dues and Memberships	6,193	4,213	8,000	8,000	8,959	8,000
5500 Utilities and Housekeeping	9,772	10,046	-	-	6,813	-
5600 Contract Services	-	1,485	-	-	20,344	-
5690 Other Operating Expenses	43,174	42,739	902,676	907,693	44,105	888,778
5800 Other Services and Expenses	193,064	245,222	207,720	207,720	233,592	207,678
Total Other Operating Expenses	\$ 464,981	\$ 504,587	\$ 1,796,696	\$ 1,801,713	\$ 456,834	\$ 1,332,104

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
6300 Library Books	7,512	(8,648)	12,789	12,789	904	3,152
6400 Equipment	679,895	841,059	950,230	950,230	465,607	629,087
Total Capital Outlay	\$ 687,407	\$ 832,411	\$ 963,019	\$ 963,019	\$ 466,511	\$ 632,239
7800 Intrafund and Subfund Transfers Out	40,063	77,989	-	29,741	25,548	-
Total Transfers and Other Outgo	\$ 40,063	\$ 77,989	\$ -	\$ 29,741	\$ 25,548	\$ -
Total Expenses	\$ 2,525,529	\$ 2,913,034	\$ 5,016,413	\$ 5,303,140	\$ 1,955,294	\$ 4,043,856
Net Revenues Over (Under) Expenses	\$ 14,229	\$ (448,193)	\$ (2,806,891)	\$ (2,832,439)	\$ (727,166)	\$ (2,152,412)
Beginning Fund Balance	4,600,044	4,614,273	4,166,080	4,166,080	4,166,080	3,438,914
Ending Fund Balance	\$ 4,614,273	\$ 4,166,080	\$ 1,359,189	\$ 1,333,641	\$ 3,438,914	\$ 1,286,502
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	1,359,189	1,333,641	-	1,255,551
			<u>1,359,189</u>	<u>1,333,641</u>		<u>1,255,551</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	-	-	-	30,951
			<u>0</u>	<u>0</u>		<u>30,951</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 1,359,189	\$ 1,333,641	\$ -	\$ 1,286,502

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
Sources:						
8150 Student Financial Aid Revenue	15,305	13,660	14,870	14,870	14,390	14,870
Total Federal Revenues	\$ 15,305	\$ 13,660	\$ 14,870	\$ 14,870	\$ 14,390	\$ 14,870
8659 Other Reimbursable Categorical Programs	17,067	20,514	11,276	11,276	26,708	11,276
8690 State Tax Subventions	17,937	-	-	-	-	-
Total Other State Revenues	\$ 35,004	\$ 20,514	\$ 11,276	\$ 11,276	\$ 26,708	\$ 11,276
8830 Contract Services	-	3,928	3,768	3,768	4,729	10,908
8870 Other Student Fees and Charges	(95)	1,200	-	-	613	-
8880 Other Student Fees	41,335	33,797	21,017	21,017	7,495	21,017
8890 Other Local Revenues	186,682	201,902	32,907	141,636	177,727	32,907
Total Other Local Revenues	\$ 227,922	\$ 240,827	\$ 57,692	\$ 166,421	\$ 190,564	\$ 64,832
Total Revenues	\$ 278,231	\$ 275,001	\$ 83,838	\$ 192,567	\$ 231,662	\$ 90,978
8980 Interfund Transfers In	14,705	40,424	-	-	42,802	-
8990 Intrafund and Subfund Transfers In	-	350,000	-	500,000	500,000	-
Total Other Financing Sources	\$ 14,705	\$ 390,424	\$ -	\$ 500,000	\$ 542,802	\$ -
Total Revenues and Other Financing Sources	\$ 292,936	\$ 665,425	\$ 83,838	\$ 692,567	\$ 774,464	\$ 90,978

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
Uses:						
1300 Instructional Salaries Part Time	2,274	2,088	-	-	2,476	-
1400 Noninstructional Salaries Part Time	25,980	6,441	71,181	71,181	15,402	65,100
Total Academic Salaries	\$ 28,254	\$ 8,529	\$ 71,181	\$ 71,181	\$ 17,878	\$ 65,100
2100 Noninstructional Salaries Full Time	3,317	29,373	9,436	9,436	6,271	6,746
2300 Variable Non-Instructional	1,065	700	13,060	13,060	6,215	12,431
2400 Variable Classroom Aide	2,969	2,250	17,784	17,784	-	17,784
2600 Variable Aide Other	-	-	24,225	24,225	-	23,904
Total Classified Salaries	\$ 7,351	\$ 32,323	\$ 64,505	\$ 64,505	\$ 12,486	\$ 60,865
3000 Benefits	7,767	22,344	13,569	13,569	8,507	12,396
Total Salaries and Benefits	\$ 43,372	\$ 63,196	\$ 149,255	\$ 149,255	\$ 38,871	\$ 138,361
4000 Supplies and Materials	\$ 78,667	\$ 96,118	\$ 156,142	\$ 264,871	\$ 51,439	\$ 156,142
5100 Consultants	950	7,315	28,535	28,535	15,977	28,535
5200 Travel	41,079	25,308	11,291	11,291	16,024	11,291
5300 Dues and Memberships	14,215	13,549	-	-	3,641	-
5600 Contract Services	7,502	3,151	-	-	5,222	-
5690 Other Operating Expenses	(1)	5,358	106,656	106,656	-	106,656
5800 Other Services and Expenses	245	-	-	-	1,301	-
5900 Interprogram Charges (credits)	832	1,135	1,794	1,794	(172)	1,794
5910 Indirect Costs	(64,779)	(94,244)	(66,883)	(66,883)	(63,916)	(66,883)
Total Other Operating Expenses	\$ 43	\$ (38,428)	\$ 81,393	\$ 81,393	\$ (21,923)	\$ 81,393
6200 Buildings	12,541	4,620	-	-	2,643	-
6400 Equipment	-	250	176,000	176,000	26,439	676,000
Total Capital Outlay	\$ 12,541	\$ 4,870	\$ 176,000	\$ 176,000	\$ 29,082	\$ 676,000

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
7600 Other Student Payments	-	7,386	-	-	-	-
Total Transfers and Other Outgo	\$ -	\$ 7,386	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 134,623	\$ 133,142	\$ 562,790	\$ 671,519	\$ 97,469	\$ 1,051,896
Net Revenues Over (Under) Expenses	\$ 158,313	\$ 532,283	\$ (478,952)	\$ 21,048	\$ 676,995	\$ (960,918)
Beginning Fund Balance	1,796,483	1,954,796	2,487,079	2,487,079	2,487,079	3,164,074
Ending Fund Balance	\$ 1,954,796	\$ 2,487,079	\$ 2,008,127	\$ 2,508,127	\$ 3,164,074	\$ 2,203,156
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	2,008,127	2,508,127	-	2,203,156
			<u>2,008,127</u>	<u>2,508,127</u>		<u>2,203,156</u>
<u>Unrestricted Reserves</u>						
			<u>0</u>	<u>0</u>		<u>0</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 2,008,127	\$ 2,508,127	\$ -	\$ 2,203,156

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
Sources:						
8690 State Tax Subventions	-	239,655	-	-	-	-
Total Other State Revenues	\$ -	\$ 239,655	\$ -	\$ -	\$ -	\$ -
8851 Rentals and Leases	87,117	49,479	65,000	65,000	105,351	45,000
8890 Other Local Revenues	531,130	241,724	10,000	10,000	10,503	10,000
Total Other Local Revenues	\$ 618,247	\$ 291,203	\$ 75,000	\$ 75,000	\$ 115,854	\$ 55,000
Total Revenues	\$ 618,247	\$ 530,858	\$ 75,000	\$ 75,000	\$ 115,854	\$ 55,000
8980 Interfund Transfers In	-	999,786	-	514,188	514,188	-
8990 Intrafund and Subfund Transfers In	4,463,453	4,018,026	110,000	1,680,393	1,570,393	-
Total Other Financing Sources	\$ 4,463,453	\$ 5,017,812	\$ 110,000	\$ 2,194,581	\$ 2,084,581	\$ -
Total Revenues and Other Financing Sources	\$ 5,081,700	\$ 5,548,670	\$ 185,000	\$ 2,269,581	\$ 2,200,435	\$ 55,000
Uses:						
1200 Noninstructional Salaries Full Time	-	283,234	-	-	44,625	-
Total Academic Salaries	\$ -	\$ 283,234	\$ -	\$ -	\$ 44,625	\$ -
2100 Noninstructional Salaries Full Time	-	613,459	-	-	-	-
Total Classified Salaries	\$ -	\$ 613,459	\$ -	\$ -	\$ -	\$ -
3000 Benefits	-	214,345	-	-	13,467	-
Total Salaries and Benefits	\$ -	\$ 1,111,038	\$ -	\$ -	\$ 58,092	\$ -
4000 Supplies and Materials	\$ 4,592	\$ 13,794	\$ 50,313	\$ 45,313	\$ 2,387	\$ 10,000

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
5100 Consultants	11,457	15,000	80,561	80,561	1,895	15,000
5200 Travel	-	-	10,000	10,000	1,808	-
5600 Contract Services	-	1,200	-	-	83,066	-
5690 Other Operating Expenses	102,909	225,628	-	108,000	107,827	-
5800 Other Services and Expenses	-	-	15,000	89,655	676,004	89,655
5910 Indirect Costs	(40,745)	(4,989)	(18,000)	(18,000)	(4,116)	-
Total Other Operating Expenses	\$ 73,621	\$ 236,839	\$ 87,561	\$ 270,216	\$ 866,484	\$ 104,655
6400 Equipment	-	26,867	135,000	135,000	198,881	-
Total Capital Outlay	\$ -	\$ 26,867	\$ 135,000	\$ 135,000	\$ 198,881	\$ -
7300 Interfund Transfers Out	4,157,810	2,500,000	-	-	-	449,139
7800 Intrafund and Subfund Transfers Out	755,703	75,000	610,000	969,800	359,800	400,000
Total Transfers and Other Outgo	\$ 4,913,513	\$ 2,575,000	\$ 610,000	\$ 969,800	\$ 359,800	\$ 849,139
Total Expenses	\$ 4,991,726	\$ 3,963,538	\$ 882,874	\$ 1,420,329	\$ 1,485,644	\$ 963,794
Net Revenues Over (Under) Expenses	\$ 89,974	\$ 1,585,132	\$ (697,874)	\$ 849,252	\$ 714,791	\$ (908,794)
Beginning Fund Balance	980,024	1,069,998	2,655,130	2,655,130	2,655,130	3,369,921
Ending Fund Balance	\$ 1,069,998	\$ 2,655,130	\$ 1,957,256	\$ 3,504,382	\$ 3,369,921	\$ 2,461,127
Restricted Reserves						
7900 Designated Reserves	-	-	770,791	2,317,917	-	1,351,406
			<u>770,791</u>	<u>2,317,917</u>		<u>1,351,406</u>
Unrestricted Reserves						
7999 Undesignated College and DO Reserves	-	-	1,186,465	1,186,465	-	1,109,721
			<u>1,186,465</u>	<u>1,186,465</u>		<u>1,109,721</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 1,957,256	\$ 3,504,382	\$ -	\$ 2,461,127

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
Sources:						
8690 State Tax Subventions	6,418,702	11,512,016	6,932,099	6,932,099	7,693,544	7,140,062
Total Other State Revenues	\$ 6,418,702	\$ 11,512,016	\$ 6,932,099	\$ 6,932,099	\$ 7,693,544	\$ 7,140,062
Total Revenues	\$ 6,418,702	\$ 11,512,016	\$ 6,932,099	\$ 6,932,099	\$ 7,693,544	\$ 7,140,062
Total Revenues and Other Financing Sources	\$ 6,418,702	\$ 11,512,016	\$ 6,932,099	\$ 6,932,099	\$ 7,693,544	\$ 7,140,062
Uses:						
3000 Benefits	6,418,702	11,512,016	6,932,099	6,932,099	7,693,544	7,140,062
Total Salaries and Benefits	\$ 6,418,702	\$ 11,512,016	\$ 6,932,099	\$ 6,932,099	\$ 7,693,544	\$ 7,140,062
Total Expenses	\$ 6,418,702	\$ 11,512,016	\$ 6,932,099	\$ 6,932,099	\$ 7,693,544	\$ 7,140,062
Net Revenues Over (Under) Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board Restricted Reserves						
			0	0		0
Unrestricted Reserves						
			0	0		0

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
<u>District Services</u>						
Administrative Services and Finance	4,975,677	3,618,410	632,000	1,099,800	1,141,323	849,139
Human Resources	9,642	6,622	176,113	245,768	85,748	114,655
Information Technology Services	-	-	-	-	74,937	-
Payroll	-	75,000	-	-	-	-
Educational Planning	6,407	213,267	-	-	58,092	-
Police Services	-	35,239	74,761	74,761	125,544	-
Research	-	15,000	-	-	-	-
Total District Office Expenditures and Transfers Out	\$ 4,991,726	\$ 3,963,538	\$ 882,874	\$ 1,420,329	\$ 1,485,644	\$ 963,794
<u>Districtwide Expenses</u>						
Districtwide Operations	6,418,702	11,512,016	6,932,099	6,932,099	7,693,544	7,140,062
Total Districtwide Expenditures and Transfers Out	\$ 6,418,702	\$ 11,512,016	\$ 6,932,099	\$ 6,932,099	\$ 7,693,544	\$ 7,140,062
Total District Office and Districtwide Expenditures and Transfers Out	\$ 11,410,428	\$ 15,475,554	\$ 7,814,973	\$ 8,352,428	\$ 9,179,188	\$ 8,103,856
<u>Board and District Office Restricted Reserves</u>						
Designated Reserves	-	-	770,791	2,317,917	-	1,351,406
			<u>770,791</u>	<u>2,317,917</u>		<u>1,351,406</u>
<u>Unrestricted Reserves</u>						
Undesignated College and DO Reserves	-	-	1,186,465	1,186,465	-	1,111,528
			<u>1,186,465</u>	<u>1,186,465</u>		<u>1,111,528</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 1,957,256	\$ 3,504,382	\$ -	\$ 2,462,934

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2020-2021 ADOPTION BUDGET**

**SECTION - III
For ALL FUNDS**

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
Sources:						
8610 General Apportionment Revenue	25,943,587	21,430,990	22,350,805	32,088,330	32,088,330	13,306,934
8630 Education Protection Account	22,235,685	24,588,459	24,394,728	14,053,532	14,053,532	30,507,555
8671 Homeowners Revenue	645,286	633,307	633,307	626,848	626,848	633,307
8672 In Lieu of Taxes (wildlife)	4,517	-	-	4,622	4,622	-
8811 Tax Allocation, Secured Roll Revenue	83,353,625	88,540,312	89,123,961	92,549,360	92,549,360	91,393,715
8812 Tax Allocation, Supplemental Roll Revenue	2,112,791	2,185,267	3,064,054	2,047,813	2,047,813	3,159,221
8813 Tax Allocation, Unsecured Roll Revenue	2,561,403	2,697,218	2,697,218	2,807,197	2,807,197	2,783,984
8817 ERAF	12,587,965	13,482,004	14,004,785	14,099,861	14,099,861	14,375,495
8819 Redevelopment Agency Revenue/Residual	3,874,639	4,700,703	4,700,702	5,686,329	5,686,330	4,809,349
8874 98% of Enrollment Fees	16,001,851	16,705,035	16,705,035	14,880,762	14,880,662	16,705,035
Apportionment Revenues	\$ 169,321,349	\$ 174,963,295	\$ 177,674,595	\$ 178,844,654	\$ 178,844,555	\$ 177,674,595
8150 Student Financial Aid Revenue	45,160	43,330	25,370	25,370	45,720	44,770
8160 Veterans Education	6,554	12,360	2,995	2,995	11,040	4,845
Total Federal Revenues	\$ 51,714	\$ 55,690	\$ 28,365	\$ 28,365	\$ 56,760	\$ 49,615
8613 Apprenticeship Revenue	439,465	599,008	542,105	542,105	514,708	513,561
8614 Part Time Instructor Pay Increase	504,201	746,074	538,018	469,817	469,817	541,419
8617 Part Time Office Hours	287,495	642,143	300,000	529,776	529,776	374,000
8618 Part Time Health Revenue	22,856	20,212	30,000	24,230	24,230	25,000
8620 General Categorical Programs	309,184	322,403	295,290	295,290	294,643	295,290
8659 Other Reimbursable Categorical Programs	25,276	43,893	18,526	18,526	95,453	18,526
8680 Lottery Revenue	4,131,499	6,111,259	4,217,566	3,401,350	3,401,350	4,510,184
8690 State Tax Subventions	7,983,851	13,897,811	9,076,181	9,032,931	9,794,376	9,311,379
Total Other State Revenues	\$ 13,703,827	\$ 22,382,803	\$ 15,017,686	\$ 14,314,025	\$ 15,124,353	\$ 15,589,359

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
8830 Contract Services	89,796	118,228	103,768	103,768	53,707	110,908
8840 Sales and Commissions	111,184	73,486	-	77,276	77,038	-
8851 Rentals and Leases	513,704	556,587	389,064	573,329	590,938	452,164
8860 Interest and Investment Income	1,128,107	1,744,601	1,169,245	1,369,245	1,387,669	950,000
8874 2% of Enrollment Fees	326,568	340,919	340,919	340,919	303,687	340,919
8870 Other Student Fees and Charges	2,446,702	2,281,700	2,257,796	2,357,833	1,822,084	1,743,564
8880 Nonresident Tuition	12,624,624	11,136,744	12,366,081	10,949,720	10,949,720	11,336,045
8880 Other Student Fees	1,557,962	1,396,332	1,496,017	418,224	474,871	1,121,017
8890 Other Local Revenues	3,710,810	3,706,210	2,773,585	3,141,587	2,482,817	2,340,534
Total Other Local Revenues	\$ 22,509,457	\$ 21,354,807	\$ 20,896,475	\$ 19,331,901	\$ 18,142,531	\$ 18,395,151
Total Revenues	\$ 205,586,347	\$ 218,756,595	\$ 213,617,121	\$ 212,518,945	\$ 212,168,199	\$ 211,708,720
8900 Other Financing Sources, Miscellaneous	2,070	1,474	-	981	981	-
8910 Proceeds of General Fixed Assets	1,032	-	2,000	2,000	4,732	2,000
8980 Interfund Transfers In	366,642	1,433,133	196,750	910,938	920,278	198,450
8990 Intrafund and Subfund Transfers In	33,117,288	31,971,752	28,422,329	30,857,863	29,518,977	26,204,695
8994 Operating Allocation	160,238,899	166,988,068	171,804,677	170,144,776	170,144,776	171,928,308
Total Other Financing Sources	\$ 193,725,931	\$ 200,394,427	\$ 200,425,756	\$ 201,916,558	\$ 200,589,744	\$ 198,333,453
Total Revenues and Other Financing Sources	\$ 399,312,278	\$ 419,151,022	\$ 414,042,877	\$ 414,435,503	\$ 412,757,943	\$ 410,042,173

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

<u>Description</u>	<u>Final Actuals 2017-2018</u>	<u>Final Actuals 2018-2019</u>	<u>Adoption Budget 2019-2020</u>	<u>Adjusted Budget 2019-2020</u>	<u>YTD Actuals 2019-2020</u>	<u>Adoption Budget 2020-2021</u>
<u>Uses:</u>						
1100 Monthly Instructional Salary	33,716,525	33,208,473	35,107,599	36,112,979	34,952,580	38,515,475
1200 Noninstructional Salaries Full Time	13,245,665	13,768,645	14,651,057	15,164,070	15,905,484	16,318,969
1300 Instructional Salaries Part Time	29,968,839	30,739,935	31,688,876	31,649,800	31,663,084	28,363,113
1400 Noninstructional Salaries Part Time	1,715,139	2,050,073	1,369,342	1,655,430	1,827,242	1,347,835
Total Academic Salaries	\$ 78,646,168	\$ 79,767,126	\$ 82,816,874	\$ 84,582,279	\$ 84,348,390	\$ 84,545,392
2100 Noninstructional Salaries Full Time	25,716,835	28,104,244	29,635,337	30,168,919	28,682,603	31,402,705
2200 Instructional Aides Full Time	2,886,227	3,190,098	3,519,183	3,730,334	3,385,931	3,675,387
2300 Variable Non-Instructional	4,580,800	4,522,022	3,214,443	3,438,271	3,754,237	2,822,151
2400 Variable Classroom Aide	967,697	918,681	566,699	584,822	822,390	725,057
2600 Variable Aide Other	197,434	187,133	135,831	135,831	188,609	142,293
Total Classified Salaries	\$ 34,348,993	\$ 36,922,178	\$ 37,071,493	\$ 38,058,177	\$ 36,833,770	\$ 38,767,593
3000 Benefits	58,666,607	67,326,023	65,737,876	65,074,831	65,318,149	65,834,924
Total Salaries and Benefits	\$ 171,661,768	\$ 184,015,327	\$ 185,626,243	\$ 187,715,287	\$ 186,500,309	\$ 189,147,909
4000 Supplies and Materials	\$ 1,512,221	\$ 1,049,203	\$ 4,403,326	\$ 3,893,515	\$ 1,675,059	\$ 4,484,642

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
5100 Consultants	1,215,557	1,431,742	1,469,169	1,609,969	1,238,817	1,407,608
5200 Travel	887,243	828,541	1,476,196	1,460,031	564,003	1,028,737
5300 Dues and Memberships	400,002	348,082	340,414	340,508	396,441	397,414
5400 Insurance	3,069,120	2,653,839	3,291,940	3,065,353	2,477,319	2,847,708
5500 Utilities and Housekeeping	4,603,273	4,587,995	4,836,953	4,788,011	4,788,829	5,059,085
5600 Contract Services	4,002,025	3,922,042	3,762,757	4,051,468	3,979,568	3,625,089
5690 Other Operating Expenses	1,560,237	1,720,958	2,635,932	2,773,069	1,488,048	2,725,340
5700 Legal/Elections/Audit Expenses	1,300,981	1,339,088	986,850	1,404,932	1,414,982	1,090,000
5800 Other Services and Expenses	1,743,595	1,714,558	1,589,325	1,784,456	2,090,683	1,616,938
5900 Interprogram Charges (credits)	(56,624)	(76,266)	56,392	56,392	(61,858)	56,392
5910 Indirect Costs	(186,819)	(235,696)	(84,883)	(84,883)	(158,813)	(66,883)
Total Other Operating Expenses	\$ 18,538,590	\$ 18,234,883	\$ 20,361,045	\$ 21,249,306	\$ 18,218,019	\$ 19,787,428
6100 Sites and Site Improvements	-	-	1,500	1,500	30	1,500
6200 Buildings	44,255	34,709	87,656	124,862	20,423	176,169
6300 Library Books	84,637	47,038	74,539	77,187	54,580	67,900
6400 Equipment	1,034,670	1,340,170	2,194,084	2,217,684	1,205,532	2,226,626
Total Capital Outlay	\$ 1,163,562	\$ 1,421,917	\$ 2,357,779	\$ 2,421,233	\$ 1,280,565	\$ 2,472,195
7300 Interfund Transfers Out	12,424,061	10,968,530	1,285,000	5,005,746	4,973,286	1,904,447
7600 Other Student Payments	4,302	7,586	2,097	2,897	57,075	2,097
7800 Intrafund and Subfund Transfers Out	33,117,289	31,971,752	28,422,329	30,857,863	29,518,977	26,204,695
94xx District Office Assessment	160,238,899	166,988,068	171,804,677	170,144,776	170,144,776	171,928,308
Total Transfers and Other Outgo	\$ 205,784,551	\$ 209,935,936	\$ 201,514,103	\$ 206,011,282	\$ 204,694,114	\$ 200,039,547
Total Expenses	\$ 398,660,692	\$ 414,657,266	\$ 414,262,496	\$ 421,290,623	\$ 412,368,066	\$ 415,931,721

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
Net Revenues Over (Under) Expenses	\$ 651,586	\$ 4,493,756	\$ (219,619)	\$ (6,855,120)	\$ 389,877	\$ (5,889,548)
Beginning Fund Balance	36,416,457	37,068,043	41,588,473	41,561,799	41,561,799	41,951,676
Ending Fund Balance	\$ 37,068,043	\$ 41,561,799	\$ 41,368,854	\$ 34,706,679	\$ 41,951,676	\$ 36,062,128
<u>Board and College / DO Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	9,943,658	9,943,658	-	10,113,276
7902 5% Board Contingency Reserve	-	-	9,943,658	9,943,658	-	10,113,276
7903 Deficit Funding Reserve	-	-	846,145	846,145	-	846,415
7904 College/DO Local Reserves (1% minimum)	-	-	4,118,908	2,307,990	-	3,663,444
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	6,431,054	7,911,749	-	6,858,963
			<u>31,372,364</u>	<u>31,042,141</u>		<u>31,684,315</u>
<u>Unrestricted Reserves</u>						
7910 Potential Salary Increase Reserve	-	-	1,181,347	151,208	-	-
7997 Undesignated District Reserves	-	-	327,200	505,671	-	133,698
7999 Undesignated College and DO Reserves	-	-	8,487,943	3,007,659	-	4,244,115
			<u>9,996,490</u>	<u>3,664,538</u>		<u>4,377,813</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 41,368,854	\$ 34,706,679	\$ -	\$ 36,062,128

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
Sources:						
8120 Higher Education Act	2,030,479	2,447,066	1,768,465	2,946,310	1,602,831	1,148,446
8150 Student Financial Aid Revenue	529,051	817,075	674,709	699,262	796,761	643,032
8170 Vocational & Technical Education Act (VTEA)	1,146,365	1,059,931	1,128,063	1,218,024	-	1,209,810
8190 Other Federal Revenues	702,232	342,332	821,633	6,087,111	286,240	6,772,857
Total Federal Revenues	\$ 4,408,127	\$ 4,666,404	\$ 4,392,870	\$ 10,950,707	\$ 2,685,832	\$ 9,774,145
8610 General Apportionments	143,963	121,661	138,850	134,766	70,078	132,533
8620 General Categorical Programs	21,224,114	25,826,097	29,016,088	38,638,871	36,684,004	31,975,566
8659 Other Reimbursable Categorical Programs	2,543,022	2,163,698	2,764,010	2,664,074	2,699,917	2,255,047
8680 Other State Non-Tax Revenues	2,071,329	2,057,774	2,079,838	2,142,838	128,654	4,117,050
8680 Lottery Revenue	1,634,695	2,541,701	1,692,278	1,692,278	1,151,108	1,461,521
8690 Other State Revenues	4,463,965	6,115,063	3,654,098	7,185,400	4,537,647	4,847,850
Total State Revenues	\$ 32,081,088	\$ 38,825,994	\$ 39,345,162	\$ 52,458,227	\$ 45,271,408	\$ 44,789,567
8820 Contributions and Gifts	198,835	76,892	60,008	6,043	47,250	83
8830 Contract Services	-	-	-	-	-	1,000
8880 Nonresident Tuition and Other Student Fees	1,619,508	1,586,108	1,505,000	1,505,000	1,363,720	792,500
8890 Other Local Revenues	2,287,350	2,590,152	2,852,025	3,310,645	1,909,681	2,482,903
Total Local Revenues	\$ 4,105,693	\$ 4,253,152	\$ 4,417,033	\$ 4,821,688	\$ 3,320,651	\$ 3,276,486
Total Revenues	\$ 40,594,908	\$ 47,745,550	\$ 48,155,065	\$ 68,230,622	\$ 51,277,891	\$ 57,840,198
8980 Interfund Transfers In	41,120	-	-	1,000,000	1,007,540	616,447
Total Other Financing Sources	\$ 41,120	\$ -	\$ -	\$ 1,000,000	\$ 1,007,540	\$ 616,447
Total Revenues and Other Financing Sources	\$ 40,636,028	\$ 47,745,550	\$ 48,155,065	\$ 69,230,622	\$ 52,285,431	\$ 58,456,645

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

<u>Description</u>	<u>Final Actuals 2017-2018</u>	<u>Final Actuals 2018-2019</u>	<u>Adoption Budget 2019-2020</u>	<u>Adjusted Budget 2019-2020</u>	<u>YTD Actuals 2019-2020</u>	<u>Adoption Budget 2020-2021</u>
<u>Uses:</u>						
1100 Monthly Instructional Salary	244,541	288,508	323,428	656,751	336,787	328,026
1200 Noninstructional Salaries Full Time	4,563,113	5,532,655	5,127,360	6,564,474	5,772,438	5,330,430
1300 Instructional Salaries Part Time	359,675	255,341	310,694	308,414	213,223	300,705
1400 Noninstructional Salaries Part Time	2,597,055	3,180,797	1,275,195	2,663,396	3,054,654	1,646,450
Total Academic Salaries	\$ 7,764,384	\$ 9,257,301	\$ 7,036,677	\$ 10,193,035	\$ 9,377,102	\$ 7,605,611
2100 Noninstructional Salaries Full Time	6,677,256	7,309,234	8,462,209	9,355,608	8,178,871	9,376,496
2200 Instructional Aides Full Time	45,152	56,754	63,936	83,278	74,074	69,144
2300 Variable Non-Instructional	3,666,031	4,395,761	2,920,702	4,514,646	4,002,890	2,261,644
2400 Variable Classroom Aide	306,948	254,044	47,807	230,338	412,385	54,897
2600 Variable Aide Other	90,762	116,690	18,000	48,000	146,969	18,000
Total Classified Salaries	\$ 10,786,149	\$ 12,132,483	\$ 11,512,654	\$ 14,231,870	\$ 12,815,189	\$ 11,780,181
3000 Benefits	6,818,256	9,031,282	8,197,755	9,513,294	8,632,936	8,578,804
Total Salaries and Benefits	\$ 25,368,789	\$ 30,421,066	\$ 26,747,086	\$ 33,938,199	\$ 30,825,227	\$ 27,964,596
4000 Supplies and Materials	\$ 3,254,702	\$ 4,230,562	\$ 4,711,376	\$ 5,004,437	\$ 2,311,961	\$ 8,852,726
5100 Consultants	2,128,451	2,018,375	1,473,366	3,009,098	1,734,864	1,563,782
5200 Travel	1,009,109	1,079,947	1,035,614	1,076,251	609,420	649,447
5300 Dues and Memberships	63,325	142,676	60,243	103,040	91,549	40,942
5500 Utilities and Housekeeping	9,335	30,949	13,656	7,958	10,327	3,950
5600 Contract Services	480,471	761,937	281,522	519,279	481,086	356,301
5690 Other Operating Expenses	2,839,570	3,316,301	5,589,056	9,849,283	1,124,699	7,452,745
5800 Other Services and Expenses	314,719	359,704	108,801	238,937	310,101	160,200
5900 Interprogram Charges (credits)	10,018	12,564	5,570	4,407	7,723	3,733
5910 Indirect Costs	370,699	419,972	227,215	489,554	265,981	288,534
Total Other Operating Expenses	\$ 7,225,697	\$ 8,142,425	\$ 8,795,043	\$ 15,297,807	\$ 4,635,750	\$ 10,519,634

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
6100 Sites and Site Improvements	52,103	-	-	-	-	-
6200 Buildings	252,195	6,813	264,965	915,791	4,252	2,771
6300 Library Books	68,124	74,010	27,060	62,199	95,990	22,789
6400 Equipment	2,403,915	2,526,740	1,397,196	3,002,932	2,466,502	2,611,480
Total Capital Outlay	\$ 2,776,337	\$ 2,607,563	\$ 1,689,221	\$ 3,980,922	\$ 2,566,744	\$ 2,637,040
7300 Interfund Transfers Out	396,797	607,233	-	2,522,396	1,398,813	-
7500 Student Financial Aid	15,098	468,151	-	1,584,688	1,198,709	1,939,588
7600 Other Student Payments	1,522,273	1,414,493	2,125,987	1,521,880	1,009,214	1,546,991
7900 Grant net AR (deferrals) not yet posted	-	-	4,174,302	4,468,243	7,828,350	5,043,513
Total Transfers and Other Outgo	\$ 1,934,168	\$ 2,489,877	\$ 6,300,289	\$ 10,097,207	\$ 11,435,086	\$ 8,530,092
Total Expenses	\$ 40,559,693	\$ 47,891,493	\$ 48,243,015	\$ 68,318,572	\$ 51,774,768	\$ 58,504,088
Net Revenues Over (Under) Expenses	\$ 76,335	\$ (145,943)	\$ (87,950)	\$ 912,050	\$ 510,663	\$ (47,443)
Beginning Fund Balance	606,388	682,723	536,781	536,780	536,780	1,047,443
Ending Fund Balance	\$ 682,723	\$ 536,780	\$ 448,831	\$ 1,448,830	\$ 1,047,443	\$ 1,000,000
7998 Restricted Reserve	-	-	448,831	1,448,830	-	1,000,000
Total Budgeted Reserves	\$ -	\$ -	\$ 448,831	\$ 1,448,830	\$ -	\$ 1,000,000

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
Sources:						
8670 State Tax Subventions	42,255	38,655	40,300	40,300	38,498	40,300
Total State Revenues	\$ 42,255	\$ 38,655	\$ 40,300	\$ 40,300	\$ 38,498	\$ 40,300
8810 Property Taxes	7,274,702	7,323,985	7,157,000	7,157,000	7,606,027	11,772,000
8860 Interest and Investment Income	49,110	78,809	44,500	44,500	58,713	44,500
Total Local Revenues	\$ 7,323,812	\$ 7,402,794	\$ 7,201,500	\$ 7,201,500	\$ 7,664,740	\$ 11,816,500
Total Revenues	\$ 7,366,067	\$ 7,441,449	\$ 7,241,800	\$ 7,241,800	\$ 7,703,238	\$ 11,856,800
Total Revenues and Other Financing Sources	\$ 7,366,067	\$ 7,441,449	\$ 7,241,800	\$ 7,241,800	\$ 7,703,238	\$ 11,856,800
Uses:						
7110 Bond Redemption	3,321,100	3,621,100	3,986,100	3,986,100	3,986,100	6,782,000
7120 Bond Interest and Other Charges	3,739,650	3,577,050	3,392,800	3,392,800	3,753,987	4,813,491
Total Transfers and Other Outgo	\$ 7,060,750	\$ 7,198,150	\$ 7,378,900	\$ 7,378,900	\$ 7,740,087	\$ 11,595,491
Total Expenses	\$ 7,060,750	\$ 7,198,150	\$ 7,378,900	\$ 7,378,900	\$ 7,740,087	\$ 11,595,491
Net Revenues Over (Under) Expenses	\$ 305,317	\$ 243,299	\$ (137,100)	\$ (137,100)	\$ (36,849)	\$ 261,309
Beginning Fund Balance	5,459,083	5,764,400	6,007,699	6,007,699	6,007,699	5,970,850
Ending Fund Balance	\$ 5,764,400	\$ 6,007,699	\$ 5,870,599	\$ 5,870,599	\$ 5,970,850	\$ 6,232,159
7912 Restricted Debt Reserve	-	-	5,870,599	5,870,599	-	6,232,159
Total Budgeted Reserves	\$ -	\$ -	\$ 5,870,599	\$ 5,870,599	\$ -	\$ 6,232,159

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
Sources:						
8670 State Tax Subventions	89,870	83,736	86,500	86,500	80,898	86,500
Total State Revenues	\$ 89,870	\$ 83,736	\$ 86,500	\$ 86,500	\$ 80,898	\$ 86,500
8810 Property Taxes	13,730,121	13,964,606	13,810,500	13,810,500	14,162,707	10,060,000
8860 Interest and Investment Income	106,911	163,347	68,500	68,500	145,470	68,500
Total Local Revenues	\$ 13,837,032	\$ 14,127,953	\$ 13,879,000	\$ 13,879,000	\$ 14,308,177	\$ 10,128,500
Total Revenues	\$ 13,926,902	\$ 14,211,689	\$ 13,965,500	\$ 13,965,500	\$ 14,389,075	\$ 10,215,000
Total Revenues and Other Financing Sources	\$ 13,926,902	\$ 14,211,689	\$ 13,965,500	\$ 13,965,500	\$ 14,389,075	\$ 10,215,000
Uses:						
7110 Bond Redemption	2,661,500	2,916,400	3,196,200	3,196,200	3,196,400	4,360,300
7120 Bond Interest and Other Charges	11,208,218	11,089,182	10,949,696	10,949,696	7,919,767	5,054,172
Total Transfers and Other Outgo	\$ 13,869,718	\$ 14,005,582	\$ 14,145,896	\$ 14,145,896	\$ 11,116,167	\$ 9,414,472
Total Expenses	\$ 13,869,718	\$ 14,005,582	\$ 14,145,896	\$ 14,145,896	\$ 11,116,167	\$ 9,414,472
Net Revenues Over (Under) Expenses	\$ 57,184	\$ 206,107	\$ (180,396)	\$ (180,396)	\$ 3,272,908	\$ 800,528
Beginning Fund Balance	10,600,012	10,657,196	10,863,303	10,863,303	10,863,303	14,136,211
Ending Fund Balance	\$ 10,657,196	\$ 10,863,303	\$ 10,682,907	\$ 10,682,907	\$ 14,136,211	\$ 14,936,739
7912 Restricted Debt Reserve	-	-	10,682,907	10,682,907	-	14,936,739
Total Budgeted Reserves	\$ -	\$ -	\$ 10,682,907	\$ 10,682,907	\$ -	\$ 14,936,739

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
Sources:						
8670 State Tax Subventions	18,732	19,298	18,000	18,000	119,662	18,000
Total State Revenues	\$ 18,732	\$ 19,298	\$ 18,000	\$ 18,000	\$ 119,662	\$ 18,000
8810 Property Taxes	2,856,864	3,218,923	2,820,000	13,752,311	20,679,209	20,990,825
8860 Interest and Investment Income	21,846	27,546	22,000	102,000	172,177	22,000
Total Local Revenues	\$ 2,878,710	\$ 3,246,469	\$ 2,842,000	\$ 13,854,311	\$ 20,851,386	\$ 21,012,825
Total Revenues	\$ 2,897,442	\$ 3,265,767	\$ 2,860,000	\$ 13,872,311	\$ 20,971,048	\$ 21,030,825
8940 Proceeds of General Long-Term Debt	-	-	-	11,080,152	11,106,447	-
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ 11,080,152	\$ 11,106,447	\$ -
Total Revenues and Other Financing Sources	\$ 2,897,442	\$ 3,265,767	\$ 2,860,000	\$ 24,952,463	\$ 32,077,495	\$ 21,030,825
Uses:						
7100 Debt Retirement	-	-	-	395,884	395,884	-
7110 Bond Redemption	750	1,500	-	10,650,000	10,650,000	14,045,000
7120 Bond Interest and Other Charges	3,316,700	3,316,700	3,316,700	8,079,414	4,762,715	6,775,825
Total Transfers and Other Outgo	\$ 3,317,450	\$ 3,318,200	\$ 3,316,700	\$ 19,125,298	\$ 15,808,599	\$ 20,820,825
Total Expenses	\$ 3,317,450	\$ 3,318,200	\$ 3,316,700	\$ 19,125,298	\$ 15,808,599	\$ 20,820,825
Net Revenues Over (Under) Expenses	\$ (420,008)	\$ (52,433)	\$ (456,700)	\$ 5,827,165	\$ 16,268,896	\$ 210,000
Beginning Fund Balance	2,336,641	1,916,633	1,864,200	1,864,200	1,864,200	18,133,096
Ending Fund Balance	\$ 1,916,633	\$ 1,864,200	\$ 1,407,500	\$ 7,691,365	\$ 18,133,096	\$ 18,343,096
7912 Restricted Debt Reserve	-	-	1,407,500	7,691,365	-	18,343,096
Total Budgeted Reserves	\$ -	\$ -	\$ 1,407,500	\$ 7,691,365	\$ -	\$ 18,343,096

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
Sources:						
8860 Interest and Investment Income	179,034	362,994	178,000	178,000	282,612	239,325
Total Local Revenues	\$ 179,034	\$ 362,994	\$ 178,000	\$ 178,000	\$ 282,612	\$ 239,325
Total Revenues	\$ 179,034	\$ 362,994	\$ 178,000	\$ 178,000	\$ 282,612	\$ 239,325
8980 Interfund Transfers In	3,157,810	-	-	-	-	-
8990 Intrafund and Subfund Transfers In	349,866	-	-	-	-	-
Total Other Financing Sources	\$ 3,507,676	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 3,686,710	\$ 362,994	\$ 178,000	\$ 178,000	\$ 282,612	\$ 239,325
Uses:						
7300 Interfund Transfers Out	-	-	80,000	594,188	514,188	80,000
7800 Intrafund and Subfund Transfers Out	349,866	-	-	-	-	-
Total Transfers and Other Outgo	\$ 349,866	\$ -	\$ 80,000	\$ 594,188	\$ 514,188	\$ 80,000
Total Expenses	\$ 349,866	\$ -	\$ 80,000	\$ 594,188	\$ 514,188	\$ 80,000
Net Revenues Over (Under) Expenses	\$ 3,336,844	\$ 362,994	\$ 98,000	\$ (416,188)	\$ (231,576)	\$ 159,325
Beginning Fund Balance	12,437,811	15,774,655	16,137,648	16,137,649	16,137,649	15,906,073
Ending Fund Balance	\$ 15,774,655	\$ 16,137,649	\$ 16,235,648	\$ 15,721,461	\$ 15,906,073	\$ 16,065,398
7906 Load Bank Liability Reserve	-	-	9,049,296	9,049,296	-	8,699,296
7907 Vacation Liability Reserve	-	-	550,000	550,000	-	550,000
7912 Restricted Debt Reserve	-	-	6,636,352	6,122,165	-	6,816,102
Total Budgeted Reserves	\$ -	\$ -	\$ 16,235,648	\$ 15,721,461	\$ -	\$ 16,065,398

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
Sources:						
8652 Deferred Maintenance	1,398,354	170,839	-	109,398	112,838	-
8690 Other State Revenues	916,431	-	-	-	-	-
Total State Revenues	\$ 2,314,785	\$ 170,839	\$ -	\$ 109,398	\$ 112,838	\$ -
8890 Other Local Revenues	2,274,947	2,256,970	1,690,000	1,690,000	2,428,066	1,430,000
Total Local Revenues	\$ 2,274,947	\$ 2,256,970	\$ 1,690,000	\$ 1,690,000	\$ 2,428,066	\$ 1,430,000
Total Revenues	\$ 4,589,732	\$ 2,427,809	\$ 1,690,000	\$ 1,799,398	\$ 2,540,904	\$ 1,430,000
8980 Interfund Transfers In	4,280,912	6,648,181	-	4,798,145	3,634,629	-
Total Other Financing Sources	\$ 4,280,912	\$ 6,648,181	\$ -	\$ 4,798,145	\$ 3,634,629	\$ -
Total Revenues and Other Financing Sources	\$ 8,870,644	\$ 9,075,990	\$ 1,690,000	\$ 6,597,543	\$ 6,175,533	\$ 1,430,000
Uses:						
5100 Consultants	2,470	-	-	-	-	-
5500 Utilities and Housekeeping	10,000	(1,916)	-	-	-	-
5600 Contract Services	436,623	587,950	470,449	470,449	432,876	433,063
5800 Other Services and Expenses	-	20,063	-	-	18,223	-
Total Other Operating Expenses	\$ 449,093	\$ 606,097	\$ 470,449	\$ 470,449	\$ 451,099	\$ 433,063
6100 Sites and Site Improvements	77,257	81,695	955,629	1,025,449	521,582	1,274,828
6200 Buildings	7,922,052	4,181,732	4,824,342	5,138,769	2,208,159	8,089,680
6400 Equipment	583,843	526,630	382,898	4,494,122	1,422,467	3,124,897
Total Capital Outlay	\$ 8,583,152	\$ 4,790,057	\$ 6,162,869	\$ 10,658,340	\$ 4,152,208	\$ 12,489,405
7300 Interfund Transfers Out	-	-	-	200,000	200,000	-

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
Total Transfers and Other Outgo	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ -
Total Expenses	\$ 9,032,245	\$ 5,396,154	\$ 6,633,318	\$ 11,328,789	\$ 4,803,307	\$ 12,922,468
Net Revenues Over (Under) Expenses	\$ (161,601)	\$ 3,679,836	\$ (4,943,318)	\$ (4,731,246)	\$ 1,372,226	\$ (11,492,468)
Beginning Fund Balance	29,077,319	28,915,718	32,595,554	32,595,554	32,595,554	33,967,780
Ending Fund Balance	\$ 28,915,718	\$ 32,595,554	\$ 27,652,236	\$ 27,864,308	\$ 33,967,780	\$ 22,475,312
7900 Designated Reserves	-	-	128,507	816,206	-	21,000
7913 Restricted Capital Reserve	-	-	27,523,729	27,048,102	-	22,454,312
Total Budgeted Reserves	\$ -	\$ -	\$ 27,652,236	\$ 27,864,308	\$ -	\$ 22,475,312

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 43: 2006 BOND CONSTRUCTION FUND**

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
Sources:						
8690 Other State Revenues	-	13,792	-	-	-	-
Total State Revenues	\$ -	\$ 13,792	\$ -	\$ -	\$ -	\$ -
8860 Interest and Investment Income	713,454	783,466	550,000	550,000	351,906	230,000
Total Local Revenues	\$ 713,454	\$ 783,466	\$ 550,000	\$ 550,000	\$ 351,906	\$ 230,000
Total Revenues	\$ 713,454	\$ 797,258	\$ 550,000	\$ 550,000	\$ 351,906	\$ 230,000
8900 Other Financing Sources, Miscellaneous	9,389	-	-	-	-	-
Total Other Financing Sources	\$ 9,389	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 722,843	\$ 797,258	\$ 550,000	\$ 550,000	\$ 351,906	\$ 230,000
Uses:						
2100 Noninstructional Salaries Full Time	302,341	256,605	325,464	325,464	96,271	90,285
Total Classified Salaries	\$ 302,341	\$ 256,605	\$ 325,464	\$ 325,464	\$ 96,271	\$ 90,285
3000 Benefits	126,473	144,700	174,438	174,438	45,021	43,248
Total Salaries and Benefits	\$ 428,814	\$ 401,305	\$ 499,902	\$ 499,902	\$ 141,292	\$ 133,533
4000 Supplies and Materials	\$ 552	\$ 1,436	\$ 2,230	\$ 2,230	\$ -	\$ -
5100 Consultants	725,815	819,768	370,252	370,252	145,703	394,454
5500 Utilities and Housekeeping	-	1,925	-	-	1,400	1,000
5600 Contract Services	41,287	9,861	5,000	5,000	3,920	2,000
5800 Other Services and Expenses	94	-	-	-	-	-
Total Other Operating Expenses	\$ 767,196	\$ 831,554	\$ 375,252	\$ 375,252	\$ 151,023	\$ 397,454

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 43: 2006 BOND CONSTRUCTION FUND**

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
6200 Buildings	11,289,064	13,894,708	9,116,936	9,116,936	9,618,747	13,695,149
6400 Equipment	917,199	338,014	1,704,223	1,704,223	805,006	357,001
Total Capital Outlay	\$ 12,206,263	\$ 14,232,722	\$ 10,821,159	\$ 10,821,159	\$ 10,423,753	\$ 14,052,150
Total Expenses	\$ 13,402,825	\$ 15,467,017	\$ 11,698,543	\$ 11,698,543	\$ 10,716,068	\$ 14,583,137
Net Revenues Over (Under) Expenses	\$ (12,679,982)	\$ (14,669,759)	\$ (11,148,543)	\$ (11,148,543)	\$ (10,364,162)	\$ (14,353,137)
Beginning Fund Balance	52,516,449	39,836,467	25,166,708	25,166,708	25,166,708	14,802,546
Ending Fund Balance	\$ 39,836,467	\$ 25,166,708	\$ 14,018,165	\$ 14,018,165	\$ 14,802,546	\$ 449,409
7913 Restricted Capital Reserve	-	-	14,018,165	14,018,165	-	449,409
Total Budgeted Reserves	\$ -	\$ -	\$ 14,018,165	\$ 14,018,165	\$ -	\$ 449,409

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
Sources:						
8690 Other State Revenues	-	31,402	-	-	-	-
Total State Revenues	\$ -	\$ 31,402	\$ -	\$ -	\$ -	\$ -
8860 Interest and Investment Income	1,522,146	1,037,187	1,000,000	1,000,000	1,252,939	1,750,000
Total Local Revenues	\$ 1,522,146	\$ 1,037,187	\$ 1,000,000	\$ 1,000,000	\$ 1,252,939	\$ 1,750,000
Total Revenues	\$ 1,522,146	\$ 1,068,589	\$ 1,000,000	\$ 1,000,000	\$ 1,252,939	\$ 1,750,000
8900 Other Financing Sources, Miscellaneous	-	567,686	-	-	65,856	-
8940 Proceeds of General Long-Term Debt	-	-	110,000,000	110,000,000	110,000,000	110,000,000
Total Other Financing Sources	\$ -	\$ 567,686	\$ 110,000,000	\$ 110,000,000	\$ 110,065,856	\$ 110,000,000
Total Revenues and Other Financing Sources	\$ 1,522,146	\$ 1,636,275	\$ 111,000,000	\$ 111,000,000	\$ 111,318,795	\$ 111,750,000
Uses:						
2100 Noninstructional Salaries Full Time	698,608	587,105	723,278	723,278	748,516	689,312
2300 Variable Non-Instructional	-	-	-	-	437	-
Total Classified Salaries	\$ 698,608	\$ 587,105	\$ 723,278	\$ 723,278	\$ 748,953	\$ 689,312
3000 Benefits	290,906	331,058	381,694	381,694	355,449	335,720
Total Salaries and Benefits	\$ 989,514	\$ 918,163	\$ 1,104,972	\$ 1,104,972	\$ 1,104,402	\$ 1,025,032
4000 Supplies and Materials	\$ 1,287	\$ 5,029	\$ 7,000	\$ 7,000	\$ -	\$ 7,000
5100 Consultants	1,992,564	3,096,755	4,000,000	4,000,000	4,196,564	5,300,000
5500 Utilities and Housekeeping	-	-	-	-	700	-
5600 Contract Services	127,211	62,809	125,000	125,000	46,606	128,000
5800 Other Services and Expenses	4,701	2,441	-	-	785	-
Total Other Operating Expenses	\$ 2,124,476	\$ 3,162,005	\$ 4,125,000	\$ 4,125,000	\$ 4,244,655	\$ 5,428,000

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
6200 Buildings	21,515,241	65,800,637	83,932,221	83,932,221	76,929,700	84,166,913
6400 Equipment	134,712	538,567	7,004,385	7,004,385	3,941,326	2,698,294
Total Capital Outlay	\$ 21,649,953	\$ 66,339,204	\$ 90,936,606	\$ 90,936,606	\$ 80,871,026	\$ 86,865,207
7100 Debt Retirement	-	-	-	-	162,593	-
7400 Other Transfers/Uses	444,712	-	-	-	-	-
Total Transfers and Other Outgo	\$ 444,712	\$ -	\$ -	\$ -	\$ 162,593	\$ -
Total Expenses	\$ 25,209,942	\$ 70,424,401	\$ 96,173,578	\$ 96,173,578	\$ 86,382,676	\$ 93,325,239
Net Revenues Over (Under) Expenses	\$ (23,687,796)	\$ (68,788,126)	\$ 14,826,422	\$ 14,826,422	\$ 24,936,119	\$ 18,424,761
Beginning Fund Balance	112,325,757	88,637,961	19,880,812	19,849,835	19,849,835	44,785,954
Ending Fund Balance	\$ 88,637,961	\$ 19,849,835	\$ 34,707,234	\$ 34,676,257	\$ 44,785,954	\$ 63,210,715
7913 Restricted Capital Reserve	-	-	34,707,234	34,676,257	-	63,210,715
Total Budgeted Reserves	\$ -	\$ -	\$ 34,707,234	\$ 34,676,257	\$ -	\$ 63,210,715

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
Sources:						
8690 Other State Revenues	-	70,911	-	-	-	-
Total State Revenues	\$ -	\$ 70,911	\$ -	\$ -	\$ -	\$ -
8840 Sales and Commissions	6,364,898	5,667,669	7,066,273	7,066,273	4,303,053	4,472,151
8850 Other Sales Revenue	2,603,715	2,413,343	2,597,091	2,597,091	1,891,227	2,095,684
Total Local Revenues	\$ 8,968,613	\$ 8,081,012	\$ 9,663,364	\$ 9,663,364	\$ 6,194,280	\$ 6,567,835
Total Revenues	\$ 8,968,613	\$ 8,151,923	\$ 9,663,364	\$ 9,663,364	\$ 6,194,280	\$ 6,567,835
8910 Resale Rebates	184,718	-	268,311	268,311	-	-
8980 Interfund Transfers In	-	390,736	-	420,746	420,746	-
Total Other Financing Sources	\$ 184,718	\$ 390,736	\$ 268,311	\$ 689,057	\$ 420,746	\$ -
Total Revenues and Other Financing Sources	\$ 9,153,331	\$ 8,542,659	\$ 9,931,675	\$ 10,352,421	\$ 6,615,026	\$ 6,567,835
Uses:						
2100 Noninstructional Salaries Full Time	1,236,087	1,153,499	1,127,109	1,127,109	1,116,851	1,001,509
2300 Variable Non-Instructional	403,969	392,160	408,000	408,000	298,542	352,000
Total Classified Salaries	\$ 1,640,056	\$ 1,545,659	\$ 1,535,109	\$ 1,535,109	\$ 1,415,393	\$ 1,353,509
3000 Benefits	700,146	752,001	679,615	679,615	654,818	602,192
Total Salaries and Benefits	\$ 2,340,202	\$ 2,297,660	\$ 2,214,724	\$ 2,214,724	\$ 2,070,211	\$ 1,955,701
4000 Supplies and Materials	\$ 16,714	\$ 15,688	\$ 20,547	\$ 20,547	\$ 18,590	\$ 29,547

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
5200 Travel	60	698	20,256	20,256	613	5,000
5500 Utilities and Housekeeping	55,817	57,735	51,150	51,150	50,454	50,950
5600 Contract Services	64,155	53,823	14,000	14,000	1,807	482
5690 Other Operating Expenses	63,576	74,856	82,368	82,368	72,348	50,000
5800 Other Services and Expenses	248,290	230,001	171,357	171,357	236,135	175,457
5930 Depreciation	6,922	6,213	1,000	1,000	-	-
Total Other Operating Expenses	\$ 438,820	\$ 423,326	\$ 340,131	\$ 340,131	\$ 361,357	\$ 281,889
6400 Equipment	9,230	6,932	-	-	1,410	-
Total Capital Outlay	\$ 9,230	\$ 6,932	\$ -	\$ -	\$ 1,410	\$ -
7700 Cost of Goods Sold	6,785,891	5,909,260	7,840,583	7,840,583	4,559,761	4,559,306
Total Transfers and Other Outgo	\$ 6,785,891	\$ 5,909,260	\$ 7,840,583	\$ 7,840,583	\$ 4,559,761	\$ 4,559,306
Total Expenses	\$ 9,590,857	\$ 8,652,866	\$ 10,415,985	\$ 10,415,985	\$ 7,011,329	\$ 6,826,443
Net Revenues Over (Under) Expenses	\$ (437,526)	\$ (110,207)	\$ (484,310)	\$ (63,564)	\$ (396,303)	\$ (258,608)
Beginning Fund Balance	1,579,276	1,141,750	1,031,543	1,031,543	1,031,543	635,240
Ending Fund Balance	\$ 1,141,750	\$ 1,031,543	\$ 547,233	\$ 967,979	\$ 635,240	\$ 376,632
7900 Designated Reserves	-	-	18,727	18,727	-	-
7999 Undesignated Reserve	-	-	528,506	949,252	-	376,632
Total Budgeted Reserves	\$ -	\$ -	\$ 547,233	\$ 967,979	\$ -	\$ 376,632

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
Sources:						
8690 Other State Revenues	-	21,566	-	-	-	-
Total State Revenues	\$ -	\$ 21,566	\$ -	\$ -	\$ -	\$ -
8840 Sales and Commissions	1,679,100	1,626,217	1,775,626	1,775,626	1,229,620	1,723,394
8850 Other Sales Revenue	9,433	8,207	-	-	-	-
8890 Other Local Revenues	35,411	38,276	25,000	25,000	29,888	15,000
Total Local Revenues	\$ 1,723,944	\$ 1,672,700	\$ 1,800,626	\$ 1,800,626	\$ 1,259,508	\$ 1,738,394
Total Revenues	\$ 1,723,944	\$ 1,694,266	\$ 1,800,626	\$ 1,800,626	\$ 1,259,508	\$ 1,738,394
Total Revenues and Other Financing Sources	\$ 1,723,944	\$ 1,694,266	\$ 1,800,626	\$ 1,800,626	\$ 1,259,508	\$ 1,738,394
Uses:						
2100 Noninstructional Salaries Full Time	214,469	252,152	321,727	321,727	288,852	323,232
2300 Variable Non-Instructional	266,455	211,055	195,500	195,500	167,232	215,000
Total Classified Salaries	\$ 480,924	\$ 463,207	\$ 517,227	\$ 517,227	\$ 456,084	\$ 538,232
3000 Benefits	168,821	227,740	210,680	210,680	220,780	242,048
Total Salaries and Benefits	\$ 649,745	\$ 690,947	\$ 727,907	\$ 727,907	\$ 676,864	\$ 780,280
4000 Supplies and Materials	\$ 27,419	\$ 17,744	\$ 46,376	\$ 46,376	\$ 23,818	\$ 45,876

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
5100 Consultants	11,517	4,351	7,350	7,350	-	7,350
5200 Travel	-	-	-	-	95	-
5300 Dues and Memberships	-	-	-	-	4,388	-
5400 Insurance	-	-	-	-	373	-
5500 Utilities and Housekeeping	14,025	12,985	11,260	11,260	10,379	11,260
5600 Contract Services	24,130	23,069	37,000	37,000	14,926	25,000
5690 Other Operating Expenses	5,485	2,447	4,908	4,908	966	-
5800 Other Services and Expenses	53,329	49,311	63,260	63,260	62,078	63,260
5930 Depreciation	8,013	6,505	2,101	2,101	-	-
Total Other Operating Expenses	\$ 116,499	\$ 98,668	\$ 125,879	\$ 125,879	\$ 93,205	\$ 106,870
6400 Equipment	13,848	35,150	10,000	10,000	2,363	-
Total Capital Outlay	\$ 13,848	\$ 35,150	\$ 10,000	\$ 10,000	\$ 2,363	\$ -
7700 Cost of Goods Sold	802,137	737,268	867,568	867,568	550,242	811,992
Total Transfers and Other Outgo	\$ 802,137	\$ 737,268	\$ 867,568	\$ 867,568	\$ 550,242	\$ 811,992
Total Expenses	\$ 1,609,648	\$ 1,579,777	\$ 1,777,730	\$ 1,777,730	\$ 1,346,492	\$ 1,745,018
Net Revenues Over (Under) Expenses	\$ 114,296	\$ 114,489	\$ 22,896	\$ 22,896	\$ (86,984)	\$ (6,624)
Beginning Fund Balance	1,015,148	1,129,444	1,243,933	1,243,933	1,243,933	1,156,949
Ending Fund Balance	\$ 1,129,444	\$ 1,243,933	\$ 1,266,829	\$ 1,266,829	\$ 1,156,949	\$ 1,150,325
7999 Undesignated Reserve	-	-	1,266,829	1,266,829	-	1,150,325
Total Budgeted Reserves	\$ -	\$ -	\$ 1,266,829	\$ 1,266,829	\$ -	\$ 1,150,325

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
Sources:						
8860 Interest and Investment Income	12,267	20,404	11,450	11,450	15,080	12,660
Total Local Revenues	\$ 12,267	\$ 20,404	\$ 11,450	\$ 11,450	\$ 15,080	\$ 12,660
Total Revenues	\$ 12,267	\$ 20,404	\$ 11,450	\$ 11,450	\$ 15,080	\$ 12,660
8980 Interfund Transfers In	100,000	100,000	50,000	50,000	50,000	50,000
Total Other Financing Sources	\$ 100,000	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Total Revenues and Other Financing Sources	\$ 112,267	\$ 120,404	\$ 61,450	\$ 61,450	\$ 65,080	\$ 62,660
Uses:						
5400 Insurance	39,913	78,085	50,000	50,000	95,270	50,000
Total Other Operating Expenses	\$ 39,913	\$ 78,085	\$ 50,000	\$ 50,000	\$ 95,270	\$ 50,000
Total Expenses	\$ 39,913	\$ 78,085	\$ 50,000	\$ 50,000	\$ 95,270	\$ 50,000
Net Revenues Over (Under) Expenses	\$ 72,354	\$ 42,319	\$ 11,450	\$ 11,450	\$ (30,190)	\$ 12,660
Beginning Fund Balance	753,855	826,209	868,527	868,528	868,528	838,338
Ending Fund Balance	\$ 826,209	\$ 868,528	\$ 879,977	\$ 879,978	\$ 838,338	\$ 850,998
7911 Self-Insurance Claims Reserve	-	-	879,977	879,978	-	850,998
Total Budgeted Reserves	\$ -	\$ -	\$ 879,977	\$ 879,978	\$ -	\$ 850,998

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
Sources:						
8860 Interest and Investment Income	208,407	287,084	171,165	171,165	223,306	61,700
Total Local Revenues	\$ 208,407	\$ 287,084	\$ 171,165	\$ 171,165	\$ 223,306	\$ 61,700
Total Revenues	\$ 208,407	\$ 287,084	\$ 171,165	\$ 171,165	\$ 223,306	\$ 61,700
8900 Other Financing Sources, Miscellaneous	-	364,890	-	-	-	-
8980 Interfund Transfers In	5,000,000	4,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total Other Financing Sources	\$ 5,000,000	\$ 4,364,890	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Total Revenues and Other Financing Sources	\$ 5,208,407	\$ 4,651,974	\$ 1,171,165	\$ 1,171,165	\$ 1,223,306	\$ 1,061,700
Uses:						
5100 Consultants	53,689	16,846	54,000	54,000	6,029	-
5800 Other Services and Expenses	1,426	3,331	1,700	1,700	2,769	1,700
Total Other Operating Expenses	\$ 55,115	\$ 20,177	\$ 55,700	\$ 55,700	\$ 8,798	\$ 1,700
7300 Interfund Transfers Out	5,215,800	5,215,800	5,215,800	14,607,900	14,607,900	-
7400 Other Transfers/Uses	150,115	-	-	-	-	-
Total Transfers and Other Outgo	\$ 5,365,915	\$ 5,215,800	\$ 5,215,800	\$ 14,607,900	\$ 14,607,900	\$ -
Total Expenses	\$ 5,421,030	\$ 5,235,977	\$ 5,271,500	\$ 14,663,600	\$ 14,616,698	\$ 1,700
Net Revenues Over (Under) Expenses	\$ (212,623)	\$ (584,003)	\$ (4,100,335)	\$ (13,492,435)	\$ (13,393,392)	\$ 1,060,000
Beginning Fund Balance	17,745,707	17,533,084	16,949,081	16,949,081	16,949,081	3,555,689
Ending Fund Balance	\$ 17,533,084	\$ 16,949,081	\$ 12,848,746	\$ 3,456,646	\$ 3,555,689	\$ 4,615,689
7998 Restricted Reserve	-	-	12,848,746	3,456,646	-	4,615,689
Total Budgeted Reserves	\$ -	\$ -	\$ 12,848,746	\$ 3,456,646	\$ -	\$ 4,615,689

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
Sources:						
8860 Interest and Investment Income	2,339	3,380	800	800	5,297	2,500
8890 Other Local Revenues	456,277	436,370	425,092	425,092	402,779	396,297
Total Local Revenues	\$ 458,616	\$ 439,750	\$ 425,892	\$ 425,892	\$ 408,076	\$ 398,797
Total Revenues	\$ 458,616	\$ 439,750	\$ 425,892	\$ 425,892	\$ 408,076	\$ 398,797
Total Revenues and Other Financing Sources	\$ 458,616	\$ 439,750	\$ 425,892	\$ 425,892	\$ 408,076	\$ 398,797
Uses:						
4000 Supplies and Materials	\$ 300,708	\$ 323,639	\$ 397,136	\$ 397,136	\$ 211,511	\$ 341,528
5200 Travel	5,677	10,759	-	-	-	-
5690 Other Operating Expenses	-	-	5,500	5,500	-	5,500
5800 Other Services and Expenses	240	60	-	-	101	-
Total Other Operating Expenses	\$ 5,917	\$ 10,819	\$ 5,500	\$ 5,500	\$ 101	\$ 5,500
7300 Interfund Transfers Out	201,110	232,071	-	-	-	-
Total Transfers and Other Outgo	\$ 201,110	\$ 232,071	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 507,735	\$ 566,529	\$ 402,636	\$ 402,636	\$ 211,612	\$ 347,028
Net Revenues Over (Under) Expenses	\$ (49,119)	\$ (126,779)	\$ 23,256	\$ 23,256	\$ 196,464	\$ 51,769
Beginning Fund Balance	1,175,016	1,125,897	999,117	999,118	999,118	1,195,582
Ending Fund Balance	\$ 1,125,897	\$ 999,118	\$ 1,022,373	\$ 1,022,374	\$ 1,195,582	\$ 1,247,351
7900 Designated Reserves	-	-	33,220	33,220	-	74,314
7999 Undesignated Reserve	-	-	989,153	989,154	-	1,173,037
Total Budgeted Reserves	\$ -	\$ -	\$ 1,022,373	\$ 1,022,374	\$ -	\$ 1,247,351

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
<u>Sources:</u>						
8890 Other Local Revenues	83,409	89,033	83,300	83,300	92,335	83,237
Total Local Revenues	\$ 83,409	\$ 89,033	\$ 83,300	\$ 83,300	\$ 92,335	\$ 83,237
Total Revenues	\$ 83,409	\$ 89,033	\$ 83,300	\$ 83,300	\$ 92,335	\$ 83,237
Total Revenues and Other Financing Sources	\$ 83,409	\$ 89,033	\$ 83,300	\$ 83,300	\$ 92,335	\$ 83,237
<u>Uses:</u>						
4000 Supplies and Materials	\$ 2,519	\$ 220	\$ 8,051	\$ 8,051	\$ -	\$ 8,051
5100 Consultants	6,400	-	-	-	-	-
5200 Travel	34,462	33,967	48,800	48,800	20,507	48,800
5800 Other Services and Expenses	37,679	40,154	33,326	33,326	37,593	26,386
Total Other Operating Expenses	\$ 78,541	\$ 74,121	\$ 82,126	\$ 82,126	\$ 58,100	\$ 75,186
Total Expenses	\$ 81,060	\$ 74,341	\$ 90,177	\$ 90,177	\$ 58,100	\$ 83,237
Net Revenues Over (Under) Expenses	\$ 2,349	\$ 14,692	\$ (6,877)	\$ (6,877)	\$ 34,235	\$ -
Beginning Fund Balance	42,940	45,289	59,981	59,981	59,981	94,216
Ending Fund Balance	\$ 45,289	\$ 59,981	\$ 53,104	\$ 53,104	\$ 94,216	\$ 94,216
7900 Designated Reserves	-	-	53,104	53,104	-	85,692
7999 Undesignated Reserve	-	-	-	-	-	8,524
Total Budgeted Reserves	\$ -	\$ -	\$ 53,104	\$ 53,104	\$ -	\$ 94,216

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

<u>Description</u>	<u>Final Actuals 2017-2018</u>	<u>Final Actuals 2018-2019</u>	<u>Adoption Budget 2019-2020</u>	<u>Adjusted Budget 2019-2020</u>	<u>YTD Actuals 2019-2020</u>	<u>Adoption Budget 2020-2021</u>
<u>Sources:</u>						
8860 Interest and Investment Income	24,811	38,284	14,868	14,868	14,569	12,968
8880 Nonresident Tuition and Other Student Fees	277,581	266,307	207,130	207,130	240,936	204,741
8890 Other Local Revenues	-	10,000	21,000	21,000	2,694	3,000
Total Local Revenues	\$ 302,392	\$ 314,591	\$ 242,998	\$ 242,998	\$ 258,199	\$ 220,709
Total Revenues	\$ 302,392	\$ 314,591	\$ 242,998	\$ 242,998	\$ 258,199	\$ 220,709
Total Revenues and Other Financing Sources	\$ 302,392	\$ 314,591	\$ 242,998	\$ 242,998	\$ 258,199	\$ 220,709
<u>Uses:</u>						
2300 Variable Non-Instructional	23,805	16,123	22,050	22,050	12,987	22,050
Total Classified Salaries	\$ 23,805	\$ 16,123	\$ 22,050	\$ 22,050	\$ 12,987	\$ 22,050
3000 Benefits	268	356	455	455	175	461
Total Salaries and Benefits	\$ 24,073	\$ 16,479	\$ 22,505	\$ 22,505	\$ 13,162	\$ 22,511
4000 Supplies and Materials	\$ (6,999)	\$ 17,136	\$ 3,500	\$ 3,500	\$ 8,315	\$ 3,500

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
5100 Consultants	6,400	-	-	-	-	-
5200 Travel	3,469	3,804	8,000	8,000	(3,887)	8,000
5300 Dues and Memberships	-	550	850	850	348	850
5500 Utilities and Housekeeping	366	355	300	300	500	300
5600 Contract Services	-	1,232	300	300	-	300
5690 Other Operating Expenses	6,280	5,547	7,000	7,000	6,051	7,000
5800 Other Services and Expenses	2,978	2,613	2,500	2,500	1,504	2,500
Total Other Operating Expenses	\$ 19,493	\$ 14,101	\$ 18,950	\$ 18,950	\$ 4,516	\$ 18,950
6200 Buildings	-	1,100,000	-	-	-	-
6400 Equipment	6,194	8,220	5,500	5,500	2,023	5,500
Total Capital Outlay	\$ 6,194	\$ 1,108,220	\$ 5,500	\$ 5,500	\$ 2,023	\$ 5,500
7300 Interfund Transfers Out	112,900	114,900	116,750	116,750	116,750	118,450
Total Transfers and Other Outgo	\$ 112,900	\$ 114,900	\$ 116,750	\$ 116,750	\$ 116,750	\$ 118,450
Total Expenses	\$ 155,661	\$ 1,270,836	\$ 167,205	\$ 167,205	\$ 144,766	\$ 168,911
Net Revenues Over (Under) Expenses	\$ 146,731	\$ (956,245)	\$ 75,793	\$ 75,793	\$ 113,433	\$ 51,798
Beginning Fund Balance	1,625,020	1,771,751	815,506	815,506	815,506	928,939
Ending Fund Balance	\$ 1,771,751	\$ 815,506	\$ 891,299	\$ 891,299	\$ 928,939	\$ 980,737
7998 Restricted Reserve	-	-	204,251	204,251	-	193,708
7999 Undesignated Reserve	-	-	687,048	687,048	-	787,029
Total Budgeted Reserves	\$ -	\$ -	\$ 891,299	\$ 891,299	\$ -	\$ 980,737

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

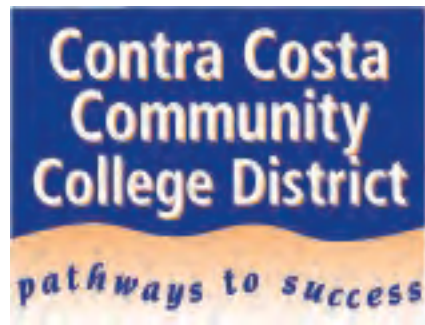
Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
Sources:						
8150 Student Financial Aid Revenue	35,064,388	33,660,261	33,834,684	40,332,753	39,340,336	35,618,585
Total Federal Revenues	\$ 35,064,388	\$ 33,660,261	\$ 33,834,684	\$ 40,332,753	\$ 39,340,336	\$ 35,618,585
8620 General Categorical Programs	1,700,438	2,644,231	2,290,632	2,290,632	2,302,756	2,371,839
8680 Other State Non-Tax Revenues	2,441,193	2,354,645	2,575,000	2,575,000	2,833,852	3,000,000
Total State Revenues	\$ 4,141,631	\$ 4,998,876	\$ 4,865,632	\$ 4,865,632	\$ 5,136,608	\$ 5,371,839
Total Revenues	\$ 39,206,019	\$ 38,659,137	\$ 38,700,316	\$ 45,198,385	\$ 44,476,944	\$ 40,990,424
8980 Interfund Transfers In	269,336	408,562	235,000	259,251	259,487	238,000
Total Other Financing Sources	\$ 269,336	\$ 408,562	\$ 235,000	\$ 259,251	\$ 259,487	\$ 238,000
Total Revenues and Other Financing Sources	\$ 39,475,355	\$ 39,067,699	\$ 38,935,316	\$ 45,457,636	\$ 44,736,431	\$ 41,228,424
Uses:						
7300 Interfund Transfers Out	80,953	58,092	-	-	56,947	-
7500 Student Financial Aid	39,394,402	39,009,607	38,935,316	45,457,636	44,679,484	41,228,424
Total Transfers and Other Outgo	\$ 39,475,355	\$ 39,067,699	\$ 38,935,316	\$ 45,457,636	\$ 44,736,431	\$ 41,228,424
Total Expenses	\$ 39,475,355	\$ 39,067,699	\$ 38,935,316	\$ 45,457,636	\$ 44,736,431	\$ 41,228,424
Net Revenues Over (Under) Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
Sources:						
8860 Interest and Investment Income	7,172	11,657	5,950	5,950	9,179	7,530
Total Local Revenues	\$ 7,172	\$ 11,657	\$ 5,950	\$ 5,950	\$ 9,179	\$ 7,530
Total Revenues	\$ 7,172	\$ 11,657	\$ 5,950	\$ 5,950	\$ 9,179	\$ 7,530
Total Revenues and Other Financing Sources	\$ 7,172	\$ 11,657	\$ 5,950	\$ 5,950	\$ 9,179	\$ 7,530
Uses:						
5800 Other Services and Expenses	10	17	10	10	15	10
Total Other Operating Expenses	\$ 10	\$ 17	\$ 10	\$ 10	\$ 15	\$ 10
7400 Other Transfers/Uses	6,000	6,000	11,000	11,000	11,000	10,000
Total Transfers and Other Outgo	\$ 6,000	\$ 6,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 10,000
Total Expenses	\$ 6,010	\$ 6,017	\$ 11,010	\$ 11,010	\$ 11,015	\$ 10,010
Net Revenues Over (Under) Expenses	\$ 1,162	\$ 5,640	\$ (5,060)	\$ (5,060)	\$ (1,836)	\$ (2,480)
Beginning Fund Balance	496,043	497,205	500,428	502,845	502,845	501,009
Ending Fund Balance	\$ 497,205	\$ 502,845	\$ 495,368	\$ 497,785	\$ 501,009	\$ 498,529
7998 Restricted Reserve	-	-	495,368	497,785	-	498,529
Total Budgeted Reserves	\$ -	\$ -	\$ 495,368	\$ 497,785	\$ -	\$ 498,529

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Adoption Budget 2020-2021
Sources:						
8860 Interest and Investment Income	7,065,466	5,519,558	5,500,000	5,500,000	5,044,327	2,760,000
Total Local Revenues	\$ 7,065,466	\$ 5,519,558	\$ 5,500,000	\$ 5,500,000	\$ 5,044,327	\$ 2,760,000
Total Revenues	\$ 7,065,466	\$ 5,519,558	\$ 5,500,000	\$ 5,500,000	\$ 5,044,327	\$ 2,760,000
8980 Interfund Transfers In	5,215,800	5,215,800	5,215,800	14,607,900	14,607,900	-
Total Other Financing Sources	\$ 5,215,800	\$ 5,215,800	\$ 5,215,800	\$ 14,607,900	\$ 14,607,900	\$ -
Total Revenues and Other Financing Sources	\$ 12,281,266	\$ 10,735,358	\$ 10,715,800	\$ 20,107,900	\$ 19,652,227	\$ 2,760,000
Uses:						
5800 Other Services and Expenses	355,956	377,549	375,000	375,000	424,686	425,000
Total Other Operating Expenses	\$ 355,956	\$ 377,549	\$ 375,000	\$ 375,000	\$ 424,686	\$ 425,000
Total Expenses	\$ 355,956	\$ 377,549	\$ 375,000	\$ 375,000	\$ 424,686	\$ 425,000
Net Revenues Over (Under) Expenses	\$ 11,925,310	\$ 10,357,809	\$ 10,340,800	\$ 19,732,900	\$ 19,227,541	\$ 2,335,000
Beginning Fund Balance	95,840,822	107,766,132	118,123,941	118,123,941	118,123,941	137,351,482
Ending Fund Balance	\$ 107,766,132	\$ 118,123,941	\$ 128,464,741	\$ 137,856,841	\$ 137,351,482	\$ 139,686,482
Total Budgeted Reserves	\$ -	\$ -	\$ 128,464,741	\$ 137,856,841	\$ -	\$ 139,686,482



APPENDICES

- A. 2020-21 BUDGET YEAR 50% LAW CALCULATION**
- B. STEP AND LONGEVITY COST ESTIMATES FOR FY 2020-21**
- C. SALARY SCHEDULE AND DISTRICT BENEFITS PREMIUM HISTORY**
- D. GLOSSARY**

Appendix A
2020-21 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: 2020-21, for the period ended June 30, 2021

AB 2021 data as of 08/28/20

Object Category	State Use Only (EDP)	Expenditures Before Allocation		n/a		All Locations Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	66,828,588	66,828,588	0	0	66,828,588	66,828,588
Noninstructional Salaries (CA 1200 and 1400)	408		16,806,293		0		16,806,293
Subtotal Academic Salaires	409	66,828,588	83,634,881	0	0	66,828,588	83,634,881
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		31,144,794		0		31,144,794
Noninstructional Aides (CA 2200 and 2400)	416	4,365,444	4,365,444	0	0	4,365,444	4,365,444
Subtotal Classified Salaries	419	4,365,444	35,510,238	0	0	4,365,444	35,510,238
Employee Benefits (CA 3000)	429	33,505,617	64,257,557	0	0	33,505,617	64,257,557
Supplies and Materials (CA 4000)	435		3,587,350		0		3,587,350
Other Operating Expenses and Services (CA 5000)	449	500,000	17,614,318	0	0	500,000	17,614,318
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		796,350		0		796,350
Total (409 + 419 + 429) and (435 + 449 + 451)	459	105,199,649	205,400,694	0	0	105,199,649	205,400,694
Less Exclusions for Current Expenses of Education	469	6,891,125	19,062,504	0	0	6,891,125	19,062,504
Totals for ESC 84362, 50 percent law (459 - 469)	470	98,308,524	186,338,190	0	0	98,308,524	186,338,190
Percentage of CEE (470, col. 1 / 470, col.2)	471	52.76%	100.00%			52.76%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		93,169,095				93,169,095
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		93,169,095				93,169,095

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: 2020-21, for the period ended June 30, 2021

AB 2021 data as of 08/28/20

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 18.3176%		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	11,395,724	11,395,724	0	0	11,395,724	11,395,724
Noninstructional Salaries (CA 1200 and 1400)	408		3,939,324		295,391		4,234,715
Subtotal Academic Salaires	409	11,395,724	15,335,048	0	295,391	11,395,724	15,630,439
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		4,547,373		1,719,087		6,266,460
Noninstructional Aides (CA 2200 and 2400)	416	726,997	726,997	0	0	726,997	726,997
Subtotal Classified Salaries	419	726,997	5,274,370	0	1,719,087	726,997	6,993,457
Employee Benefits (CA 3000)	429	3,342,723	7,278,246	2,151,650	4,600,100	5,494,373	11,878,346
Supplies and Materials (CA 4000)	435		624,372		54,275		678,647
Other Operating Expenses and Services (CA 5000)	449	0	1,118,809	0	2,125,432	0	3,244,241
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		195,392		3,664		199,056
Total (409 + 419 + 429) and (435 + 449 + 451)	459	15,465,444	29,826,237	2,151,650	8,797,949	17,617,094	38,624,186
Less Exclusions for Current Expenses of Education	469	0	94,000	1,262,287	3,188,925	1,262,287	3,282,925
Totals for ESC 84362, 50 percent law (459 - 469)	470	15,465,444	29,732,237	889,363	5,609,024	16,354,807	35,341,261
Percentage of CEE (470, col. 1 / 470, col.2)	471	52.02%	100.00%			46.28%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		14,866,118				17,670,630
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		14,866,118				17,670,630

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: 2020-21, for the period ended June 30, 2021

AB 2021 data as of 08/28/20

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 55.2580%		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	39,296,147	39,296,147	0	0	39,296,147	39,296,147
Noninstructional Salaries (CA 1200 and 1400)	408		6,450,282		891,096		7,341,378
Subtotal Academic Salaires	409	39,296,147	45,746,429	0	891,096	39,296,147	46,637,525
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		11,032,558		5,185,909		16,218,467
Noninstructional Aides (CA 2200 and 2400)	416	1,998,894	1,998,894	0	0	1,998,894	1,998,894
Subtotal Classified Salaries	419	1,998,894	13,031,452	0	5,185,909	1,998,894	18,217,361
Employee Benefits (CA 3000)	429	12,806,273	21,211,097	6,490,805	13,876,955	19,297,078	35,088,052
Supplies and Materials (CA 4000)	435		1,940,761		163,729		2,104,490
Other Operating Expenses and Services (CA 5000)	449	0	2,876,482	0	6,411,713	0	9,288,195
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		36,600		11,052		47,652
Total (409 + 419 + 429) and (435 + 449 + 451)	459	54,101,314	84,842,821	6,490,805	26,540,454	60,592,119	111,383,275
Less Exclusions for Current Expenses of Education	469	0	1,188,768	3,807,896	10,224,858	3,807,896	11,413,626
Totals for ESC 84362, 50 percent law (459 - 469)	470	54,101,314	83,654,053	2,682,909	16,315,596	56,784,223	99,969,649
Percentage of CEE (470, col. 1 / 470, col.2)	471	64.67%	100.00%			56.80%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		41,827,026				49,984,824
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		41,827,026				49,984,824

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: 2020-21, for the period ended June 30, 2021

AB 2021 data as of 08/28/20

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 26.4244%		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	16,136,717	16,136,717	0	0	16,136,717	16,136,717
Noninstructional Salaries (CA 1200 and 1400)	408		4,804,077		426,123		5,230,200
Subtotal Academic Salaires	409	16,136,717	20,940,794	0	426,123	16,136,717	21,366,917
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		6,179,958		2,479,909		8,659,867
Noninstructional Aides (CA 2200 and 2400)	416	1,639,553	1,639,553	0	0	1,639,553	1,639,553
Subtotal Classified Salaries	419	1,639,553	7,819,511	0	2,479,909	1,639,553	10,299,420
Employee Benefits (CA 3000)	429	5,610,254	10,655,179	3,103,912	6,635,980	8,714,166	17,291,159
Supplies and Materials (CA 4000)	435		725,917		78,296		804,213
Other Operating Expenses and Services (CA 5000)	449	500,000	2,015,791	0	3,066,091	500,000	5,081,882
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		544,358		5,285		549,643
Total (409 + 419 + 429) and (435 + 449 + 451)	459	23,886,524	42,701,550	3,103,912	12,691,684	26,990,436	55,393,234
Less Exclusions for Current Expenses of Education	469	0	464,646	1,820,942	4,579,365	1,820,942	5,044,011
Totals for ESC 84362, 50 percent law (459 - 469)	470	23,886,524	42,236,904	1,282,970	8,112,319	25,169,494	50,349,223
Percentage of CEE (470, col. 1 / 470, col.2)	471	56.55%	100.00%			49.99%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		21,118,452				25,174,611
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		21,118,452				25,174,611

Appendix B
STEP AND LONGEVITY COST
ESTIMATES FOR FY 2020-21

APPENDIX B

Step and Longevity Cost Estimates for 2020-21 Budget Year

	Step \$	Step #	Longevity/Column \$	Longevity/Column #	TOTAL \$	TOTAL #
Local 1	\$430,000	215	\$108,500	83	\$538,500	298
Manager, Supervisor, Confidential	\$159,800	47	\$57,750	21	\$217,550	68
UF Fulltime ⁽¹⁾	\$339,500	140	\$88,200	12	\$427,700	152
UF Parttime ⁽²⁾	\$131,250	250	\$21,000	40	\$152,250	290
TOTAL	\$1,060,550	652	\$275,450	156	\$1,336,000	808

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

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

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

Appendix C
SALARY SCHEDULE AND DISTRICT
BENEFITS PREMIUM HISTORY

APPENDIX C

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

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

Appendix D

GLOSSARY

APPENDIX D

GLOSSARY

50 Percent Law

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

Accounts Payable

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

Accounts Receivable

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

Activity Code

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

Administrator

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

Allocation of Costs

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

Apportionments

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

Capital Outlay

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

Capital Projects Funds

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

Categorical Funds

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

Certificates of Participation (COPs)

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

Chart of Accounts

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

Collective Bargaining - SB 160 (1975)

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

Compensated Absences

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

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

Current Assets

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

Debt Service Funds

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

Disabled Student Programs and Services (DSP&S)

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

Educational Administrator

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

Enterprise Funds

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

policy, management control, accountability, or other purposes.

Extended Opportunity Programs and Services (EOPS)

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

Fiscal Year

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

Fixed Assets

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

Full-time Equivalent (FTE) Employees

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

Full-time Equivalent Students (FTES)

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

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

Fund

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

Fund Balance

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

Gann Limitation

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

General Fund

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

Generally Accepted Accounting Principles (GAAP)

Uniform minimum standards and guidelines for financial accounting and reporting.

General Purpose Tax Rate

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

Grants

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

Interfund Transfers

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

Intrafund Transfer

The transfer of moneys within a fund of the district.

Irrevocable Trust

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

Nonresident Tuition

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

Objects of Expenditure

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

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

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

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

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

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

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

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

Other Post-Employment Benefits (OPEB)

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

Proposition 13 (1978)

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

Proposition 98 (1988)

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

Proposition 111 (1990)

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

Public Employees' Retirement System (PERS)

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

Public Employment Relations Board (PERB)

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

Reserves

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

- **Board 5% Reserve**

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

- **Board 5% Contingency Reserve**

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

State Teachers' Retirement System (STRS)

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

Student Financial Aid Funds

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

Federal Aid:

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

State Aid:

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

Taxonomy of Programs (TOP)

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

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

Tax and Revenue Anticipation Notes (TRANS)

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

Useful Life

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

Weekly Student Contact Hours (WSCH)

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