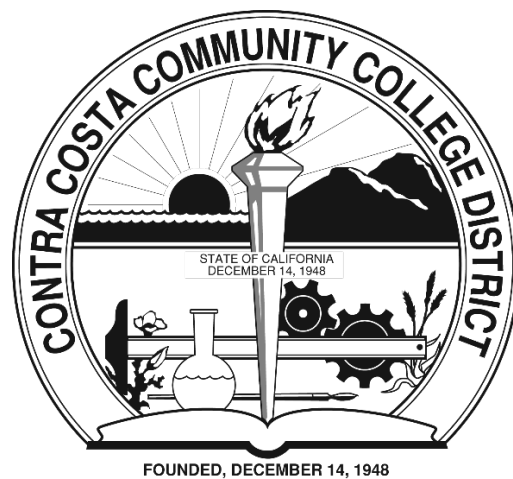


# **ADOPTION BUDGET**

## **FISCAL YEAR 2021-22**



**PRESENTED TO THE GOVERNING BOARD**

**SEPTEMBER 8, 2021**

Phyllis Carter, 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

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

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# ADOPTION BUDGET FISCAL YEAR 2021-22

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# ADOPTION BUDGET FISCAL YEAR 2021-22

## 1. INTRODUCTION

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

### 1.1 California's FY 2021-22 Enacted Budget

Governor Newsom signed the FY 2021-22 Budget Act on July 12, 2021, after negotiations with the state legislature. The final Budget Act includes components of the Governor's May Revision and additions, or modifications adopted by the Legislature and Governor. The state budget outlook has greatly improved since the initial release of the Governor's budget on January 8, 2021. The state's primary revenue sources – personal income tax, sales tax, and corporate tax – have been coming in ahead of projections, bringing in significantly more revenues than anticipated in the Governor's budget.

With the significant increase in tax receipts, the enacted state budget for FY 2021-22 has general fund spending at \$196.4 billion, an increase of \$30.3 billion from the previous year. The enacted state budget continues its focus on maintaining reserves as protection against the next economic downturn and regarding spending priorities, the budget focuses on helping the state recover from the COVID-19 pandemic.

The 2021-22 Budget Act increases overall funding for community colleges by \$3.5 billion over 2020-21 levels through a combination of ongoing and one-time funds. This increase includes \$765 million in ongoing policy adjustments compared to revised 2020-21 expenditure levels. The budget fully pays off the \$1.5 billion in system deferrals from 2020-21 and makes several investments in student basic needs, support for faculty, deferred maintenance, student basic needs and to California Community Colleges apportionments and categorical programs.

The Proposition 98 guarantee (K-12 and community college funding) for 2021-22 is \$93.7 billion which is the same as estimated at the May Revision and only marginally higher by .3% or \$309 million increase over last budget year.

The 5.07% COLA provided to community colleges in the budget now matches the percent level provided to K-12 Local Control Formula and includes 1.7% COLA for certain categorical programs. In addition, the enacted budget includes new, one-time, and ongoing spending categories for community colleges and the extension of the Student-Centered Funding Formula (SCFF) hold harmless provision through FY 2024-25.

Table 1 illustrates how major additional revenues specifically effect the community college system, their impact to 4CD and the changes within each category since the May Revision.

<b>Category</b>	<b>Governor's May Revision System Impact</b>	<b>4CD Impact</b>	<b>Change from May Revision</b>
COLA <b>(ongoing)</b>	\$371.3 million to fund a COLA of 5.07 percent	4CD expects approximately \$9.2 million in additional apportionment revenue. As 4CD is in a hold harmless state under the SCFF, the 5.07% is applied to the total computational revenue 4CD receives	COLA increased \$2 million or 1.02% to 5.07%, an increase of approximately \$2.0 million from May revise
Investment in Full-time faculty <b>(ongoing)</b>	\$100 million to increase number of full-time Faculty toward meeting the 75 percent full-time faculty target	4CD anticipates receiving approximately \$2.4 million	New funding
Increase support for targeted student support services <b>(ongoing)</b>	\$74 million to provide additional funding for UMOJA, Puente, MESA, EOPS, Student Equity and Rising Scholars	4CD expects to receive approximately \$1.8 million	New funding
Increase Strong Workforce Program <b>(ongoing)</b>	\$42.4 million in ongoing funding	4CD expects to receive \$1 million	Increased \$30 million from May revise
Investment in Part-time faculty and Faculty Professional Development <b>(one-time and ongoing)</b>	\$90 million in one-time and \$10 million in ongoing to increase part-time faculty hours and \$20 million one-time for culturally competent professional development for faculty	4CD expects \$2.2 million in one-time and \$.24 million in ongoing to support part-time faculty expanded hours and \$.5 million to support faculty development	New funding
Support integrated basic needs center <b>(ongoing)</b>	\$30 million to establish and allow for integration of financial aid and basic needs centers	4CD anticipates receiving approximately \$.720 million	No Change

<b>Category</b>	<b>Governor's May Revision System Impact</b>	<b>4CD Impact</b>	<b>Change from May Revision</b>
Support mental health services <b>(ongoing)</b>	\$30 million to provide for student mental health resources	4CD anticipates receiving approximately \$.720 million	New funding
Provide COLA for certain categorical programs <b>(ongoing)</b>	\$29.2 million an increase in base funding for CalWorks, Campus Children, DSPS, EOPS, apprenticeship, Adult ED, and Mandated Cost Block programs	4CD expects to receive \$.7 million	New funding
Deferred Maintenance and Instructional Equipment <b>(one-time, categorical)</b>	\$511 million in deferred maintenance and instructional equipment funds	4CD anticipates receiving \$12.8 million	Increased \$197 million from May revise
Zero Textbook Cost Pathways <b>(one-time)</b>	\$115 million to develop zero-textbook cost degrees and certificates	Funding will be based on grant awards	No change
Support Retention and Enrollment Activities <b>(one-time)</b>	\$100 million to help colleges improve retention and enrollment	4CD anticipates receiving \$2.4 million of these funds	Decreased funding \$20 million from May revise
Support continued implementation of Guided Pathways <b>(one-time, categorical)</b>	\$50 million to support continued implementation of Guided Pathways	4CD anticipates receiving \$1.2 million of these funds	Decreased funding \$100 million from May revise

**Table 1**

The state made significant levels of investment in community colleges, including increasing base (ongoing) funding and one-time funding to support needs revealed or exacerbated by the pandemic but aligned with system budget priorities. As a result, 4CD is fortunate to be able to forecast a positive financial outlook for the upcoming year considering these new levels of funding and positive economic outlook of the state legislature. 4CD's ongoing operating budget is structurally balanced within 0.1 percent of its total expenditure budget;

this balance between revenue and expenses has been achieved before any recognition of salary increases currently under negotiation.

## 1.2 FY 2021-22 Adoption Budget Planning

The budget will show an operating surplus of \$.25 million which is within 0.1% of the operating expenditure budget for fiscal year 2021-22. Given the planned budget surplus, total budgeted revenues compared to last year are higher by \$6.2 million. The two major reasons include an increase of \$8.9 million for state apportionment revenue for COLA compared to last year's budget and which is offset by a decrease of \$2.5 million for expected declines in nonresident tuition revenue driven by lower-than-expected full-time equivalent students (FTES). Budgeted revenue increases are offset by the \$5.7 million increase in total budgeted operating expenses compared to last year's budget. Almost 80 percent of the increase in personnel operating expense budgets are due to step and column increases of \$1.3 million and benefit cost increases of \$1.9 million. Contributing to budgeted benefit increases include pension contribution rates for STRS and PERS increased by 0.8 percent and 2.24 percent, respectively, and SUI rates increased to .45 percent. The remaining 20 percent increase in operating expenses are attributed to anticipated increases in IT maintenance agreement fees and other contracted services.

With these major budget financial assumptions, three major reasons support management's confidence level in 4CD continuing to weather the storms of the COVID-19 pandemic and remain in a stable financial state. First, the extension of the hold harmless provision within the SCFF, continues to provide financial security and allows 4CD to budget in 2021-22 at historic resident FTES target levels of 28,688. 4CD's actual resident FTES was approximately 85 percent of its target in FY 2020-21. Second, the Higher Education Emergency Relief Funding (HEERF) awarded to 4CD in the amount of \$97.3 million (including Coronavirus Relief Funds State Block Grants) continues to provide student emergency financial needs and institutional support. 4CD has expended 40 percent of HEERF funding to date and plans 100 percent utilization to continue supporting emergency student needs and address gaps in lost revenue where local revenue fees do not meet expectations during the grant terms which are expected to end in 2022. Third, the colleges have continued a prudent and conservative approach in managing hiring and based on evolving operating needs but aligned with supporting academic and student service support needs given FTES targets.

Table 2 illustrates the static resident FTES target and shows the dollar value of the budgeted 5.07 percent COLA increase, as enacted in the 4CD budget.

	<b>FY 2020-21 Resident FTES Target</b>	<b>FY 2021-22 Resident FTES Target</b>	<b>FTES Difference</b>	<b>\$ Difference</b>
CCC	5,381	5,381	-	\$1,718,290
DVC	15,336	15,336	-	4,897,175
LMC	7,951	7,951	-	2,338,957
<b>Totals</b>	<b>28,668</b>	<b>28,668</b>	<b>-</b>	<b>\$9,154,422</b>

**Table 2**

## 2. FISCAL YEAR 2020-21 UPDATE

In September 2020, the Governing Board adopted the FY 2020-21 budget with an almost flat year-over-year ongoing revenue for 4CD. Despite no additional ongoing funding available from the state, 4CD was fortunate to continue to receive the same level of funding as it did the year before, utilizing the hold harmless provision of the SCFF. With very small year-over-year increases in healthcare benefits, pension savings provided by the state budget, and reduced operating expenses due to COVID-19, 4CD's ongoing operating budget had a small structural deficit of approximately \$.7

million, within 0.3 percent of its total expenditure budget. This close balance between revenue and expenses was achieved even after the three percent salary increase that was implemented because of prior year negotiations.

Another important funding source to highlight for the FY 2020-21 budget is the federal funding provided to the schools and colleges. In response to the COVID-19 pandemic and its impact on schools and colleges, Congress approved three separate rounds of HEERF funds to help colleges quickly adapt to distance learning and alleviate pandemic related costs. In addition, the state provided Coronavirus Relief Funding under a block grant or pass-thru of federal funding. Under the combined HEERF and state grants, 4CD was scheduled to receive approximately \$97.3 million in federal funding and including \$39 million to be used for direct student aid and the rest for institutional expenditures. HEERF funds must be spent within a year of the date each round of funding is authorized.

4CD forecasts to end FY 2020-21 with a slight deficit of \$.7million and align with the budget plan. Table 3 shows the impact of the budgeted deficit on 4CD's fund balance.

<b>Unrestricted General Fund, Operating</b>	
Income	\$ 203,021,536
Expenses	<u>203,720,820</u>
Net Income over Expenses	\$ (699,284)
Beginning Fund Balance at July 1, 2020	\$ 29,858,985
Operating Surplus	<u>(699,284)</u>
<b>Projected Ending Balance at June 30, 2021</b>	<b>\$ 29,159,701</b>

**Table 3**

Detailed below are notable changes in revenues and expenditures from FY 2020-21.

**2.1 FY 2020-21 Changes in Revenues**

SCFF Hold Harmless Provision

Due to 4CD's SCFF hold harmless status, an additional \$3 million in apportionment revenue above 4CD's funded FTES target will be realized. As the Governing Board has previously directed, 4CD staff will transfer these dollars into a restricted fund for eventual deposit into 4CD's irrevocable trust for retiree health benefits.

Other State Revenue

Lottery revenue increased because the computational rate per FTES applied by the state in determining district award levels increased, resulting in almost \$1 million in additional revenue.

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 the pandemic, non-resident tuition is approximately \$1.6 million less than originally budgeted.

Other Ongoing Revenues

Because of the pandemic, 4CD experienced approximately \$4 million in lost revenues within its other ongoing revenue sources such as interest earnings of \$.6 million, student fees other than tuition of \$1.5 million and other local revenue \$.3 million. 4CD has utilized federal and state relief funds to offset allowable lost revenues under HEERF funding guidelines.



## 2.2 FY 2020-21 Changes in Expenditures

### Personnel Costs

The closure that began in March 2020 stretched through FY 2020-21 and resulted in reduced number of class sections, part-time faculty staffing, hourly personnel and other non-personnel expenditures contributing to a decrease in salary and benefits costs. Also, some vacancies were left unfilled. Overall 4CD will generate one-time savings of approximately \$5 million.

### Non-personnel expenditures

Similar to personnel costs, other operating expenses and supplies and materials were lower than originally budgeted. All campus locations were closed with limited on campus classes and programs and administrative employees were working remotely with reduced travel. Overall, other operating expenses will decrease reflecting one-time declines in major costs, such as travel, supplies and materials, as supplies and travel are offset by slight increases in contract and professional services. It is anticipated 4CD will realize expense savings greater than \$2 million.

### Increased fund transfers

Given the one-time savings, 4CD expects transfers for deferred maintenance and long-term liabilities, including post-employment benefits and other one-time designations, such as the enrollment recovery campaign.

## 2.3 FY 2020-21 Ending Fund Balance

Table 4 shows the difference between the FY 2020-21 Adopted Budget and the actuals at year-end for the operating, ongoing portion of the unrestricted general fund. The ending fund balance for FY 2020-21 becomes the opening balance in FY 2021-22.

	<b><u>FY 2020-21 Adopted Budget</u></b>	<b><u>FY 2020-21 Actuals</u></b>
Revenues	\$ 203,021,536	\$ 203,838,701
Expenditures	203,720,820	204,103,043
Increase/(Decrease)	(699,284)	(264,342)
Opening Fund Balance	\$ 29,858,985	\$ 29,858,985
<b>Ending Fund Balance</b>	<b>\$ 29,159,701</b>	<b>\$ 29,594,643</b>

Table 4

## 3. FISCAL YEAR 2021-22 ADOPTION BUDGET

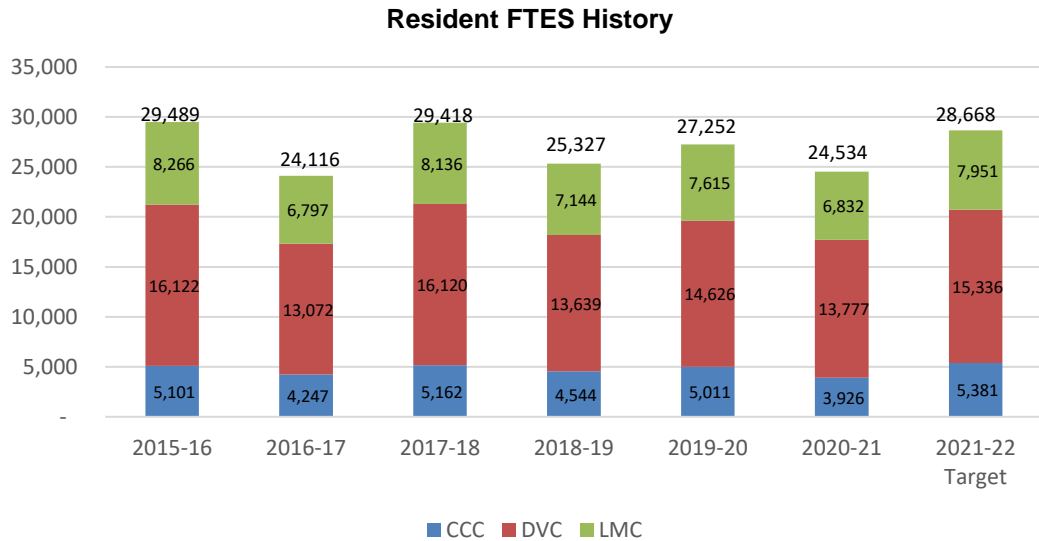
The enacted state budget includes a 5.07 percent COLA resulting in a \$9.2 million revenue increase to 4CD. In addition, the enacted state budget extends the SCFF hold harmless provision through FY 2024-25, providing 4CD an additional year to pursue enrollment recovery. Although 4CD's apportionment revenue is protected by the SCFF hold harmless provision, enrollment decline continues to affect other revenue lines, including nonresident tuition revenues, lottery revenues, mandated cost reimbursements and other fees. Combined, these revenue lines show a \$3.1 million decline over the 2020-21 Adoption Budget.

Budget costs increases for salary, step and column adjustments amount to roughly \$1.4 million. With STRS and PERS contributions, State Unemployment Insurance rates and health benefit increases result in a budgeted cost increase of \$1.9 million. An additional minor personnel cost increase relates to additional budgeted FTEs related to organizational realignments and other needs. 4CD also forecasts budget increases in IT maintenance agreements and other operating costs.

### 3.1 FY 2021-21 FTES

#### Resident

With a FY 2021-22 resident FTES target of 28,668, 4CD is budgeting for no change in its resident FTES target. Chart 1 reflects a six-year history of actual resident FTES, with the funded target for FY 2021-22. 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.



**Chart 1**

#### Nonresident

The total 4CD nonresident target has been lowered to 1,300 FTES, a reduction of 500 FTES from the Tentative Budget. Diablo Valley College (DVC) reduced its budgeted target by 400 FTES, Contra Costa College (CCC) by 100 FTES and Los Medanos College's (LMC) target remained unchanged. The targets by college are detailed in Table 5. With a nonresident target of 1,300 FTES, \$8.85 million in revenue is anticipated for 4CD.

	<u>CCC</u>	<u>DVC</u>	<u>LMC</u>	<u>Total</u>
<b>FY 2021-22 NR target</b>	100	1,100	100	1,300
<b>Percentage</b>	7.69%	84.62%	7.69%	100.00%

**Table 5**

#### Aggregate Resident and Nonresident FTES

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

	<b>FY 2021-22 Total FTES Targets</b>			
	<u>Resident</u>	<u>Nonresident</u>	<u>Total</u>	<u>% of Total</u>
<b>CCC</b>	5,381	100	5,481	18.29%
<b>DVC</b>	15,336	1,100	16,436	54.84%
<b>LMC</b>	7,951	100	8,051	26.87%
<b>Total</b>	<b>28,668</b>	<b>1,300</b>	<b>29,968</b>	<b>100.00%</b>

**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. 4CD pays very close attention to the relationship between operating income and expense. To the degree that expenses exceed revenue, the operating fund balance is impacted. Always, but particularly in difficult fiscal times, the strength of the operating fund balance is critical to 4CD’s ability to mitigate external factors and provide temporary relief from economic downturns. Table 7 provides an overall look at income and expense within the unrestricted operating portion of the general fund and the effect on 4CD’s fund balance. Of note in the Adoption Budget is 4CD’s operating surplus of \$245,949 approximately 0.12 percent of the total expenditure budget.

<b>Unrestricted General Fund, Operating</b>	
Income	\$ 209,912,951
Expenses	<u>209,667,002</u>
Net Income over Expenses	\$ 245,949
Beginning Fund Balance at July 1, 2021	\$ 29,594,643
Operating Surplus	<u>245,949</u>
<b>Projected Ending Balance at June 30, 2022</b>	<b>\$ 29,840,592</b>

Table 7

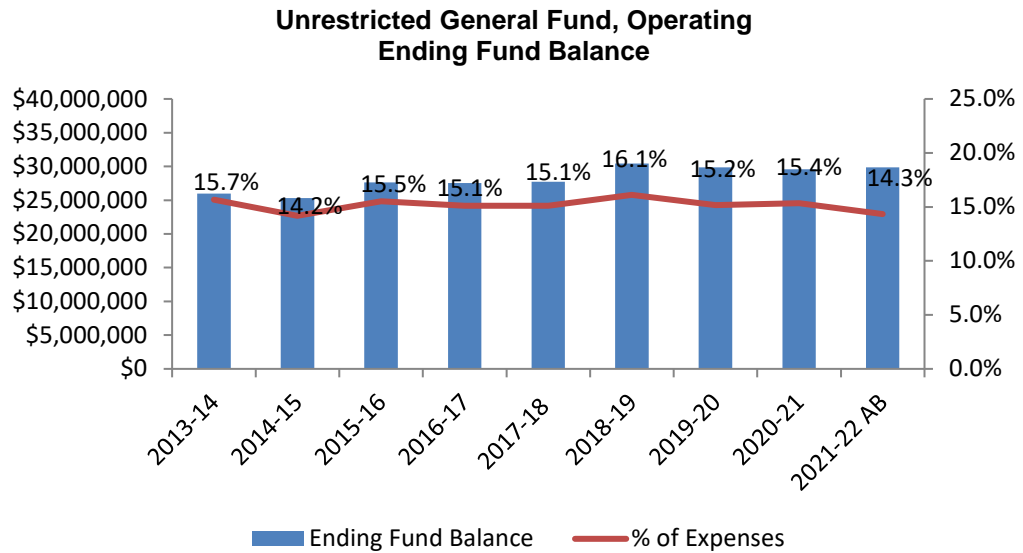
### 3.3 Components of Ending Operating Fund Balance

The projected ending balance of \$29,840,592 at June 30, 2022, has restricted and unrestricted components. Table 8 summarizes those components.

<b>Projected Ending Fund Balance</b>	
	<b><u>Restricted</u></b>
5% Board Reserve	\$ 10,399,100
5% Board Reserve	10,399,100
Site Reserves, 1% min.	3,562,372
Designated Reserve	<u>2,176,250</u>
Subtotal Restricted	\$ 26,536,822
	<b><u>Unrestricted</u></b>
Undesignated Reserves	\$ <u>3,303,770</u>
Subtotal Unrestricted	\$ 3,303,770
<b>Total Reserves</b>	<b>\$ 29,840,592</b>

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 2021-22.



**Chart 2**

### 3.4 Compensated Absences and Retiree Health Benefit Liabilities

Compensated absences within 4CD are comprised of two separate components: vacation accruals and load banking. Combined, 4CD's long term liabilities for compensated absences surpass \$15 million. Over the years, 4CD dedicated substantial financial resources to buy down this liability and has been fully funded since Fiscal Year 2019-20. Current fund balance set aside for this long-term liability at June 30, 2022, is approximately \$16 million.

Retiree health benefit liabilities is another long-term liability that places a long-term financial obligation on 4CD. In 2008, the Governing Board established an irrevocable trust to invest towards its unfunded liability related to retiree health benefits. The trust has shown impressive growth, significantly reducing the unfunded liability on the books. With a market value of \$172.5 million at June 30, 2021, 4CD is 66 percent funded for the approximately \$261 million liability.

### 3.5 Areas of Concern

- Declining enrollment trends and the potential impact to 4CD's apportionment revenue.
- End of hold harmless provision at the end of FY 2024-25.
- Potential increase to health care costs and related impact on 4CD budget.
- Planned year-over-year increases in employer-paid pension costs for CalSTRS and CalPERS members will be a continual strain on 4CD's finances.

#### 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 01, 2021</u>	<u>Total Revenues</u>	<u>Total Expenses</u>	<u>Ending Balance June 30, 2022</u>
F11 Unrestricted GF	\$ 49,574,665	\$ 217,492,664	\$ 224,800,983	\$ 42,266,346
F12 Restricted GF	1,651,734	67,387,970	68,345,962	693,742
F21 2002 Bond Redemption	10,300,276	12,302,300	12,163,653	10,438,923
F22 2006 Bond Redemption	7,159,468	8,662,500	8,553,746	7,268,222
F23 2014 Bond Redemption	28,078,076	25,421,200	25,299,650	28,199,626
F29 Long-term Debt	15,983,703	75,000	80,000	15,978,703
F41 Capital Project	34,417,050	2,090,000	23,356,532	13,150,518
F44 Bond 2014	51,695,709	110,761,313	58,525,225	103,931,797
F51 Bookstore	1,896,394	3,772,738	3,495,119	2,174,013
F52 Cafeteria	707,800	1,032,097	1,021,117	718,780
F61 Self-Insurance	838,436	54,660	50,000	843,096
F69 Retiree Benefits	7,563,828	1,061,700	1,041,200	7,584,328
F71 Student Organization Student Representation	1,148,918	330,920	199,237	1,280,601
F72 Fee	128,655	129,237	110,237	147,655
F73 Student Center	892,386	133,461	50,434	975,413
F74 Financial Aid	-	60,948,592	60,948,592	-
F75 Scholarship Trust	493,448	3,000	50	496,398
F77 OPEB Irrevocable Trust	172,475,203	13,388,250	580,000	185,283,453
<b>Total</b>	<b>\$ 385,005,749</b>	<b>\$ 525,047,602</b>	<b>\$ 488,621,737</b>	<b>\$ 421,431,614</b>


  
**\$910 Million**

#### 5. CONCLUSION

In summary, the budget reflects management's optimism for the upcoming fiscal year and the re-opening of our college campus locations and the march toward returning student enrollment to levels experienced before the COVID-19 pandemic, given the enrollment recovery planning effort. With the extension of the SCFF hold harmless provision extended through FY 2024-25, 4CD has the next four years to prepare, plan and execute the strategic goals expected from its upcoming planning effort for a comprehensive enrollment campaign to recover loss enrollment from past years.

#### 6. ADOPTION BUDGET – FISCAL YEAR 2021-22

The Adoption Budget for Fiscal Year 2021-22 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**  
**2021-2022 ADOPTION BUDGET**  
**SUMMARY OVERVIEW**  
**For ONGOING GENERAL UNRESTRICTED FUNDS**

## Summary Overview: 2021-2022 ADOPTION BUDGET - Unrestricted General Fund, Ongoing

	CCC	DVC	LMC	Subtotal	DO/DW Services	Districtwide Operations	TOTAL
<b>BUDGET RESOURCES</b>							
<b>BEGINNING FUND BALANCE, July, 01, 2021</b>							
Total Beginning Fund Balance	1,411,315	4,116,556	2,381,663	7,909,534	869,969	20,815,140	29,594,643
<b>REVENUES</b>							
Apportionment Revenue							
State Funding	-	-	-	-	-	44,702,508	44,702,508
Property Taxes	-	-	-	-	-	120,714,249	120,714,249
Local Funding	-	-	-	-	-	5,914,783	5,914,783
Student Enrollment Fees, 98%	-	-	-	-	-	15,224,285	15,224,285
Subtotal	-	-	-	-	-	186,555,825	186,555,825
Less Property Tax Adjustment	-	-	-	-	-	-	-
Federal Revenues	-	-	4,845	4,845	-	-	4,845
State Revenues ( <i>exclusive of Apportionment revenue</i> )	78,911	663,865	92,390	835,166	-	7,382,590	8,217,756
Local Revenues, SB 361 Revenue Allocation	405,154	2,166,444	89,607	2,661,205	-	8,854,781	11,515,986
Local Revenues beyond SB 361 Revenue Allocation	358,612	436,261	813,758	1,608,631	786,000	-	2,394,631
Other Financing Sources	-	-	-	-	2,000	-	2,000
Interfund Transfers in	-	-	80,000	80,000	-	-	80,000
Intrafund and Subfund Transfers In	268,723	684,314	408,152	1,361,189	124,845	26,540,462	28,026,496
District and Inter-campus Subsidy	-	-	-	-	-	-	-
Total Current Revenue	1,111,400	3,950,884	1,488,752	6,551,036	912,845	229,333,658	236,797,539
Operating Allocation	30,198,487	84,186,412	43,782,124	158,167,023	18,846,646	-	177,013,669
<b>TOTAL RESOURCES</b>	<b>32,721,202</b>	<b>92,253,852</b>	<b>47,652,539</b>	<b>172,627,593</b>	<b>20,629,460</b>	<b>250,148,798</b>	<b>443,405,851</b>

## Summary Overview: 2021-2022 ADOPTION BUDGET - Unrestricted General Fund, Ongoing

	CCC	DVC	LMC	Subtotal	DO/DW Services	Districtwide Operations	TOTAL
<b>BUDGET USES</b>							
Expenditures:							
Salaries							
Full-time Faculty, Instructional & Non-Instructional	8,324,441	26,779,290	11,464,964	46,568,695	-	-	46,568,695
Part-time Faculty, Instructional & Non-Instructional	5,483,166	16,078,586	8,337,451	29,899,203	-	271,915	30,171,118
Academic Managers	1,762,327	3,396,141	2,295,171	7,453,639	1,224,457	151,080	8,829,176
Classified Managers	1,062,175	1,509,642	1,419,108	3,990,925	3,374,784	-	7,365,709
Full-time Classified	4,455,838	11,574,566	6,377,780	22,408,184	6,307,120	106,380	28,821,684
Hourly classified, students, other	353,717	1,180,145	1,048,144	2,582,006	248,100	27,432	2,857,538
<b>Total Salaries</b>	<b>21,441,664</b>	<b>60,518,370</b>	<b>30,942,618</b>	<b>112,902,652</b>	<b>11,154,461</b>	<b>556,807</b>	<b>124,613,920</b>
Employee Benefits	7,879,628	22,513,700	11,189,803	41,583,131	5,657,151	13,182,507	60,422,789
<b>Total Salaries and Benefits</b>	<b>29,321,292</b>	<b>83,032,070</b>	<b>42,132,421</b>	<b>154,485,783</b>	<b>16,811,612</b>	<b>13,739,314</b>	<b>185,036,709</b>
Supplies	664,616	1,823,289	613,142	3,101,047	290,400	1,500	3,392,947
Operating expenses	1,304,627	3,052,036	2,090,103	6,446,766	2,876,934	9,756,076	19,079,776
Equipment and Capital Outlay	131,949	159,318	67,506	358,773	111,700	-	470,473
Other Outgo	54,500	109,097	473,500	637,097	-	1,050,000	1,687,097
Intrafund and Subfund Transfers Out	16,700	-	-	16,700	-	203,881,557	203,898,257
<b>TOTAL USES</b>	<b>31,493,684</b>	<b>88,175,810</b>	<b>45,376,672</b>	<b>165,046,166</b>	<b>20,090,646</b>	<b>228,428,447</b>	<b>413,565,259</b>
Net Revenues over/(under) Expenditures	(183,797)	(38,514)	(105,796)	(328,107)	(331,155)	905,211	245,949
<b>ENDING FUND BALANCE, June, 30, 2022</b>	<b>1,227,518</b>	<b>4,078,042</b>	<b>2,275,867</b>	<b>7,581,427</b>	<b>538,814</b>	<b>21,720,351</b>	<b>29,840,592</b>
<b>Components of Ending Fund Balance (Reserves)</b>							
Minimum Reserve - 1% per site, 5% Districtwide	309,312	2,605,060	448,000	3,362,372	200,000	10,399,100	13,961,472
3% Board Contingency Reserve	-	-	-	-	-	-	-
Designated Reserves - Deficit Reserves, 5% Board Reserve	167,631	521,123	581,605	1,270,359	103,891	11,201,100	12,575,350
Undesignated Reserves	750,575	951,859	1,246,262	2,948,696	234,923	120,151	3,303,770
	<b>1,227,518</b>	<b>4,078,042</b>	<b>2,275,867</b>	<b>7,581,427</b>	<b>538,814</b>	<b>21,720,351</b>	<b>29,840,592</b>



**CONTRA COSTA COMMUNITY COLLEGE DISTRICT  
2021-2022 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 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
<b>Sources:</b>						
8610 General Apportionment Revenue	21,430,990	32,088,330	13,306,934	1,390,256	1,390,256	1,935,350
8630 Education Protection Account	24,588,459	14,053,532	30,507,555	41,297,053	41,297,053	42,767,158
8671 Homeowners Revenue	633,307	626,848	633,307	617,895	617,895	639,831
8672 In Lieu of Taxes (wildlife)	-	4,622	-	4,309	4,309	4,462
8811 Tax Allocation, Secured Roll Revenue	88,540,312	92,549,360	91,393,715	96,880,280	96,880,280	100,329,530
8812 Tax Allocation, Supplemental Roll Revenue	2,185,267	2,047,813	3,159,221	1,757,327	1,757,327	1,819,712
8813 Tax Allocation, Unsecured Roll Revenue	2,697,218	2,807,197	2,783,984	2,895,856	2,895,856	2,998,659
8817 ERAF	13,482,004	14,099,861	14,375,495	14,410,498	14,410,498	14,922,055
8919 Redevelopment Agency Revenue/Residual	4,700,703	5,686,330	4,809,349	5,712,007	5,712,007	5,914,783
8874 98% of Enrollment Fees	16,705,035	14,880,662	16,705,035	15,429,218	15,429,218	15,224,285
<b>Apportionment Revenues</b>	<b>\$ 174,963,295</b>	<b>\$ 178,844,555</b>	<b>\$ 177,674,595</b>	<b>\$ 180,394,699</b>	<b>\$ 180,394,699</b>	<b>\$ 186,555,825</b>
8160 Veterans Education	4,845	4,230	4,845	4,845	3,536	4,845
<b>Total Federal Revenues</b>	<b>\$ 4,845</b>	<b>\$ 4,230</b>	<b>\$ 4,845</b>	<b>\$ 4,845</b>	<b>\$ 3,536</b>	<b>\$ 4,845</b>
8613 Apprenticeship Revenue	599,008	514,708	513,561	513,561	513,561	539,876
8614 Part Time Instructor Pay Increase	746,074	469,817	541,419	615,916	615,916	617,670
8617 Part Time Office Hours	642,143	529,776	374,000	579,028	579,028	460,100
8618 Part Time Health Revenue	20,212	24,230	25,000	37,550	37,550	25,000
8620 General Categorical Programs	322,403	294,643	295,290	295,290	295,242	295,290
8680 Lottery Revenue	6,111,259	3,401,350	4,510,184	5,580,096	5,580,096	4,229,198
8690 State Tax Subventions	2,146,140	2,100,832	2,171,317	2,308,897	2,308,897	2,050,622
<b>Total Other State Revenues</b>	<b>\$ 10,587,239</b>	<b>\$ 7,335,356</b>	<b>\$ 8,430,771</b>	<b>\$ 9,930,338</b>	<b>\$ 9,930,290</b>	<b>\$ 8,217,756</b>

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
8840 Sales and Commissions	73,486	77,038	-	6,884	6,885	-
8851 Rentals and Leases	426,424	357,893	182,210	244,263	144,161	348,200
8860 Interest and Investment Income	1,744,601	1,387,669	950,000	950,000	338,418	750,000
8874 2% of Enrollment Fees	340,919	303,687	340,919	340,919	314,882	310,700
8870 Other Student Fees and Charges	1,856,305	1,530,609	1,478,564	1,597,152	747,029	1,250,505
8880 Nonresident Tuition	11,136,744	10,949,720	11,336,045	9,687,131	9,687,131	8,854,781
8880 Other Student Fees	1,263,035	433,544	1,100,000	213,399	331,039	1,100,000
8890 Other Local Revenues	1,940,513	1,753,455	1,041,587	1,207,448	787,885	1,296,431
<b>Total Other Local Revenues</b>	<b>\$ 18,782,027</b>	<b>\$ 16,793,615</b>	<b>\$ 16,429,325</b>	<b>\$ 14,247,196</b>	<b>\$ 12,357,430</b>	<b>\$ 13,910,617</b>
<b>Total Revenues</b>	<b>\$ 204,337,406</b>	<b>\$ 202,977,756</b>	<b>\$ 202,539,536</b>	<b>\$ 204,577,078</b>	<b>\$ 202,685,955</b>	<b>\$ 208,689,043</b>
8900 Other Financing Sources, Miscellaneous	1,474	981	-	-	-	-
8910 Proceeds of General Fixed Assets	-	4,732	2,000	2,000	100	2,000
8980 Interfund Transfers In	247,071	15,586	80,000	936,613	1,152,646	80,000
8990 Intrafund and Subfund Transfers In	27,125,854	27,435,402	26,204,695	26,737,734	26,493,958	28,026,496
8994 Operating Allocation	166,988,068	170,144,776	171,928,308	170,858,428	170,858,428	177,013,669
<b>Total Other Financing Sources</b>	<b>\$ 194,362,467</b>	<b>\$ 197,601,477</b>	<b>\$ 198,215,003</b>	<b>\$ 198,534,775</b>	<b>\$ 198,505,132</b>	<b>\$ 205,122,165</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 398,699,873</b>	<b>\$ 400,579,233</b>	<b>\$ 400,754,539</b>	<b>\$ 403,111,853</b>	<b>\$ 401,191,087</b>	<b>\$ 413,811,208</b>

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
<b><u>Uses:</u></b>						
1100 Monthly Instructional Salary	33,208,473	34,952,580	38,515,475	37,947,575	36,709,700	37,886,974
1200 Noninstructional Salaries Full Time	13,203,177	15,860,859	16,318,969	16,225,526	16,178,806	17,510,897
1300 Instructional Salaries Part Time	30,709,271	31,627,576	28,313,113	28,313,113	28,558,526	28,696,622
1400 Noninstructional Salaries Part Time	2,032,902	1,797,827	1,240,235	1,170,098	1,600,601	1,474,496
<b>Total Academic Salaries</b>	<b>\$ 79,153,823</b>	<b>\$ 84,238,842</b>	<b>\$ 84,387,792</b>	<b>\$ 83,656,312</b>	<b>\$ 83,047,633</b>	<b>\$ 85,568,989</b>
2100 Noninstructional Salaries Full Time	27,338,060	28,592,914	31,332,174	29,554,360	29,355,430	32,315,576
2200 Instructional Aides Full Time	3,190,098	3,385,931	3,675,387	3,675,387	3,498,342	3,871,817
2300 Variable Non-Instructional	3,914,236	3,179,770	1,772,109	1,517,994	1,599,469	2,066,876
2400 Variable Classroom Aide	826,803	763,829	672,273	485,273	370,980	672,273
2600 Variable Aide Other	187,133	188,609	118,389	118,389	77,108	118,389
<b>Total Classified Salaries</b>	<b>\$ 35,456,330</b>	<b>\$ 36,111,053</b>	<b>\$ 37,570,332</b>	<b>\$ 35,351,403</b>	<b>\$ 34,901,329</b>	<b>\$ 39,044,931</b>
3000 Benefits	55,309,029	57,456,448	58,529,868	57,520,738	57,374,655	60,422,789
<b>Total Salaries and Benefits</b>	<b>\$ 169,919,182</b>	<b>\$ 177,806,343</b>	<b>\$ 180,487,992</b>	<b>\$ 176,528,453</b>	<b>\$ 175,323,617</b>	<b>\$ 185,036,709</b>
4000 Supplies and Materials	\$ 768,047	\$ 1,467,203	\$ 3,303,446	\$ 1,705,666	\$ 1,193,007	\$ 3,392,947

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
5100 Consultants	1,274,730	1,110,946	1,249,073	1,224,073	1,132,978	1,324,573
5200 Travel	694,971	489,165	885,492	556,422	161,912	953,565
5300 Dues and Memberships	322,655	373,346	389,414	301,563	283,348	394,414
5400 Insurance	2,653,839	2,477,319	2,847,708	2,539,797	1,801,849	2,670,074
5500 Utilities and Housekeeping	4,577,949	4,782,016	5,059,085	4,720,605	4,592,071	5,057,011
5600 Contract Services	3,895,486	3,870,936	3,618,625	4,179,098	4,279,369	4,488,315
5690 Other Operating Expenses	1,352,232	1,336,116	1,481,904	1,501,306	866,166	1,525,621
5700 Legal/Elections/Audit Expenses	1,339,088	1,414,982	1,090,000	1,876,667	1,887,231	1,320,000
5800 Other Services and Expenses	1,468,412	1,177,538	1,319,605	1,319,605	846,004	1,291,605
5900 Interprogram Charges (credits)	(77,401)	(61,686)	54,598	54,598	(13,099)	54,598
<b>Total Other Operating Expenses</b>	<b>\$ 17,501,961</b>	<b>\$ 16,970,678</b>	<b>\$ 17,995,504</b>	<b>\$ 18,273,734</b>	<b>\$ 15,837,829</b>	<b>\$ 19,079,776</b>
6100 Sites and Site Improvements	-	30	1,500	1,500	-	1,500
6200 Buildings	30,089	17,780	21,000	21,000	21,513	21,000
6300 Library Books	55,686	53,676	64,748	64,800	1,775	64,748
6400 Equipment	471,994	511,886	389,225	427,341	333,475	383,225
<b>Total Capital Outlay</b>	<b>\$ 557,769</b>	<b>\$ 583,372</b>	<b>\$ 476,473</b>	<b>\$ 514,641</b>	<b>\$ 356,763</b>	<b>\$ 470,473</b>
7300 Interfund Transfers Out	8,468,530	4,973,286	1,455,308	1,953,977	1,742,980	1,685,000
7600 Other Student Payments	200	57,075	2,097	2,097	1,139	2,097
7800 Intrafund and Subfund Transfers Out	31,818,763	29,133,629	25,804,695	35,995,441	36,141,666	26,884,588
7894 Operating Allocation from	166,988,068	170,144,776	171,928,308	170,858,428	170,858,428	177,013,669
<b>Total Transfers and Other Outgo</b>	<b>\$ 207,275,561</b>	<b>\$ 204,308,766</b>	<b>\$ 199,190,408</b>	<b>\$ 208,809,943</b>	<b>\$ 208,744,213</b>	<b>\$ 205,585,354</b>
<b>Total Expenses</b>	<b>\$ 396,022,520</b>	<b>\$ 401,136,362</b>	<b>\$ 401,453,823</b>	<b>\$ 405,832,437</b>	<b>\$ 401,455,429</b>	<b>\$ 413,565,259</b>

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 2,677,353</b>	<b>\$ (557,129)</b>	<b>\$ (699,284)</b>	<b>\$ (2,720,584)</b>	<b>\$ (264,342)</b>	<b>\$ 245,949</b>
<b>Beginning Fund Balance</b>	27,738,761	30,416,114	29,858,985	29,858,985	29,858,985	29,594,643
<b>Ending Fund Balance</b>	<b>\$ 30,416,114</b>	<b>\$ 29,858,985</b>	<b>\$ 29,159,701</b>	<b>\$ 27,138,401</b>	<b>\$ 29,594,643</b>	<b>\$ 29,840,592</b>
<b><u>Board and College / DO Restricted Reserves</u></b>						
7901 5% General Fund Reserve	-	-	10,113,276	10,113,276	-	10,399,100
7902 5% Board Contingency Reserve	-	-	10,113,276	10,113,276	-	10,399,100
7903 Deficit Funding Reserve	-	-	846,415	846,415	-	948,575
7904 College/DO Local Reserves (1% minimum)	-	-	3,663,444	3,430,145	-	3,562,372
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	-	-	88,941
7900 Designated Reserves	-	-	1,112,879	1,550,916	-	1,138,734
			<u>25,938,231</u>	<u>26,054,028</u>		<u>26,536,822</u>
<b><u>Unrestricted Reserves</u></b>						
7997 Undesignated District Reserves	-	-	130,498	738	-	45,057
7999 Undesignated College and DO Reserves	-	-	3,090,972	1,083,635	-	3,258,713
			<u>3,221,470</u>	<u>1,084,373</u>		<u>3,303,770</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 29,159,701</b>	<b>\$ 27,138,401</b>	<b>\$ -</b>	<b>\$ 29,840,592</b>

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
<b>Sources:</b>						
8613 Apprenticeship Revenue	11,980	10,294	10,271	10,271	10,271	10,798
8620 General Categorical Programs	75,487	67,006	68,113	68,113	75,420	68,113
<b>Total Other State Revenues</b>	<b>\$ 87,467</b>	<b>\$ 77,300</b>	<b>\$ 78,384</b>	<b>\$ 78,384</b>	<b>\$ 85,691</b>	<b>\$ 78,911</b>
8840 Sales and Commissions	105	60	-	30	30	-
8851 Rentals and Leases	90,667	124,385	-	59,579	59,579	80,000
8874 2% of Enrollment Fees	39,675	35,478	36,123	36,123	35,987	29,150
8870 Other Student Fees and Charges	152,152	109,700	94,000	121,825	53,880	26,004
8880 Other Student Fees	143,837	52,179	350,000	3,974	23,831	350,000
8890 Other Local Revenues	624,677	465,528	225,046	314,864	162,188	278,612
<b>Total Other Local Revenues</b>	<b>\$ 1,051,113</b>	<b>\$ 787,330</b>	<b>\$ 705,169</b>	<b>\$ 536,395</b>	<b>\$ 335,495</b>	<b>\$ 763,766</b>
<b>Total Revenues</b>	<b>\$ 1,138,580</b>	<b>\$ 864,630</b>	<b>\$ 783,553</b>	<b>\$ 614,779</b>	<b>\$ 421,186</b>	<b>\$ 842,677</b>
8980 Interfund Transfers In	15,000	15,586	-	432,584	728,617	-
8990 Intrafund and Subfund Transfers In	423,233	671,813	299,368	315,137	305,306	268,723
8994 Operating Allocation	28,245,110	28,815,524	29,310,824	29,043,104	29,043,104	30,198,487
<b>Total Other Financing Sources</b>	<b>\$ 28,683,343</b>	<b>\$ 29,502,923</b>	<b>\$ 29,610,192</b>	<b>\$ 29,790,825</b>	<b>\$ 30,077,027</b>	<b>\$ 30,467,210</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 29,821,923</b>	<b>\$ 30,367,553</b>	<b>\$ 30,393,745</b>	<b>\$ 30,405,604</b>	<b>\$ 30,498,213</b>	<b>\$ 31,309,887</b>

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
<b>Uses:</b>						
1100 Monthly Instructional Salary	5,370,099	6,081,084	6,271,313	5,703,413	5,975,595	6,298,278
1200 Noninstructional Salaries Full Time	3,233,978	3,406,349	3,716,466	3,716,466	3,534,349	3,788,490
1300 Instructional Salaries Part Time	5,392,426	5,691,346	5,124,411	5,124,411	4,930,773	5,124,411
1400 Noninstructional Salaries Part Time	621,108	578,895	358,755	366,995	470,477	358,755
<b>Total Academic Salaries</b>	<b>\$ 14,617,611</b>	<b>\$ 15,757,674</b>	<b>\$ 15,470,945</b>	<b>\$ 14,911,285</b>	<b>\$ 14,911,194</b>	<b>\$ 15,569,934</b>
2100 Noninstructional Salaries Full Time	3,834,059	4,262,000	4,642,701	4,400,101	4,464,491	4,841,235
2200 Instructional Aides Full Time	637,707	682,184	707,997	707,997	680,365	676,778
2300 Variable Non-Instructional	1,103,828	895,194	337,456	429,035	391,474	334,717
2400 Variable Classroom Aide	3,765	16,633	19,000	19,000	19,713	19,000
<b>Total Classified Salaries</b>	<b>\$ 5,579,359</b>	<b>\$ 5,856,011</b>	<b>\$ 5,707,154</b>	<b>\$ 5,556,133</b>	<b>\$ 5,556,043</b>	<b>\$ 5,871,730</b>
3000 Benefits	6,727,104	7,400,959	7,495,306	7,269,206	7,269,199	7,879,628
<b>Total Salaries and Benefits</b>	<b>\$ 26,924,074</b>	<b>\$ 29,014,644</b>	<b>\$ 28,673,405</b>	<b>\$ 27,736,624</b>	<b>\$ 27,736,436</b>	<b>\$ 29,321,292</b>
4000 Supplies and Materials	\$ 203,402	\$ 281,993	\$ 637,615	\$ 172,551	\$ 172,471	\$ 664,616
5100 Consultants	87,469	109,334	44,455	44,455	95,551	84,955
5200 Travel	116,152	90,978	114,791	36,221	30,202	156,295
5300 Dues and Memberships	69,564	78,030	136,081	37,180	23,894	136,081
5400 Insurance	92,127	-	94,000	38,000	-	26,004
5500 Utilities and Housekeeping	36,277	38,387	69,576	69,576	28,141	69,576
5600 Contract Services	875,529	754,356	486,923	628,190	585,355	629,923
5690 Other Operating Expenses	69,169	53,813	143,752	143,752	101,314	163,969
5800 Other Services and Expenses	77,193	94,523	37,824	37,824	29,382	37,824
<b>Total Other Operating Expenses</b>	<b>\$ 1,423,480</b>	<b>\$ 1,219,421</b>	<b>\$ 1,127,402</b>	<b>\$ 1,035,198</b>	<b>\$ 893,839</b>	<b>\$ 1,304,627</b>



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

<u>Description</u>	<u>Final Actuals</u> <u>2018-2019</u>	<u>Final Actuals</u> <u>2019-2020</u>	<u>Adopted Budget</u> <u>2020-2021</u>	<u>Adjusted Budget</u> <u>2020-2021</u>	<u>YTD Actuals</u> <u>2020-2021</u>	<u>Adoption Budget</u> <u>2021-2022</u>
6200 Buildings	30,089	17,780	21,000	21,000	21,513	21,000
6300 Library Books	730	8,442	10,500	10,552	-	10,500
6400 Equipment	95,276	156,522	101,449	103,339	107,275	100,449
<b>Total Capital Outlay</b>	<b>\$ 126,095</b>	<b>\$ 182,744</b>	<b>\$ 132,949</b>	<b>\$ 134,891</b>	<b>\$ 128,788</b>	<b>\$ 131,949</b>
7300 Interfund Transfers Out	64,119	50,213	69,500	69,500	14,268	54,500
7600 Other Student Payments	200	57,075	-	-	-	-
7800 Intrafund and Subfund Transfers Out	238,170	144,174	16,700	1,966,700	1,968,132	16,700
<b>Total Transfers and Other Outgo</b>	<b>\$ 302,489</b>	<b>\$ 251,462</b>	<b>\$ 86,200</b>	<b>\$ 2,036,200</b>	<b>\$ 1,982,400</b>	<b>\$ 71,200</b>
<b>Total Expenses</b>	<b>\$ 28,979,540</b>	<b>\$ 30,950,264</b>	<b>\$ 30,657,571</b>	<b>\$ 31,115,464</b>	<b>\$ 30,913,934</b>	<b>\$ 31,493,684</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 842,383</b>	<b>\$ (582,711)</b>	<b>\$ (263,826)</b>	<b>\$ (709,860)</b>	<b>\$ (415,721)</b>	<b>\$ (183,797)</b>
<b>Beginning Fund Balance</b>	1,567,364	2,409,747	1,827,036	1,835,039	1,827,036	1,411,315
<b>Ending Fund Balance</b>	<b>\$ 2,409,747</b>	<b>\$ 1,827,036</b>	<b>\$ 1,563,210</b>	<b>\$ 1,125,179</b>	<b>\$ 1,411,315</b>	<b>\$ 1,227,518</b>
<b><u>Restricted Reserves</u></b>						
7903 Deficit Funding Reserve	-	-	141,957	141,957	-	159,091
7904 College/DO Local Reserves (1% minimum)	-	-	410,529	410,529	-	309,312
7900 Designated Reserves	-	-	361,584	369,590	-	8,540
			<u>914,070</u>	<u>922,076</u>		<u>476,943</u>
<b><u>Unrestricted Reserves</u></b>						
7999 Undesignated College and DO Reserves	-	-	649,140	203,103	-	750,575
			<u>649,140</u>	<u>203,103</u>		<u>750,575</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,563,210</b>	<b>\$ 1,125,179</b>	<b>\$ -</b>	<b>\$ 1,227,518</b>

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
<b>Sources:</b>						
8613 Apprenticeship Revenue	587,028	504,414	503,290	503,290	503,290	529,078
8620 General Categorical Programs	147,513	138,877	134,787	134,787	133,509	134,787
<b>Total Other State Revenues</b>	<b>\$ 734,541</b>	<b>\$ 643,291</b>	<b>\$ 638,077</b>	<b>\$ 638,077</b>	<b>\$ 636,799</b>	<b>\$ 663,865</b>
8840 Sales and Commissions	73,381	76,978	-	6,854	6,855	-
8851 Rentals and Leases	229,767	147,118	162,210	162,210	62,108	162,210
8874 2% of Enrollment Fees	228,976	204,054	239,039	239,039	211,759	216,138
8870 Other Student Fees and Charges	1,598,069	1,342,560	1,369,624	1,422,284	630,576	1,200,306
8880 Other Student Fees	1,075,252	360,700	750,000	204,013	288,225	750,000
8890 Other Local Revenues	347,140	321,822	177,916	245,659	136,505	274,051
<b>Total Other Local Revenues</b>	<b>\$ 3,552,585</b>	<b>\$ 2,453,232</b>	<b>\$ 2,698,789</b>	<b>\$ 2,280,059</b>	<b>\$ 1,336,028</b>	<b>\$ 2,602,705</b>
<b>Total Revenues</b>	<b>\$ 4,287,126</b>	<b>\$ 3,096,523</b>	<b>\$ 3,336,866</b>	<b>\$ 2,918,136</b>	<b>\$ 1,972,827</b>	<b>\$ 3,266,570</b>
8900 Other Financing Sources, Miscellaneous	1,474	981	-	-	-	-
8980 Interfund Transfers In	232,071	-	-	-	-	-
8990 Intrafund and Subfund Transfers In	767,396	863,827	638,355	664,592	671,744	684,314
8994 Operating Allocation	80,947,036	81,816,710	82,458,708	81,486,510	81,486,510	84,186,412
<b>Total Other Financing Sources</b>	<b>\$ 81,947,977</b>	<b>\$ 82,681,518</b>	<b>\$ 83,097,063</b>	<b>\$ 82,151,102</b>	<b>\$ 82,158,254</b>	<b>\$ 84,870,726</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 86,235,103</b>	<b>\$ 85,778,041</b>	<b>\$ 86,433,929</b>	<b>\$ 85,069,238</b>	<b>\$ 84,131,081</b>	<b>\$ 88,137,296</b>

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
<b>Uses:</b>						
1100 Monthly Instructional Salary	20,146,012	20,173,981	23,252,978	23,252,978	21,775,364	22,350,852
1200 Noninstructional Salaries Full Time	5,031,475	7,068,665	6,499,663	6,406,220	7,189,250	7,824,579
1300 Instructional Salaries Part Time	17,156,984	17,443,335	16,043,169	16,043,169	15,825,148	15,765,311
1400 Noninstructional Salaries Part Time	425,419	371,665	213,275	306,718	498,684	313,275
<b>Total Academic Salaries</b>	<b>\$ 42,759,890</b>	<b>\$ 45,057,646</b>	<b>\$ 46,009,085</b>	<b>\$ 46,009,085</b>	<b>\$ 45,288,446</b>	<b>\$ 46,254,017</b>
2100 Noninstructional Salaries Full Time	9,070,941	9,732,474	10,726,626	10,726,626	10,503,371	11,324,266
2200 Instructional Aides Full Time	1,428,689	1,590,624	1,648,326	1,648,326	1,597,934	1,759,942
2300 Variable Non-Instructional	1,522,909	1,170,711	768,578	768,578	672,504	768,578
2400 Variable Classroom Aide	318,538	289,824	350,568	350,568	235,628	350,568
2600 Variable Aide Other	130,381	108,769	60,999	60,999	43,590	60,999
<b>Total Classified Salaries</b>	<b>\$ 12,471,458</b>	<b>\$ 12,892,402</b>	<b>\$ 13,555,097</b>	<b>\$ 13,555,097</b>	<b>\$ 13,053,027</b>	<b>\$ 14,264,353</b>
3000 Benefits	20,239,102	21,430,732	21,818,097	21,818,097	21,924,236	22,513,700
<b>Total Salaries and Benefits</b>	<b>\$ 75,470,450</b>	<b>\$ 79,380,780</b>	<b>\$ 81,382,279</b>	<b>\$ 81,382,279</b>	<b>\$ 80,265,709</b>	<b>\$ 83,032,070</b>
4000 Supplies and Materials	\$ (3,929)	\$ 517,037	\$ 1,760,789	\$ 583,656	\$ 582,179	\$ 1,823,289
5100 Consultants	160,619	173,203	135,434	112,434	111,928	135,434
5200 Travel	252,072	167,556	302,233	63,233	62,897	321,087
5300 Dues and Memberships	84,925	83,225	63,740	63,740	69,367	63,740
5400 Insurance	1,338,018	1,183,704	1,188,768	1,188,768	503,760	1,069,875
5500 Utilities and Housekeeping	61,754	84,714	106,444	88,496	71,502	106,444
5600 Contract Services	854,723	689,389	752,668	767,636	923,397	752,668
5690 Other Operating Expenses	478,980	343,413	484,007	503,349	185,770	504,007
5800 Other Services and Expenses	77,529	35,023	98,781	98,781	40,858	98,781
<b>Total Other Operating Expenses</b>	<b>\$ 3,308,620</b>	<b>\$ 2,760,227</b>	<b>\$ 3,132,075</b>	<b>\$ 2,886,437</b>	<b>\$ 1,969,479</b>	<b>\$ 3,052,036</b>

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
6300 Library Books	43,940	40,378	40,000	40,000	1,775	40,000
6400 Equipment	237,917	216,368	124,318	160,544	159,865	119,318
<b>Total Capital Outlay</b>	<b>\$ 281,857</b>	<b>\$ 256,746</b>	<b>\$ 164,318</b>	<b>\$ 200,544</b>	<b>\$ 161,640</b>	<b>\$ 159,318</b>
7300 Interfund Transfers Out	5,949,871	2,815,137	105,000	206,929	209,601	107,000
7600 Other Student Payments	-	-	2,097	2,097	1,139	2,097
7800 Intrafund and Subfund Transfers Out	844,356	312,091	-	601,929	612,611	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 6,794,227</b>	<b>\$ 3,127,228</b>	<b>\$ 107,097</b>	<b>\$ 810,955</b>	<b>\$ 823,351</b>	<b>\$ 109,097</b>
<b>Total Expenses</b>	<b>\$ 85,851,225</b>	<b>\$ 86,042,018</b>	<b>\$ 86,546,558</b>	<b>\$ 85,863,871</b>	<b>\$ 83,802,358</b>	<b>\$ 88,175,810</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 383,878</b>	<b>\$ (263,977)</b>	<b>\$ (112,629)</b>	<b>\$ (794,633)</b>	<b>\$ 328,723</b>	<b>\$ (38,514)</b>
<b>Beginning Fund Balance</b>	3,667,932	4,051,810	3,787,833	3,790,970	3,787,833	4,116,556
<b>Ending Fund Balance</b>	<b>\$ 4,051,810</b>	<b>\$ 3,787,833</b>	<b>\$ 3,675,204</b>	<b>\$ 2,996,337</b>	<b>\$ 4,116,556</b>	<b>\$ 4,078,042</b>
<b><u>Restricted Reserves</u></b>						
7903 Deficit Funding Reserve	-	-	404,583	404,583	-	453,415
7904 College/DO Local Reserves (1% minimum)	-	-	2,604,915	2,427,146	-	2,605,060
7900 Designated Reserves	-	-	91,706	94,841	-	67,708
			<u>3,101,204</u>	<u>2,926,570</u>		<u>3,126,183</u>
<b><u>Unrestricted Reserves</u></b>						
7999 Undesignated College and DO Reserves	-	-	574,000	69,767	-	951,859
			<u>574,000</u>	<u>69,767</u>		<u>951,859</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,675,204</b>	<b>\$ 2,996,337</b>	<b>\$ -</b>	<b>\$ 4,078,042</b>

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
<b>Sources:</b>						
8160 Veterans Education	4,845	4,230	4,845	4,845	3,536	4,845
<b>Total Federal Revenues</b>	<b>\$ 4,845</b>	<b>\$ 4,230</b>	<b>\$ 4,845</b>	<b>\$ 4,845</b>	<b>\$ 3,536</b>	<b>\$ 4,845</b>
8620 General Categorical Programs	99,403	88,760	92,390	92,390	86,313	92,390
<b>Total Other State Revenues</b>	<b>\$ 99,403</b>	<b>\$ 88,760</b>	<b>\$ 92,390</b>	<b>\$ 92,390</b>	<b>\$ 86,313</b>	<b>\$ 92,390</b>
8851 Rentals and Leases	105,990	86,390	20,000	22,474	22,474	105,990
8874 2% of Enrollment Fees	72,268	64,155	65,757	65,757	67,136	65,412
8870 Other Student Fees and Charges	106,084	78,349	14,940	53,043	62,573	24,195
8880 Other Student Fees	43,946	20,665	-	5,412	18,983	-
8890 Other Local Revenues	911,326	929,133	582,625	590,855	458,663	707,768
<b>Total Other Local Revenues</b>	<b>\$ 1,239,614</b>	<b>\$ 1,178,692</b>	<b>\$ 683,322</b>	<b>\$ 737,541</b>	<b>\$ 629,829</b>	<b>\$ 903,365</b>
<b>Total Revenues</b>	<b>\$ 1,343,862</b>	<b>\$ 1,271,682</b>	<b>\$ 780,557</b>	<b>\$ 834,776</b>	<b>\$ 719,678</b>	<b>\$ 1,000,600</b>
8910 Proceeds of General Fixed Assets	-	-	-	-	100	-
8980 Interfund Transfers In	-	-	80,000	504,029	424,029	80,000
8990 Intrafund and Subfund Transfers In	295,184	354,650	341,523	344,081	356,747	408,152
8994 Operating Allocation	40,016,703	41,397,228	41,853,569	42,137,517	42,137,517	43,782,124
<b>Total Other Financing Sources</b>	<b>\$ 40,311,887</b>	<b>\$ 41,751,878</b>	<b>\$ 42,275,092</b>	<b>\$ 42,985,627</b>	<b>\$ 42,918,393</b>	<b>\$ 44,270,276</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 41,655,749</b>	<b>\$ 43,023,560</b>	<b>\$ 43,055,649</b>	<b>\$ 43,820,403</b>	<b>\$ 43,638,071</b>	<b>\$ 45,270,876</b>

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
<b>Uses:</b>						
1100 Monthly Instructional Salary	7,692,362	8,697,515	8,991,184	8,991,184	8,958,741	9,237,844
1200 Noninstructional Salaries Full Time	3,719,699	4,062,376	4,762,884	4,762,884	4,104,283	4,522,291
1300 Instructional Salaries Part Time	8,159,861	8,492,895	7,145,533	7,145,533	7,802,605	7,806,900
1400 Noninstructional Salaries Part Time	749,788	683,829	395,551	395,551	530,606	530,551
<b>Total Academic Salaries</b>	<b>\$ 20,321,710</b>	<b>\$ 21,936,615</b>	<b>\$ 21,295,152</b>	<b>\$ 21,295,152</b>	<b>\$ 21,396,235</b>	<b>\$ 22,097,586</b>
2100 Noninstructional Salaries Full Time	5,292,649	5,387,137	6,442,617	5,505,617	5,466,242	6,361,791
2200 Instructional Aides Full Time	1,123,702	1,113,123	1,319,064	1,319,064	1,220,043	1,435,097
2300 Variable Non-Instructional	912,457	641,082	388,049	69,861	168,503	688,049
2400 Variable Classroom Aide	504,500	457,372	302,705	115,705	115,639	302,705
2600 Variable Aide Other	56,752	79,840	57,390	57,390	33,518	57,390
<b>Total Classified Salaries</b>	<b>\$ 7,890,060</b>	<b>\$ 7,678,554</b>	<b>\$ 8,509,825</b>	<b>\$ 7,067,637</b>	<b>\$ 7,003,945</b>	<b>\$ 8,845,032</b>
3000 Benefits	10,108,022	10,610,334	11,089,293	10,439,293	10,459,571	11,189,803
<b>Total Salaries and Benefits</b>	<b>\$ 38,319,792</b>	<b>\$ 40,225,503</b>	<b>\$ 40,894,270</b>	<b>\$ 38,802,082</b>	<b>\$ 38,859,751</b>	<b>\$ 42,132,421</b>
4000 Supplies and Materials	\$ 288,841	\$ 454,138	\$ 613,142	\$ 659,489	\$ 251,163	\$ 613,142
5100 Consultants	115,341	117,849	122,921	122,921	32,300	122,921
5200 Travel	134,622	91,693	134,775	134,775	18,732	149,577
5300 Dues and Memberships	78,032	80,986	61,493	61,493	49,544	61,493
5400 Insurance	50,428	20,202	14,940	14,940	-	24,195
5500 Utilities and Housekeeping	43,237	48,305	33,092	33,092	46,295	33,092
5600 Contract Services	583,762	481,019	679,817	679,817	709,058	779,817
5690 Other Operating Expenses	686,149	811,256	750,560	750,620	473,871	750,560
5800 Other Services and Expenses	51,110	45,316	113,850	113,850	38,147	113,850
5900 Interprogram Charges (credits)	(77,454)	(61,781)	54,598	54,598	(13,114)	54,598
<b>Total Other Operating Expenses</b>	<b>\$ 1,665,227</b>	<b>\$ 1,634,845</b>	<b>\$ 1,966,046</b>	<b>\$ 1,966,106</b>	<b>\$ 1,354,833</b>	<b>\$ 2,090,103</b>

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
6300 Library Books	11,016	4,856	14,248	14,248	-	14,248
6400 Equipment	91,181	82,767	53,258	53,258	14,805	53,258
<b>Total Capital Outlay</b>	<b>\$ 102,197</b>	<b>\$ 87,623</b>	<b>\$ 67,506</b>	<b>\$ 67,506</b>	<b>\$ 14,805</b>	<b>\$ 67,506</b>
7300 Interfund Transfers Out	54,540	57,936	63,500	460,240	469,111	473,500
7800 Intrafund and Subfund Transfers Out	614,357	729,675	-	2,700,000	2,713,789	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 668,897</b>	<b>\$ 787,611</b>	<b>\$ 63,500</b>	<b>\$ 3,160,240</b>	<b>\$ 3,182,900</b>	<b>\$ 473,500</b>
<b>Total Expenses</b>	<b>\$ 41,044,954</b>	<b>\$ 43,189,720</b>	<b>\$ 43,604,464</b>	<b>\$ 44,655,423</b>	<b>\$ 43,663,452</b>	<b>\$ 45,376,672</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 610,795</b>	<b>\$ (166,160)</b>	<b>\$ (548,815)</b>	<b>\$ (835,020)</b>	<b>\$ (25,381)</b>	<b>\$ (105,796)</b>
<b>Beginning Fund Balance</b>	1,962,409	2,573,204	2,407,044	2,409,927	2,407,044	2,381,663
<b>Ending Fund Balance</b>	<b>\$ 2,573,204</b>	<b>\$ 2,407,044</b>	<b>\$ 1,858,229</b>	<b>\$ 1,574,907</b>	<b>\$ 2,381,663</b>	<b>\$ 2,275,867</b>
<b>Restricted Reserves</b>						
7903 Deficit Funding Reserve	-	-	209,757	209,757	-	235,074
7904 College/DO Local Reserves (1% minimum)	-	-	448,000	392,470	-	448,000
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	-	-	88,941
7900 Designated Reserves	-	-	260,760	262,145	-	257,590
			<u>1,007,458</u>	<u>864,372</u>		<u>1,029,605</u>
<b>Unrestricted Reserves</b>						
7999 Undesignated College and DO Reserves	-	-	850,771	710,535	-	1,246,262
			<u>850,771</u>	<u>710,535</u>		<u>1,246,262</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,858,229</b>	<b>\$ 1,574,907</b>	<b>\$ -</b>	<b>\$ 2,275,867</b>

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
<b><u>Sources:</u></b>						
8860 Interest and Investment Income	1,744,601	1,387,669	950,000	950,000	338,418	750,000
8890 Other Local Revenues	57,370	36,972	56,000	56,070	30,529	36,000
<b>Total Other Local Revenues</b>	<b>\$ 1,801,971</b>	<b>\$ 1,424,641</b>	<b>\$ 1,006,000</b>	<b>\$ 1,006,070</b>	<b>\$ 368,947</b>	<b>\$ 786,000</b>
<b>Total Revenues</b>	<b>\$ 1,801,971</b>	<b>\$ 1,424,641</b>	<b>\$ 1,006,000</b>	<b>\$ 1,006,070</b>	<b>\$ 368,947</b>	<b>\$ 786,000</b>
8910 Proceeds of General Fixed Assets	-	4,732	2,000	2,000	-	2,000
8990 Intrafund and Subfund Transfers In	980,843	542,212	129,006	129,006	127,300	124,845
8994 Operating Allocation	17,779,219	18,115,314	18,305,207	18,191,297	18,191,297	18,846,646
<b>Total Other Financing Sources</b>	<b>\$ 18,760,062</b>	<b>\$ 18,662,258</b>	<b>\$ 18,436,213</b>	<b>\$ 18,322,303</b>	<b>\$ 18,318,597</b>	<b>\$ 18,973,491</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 20,562,033</b>	<b>\$ 20,086,899</b>	<b>\$ 19,442,213</b>	<b>\$ 19,328,373</b>	<b>\$ 18,687,544</b>	<b>\$ 19,759,491</b>
<b><u>Uses:</u></b>						
1200 Noninstructional Salaries Full Time	1,086,167	1,176,757	1,188,876	1,188,876	1,199,844	1,224,457
1400 Noninstructional Salaries Part Time	196	-	-	-	-	-
<b>Total Academic Salaries</b>	<b>\$ 1,086,363</b>	<b>\$ 1,176,757</b>	<b>\$ 1,188,876</b>	<b>\$ 1,188,876</b>	<b>\$ 1,199,844</b>	<b>\$ 1,224,457</b>
2100 Noninstructional Salaries Full Time	9,043,227	9,107,483	9,413,850	8,815,850	8,815,160	9,681,904
2300 Variable Non-Instructional	374,246	472,783	250,520	250,520	360,858	248,100
<b>Total Classified Salaries</b>	<b>\$ 9,417,473</b>	<b>\$ 9,580,266</b>	<b>\$ 9,664,370</b>	<b>\$ 9,066,370</b>	<b>\$ 9,176,018</b>	<b>\$ 9,930,004</b>
3000 Benefits	4,941,874	4,952,099	5,152,254	5,152,254	4,879,202	5,657,151



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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
<b>Total Salaries and Benefits</b>	<b>\$ 15,445,710</b>	<b>\$ 15,709,122</b>	<b>\$ 16,005,500</b>	<b>\$ 15,407,500</b>	<b>\$ 15,255,064</b>	<b>\$ 16,811,612</b>
4000 Supplies and Materials	\$ 276,101	\$ 213,675	\$ 290,400	\$ 289,970	\$ 187,194	\$ 290,400
5100 Consultants	911,301	710,560	946,263	944,263	893,199	981,263
5200 Travel	176,344	137,271	323,693	322,193	50,081	316,606
5300 Dues and Memberships	79,134	130,195	127,600	127,600	128,993	132,600
5500 Utilities and Housekeeping	187,317	194,445	150,110	150,110	66,804	150,110
5600 Contract Services	197,042	142,415	143,120	143,120	101,225	143,120
5690 Other Operating Expenses	117,933	127,633	103,585	103,585	105,211	107,085
5700 Legal/Elections/Audit Expenses	3,698	15,050	5,000	5,000	15,564	5,000
5800 Other Services and Expenses	1,262,580	905,662	1,069,150	1,069,150	737,617	1,041,150
5900 Interprogram Charges (credits)	53	95	-	-	15	-
<b>Total Other Operating Expenses</b>	<b>\$ 2,935,402</b>	<b>\$ 2,363,326</b>	<b>\$ 2,868,521</b>	<b>\$ 2,865,021</b>	<b>\$ 2,098,709</b>	<b>\$ 2,876,934</b>
6100 Sites and Site Improvements	-	30	1,500	1,500	-	1,500
6400 Equipment	47,620	56,229	110,200	110,200	51,530	110,200
<b>Total Capital Outlay</b>	<b>\$ 47,620</b>	<b>\$ 56,259</b>	<b>\$ 111,700</b>	<b>\$ 111,700</b>	<b>\$ 51,530</b>	<b>\$ 111,700</b>
7300 Interfund Transfers Out	1,300,000	1,000,000	167,308	167,308	-	-
7800 Intrafund and Subfund Transfers Out	475,703	481,181	-	1,424,000	1,542,322	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 1,775,703</b>	<b>\$ 1,481,181</b>	<b>\$ 167,308</b>	<b>\$ 1,591,308</b>	<b>\$ 1,542,322</b>	<b>\$ -</b>
<b>Total Expenses</b>	<b>\$ 20,480,536</b>	<b>\$ 19,823,563</b>	<b>\$ 19,443,429</b>	<b>\$ 20,265,499</b>	<b>\$ 19,134,819</b>	<b>\$ 20,090,646</b>

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 81,497</b>	<b>\$ 263,336</b>	<b>\$ (1,216)</b>	<b>\$ (937,126)</b>	<b>\$ (447,275)</b>	<b>\$ (331,155)</b>
<b>Beginning Fund Balance</b>	972,411	1,053,908	1,317,244	1,351,814	1,317,244	869,969
<b>Ending Fund Balance</b>	<b>\$ 1,053,908</b>	<b>\$ 1,317,244</b>	<b>\$ 1,316,028</b>	<b>\$ 414,688</b>	<b>\$ 869,969</b>	<b>\$ 538,814</b>
<b><u>Restricted Reserves</u></b>						
7903 Deficit Funding Reserve	-	-	90,118	90,118	-	100,995
7904 College/DO Local Reserves (1% minimum)	-	-	200,000	200,000	-	200,000
7900 Designated Reserves	-	-	8,849	24,340	-	2,896
			<u>298,967</u>	<u>314,458</u>		<u>303,891</u>
<b><u>Unrestricted Reserves</u></b>						
7999 Undesignated College and DO Reserves	-	-	1,017,061	100,230	-	234,923
			<u>1,017,061</u>	<u>100,230</u>		<u>234,923</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,316,028</b>	<b>\$ 414,688</b>	<b>\$ -</b>	<b>\$ 538,814</b>

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
<b>Sources:</b>						
8610 General Apportionment Revenue	21,430,990	32,088,330	13,306,934	1,390,256	1,390,256	1,935,350
8630 Education Protection Account	24,588,459	14,053,532	30,507,555	41,297,053	41,297,053	42,767,158
8671 Homeowners Revenue	633,307	626,848	633,307	617,895	617,895	639,831
8672 In Lieu of Taxes (wildlife)	-	4,622	-	4,309	4,309	4,462
8811 Tax Allocation, Secured Roll Revenue	88,540,312	92,549,360	91,393,715	96,880,280	96,880,280	100,329,530
8812 Tax Allocation, Supplemental Roll Revenue	2,185,267	2,047,813	3,159,221	1,757,327	1,757,327	1,819,712
8813 Tax Allocation, Unsecured Roll Revenue	2,697,218	2,807,197	2,783,984	2,895,856	2,895,856	2,998,659
8817 ERAF	13,482,004	14,099,861	14,375,495	14,410,498	14,410,498	14,922,055
8819 Redevelopment Agency Revenue/Residual	4,700,703	5,686,330	4,809,349	5,712,007	5,712,007	5,914,783
8874 98% of Enrollment Fees	16,705,035	14,880,662	16,705,035	15,429,218	15,429,218	15,224,285
<b>Apportionment Revenues</b>	<b>\$ 174,963,295</b>	<b>\$ 178,844,555</b>	<b>\$ 177,674,595</b>	<b>\$ 180,394,699</b>	<b>\$ 180,394,699</b>	<b>\$ 186,555,825</b>
8614 Part Time Instructor Pay Increase	746,074	469,817	541,419	615,916	615,916	617,670
8617 Part Time Office Hours	642,143	529,776	374,000	579,028	579,028	460,100
8618 Part Time Health Revenue	20,212	24,230	25,000	37,550	37,550	25,000
8680 Lottery Revenue	6,111,259	3,401,350	4,510,184	5,580,096	5,580,096	4,229,198
8690 State Tax Subventions	2,146,140	2,100,832	2,171,317	2,308,897	2,308,897	2,050,622
<b>Total Other State Revenues</b>	<b>\$ 9,665,828</b>	<b>\$ 6,526,005</b>	<b>\$ 7,621,920</b>	<b>\$ 9,121,487</b>	<b>\$ 9,121,487</b>	<b>\$ 7,382,590</b>
8880 Nonresident Tuition	11,136,744	10,949,720	11,336,045	9,687,131	9,687,131	8,854,781
<b>Total Other Local Revenues</b>	<b>\$ 11,136,744</b>	<b>\$ 10,949,720</b>	<b>\$ 11,336,045</b>	<b>\$ 9,687,131</b>	<b>\$ 9,687,131</b>	<b>\$ 8,854,781</b>
<b>Total Revenues</b>	<b>\$ 195,765,867</b>	<b>\$ 196,320,280</b>	<b>\$ 196,632,560</b>	<b>\$ 199,203,317</b>	<b>\$ 199,203,317</b>	<b>\$ 202,793,196</b>
8990 Intrafund and Subfund Transfers In	24,659,198	25,002,900	24,796,443	25,284,918	25,032,861	26,540,462
<b>Total Other Financing Sources</b>	<b>\$ 24,659,198</b>	<b>\$ 25,002,900</b>	<b>\$ 24,796,443</b>	<b>\$ 25,284,918</b>	<b>\$ 25,032,861</b>	<b>\$ 26,540,462</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 220,425,065</b>	<b>\$ 221,323,180</b>	<b>\$ 221,429,003</b>	<b>\$ 224,488,235</b>	<b>\$ 224,236,178</b>	<b>\$ 229,333,658</b>

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
<b>Uses:</b>						
1200 Noninstructional Salaries Full Time	131,858	146,712	151,080	151,080	151,080	151,080
1400 Noninstructional Salaries Part Time	236,391	163,438	272,654	100,834	100,834	271,915
<b>Total Academic Salaries</b>	<b>\$ 368,249</b>	<b>\$ 310,150</b>	<b>\$ 423,734</b>	<b>\$ 251,914</b>	<b>\$ 251,914</b>	<b>\$ 422,995</b>
2100 Noninstructional Salaries Full Time	97,184	103,820	106,380	106,166	106,166	106,380
2300 Variable Non-Instructional	796	-	27,506	-	6,130	27,432
<b>Total Classified Salaries</b>	<b>\$ 97,980</b>	<b>\$ 103,820</b>	<b>\$ 133,886</b>	<b>\$ 106,166</b>	<b>\$ 112,296</b>	<b>\$ 133,812</b>
3000 Benefits	13,292,927	13,062,324	12,974,918	12,841,888	12,842,447	13,182,507
<b>Total Salaries and Benefits</b>	<b>\$ 13,759,156</b>	<b>\$ 13,476,294</b>	<b>\$ 13,532,538</b>	<b>\$ 13,199,968</b>	<b>\$ 13,206,657</b>	<b>\$ 13,739,314</b>
4000 Supplies and Materials	\$ 3,632	\$ 360	\$ 1,500	\$ -	\$ -	\$ 1,500
5200 Travel	15,781	1,667	10,000	-	-	10,000
5300 Dues and Memberships	11,000	910	500	11,550	11,550	500
5400 Insurance	1,173,266	1,273,413	1,550,000	1,298,089	1,298,089	1,550,000
5500 Utilities and Housekeeping	4,249,364	4,416,165	4,699,863	4,379,331	4,379,329	4,697,789
5600 Contract Services	1,384,430	1,803,757	1,556,097	1,960,335	1,960,334	2,182,787
5690 Other Operating Expenses	1	1	-	-	-	-
5700 Legal/Elections/Audit Expenses	1,335,390	1,399,932	1,085,000	1,871,667	1,871,667	1,315,000
5800 Other Services and Expenses	-	97,014	-	-	-	-
<b>Total Other Operating Expenses</b>	<b>\$ 8,169,232</b>	<b>\$ 8,992,859</b>	<b>\$ 8,901,460</b>	<b>\$ 9,520,972</b>	<b>\$ 9,520,969</b>	<b>\$ 9,756,076</b>

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
7300 Interfund Transfers Out	1,100,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000
7800 Intrafund and Subfund Transfers Out	29,646,177	27,466,508	25,787,995	29,302,812	29,304,812	26,867,888
7894 Operating Allocation from	166,988,068	170,144,776	171,928,308	170,858,428	170,858,428	177,013,669
<b>Total Transfers and Other Outgo</b>	<b>\$ 197,734,245</b>	<b>\$ 198,661,284</b>	<b>\$ 198,766,303</b>	<b>\$ 201,211,240</b>	<b>\$ 201,213,240</b>	<b>\$ 204,931,557</b>
<b>Total Expenses</b>	<b>\$ 219,666,265</b>	<b>\$ 221,130,797</b>	<b>\$ 221,201,801</b>	<b>\$ 223,932,180</b>	<b>\$ 223,940,866</b>	<b>\$ 228,428,447</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 758,800</b>	<b>\$ 192,383</b>	<b>\$ 227,202</b>	<b>\$ 556,055</b>	<b>\$ 295,312</b>	<b>\$ 905,211</b>
<b>Beginning Fund Balance</b>	19,568,645	20,327,445	20,519,828	20,471,235	20,519,828	20,815,140
<b>Ending Fund Balance</b>	<b>\$ 20,327,445</b>	<b>\$ 20,519,828</b>	<b>\$ 20,747,030</b>	<b>\$ 21,027,290</b>	<b>\$ 20,815,140</b>	<b>\$ 21,720,351</b>
<b><u>Board Restricted Reserves</u></b>						
7901 5% General Fund Reserve	-	-	10,113,276	10,113,276	-	10,399,100
7902 5% Board Contingency Reserve	-	-	10,113,276	10,113,276	-	10,399,100
7900 Designated Reserves	-	-	389,980	800,000	-	802,000
			<u>20,616,532</u>	<u>21,026,552</u>		<u>21,600,200</u>
<b><u>Unrestricted Reserves</u></b>						
7997 Undesignated District Reserves	-	-	130,498	738	-	45,057
7999 Undesignated College and DO Reserves	-	-	-	-	-	75,094
			<u>130,498</u>	<u>738</u>		<u>120,151</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,747,030</b>	<b>\$ 21,027,290</b>	<b>\$ -</b>	<b>\$ 21,720,351</b>

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
<b><u>District Services</u></b>						
Board	234,829	250,973	311,080	311,080	189,453	296,304
Chancellor	803,292	869,557	928,608	928,608	968,580	928,298
Facilities	755,753	788,791	965,077	965,077	796,938	978,670
Foundation Services	898,344	433,075	-	-	3,446	-
Administrative Services and Finance	4,470,435	4,120,252	3,077,863	3,899,863	4,037,790	3,260,456
Human Resources	2,519,405	2,370,074	2,585,264	2,585,264	2,397,725	2,717,901
Information Technology Services	3,270,897	3,479,311	3,656,650	3,656,650	3,559,571	3,755,615
Internal Auditing	304,518	259,312	334,392	334,392	219,039	340,613
International Education	798,340	765,233	839,281	839,281	683,640	843,368
Marketing	389,219	417,941	427,497	427,497	383,879	437,147
Other	12,924	12,948	13,250	13,250	13,303	13,585
Payroll	855,590	758,862	941,067	941,067	667,928	977,195
Educational Planning	598,186	813,224	837,954	837,954	770,034	965,666
Police Services	3,003,996	3,120,651	2,997,103	2,997,173	3,107,152	2,985,125
Research	957,641	735,234	843,805	843,805	823,419	866,886
Purchasing	607,164	628,124	684,538	684,538	512,922	723,817
<b>Total District Office Expenditures and Transfers Out</b>	<b>\$ 20,480,533</b>	<b>\$ 19,823,562</b>	<b>\$ 19,443,429</b>	<b>\$ 20,265,499</b>	<b>\$ 19,134,819</b>	<b>\$ 20,090,646</b>
<b><u>Districtwide Expenses</u></b>						
Contractual Assessments	1,261,748	1,506,159	1,326,154	969,766	976,452	1,328,835
Regulatory Expenditures	19,070,958	18,827,736	19,325,866	18,933,791	18,933,791	19,503,021
Committed Obligations	3,652,542	4,365,045	3,683,611	4,681,361	4,681,361	4,566,698
Districtwide Operations	195,681,017	196,431,856	196,866,170	199,347,262	199,349,262	203,029,893
<b>Total Districtwide Expenditures and Transfers Out</b>	<b>\$ 219,666,265</b>	<b>\$ 221,130,796</b>	<b>\$ 221,201,801</b>	<b>\$ 223,932,180</b>	<b>\$ 223,940,866</b>	<b>\$ 228,428,447</b>
<b>Total District Office and Districtwide Expenditures and Transfers Out</b>	<b>\$ 240,146,798</b>	<b>\$ 240,954,358</b>	<b>\$ 240,645,230</b>	<b>\$ 244,197,679</b>	<b>\$ 243,075,685</b>	<b>\$ 248,519,093</b>

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
<b><u>Board and District Office Restricted Reserves</u></b>						
5% General Fund Reserve	-	-	10,113,276	10,113,276	-	10,399,100
5% Board Contingency Reserve	-	-	10,113,276	10,113,276	-	10,399,100
Deficit Funding Reserve	-	-	90,118	90,118	-	100,995
College/DO Local Reserves (1% minimum)	-	-	200,000	200,000	-	200,000
Designated Reserves	-	-	398,829	824,340	-	804,896
			<u>20,915,499</u>	<u>21,341,010</u>		<u>21,904,091</u>
<b><u>Unrestricted Reserves</u></b>						
Undesignated District Reserves	-	-	111,422	738	-	45,057
Undesignated College and DO Reserves	-	-	1,051,825	100,230	-	310,017
			<u>1,163,247</u>	<u>100,968</u>		<u>355,074</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,078,746</b>	<b>\$ 21,441,978</b>	<b>\$ -</b>	<b>\$ 22,259,165</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT  
2021-2022 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 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
<b>Sources:</b>						
8150 Student Financial Aid Revenue	43,330	45,720	44,770	44,770	34,555	40,985
8160 Veterans Education	7,515	6,810	-	-	5,088	-
<b>Total Federal Revenues</b>	<b>\$ 50,845</b>	<b>\$ 52,530</b>	<b>\$ 44,770</b>	<b>\$ 44,770</b>	<b>\$ 39,643</b>	<b>\$ 40,985</b>
8659 Other Reimbursable Categorical Programs	43,893	95,453	18,526	18,526	22,406	11,276
8690 State Tax Subventions	11,751,671	7,693,544	7,140,062	7,140,062	-	7,140,062
<b>Total Other State Revenues</b>	<b>\$ 11,795,564</b>	<b>\$ 7,788,997</b>	<b>\$ 7,158,588</b>	<b>\$ 7,158,588</b>	<b>\$ 22,406</b>	<b>\$ 7,151,338</b>
8830 Contract Services	118,228	53,707	110,908	110,908	108,037	112,168
8851 Rentals and Leases	130,163	233,045	269,954	269,954	295,666	135,000
8870 Other Student Fees and Charges	425,395	291,475	265,000	265,000	267,220	265,000
8880 Other Student Fees	133,297	41,327	21,017	21,017	11,487	21,017
8890 Other Local Revenues	1,765,697	712,830	1,298,947	1,355,855	1,030,479	996,113
<b>Total Other Local Revenues</b>	<b>\$ 2,572,780</b>	<b>\$ 1,332,384</b>	<b>\$ 1,965,826</b>	<b>\$ 2,022,734</b>	<b>\$ 1,712,889</b>	<b>\$ 1,529,298</b>
<b>Total Revenues</b>	<b>\$ 14,419,189</b>	<b>\$ 9,173,911</b>	<b>\$ 9,169,184</b>	<b>\$ 9,226,092</b>	<b>\$ 1,774,938</b>	<b>\$ 8,721,621</b>
8980 Interfund Transfers In	1,186,062	904,692	118,450	118,450	187,104	-
8990 Intrafund and Subfund Transfers In	4,845,898	2,083,575	-	9,659,929	9,659,929	-
<b>Total Other Financing Sources</b>	<b>\$ 6,031,960</b>	<b>\$ 2,988,267</b>	<b>\$ 118,450</b>	<b>\$ 9,778,379</b>	<b>\$ 9,847,033</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 20,451,149</b>	<b>\$ 12,162,178</b>	<b>\$ 9,287,634</b>	<b>\$ 19,004,471</b>	<b>\$ 11,621,971</b>	<b>\$ 8,721,621</b>

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
<b>Uses:</b>						
1200 Noninstructional Salaries Full Time	565,468	44,625	-	-	25,633	31,493
1300 Instructional Salaries Part Time	30,664	35,508	50,000	50,000	20,587	50,000
1400 Noninstructional Salaries Part Time	17,171	29,415	107,600	107,600	24,220	82,600
<b>Total Academic Salaries</b>	<b>\$ 613,303</b>	<b>\$ 109,548</b>	<b>\$ 157,600</b>	<b>\$ 157,600</b>	<b>\$ 70,440</b>	<b>\$ 164,093</b>
2100 Noninstructional Salaries Full Time	766,184	89,689	70,531	70,531	70,532	70,872
2300 Variable Non-Instructional	607,786	574,467	1,050,042	1,050,042	428,432	799,915
2400 Variable Classroom Aide	91,878	58,561	52,784	52,784	126,897	52,784
2600 Variable Aide Other	-	-	23,904	23,904	-	23,904
<b>Total Classified Salaries</b>	<b>\$ 1,465,848</b>	<b>\$ 722,717</b>	<b>\$ 1,197,261</b>	<b>\$ 1,197,261</b>	<b>\$ 625,861</b>	<b>\$ 947,475</b>
3000 Benefits	12,016,994	7,861,701	7,305,056	7,305,056	129,307	7,298,369
<b>Total Salaries and Benefits</b>	<b>\$ 14,096,145</b>	<b>\$ 8,693,966</b>	<b>\$ 8,659,917</b>	<b>\$ 8,659,917</b>	<b>\$ 825,608</b>	<b>\$ 8,409,937</b>
4000 Supplies and Materials	\$ 281,156	\$ 207,831	\$ 1,181,196	\$ 1,239,907	\$ 102,272	\$ 1,198,882
5100 Consultants	157,012	127,871	158,535	158,535	217,138	215,887
5200 Travel	133,570	74,855	143,245	148,245	6,040	144,814
5300 Dues and Memberships	25,427	23,095	8,000	8,000	5,235	8,000
5500 Utilities and Housekeeping	10,046	6,813	-	-	14,475	-
5600 Contract Services	26,556	108,632	6,464	1,342,464	100,415	1,256,464
5690 Other Operating Expenses	368,726	151,932	1,243,436	1,243,436	81,389	1,758,975
5800 Other Services and Expenses	246,146	912,297	297,333	297,333	754,544	297,333
5900 Interprogram Charges (credits)	1,135	(172)	1,794	1,794	(18)	1,794
5910 Indirect Costs	(235,696)	(158,813)	(66,883)	(1,040,202)	(1,497,242)	(229,916)
<b>Total Other Operating Expenses</b>	<b>\$ 732,922</b>	<b>\$ 1,246,510</b>	<b>\$ 1,791,924</b>	<b>\$ 2,159,605</b>	<b>\$ (318,024)</b>	<b>\$ 3,453,351</b>

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
6200 Buildings	4,620	2,643	155,169	155,169	41,727	227,426
6300 Library Books	(8,648)	904	3,152	3,152	(1,775)	6,984
6400 Equipment	868,176	693,646	1,837,401	2,047,597	68,942	1,837,401
<b>Total Capital Outlay</b>	<b>\$ 864,148</b>	<b>\$ 697,193</b>	<b>\$ 1,995,722</b>	<b>\$ 2,205,918</b>	<b>\$ 108,894</b>	<b>\$ 2,071,811</b>
7300 Interfund Transfers Out	2,500,000	-	449,139	3,437,139	2,988,000	-
7600 Other Student Payments	7,386	-	-	-	-	-
7800 Intrafund and Subfund Transfers Out	152,989	385,348	400,000	402,222	12,222	1,141,908
<b>Total Transfers and Other Outgo</b>	<b>\$ 2,660,375</b>	<b>\$ 385,348</b>	<b>\$ 849,139</b>	<b>\$ 3,839,361</b>	<b>\$ 3,000,222</b>	<b>\$ 1,141,908</b>
<b>Total Expenses</b>	<b>\$ 18,634,746</b>	<b>\$ 11,230,848</b>	<b>\$ 14,477,898</b>	<b>\$ 18,104,708</b>	<b>\$ 3,718,972</b>	<b>\$ 16,275,889</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 1,816,403</b>	<b>\$ 931,330</b>	<b>\$ (5,190,264)</b>	<b>\$ 899,763</b>	<b>\$ 7,902,999</b>	<b>\$ (7,554,268)</b>
<b>Beginning Fund Balance</b>	9,329,290	11,145,693	12,077,023	12,077,021	12,077,023	19,980,022
<b>Ending Fund Balance</b>	<b>\$ 11,145,693</b>	<b>\$ 12,077,023</b>	<b>\$ 6,886,759</b>	<b>\$ 12,976,784</b>	<b>\$ 19,980,022</b>	<b>\$ 12,425,754</b>
<b><u>Board and College / DO Restricted Reserves</u></b>						
7900 Designated Reserves	-	-	5,746,088	7,476,641	-	8,611,601
			<u>5,746,088</u>	<u>7,476,641</u>		<u>8,611,601</u>
<b><u>Unrestricted Reserves</u></b>						
7910 Potential Salary Increase Reserve	-	-	-	1,450,000	-	1,450,000
7999 Undesignated College and DO Reserves	-	-	1,140,671	4,050,143	-	2,364,153
			<u>1,140,671</u>	<u>5,500,143</u>		<u>3,814,153</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,886,759</b>	<b>\$ 12,976,784</b>	<b>\$ -</b>	<b>\$ 12,425,754</b>

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
<b>Sources:</b>						
8150 Student Financial Aid Revenue	10,590	11,930	10,500	10,500	6,935	10,000
8160 Veterans Education	1,080	960	-	-	896	-
<b>Total Federal Revenues</b>	<b>\$ 11,670</b>	<b>\$ 12,890</b>	<b>\$ 10,500</b>	<b>\$ 10,500</b>	<b>\$ 7,831</b>	<b>\$ 10,000</b>
8659 Other Reimbursable Categorical Programs	9,590	40,959	7,250	7,250	7,538	-
<b>Total Other State Revenues</b>	<b>\$ 9,590</b>	<b>\$ 40,959</b>	<b>\$ 7,250</b>	<b>\$ 7,250</b>	<b>\$ 7,538</b>	<b>\$ -</b>
8851 Rentals and Leases	38,441	63,513	25,000	25,000	71,826	70,000
8870 Other Student Fees and Charges	3,326	-	-	-	-	-
8890 Other Local Revenues	197,170	148,245	67,400	93,754	70,204	66,700
<b>Total Other Local Revenues</b>	<b>\$ 238,937</b>	<b>\$ 211,758</b>	<b>\$ 92,400</b>	<b>\$ 118,754</b>	<b>\$ 142,030</b>	<b>\$ 136,700</b>
<b>Total Revenues</b>	<b>\$ 260,197</b>	<b>\$ 265,607</b>	<b>\$ 110,150</b>	<b>\$ 136,504</b>	<b>\$ 157,399</b>	<b>\$ 146,700</b>
8980 Interfund Transfers In	-	-	-	-	68,654	-
8990 Intrafund and Subfund Transfers In	-	-	-	1,950,000	1,950,000	-
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,950,000</b>	<b>\$ 2,018,654</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 260,197</b>	<b>\$ 265,607</b>	<b>\$ 110,150</b>	<b>\$ 2,086,504</b>	<b>\$ 2,176,053</b>	<b>\$ 146,700</b>

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
<b>Uses:</b>						
1400 Noninstructional Salaries Part Time	199	-	-	-	-	-
<b>Total Academic Salaries</b>	<b>\$ 199</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
2100 Noninstructional Salaries Full Time	15,975	3,806	-	-	-	-
2300 Variable Non-Instructional	39,030	26,257	42,611	42,611	26,032	62,484
2400 Variable Classroom Aide	-	288	-	-	-	-
<b>Total Classified Salaries</b>	<b>\$ 55,005</b>	<b>\$ 30,351</b>	<b>\$ 42,611</b>	<b>\$ 42,611</b>	<b>\$ 26,032</b>	<b>\$ 62,484</b>
3000 Benefits	13,648	2,959	3,864	3,864	708	5,851
<b>Total Salaries and Benefits</b>	<b>\$ 68,852</b>	<b>\$ 33,310</b>	<b>\$ 46,475</b>	<b>\$ 46,475</b>	<b>\$ 26,740</b>	<b>\$ 68,335</b>
4000 Supplies and Materials	\$ 14,240	\$ 17,753	\$ 270,560	\$ 296,914	\$ 4,182	\$ 303,817
5100 Consultants	16,154	11,024	-	-	3,938	57,352
5200 Travel	25,923	12,977	19,306	19,306	-	3,844
5300 Dues and Memberships	7,665	10,495	-	-	-	-
5500 Utilities and Housekeeping	-	-	-	-	1,616	-
5600 Contract Services	20,720	-	6,464	6,464	735	6,464
5690 Other Operating Expenses	95,001	-	248,002	248,002	-	253,608
5800 Other Services and Expenses	924	1,400	-	-	1,290	-
5910 Indirect Costs	(136,463)	(90,781)	-	(280,738)	(434,150)	-
<b>Total Other Operating Expenses</b>	<b>\$ 29,924</b>	<b>\$ (54,885)</b>	<b>\$ 273,772</b>	<b>\$ (6,966)</b>	<b>\$ (426,571)</b>	<b>\$ 321,268</b>
6200 Buildings	-	-	155,169	155,169	44,568	227,426
6400 Equipment	-	2,719	532,314	532,314	-	532,314
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ 2,719</b>	<b>\$ 687,483</b>	<b>\$ 687,483</b>	<b>\$ 44,568</b>	<b>\$ 759,740</b>

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

<u>Description</u>	<u>Final Actuals 2018-2019</u>	<u>Final Actuals 2019-2020</u>	<u>Adopted Budget 2020-2021</u>	<u>Adjusted Budget 2020-2021</u>	<u>YTD Actuals 2020-2021</u>	<u>Adoption Budget 2021-2022</u>
<b>Total Expenses</b>	<b>\$ 113,016</b>	<b>\$ (1,103)</b>	<b>\$ 1,278,290</b>	<b>\$ 1,023,906</b>	<b>\$ (351,081)</b>	<b>\$ 1,453,160</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 147,181</b>	<b>\$ 266,710</b>	<b>\$ (1,168,140)</b>	<b>\$ 1,062,598</b>	<b>\$ 2,527,134</b>	<b>\$ (1,306,460)</b>
<b>Beginning Fund Balance</b>	1,690,221	1,837,402	2,104,112	2,104,112	2,104,112	4,631,246
<b>Ending Fund Balance</b>	<b>\$ 1,837,402</b>	<b>\$ 2,104,112</b>	<b>\$ 935,972</b>	<b>\$ 3,166,710</b>	<b>\$ 4,631,246</b>	<b>\$ 3,324,786</b>
<b><u>Restricted Reserves</u></b>						
7900 Designated Reserves	-	-	935,972	1,216,710	-	3,324,786
			<u>935,972</u>	<u>1,216,710</u>		<u>3,324,786</u>
<b><u>Unrestricted Reserves</u></b>						
7999 Undesignated College and DO Reserves	-	-	-	1,950,000	-	-
			<u>0</u>	<u>1,950,000</u>		<u>0</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 935,972</b>	<b>\$ 3,166,710</b>	<b>\$ -</b>	<b>\$ 3,324,786</b>

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
<b>Sources:</b>						
8150 Student Financial Aid Revenue	19,080	19,400	19,400	19,400	16,155	16,115
8160 Veterans Education	6,435	5,850	-	-	4,192	-
<b>Total Federal Revenues</b>	<b>\$ 25,515</b>	<b>\$ 25,250</b>	<b>\$ 19,400</b>	<b>\$ 19,400</b>	<b>\$ 20,347</b>	<b>\$ 16,115</b>
8659 Other Reimbursable Categorical Programs	13,789	27,786	-	-	9,856	-
<b>Total Other State Revenues</b>	<b>\$ 13,789</b>	<b>\$ 27,786</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,856</b>	<b>\$ -</b>
8830 Contract Services	114,300	48,978	100,000	100,000	103,516	100,000
8851 Rentals and Leases	42,243	64,181	199,954	199,954	64,456	-
8870 Other Student Fees and Charges	420,869	290,862	265,000	265,000	265,895	265,000
8880 Other Student Fees	99,500	33,832	-	-	11,487	-
8890 Other Local Revenues	1,124,901	376,355	1,188,640	1,196,290	923,408	890,105
<b>Total Other Local Revenues</b>	<b>\$ 1,801,813</b>	<b>\$ 814,208</b>	<b>\$ 1,753,594</b>	<b>\$ 1,761,244</b>	<b>\$ 1,368,762</b>	<b>\$ 1,255,105</b>
<b>Total Revenues</b>	<b>\$ 1,841,117</b>	<b>\$ 867,244</b>	<b>\$ 1,772,994</b>	<b>\$ 1,780,644</b>	<b>\$ 1,398,965</b>	<b>\$ 1,271,220</b>
8980 Interfund Transfers In	145,852	347,702	118,450	118,450	118,450	-
8990 Intrafund and Subfund Transfers In	477,872	13,182	-	601,929	601,929	-
<b>Total Other Financing Sources</b>	<b>\$ 623,724</b>	<b>\$ 360,884</b>	<b>\$ 118,450</b>	<b>\$ 720,379</b>	<b>\$ 720,379</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 2,464,841</b>	<b>\$ 1,228,128</b>	<b>\$ 1,891,444</b>	<b>\$ 2,501,023</b>	<b>\$ 2,119,344</b>	<b>\$ 1,271,220</b>

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
<b>Uses:</b>						
1200 Noninstructional Salaries Full Time	282,234	-	-	-	-	31,493
1300 Instructional Salaries Part Time	28,576	33,032	50,000	50,000	20,587	50,000
1400 Noninstructional Salaries Part Time	10,531	14,013	42,500	42,500	7,910	17,500
<b>Total Academic Salaries</b>	<b>\$ 321,341</b>	<b>\$ 47,045</b>	<b>\$ 92,500</b>	<b>\$ 92,500</b>	<b>\$ 28,497</b>	<b>\$ 98,993</b>
2100 Noninstructional Salaries Full Time	107,377	79,612	63,785	63,785	63,785	63,785
2300 Variable Non-Instructional	568,056	541,995	995,000	995,000	357,256	725,000
2400 Variable Classroom Aide	89,628	58,273	35,000	35,000	126,897	35,000
<b>Total Classified Salaries</b>	<b>\$ 765,061</b>	<b>\$ 679,880</b>	<b>\$ 1,093,785</b>	<b>\$ 1,093,785</b>	<b>\$ 547,938</b>	<b>\$ 823,785</b>
3000 Benefits	254,641	143,224	148,734	148,734	109,227	139,513
<b>Total Salaries and Benefits</b>	<b>\$ 1,341,043</b>	<b>\$ 870,149</b>	<b>\$ 1,335,019</b>	<b>\$ 1,335,019</b>	<b>\$ 685,662</b>	<b>\$ 1,062,291</b>
4000 Supplies and Materials	\$ 157,004	\$ 136,252	\$ 744,494	\$ 753,947	\$ 69,761	\$ 728,923
5100 Consultants	118,543	98,975	115,000	115,000	147,950	115,000
5200 Travel	82,339	44,046	112,648	117,648	3,398	129,679
5300 Dues and Memberships	4,213	8,959	8,000	8,000	5,235	8,000
5500 Utilities and Housekeeping	10,046	6,813	-	-	12,859	-
5600 Contract Services	1,485	20,344	-	-	8,357	-
5690 Other Operating Expenses	42,739	44,105	888,778	888,778	81,390	1,398,711
5800 Other Services and Expenses	245,222	233,592	207,678	207,678	201,264	207,678
5910 Indirect Costs	-	-	-	(462,665)	(697,888)	-
<b>Total Other Operating Expenses</b>	<b>\$ 504,587</b>	<b>\$ 456,834</b>	<b>\$ 1,332,104</b>	<b>\$ 874,439</b>	<b>\$ (237,435)</b>	<b>\$ 1,859,068</b>



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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
6300 Library Books	(8,648)	904	3,152	3,152	(1,775)	6,984
6400 Equipment	841,059	465,607	629,087	731,016	46,821	629,087
<b>Total Capital Outlay</b>	<b>\$ 832,411</b>	<b>\$ 466,511</b>	<b>\$ 632,239</b>	<b>\$ 734,168</b>	<b>\$ 45,046</b>	<b>\$ 636,071</b>
7800 Intrafund and Subfund Transfers Out	77,989	25,548	-	2,222	2,222	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 77,989</b>	<b>\$ 25,548</b>	<b>\$ -</b>	<b>\$ 2,222</b>	<b>\$ 2,222</b>	<b>\$ -</b>
<b>Total Expenses</b>	<b>\$ 2,913,034</b>	<b>\$ 1,955,294</b>	<b>\$ 4,043,856</b>	<b>\$ 3,699,795</b>	<b>\$ 565,256</b>	<b>\$ 4,286,353</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (448,193)</b>	<b>\$ (727,166)</b>	<b>\$ (2,152,412)</b>	<b>\$ (1,198,772)</b>	<b>\$ 1,554,088</b>	<b>\$ (3,015,133)</b>
<b>Beginning Fund Balance</b>	4,614,273	4,166,080	3,438,914	3,438,914	3,438,914	4,993,002
<b>Ending Fund Balance</b>	<b>\$ 4,166,080</b>	<b>\$ 3,438,914</b>	<b>\$ 1,286,502</b>	<b>\$ 2,240,142</b>	<b>\$ 4,993,002</b>	<b>\$ 1,977,869</b>
<b><u>Restricted Reserves</u></b>						
7900 Designated Reserves	-	-	1,255,552	1,251,527	-	725,244
			<u>1,255,552</u>	<u>1,251,527</u>		<u>725,244</u>
<b><u>Unrestricted Reserves</u></b>						
7999 Undesignated College and DO Reserves	-	-	30,950	988,615	-	1,252,625
			<u>30,950</u>	<u>988,615</u>		<u>1,252,625</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,286,502</b>	<b>\$ 2,240,142</b>	<b>\$ -</b>	<b>\$ 1,977,869</b>

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
<b>Sources:</b>						
8150 Student Financial Aid Revenue	13,660	14,390	14,870	14,870	11,465	14,870
<b>Total Federal Revenues</b>	<b>\$ 13,660</b>	<b>\$ 14,390</b>	<b>\$ 14,870</b>	<b>\$ 14,870</b>	<b>\$ 11,465</b>	<b>\$ 14,870</b>
8659 Other Reimbursable Categorical Programs	20,514	26,708	11,276	11,276	5,012	11,276
<b>Total Other State Revenues</b>	<b>\$ 20,514</b>	<b>\$ 26,708</b>	<b>\$ 11,276</b>	<b>\$ 11,276</b>	<b>\$ 5,012</b>	<b>\$ 11,276</b>
8830 Contract Services	3,928	4,729	10,908	10,908	4,521	12,168
8851 Rentals and Leases	-	-	-	-	53,900	-
8870 Other Student Fees and Charges	1,200	613	-	-	1,325	-
8880 Other Student Fees	33,797	7,495	21,017	21,017	-	21,017
8890 Other Local Revenues	201,902	177,727	32,907	55,811	34,426	29,308
<b>Total Other Local Revenues</b>	<b>\$ 240,827</b>	<b>\$ 190,564</b>	<b>\$ 64,832</b>	<b>\$ 87,736</b>	<b>\$ 94,172</b>	<b>\$ 62,493</b>
<b>Total Revenues</b>	<b>\$ 275,001</b>	<b>\$ 231,662</b>	<b>\$ 90,978</b>	<b>\$ 113,882</b>	<b>\$ 110,649</b>	<b>\$ 88,639</b>
8980 Interfund Transfers In	40,424	42,802	-	-	-	-
8990 Intrafund and Subfund Transfers In	350,000	500,000	-	2,700,000	2,700,000	-
<b>Total Other Financing Sources</b>	<b>\$ 390,424</b>	<b>\$ 542,802</b>	<b>\$ -</b>	<b>\$ 2,700,000</b>	<b>\$ 2,700,000</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 665,425</b>	<b>\$ 774,464</b>	<b>\$ 90,978</b>	<b>\$ 2,813,882</b>	<b>\$ 2,810,649</b>	<b>\$ 88,639</b>

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
<b>Uses:</b>						
1300 Instructional Salaries Part Time	2,088	2,476	-	-	-	-
1400 Noninstructional Salaries Part Time	6,441	15,402	65,100	65,100	16,310	65,100
<b>Total Academic Salaries</b>	<b>\$ 8,529</b>	<b>\$ 17,878</b>	<b>\$ 65,100</b>	<b>\$ 65,100</b>	<b>\$ 16,310</b>	<b>\$ 65,100</b>
2100 Noninstructional Salaries Full Time	29,373	6,271	6,746	6,746	6,747	7,087
2300 Variable Non-Instructional	700	6,215	12,431	12,431	45,144	12,431
2400 Variable Classroom Aide	2,250	-	17,784	17,784	-	17,784
2600 Variable Aide Other	-	-	23,904	23,904	-	23,904
<b>Total Classified Salaries</b>	<b>\$ 32,323</b>	<b>\$ 12,486</b>	<b>\$ 60,865</b>	<b>\$ 60,865</b>	<b>\$ 51,891</b>	<b>\$ 61,206</b>
3000 Benefits	22,344	8,507	12,396	12,396	12,235	12,943
<b>Total Salaries and Benefits</b>	<b>\$ 63,196</b>	<b>\$ 38,871</b>	<b>\$ 138,361</b>	<b>\$ 138,361</b>	<b>\$ 80,436</b>	<b>\$ 139,249</b>
4000 Supplies and Materials	\$ 96,118	\$ 51,439	\$ 156,142	\$ 179,046	\$ 27,467	\$ 156,142
5100 Consultants	7,315	15,977	28,535	28,535	-	28,535
5200 Travel	25,308	16,024	11,291	11,291	2,642	11,291
5300 Dues and Memberships	13,549	3,641	-	-	-	-
5600 Contract Services	3,151	5,222	-	1,250,000	-	1,250,000
5690 Other Operating Expenses	5,358	-	106,656	106,656	(1)	106,656
5800 Other Services and Expenses	-	1,301	-	-	13,760	-
5900 Interprogram Charges (credits)	1,135	(172)	1,794	1,794	(18)	1,794
5910 Indirect Costs	(94,244)	(63,916)	(66,883)	(296,799)	(361,759)	(229,916)
<b>Total Other Operating Expenses</b>	<b>\$ (38,428)</b>	<b>\$ (21,923)</b>	<b>\$ 81,393</b>	<b>\$ 1,101,477</b>	<b>\$ (345,376)</b>	<b>\$ 1,168,360</b>
6200 Buildings	4,620	2,643	-	-	(2,841)	-
6400 Equipment	250	26,439	676,000	676,000	-	676,000
<b>Total Capital Outlay</b>	<b>\$ 4,870</b>	<b>\$ 29,082</b>	<b>\$ 676,000</b>	<b>\$ 676,000</b>	<b>\$ (2,841)</b>	<b>\$ 676,000</b>

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
7600 Other Student Payments	7,386	-	-	-	-	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 7,386</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenses</b>	<b>\$ 133,142</b>	<b>\$ 97,469</b>	<b>\$ 1,051,896</b>	<b>\$ 2,094,884</b>	<b>\$ (240,314)</b>	<b>\$ 2,139,751</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 532,283</b>	<b>\$ 676,995</b>	<b>\$ (960,918)</b>	<b>\$ 718,998</b>	<b>\$ 3,050,963</b>	<b>\$ (2,051,112)</b>
<b>Beginning Fund Balance</b>	1,954,798	2,487,081	3,164,076	3,164,071	3,164,076	6,215,039
<b>Ending Fund Balance</b>	<b>\$ 2,487,081</b>	<b>\$ 3,164,076</b>	<b>\$ 2,203,158</b>	<b>\$ 3,883,069</b>	<b>\$ 6,215,039</b>	<b>\$ 4,163,927</b>
<b><u>Restricted Reserves</u></b>						
7900 Designated Reserves	-	-	2,203,158	2,433,069	-	2,713,927
			<u>2,203,158</u>	<u>2,433,069</u>		<u>2,713,927</u>
<b><u>Unrestricted Reserves</u></b>						
7910 Potential Salary Increase Reserve	-	-	-	1,450,000	-	1,450,000
			<u>0</u>	<u>1,450,000</u>		<u>1,450,000</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,203,158</b>	<b>\$ 3,883,069</b>	<b>\$ -</b>	<b>\$ 4,163,927</b>

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
<b>Sources:</b>						
8690 State Tax Subventions	239,655	-	-	-	-	-
<b>Total Other State Revenues</b>	<b>\$ 239,655</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
8851 Rentals and Leases	49,479	105,351	45,000	45,000	105,484	65,000
8890 Other Local Revenues	241,724	10,503	10,000	10,000	2,441	10,000
<b>Total Other Local Revenues</b>	<b>\$ 291,203</b>	<b>\$ 115,854</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ 107,925</b>	<b>\$ 75,000</b>
<b>Total Revenues</b>	<b>\$ 530,858</b>	<b>\$ 115,854</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ 107,925</b>	<b>\$ 75,000</b>
8980 Interfund Transfers In	999,786	514,188	-	-	-	-
8990 Intrafund and Subfund Transfers In	4,018,026	1,570,393	-	4,408,000	4,408,000	-
<b>Total Other Financing Sources</b>	<b>\$ 5,017,812</b>	<b>\$ 2,084,581</b>	<b>\$ -</b>	<b>\$ 4,408,000</b>	<b>\$ 4,408,000</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 5,548,670</b>	<b>\$ 2,200,435</b>	<b>\$ 55,000</b>	<b>\$ 4,463,000</b>	<b>\$ 4,515,925</b>	<b>\$ 75,000</b>
<b>Uses:</b>						
1200 Noninstructional Salaries Full Time	283,234	44,625	-	-	25,633	-
<b>Total Academic Salaries</b>	<b>\$ 283,234</b>	<b>\$ 44,625</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,633</b>	<b>\$ -</b>
2100 Noninstructional Salaries Full Time	613,459	-	-	-	-	-
<b>Total Classified Salaries</b>	<b>\$ 613,459</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
3000 Benefits	214,345	13,467	-	-	7,137	-
<b>Total Salaries and Benefits</b>	<b>\$ 1,111,038</b>	<b>\$ 58,092</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,770</b>	<b>\$ -</b>
4000 Supplies and Materials	\$ 13,794	\$ 2,387	\$ 10,000	\$ 10,000	\$ 862	\$ 10,000

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
5100 Consultants	15,000	1,895	15,000	15,000	65,250	15,000
5200 Travel	-	1,808	-	-	-	-
5600 Contract Services	1,200	83,066	-	86,000	91,323	-
5690 Other Operating Expenses	225,628	107,827	-	-	-	-
5800 Other Services and Expenses	-	676,004	89,655	89,655	538,230	89,655
5910 Indirect Costs	(4,989)	(4,116)	-	-	(3,445)	-
<b>Total Other Operating Expenses</b>	<b>\$ 236,839</b>	<b>\$ 866,484</b>	<b>\$ 104,655</b>	<b>\$ 190,655</b>	<b>\$ 691,358</b>	<b>\$ 104,655</b>
6400 Equipment	26,867	198,881	-	108,267	22,121	-
<b>Total Capital Outlay</b>	<b>\$ 26,867</b>	<b>\$ 198,881</b>	<b>\$ -</b>	<b>\$ 108,267</b>	<b>\$ 22,121</b>	<b>\$ -</b>
7300 Interfund Transfers Out	2,500,000	-	449,139	3,437,139	2,988,000	-
7800 Intrafund and Subfund Transfers Out	75,000	359,800	400,000	400,000	10,000	1,141,908
<b>Total Transfers and Other Outgo</b>	<b>\$ 2,575,000</b>	<b>\$ 359,800</b>	<b>\$ 849,139</b>	<b>\$ 3,837,139</b>	<b>\$ 2,998,000</b>	<b>\$ 1,141,908</b>
<b>Total Expenses</b>	<b>\$ 3,963,538</b>	<b>\$ 1,485,644</b>	<b>\$ 963,794</b>	<b>\$ 4,146,061</b>	<b>\$ 3,745,111</b>	<b>\$ 1,256,563</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 1,585,132</b>	<b>\$ 714,791</b>	<b>\$ (908,794)</b>	<b>\$ 316,939</b>	<b>\$ 770,814</b>	<b>\$ (1,181,563)</b>
<b>Beginning Fund Balance</b>	1,069,998	2,655,130	3,369,921	3,369,924	3,369,921	4,140,735
<b>Ending Fund Balance</b>	<b>\$ 2,655,130</b>	<b>\$ 3,369,921</b>	<b>\$ 2,461,127</b>	<b>\$ 3,686,863</b>	<b>\$ 4,140,735</b>	<b>\$ 2,959,172</b>
<b><u>Restricted Reserves</u></b>						
7900 Designated Reserves	-	-	1,351,406	2,575,335	-	1,847,644
			<u>1,351,406</u>	<u>2,575,335</u>		<u>1,847,644</u>
<b><u>Unrestricted Reserves</u></b>						
7999 Undesignated College and DO Reserves	-	-	1,109,721	1,111,528	-	1,111,528
			<u>1,109,721</u>	<u>1,111,528</u>		<u>1,111,528</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,461,127</b>	<b>\$ 3,686,863</b>	<b>\$ -</b>	<b>\$ 2,959,172</b>

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
<b>Sources:</b>						
8690 State Tax Subventions	11,512,016	7,693,544	7,140,062	7,140,062	-	7,140,062
<b>Total Other State Revenues</b>	<b>\$ 11,512,016</b>	<b>\$ 7,693,544</b>	<b>\$ 7,140,062</b>	<b>\$ 7,140,062</b>	<b>\$ -</b>	<b>\$ 7,140,062</b>
<b>Total Revenues</b>	<b>\$ 11,512,016</b>	<b>\$ 7,693,544</b>	<b>\$ 7,140,062</b>	<b>\$ 7,140,062</b>	<b>\$ -</b>	<b>\$ 7,140,062</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 11,512,016</b>	<b>\$ 7,693,544</b>	<b>\$ 7,140,062</b>	<b>\$ 7,140,062</b>	<b>\$ -</b>	<b>\$ 7,140,062</b>
<b>Uses:</b>						
3000 Benefits	11,512,016	7,693,544	7,140,062	7,140,062	-	7,140,062
<b>Total Salaries and Benefits</b>	<b>\$ 11,512,016</b>	<b>\$ 7,693,544</b>	<b>\$ 7,140,062</b>	<b>\$ 7,140,062</b>	<b>\$ -</b>	<b>\$ 7,140,062</b>
<b>Total Expenses</b>	<b>\$ 11,512,016</b>	<b>\$ 7,693,544</b>	<b>\$ 7,140,062</b>	<b>\$ 7,140,062</b>	<b>\$ -</b>	<b>\$ 7,140,062</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Board Restricted Reserves</b>						
			0	0		0
<b>Unrestricted Reserves</b>						
			0	0		0

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
<b><u>District Services</u></b>						
Administrative Services and Finance	3,618,410	1,141,323	849,139	3,837,139	3,536,405	1,141,908
Human Resources	6,622	85,748	114,655	200,655	151,639	114,655
Information Technology Services	-	74,937	-	-	-	-
Payroll	75,000	-	-	-	-	-
Educational Planning	213,267	58,092	-	-	32,769	-
Police Services	35,239	125,544	-	108,267	24,297	-
Research	15,000	-	-	-	-	-
<b>Total District Office Expenditures and Transfers Out</b>	<b>\$ 3,963,538</b>	<b>\$ 1,485,644</b>	<b>\$ 963,794</b>	<b>\$ 4,146,061</b>	<b>\$ 3,745,110</b>	<b>\$ 1,256,563</b>
<b><u>Districtwide Expenses</u></b>						
Districtwide Operations	11,512,016	7,693,544	7,140,062	7,140,062	-	7,140,062
<b>Total Districtwide Expenditures and Transfers Out</b>	<b>\$ 11,512,016</b>	<b>\$ 7,693,544</b>	<b>\$ 7,140,062</b>	<b>\$ 7,140,062</b>	<b>\$ -</b>	<b>\$ 7,140,062</b>
<b>Total District Office and Districtwide Expenditures and Transfers Out</b>	<b>\$ 15,475,554</b>	<b>\$ 9,179,188</b>	<b>\$ 8,103,856</b>	<b>\$ 11,286,123</b>	<b>\$ 3,745,110</b>	<b>\$ 8,396,625</b>
<b><u>Board and District Office Restricted Reserves</u></b>						
Designated Reserves	-	-	1,351,406	2,575,335	-	1,847,644
			<u>1,351,406</u>	<u>2,575,335</u>		<u>1,847,644</u>
<b>Unrestricted Reserves</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Undesignated College and DO Reserves	-	-	1,111,528	1,111,528	-	1,111,528
			<u>1,111,528</u>	<u>1,111,528</u>		<u>1,111,528</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,462,934</b>	<b>\$ 3,686,863</b>	<b>\$ -</b>	<b>\$ 2,959,172</b>



**CONTRA COSTA COMMUNITY COLLEGE DISTRICT  
2021-2022 ADOPTION BUDGET**

**SECTION - III  
For ALL FUNDS**

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
<b>Sources:</b>						
8610 General Apportionment Revenue	21,430,990	32,088,330	13,306,934	1,390,256	1,390,256	1,935,350
8630 Education Protection Account	24,588,459	14,053,532	30,507,555	41,297,053	41,297,053	42,767,158
8671 Homeowners Revenue	633,307	626,848	633,307	617,895	617,895	639,831
8672 In Lieu of Taxes (wildlife)	-	4,622	-	4,309	4,309	4,462
8811 Tax Allocation, Secured Roll Revenue	88,540,312	92,549,360	91,393,715	96,880,280	96,880,280	100,329,530
8812 Tax Allocation, Supplemental Roll Revenue	2,185,267	2,047,813	3,159,221	1,757,327	1,757,327	1,819,712
8813 Tax Allocation, Unsecured Roll Revenue	2,697,218	2,807,197	2,783,984	2,895,856	2,895,856	2,998,659
8817 ERAF	13,482,004	14,099,861	14,375,495	14,410,498	14,410,498	14,922,055
8819 Redevelopment Agency Revenue/Residual	4,700,703	5,686,330	4,809,349	5,712,007	5,712,007	5,914,783
8874 98% of Enrollment Fees	16,705,035	14,880,662	16,705,035	15,429,218	15,429,218	15,224,285
<b>Apportionment Revenues</b>	<b>\$ 174,963,295</b>	<b>\$ 178,844,555</b>	<b>\$ 177,674,595</b>	<b>\$ 180,394,699</b>	<b>\$ 180,394,699</b>	<b>\$ 186,555,825</b>
8150 Student Financial Aid Revenue	43,330	45,720	44,770	44,770	34,555	40,985
8160 Veterans Education	12,360	11,040	4,845	4,845	8,624	4,845
<b>Total Federal Revenues</b>	<b>\$ 55,690</b>	<b>\$ 56,760</b>	<b>\$ 49,615</b>	<b>\$ 49,615</b>	<b>\$ 43,179</b>	<b>\$ 45,830</b>
8613 Apprenticeship Revenue	599,008	514,708	513,561	513,561	513,561	539,876
8614 Part Time Instructor Pay Increase	746,074	469,817	541,419	615,916	615,916	617,670
8617 Part Time Office Hours	642,143	529,776	374,000	579,028	579,028	460,100
8618 Part Time Health Revenue	20,212	24,230	25,000	37,550	37,550	25,000
8620 General Categorical Programs	322,403	294,643	295,290	295,290	295,242	295,290
8659 Other Reimbursable Categorical Programs	43,893	95,453	18,526	18,526	22,406	11,276
8680 Lottery Revenue	6,111,259	3,401,350	4,510,184	5,580,096	5,580,096	4,229,198
8690 State Tax Subventions	13,897,811	9,794,376	9,311,379	9,448,959	2,308,897	9,190,684
<b>Total Other State Revenues</b>	<b>\$ 22,382,803</b>	<b>\$ 15,124,353</b>	<b>\$ 15,589,359</b>	<b>\$ 17,088,926</b>	<b>\$ 9,952,696</b>	<b>\$ 15,369,094</b>

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
8830 Contract Services	118,228	53,707	110,908	110,908	108,037	112,168
8840 Sales and Commissions	73,486	77,038	-	6,884	6,885	-
8851 Rentals and Leases	556,587	590,938	452,164	514,217	439,827	483,200
8860 Interest and Investment Income	1,744,601	1,387,669	950,000	950,000	338,418	750,000
8874 2% of Enrollment Fees	340,919	303,687	340,919	340,919	314,882	310,700
8870 Other Student Fees and Charges	2,281,700	1,822,084	1,743,564	1,862,152	1,014,249	1,515,505
8880 Nonresident Tuition	11,136,744	10,949,720	11,336,045	9,687,131	9,687,131	8,854,781
8880 Other Student Fees	1,396,332	474,871	1,121,017	234,416	342,526	1,121,017
8890 Other Local Revenues	3,706,210	2,466,285	2,340,534	2,563,303	1,818,364	2,292,544
<b>Total Other Local Revenues</b>	<b>\$ 21,354,807</b>	<b>\$ 18,125,999</b>	<b>\$ 18,395,151</b>	<b>\$ 16,269,930</b>	<b>\$ 14,070,319</b>	<b>\$ 15,439,915</b>
<b>Total Revenues</b>	<b>\$ 218,756,595</b>	<b>\$ 212,151,667</b>	<b>\$ 211,708,720</b>	<b>\$ 213,803,170</b>	<b>\$ 204,460,893</b>	<b>\$ 217,410,664</b>
8900 Other Financing Sources, Miscellaneous	1,474	981	-	-	-	-
8910 Proceeds of General Fixed Assets	-	4,732	2,000	2,000	100	2,000
8980 Interfund Transfers In	1,433,133	920,278	198,450	1,055,063	1,339,750	80,000
8990 Intrafund and Subfund Transfers In	31,971,752	29,518,977	26,204,695	36,397,663	36,153,887	28,026,496
8994 Operating Allocation	166,988,068	170,144,776	171,928,308	170,858,428	170,858,428	177,013,669
<b>Total Other Financing Sources</b>	<b>\$ 200,394,427</b>	<b>\$ 200,589,744</b>	<b>\$ 198,333,453</b>	<b>\$ 208,313,154</b>	<b>\$ 208,352,165</b>	<b>\$ 205,122,165</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 419,151,022</b>	<b>\$ 412,741,411</b>	<b>\$ 410,042,173</b>	<b>\$ 422,116,324</b>	<b>\$ 412,813,058</b>	<b>\$ 422,532,829</b>

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
<b><u>Uses:</u></b>						
1100 Monthly Instructional Salary	33,208,473	34,952,580	38,515,475	37,947,575	36,709,700	37,886,974
1200 Noninstructional Salaries Full Time	13,768,645	15,905,484	16,318,969	16,225,526	16,204,439	17,542,390
1300 Instructional Salaries Part Time	30,739,935	31,663,084	28,363,113	28,363,113	28,579,113	28,746,622
1400 Noninstructional Salaries Part Time	2,050,073	1,827,242	1,347,835	1,277,698	1,624,821	1,557,096
<b>Total Academic Salaries</b>	<b>\$ 79,767,126</b>	<b>\$ 84,348,390</b>	<b>\$ 84,545,392</b>	<b>\$ 83,813,912</b>	<b>\$ 83,118,073</b>	<b>\$ 85,733,082</b>
2100 Noninstructional Salaries Full Time	28,104,244	28,682,603	31,402,705	29,624,891	29,425,962	32,386,448
2200 Instructional Aides Full Time	3,190,098	3,385,931	3,675,387	3,675,387	3,498,342	3,871,817
2300 Variable Non-Instructional	4,522,022	3,754,237	2,822,151	2,568,036	2,027,901	2,866,791
2400 Variable Classroom Aide	918,681	822,390	725,057	538,057	497,877	725,057
2600 Variable Aide Other	187,133	188,609	142,293	142,293	77,108	142,293
<b>Total Classified Salaries</b>	<b>\$ 36,922,178</b>	<b>\$ 36,833,770</b>	<b>\$ 38,767,593</b>	<b>\$ 36,548,664</b>	<b>\$ 35,527,190</b>	<b>\$ 39,992,406</b>
3000 Benefits	67,326,023	65,318,149	65,834,924	64,825,794	57,503,962	67,721,158
<b>Total Salaries and Benefits</b>	<b>\$ 184,015,327</b>	<b>\$ 186,500,309</b>	<b>\$ 189,147,909</b>	<b>\$ 185,188,370</b>	<b>\$ 176,149,225</b>	<b>\$ 193,446,646</b>
4000 Supplies and Materials	\$ 1,049,203	\$ 1,675,034	\$ 4,484,642	\$ 2,945,573	\$ 1,295,279	\$ 4,591,829

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
5100 Consultants	1,431,742	1,238,817	1,407,608	1,382,608	1,350,116	1,540,460
5200 Travel	828,541	564,020	1,028,737	704,667	167,952	1,098,379
5300 Dues and Memberships	348,082	396,441	397,414	309,563	288,583	402,414
5400 Insurance	2,653,839	2,477,319	2,847,708	2,539,797	1,801,849	2,670,074
5500 Utilities and Housekeeping	4,587,995	4,788,829	5,059,085	4,720,605	4,606,546	5,057,011
5600 Contract Services	3,922,042	3,979,568	3,625,089	5,521,562	4,379,784	5,744,779
5690 Other Operating Expenses	1,720,958	1,488,048	2,725,340	2,744,742	947,555	3,284,596
5700 Legal/Elections/Audit Expenses	1,339,088	1,414,982	1,090,000	1,876,667	1,887,231	1,320,000
5800 Other Services and Expenses	1,714,558	2,089,835	1,616,938	1,616,938	1,600,548	1,588,938
5900 Interprogram Charges (credits)	(76,266)	(61,858)	56,392	56,392	(13,117)	56,392
5910 Indirect Costs	(235,696)	(158,813)	(66,883)	(1,040,202)	(1,497,242)	(229,916)
<b>Total Other Operating Expenses</b>	<b>\$ 18,234,883</b>	<b>\$ 18,217,188</b>	<b>\$ 19,787,428</b>	<b>\$ 20,433,339</b>	<b>\$ 15,519,805</b>	<b>\$ 22,533,127</b>
6100 Sites and Site Improvements	-	30	1,500	1,500	-	1,500
6200 Buildings	34,709	20,423	176,169	176,169	63,240	248,426
6300 Library Books	47,038	54,580	67,900	67,952	-	71,732
6400 Equipment	1,340,170	1,205,532	2,226,626	2,474,938	402,417	2,220,626
<b>Total Capital Outlay</b>	<b>\$ 1,421,917</b>	<b>\$ 1,280,565</b>	<b>\$ 2,472,195</b>	<b>\$ 2,720,559</b>	<b>\$ 465,657</b>	<b>\$ 2,542,284</b>
7300 Interfund Transfers Out	10,968,530	4,973,286	1,904,447	5,391,116	4,730,980	1,685,000
7600 Other Student Payments	7,586	57,075	2,097	2,097	1,139	2,097
7800 Intrafund and Subfund Transfers Out	31,971,752	29,518,977	26,204,695	36,397,663	36,153,888	28,026,496
94xx District Office Assessment	166,988,068	170,144,776	171,928,308	170,858,428	170,858,428	177,013,669
<b>Total Transfers and Other Outgo</b>	<b>\$ 209,935,936</b>	<b>\$ 204,694,114</b>	<b>\$ 200,039,547</b>	<b>\$ 212,649,304</b>	<b>\$ 211,744,435</b>	<b>\$ 206,727,262</b>
<b>Total Expenses</b>	<b>\$ 414,657,266</b>	<b>\$ 412,367,210</b>	<b>\$ 415,931,721</b>	<b>\$ 423,937,145</b>	<b>\$ 405,174,401</b>	<b>\$ 429,841,148</b>

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 4,493,756</b>	<b>\$ 374,201</b>	<b>\$ (5,889,548)</b>	<b>\$ (1,820,821)</b>	<b>\$ 7,638,657</b>	<b>\$ (7,308,319)</b>
<b>Beginning Fund Balance</b>	37,068,051	41,561,807	41,936,008	41,936,006	41,936,008	49,574,665
<b>Ending Fund Balance</b>	<b>\$ 41,561,807</b>	<b>\$ 41,936,008</b>	<b>\$ 36,046,460</b>	<b>\$ 40,115,185</b>	<b>\$ 49,574,665</b>	<b>\$ 42,266,346</b>
<b><u>Board and College / DO Restricted Reserves</u></b>						
7901 5% General Fund Reserve	-	-	10,113,276	10,113,276	-	10,399,100
7902 5% Board Contingency Reserve	-	-	10,113,276	10,113,276	-	10,399,100
7903 Deficit Funding Reserve	-	-	846,415	846,415	-	948,575
7904 College/DO Local Reserves (1% minimum)	-	-	3,663,444	3,430,145	-	3,562,372
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	-	-	88,941
7900 Designated Reserves	-	-	6,858,967	9,027,557	-	9,750,335
			<u>31,684,319</u>	<u>33,530,669</u>		<u>35,148,423</u>
<b><u>Unrestricted Reserves</u></b>						
7910 Potential Salary Increase Reserve	-	-	-	1,450,000	-	1,450,000
7997 Undesignated District Reserves	-	-	130,498	738	-	45,057
7999 Undesignated College and DO Reserves	-	-	4,231,643	5,133,778	-	5,622,866
			<u>4,362,141</u>	<u>6,584,516</u>		<u>7,117,923</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,046,460</b>	<b>\$ 40,115,185</b>	<b>\$ -</b>	<b>\$ 42,266,346</b>

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
<b>Sources:</b>						
8120 Higher Education Act	2,447,066	1,855,339	1,148,446	3,904,694	1,587,029	2,203,494
8150 Student Financial Aid Revenue	817,075	847,927	643,032	658,742	594,993	648,359
8170 Vocational & Technical Education Act (VTEA)	1,059,931	1,167,616	1,209,810	1,187,367	-	1,169,416
8190 Other Federal Revenues	342,332	855,794	6,772,857	32,109,309	11,376,543	20,695,200
<b>Total Federal Revenues</b>	<b>\$ 4,666,404</b>	<b>\$ 4,726,676</b>	<b>\$ 9,774,145</b>	<b>\$ 37,860,112</b>	<b>\$ 13,558,565</b>	<b>\$ 24,716,469</b>
8610 General Apportionments	121,661	109,292	132,533	130,774	109,469	129,523
8620 General Categorical Programs	25,826,097	27,771,118	31,975,566	37,654,438	26,127,975	29,728,605
8659 Other Reimbursable Categorical Programs	2,163,698	1,831,868	2,255,047	2,255,784	2,315,612	1,579,428
8680 Other State Non-Tax Revenues	2,057,774	107,181	4,117,050	4,132,911	2,133,911	2,112,438
8680 Lottery Revenue	2,541,701	1,151,108	1,461,521	1,461,521	2,347,224	1,461,521
8690 Other State Revenues	6,115,063	4,017,311	4,847,850	7,961,688	5,554,510	4,544,526
<b>Total State Revenues</b>	<b>\$ 38,825,994</b>	<b>\$ 34,987,878</b>	<b>\$ 44,789,567</b>	<b>\$ 53,597,116</b>	<b>\$ 38,588,701</b>	<b>\$ 39,556,041</b>
8820 Contributions and Gifts	76,892	11,359	83	33,083	52,391	19,758
8830 Contract Services	-	-	1,000	1,000	-	-
8880 Nonresident Tuition and Other Student Fees	1,586,108	1,363,720	792,500	792,500	419	793,054
8890 Other Local Revenues	2,590,152	2,359,917	2,482,903	3,329,412	2,535,167	2,302,648
<b>Total Local Revenues</b>	<b>\$ 4,253,152</b>	<b>\$ 3,734,996</b>	<b>\$ 3,276,486</b>	<b>\$ 4,155,995</b>	<b>\$ 2,587,977</b>	<b>\$ 3,115,460</b>
<b>Total Revenues</b>	<b>\$ 47,745,550</b>	<b>\$ 43,449,550</b>	<b>\$ 57,840,198</b>	<b>\$ 95,613,223</b>	<b>\$ 54,735,243</b>	<b>\$ 67,387,970</b>
8980 Interfund Transfers In	-	1,007,540	616,447	959,841	2,225,560	-
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ 1,007,540</b>	<b>\$ 616,447</b>	<b>\$ 959,841</b>	<b>\$ 2,225,560</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 47,745,550</b>	<b>\$ 44,457,090</b>	<b>\$ 58,456,645</b>	<b>\$ 96,573,064</b>	<b>\$ 56,960,803</b>	<b>\$ 67,387,970</b>

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
<b>Uses:</b>						
1100 Monthly Instructional Salary	288,508	336,787	328,026	573,340	327,579	445,611
1200 Noninstructional Salaries Full Time	5,532,655	5,772,438	5,330,430	6,645,262	8,562,367	5,015,358
1300 Instructional Salaries Part Time	255,341	213,223	300,705	491,514	185,167	157,090
1400 Noninstructional Salaries Part Time	3,180,797	3,054,654	1,646,450	2,216,432	3,049,226	1,255,593
<b>Total Academic Salaries</b>	<b>\$ 9,257,301</b>	<b>\$ 9,377,102</b>	<b>\$ 7,605,611</b>	<b>\$ 9,926,548</b>	<b>\$ 12,124,339</b>	<b>\$ 6,873,652</b>
2100 Noninstructional Salaries Full Time	7,309,234	8,178,871	9,376,496	10,132,768	9,003,831	9,168,597
2200 Instructional Aides Full Time	56,754	74,074	69,144	83,144	69,144	69,144
2300 Variable Non-Instructional	4,395,761	4,002,890	2,261,644	2,956,060	2,265,367	1,815,966
2400 Variable Classroom Aide	254,044	412,385	54,897	254,795	176,347	115,792
2600 Variable Aide Other	116,690	146,969	18,000	35,000	107,003	40,000
<b>Total Classified Salaries</b>	<b>\$ 12,132,483</b>	<b>\$ 12,815,189</b>	<b>\$ 11,780,181</b>	<b>\$ 13,461,767</b>	<b>\$ 11,621,692</b>	<b>\$ 11,209,499</b>
3000 Benefits	9,031,282	8,632,935	8,578,804	9,410,314	8,010,405	7,897,433
<b>Total Salaries and Benefits</b>	<b>\$ 30,421,066</b>	<b>\$ 30,825,226</b>	<b>\$ 27,964,596</b>	<b>\$ 32,798,629</b>	<b>\$ 31,756,436</b>	<b>\$ 25,980,584</b>
4000 Supplies and Materials	\$ 4,230,562	\$ 2,311,970	\$ 8,852,726	\$ 24,310,862	\$ 2,509,164	\$ 9,126,848
5100 Consultants	2,018,375	1,734,864	1,563,782	5,301,415	2,337,521	1,741,943
5200 Travel	1,079,947	609,420	649,447	394,436	59,217	641,876
5300 Dues and Memberships	142,676	91,549	40,942	136,824	183,050	45,742
5500 Utilities and Housekeeping	30,949	10,327	3,950	12,236	12,942	4,000
5600 Contract Services	761,937	481,086	356,301	798,937	1,337,495	762,797
5690 Other Operating Expenses	3,316,301	1,124,699	7,452,745	8,238,158	3,553,104	7,783,413
5700 Legal/Elections/Audit Expenses	-	-	-	1,950	38,431	-
5800 Other Services and Expenses	359,704	310,101	160,200	306,501	414,833	160,683
5900 Interprogram Charges (credits)	12,564	7,723	3,733	2,500	1,079	4,594
5910 Indirect Costs	419,972	265,981	288,534	763,773	1,641,406	473,616
<b>Total Other Operating Expenses</b>	<b>\$ 8,142,425</b>	<b>\$ 4,635,750</b>	<b>\$ 10,519,634</b>	<b>\$ 15,956,730</b>	<b>\$ 9,579,078</b>	<b>\$ 11,618,664</b>



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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
6100 Sites and Site Improvements	-	-	-	121,021	141,822	-
6200 Buildings	6,813	4,252	2,771	613,279	8,200	1,906,381
6300 Library Books	74,010	95,990	22,789	51,316	216,371	9,112
6400 Equipment	2,526,740	2,466,502	2,611,480	5,050,758	5,339,352	639,901
<b>Total Capital Outlay</b>	<b>\$ 2,607,563</b>	<b>\$ 2,566,744</b>	<b>\$ 2,637,040</b>	<b>\$ 5,836,374</b>	<b>\$ 5,705,745</b>	<b>\$ 2,555,394</b>
7300 Interfund Transfers Out	607,233	1,398,813	-	3,164,378	7,844,577	500,000
7500 Student Financial Aid	468,151	1,198,709	1,939,588	2,399,056	1,624,917	1,149,171
7600 Other Student Payments	1,414,493	1,009,214	1,546,991	2,187,198	1,471,537	1,726,942
7700 Cost of Goods Sold	-	-	-	-	1,673	-
7900 Grant net AR (deferrals) not yet posted	-	-	5,043,513	9,623,886	(4,136,614)	15,688,359
<b>Total Transfers and Other Outgo</b>	<b>\$ 2,489,877</b>	<b>\$ 3,606,736</b>	<b>\$ 8,530,092</b>	<b>\$ 17,374,518</b>	<b>\$ 6,806,090</b>	<b>\$ 19,064,472</b>
<b>Total Expenses</b>	<b>\$ 47,891,493</b>	<b>\$ 43,946,426</b>	<b>\$ 58,504,088</b>	<b>\$ 96,277,113</b>	<b>\$ 56,356,513</b>	<b>\$ 68,345,962</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (145,943)</b>	<b>\$ 510,664</b>	<b>\$ (47,443)</b>	<b>\$ 295,951</b>	<b>\$ 604,290</b>	<b>\$ (957,992)</b>
<b>Beginning Fund Balance</b>	682,723	536,780	1,047,444	1,047,444	1,047,444	1,651,734
<b>Ending Fund Balance</b>	<b>\$ 536,780</b>	<b>\$ 1,047,444</b>	<b>\$ 1,000,001</b>	<b>\$ 1,343,395</b>	<b>\$ 1,651,734</b>	<b>\$ 693,742</b>
7998 Restricted Reserve	-	-	1,000,001	1,343,395	-	693,742
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000,001</b>	<b>\$ 1,343,395</b>	<b>\$ -</b>	<b>\$ 693,742</b>

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
<b>Sources:</b>						
8670 State Tax Subventions	38,655	38,498	40,300	40,300	72,715	40,300
<b>Total State Revenues</b>	<b>\$ 38,655</b>	<b>\$ 38,498</b>	<b>\$ 40,300</b>	<b>\$ 40,300</b>	<b>\$ 72,715</b>	<b>\$ 40,300</b>
8810 Property Taxes	7,323,985	7,606,027	11,772,000	11,772,000	15,712,700	12,262,000
8860 Interest and Investment Income	78,809	58,713	44,500	44,500	16,636	-
<b>Total Local Revenues</b>	<b>\$ 7,402,794</b>	<b>\$ 7,664,740</b>	<b>\$ 11,816,500</b>	<b>\$ 11,816,500</b>	<b>\$ 15,729,336</b>	<b>\$ 12,262,000</b>
<b>Total Revenues</b>	<b>\$ 7,441,449</b>	<b>\$ 7,703,238</b>	<b>\$ 11,856,800</b>	<b>\$ 11,856,800</b>	<b>\$ 15,802,051</b>	<b>\$ 12,302,300</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 7,441,449</b>	<b>\$ 7,703,238</b>	<b>\$ 11,856,800</b>	<b>\$ 11,856,800</b>	<b>\$ 15,802,051</b>	<b>\$ 12,302,300</b>
<b>Uses:</b>						
7110 Bond Redemption	3,621,100	3,986,100	6,782,000	6,782,000	6,782,000	7,785,329
7120 Bond Interest and Other Charges	3,577,050	3,753,987	4,813,491	4,813,491	4,690,625	4,378,324
<b>Total Transfers and Other Outgo</b>	<b>\$ 7,198,150</b>	<b>\$ 7,740,087</b>	<b>\$ 11,595,491</b>	<b>\$ 11,595,491</b>	<b>\$ 11,472,625</b>	<b>\$ 12,163,653</b>
<b>Total Expenses</b>	<b>\$ 7,198,150</b>	<b>\$ 7,740,087</b>	<b>\$ 11,595,491</b>	<b>\$ 11,595,491</b>	<b>\$ 11,472,625</b>	<b>\$ 12,163,653</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 243,299</b>	<b>\$ (36,849)</b>	<b>\$ 261,309</b>	<b>\$ 261,309</b>	<b>\$ 4,329,426</b>	<b>\$ 138,647</b>
<b>Beginning Fund Balance</b>	5,764,400	6,007,699	5,970,850	5,970,850	5,970,850	10,300,276
<b>Ending Fund Balance</b>	<b>\$ 6,007,699</b>	<b>\$ 5,970,850</b>	<b>\$ 6,232,159</b>	<b>\$ 6,232,159</b>	<b>\$ 10,300,276</b>	<b>\$ 10,438,923</b>
7912 Restricted Debt Reserve	-	-	6,232,159	6,232,159	-	10,438,923
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,232,159</b>	<b>\$ 6,232,159</b>	<b>\$ -</b>	<b>\$ 10,438,923</b>

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
<b>Sources:</b>						
8670 State Tax Subventions	83,736	80,898	86,500	86,500	15,260	80,500
<b>Total State Revenues</b>	<b>\$ 83,736</b>	<b>\$ 80,898</b>	<b>\$ 86,500</b>	<b>\$ 86,500</b>	<b>\$ 15,260</b>	<b>\$ 80,500</b>
8810 Property Taxes	13,964,606	14,162,707	10,060,000	10,060,000	3,046,346	8,552,000
8860 Interest and Investment Income	163,347	145,470	68,500	68,500	36,630	30,000
<b>Total Local Revenues</b>	<b>\$ 14,127,953</b>	<b>\$ 14,308,177</b>	<b>\$ 10,128,500</b>	<b>\$ 10,128,500</b>	<b>\$ 3,082,976</b>	<b>\$ 8,582,000</b>
<b>Total Revenues</b>	<b>\$ 14,211,689</b>	<b>\$ 14,389,075</b>	<b>\$ 10,215,000</b>	<b>\$ 10,215,000</b>	<b>\$ 3,098,236</b>	<b>\$ 8,662,500</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 14,211,689</b>	<b>\$ 14,389,075</b>	<b>\$ 10,215,000</b>	<b>\$ 10,215,000</b>	<b>\$ 3,098,236</b>	<b>\$ 8,662,500</b>
<b>Uses:</b>						
7110 Bond Redemption	2,916,400	3,196,400	4,360,300	4,360,300	4,361,150	4,226,971
7120 Bond Interest and Other Charges	11,089,182	7,919,767	5,054,172	5,054,172	5,713,829	4,326,775
<b>Total Transfers and Other Outgo</b>	<b>\$ 14,005,582</b>	<b>\$ 11,116,167</b>	<b>\$ 9,414,472</b>	<b>\$ 9,414,472</b>	<b>\$ 10,074,979</b>	<b>\$ 8,553,746</b>
<b>Total Expenses</b>	<b>\$ 14,005,582</b>	<b>\$ 11,116,167</b>	<b>\$ 9,414,472</b>	<b>\$ 9,414,472</b>	<b>\$ 10,074,979</b>	<b>\$ 8,553,746</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 206,107</b>	<b>\$ 3,272,908</b>	<b>\$ 800,528</b>	<b>\$ 800,528</b>	<b>\$ (6,976,743)</b>	<b>\$ 108,754</b>
<b>Beginning Fund Balance</b>	<b>10,657,196</b>	<b>10,863,303</b>	<b>14,136,211</b>	<b>14,136,211</b>	<b>14,136,211</b>	<b>7,159,468</b>
<b>Ending Fund Balance</b>	<b>\$ 10,863,303</b>	<b>\$ 14,136,211</b>	<b>\$ 14,936,739</b>	<b>\$ 14,936,739</b>	<b>\$ 7,159,468</b>	<b>\$ 7,268,222</b>
7912 Restricted Debt Reserve	-	-	14,936,739	14,936,739	-	7,268,222
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,936,739</b>	<b>\$ 14,936,739</b>	<b>\$ -</b>	<b>\$ 7,268,222</b>

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
<b>Sources:</b>						
8670 State Tax Subventions	19,298	119,662	18,000	18,000	116,369	57,000
<b>Total State Revenues</b>	<b>\$ 19,298</b>	<b>\$ 119,662</b>	<b>\$ 18,000</b>	<b>\$ 18,000</b>	<b>\$ 116,369</b>	<b>\$ 57,000</b>
8810 Property Taxes	3,218,923	20,679,209	20,990,825	20,990,825	21,796,703	25,342,200
8860 Interest and Investment Income	27,546	172,177	22,000	22,000	80,938	22,000
<b>Total Local Revenues</b>	<b>\$ 3,246,469</b>	<b>\$ 20,851,386</b>	<b>\$ 21,012,825</b>	<b>\$ 21,012,825</b>	<b>\$ 21,877,641</b>	<b>\$ 25,364,200</b>
<b>Total Revenues</b>	<b>\$ 3,265,767</b>	<b>\$ 20,971,048</b>	<b>\$ 21,030,825</b>	<b>\$ 21,030,825</b>	<b>\$ 21,994,010</b>	<b>\$ 25,421,200</b>
8940 Proceeds of General Long-Term Debt	-	11,106,447	-	-	15,476,978	-
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ 11,106,447</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,476,978</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 3,265,767</b>	<b>\$ 32,077,495</b>	<b>\$ 21,030,825</b>	<b>\$ 21,030,825</b>	<b>\$ 37,470,988</b>	<b>\$ 25,421,200</b>
<b>Uses:</b>						
7100 Debt Retirement	-	395,884	-	-	422,023	-
7110 Bond Redemption	1,500	10,650,000	14,045,000	14,045,000	19,663,000	15,535,000
7120 Bond Interest and Other Charges	3,316,700	4,762,715	6,775,825	6,775,825	7,440,984	9,764,650
<b>Total Transfers and Other Outgo</b>	<b>\$ 3,318,200</b>	<b>\$ 15,808,599</b>	<b>\$ 20,820,825</b>	<b>\$ 20,820,825</b>	<b>\$ 27,526,007</b>	<b>\$ 25,299,650</b>
<b>Total Expenses</b>	<b>\$ 3,318,200</b>	<b>\$ 15,808,599</b>	<b>\$ 20,820,825</b>	<b>\$ 20,820,825</b>	<b>\$ 27,526,007</b>	<b>\$ 25,299,650</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (52,433)</b>	<b>\$ 16,268,896</b>	<b>\$ 210,000</b>	<b>\$ 210,000</b>	<b>\$ 9,944,981</b>	<b>\$ 121,550</b>
<b>Beginning Fund Balance</b>	<b>1,916,632</b>	<b>1,864,199</b>	<b>18,133,095</b>	<b>18,133,095</b>	<b>18,133,095</b>	<b>28,078,076</b>
<b>Ending Fund Balance</b>	<b>\$ 1,864,199</b>	<b>\$ 18,133,095</b>	<b>\$ 18,343,095</b>	<b>\$ 18,343,095</b>	<b>\$ 28,078,076</b>	<b>\$ 28,199,626</b>
7912 Restricted Debt Reserve	-	-	18,343,095	18,343,095	-	28,199,626
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,343,095</b>	<b>\$ 18,343,095</b>	<b>\$ -</b>	<b>\$ 28,199,626</b>

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
<b>Sources:</b>						
8860 Interest and Investment Income	362,994	282,612	239,325	239,325	77,630	75,000
<b>Total Local Revenues</b>	<b>\$ 362,994</b>	<b>\$ 282,612</b>	<b>\$ 239,325</b>	<b>\$ 239,325</b>	<b>\$ 77,630</b>	<b>\$ 75,000</b>
<b>Total Revenues</b>	<b>\$ 362,994</b>	<b>\$ 282,612</b>	<b>\$ 239,325</b>	<b>\$ 239,325</b>	<b>\$ 77,630</b>	<b>\$ 75,000</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 362,994</b>	<b>\$ 282,612</b>	<b>\$ 239,325</b>	<b>\$ 239,325</b>	<b>\$ 77,630</b>	<b>\$ 75,000</b>
<b>Uses:</b>						
7300 Interfund Transfers Out	-	514,188	80,000	80,000	-	80,000
<b>Total Transfers and Other Outgo</b>	<b>\$ -</b>	<b>\$ 514,188</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ -</b>	<b>\$ 80,000</b>
<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ 514,188</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ -</b>	<b>\$ 80,000</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 362,994</b>	<b>\$ (231,576)</b>	<b>\$ 159,325</b>	<b>\$ 159,325</b>	<b>\$ 77,630</b>	<b>\$ (5,000)</b>
<b>Beginning Fund Balance</b>	15,774,655	16,137,649	15,906,073	15,906,073	15,906,073	15,983,703
<b>Ending Fund Balance</b>	<b>\$ 16,137,649</b>	<b>\$ 15,906,073</b>	<b>\$ 16,065,398</b>	<b>\$ 16,065,398</b>	<b>\$ 15,983,703</b>	<b>\$ 15,978,703</b>
7906 Load Bank Liability Reserve	-	-	8,699,296	8,699,296	-	8,779,296
7907 Vacation Liability Reserve	-	-	550,000	550,000	-	550,000
7912 Restricted Debt Reserve	-	-	6,816,102	6,816,102	-	6,649,407
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,065,398</b>	<b>\$ 16,065,398</b>	<b>\$ -</b>	<b>\$ 15,978,703</b>

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
<b><u>Sources:</u></b>						
8652 Deferred Maintenance	170,839	112,838	-	-	-	-
<b>Total State Revenues</b>	<b>\$ 170,839</b>	<b>\$ 112,838</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
8890 Other Local Revenues	2,256,970	2,419,879	1,430,000	1,430,000	2,656,127	1,690,000
<b>Total Local Revenues</b>	<b>\$ 2,256,970</b>	<b>\$ 2,419,879</b>	<b>\$ 1,430,000</b>	<b>\$ 1,430,000</b>	<b>\$ 2,656,127</b>	<b>\$ 1,690,000</b>
<b>Total Revenues</b>	<b>\$ 2,427,809</b>	<b>\$ 2,532,717</b>	<b>\$ 1,430,000</b>	<b>\$ 1,430,000</b>	<b>\$ 2,656,127</b>	<b>\$ 1,690,000</b>
8980 Interfund Transfers In	6,648,181	3,634,629	-	2,289,722	1,692,828	400,000
<b>Total Other Financing Sources</b>	<b>\$ 6,648,181</b>	<b>\$ 3,634,629</b>	<b>\$ -</b>	<b>\$ 2,289,722</b>	<b>\$ 1,692,828</b>	<b>\$ 400,000</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 9,075,990</b>	<b>\$ 6,167,346</b>	<b>\$ 1,430,000</b>	<b>\$ 3,719,722</b>	<b>\$ 4,348,955</b>	<b>\$ 2,090,000</b>
<b><u>Uses:</u></b>						
5500 Utilities and Housekeeping	(1,916)	-	-	-	-	-
5600 Contract Services	587,950	432,876	433,063	433,063	45,980	8,052,740
5800 Other Services and Expenses	20,063	18,223	-	-	-	-
<b>Total Other Operating Expenses</b>	<b>\$ 606,097</b>	<b>\$ 451,099</b>	<b>\$ 433,063</b>	<b>\$ 433,063</b>	<b>\$ 45,980</b>	<b>\$ 8,052,740</b>
6100 Sites and Site Improvements	81,695	521,582	1,274,828	2,854,178	2,217,316	4,421,443
6200 Buildings	4,181,732	2,178,289	8,089,680	8,120,105	221,192	8,026,266
6400 Equipment	526,630	1,422,467	3,124,897	2,721,488	1,436,880	2,856,083
<b>Total Capital Outlay</b>	<b>\$ 4,790,057</b>	<b>\$ 4,122,338</b>	<b>\$ 12,489,405</b>	<b>\$ 13,695,771</b>	<b>\$ 3,875,388</b>	<b>\$ 15,303,792</b>
7300 Interfund Transfers Out	-	200,000	-	-	-	-

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
<b>Total Transfers and Other Outgo</b>	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -
<b>Total Expenses</b>	\$ 5,396,154	\$ 4,773,437	\$ 12,922,468	\$ 14,128,834	\$ 3,921,368	\$ 23,356,532
<b>Net Revenues Over (Under) Expenses</b>	\$ 3,679,836	\$ 1,393,909	\$ (11,492,468)	\$ (10,409,112)	\$ 427,587	\$ (21,266,532)
<b>Beginning Fund Balance</b>	28,915,718	32,595,554	33,967,777	33,989,463	33,989,463	34,417,050
<b>Ending Fund Balance</b>	<b>\$ 32,595,554</b>	<b>\$ 33,989,463</b>	<b>\$ 22,475,309</b>	<b>\$ 23,580,351</b>	<b>\$ 34,417,050</b>	<b>\$ 13,150,518</b>
7900 Designated Reserves	-	-	21,000	231,439	-	171,749
7913 Restricted Capital Reserve	-	-	22,454,309	23,348,912	-	12,877,830
7999 Undesignated Reserve	-	-	-	-	-	100,939
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,475,309</b>	<b>\$ 23,580,351</b>	<b>\$ -</b>	<b>\$ 13,150,518</b>

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
<b>Sources:</b>						
8690 Other State Revenues	31,402	-	-	-	-	-
<b>Total State Revenues</b>	<b>\$ 31,402</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
8860 Interest and Investment Income	1,037,187	1,252,939	1,750,000	1,750,000	336,355	761,313
<b>Total Local Revenues</b>	<b>\$ 1,037,187</b>	<b>\$ 1,252,939</b>	<b>\$ 1,750,000</b>	<b>\$ 1,750,000</b>	<b>\$ 336,355</b>	<b>\$ 761,313</b>
<b>Total Revenues</b>	<b>\$ 1,068,589</b>	<b>\$ 1,252,939</b>	<b>\$ 1,750,000</b>	<b>\$ 1,750,000</b>	<b>\$ 336,355</b>	<b>\$ 761,313</b>
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	110,000,000
<b>Total Other Financing Sources</b>	<b>\$ 567,686</b>	<b>\$ 110,065,856</b>	<b>\$ 110,000,000</b>	<b>\$ 110,000,000</b>	<b>\$ 110,000,000</b>	<b>\$ 110,000,000</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 1,636,275</b>	<b>\$ 111,318,795</b>	<b>\$ 111,750,000</b>	<b>\$ 111,750,000</b>	<b>\$ 110,336,355</b>	<b>\$ 110,761,313</b>
<b>Uses:</b>						
2100 Noninstructional Salaries Full Time	587,105	748,516	689,312	689,312	796,422	849,646
2300 Variable Non-Instructional	-	437	-	-	1,720	-
<b>Total Classified Salaries</b>	<b>\$ 587,105</b>	<b>\$ 748,953</b>	<b>\$ 689,312</b>	<b>\$ 689,312</b>	<b>\$ 798,142</b>	<b>\$ 849,646</b>
3000 Benefits	331,058	355,449	335,720	335,720	367,835	453,904
<b>Total Salaries and Benefits</b>	<b>\$ 918,163</b>	<b>\$ 1,104,402</b>	<b>\$ 1,025,032</b>	<b>\$ 1,025,032</b>	<b>\$ 1,165,977</b>	<b>\$ 1,303,550</b>
4000 Supplies and Materials	\$ 5,029	\$ -	\$ 7,000	\$ 7,000	\$ -	\$ 6,000
5100 Consultants	3,096,755	4,196,564	5,300,000	5,300,000	4,339,036	3,000,000
5500 Utilities and Housekeeping	-	700	-	-	2,100	-
5600 Contract Services	62,809	46,606	128,000	128,000	42,289	128,000
5800 Other Services and Expenses	2,441	785	-	-	494	-
<b>Total Other Operating Expenses</b>	<b>\$ 3,162,005</b>	<b>\$ 4,244,655</b>	<b>\$ 5,428,000</b>	<b>\$ 5,428,000</b>	<b>\$ 4,383,919</b>	<b>\$ 3,128,000</b>



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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
6200 Buildings	65,800,637	76,691,614	84,166,913	84,166,913	95,418,484	47,787,991
6400 Equipment	538,567	3,941,326	2,698,294	2,698,294	2,248,277	6,299,684
<b>Total Capital Outlay</b>	<b>\$ 66,339,204</b>	<b>\$ 80,632,940</b>	<b>\$ 86,865,207</b>	<b>\$ 86,865,207</b>	<b>\$ 97,666,761</b>	<b>\$ 54,087,675</b>
7100 Debt Retirement	-	162,593	-	-	448,029	-
<b>Total Transfers and Other Outgo</b>	<b>\$ -</b>	<b>\$ 162,593</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 448,029</b>	<b>\$ -</b>
<b>Total Expenses</b>	<b>\$ 70,424,401</b>	<b>\$ 86,144,590</b>	<b>\$ 93,325,239</b>	<b>\$ 93,325,239</b>	<b>\$ 103,664,686</b>	<b>\$ 58,525,225</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (68,788,126)</b>	<b>\$ 25,174,205</b>	<b>\$ 18,424,761</b>	<b>\$ 18,424,761</b>	<b>\$ 6,671,669</b>	<b>\$ 52,236,088</b>
<b>Beginning Fund Balance</b>	88,637,961	19,849,835	44,785,956	45,024,040	45,024,040	51,695,709
<b>Ending Fund Balance</b>	<b>\$ 19,849,835</b>	<b>\$ 45,024,040</b>	<b>\$ 63,210,717</b>	<b>\$ 63,448,801</b>	<b>\$ 51,695,709</b>	<b>\$ 103,931,797</b>
7913 Restricted Capital Reserve	-	-	63,210,717	63,448,801	-	103,931,797
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 63,210,717</b>	<b>\$ 63,448,801</b>	<b>\$ -</b>	<b>\$ 103,931,797</b>

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
<b><u>Sources:</u></b>						
8690 Other State Revenues	70,911	-	-	-	-	-
<b>Total State Revenues</b>	<b>\$ 70,911</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
8840 Sales and Commissions	5,667,669	4,303,053	4,472,151	4,472,151	2,431,633	2,609,028
8850 Other Sales Revenue	2,413,343	1,891,227	2,095,684	2,095,684	274,576	663,710
<b>Total Local Revenues</b>	<b>\$ 8,081,012</b>	<b>\$ 6,194,280</b>	<b>\$ 6,567,835</b>	<b>\$ 6,567,835</b>	<b>\$ 2,706,209</b>	<b>\$ 3,272,738</b>
<b>Total Revenues</b>	<b>\$ 8,151,923</b>	<b>\$ 6,194,280</b>	<b>\$ 6,567,835</b>	<b>\$ 6,567,835</b>	<b>\$ 2,706,209</b>	<b>\$ 3,272,738</b>
8980 Interfund Transfers In	390,736	420,746	-	173,318	2,574,872	500,000
<b>Total Other Financing Sources</b>	<b>\$ 390,736</b>	<b>\$ 420,746</b>	<b>\$ -</b>	<b>\$ 173,318</b>	<b>\$ 2,574,872</b>	<b>\$ 500,000</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 8,542,659</b>	<b>\$ 6,615,026</b>	<b>\$ 6,567,835</b>	<b>\$ 6,741,153</b>	<b>\$ 5,281,081</b>	<b>\$ 3,772,738</b>
<b><u>Uses:</u></b>						
2100 Noninstructional Salaries Full Time	1,153,499	1,116,851	1,001,509	1,001,509	944,990	950,365
2300 Variable Non-Instructional	392,160	298,542	352,000	352,000	6,734	331,000
<b>Total Classified Salaries</b>	<b>\$ 1,545,659</b>	<b>\$ 1,415,393</b>	<b>\$ 1,353,509</b>	<b>\$ 1,353,509</b>	<b>\$ 951,724</b>	<b>\$ 1,281,365</b>
3000 Benefits	752,001	654,818	602,192	602,192	551,760	645,223
<b>Total Salaries and Benefits</b>	<b>\$ 2,297,660</b>	<b>\$ 2,070,211</b>	<b>\$ 1,955,701</b>	<b>\$ 1,955,701</b>	<b>\$ 1,503,484</b>	<b>\$ 1,926,588</b>
4000 Supplies and Materials	\$ 15,688	\$ 18,590	\$ 29,547	\$ 29,547	\$ 11,273	\$ 19,047

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
5200 Travel	698	613	5,000	5,000	-	-
5500 Utilities and Housekeeping	57,735	50,454	50,950	50,950	50,254	56,300
5600 Contract Services	53,823	1,807	482	482	-	-
5690 Other Operating Expenses	74,856	72,348	50,000	50,000	65,198	62,000
5800 Other Services and Expenses	230,001	236,135	175,457	175,457	171,882	181,581
5930 Depreciation	6,213	4,232	-	-	-	-
<b>Total Other Operating Expenses</b>	<b>\$ 423,326</b>	<b>\$ 365,589</b>	<b>\$ 281,889</b>	<b>\$ 281,889</b>	<b>\$ 287,334</b>	<b>\$ 299,881</b>
6400 Equipment	6,932	1,410	-	-	1,453	-
<b>Total Capital Outlay</b>	<b>\$ 6,932</b>	<b>\$ 1,410</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,453</b>	<b>\$ -</b>
7700 Cost of Goods Sold	5,909,260	4,559,761	4,559,306	4,559,306	2,212,151	1,249,603
<b>Total Transfers and Other Outgo</b>	<b>\$ 5,909,260</b>	<b>\$ 4,559,761</b>	<b>\$ 4,559,306</b>	<b>\$ 4,559,306</b>	<b>\$ 2,212,151</b>	<b>\$ 1,249,603</b>
<b>Total Expenses</b>	<b>\$ 8,652,866</b>	<b>\$ 7,015,561</b>	<b>\$ 6,826,443</b>	<b>\$ 6,826,443</b>	<b>\$ 4,015,695</b>	<b>\$ 3,495,119</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (110,207)</b>	<b>\$ (400,535)</b>	<b>\$ (258,608)</b>	<b>\$ (85,290)</b>	<b>\$ 1,265,386</b>	<b>\$ 277,619</b>
<b>Beginning Fund Balance</b>	1,141,750	1,031,543	635,240	631,008	631,008	1,896,394
<b>Ending Fund Balance</b>	<b>\$ 1,031,543</b>	<b>\$ 631,008</b>	<b>\$ 376,632</b>	<b>\$ 545,718</b>	<b>\$ 1,896,394</b>	<b>\$ 2,174,013</b>
7999 Undesignated Reserve	-	-	376,632	545,718	-	2,174,013
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 376,632</b>	<b>\$ 545,718</b>	<b>\$ -</b>	<b>\$ 2,174,013</b>

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
<b><u>Sources:</u></b>						
8690 Other State Revenues	21,566	-	-	-	-	-
<b>Total State Revenues</b>	<b>\$ 21,566</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
8840 Sales and Commissions	1,626,217	1,229,620	1,723,394	1,723,394	90,477	1,017,097
8850 Other Sales Revenue	8,207	-	-	-	-	-
8890 Other Local Revenues	38,276	29,888	15,000	15,000	-	15,000
<b>Total Local Revenues</b>	<b>\$ 1,672,700</b>	<b>\$ 1,259,508</b>	<b>\$ 1,738,394</b>	<b>\$ 1,738,394</b>	<b>\$ 90,477</b>	<b>\$ 1,032,097</b>
<b>Total Revenues</b>	<b>\$ 1,694,266</b>	<b>\$ 1,259,508</b>	<b>\$ 1,738,394</b>	<b>\$ 1,738,394</b>	<b>\$ 90,477</b>	<b>\$ 1,032,097</b>
8980 Interfund Transfers In	-	-	-	-	149,571	-
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 149,571</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 1,694,266</b>	<b>\$ 1,259,508</b>	<b>\$ 1,738,394</b>	<b>\$ 1,738,394</b>	<b>\$ 240,048</b>	<b>\$ 1,032,097</b>
<b><u>Uses:</u></b>						
2100 Noninstructional Salaries Full Time	252,152	288,852	323,232	323,232	330,330	328,548
2300 Variable Non-Instructional	211,055	167,232	215,000	215,000	(393)	215,000
<b>Total Classified Salaries</b>	<b>\$ 463,207</b>	<b>\$ 456,084</b>	<b>\$ 538,232</b>	<b>\$ 538,232</b>	<b>\$ 329,937</b>	<b>\$ 543,548</b>
3000 Benefits	227,740	220,780	242,048	242,048	228,971	255,823
<b>Total Salaries and Benefits</b>	<b>\$ 690,947</b>	<b>\$ 676,864</b>	<b>\$ 780,280</b>	<b>\$ 780,280</b>	<b>\$ 558,908</b>	<b>\$ 799,371</b>
4000 Supplies and Materials	\$ 17,744	\$ 23,818	\$ 45,876	\$ 45,876	\$ 4,954	\$ 30,876

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
5100 Consultants	4,351	-	7,350	7,350	-	7,350
5200 Travel	-	95	-	-	-	-
5300 Dues and Memberships	-	4,388	-	-	-	-
5400 Insurance	-	373	-	-	-	-
5500 Utilities and Housekeeping	12,985	10,379	11,260	11,260	5,095	11,260
5600 Contract Services	23,069	14,926	25,000	25,000	4,881	24,000
5690 Other Operating Expenses	2,447	966	-	-	-	-
5800 Other Services and Expenses	49,311	62,078	63,260	63,260	878	63,260
5930 Depreciation	6,505	4,276	-	-	-	-
<b>Total Other Operating Expenses</b>	<b>\$ 98,668</b>	<b>\$ 97,481</b>	<b>\$ 106,870</b>	<b>\$ 106,870</b>	<b>\$ 10,854</b>	<b>\$ 105,870</b>
6400 Equipment	35,150	(4,838)	-	-	8,682	-
<b>Total Capital Outlay</b>	<b>\$ 35,150</b>	<b>\$ (4,838)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,682</b>	<b>\$ -</b>
7700 Cost of Goods Sold	737,268	550,242	811,992	811,992	108,725	85,000
<b>Total Transfers and Other Outgo</b>	<b>\$ 737,268</b>	<b>\$ 550,242</b>	<b>\$ 811,992</b>	<b>\$ 811,992</b>	<b>\$ 108,725</b>	<b>\$ 85,000</b>
<b>Total Expenses</b>	<b>\$ 1,579,777</b>	<b>\$ 1,343,567</b>	<b>\$ 1,745,018</b>	<b>\$ 1,745,018</b>	<b>\$ 692,123</b>	<b>\$ 1,021,117</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 114,489</b>	<b>\$ (84,059)</b>	<b>\$ (6,624)</b>	<b>\$ (6,624)</b>	<b>\$ (452,075)</b>	<b>\$ 10,980</b>
<b>Beginning Fund Balance</b>	1,129,445	1,243,934	1,156,950	1,159,875	1,159,875	707,800
<b>Ending Fund Balance</b>	<b>\$ 1,243,934</b>	<b>\$ 1,159,875</b>	<b>\$ 1,150,326</b>	<b>\$ 1,153,251</b>	<b>\$ 707,800</b>	<b>\$ 718,780</b>
7999 Undesignated Reserve	-	-	1,150,326	1,153,251	-	718,780
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,150,326</b>	<b>\$ 1,153,251</b>	<b>\$ -</b>	<b>\$ 718,780</b>

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
<b>Sources:</b>						
8860 Interest and Investment Income	20,404	15,080	12,660	12,660	4,096	4,660
<b>Total Local Revenues</b>	<b>\$ 20,404</b>	<b>\$ 15,080</b>	<b>\$ 12,660</b>	<b>\$ 12,660</b>	<b>\$ 4,096</b>	<b>\$ 4,660</b>
<b>Total Revenues</b>	<b>\$ 20,404</b>	<b>\$ 15,080</b>	<b>\$ 12,660</b>	<b>\$ 12,660</b>	<b>\$ 4,096</b>	<b>\$ 4,660</b>
8980 Interfund Transfers In	100,000	50,000	50,000	50,000	50,000	50,000
<b>Total Other Financing Sources</b>	<b>\$ 100,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 120,404</b>	<b>\$ 65,080</b>	<b>\$ 62,660</b>	<b>\$ 62,660</b>	<b>\$ 54,096</b>	<b>\$ 54,660</b>
<b>Uses:</b>						
5400 Insurance	78,085	95,270	50,000	50,000	53,997	50,000
<b>Total Other Operating Expenses</b>	<b>\$ 78,085</b>	<b>\$ 95,270</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 53,997</b>	<b>\$ 50,000</b>
<b>Total Expenses</b>	<b>\$ 78,085</b>	<b>\$ 95,270</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 53,997</b>	<b>\$ 50,000</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 42,319</b>	<b>\$ (30,190)</b>	<b>\$ 12,660</b>	<b>\$ 12,660</b>	<b>\$ 99</b>	<b>\$ 4,660</b>
<b>Beginning Fund Balance</b>	826,208	868,527	838,337	838,337	838,337	838,436
<b>Ending Fund Balance</b>	<b>\$ 868,527</b>	<b>\$ 838,337</b>	<b>\$ 850,997</b>	<b>\$ 850,997</b>	<b>\$ 838,436</b>	<b>\$ 843,096</b>
7911 Self-Insurance Claims Reserve	-	-	850,997	850,997	-	843,096
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 850,997</b>	<b>\$ 850,997</b>	<b>\$ -</b>	<b>\$ 843,096</b>

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
<b>Sources:</b>						
8860 Interest and Investment Income	287,084	223,306	61,700	61,700	20,144	61,700
<b>Total Local Revenues</b>	<b>\$ 287,084</b>	<b>\$ 223,306</b>	<b>\$ 61,700</b>	<b>\$ 61,700</b>	<b>\$ 20,144</b>	<b>\$ 61,700</b>
<b>Total Revenues</b>	<b>\$ 287,084</b>	<b>\$ 223,306</b>	<b>\$ 61,700</b>	<b>\$ 61,700</b>	<b>\$ 20,144</b>	<b>\$ 61,700</b>
8900 Other Financing Sources, Miscellaneous	364,890	-	-	-	-	-
8980 Interfund Transfers In	4,000,000	1,000,000	1,000,000	3,988,000	3,988,000	1,000,000
<b>Total Other Financing Sources</b>	<b>\$ 4,364,890</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 3,988,000</b>	<b>\$ 3,988,000</b>	<b>\$ 1,000,000</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 4,651,974</b>	<b>\$ 1,223,306</b>	<b>\$ 1,061,700</b>	<b>\$ 4,049,700</b>	<b>\$ 4,008,144</b>	<b>\$ 1,061,700</b>
<b>Uses:</b>						
5100 Consultants	16,846	6,029	-	-	-	-
5800 Other Services and Expenses	3,331	2,769	1,700	1,700	5	1,700
<b>Total Other Operating Expenses</b>	<b>\$ 20,177</b>	<b>\$ 8,798</b>	<b>\$ 1,700</b>	<b>\$ 1,700</b>	<b>\$ 5</b>	<b>\$ 1,700</b>
7300 Interfund Transfers Out	5,215,800	14,607,900	-	-	-	1,039,500
<b>Total Transfers and Other Outgo</b>	<b>\$ 5,215,800</b>	<b>\$ 14,607,900</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,039,500</b>
<b>Total Expenses</b>	<b>\$ 5,235,977</b>	<b>\$ 14,616,698</b>	<b>\$ 1,700</b>	<b>\$ 1,700</b>	<b>\$ 5</b>	<b>\$ 1,041,200</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (584,003)</b>	<b>\$ (13,393,392)</b>	<b>\$ 1,060,000</b>	<b>\$ 4,048,000</b>	<b>\$ 4,008,139</b>	<b>\$ 20,500</b>
<b>Beginning Fund Balance</b>	17,533,084	16,949,081	3,555,689	3,555,689	3,555,689	7,563,828
<b>Ending Fund Balance</b>	<b>\$ 16,949,081</b>	<b>\$ 3,555,689</b>	<b>\$ 4,615,689</b>	<b>\$ 7,603,689</b>	<b>\$ 7,563,828</b>	<b>\$ 7,584,328</b>
7998 Restricted Reserve	-	-	4,615,689	7,603,689	-	7,584,328
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,615,689</b>	<b>\$ 7,603,689</b>	<b>\$ -</b>	<b>\$ 7,584,328</b>

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
<b>Sources:</b>						
8860 Interest and Investment Income	3,380	5,297	2,500	2,500	4,036	4,500
8890 Other Local Revenues	436,370	402,779	396,297	396,297	333,829	326,420
<b>Total Local Revenues</b>	<b>\$ 439,750</b>	<b>\$ 408,076</b>	<b>\$ 398,797</b>	<b>\$ 398,797</b>	<b>\$ 337,865</b>	<b>\$ 330,920</b>
<b>Total Revenues</b>	<b>\$ 439,750</b>	<b>\$ 408,076</b>	<b>\$ 398,797</b>	<b>\$ 398,797</b>	<b>\$ 337,865</b>	<b>\$ 330,920</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 439,750</b>	<b>\$ 408,076</b>	<b>\$ 398,797</b>	<b>\$ 398,797</b>	<b>\$ 337,865</b>	<b>\$ 330,920</b>
<b>Uses:</b>						
4000 Supplies and Materials	\$ 323,639	\$ 211,511	\$ 341,528	\$ 341,528	\$ 224,529	\$ 184,237
5200 Travel	10,759	-	-	-	-	-
5600 Contract Services	-	-	-	-	10,000	15,000
5690 Other Operating Expenses	-	-	5,500	5,500	150,000	-
5800 Other Services and Expenses	60	101	-	-	-	-
<b>Total Other Operating Expenses</b>	<b>\$ 10,819</b>	<b>\$ 101</b>	<b>\$ 5,500</b>	<b>\$ 5,500</b>	<b>\$ 160,000</b>	<b>\$ 15,000</b>
7300 Interfund Transfers Out	232,071	-	-	-	-	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 232,071</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenses</b>	<b>\$ 566,529</b>	<b>\$ 211,612</b>	<b>\$ 347,028</b>	<b>\$ 347,028</b>	<b>\$ 384,529</b>	<b>\$ 199,237</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (126,779)</b>	<b>\$ 196,464</b>	<b>\$ 51,769</b>	<b>\$ 51,769</b>	<b>\$ (46,664)</b>	<b>\$ 131,683</b>
<b>Beginning Fund Balance</b>	1,125,897	999,118	1,195,582	1,195,582	1,195,582	1,148,918
<b>Ending Fund Balance</b>	<b>\$ 999,118</b>	<b>\$ 1,195,582</b>	<b>\$ 1,247,351</b>	<b>\$ 1,247,351</b>	<b>\$ 1,148,918</b>	<b>\$ 1,280,601</b>
7900 Designated Reserves	-	-	74,314	74,314	-	139,523
7999 Undesignated Reserve	-	-	1,173,037	1,173,037	-	1,141,078
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,247,351</b>	<b>\$ 1,247,351</b>	<b>\$ -</b>	<b>\$ 1,280,601</b>



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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
<b>Sources:</b>						
8890 Other Local Revenues	89,033	92,335	83,237	83,237	129,694	129,237
<b>Total Local Revenues</b>	<b>\$ 89,033</b>	<b>\$ 92,335</b>	<b>\$ 83,237</b>	<b>\$ 83,237</b>	<b>\$ 129,694</b>	<b>\$ 129,237</b>
<b>Total Revenues</b>	<b>\$ 89,033</b>	<b>\$ 92,335</b>	<b>\$ 83,237</b>	<b>\$ 83,237</b>	<b>\$ 129,694</b>	<b>\$ 129,237</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 89,033</b>	<b>\$ 92,335</b>	<b>\$ 83,237</b>	<b>\$ 83,237</b>	<b>\$ 129,694</b>	<b>\$ 129,237</b>
<b>Uses:</b>						
4000 Supplies and Materials	\$ 220	\$ -	\$ 8,051	\$ 8,051	\$ -	\$ 8,051
5100 Consultants	-	-	-	-	25,500	-
5200 Travel	33,967	20,507	48,800	48,800	4,908	48,800
5800 Other Services and Expenses	40,154	37,593	26,386	26,386	64,847	53,386
<b>Total Other Operating Expenses</b>	<b>\$ 74,121</b>	<b>\$ 58,100</b>	<b>\$ 75,186</b>	<b>\$ 75,186</b>	<b>\$ 95,255</b>	<b>\$ 102,186</b>
<b>Total Expenses</b>	<b>\$ 74,341</b>	<b>\$ 58,100</b>	<b>\$ 83,237</b>	<b>\$ 83,237</b>	<b>\$ 95,255</b>	<b>\$ 110,237</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 14,692</b>	<b>\$ 34,235</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,439</b>	<b>\$ 19,000</b>
<b>Beginning Fund Balance</b>	45,289	59,981	94,216	94,216	94,216	128,655
<b>Ending Fund Balance</b>	<b>\$ 59,981</b>	<b>\$ 94,216</b>	<b>\$ 94,216</b>	<b>\$ 94,216</b>	<b>\$ 128,655</b>	<b>\$ 147,655</b>
7900 Designated Reserves	-	-	85,692	85,692	-	108,466
7999 Undesignated Reserve	-	-	8,524	8,524	-	39,189
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 94,216</b>	<b>\$ 94,216</b>	<b>\$ -</b>	<b>\$ 147,655</b>

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

<u>Description</u>	<u>Final Actuals 2018-2019</u>	<u>Final Actuals 2019-2020</u>	<u>Adoption Budget 2020-2021</u>	<u>Adjusted Budget 2020-2021</u>	<u>YTD Actuals 2020-2021</u>	<u>Adoption Budget 2021-2022</u>
<b><u>Sources:</u></b>						
8860 Interest and Investment Income	38,284	14,569	12,968	12,968	4,027	3,000
8880 Nonresident Tuition and Other Student Fees	266,307	240,936	204,741	204,741	95,291	127,461
8890 Other Local Revenues	10,000	2,694	3,000	3,000	-	3,000
<b>Total Local Revenues</b>	<b>\$ 314,591</b>	<b>\$ 258,199</b>	<b>\$ 220,709</b>	<b>\$ 220,709</b>	<b>\$ 99,318</b>	<b>\$ 133,461</b>
<b>Total Revenues</b>	<b>\$ 314,591</b>	<b>\$ 258,199</b>	<b>\$ 220,709</b>	<b>\$ 220,709</b>	<b>\$ 99,318</b>	<b>\$ 133,461</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 314,591</b>	<b>\$ 258,199</b>	<b>\$ 220,709</b>	<b>\$ 220,709</b>	<b>\$ 99,318</b>	<b>\$ 133,461</b>
<b><u>Uses:</u></b>						
2300 Variable Non-Instructional	16,123	12,987	22,050	22,050	-	22,050
<b>Total Classified Salaries</b>	<b>\$ 16,123</b>	<b>\$ 12,987</b>	<b>\$ 22,050</b>	<b>\$ 22,050</b>	<b>\$ -</b>	<b>\$ 22,050</b>
3000 Benefits	356	175	461	461	-	434
<b>Total Salaries and Benefits</b>	<b>\$ 16,479</b>	<b>\$ 13,162</b>	<b>\$ 22,511</b>	<b>\$ 22,511</b>	<b>\$ -</b>	<b>\$ 22,484</b>
4000 Supplies and Materials	\$ 17,136	\$ 8,315	\$ 3,500	\$ 3,500	\$ 3,637	\$ 3,500

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
5200 Travel	3,804	(3,887)	8,000	8,000	3,047	8,000
5300 Dues and Memberships	550	348	850	850	251	850
5500 Utilities and Housekeeping	355	500	300	300	566	300
5600 Contract Services	1,232	-	300	300	-	300
5690 Other Operating Expenses	5,547	6,051	7,000	7,000	4,137	7,000
5800 Other Services and Expenses	2,613	1,504	2,500	2,500	-	2,500
<b>Total Other Operating Expenses</b>	<b>\$ 14,101</b>	<b>\$ 4,516</b>	<b>\$ 18,950</b>	<b>\$ 18,950</b>	<b>\$ 8,001</b>	<b>\$ 18,950</b>
6200 Buildings	1,100,000	-	-	-	-	-
6400 Equipment	8,220	2,023	5,500	5,500	5,782	5,500
<b>Total Capital Outlay</b>	<b>\$ 1,108,220</b>	<b>\$ 2,023</b>	<b>\$ 5,500</b>	<b>\$ 5,500</b>	<b>\$ 5,782</b>	<b>\$ 5,500</b>
7300 Interfund Transfers Out	114,900	116,750	118,450	118,450	118,450	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 114,900</b>	<b>\$ 116,750</b>	<b>\$ 118,450</b>	<b>\$ 118,450</b>	<b>\$ 118,450</b>	<b>\$ -</b>
<b>Total Expenses</b>	<b>\$ 1,270,836</b>	<b>\$ 144,766</b>	<b>\$ 168,911</b>	<b>\$ 168,911</b>	<b>\$ 135,870</b>	<b>\$ 50,434</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (956,245)</b>	<b>\$ 113,433</b>	<b>\$ 51,798</b>	<b>\$ 51,798</b>	<b>\$ (36,552)</b>	<b>\$ 83,027</b>
<b>Beginning Fund Balance</b>	1,771,750	815,505	928,938	928,938	928,938	892,386
<b>Ending Fund Balance</b>	<b>\$ 815,505</b>	<b>\$ 928,938</b>	<b>\$ 980,736</b>	<b>\$ 980,736</b>	<b>\$ 892,386</b>	<b>\$ 975,413</b>
7998 Restricted Reserve	-	-	193,708	193,708	-	76,945
7999 Undesignated Reserve	-	-	787,028	787,028	-	898,468
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 980,736</b>	<b>\$ 980,736</b>	<b>\$ -</b>	<b>\$ 975,413</b>

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

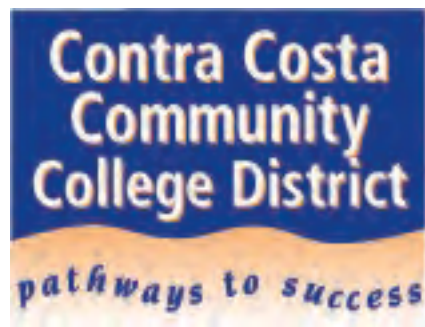
Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
<b>Sources:</b>						
8150 Student Financial Aid Revenue	33,660,261	39,451,354	35,618,585	35,618,585	36,463,294	55,326,642
<b>Total Federal Revenues</b>	<b>\$ 33,660,261</b>	<b>\$ 39,451,354</b>	<b>\$ 35,618,585</b>	<b>\$ 35,618,585</b>	<b>\$ 36,463,294</b>	<b>\$ 55,326,642</b>
8620 General Categorical Programs	2,644,231	2,240,322	2,371,839	2,371,839	4,447,509	2,386,950
8680 Other State Non-Tax Revenues	2,354,644	2,951,258	3,000,000	3,000,000	2,345,585	3,000,000
<b>Total State Revenues</b>	<b>\$ 4,998,875</b>	<b>\$ 5,191,580</b>	<b>\$ 5,371,839</b>	<b>\$ 5,371,839</b>	<b>\$ 6,793,094</b>	<b>\$ 5,386,950</b>
<b>Total Revenues</b>	<b>\$ 38,659,136</b>	<b>\$ 44,642,934</b>	<b>\$ 40,990,424</b>	<b>\$ 40,990,424</b>	<b>\$ 43,256,388</b>	<b>\$ 60,713,592</b>
8980 Interfund Transfers In	408,562	226,791	238,000	238,000	479,116	235,000
<b>Total Other Financing Sources</b>	<b>\$ 408,562</b>	<b>\$ 226,791</b>	<b>\$ 238,000</b>	<b>\$ 238,000</b>	<b>\$ 479,116</b>	<b>\$ 235,000</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 39,067,698</b>	<b>\$ 44,869,725</b>	<b>\$ 41,228,424</b>	<b>\$ 41,228,424</b>	<b>\$ 43,735,504</b>	<b>\$ 60,948,592</b>
<b>Uses:</b>						
7300 Interfund Transfers Out	58,092	56,947	-	-	-	-
7500 Student Financial Aid	39,009,606	44,812,778	41,228,424	41,228,424	43,735,504	60,948,592
<b>Total Transfers and Other Outgo</b>	<b>\$ 39,067,698</b>	<b>\$ 44,869,725</b>	<b>\$ 41,228,424</b>	<b>\$ 41,228,424</b>	<b>\$ 43,735,504</b>	<b>\$ 60,948,592</b>
<b>Total Expenses</b>	<b>\$ 39,067,698</b>	<b>\$ 44,869,725</b>	<b>\$ 41,228,424</b>	<b>\$ 41,228,424</b>	<b>\$ 43,735,504</b>	<b>\$ 60,948,592</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
<b>Sources:</b>						
8860 Interest and Investment Income	11,657	9,183	7,530	7,530	2,503	3,000
<b>Total Local Revenues</b>	<b>\$ 11,657</b>	<b>\$ 9,183</b>	<b>\$ 7,530</b>	<b>\$ 7,530</b>	<b>\$ 2,503</b>	<b>\$ 3,000</b>
<b>Total Revenues</b>	<b>\$ 11,657</b>	<b>\$ 9,183</b>	<b>\$ 7,530</b>	<b>\$ 7,530</b>	<b>\$ 2,503</b>	<b>\$ 3,000</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 11,657</b>	<b>\$ 9,183</b>	<b>\$ 7,530</b>	<b>\$ 7,530</b>	<b>\$ 2,503</b>	<b>\$ 3,000</b>
<b>Uses:</b>						
5800 Other Services and Expenses	17	35	10	10	48	50
<b>Total Other Operating Expenses</b>	<b>\$ 17</b>	<b>\$ 35</b>	<b>\$ 10</b>	<b>\$ 10</b>	<b>\$ 48</b>	<b>\$ 50</b>
7400 Other Transfers/Uses	6,000	11,000	10,000	10,000	10,000	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 6,000</b>	<b>\$ 11,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>
<b>Total Expenses</b>	<b>\$ 6,017</b>	<b>\$ 11,035</b>	<b>\$ 10,010</b>	<b>\$ 10,010</b>	<b>\$ 10,048</b>	<b>\$ 50</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 5,640</b>	<b>\$ (1,852)</b>	<b>\$ (2,480)</b>	<b>\$ (2,480)</b>	<b>\$ (7,545)</b>	<b>\$ 2,950</b>
<b>Beginning Fund Balance</b>	497,205	502,845	501,009	500,993	500,993	493,448
<b>Ending Fund Balance</b>	<b>\$ 502,845</b>	<b>\$ 500,993</b>	<b>\$ 498,529</b>	<b>\$ 498,513</b>	<b>\$ 493,448</b>	<b>\$ 496,398</b>
7998 Restricted Reserve	-	-	498,529	498,513	-	496,398
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 498,529</b>	<b>\$ 498,513</b>	<b>\$ -</b>	<b>\$ 496,398</b>

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Adoption Budget 2021-2022
<b><u>Sources:</u></b>						
8860 Interest and Investment Income	5,519,558	5,044,327	2,760,000	23,233,871	35,638,882	12,348,750
<b>Total Local Revenues</b>	<b>\$ 5,519,558</b>	<b>\$ 5,044,327</b>	<b>\$ 2,760,000</b>	<b>\$ 23,233,871</b>	<b>\$ 35,638,882</b>	<b>\$ 12,348,750</b>
<b>Total Revenues</b>	<b>\$ 5,519,558</b>	<b>\$ 5,044,327</b>	<b>\$ 2,760,000</b>	<b>\$ 23,233,871</b>	<b>\$ 35,638,882</b>	<b>\$ 12,348,750</b>
8980 Interfund Transfers In	5,215,800	14,607,900	-	-	-	1,039,500
<b>Total Other Financing Sources</b>	<b>\$ 5,215,800</b>	<b>\$ 14,607,900</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,039,500</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 10,735,358</b>	<b>\$ 19,652,227</b>	<b>\$ 2,760,000</b>	<b>\$ 23,233,871</b>	<b>\$ 35,638,882</b>	<b>\$ 13,388,250</b>
<b><u>Uses:</u></b>						
5800 Other Services and Expenses	377,549	424,686	425,000	425,000	515,161	580,000
<b>Total Other Operating Expenses</b>	<b>\$ 377,549</b>	<b>\$ 424,686</b>	<b>\$ 425,000</b>	<b>\$ 425,000</b>	<b>\$ 515,161</b>	<b>\$ 580,000</b>
<b>Total Expenses</b>	<b>\$ 377,549</b>	<b>\$ 424,686</b>	<b>\$ 425,000</b>	<b>\$ 425,000</b>	<b>\$ 515,161</b>	<b>\$ 580,000</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 10,357,809</b>	<b>\$ 19,227,541</b>	<b>\$ 2,335,000</b>	<b>\$ 22,808,871</b>	<b>\$ 35,123,721</b>	<b>\$ 12,808,250</b>
<b>Beginning Fund Balance</b>	107,766,132	118,123,941	137,351,482	137,351,482	137,351,482	172,475,203
<b>Ending Fund Balance</b>	<b>\$ 118,123,941</b>	<b>\$ 137,351,482</b>	<b>\$ 139,686,482</b>	<b>\$ 160,160,353</b>	<b>\$ 172,475,203</b>	<b>\$ 185,283,453</b>
7998 Restricted Reserve	-	-	139,686,482	160,160,353	-	185,283,453
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 139,686,482</b>	<b>\$ 160,160,353</b>	<b>\$ -</b>	<b>\$ 185,283,453</b>



# **APPENDICES**

- A. 2021-22 BUDGET YEAR 50% LAW CALCULATION**
- B. STEP AND LONGEVITY COST ESTIMATES FOR FY 2021-22**
- C. SALARY SCHEDULE AND DISTRICT BENEFITS PREMIUM HISTORY**
- D. GLOSSARY**

**Appendix A**  
**2021-22 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: 2021-22, for the period ended June 30, 2022**

AB 2022 data as of 08/31/21

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	66,583,596	66,583,596	0	0	66,583,596	66,583,596
Noninstructional Salaries (CA 1200 and 1400)	408		18,215,927		0		18,215,927
<b>Subtotal Academic Salaires</b>	409	66,583,596	84,799,523	0	0	66,583,596	84,799,523
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		32,001,383		0		32,001,383
Noninstructional Aides (CA 2200 and 2400)	416	4,561,874	4,561,874	0	0	4,561,874	4,561,874
<b>Subtotal Classified Salaries</b>	419	4,561,874	36,563,257	0	0	4,561,874	36,563,257
Employee Benefits (CA 3000)	429	33,031,188	66,017,626	0	0	33,031,188	66,017,626
Supplies and Materials (CA 4000)	435		3,675,747		0		3,675,747
Other Operating Expenses and Services (CA 5000)	449	600,000	19,796,163	0	0	600,000	19,796,163
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		796,350		0		796,350
<b>Total (409 + 419 + 429) and (435 + 449 + 451)</b>	459	104,776,658	211,648,666	0	0	104,776,658	211,648,666
Less Exclusions for Current Expenses of Education	469	7,002,030	18,356,717	0	0	7,002,030	18,356,717
<b>Totals for ESC 84362, 50 percent law (459 - 469)</b>	470	97,774,628	193,291,949	0	0	97,774,628	193,291,949
Percentage of CEE (470, col. 1 / 470, col.2)	471	50.58%	100.00%			50.58%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		96,645,974				96,645,974
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		96,645,974				96,645,974

**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: 2021-22, for the period ended June 30, 2022**

AB 2022 data as of 08/31/21

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 18.2895%		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	11,422,689	11,422,689	0	0	11,422,689	11,422,689
Noninstructional Salaries (CA 1200 and 1400)	408		4,009,317		301,311		4,310,628
<b>Subtotal Academic Salaires</b>	409	11,422,689	15,432,006	0	301,311	11,422,689	15,733,317
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		4,735,400		1,746,935		6,482,335
Noninstructional Aides (CA 2200 and 2400)	416	695,778	695,778	0	0	695,778	695,778
<b>Subtotal Classified Salaries</b>	419	695,778	5,431,178	0	1,746,935	695,778	7,178,113
Employee Benefits (CA 3000)	429	3,495,564	7,667,995	2,168,637	4,707,462	5,664,201	12,375,457
Supplies and Materials (CA 4000)	435		650,269		54,192		704,461
Other Operating Expenses and Services (CA 5000)	449	0	1,301,640	0	2,280,019	0	3,581,659
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		195,392		3,658		199,050
<b>Total (409 + 419 + 429) and (435 + 449 + 451)</b>	459	15,614,031	30,678,480	2,168,637	9,093,577	17,782,668	39,772,057
Less Exclusions for Current Expenses of Education	469	0	26,004	1,280,637	3,157,253	1,280,637	3,183,257
<b>Totals for ESC 84362, 50 percent law (459 - 469)</b>	470	15,614,031	30,652,476	888,000	5,936,324	16,502,031	36,588,800
Percentage of CEE (470, col. 1 / 470, col.2)	471	50.94%	100.00%			45.10%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		15,326,238				18,294,400
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		15,326,238				18,294,400

**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: 2021-22, for the period ended June 30, 2022**

AB 2022 data as of 08/31/21

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 54.8452%		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	38,116,163	38,116,163	0	0	38,116,163	38,116,163
Noninstructional Salaries (CA 1200 and 1400)	408		7,869,126		903,548		8,772,674
<b>Subtotal Academic Salaries</b>	409	38,116,163	45,985,289	0	903,548	38,116,163	46,888,837
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		11,317,494		5,238,574		16,556,068
Noninstructional Aides (CA 2200 and 2400)	416	2,110,510	2,110,510	0	0	2,110,510	2,110,510
<b>Subtotal Classified Salaries</b>	419	2,110,510	13,428,004	0	5,238,574	2,110,510	18,666,578
Employee Benefits (CA 3000)	429	12,023,886	21,834,363	6,503,141	14,116,375	18,527,027	35,950,738
Supplies and Materials (CA 4000)	435		2,003,261		162,506		2,165,767
Other Operating Expenses and Services (CA 5000)	449	0	2,801,443	0	6,837,144	0	9,638,587
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		36,600		10,969		47,569
<b>Total (409 + 419 + 429) and (435 + 449 + 451)</b>	459	52,250,559	86,088,960	6,503,141	27,269,116	58,753,700	113,358,076
Less Exclusions for Current Expenses of Education	469	0	1,069,875	3,840,275	10,040,240	3,840,275	11,110,115
<b>Totals for ESC 84362, 50 percent law (459 - 469)</b>	470	52,250,559	85,019,085	2,662,866	17,228,876	54,913,425	102,247,961
Percentage of CEE (470, col. 1 / 470, col.2)	471	61.46%	100.00%			53.71%	100.00%
50 Percent of Current Expense of Education (50% of 470, col. 2)	472		42,509,542				51,123,980
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		42,509,542				51,123,980

**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: 2021-22, for the period ended June 30, 2022**

AB 2022 data as of 08/31/21

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 26.8653%		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	17,044,744	17,044,744	0	0	17,044,744	17,044,744
Noninstructional Salaries (CA 1200 and 1400)	408		4,690,032		442,593		5,132,625
<b>Subtotal Academic Salaires</b>	409	17,044,744	21,734,776	0	442,593	17,044,744	22,177,369
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		6,396,920		2,566,060		8,962,980
Noninstructional Aides (CA 2200 and 2400)	416	1,755,586	1,755,586	0	0	1,755,586	1,755,586
<b>Subtotal Classified Salaries</b>	419	1,755,586	8,152,506	0	2,566,060	1,755,586	10,718,566
Employee Benefits (CA 3000)	429	5,654,466	10,776,675	3,185,494	6,914,756	8,839,960	17,691,431
Supplies and Materials (CA 4000)	435		725,917		79,602		805,519
Other Operating Expenses and Services (CA 5000)	449	600,000	3,226,815	0	3,349,102	600,000	6,575,917
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		544,358		5,373		549,731
<b>Total (409 + 419 + 429) and (435 + 449 + 451)</b>	459	25,054,796	45,161,047	3,185,494	13,357,486	28,240,290	58,518,533
Less Exclusions for Current Expenses of Education	469	0	24,195	1,881,118	4,637,180	1,881,118	4,661,375
<b>Totals for ESC 84362, 50 percent law (459 - 469)</b>	470	25,054,796	45,136,852	1,304,376	8,720,306	26,359,172	53,857,158
Percentage of CEE (470, col. 1 / 470, col.2)	471	55.51%	100.00%			48.94%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		22,568,426				26,928,579
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		22,568,426				26,928,579

**Appendix B**  
**STEP AND LONGEVITY COST**  
**ESTIMATES FOR FY 2021-22**

**APPENDIX B**

Step and Longevity Cost Estimates for 2021-22 Budget Year

	Step \$	Step #	Longevity/Column \$	Longevity/Column #	TOTAL \$	TOTAL #
Local 1	\$346,000	173	\$118,937	91	<b>\$464,937</b>	<b>264</b>
Manager, Supervisor, Confidential	\$136,000	40	\$52,250	19	<b>\$188,250</b>	<b>59</b>
UF Fulltime <sup>(1)</sup>	\$463,175	191	\$88,200	12	<b>\$551,375</b>	<b>203</b>
UF Parttime <sup>(2)</sup>	\$131,250	250	\$21,000	40	<b>\$152,250</b>	<b>290</b>
<b>TOTAL</b>	<b>\$1,076,425</b>	<b>654</b>	<b>\$280,387</b>	<b>162</b>	<b>\$1,356,812</b>	<b>816</b>

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

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

<sup>(2)</sup> 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 <sup>(4)</sup>	6% + 1%	6% + 1%	6% + 1%	6% + 1%	6% + 1%	14.72%	15.45%
01-02	4.25%	4.25%	4.25%	4.25%	4.25%	12.20%	6.97%
02-03 <sup>(6)</sup>	6.2%	6.2%	6.2%	6.2%	6.2%	24.03%	-1.42%
03-04 <sup>(1)(5)(7)</sup>	0.0%	0.0%	0.0%	0.0%	-2.0%	9.46%	-8.51%
04-05 <sup>(2)(3)</sup>	-6.9% eff 4/1/05	0.00%	-7.00%	-7.00%	-7.00%	18.37%	6.17%
05-06 <sup>(3)</sup>	-6.90%	-3.38% eff 8/1/05	-5.25%	-5.25%	-5.25%	8.34%	9.50%
06-07	5.54% <sup>(8)</sup>	3.5% <sup>(8)</sup>	5.54% <sup>(8)</sup>	5.54% <sup>(8)</sup>	5.54% <sup>(8)</sup>	4.58%	3.40%
07-08	7.00%	7.00%	7.00%	7.00%	Contract	17.51%	0.00%
08-09	3.57%	3.57%	3.57%	3.57%	Contract	7.04%	3.99%
09-10	0.00%	0.00%	0.00%	0.00%	Contract	7.07%	8.88%
10-11	0.00%	0.00%	0.00%	0.00%	Contract	7.83%	-6.48%
11-12	0.00%	0.00%	0.00%	0.00%	Contract	5.05%	3.14%
12-13	0.00%	0.00%	0.00%	0.00%	Contract	3.48%	-4.99%
13-14	2.00%	2.00%	2.00%	2.00%	Contract	14.00%	-2.88%
14-15	0.00%	0.00%	0.00%	0.00%	Contract	8.91%	0.00%
15-16	5.00%	5.00%	5.00%	5.00%	Contract	3.55%	4.33%
16-17	0.00%	0.00%	0.00%	0.00%	Contract	8.31%	-6.19%
17-18	2.30%	0.00%	2.50%	2.50%	Contract	4.00%	0.00%
18-19	0.50%	3.00%	0.50%	0.50%	Contract	-0.16%	0.00%
19-20	5.00%	5.00%	6.00% <sup>(9)</sup>	6.00% <sup>(9)</sup>	Contract	1.73%	0.00%
20-21	3.00%	3.00%	3.00%	3.00%	Contract	1.87%	-3.03%
21-22	TBD	TBD	TBD	TBD	Contract	TBD	TBD
* Projected							
<sup>(1)</sup> Chancellor's Cabinet -2% FY 03-04 only							
<sup>(2)</sup> Classified 7% furlough. Conf, Mgr/Sup, Cabinet -7% FY 04-05 only							
<sup>(3)</sup> Faculty 3.38% for FY 04-05 and 5.25% for FY 05-06 administered as 6.9% 4/1/05 - 6/30/06							
<sup>(4)</sup> Medical copay \$0 to \$5							
<sup>(5)</sup> Medical copay \$5 to \$15							
<sup>(6)</sup> Dental plan switch to ACSIG Insured							
<sup>(7)</sup> Dental plan switch to ACSIG Self-insured							
<sup>(8)</sup> Restoration of 03-04 Salary Schedule							
<sup>(9)</sup> Extra 1% on salary schedule for increasing health benefit premiums from 6% to 12%							



# **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

## APPENDIX D

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.