

ADOPTION BUDGET

FISCAL YEAR 2022-23



PRESENTED TO THE GOVERNING BOARD

SEPTEMBER 14, 2022

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

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ADOPTION BUDGET FISCAL YEAR 2022-23

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ADOPTION BUDGET FISCAL YEAR 2022-23

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 2022-23 Enacted Budget

On June 30, 2022, Governor Newsom signed the 2022-23 Budget Act. The budget reflects higher revenues in the context of worrisome longer-term outlook. Despite a recent downturn in the stock market and increased interest rates intended to address high inflation, the budget outlook for 2022-23 remains improved compared to expectations at the time of the Governor's Budget on January 8, with revenues from the personal income tax, sales tax, and corporate tax coming in ahead of projections. The enacted budget now projects total revenues of \$244 billion and total reserves of \$37.2 billion. It includes overall state General Fund spending of \$234.4 billion, an increase of 20% compared to the enacted budget for 2021-22.

A recent analysis by the Legislative Analyst Office (LAO) concluded that the state's General Fund faces a budget deficit by 2025-26, regardless of the future trend in state tax revenues. Due to the State Allocation Limit or SAL (passed by voters in 1979 to limit state spending), continued revenue growth could increase the state's constitutional funding obligations and lead to large budget deficits. Combined with rising inflation and a downturn in the stock market, the budget reflects policymakers' concerns about constraining growth of the state's spending base and increasing reserves to cover budget problems that could quickly arise in a recession. The budget estimates that the state will remain \$11 billion under the Gann limit for 2022-23, but notes the need to reform the limit to avoid significant reductions to state programs in future years.

The enacted budget continues the state's focus on increasing reserves as protection against an economic downturn, resulting in total reserves over \$37 billion (\$12 billion higher than projected in 2021-22). In terms of spending priorities, the budget focuses on one-time spending on infrastructure and fiscal relief for taxpayers.

The enacted state budget for each segment of higher education is based on multi-year frameworks. The "road map" for community colleges includes a set of metrics and goals focused on equity and student success, building on the Vision for Success goals. Key goals and expectations in the road map include increased collaboration across segments and sectors to enhance timely transfer; improved completion rates and reduction in excess units; closure of equity gaps; and better alignment of the system with K-12 and workforce needs.

Proposition 98 funding for the California Community Colleges increases significantly in 2022-23 over the prior year; this increase includes an upwards adjustment to 2021-22 after the 2021 Budget Act was approved to account for higher-than-expected state revenues. The share of Proposition 98 funding for the system is at or above the traditional share of 10.93% in each of these years.

The 2022-23 enacted state budget for community colleges provides Proposition 98 augmentations over the prior year, totaling \$4.0 billion, and this amount is split as \$1.9 billion (47%) for ongoing resources and \$2.1 billion (53%) for one-time funding.

The 2021 Budget Act extended the SCFF’s existing minimum revenue (hold harmless) provision by one year, through 2024-25. Under this provision, districts will earn at least their 2017-18 total computational revenue, adjusted by COLA each year, if applicable. The Administration and Legislature expect the SCFF’s stability provisions to protect district funding levels in 2022-23, despite uncertainties about recent enrollment declines. In addition, the Budget Act includes an increase to the SCFF’s funding rates, discussed below.

The enacted budget extends the revenue protections in a modified form, with a goal of avoiding sharp fiscal declines in 2025-26 and supporting a smooth transition to the SCFF by formula over time. Under the provision, a district’s 2024-25 funding will represent its new “floor,” below which it cannot drop. Starting in 2025-26, districts will be funded at their SCFF generated amount that year or their “floor” (2024-25 funding amount), whichever is higher. This revised hold harmless provision will no longer include adjustments to reflect cumulative COLAs over time, as is the case with the provision in effect through 2024-25, so a district’s hold harmless amount would not grow.

Table 1 highlights significant revenue categories specifically affecting the community college system, their potential impact to 4CD, and the changes within each category since the May revision.

Category	Enacted State Budget	4CD Impact	Change from May Revision
SCFF COLA (ongoing)	\$493 million to fund a COLA of 6.56%.	Approximately \$12.4 million in additional apportionment revenue. As 4CD is in a hold harmless state under the SCFF, the 6.56% is applied to the total computational revenue (TCR) 4CD receives.	No change.
SCFF Growth (ongoing)	\$26.7 million to fund system wide enrollment growth at .5%	No impact to 4CD.	No change.
SCFF Base Funding (ongoing)	\$400 million to fund an increase in rates for the FTES portion of base allocation, supplemental and success point rates.	4CD funded based on Hold Harmless. According to the CCCCCO, the proposed increases are expected to have no effect on Stability or Hold Harmless funded amounts but do increase the amount of each district’s calculated TCR under SCFF which will lead to more districts funded under the SCFF than under Hold Harmless.	Increase in funding by \$150 million
SCFF Basic Allocation Revenue (ongoing)	\$200 million to increase funding levels for college and center size.	4CD impact same as SCFF Base Allocation.	Increase in funding by \$75 million

COLA for Adult Ed, EOPS, DSPS, Apprenticeship, CalWORKs, Mandate Block Grants, Child Care Tax Bailout (ongoing)	\$63 million to fund a COLA of 6.56%	Approximately \$1.6 million in additional revenue.	Increase in funding by \$13 million
Part-time Faculty Health Insurance (ongoing)	\$200 million to augment the PT faculty health insurance program as a means for incentivizing districts to expand healthcare coverage for PT faculty.	Impact to 4CD to be determined.	No change.
Student Equity and Achievement Program (ongoing)	\$25.0 million to increase program funding 5%.	4CD anticipates receiving approximately \$625,000 of these funds if enacted	No change.
Classified Employee Summer Assistance Program (ongoing)	\$10 million to establish the Classified Employee Summer Assistance Program for community college classified employees.	4CD anticipates receiving approximately \$250,000	No change.
Deferred Maintenance and Instructional Support (one-time)	\$840 million to address the long-standing backlog in deferred maintenance projects and energy efficiency projects	4CD anticipates receiving \$21 million of these funds, if enacted	Decrease in funding of \$ 660 million
COVID-19 Recovery Block Grant (one-time)	\$650 million to address issues related to the pandemic and to mitigate learning loss. Districts can use funds for student support efforts, reengagement strategies, professional development, technology investments and health and safety measures.	4CD anticipates receiving \$16 million of these funds.	Decrease in funding of \$110
Student retention and enrollment strategies (one-time)	\$150 million funding to support college efforts in increasing student retention rates and enrollment.	Impact to 4CD to be determined.	No change.

Healthcare-Focused Adult Ed Pathways (one-time)	\$130 million to support healthcare-focused vocational pathways for English language learners through the Adult Ed program	Impact to 4CD to be determined.	New funding.
CA Healthy School Meals Pathway Program (one-time)	\$45 million to address the implementation of a Program, which is a pre-apprenticeship, apprenticeship, and fellowship workforce training pipeline pilot program for school food service workers.	Impact to 4CD to be determined.	No change.
Student Housing Planning Grants (one-time)	\$18 million for planning grants to selected colleges to determine the feasibility of offering affordable student housing.	4CD has been awarded \$180,000 for each of the three 4CD colleges or \$540,000 for 4CD total	Specific allocation to planning grants vs. construction projects.
Diversifying workforce (ongoing)	\$10 million to support the sustainable implementation of EEO Program best practices to diversity community college faculty, staff, and administrators.	4CD anticipates receiving \$250,000 of these funds if enacted	No change.

Table 1

The State-enacted budget for community colleges reflects major policy decisions framed around “Road Map to California’s Future” and includes a multi-year road map that enhances the system’s ability to prepare students for California’s future, a collaborative plan developed by the Administration and the Chancellor’s Office. With a focus on equity and student success, the framework builds on existing efforts toward achieving the Vision for Success goals, while establishing some additional expectations for the system over the next several years. The framework is made in the context of a goal of achieving 70% postsecondary degree and certificate attainment among working age Californians by 2030.

In addition, the state made significant levels of investment in community colleges, including increasing base (ongoing) funding and one-time funding to support continuing 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; this balance between revenue and expenses has been achieved before any recognition of salary increases currently under negotiation.

1.2 FY 2022-23 Adoption Budget Planning

The budget will show an operating surplus of \$1.3 million for fiscal year 2022-23. Given the planned budget surplus, total budgeted revenues compared to last year are higher by \$20.9 million. The major reason for the increase is the \$12.4 million for additional state apportionment revenue for the 6.56% COLA compared to last year's budget. Also, additional apportionment funding of \$4 million for property taxes and Education Protection Act (EPA) funding came in higher than budget. Also, higher than budgeted were lottery revenues by \$1 million, which were offset by lower enrollment fee revenue of \$1 million. Also, full-time faculty new hiring funds were not awarded for fiscal year 2021-22 until after approval of the 2021-22 Adopted Budget in September 2021 and generated \$2.7 million in additional revenue. Major budgeted revenue increases are offset by the \$18.7 million increase in total budgeted operating expenses compared to last year's budget. The major component of operating expenses increases include salary costs which increased \$8.5 million, inclusive of ongoing salary increases of 5.07%, awarded in the prior year, annual step and column increase as well as new faculty and classified professional positions. Benefit costs increased \$4.5 million due to budgeted benefit increases, pension contribution rates for PERS and STRS increased by 2.46% and 2.18% respectively and cost associated with additional staff. The increases to other operating expenses include \$2.3 million in higher utility costs and legal fees.

With these major budget financial assumptions, three major reasons support management's confidence level in 4CD continuing to have fiscal stability. 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 were approximately 82% of its target in FY 2021-22. 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) and with almost 80% of HEERF funding spent to date, 4CD plans 100% 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 scheduled to end in 2023. Also, under the enacted budget, 4CD expects to receive a \$16 million allocation from the COVID-19 Recovery Block Grant to continue addressing learning loss and other programmatic needs because of the pandemic. Third, the colleges take 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 6.56% COLA increase, as enacted in the state budget and impacting the 4CD budget.

	FY 2021-22	FY 2022-23		
	Resident	Resident	FTES	
	<u>FTES Target</u>	<u>FTES Target</u>	<u>Difference</u>	<u>\$ Difference</u>
CCC	5,381	5,381	-	\$ 2,335,991
DVC	15,336	15,336	-	6,657,639
LMC	7,951	7,951	-	3,451,675
Total	28,668	28,668	-	\$ 12,445,305

Table 2

2. FISCAL YEAR 2021-22 UPDATE

In September 2021, the Governing Board adopted the FY 2021-22 budget with an increase in year-over-year ongoing revenue predominantly related to the 5.07% COLA enacted in the State Budget. The increase in apportionment revenue was offset by the forecasted decline in nonresident revenue due to the decline in FTES. Utilizing the hold harmless provision of the SCFF, 4CD received the same level of funding compared to the prior year and adjusted for COLA. The fiscal year began with major budgeted increases year-over-year related to step and column, benefit costs, pension contribution rates for STRS and PERS. In summary, 4CD's operating budget had a surplus of approximately \$ 678,815. This balance between revenue and expenses was achieved even after the 5.07% salary increase that was implemented because of prior year negotiations.

Another important funding source to highlight for the FY 2021-22 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 \$97.9 million in federal funding, including \$39 million to be used for direct student aid and the rest for institutional expenditures. HEERF funds must be spent by the end of fiscal year 2022-23.

4CD forecasts to end FY 2021-22 with a slight surplus of \$.7 million and slightly higher than the budget plan. Table 3 shows the impact of the budgeted surplus on 4CD's fund balance.

Unrestricted General Fund, Operating	
Income	\$ 216,544,610
Expenses	<u>215,865,795</u>
Net Income over Expenses	\$ 678,815
Beginning Fund Balance at July 1, 2021	\$ 29,610,889
Operating Surplus	<u>678,815</u>
Projected Ending Balance at June 30, 2022	\$ 30,289,704

Table 3

Detailed below are notable changes in revenues and expenditures from FY 2021-22.

2.1 FY 2021-22 Changes in Revenues

Apportionment Revenue

4CD will experience a positive variance in total apportionment revenues due to an anticipated \$1.5 million return of 2020-21 apportionment Deficit Factor, and higher earned revenue of \$2.5 million Education Protection Act funding.

Other State Revenue

Lottery revenue increased because the computational method for determining FTES levels was higher than budget, resulting in almost \$1 million in additional revenue. Also, unbudgeted was revenue for new ongoing full-time faculty hiring funds of \$2.6 million awarded in 2021-22.

Non-Resident Tuition

Non-resident student applications have seen a moderate increase since the start of the pandemic and enrollments are expected to return strong in this revenue category yielding a positive increase and \$.2 million higher actual results when compared to budget.

Other Ongoing Revenues

Other revenues are directly impacted by lower enrollments yielding \$1.1 million lower revenues compared to budget and related to lower student fees as well as lower interest income on investments and facilities rentals.

2.2 FY 2021-22 Changes in Expenditures

Personnel Costs

Decline in enrollment continued to result in the cancellation of select class sections, while maintaining some low enrolled classes to retain and recover student populations by offering more class times and options. Overall, salary and benefits costs reflect a \$.5 million decrease compared to budget given circumstances described above and despite the salary increase of

5.07% unbudgeted salary increase paid to employees. 4CD achieved these results due to prudent and conservative expense control by maintaining several vacancies which were not filled, resulting in savings related to salary and benefits expenditures.

Non-personnel expenditures

4CD expects \$1.9 million in lower than budget materials and supplies costs given lower enrollment levels and \$2.5 million higher in other operating expenses due predominantly to unanticipated litigation and settlement costs related to the closure of former administrator investigations and legal claims.

Increased fund transfers

Given the one-time savings, 4CD expects \$4.3 million in transfers for predominantly post-employment benefits and other one-time designations, such as deferred maintenance and long-term liabilities.

2.3 FY 2021-22 Ending Fund Balance

Table 4 shows the difference between the FY 2021-22 Adopted Budget and the actuals at year-end for the operating, ongoing portion of the unrestricted general fund. The ending fund balance for FY 2021-22 becomes the opening balance in FY 2022-23.

	<u>FY 2021-22 Adopted Budget</u>	<u>FY 2021-22 Actuals</u>
Revenues	\$ 209,912,951	\$ 216,544,610
Expenditures	<u>209,667,002</u>	<u>215,865,795</u>
Increase/(Decrease)	245,949	678,815
Opening Fund Balance	\$ 29,594,643	\$ 29,610,889
Ending Fund Balance	\$ 29,840,592	\$ 30,289,704

Table 4

3. FISCAL YEAR 2022-23 ADOPTION BUDGET

Major revenue budget items included increases for the enacted state budget, including the impact of the 6.56% COLA, resulting in a \$12.4 million revenue increase to 4CD. In addition, the enacted state budget extends the revenue protections in a modified form under hold harmless through 2024-25, with the provision that 4CD's 2024-25 funding will represent its new "floor," below which it cannot drop. This extension will provide 4CD three additional years to pursue enrollment recovery. In 2022-23, 4CD's apportionment revenue is protected by the SCFF hold harmless provision, which is the minimum funding level. In addition, the revenue budget includes higher budgeted property tax revenue and Education Protection Act funding of \$4 million and higher level of ongoing funding due to full-time faculty hiring funds of \$2.7 million (SCO allocation awarded after the adoption of last year's budget).

Major budgeted expenses included budgeted salary costs, which increased \$8.5 million reflecting last year's salary increase of 5.07% (authorized after adoption of last year's budget), budgeted step and column adjustments and increases in budgeted head count or FTES. Also, budgeted benefit costs increased \$4.7 million due to PERS and STRS rate increases, health and welfare rate increase and impact of FTE increase on computation of benefits. 4CD also forecasts a budgeted increase of \$2.9 million combined for utility costs, other operating costs and supplies and materials costs.

3.1 FY 2022-23 FTES

Resident

With a FY 2022-23 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 2022-23. Of note, the borrowing effect is visibly evident with fiscal years

2017-18 having a summer session and, conversely, fiscal years 2016-17 and 2018-19 having no summer sessions.

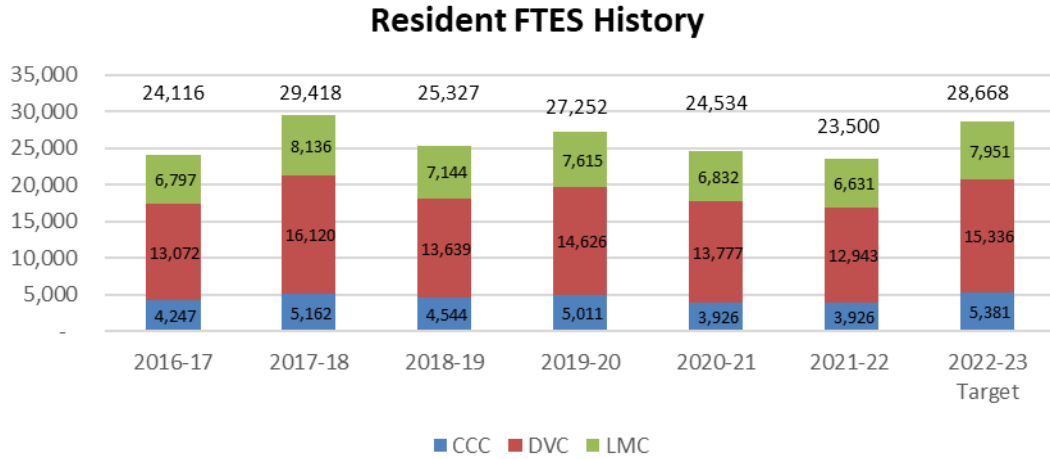


Chart 1

Nonresident

The total 4CD nonresident target of 1,400 FTES is flat to the Tentative Budget. Compared to last year’s budget, Diablo Valley College (DVC) increased its budgeted target by 100 FTES, Contra Costa College (CCC) and Los Medanos College’s (LMC) targets remained unchanged. The targets by college are detailed in Table 5. With a nonresident target of 1,400 FTES, \$9.3 million in revenue is anticipated for 4CD.

	<u>CCC</u>	<u>DVC</u>	<u>LMC</u>	<u>Total</u>
FY 2022-23 NR target	100	1,200	100	1,400
Percentage	7.14%	85.72%	7.14%	100.00%

Table 5

Aggregate Resident and Nonresident FTES

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

	FY 2022-23 Total FTES Targets			
	<u>Resident</u>	<u>Nonresident</u>	<u>Total</u>	<u>% of Total</u>
CCC	5,381	100	5,481	18%
DVC	15,336	1,200	16,536	55%
LMC	7,951	100	8,051	27%
Total	28,668	1,400	30,068	100%

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 \$1.3 million, approximately .6% of the total expenditure budget.

Unrestricted General Fund, Operating	
Income	\$ 230,315,200
Expenses	<u>229,006,076</u>
Net Income over Expenses	1,309,124
Beginning Fund Balance at July 1, 2022	\$ 30,289,704
Operating Surplus	<u>1,309,124</u>
Projected Ending Balance at June 30, 2023	\$ 31,598,828

Table 7

3.3 Components of Ending Operating Fund Balance

The projected ending balance of \$31,598,828 at June 30, 2023, has restricted and unrestricted components. Table 8 summarizes those components.

Projected Ending Fund Balance	
	<u>Restricted</u>
5% Board Reserve	\$ 11,204,554
5% Board Reserve	11,204,554
Site Reserves, 1% min.	4,666,500
Designated Reserve	<u>1,038,149</u>
Subtotal Restricted	\$ 28,113,757
	<u>Unrestricted</u>
Undesignated Reserves	\$ <u>3,485,071</u>
Subtotal Unrestricted	\$ 3,485,071
Total Reserves	\$ 31,598,828

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 2022-23.

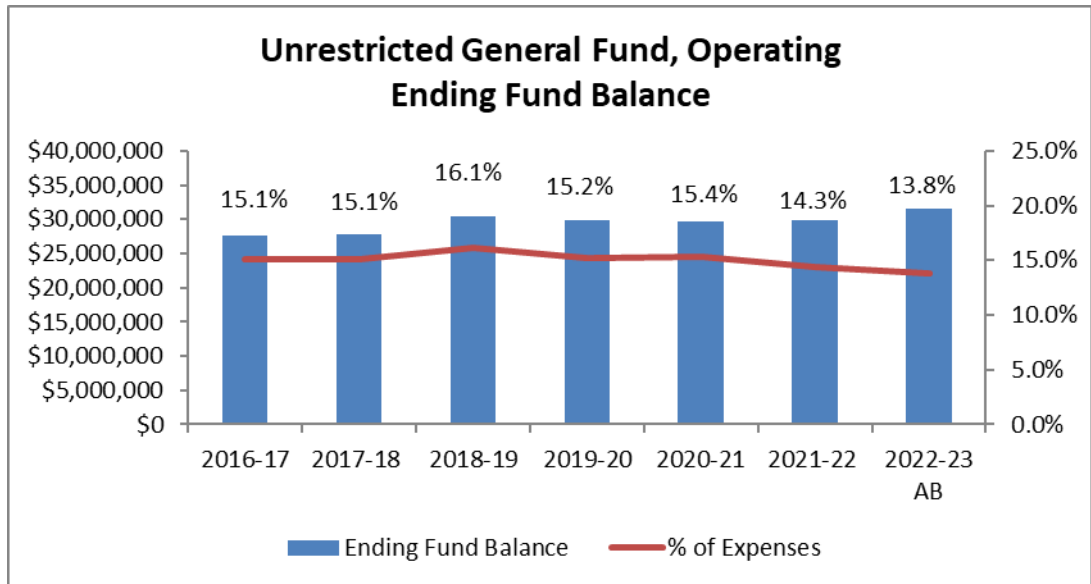


Chart 2

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 \$16 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 was 67% funded for the approximately \$257 million liability at that time. In the second half of FY 2021-22, the stock market volatility resulted in a market value decline in the irrevocable trust to \$138.9 million at June 30, 2022, and resulting in a change to 54% funding level. However, since the end of the fiscal year 2021-22, the stock market has rallied, and the trust has regained 5.6% of the earlier year market value losses.

3.5 Areas of Concern

- Slow recovery of enrollment loss as 4CD transitions from the pandemic
- Potential impact to 4CD's apportionment revenue when 4CD transitions from Hold Harmless to SCFF calculated funding
- Potential increase to health care costs and related impact on 4CD budget
- Rising utility and energy costs
- Recurring stock market volatility impact to Net OPEB liability

4. ALL FUNDS RECAP

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

Fund	<u>Beginning Balance</u> July, 01, 2022	<u>Total Revenues</u>	<u>Total Expenses</u>	<u>Ending Balance</u> June, 30, 2023
Unrestricted GF	\$ 54,210,354	\$ 237,579,080	\$ 246,231,363	\$ 45,558,071
Restricted GF	1,558,895	59,229,455	59,537,468	1,250,882
2002 Bond Redemption	10,080,055	12,329,300	11,694,637	10,714,718
2006 Bond Redemption	8,788,375	8,656,600	9,293,774	8,151,201
2014 Bond Redemption	26,141,454	25,493,100	26,153,150	25,481,404
Long-term Debt	16,072,577	95,900	80,000	16,088,477
Capital Project	45,492,668	4,386,330	13,299,362	36,579,636
Bond 2014	(1,577,916)	110,761,313	25,446,097	83,737,300
Bookstore	5,785,996	3,762,104	4,497,094	5,051,006
Cafeteria	1,694,188	1,032,097	1,270,410	1,455,875
Self Insurance	761,280	55,660	50,000	766,940
Retiree Benefits	11,766,547	4,677,000	2,701,700	13,741,847
Student Organization	1,268,045	330,920	199,237	1,399,728
Student Representation Fee	153,490	129,237	110,237	172,490
Student Center	1,151,473	133,461	50,434	1,234,500
Financial Aid	-	42,813,614	42,813,614	-
Scholarship Trust	491,774	3,000	50	494,724
OPEB Irrevocable Trust	138,944,914	8,110,722	580,000	146,475,636
Total	\$ 322,784,169	\$ 519,578,893	\$ 444,008,627	\$ 398,354,435



\$842.3 Million

Table 9

5. CONCLUSION

In summary, the budget reflects management's optimism for the upcoming fiscal year and restoring student enrollment to levels experienced before the COVID-19 pandemic, given the enrollment recovery planning effort. Also, the modified extension of the SCFF hold harmless provision extends through 2024-25 and 4CD's 2024-25 funding will represent its new "floor," below which its funding cannot drop beginning in 2025-26. Starting in 2025-26, districts across the state will be funded at their SCFF generated amount that year or their "floor" (2024-25 funding amount), whichever is higher.

In addition, in September 2022, 4CD submitted an Emergency Conditions Allowance Plan and assuming 4CD receives approval from the State Chancellor's Office in October 2022, 4CD will secure an additional \$10.4 million in additional apportionment funding based on SCFF calculated revenue. However, this higher funding level is not reflected in the Adoption Budget because the ECA Plan has not yet been approved, as previously stated. The provisions under ECA will require programmatic and fiscal conditions, such as a higher general fund reserve balance level. Once approved, the higher level of funding will afford 4CD an opportunity over the next three years to prepare, plan and execute the strategic goals expected from its upcoming planning effort for a comprehensive enrollment restoration of lost enrollment from past years.

6. ADOPTION BUDGET – FISCAL YEAR 2022-23

The Adoption Budget for Fiscal Year 2022-23 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
2022-2023 ADOPTION BUDGET
SUMMARY OVERVIEW
For ONGOING GENERAL UNRESTRICTED FUNDS

Summary Overview: 2022-2023 ADOPTION BUDGET - Unrestricted General Fund, Ongoing

	CCC	DVC	LMC	Subtotal	DO/DW Services	Districtwide Operations	TOTAL
BUDGET RESOURCES							
BEGINNING FUND BALANCE, July, 01, 2022							
Total Beginning Fund Balance	1,405,211	4,377,901	2,444,354	8,227,466	517,715	21,544,523	30,289,704
REVENUES							
Apportionment Revenue							
State Funding	-	-	-	-	-	57,437,701	57,437,701
Property Taxes	-	-	-	-	-	123,851,104	123,851,104
Local Funding	-	-	-	-	-	6,545,760	6,545,760
Student Enrollment Fees, 98%	-	-	-	-	-	14,325,757	14,325,757
Subtotal	-	-	-	-	-	202,160,322	202,160,322
Federal Revenues	-	-	4,845	4,845	-	-	4,845
State Revenues <i>(exclusive of Apportionment revenue)</i>	82,180	824,081	92,390	998,651	-	11,133,862	12,132,513
Local Revenues, SB 361 Revenue Allocation	412,752	1,762,548	90,244	2,265,544	-	9,209,213	11,474,757
Local Revenues beyond SB 361 Revenue Allocation	776,054	436,261	657,625	1,869,940	461,000	-	2,330,940
Other Financing Sources	-	-	-	-	2,000	-	2,000
Interfund Transfers in	-	-	80,000	80,000	-	-	80,000
Intrafund and Subfund Transfers In	358,131	1,029,517	369,914	1,757,562	126,204	30,691,272	32,575,038
District and Inter-campus Subsidy	-	-	-	-	-	-	-
Total Current Revenue	1,629,117	4,052,407	1,295,018	6,976,542	589,204	253,194,669	260,760,415
Operating Allocation	32,815,718	89,977,370	47,396,130	170,189,218	20,279,170	-	190,468,388
TOTAL RESOURCES	35,850,046	98,407,678	51,135,502	185,393,226	21,386,089	274,739,192	481,518,507

Summary Overview: 2022-2023 ADOPTION BUDGET - Unrestricted General Fund, Ongoing

	CCC	DVC	LMC	Subtotal	DO/DW Services	Districtwide Operations	TOTAL
BUDGET USES							
Expenditures:							
Salaries							
Full-time Faculty, Instructional & Non-Instructional	8,945,915	27,892,161	11,951,879	48,789,955	-	-	48,789,955
Part-time Faculty, Instructional & Non-Instructional	5,931,222	18,304,003	9,068,320	33,303,545	-	271,915	33,575,460
Academic Managers	1,877,550	3,418,894	2,437,698	7,734,142	1,242,166	158,676	9,134,984
Classified Managers	1,141,630	1,720,103	1,527,864	4,389,597	3,501,858	-	7,891,455
Full-time Classified	5,000,840	12,275,095	6,825,607	24,101,542	6,561,230	86,312	30,749,084
Hourly classified, students, other	367,717	1,237,335	1,047,273	2,652,325	248,100	27,432	2,927,857
Total Salaries	23,264,874	64,847,591	32,858,641	120,971,106	11,553,354	544,335	133,068,795
Employee Benefits	9,120,120	24,601,095	12,541,705	46,262,920	5,817,421	13,063,762	65,144,103
Total Salaries and Benefits	32,384,994	89,448,686	45,400,346	167,234,026	17,370,775	13,608,097	198,212,898
Supplies	666,906	1,826,052	978,189	3,471,147	287,600	1,500	3,760,247
Operating expenses	1,097,050	2,674,165	2,061,451	5,832,666	3,005,593	12,776,502	21,614,761
Equipment and Capital Outlay	131,949	189,918	67,506	389,373	111,700	-	501,073
Other Outgo	54,500	109,097	73,500	237,097	-	4,680,000	4,917,097
Intrafund and Subfund Transfers Out	16,700	-	-	16,700	-	220,896,903	220,913,603
TOTAL USES	34,352,099	94,247,918	48,580,992	177,181,009	20,775,668	251,963,002	449,919,679
Net Revenues over/(under) Expenditures	92,736	(218,141)	110,156	(15,249)	92,706	1,231,667	1,309,124
ENDING FUND BALANCE, June, 30, 2023	1,497,947	4,159,760	2,554,510	8,212,217	610,421	22,776,190	31,598,828
Components of Ending Fund Balance (Reserves)							
Minimum Reserve - 1% per site, 5% Districtwide	359,044	2,605,060	486,594	3,450,698	205,000	11,204,554	14,860,252
3% Board Contingency Reserve	-	-	-	-	-	-	-
Designated Reserves - Deficit Reserves, 5% Board Reserve	269,968	550,867	801,361	1,622,196	109,054	11,522,255	13,253,505
Undesignated Reserves	868,935	1,003,833	1,266,555	3,139,323	296,367	49,381	3,485,071
	1,497,947	4,159,760	2,554,510	8,212,217	610,421	22,776,190	31,598,828

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2022-2023 ADOPTION BUDGET
SECTION - I
For ONGOING GENERAL UNRESTRICTED FUNDS**

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

<u>Description</u>	<u>Final Actuals 2019-2020</u>	<u>Final Actuals 2020-2021</u>	<u>Adopted Budget 2021-2022</u>	<u>Adjusted Budget 2021-2022</u>	<u>YTD Actuals 2021-2022</u>	<u>Adoption Budget 2022-2023</u>
<u>Sources:</u>						
8610 General Apportionment Revenue	32,088,330	1,390,256	1,935,350	3,418,903	3,418,903	12,215,518
8630 Education Protection Account	14,053,532	41,297,053	42,767,158	45,222,183	45,222,183	45,222,183
8671 Homeowners Revenue	626,848	617,895	639,831	612,720	612,720	623,557
8672 In Lieu of Taxes (wildlife)	4,622	4,309	4,462	3,937	3,937	4,007
8811 Tax Allocation, Secured Roll Revenue	92,549,360	96,880,280	100,329,530	99,870,467	99,870,467	101,636,779
8812 Tax Allocation, Supplemental Roll Revenue	2,047,813	1,757,327	1,819,712	3,045,646	3,045,646	3,099,512
8813 Tax Allocation, Unsecured Roll Revenue	2,807,197	2,895,856	2,998,659	2,819,697	2,819,697	2,869,567
8817 ERAF	14,099,861	14,410,498	14,922,055	15,346,267	15,346,267	15,617,682
8919 Redevelopment Agency Revenue/Residual	5,686,330	5,712,007	5,914,783	6,432,004	6,432,004	6,545,760
8874 98% of Enrollment Fees	14,880,662	15,429,218	15,224,285	14,076,495	14,076,494	14,325,757
Apportionment Revenues	\$ 178,844,555	\$ 180,394,699	\$ 186,555,825	\$ 190,848,319	\$ 190,848,318	\$ 202,160,322
8160 Veterans Education	4,230	3,536	4,845	4,845	2,528	4,845
Total Federal Revenues	\$ 4,230	\$ 3,536	\$ 4,845	\$ 4,845	\$ 2,528	\$ 4,845
8613 Apprenticeship Revenue	514,708	513,561	539,876	539,876	1,069,144	703,361
8614 Part Time Instructor Pay Increase	469,817	615,916	617,670	598,001	598,001	657,417
8617 Part Time Office Hours	529,776	579,028	460,100	578,167	578,167	500,148
8618 Part Time Health Revenue	24,230	37,550	25,000	14,689	14,689	22,377
8620 General Categorical Programs	294,643	295,242	295,290	295,290	275,817	295,290
8680 Lottery Revenue	3,401,350	5,580,096	4,229,198	5,357,991	5,357,991	5,196,390
8690 State Tax Subventions	2,100,832	2,308,897	2,050,622	4,834,104	4,844,604	4,757,530
Total Other State Revenues	\$ 7,335,356	\$ 9,930,290	\$ 8,217,756	\$ 12,218,118	\$ 12,738,413	\$ 12,132,513

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
8820 Contributions and Gifts	-	-	-	33,000	40,600	-
8840 Sales and Commissions	77,038	6,885	-	9,521	9,521	-
8851 Rentals and Leases	357,893	144,161	348,200	359,802	87,848	292,210
8860 Interest and Investment Income	1,387,669	338,418	750,000	750,000	515,578	425,000
8874 2% of Enrollment Fees	303,687	314,882	310,700	310,700	287,276	287,275
8870 Other Student Fees and Charges	1,530,609	747,029	1,250,505	1,378,635	1,007,924	878,269
8880 Nonresident Tuition	10,949,720	9,687,131	8,854,781	9,082,632	9,082,632	9,209,213
8880 Other Student Fees	433,544	331,039	1,100,000	8,234	364,210	1,100,000
8890 Other Local Revenues	1,753,455	774,081	1,296,431	1,563,602	1,168,700	1,613,730
Total Other Local Revenues	\$ 16,793,615	\$ 12,343,626	\$ 13,910,617	\$ 13,496,126	\$ 12,564,289	\$ 13,805,697
Total Revenues	\$ 202,977,756	\$ 202,672,151	\$ 208,689,043	\$ 216,567,408	\$ 216,153,548	\$ 228,103,377
8900 Other Financing Sources, Miscellaneous	981	-	-	364	364	-
8910 Proceeds of General Fixed Assets	4,732	100	2,000	8,055	20,261	2,000
8980 Interfund Transfers In	15,586	1,170,173	80,000	80,000	370,437	80,000
8990 Intrafund and Subfund Transfers In	27,435,402	26,493,958	28,026,496	31,954,245	31,798,132	32,575,038
8994 Operating Allocation	170,144,776	170,858,428	177,013,669	179,108,832	179,108,832	190,468,388
Total Other Financing Sources	\$ 197,601,477	\$ 198,522,659	\$ 205,122,165	\$ 211,151,496	\$ 211,298,026	\$ 223,125,426
Total Revenues and Other Financing Sources	\$ 400,579,233	\$ 401,194,810	\$ 413,811,208	\$ 427,718,904	\$ 427,451,574	\$ 451,228,803

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
Uses:						
1100 Monthly Instructional Salary	34,952,580	36,709,700	37,886,974	38,831,187	37,444,857	39,730,139
1200 Noninstructional Salaries Full Time	15,860,859	16,178,806	17,510,897	17,723,698	17,564,097	18,194,800
1300 Instructional Salaries Part Time	31,627,576	28,558,526	28,696,622	29,410,674	30,232,325	32,192,604
1400 Noninstructional Salaries Part Time	1,797,827	1,600,601	1,474,496	1,548,649	1,954,726	1,382,856
Total Academic Salaries	\$ 84,238,842	\$ 83,047,633	\$ 85,568,989	\$ 87,514,208	\$ 87,196,005	\$ 91,500,399
2100 Noninstructional Salaries Full Time	28,592,914	29,355,430	32,315,576	33,038,021	30,839,174	34,515,951
2200 Instructional Aides Full Time	3,385,931	3,498,342	3,871,817	3,974,328	3,586,936	4,124,588
2300 Variable Non-Instructional	3,179,770	1,599,469	2,066,876	2,096,602	3,412,044	2,080,005
2400 Variable Classroom Aide	763,829	370,980	672,273	672,273	542,889	706,771
2600 Variable Aide Other	188,609	77,108	118,389	118,389	96,888	141,081
Total Classified Salaries	\$ 36,111,053	\$ 34,901,329	\$ 39,044,931	\$ 39,899,613	\$ 38,477,931	\$ 41,568,396
3000 Benefits	57,456,448	57,374,647	60,422,789	59,772,277	58,803,666	65,144,103
Total Salaries and Benefits	\$ 177,806,343	\$ 175,323,609	\$ 185,036,709	\$ 187,186,098	\$ 184,477,602	\$ 198,212,898
4000 Supplies and Materials	\$ 1,467,203	\$ 1,179,647	\$ 3,392,947	\$ 2,533,077	\$ 1,445,821	\$ 3,760,247

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
5100 Consultants	1,110,946	1,132,978	1,324,573	1,410,791	1,066,492	1,313,073
5200 Travel	489,165	161,912	953,565	938,625	521,382	951,610
5300 Dues and Memberships	373,346	283,348	394,414	406,042	453,213	362,864
5400 Insurance	2,477,319	1,801,849	2,670,074	2,508,298	2,209,067	2,377,838
5500 Utilities and Housekeeping	4,782,016	4,592,071	5,057,011	5,791,340	5,655,061	6,957,463
5600 Contract Services	3,870,936	4,279,369	4,488,315	4,363,255	5,176,777	4,457,669
5690 Other Operating Expenses	1,336,116	866,166	1,525,621	1,727,138	983,282	1,459,621
5700 Legal/Elections/Audit Expenses	1,414,982	1,887,231	1,320,000	4,504,805	4,552,002	2,331,920
5800 Other Services and Expenses	1,177,538	846,848	1,291,605	1,281,605	1,024,996	1,348,105
5900 Interprogram Charges (credits)	(61,686)	(13,099)	54,598	54,598	(1,730)	54,598
Total Other Operating Expenses	\$ 16,970,678	\$ 15,838,673	\$ 19,079,776	\$ 22,986,497	\$ 21,640,542	\$ 21,614,761
6100 Sites and Site Improvements	30	-	1,500	1,500	-	1,500
6200 Buildings	17,780	21,513	21,000	21,000	19,682	21,000
6300 Library Books	53,676	1,775	64,748	65,308	(2,979)	64,748
6400 Equipment	511,886	333,475	383,225	788,212	659,887	413,825
Total Capital Outlay	\$ 583,372	\$ 356,763	\$ 470,473	\$ 876,020	\$ 676,590	\$ 501,073
7300 Interfund Transfers Out	4,973,286	1,742,980	1,685,000	4,844,192	6,024,971	4,915,000
7600 Other Student Payments	57,075	1,139	2,097	2,097	-	2,097
7700 Cost of Goods Sold	-	-	-	-	268	-
7800 Intrafund and Subfund Transfers Out	29,133,629	36,141,666	26,884,588	30,812,337	33,398,133	30,445,215
7894 Operating Allocation from	170,144,776	170,858,428	177,013,669	179,108,832	179,108,832	190,468,388
Total Transfers and Other Outgo	\$ 204,308,766	\$ 208,744,213	\$ 205,585,354	\$ 214,767,458	\$ 218,532,204	\$ 225,830,700
Total Expenses	\$ 401,136,362	\$ 401,442,905	\$ 413,565,259	\$ 428,349,150	\$ 426,772,759	\$ 449,919,679

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
Net Revenues Over (Under) Expenses	\$ (557,129)	\$ (248,095)	\$ 245,949	\$ (630,246)	\$ 678,815	\$ 1,309,124
Beginning Fund Balance	30,416,113	29,858,984	29,594,643	29,610,889	29,610,889	30,289,704
Ending Fund Balance	\$ 29,858,984	\$ 29,610,889	\$ 29,840,592	\$ 28,980,643	\$ 30,289,704	\$ 31,598,828
<u>Board and College / DO Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	10,399,100	10,399,100	-	11,204,554
7902 5% Board Contingency Reserve	-	-	10,399,100	10,399,100	-	11,204,554
7903 Deficit Funding Reserve	-	-	948,575	948,575	-	1,010,802
7904 College/DO Local Reserves (1% minimum)	-	-	3,562,372	2,679,293	-	3,655,698
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	1,138,734	738,734	-	949,208
			<u>26,536,822</u>	<u>25,253,743</u>		<u>28,113,757</u>
<u>Unrestricted Reserves</u>						
7997 Undesignated District Reserves	-	-	45,057	1,186,545	-	49,381
7999 Undesignated College and DO Reserves	-	-	3,258,713	2,540,355	-	3,435,690
			<u>3,303,770</u>	<u>3,726,900</u>		<u>3,485,071</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 29,840,592	\$ 28,980,643	\$ -	\$ 31,598,828

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
Sources:						
8613 Apprenticeship Revenue	10,294	10,271	10,798	10,798	21,383	14,067
8620 General Categorical Programs	67,006	75,420	68,113	68,113	63,647	68,113
Total Other State Revenues	\$ 77,300	\$ 85,691	\$ 78,911	\$ 78,911	\$ 85,030	\$ 82,180
8820 Contributions and Gifts	-	-	-	33,000	40,600	-
8840 Sales and Commissions	60	30	-	15	15	-
8851 Rentals and Leases	124,385	59,579	80,000	91,602	87,584	80,000
8874 2% of Enrollment Fees	35,478	35,987	29,150	29,150	32,748	33,161
8870 Other Student Fees and Charges	109,700	53,880	26,004	54,182	57,769	29,591
8880 Other Student Fees	52,179	23,831	350,000	1,608	77,423	350,000
8890 Other Local Revenues	465,528	162,188	278,612	311,482	286,819	696,054
Total Other Local Revenues	\$ 787,330	\$ 335,495	\$ 763,766	\$ 521,039	\$ 582,958	\$ 1,188,806
Total Revenues	\$ 864,630	\$ 421,186	\$ 842,677	\$ 599,950	\$ 667,988	\$ 1,270,986
8910 Proceeds of General Fixed Assets	-	-	-	6,055	6,055	-
8980 Interfund Transfers In	15,586	746,144	-	-	370,437	-
8990 Intrafund and Subfund Transfers In	671,813	305,306	268,723	268,945	232,557	358,131
8994 Operating Allocation	28,815,524	29,043,104	30,198,487	30,637,662	30,637,662	32,815,718
Total Other Financing Sources	\$ 29,502,923	\$ 30,094,554	\$ 30,467,210	\$ 30,912,662	\$ 31,246,711	\$ 33,173,849
Total Revenues and Other Financing Sources	\$ 30,367,553	\$ 30,515,740	\$ 31,309,887	\$ 31,512,612	\$ 31,914,699	\$ 34,444,835

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
Uses:						
1100 Monthly Instructional Salary	6,081,084	5,975,595	6,298,278	6,453,789	6,300,827	6,871,829
1200 Noninstructional Salaries Full Time	3,406,349	3,534,349	3,788,490	3,882,032	3,903,617	3,951,636
1300 Instructional Salaries Part Time	5,691,346	4,930,773	5,124,411	5,250,938	5,388,772	5,572,467
1400 Noninstructional Salaries Part Time	578,895	470,477	358,755	367,613	535,611	358,755
Total Academic Salaries	\$ 15,757,674	\$ 14,911,194	\$ 15,569,934	\$ 15,954,372	\$ 16,128,827	\$ 16,754,687
2100 Noninstructional Salaries Full Time	4,262,000	4,464,491	4,841,235	4,960,791	4,460,854	5,210,970
2200 Instructional Aides Full Time	682,184	680,365	676,778	700,079	637,592	931,500
2300 Variable Non-Instructional	895,194	391,474	334,717	346,319	987,579	348,717
2400 Variable Classroom Aide	16,633	19,713	19,000	19,000	36,438	19,000
Total Classified Salaries	\$ 5,856,011	\$ 5,556,043	\$ 5,871,730	\$ 6,026,189	\$ 6,122,463	\$ 6,510,187
3000 Benefits	7,400,959	7,269,199	7,879,628	7,989,483	7,772,853	9,120,120
Total Salaries and Benefits	\$ 29,014,644	\$ 27,736,436	\$ 29,321,292	\$ 29,970,044	\$ 30,024,143	\$ 32,384,994
4000 Supplies and Materials	\$ 281,993	\$ 172,471	\$ 664,616	\$ 401,239	\$ 252,454	\$ 666,906
5100 Consultants	109,334	95,551	84,955	84,955	35,008	54,955
5200 Travel	90,978	30,202	156,295	159,595	70,155	162,131
5300 Dues and Memberships	78,030	23,894	136,081	136,081	99,850	79,081
5400 Insurance	-	-	26,004	26,004	107,204	29,591
5500 Utilities and Housekeeping	38,387	28,141	69,576	69,576	36,713	39,576
5600 Contract Services	754,356	585,355	629,923	629,923	1,029,539	589,923
5690 Other Operating Expenses	53,813	101,314	163,969	196,969	147,610	103,969
5800 Other Services and Expenses	94,523	29,382	37,824	37,824	27,106	37,824
Total Other Operating Expenses	\$ 1,219,421	\$ 893,839	\$ 1,304,627	\$ 1,340,927	\$ 1,553,185	\$ 1,097,050

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
6200 Buildings	17,780	21,513	21,000	21,000	19,682	21,000
6300 Library Books	8,442	-	10,500	10,593	-	10,500
6400 Equipment	156,522	107,275	100,449	100,449	57,212	100,449
Total Capital Outlay	\$ 182,744	\$ 128,788	\$ 131,949	\$ 132,042	\$ 76,894	\$ 131,949
7300 Interfund Transfers Out	50,213	14,268	54,500	54,500	31,653	54,500
7600 Other Student Payments	57,075	-	-	-	-	-
7800 Intrafund and Subfund Transfers Out	144,174	1,968,132	16,700	16,700	-	16,700
Total Transfers and Other Outgo	\$ 251,462	\$ 1,982,400	\$ 71,200	\$ 71,200	\$ 31,653	\$ 71,200
Total Expenses	\$ 30,950,264	\$ 30,913,934	\$ 31,493,684	\$ 31,915,452	\$ 31,938,329	\$ 34,352,099
Net Revenues Over (Under) Expenses	\$ (582,711)	\$ (398,194)	\$ (183,797)	\$ (402,840)	\$ (23,630)	\$ 92,736
Beginning Fund Balance	2,409,746	1,827,035	1,411,315	1,428,841	1,428,841	1,405,211
Ending Fund Balance	\$ 1,827,035	\$ 1,428,841	\$ 1,227,518	\$ 1,026,001	\$ 1,405,211	\$ 1,497,947
Restricted Reserves						
7903 Deficit Funding Reserve	-	-	159,091	159,091	-	169,528
7904 College/DO Local Reserves (1% minimum)	-	-	309,312	309,312	-	359,044
7900 Designated Reserves	-	-	8,540	8,540	-	100,440
			<u>476,943</u>	<u>476,943</u>		<u>629,012</u>
Unrestricted Reserves						
7999 Undesignated College and DO Reserves	-	-	750,575	549,058	-	868,935
			<u>750,575</u>	<u>549,058</u>		<u>868,935</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 1,227,518	\$ 1,026,001	\$ -	\$ 1,497,947

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
Sources:						
8613 Apprenticeship Revenue	504,414	503,290	529,078	529,078	1,047,761	689,294
8620 General Categorical Programs	138,877	133,509	134,787	134,787	128,257	134,787
8690 State Tax Subventions	-	-	-	-	10,500	-
Total Other State Revenues	\$ 643,291	\$ 636,799	\$ 663,865	\$ 663,865	\$ 1,186,518	\$ 824,081
8840 Sales and Commissions	76,978	6,855	-	9,506	9,506	-
8851 Rentals and Leases	147,118	62,108	162,210	162,210	264	162,210
8874 2% of Enrollment Fees	204,054	211,759	216,138	216,138	191,153	190,413
8870 Other Student Fees and Charges	1,342,560	630,576	1,200,306	1,262,778	884,607	822,135
8880 Other Student Fees	360,700	288,225	750,000	1,915	264,015	750,000
8890 Other Local Revenues	321,822	136,505	274,051	332,707	191,696	274,051
Total Other Local Revenues	\$ 2,453,232	\$ 1,336,028	\$ 2,602,705	\$ 1,985,254	\$ 1,541,241	\$ 2,198,809
Total Revenues	\$ 3,096,523	\$ 1,972,827	\$ 3,266,570	\$ 2,649,119	\$ 2,727,759	\$ 3,022,890
8900 Other Financing Sources, Miscellaneous	981	-	-	364	364	-
8910 Proceeds of General Fixed Assets	-	-	-	-	1,976	-
8990 Intrafund and Subfund Transfers In	863,827	671,744	684,314	684,822	666,671	1,029,517
8994 Operating Allocation	81,816,710	81,486,510	84,186,412	85,133,634	85,133,634	89,977,370
Total Other Financing Sources	\$ 82,681,518	\$ 82,158,254	\$ 84,870,726	\$ 85,818,820	\$ 85,802,645	\$ 91,006,887
Total Revenues and Other Financing Sources	\$ 85,778,041	\$ 84,131,081	\$ 88,137,296	\$ 88,467,939	\$ 88,530,404	\$ 94,029,777

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
Uses:						
1100 Monthly Instructional Salary	20,173,981	21,775,364	22,350,852	22,916,222	21,527,847	23,102,071
1200 Noninstructional Salaries Full Time	7,068,665	7,189,250	7,824,579	7,804,798	7,631,763	8,208,984
1300 Instructional Salaries Part Time	17,443,335	15,825,148	15,765,311	16,164,098	16,858,132	18,082,368
1400 Noninstructional Salaries Part Time	371,665	498,684	313,275	497,906	694,843	221,635
Total Academic Salaries	\$ 45,057,646	\$ 45,288,446	\$ 46,254,017	\$ 47,383,024	\$ 46,712,585	\$ 49,615,058
2100 Noninstructional Salaries Full Time	9,732,474	10,503,371	11,324,266	11,610,713	11,185,986	12,224,549
2200 Instructional Aides Full Time	1,590,624	1,597,934	1,759,942	1,804,460	1,666,176	1,770,649
2300 Variable Non-Instructional	1,170,711	672,504	768,578	809,578	1,222,420	768,578
2400 Variable Classroom Aide	289,824	235,628	350,568	350,568	278,565	385,066
2600 Variable Aide Other	108,769	43,590	60,999	60,999	54,858	83,691
Total Classified Salaries	\$ 12,892,402	\$ 13,053,027	\$ 14,264,353	\$ 14,636,318	\$ 14,408,005	\$ 15,232,533
3000 Benefits	21,430,732	21,924,228	22,513,700	22,813,895	22,886,262	24,601,095
Total Salaries and Benefits	\$ 79,380,780	\$ 80,265,701	\$ 83,032,070	\$ 84,833,237	\$ 84,006,852	\$ 89,448,686
4000 Supplies and Materials	\$ 517,037	\$ 568,819	\$ 1,823,289	\$ 1,142,947	\$ 628,964	\$ 1,826,052
5100 Consultants	173,203	111,928	135,434	203,152	124,703	135,434
5200 Travel	167,556	62,897	321,087	321,087	252,132	321,087
5300 Dues and Memberships	83,225	69,367	63,740	63,740	117,541	63,740
5400 Insurance	1,183,704	503,760	1,069,875	1,069,875	659,384	691,704
5500 Utilities and Housekeeping	84,714	71,502	106,444	106,444	113,061	106,744
5600 Contract Services	689,389	923,397	752,668	754,588	1,059,803	752,668
5690 Other Operating Expenses	343,413	185,769	504,007	504,157	402,173	504,007
5800 Other Services and Expenses	35,023	41,255	98,781	98,781	105,959	98,781
Total Other Operating Expenses	\$ 2,760,227	\$ 1,969,875	\$ 3,052,036	\$ 3,121,824	\$ 2,834,756	\$ 2,674,165

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
6300 Library Books	40,378	1,775	40,000	40,467	(2,979)	40,000
6400 Equipment	216,368	159,865	119,318	112,318	97,452	149,918
Total Capital Outlay	\$ 256,746	\$ 161,640	\$ 159,318	\$ 152,785	\$ 94,473	\$ 189,918
7300 Interfund Transfers Out	2,815,137	209,601	107,000	107,000	716,987	107,000
7600 Other Student Payments	-	1,139	2,097	2,097	-	2,097
7800 Intrafund and Subfund Transfers Out	312,091	612,611	-	-	-	-
Total Transfers and Other Outgo	\$ 3,127,228	\$ 823,351	\$ 109,097	\$ 109,097	\$ 716,987	\$ 109,097
Total Expenses	\$ 86,042,018	\$ 83,789,386	\$ 88,175,810	\$ 89,359,890	\$ 88,282,032	\$ 94,247,918
Net Revenues Over (Under) Expenses	\$ (263,977)	\$ 341,695	\$ (38,514)	\$ (891,951)	\$ 248,372	\$ (218,141)
Beginning Fund Balance	4,051,811	3,787,834	4,116,556	4,129,529	4,129,529	4,377,901
Ending Fund Balance	\$ 3,787,834	\$ 4,129,529	\$ 4,078,042	\$ 3,237,578	\$ 4,377,901	\$ 4,159,760
Restricted Reserves						
7903 Deficit Funding Reserve	-	-	453,415	453,415	-	483,159
7904 College/DO Local Reserves (1% minimum)	-	-	2,605,060	1,768,725	-	2,605,060
7900 Designated Reserves	-	-	67,708	67,708	-	67,708
			<u>3,126,183</u>	<u>2,289,848</u>		<u>3,155,927</u>
Unrestricted Reserves						
7999 Undesignated College and DO Reserves	-	-	951,859	947,730	-	1,003,833
			<u>951,859</u>	<u>947,730</u>		<u>1,003,833</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 4,078,042	\$ 3,237,578	\$ -	\$ 4,159,760

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
Sources:						
8160 Veterans Education	4,230	3,536	4,845	4,845	2,528	4,845
Total Federal Revenues	\$ 4,230	\$ 3,536	\$ 4,845	\$ 4,845	\$ 2,528	\$ 4,845
8620 General Categorical Programs	88,760	86,313	92,390	92,390	83,913	92,390
Total Other State Revenues	\$ 88,760	\$ 86,313	\$ 92,390	\$ 92,390	\$ 83,913	\$ 92,390
8851 Rentals and Leases	86,390	22,474	105,990	105,990	-	50,000
8874 2% of Enrollment Fees	64,155	67,136	65,412	65,412	63,375	63,701
8870 Other Student Fees and Charges	78,349	62,573	24,195	61,675	65,548	26,543
8880 Other Student Fees	20,665	18,983	-	4,711	22,772	-
8890 Other Local Revenues	929,133	458,663	707,768	883,373	650,037	607,625
Total Other Local Revenues	\$ 1,178,692	\$ 629,829	\$ 903,365	\$ 1,121,161	\$ 801,732	\$ 747,869
Total Revenues	\$ 1,271,682	\$ 719,678	\$ 1,000,600	\$ 1,218,396	\$ 888,173	\$ 845,104
8910 Proceeds of General Fixed Assets	-	100	-	-	12,230	-
8980 Interfund Transfers In	-	424,029	80,000	80,000	-	80,000
8990 Intrafund and Subfund Transfers In	354,650	356,747	408,152	408,553	390,769	369,914
8994 Operating Allocation	41,397,228	42,137,517	43,782,124	44,267,819	44,267,819	47,396,130
Total Other Financing Sources	\$ 41,751,878	\$ 42,918,393	\$ 44,270,276	\$ 44,756,372	\$ 44,670,818	\$ 47,846,044
Total Revenues and Other Financing Sources	\$ 43,023,560	\$ 43,638,071	\$ 45,270,876	\$ 45,974,768	\$ 45,558,991	\$ 48,691,148

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
Uses:						
1100 Monthly Instructional Salary	8,697,515	8,958,741	9,237,844	9,461,176	9,616,183	9,756,239
1200 Noninstructional Salaries Full Time	4,062,376	4,104,283	4,522,291	4,631,621	4,534,781	4,633,338
1300 Instructional Salaries Part Time	8,492,895	7,802,605	7,806,900	7,995,638	7,985,421	8,537,769
1400 Noninstructional Salaries Part Time	683,829	530,606	530,551	543,378	586,865	530,551
Total Academic Salaries	\$ 21,936,615	\$ 21,396,235	\$ 22,097,586	\$ 22,631,813	\$ 22,723,250	\$ 23,457,897
2100 Noninstructional Salaries Full Time	5,387,137	5,466,242	6,361,791	6,515,581	5,468,113	6,931,032
2200 Instructional Aides Full Time	1,113,123	1,220,043	1,435,097	1,469,789	1,283,168	1,422,439
2300 Variable Non-Instructional	641,082	168,503	688,049	692,605	340,363	687,178
2400 Variable Classroom Aide	457,372	115,639	302,705	302,705	227,886	302,705
2600 Variable Aide Other	79,840	33,518	57,390	57,390	42,030	57,390
Total Classified Salaries	\$ 7,678,554	\$ 7,003,945	\$ 8,845,032	\$ 9,038,070	\$ 7,361,560	\$ 9,400,744
3000 Benefits	10,610,334	10,459,571	11,189,803	11,334,346	10,996,160	12,541,705
Total Salaries and Benefits	\$ 40,225,503	\$ 38,859,751	\$ 42,132,421	\$ 43,004,229	\$ 41,080,970	\$ 45,400,346
4000 Supplies and Materials	\$ 454,138	\$ 251,163	\$ 613,142	\$ 698,015	\$ 392,941	\$ 978,189
5100 Consultants	117,849	32,300	122,921	122,921	36,789	122,921
5200 Travel	91,693	18,732	149,577	149,577	72,539	149,577
5300 Dues and Memberships	80,986	49,544	61,493	61,493	92,331	61,493
5400 Insurance	20,202	-	24,195	24,195	54,255	26,543
5500 Utilities and Housekeeping	48,305	46,295	33,092	33,092	44,240	33,092
5600 Contract Services	481,019	709,058	779,817	779,817	624,636	794,817
5690 Other Operating Expenses	811,256	473,871	750,560	878,927	326,356	704,560
5800 Other Services and Expenses	45,316	38,147	113,850	113,850	69,447	113,850
5900 Interprogram Charges (credits)	(61,781)	(13,114)	54,598	54,598	(1,733)	54,598
Total Other Operating Expenses	\$ 1,634,845	\$ 1,354,833	\$ 2,090,103	\$ 2,218,470	\$ 1,318,860	\$ 2,061,451

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
6300 Library Books	4,856	-	14,248	14,248	-	14,248
6400 Equipment	82,767	14,805	53,258	53,258	36,123	53,258
Total Capital Outlay	\$ 87,623	\$ 14,805	\$ 67,506	\$ 67,506	\$ 36,123	\$ 67,506
7300 Interfund Transfers Out	57,936	469,111	473,500	473,500	1,067,136	73,500
7700 Cost of Goods Sold	-	-	-	-	268	-
7800 Intrafund and Subfund Transfers Out	729,675	2,713,789	-	-	1,600,000	-
Total Transfers and Other Outgo	\$ 787,611	\$ 3,182,900	\$ 473,500	\$ 473,500	\$ 2,667,404	\$ 73,500
Total Expenses	\$ 43,189,720	\$ 43,663,452	\$ 45,376,672	\$ 46,461,720	\$ 45,496,298	\$ 48,580,992
Net Revenues Over (Under) Expenses	\$ (166,160)	\$ (25,381)	\$ (105,796)	\$ (486,952)	\$ 62,693	\$ 110,156
Beginning Fund Balance	2,573,202	2,407,042	2,381,663	2,381,661	2,381,661	2,444,354
Ending Fund Balance	\$ 2,407,042	\$ 2,381,661	\$ 2,275,867	\$ 1,894,709	\$ 2,444,354	\$ 2,554,510
Restricted Reserves						
7903 Deficit Funding Reserve	-	-	235,074	235,074	-	250,495
7904 College/DO Local Reserves (1% minimum)	-	-	448,000	448,000	-	486,594
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	257,590	257,590	-	461,925
			<u>1,029,605</u>	<u>1,029,605</u>		<u>1,287,955</u>
Unrestricted Reserves						
7999 Undesignated College and DO Reserves	-	-	1,246,262	865,104	-	1,266,555
			<u>1,246,262</u>	<u>865,104</u>		<u>1,266,555</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 2,275,867	\$ 1,894,709	\$ -	\$ 2,554,510

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
Sources:						
8860 Interest and Investment Income	1,387,669	338,418	750,000	750,000	515,578	425,000
8890 Other Local Revenues	36,972	16,725	36,000	36,040	40,148	36,000
Total Other Local Revenues	\$ 1,424,641	\$ 355,143	\$ 786,000	\$ 786,040	\$ 555,726	\$ 461,000
Total Revenues	\$ 1,424,641	\$ 355,143	\$ 786,000	\$ 786,040	\$ 555,726	\$ 461,000
8910 Proceeds of General Fixed Assets	4,732	-	2,000	2,000	-	2,000
8990 Intrafund and Subfund Transfers In	542,212	127,300	124,845	118,158	34,368	126,204
8994 Operating Allocation	18,115,314	18,191,297	18,846,646	19,069,717	19,069,717	20,279,170
Total Other Financing Sources	\$ 18,662,258	\$ 18,318,597	\$ 18,973,491	\$ 19,189,875	\$ 19,104,085	\$ 20,407,374
Total Revenues and Other Financing Sources	\$ 20,086,899	\$ 18,673,740	\$ 19,759,491	\$ 19,975,915	\$ 19,659,811	\$ 20,868,374
Uses:						
1200 Noninstructional Salaries Full Time	1,176,757	1,199,844	1,224,457	1,246,571	1,335,260	1,242,166
1400 Noninstructional Salaries Part Time	-	-	-	4,372	2,027	-
Total Academic Salaries	\$ 1,176,757	\$ 1,199,844	\$ 1,224,457	\$ 1,250,943	\$ 1,337,287	\$ 1,242,166
2100 Noninstructional Salaries Full Time	9,107,483	8,815,160	9,681,904	9,839,216	9,612,501	10,063,088
2300 Variable Non-Instructional	472,783	360,858	248,100	248,100	860,652	248,100
Total Classified Salaries	\$ 9,580,266	\$ 9,176,018	\$ 9,930,004	\$ 10,087,316	\$ 10,473,153	\$ 10,311,188
3000 Benefits	4,952,099	4,879,202	5,657,151	5,902,887	5,416,629	5,817,421

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
Total Salaries and Benefits	\$ 15,709,122	\$ 15,255,064	\$ 16,811,612	\$ 17,241,146	\$ 17,227,069	\$ 17,370,775
4000 Supplies and Materials	\$ 213,675	\$ 187,194	\$ 290,400	\$ 290,440	\$ 171,026	\$ 287,600
5100 Consultants	710,560	893,199	981,263	999,763	869,992	999,763
5200 Travel	137,271	50,081	316,606	308,106	126,295	308,815
5300 Dues and Memberships	130,195	128,993	132,600	132,600	131,363	158,050
5500 Utilities and Housekeeping	194,445	66,804	150,110	150,110	28,925	150,110
5600 Contract Services	142,415	101,225	143,120	143,120	404,277	139,120
5690 Other Operating Expenses	127,633	105,212	107,085	147,085	107,143	147,085
5700 Legal/Elections/Audit Expenses	15,050	15,564	5,000	5,000	52,202	5,000
5800 Other Services and Expenses	905,662	738,064	1,041,150	1,031,150	822,484	1,097,650
5900 Interprogram Charges (credits)	95	15	-	-	3	-
Total Other Operating Expenses	\$ 2,363,326	\$ 2,099,157	\$ 2,876,934	\$ 2,916,934	\$ 2,542,684	\$ 3,005,593
6100 Sites and Site Improvements	30	-	1,500	1,500	-	1,500
6400 Equipment	56,229	51,530	110,200	110,200	57,113	110,200
Total Capital Outlay	\$ 56,259	\$ 51,530	\$ 111,700	\$ 111,700	\$ 57,113	\$ 111,700
7300 Interfund Transfers Out	1,000,000	-	-	-	-	-
7800 Intrafund and Subfund Transfers Out	481,181	1,542,322	-	-	-	-
Total Transfers and Other Outgo	\$ 1,481,181	\$ 1,542,322	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 19,823,563	\$ 19,135,267	\$ 20,090,646	\$ 20,560,220	\$ 19,997,892	\$ 20,775,668

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
Net Revenues Over (Under) Expenses	\$ 263,336	\$ (461,527)	\$ (331,155)	\$ (584,305)	\$ (338,081)	\$ 92,706
Beginning Fund Balance	1,053,987	1,317,323	869,969	855,796	855,796	517,715
Ending Fund Balance	\$ 1,317,323	\$ 855,796	\$ 538,814	\$ 271,491	\$ 517,715	\$ 610,421
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	100,995	100,995	-	107,620
7904 College/DO Local Reserves (1% minimum)	-	-	200,000	153,256	-	205,000
7900 Designated Reserves	-	-	2,896	2,896	-	1,434
			<u>303,891</u>	<u>257,147</u>		<u>314,054</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	234,923	14,344	-	296,367
			<u>234,923</u>	<u>14,344</u>		<u>296,367</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 538,814	\$ 271,491	\$ -	\$ 610,421

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
Sources:						
8610 General Apportionment Revenue	32,088,330	1,390,256	1,935,350	3,418,903	3,418,903	12,215,518
8630 Education Protection Account	14,053,532	41,297,053	42,767,158	45,222,183	45,222,183	45,222,183
8671 Homeowners Revenue	626,848	617,895	639,831	612,720	612,720	623,557
8672 In Lieu of Taxes (wildlife)	4,622	4,309	4,462	3,937	3,937	4,007
8811 Tax Allocation, Secured Roll Revenue	92,549,360	96,880,280	100,329,530	99,870,467	99,870,467	101,636,779
8812 Tax Allocation, Supplemental Roll Revenue	2,047,813	1,757,327	1,819,712	3,045,646	3,045,646	3,099,512
8813 Tax Allocation, Unsecured Roll Revenue	2,807,197	2,895,856	2,998,659	2,819,697	2,819,697	2,869,567
8817 ERAF	14,099,861	14,410,498	14,922,055	15,346,267	15,346,267	15,617,682
8819 Redevelopment Agency Revenue/Residual	5,686,330	5,712,007	5,914,783	6,432,004	6,432,004	6,545,760
8874 98% of Enrollment Fees	14,880,662	15,429,218	15,224,285	14,076,495	14,076,494	14,325,757
Apportionment Revenues	\$ 178,844,555	\$ 180,394,699	\$ 186,555,825	\$ 190,848,319	\$ 190,848,318	\$ 202,160,322
8614 Part Time Instructor Pay Increase	469,817	615,916	617,670	598,001	598,001	657,417
8617 Part Time Office Hours	529,776	579,028	460,100	578,167	578,167	500,148
8618 Part Time Health Revenue	24,230	37,550	25,000	14,689	14,689	22,377
8680 Lottery Revenue	3,401,350	5,580,096	4,229,198	5,357,991	5,357,991	5,196,390
8690 State Tax Subventions	2,100,832	2,308,897	2,050,622	4,834,104	4,834,104	4,757,530
Total Other State Revenues	\$ 6,526,005	\$ 9,121,487	\$ 7,382,590	\$ 11,382,952	\$ 11,382,952	\$ 11,133,862
8880 Nonresident Tuition	10,949,720	9,687,131	8,854,781	9,082,632	9,082,632	9,209,213
Total Other Local Revenues	\$ 10,949,720	\$ 9,687,131	\$ 8,854,781	\$ 9,082,632	\$ 9,082,632	\$ 9,209,213
Total Revenues	\$ 196,320,280	\$ 199,203,317	\$ 202,793,196	\$ 211,313,903	\$ 211,313,902	\$ 222,503,397
8990 Intrafund and Subfund Transfers In	25,002,900	25,032,861	26,540,462	30,473,767	30,473,767	30,691,272
Total Other Financing Sources	\$ 25,002,900	\$ 25,032,861	\$ 26,540,462	\$ 30,473,767	\$ 30,473,767	\$ 30,691,272
Total Revenues and Other Financing Sources	\$ 221,323,180	\$ 224,236,178	\$ 229,333,658	\$ 241,787,670	\$ 241,787,669	\$ 253,194,669

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
Uses:						
1200 Noninstructional Salaries Full Time	146,712	151,080	151,080	158,676	158,676	158,676
1400 Noninstructional Salaries Part Time	163,438	100,834	271,915	135,380	135,380	271,915
Total Academic Salaries	\$ 310,150	\$ 251,914	\$ 422,995	\$ 294,056	\$ 294,056	\$ 430,591
2100 Noninstructional Salaries Full Time	103,820	106,166	106,380	111,720	111,720	86,312
2300 Variable Non-Instructional	-	6,130	27,432	-	1,030	27,432
Total Classified Salaries	\$ 103,820	\$ 112,296	\$ 133,812	\$ 111,720	\$ 112,750	\$ 113,744
3000 Benefits	13,062,324	12,842,447	13,182,507	11,731,666	11,731,762	13,063,762
Total Salaries and Benefits	\$ 13,476,294	\$ 13,206,657	\$ 13,739,314	\$ 12,137,442	\$ 12,138,568	\$ 13,608,097
4000 Supplies and Materials	\$ 360	\$ -	\$ 1,500	\$ 436	\$ 436	\$ 1,500
5200 Travel	1,667	-	10,000	260	261	10,000
5300 Dues and Memberships	910	11,550	500	12,128	12,128	500
5400 Insurance	1,273,413	1,298,089	1,550,000	1,388,224	1,388,224	1,630,000
5500 Utilities and Housekeeping	4,416,165	4,379,329	4,697,789	5,432,118	5,432,122	6,627,941
5600 Contract Services	1,803,757	1,960,334	2,182,787	2,055,807	2,058,522	2,181,141
5690 Other Operating Expenses	1	-	-	-	-	-
5700 Legal/Elections/Audit Expenses	1,399,932	1,871,667	1,315,000	4,499,805	4,499,800	2,326,920
5800 Other Services and Expenses	97,014	-	-	-	-	-
Total Other Operating Expenses	\$ 8,992,859	\$ 9,520,969	\$ 9,756,076	\$ 13,388,342	\$ 13,391,057	\$ 12,776,502
6400 Equipment	-	-	-	411,987	411,987	-
Total Capital Outlay	\$ -	\$ -	\$ -	\$ 411,987	\$ 411,987	\$ -

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

<u>Description</u>	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
7300 Interfund Transfers Out	1,050,000	1,050,000	1,050,000	4,209,192	4,209,195	4,680,000
7800 Intrafund and Subfund Transfers Out	27,466,508	29,304,812	26,867,888	30,795,637	31,798,133	30,428,515
7894 Operating Allocation from	170,144,776	170,858,428	177,013,669	179,108,832	179,108,832	190,468,388
Total Transfers and Other Outgo	\$ 198,661,284	\$ 201,213,240	\$ 204,931,557	\$ 214,113,661	\$ 215,116,160	\$ 225,576,903
Total Expenses	\$ 221,130,797	\$ 223,940,866	\$ 228,428,447	\$ 240,051,868	\$ 241,058,208	\$ 251,963,002
Net Revenues Over (Under) Expenses	\$ 192,383	\$ 295,312	\$ 905,211	\$ 1,735,802	\$ 729,461	\$ 1,231,667
Beginning Fund Balance	20,327,367	20,519,750	20,815,140	20,815,062	20,815,062	21,544,523
Ending Fund Balance	\$ 20,519,750	\$ 20,815,062	\$ 21,720,351	\$ 22,550,864	\$ 21,544,523	\$ 22,776,190
<u>Board Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	10,399,100	10,399,100	-	11,204,554
7902 5% Board Contingency Reserve	-	-	10,399,100	10,399,100	-	11,204,554
7900 Designated Reserves	-	-	802,000	402,000	-	317,701
			<u>21,600,200</u>	<u>21,200,200</u>		<u>22,726,809</u>
<u>Unrestricted Reserves</u>						
7997 Undesignated District Reserves	-	-	45,057	1,186,545	-	49,381
7999 Undesignated College and DO Reserves	-	-	75,094	164,119	-	-
			<u>120,151</u>	<u>1,350,664</u>		<u>49,381</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 21,720,351	\$ 22,550,864	\$ -	\$ 22,776,190

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
<u>District Services</u>						
Board	250,973	189,453	296,304	296,304	204,046	236,024
Chancellor	869,557	968,580	928,298	928,298	1,181,314	1,010,983
Facilities	788,791	796,938	978,670	1,018,670	838,601	1,072,381
Foundation Services	433,075	3,446	-	-	-	-
Administrative Services and Finance	4,120,252	4,038,237	3,260,456	3,484,690	3,187,657	3,474,947
Human Resources	2,370,074	2,397,725	2,717,901	2,717,901	2,887,915	2,564,482
Information Technology Services	3,479,311	3,559,571	3,755,615	3,755,615	3,535,049	3,846,534
Internal Auditing	259,312	219,039	340,613	340,613	166,725	381,307
International Education	765,233	683,640	843,368	843,368	804,643	939,353
Marketing	417,941	383,879	437,147	437,147	465,768	517,847
Other	12,948	13,303	13,585	13,585	14,108	12,992
Payroll	758,862	667,928	977,195	977,195	856,817	989,087
Educational Planning	813,224	770,034	965,666	965,666	782,623	970,997
Police Services	3,120,651	3,107,152	2,985,125	3,190,465	3,489,107	3,084,253
Research	735,234	823,419	866,886	866,886	895,188	928,653
Purchasing	628,124	512,922	723,817	723,817	688,331	745,828
Total District Office Expenditures and Transfers Out	\$ 19,823,562	\$ 19,135,266	\$ 20,090,646	\$ 20,560,220	\$ 19,997,892	\$ 20,775,668
<u>Districtwide Expenses</u>						
Contractual Assessments	1,506,159	976,452	1,328,835	1,007,535	1,008,662	1,695,691
Regulatory Expenditures	18,827,736	18,933,791	19,503,021	18,643,851	18,646,565	21,366,913
Committed Obligations	4,365,045	4,681,361	4,566,698	11,222,381	11,222,381	5,583,144
Districtwide Operations	196,431,856	199,349,262	203,029,893	209,178,101	210,180,600	223,317,254
Total Districtwide Expenditures and Transfers Out	\$ 221,130,796	\$ 223,940,866	\$ 228,428,447	\$ 240,051,868	\$ 241,058,208	\$ 251,963,002
Total District Office and Districtwide Expenditures and Transfers Out	\$ 240,954,358	\$ 243,076,132	\$ 248,519,093	\$ 260,612,088	\$ 261,056,100	\$ 272,738,670

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
<u>Board and District Office Restricted Reserves</u>						
5% General Fund Reserve	-	-	10,399,100	10,399,100	-	11,204,554
5% Board Contingency Reserve	-	-	10,399,100	10,399,100	-	11,204,554
Deficit Funding Reserve	-	-	100,995	100,995	-	107,620
College/DO Local Reserves (1% minimum)	-	-	200,000	153,256	-	205,000
Designated Reserves	-	-	804,896	404,896	-	319,135
			<u>21,904,091</u>	<u>21,457,347</u>		<u>23,040,863</u>
<u>Unrestricted Reserves</u>						
Undesignated District Reserves	-	-	45,057	1,144,718	-	11,396
Undesignated College and DO Reserves	-	-	310,017	206,269	-	323,046
			<u>355,074</u>	<u>1,350,987</u>		<u>334,442</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 22,259,165	\$ 22,808,334	\$ -	\$ 23,375,305

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2022-2023 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 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
Sources:						
8150 Student Financial Aid Revenue	45,720	34,555	40,985	40,985	38,090	40,985
8160 Veterans Education	6,810	5,088	-	-	3,680	-
Total Federal Revenues	\$ 52,530	\$ 39,643	\$ 40,985	\$ 40,985	\$ 41,770	\$ 40,985
8659 Other Reimbursable Categorical Programs	95,453	22,406	11,276	11,276	43,400	11,276
8690 State Tax Subventions	7,693,544	6,573,125	7,140,062	7,140,062	7,744,889	7,745,000
Total Other State Revenues	\$ 7,788,997	\$ 6,595,531	\$ 7,151,338	\$ 7,151,338	\$ 7,788,289	\$ 7,756,276
8830 Contract Services	53,707	108,037	112,168	112,168	6,228	112,989
8851 Rentals and Leases	233,045	295,666	135,000	135,000	253,380	175,000
8870 Other Student Fees and Charges	291,475	267,220	265,000	265,000	233,009	265,000
8880 Other Student Fees	41,327	11,487	21,017	21,017	30,886	840
8890 Other Local Revenues	712,830	1,030,479	996,113	1,136,223	860,581	1,042,613
Total Other Local Revenues	\$ 1,332,384	\$ 1,712,889	\$ 1,529,298	\$ 1,669,408	\$ 1,384,084	\$ 1,596,442
Total Revenues	\$ 9,173,911	\$ 8,348,063	\$ 8,721,621	\$ 8,861,731	\$ 9,214,143	\$ 9,393,703
8980 Interfund Transfers In	904,692	2,906,090	-	2,414,754	698,641	-
8990 Intrafund and Subfund Transfers In	2,083,575	9,659,929	-	4,980,214	6,580,214	-
Total Other Financing Sources	\$ 2,988,267	\$ 12,566,019	\$ -	\$ 7,394,968	\$ 7,278,855	\$ -
Total Revenues and Other Financing Sources	\$ 12,162,178	\$ 20,914,082	\$ 8,721,621	\$ 16,256,699	\$ 16,492,998	\$ 9,393,703

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
Uses:						
1200 Noninstructional Salaries Full Time	44,625	25,633	31,493	31,493	35,089	34,766
1300 Instructional Salaries Part Time	35,508	20,587	50,000	50,000	8,229	50,000
1400 Noninstructional Salaries Part Time	29,415	24,220	82,600	82,600	17,067	82,600
Total Academic Salaries	\$ 109,548	\$ 70,440	\$ 164,093	\$ 164,093	\$ 60,385	\$ 167,366
2100 Noninstructional Salaries Full Time	89,689	70,532	70,872	70,872	96,760	140,867
2300 Variable Non-Instructional	574,467	428,432	799,915	799,915	364,375	1,046,932
2400 Variable Classroom Aide	58,561	126,897	52,784	52,784	134,187	52,784
2600 Variable Aide Other	-	-	23,904	23,904	-	23,904
Total Classified Salaries	\$ 722,717	\$ 625,861	\$ 947,475	\$ 947,475	\$ 595,322	\$ 1,264,487
3000 Benefits	7,861,701	6,702,432	7,298,369	7,298,369	7,879,595	7,979,588
Total Salaries and Benefits	\$ 8,693,966	\$ 7,398,733	\$ 8,409,937	\$ 8,409,937	\$ 8,535,302	\$ 9,411,441
4000 Supplies and Materials	\$ 207,831	\$ 102,272	\$ 1,198,882	\$ 1,840,255	\$ 236,533	\$ 1,263,178
5100 Consultants	127,871	217,138	215,887	5,807,441	196,456	198,787
5200 Travel	74,855	6,040	144,814	144,814	45,730	146,964
5300 Dues and Memberships	23,095	5,235	8,000	8,000	1,201	8,000
5500 Utilities and Housekeeping	6,813	14,475	-	-	4,503	-
5600 Contract Services	108,632	100,415	1,256,464	2,256,464	188,321	2,085,415
5690 Other Operating Expenses	151,932	81,389	1,758,975	1,758,975	111,811	1,749,649
5800 Other Services and Expenses	912,297	754,544	297,333	297,333	567,944	297,333
5900 Interprogram Charges (credits)	(172)	(18)	1,794	1,794	54	1,794
5910 Indirect Costs	(158,813)	(1,497,242)	(229,916)	(229,916)	(793,426)	(229,916)
Total Other Operating Expenses	\$ 1,246,510	\$ (318,024)	\$ 3,453,351	\$ 10,044,905	\$ 322,594	\$ 4,258,026

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
6200 Buildings	2,643	41,727	227,426	227,426	14,487	298,257
6300 Library Books	904	(1,775)	6,984	6,984	2,979	6,984
6400 Equipment	693,646	68,942	1,837,401	2,021,813	572,876	1,337,401
Total Capital Outlay	\$ 697,193	\$ 108,894	\$ 2,071,811	\$ 2,256,223	\$ 590,342	\$ 1,642,642
7300 Interfund Transfers Out	-	2,988,000	-	-	606,369	650,000
7800 Intrafund and Subfund Transfers Out	385,348	12,222	1,141,908	6,122,122	4,980,214	2,129,823
Total Transfers and Other Outgo	\$ 385,348	\$ 3,000,222	\$ 1,141,908	\$ 6,122,122	\$ 5,586,583	\$ 2,779,823
Total Expenses	\$ 11,230,848	\$ 10,292,097	\$ 16,275,889	\$ 28,673,442	\$ 15,271,354	\$ 19,355,110
Net Revenues Over (Under) Expenses	\$ 931,330	\$ 10,621,985	\$ (7,554,268)	\$ (12,416,743)	\$ 1,221,644	\$ (9,961,407)
Beginning Fund Balance	11,145,691	12,077,021	19,980,019	22,699,006	22,699,006	23,920,650
Ending Fund Balance	\$ 12,077,021	\$ 22,699,006	\$ 12,425,751	\$ 10,282,263	\$ 23,920,650	\$ 13,959,243
<u>Board and College / DO Restricted Reserves</u>						
7900 Designated Reserves	-	-	8,611,600	6,269,301	-	8,215,922
			<u>8,611,600</u>	<u>6,269,301</u>		<u>8,215,922</u>
<u>Unrestricted Reserves</u>						
7910 Potential Salary Increase Reserve	-	-	1,450,000	1,450,000	-	1,450,000
7999 Undesignated College and DO Reserves	-	-	2,364,151	2,562,962	-	4,293,321
			<u>3,814,151</u>	<u>4,012,962</u>		<u>5,743,321</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 12,425,751	\$ 10,282,263	\$ -	\$ 13,959,243

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
Sources:						
8150 Student Financial Aid Revenue	11,930	6,935	10,000	10,000	16,810	10,000
8160 Veterans Education	960	896	-	-	688	-
Total Federal Revenues	\$ 12,890	\$ 7,831	\$ 10,000	\$ 10,000	\$ 17,498	\$ 10,000
8659 Other Reimbursable Categorical Programs	40,959	7,538	-	-	5,652	-
Total Other State Revenues	\$ 40,959	\$ 7,538	\$ -	\$ -	\$ 5,652	\$ -
8851 Rentals and Leases	63,513	71,826	70,000	70,000	75,373	70,000
8890 Other Local Revenues	148,245	70,204	66,700	86,859	131,822	113,200
Total Other Local Revenues	\$ 211,758	\$ 142,030	\$ 136,700	\$ 156,859	\$ 207,195	\$ 183,200
Total Revenues	\$ 265,607	\$ 157,399	\$ 146,700	\$ 166,859	\$ 230,345	\$ 193,200
8980 Interfund Transfers In	-	68,654	-	350,000	56,773	-
8990 Intrafund and Subfund Transfers In	-	1,950,000	-	1,478,951	1,478,951	-
Total Other Financing Sources	\$ -	\$ 2,018,654	\$ -	\$ 1,828,951	\$ 1,535,724	\$ -
Total Revenues and Other Financing Sources	\$ 265,607	\$ 2,176,053	\$ 146,700	\$ 1,995,810	\$ 1,766,069	\$ 193,200

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
Uses:						
1400 Noninstructional Salaries Part Time	-	-	-	-	786	-
Total Academic Salaries	\$ -	\$ -	\$ -	\$ -	\$ 786	\$ -
2100 Noninstructional Salaries Full Time	3,806	-	-	-	-	-
2300 Variable Non-Instructional	26,257	26,032	62,484	62,484	32,695	39,501
2400 Variable Classroom Aide	288	-	-	-	-	-
Total Classified Salaries	\$ 30,351	\$ 26,032	\$ 62,484	\$ 62,484	\$ 32,695	\$ 39,501
3000 Benefits	2,959	708	5,851	5,851	1,129	3,699
Total Salaries and Benefits	\$ 33,310	\$ 26,740	\$ 68,335	\$ 68,335	\$ 34,610	\$ 43,200
4000 Supplies and Materials	\$ 17,753	\$ 4,182	\$ 303,817	\$ 415,423	\$ 64,011	\$ 368,113
5100 Consultants	11,024	3,938	57,352	1,309,810	13,450	55,252
5200 Travel	12,977	-	3,844	3,844	29,140	5,994
5300 Dues and Memberships	10,495	-	-	-	-	-
5500 Utilities and Housekeeping	-	1,616	-	-	-	-
5600 Contract Services	-	735	6,464	189,359	-	1,485,415
5690 Other Operating Expenses	-	-	253,608	253,608	81,533	244,282
5800 Other Services and Expenses	1,400	1,290	-	-	2,459	-
5910 Indirect Costs	(90,781)	(434,150)	-	-	(351,457)	-
Total Other Operating Expenses	\$ (54,885)	\$ (426,571)	\$ 321,268	\$ 1,756,621	\$ (224,875)	\$ 1,790,943
6200 Buildings	-	44,568	227,426	227,426	4,542	298,257
6400 Equipment	2,719	-	532,314	532,314	-	532,314
Total Capital Outlay	\$ 2,719	\$ 44,568	\$ 759,740	\$ 759,740	\$ 4,542	\$ 830,571

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
7800 Intrafund and Subfund Transfers Out	-	-	-	1,478,951	1,478,951	-
Total Transfers and Other Outgo	\$ -	\$ -	\$ -	\$ 1,478,951	\$ 1,478,951	\$ -
Total Expenses	\$ (1,103)	\$ (351,081)	\$ 1,453,160	\$ 4,479,070	\$ 1,357,239	\$ 3,032,827
Net Revenues Over (Under) Expenses	\$ 266,710	\$ 2,527,134	\$ (1,306,460)	\$ (2,483,260)	\$ 408,830	\$ (2,839,627)
Beginning Fund Balance	1,837,401	2,104,111	4,631,245	4,631,245	4,631,245	5,040,075
Ending Fund Balance	\$ 2,104,111	\$ 4,631,245	\$ 3,324,785	\$ 2,147,985	\$ 5,040,075	\$ 2,200,448
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	3,324,785	2,147,985	-	2,200,448
			<u>3,324,785</u>	<u>2,147,985</u>		<u>2,200,448</u>
<u>Unrestricted Reserves</u>						
			<u>0</u>	<u>0</u>		<u>0</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 3,324,785	\$ 2,147,985	\$ -	\$ 2,200,448

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
Sources:						
8150 Student Financial Aid Revenue	19,400	16,155	16,115	16,115	13,040	16,115
8160 Veterans Education	5,850	4,192	-	-	2,992	-
Total Federal Revenues	\$ 25,250	\$ 20,347	\$ 16,115	\$ 16,115	\$ 16,032	\$ 16,115
8659 Other Reimbursable Categorical Programs	27,786	9,856	-	-	21,859	-
Total Other State Revenues	\$ 27,786	\$ 9,856	\$ -	\$ -	\$ 21,859	\$ -
8830 Contract Services	48,978	103,516	100,000	100,000	6,228	100,000
8851 Rentals and Leases	64,181	64,456	-	-	53,202	-
8870 Other Student Fees and Charges	290,862	265,895	265,000	265,000	217,687	265,000
8880 Other Student Fees	33,832	11,487	-	-	30,676	-
8890 Other Local Revenues	376,355	923,408	890,105	934,341	631,866	890,105
Total Other Local Revenues	\$ 814,208	\$ 1,368,762	\$ 1,255,105	\$ 1,299,341	\$ 939,659	\$ 1,255,105
Total Revenues	\$ 867,244	\$ 1,398,965	\$ 1,271,220	\$ 1,315,456	\$ 977,550	\$ 1,271,220
8980 Interfund Transfers In	347,702	2,817,259	-	1,380,657	-	-
8990 Intrafund and Subfund Transfers In	13,182	601,929	-	2,501,263	2,501,263	-
Total Other Financing Sources	\$ 360,884	\$ 3,419,188	\$ -	\$ 3,881,920	\$ 2,501,263	\$ -
Total Revenues and Other Financing Sources	\$ 1,228,128	\$ 4,818,153	\$ 1,271,220	\$ 5,197,376	\$ 3,478,813	\$ 1,271,220

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
Uses:						
1200 Noninstructional Salaries Full Time	-	-	31,493	31,493	35,089	34,766
1300 Instructional Salaries Part Time	33,032	20,587	50,000	50,000	8,229	50,000
1400 Noninstructional Salaries Part Time	14,013	7,910	17,500	17,500	-	17,500
Total Academic Salaries	\$ 47,045	\$ 28,497	\$ 98,993	\$ 98,993	\$ 43,318	\$ 102,266
2100 Noninstructional Salaries Full Time	79,612	63,785	63,785	63,785	89,094	133,049
2300 Variable Non-Instructional	541,995	357,256	725,000	725,000	330,227	995,000
2400 Variable Classroom Aide	58,273	126,897	35,000	35,000	132,088	35,000
Total Classified Salaries	\$ 679,880	\$ 547,938	\$ 823,785	\$ 823,785	\$ 551,409	\$ 1,163,049
3000 Benefits	143,224	109,227	139,513	139,513	125,772	217,631
Total Salaries and Benefits	\$ 870,149	\$ 685,662	\$ 1,062,291	\$ 1,062,291	\$ 720,499	\$ 1,482,946
4000 Supplies and Materials	\$ 136,252	\$ 69,761	\$ 728,923	\$ 1,048,648	\$ 106,438	\$ 728,923
5100 Consultants	98,975	147,950	115,000	3,172,979	131,568	115,000
5200 Travel	44,046	3,398	129,679	129,679	14,534	129,679
5300 Dues and Memberships	8,959	5,235	8,000	8,000	1,201	8,000
5500 Utilities and Housekeeping	6,813	12,859	-	-	4,503	-
5600 Contract Services	20,344	8,357	-	548,452	42,255	-
5690 Other Operating Expenses	44,105	81,390	1,398,711	1,398,711	30,278	1,398,711
5800 Other Services and Expenses	233,592	201,264	207,678	207,678	255,350	207,678
5910 Indirect Costs	-	(697,888)	-	-	(313,549)	-
Total Other Operating Expenses	\$ 456,834	\$ (237,435)	\$ 1,859,068	\$ 5,465,499	\$ 166,140	\$ 1,859,068

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

<u>Description</u>	<u>Final Actuals 2019-2020</u>	<u>Final Actuals 2020-2021</u>	<u>Adopted Budget 2021-2022</u>	<u>Adjusted Budget 2021-2022</u>	<u>YTD Actuals 2021-2022</u>	<u>Adoption Budget 2022-2023</u>
6300 Library Books	904	(1,775)	6,984	6,984	2,979	6,984
6400 Equipment	465,607	46,821	629,087	629,087	288,188	629,087
Total Capital Outlay	\$ 466,511	\$ 45,046	\$ 636,071	\$ 636,071	\$ 291,167	\$ 636,071
7300 Interfund Transfers Out	-	-	-	-	606,369	-
7800 Intrafund and Subfund Transfers Out	25,548	2,222	-	2,501,263	2,501,263	-
Total Transfers and Other Outgo	\$ 25,548	\$ 2,222	\$ -	\$ 2,501,263	\$ 3,107,632	\$ -
Total Expenses	\$ 1,955,294	\$ 565,256	\$ 4,286,353	\$ 10,713,772	\$ 4,391,876	\$ 4,707,008
Net Revenues Over (Under) Expenses	\$ (727,166)	\$ 4,252,897	\$ (3,015,133)	\$ (5,516,396)	\$ (913,063)	\$ (3,435,788)
Beginning Fund Balance	4,166,081	3,438,915	4,993,000	7,691,812	7,691,812	6,778,749
Ending Fund Balance	\$ 3,438,915	\$ 7,691,812	\$ 1,977,867	\$ 2,175,416	\$ 6,778,749	\$ 3,342,961
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	725,244	723,981	-	661,168
			<u>725,244</u>	<u>723,981</u>		<u>661,168</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	1,252,623	1,451,435	-	2,681,793
			<u>1,252,623</u>	<u>1,451,435</u>		<u>2,681,793</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 1,977,867	\$ 2,175,416	\$ -	\$ 3,342,961

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
Sources:						
8150 Student Financial Aid Revenue	14,390	11,465	14,870	14,870	8,240	14,870
Total Federal Revenues	\$ 14,390	\$ 11,465	\$ 14,870	\$ 14,870	\$ 8,240	\$ 14,870
8659 Other Reimbursable Categorical Programs	26,708	5,012	11,276	11,276	15,889	11,276
Total Other State Revenues	\$ 26,708	\$ 5,012	\$ 11,276	\$ 11,276	\$ 15,889	\$ 11,276
8830 Contract Services	4,729	4,521	12,168	12,168	-	12,989
8851 Rentals and Leases	-	53,900	-	-	18,765	-
8870 Other Student Fees and Charges	613	1,325	-	-	15,322	-
8880 Other Student Fees	7,495	-	21,017	21,017	210	840
8890 Other Local Revenues	177,727	34,426	29,308	105,023	95,627	29,308
Total Other Local Revenues	\$ 190,564	\$ 94,172	\$ 62,493	\$ 138,208	\$ 129,924	\$ 43,137
Total Revenues	\$ 231,662	\$ 110,649	\$ 88,639	\$ 164,354	\$ 154,053	\$ 69,283
8980 Interfund Transfers In	42,802	20,177	-	684,097	641,868	-
8990 Intrafund and Subfund Transfers In	500,000	2,700,000	-	1,000,000	2,600,000	-
Total Other Financing Sources	\$ 542,802	\$ 2,720,177	\$ -	\$ 1,684,097	\$ 3,241,868	\$ -
Total Revenues and Other Financing Sources	\$ 774,464	\$ 2,830,826	\$ 88,639	\$ 1,848,451	\$ 3,395,921	\$ 69,283

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
Uses:						
1300 Instructional Salaries Part Time	2,476	-	-	-	-	-
1400 Noninstructional Salaries Part Time	15,402	16,310	65,100	65,100	16,281	65,100
Total Academic Salaries	\$ 17,878	\$ 16,310	\$ 65,100	\$ 65,100	\$ 16,281	\$ 65,100
2100 Noninstructional Salaries Full Time	6,271	6,747	7,087	7,087	7,666	7,818
2300 Variable Non-Instructional	6,215	45,144	12,431	12,431	1,453	12,431
2400 Variable Classroom Aide	-	-	17,784	17,784	2,099	17,784
2600 Variable Aide Other	-	-	23,904	23,904	-	23,904
Total Classified Salaries	\$ 12,486	\$ 51,891	\$ 61,206	\$ 61,206	\$ 11,218	\$ 61,937
3000 Benefits	8,507	12,235	12,943	12,943	7,805	13,258
Total Salaries and Benefits	\$ 38,871	\$ 80,436	\$ 139,249	\$ 139,249	\$ 35,304	\$ 140,295
4000 Supplies and Materials	\$ 51,439	\$ 27,467	\$ 156,142	\$ 366,184	\$ 65,625	\$ 156,142
5100 Consultants	15,977	-	28,535	1,309,652	400	28,535
5200 Travel	16,024	2,642	11,291	11,291	2,056	11,291
5300 Dues and Memberships	3,641	-	-	-	-	-
5600 Contract Services	5,222	-	1,250,000	1,518,653	146,066	600,000
5690 Other Operating Expenses	-	(1)	106,656	106,656	-	106,656
5800 Other Services and Expenses	1,301	13,760	-	-	935	-
5900 Interprogram Charges (credits)	(172)	(18)	1,794	1,794	54	1,794
5910 Indirect Costs	(63,916)	(361,759)	(229,916)	(229,916)	(128,420)	(229,916)
Total Other Operating Expenses	\$ (21,923)	\$ (345,376)	\$ 1,168,360	\$ 2,718,130	\$ 21,091	\$ 518,360
6200 Buildings	2,643	(2,841)	-	-	9,945	-
6400 Equipment	26,439	-	676,000	676,000	12,800	176,000
Total Capital Outlay	\$ 29,082	\$ (2,841)	\$ 676,000	\$ 676,000	\$ 22,745	\$ 176,000

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
7300 Interfund Transfers Out	-	-	-	-	-	650,000
7800 Intrafund and Subfund Transfers Out	-	-	-	1,000,000	1,000,000	-
Total Transfers and Other Outgo	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 650,000
Total Expenses	\$ 97,469	\$ (240,314)	\$ 2,139,751	\$ 4,899,563	\$ 1,144,765	\$ 1,640,797
Net Revenues Over (Under) Expenses	\$ 676,995	\$ 3,071,140	\$ (2,051,112)	\$ (3,051,112)	\$ 2,251,156	\$ (1,571,514)
Beginning Fund Balance	2,487,079	3,164,074	6,215,039	6,235,214	6,235,214	8,486,370
Ending Fund Balance	\$ 3,164,074	\$ 6,235,214	\$ 4,163,927	\$ 3,184,102	\$ 8,486,370	\$ 6,914,856
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	2,713,927	1,734,102	-	4,964,856
			<u>2,713,927</u>	<u>1,734,102</u>		<u>4,964,856</u>
<u>Unrestricted Reserves</u>						
7910 Potential Salary Increase Reserve	-	-	1,450,000	1,450,000	-	1,450,000
7999 Undesignated College and DO Reserves	-	-	-	-	-	500,000
			<u>1,450,000</u>	<u>1,450,000</u>		<u>1,950,000</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 4,163,927	\$ 3,184,102	\$ -	\$ 6,914,856

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
Sources:						
8851 Rentals and Leases	105,351	105,484	65,000	65,000	106,040	105,000
8890 Other Local Revenues	10,503	2,441	10,000	10,000	1,266	10,000
Total Other Local Revenues	\$ 115,854	\$ 107,925	\$ 75,000	\$ 75,000	\$ 107,306	\$ 115,000
Total Revenues	\$ 115,854	\$ 107,925	\$ 75,000	\$ 75,000	\$ 107,306	\$ 115,000
8980 Interfund Transfers In	514,188	-	-	-	-	-
8990 Intrafund and Subfund Transfers In	1,570,393	4,408,000	-	-	-	-
Total Other Financing Sources	\$ 2,084,581	\$ 4,408,000	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 2,200,435	\$ 4,515,925	\$ 75,000	\$ 75,000	\$ 107,306	\$ 115,000
Uses:						
1200 Noninstructional Salaries Full Time	44,625	25,633	-	-	-	-
Total Academic Salaries	\$ 44,625	\$ 25,633	\$ -	\$ -	\$ -	\$ -
3000 Benefits	13,467	7,137	-	-	-	-
Total Salaries and Benefits	\$ 58,092	\$ 32,770	\$ -	\$ -	\$ -	\$ -
4000 Supplies and Materials	\$ 2,387	\$ 862	\$ 10,000	\$ 10,000	\$ 459	\$ 10,000

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
5100 Consultants	1,895	65,250	15,000	15,000	51,038	-
5200 Travel	1,808	-	-	-	-	-
5600 Contract Services	83,066	91,323	-	-	-	-
5690 Other Operating Expenses	107,827	-	-	-	-	-
5800 Other Services and Expenses	676,004	538,230	89,655	89,655	309,200	89,655
5910 Indirect Costs	(4,116)	(3,445)	-	-	-	-
Total Other Operating Expenses	\$ 866,484	\$ 691,358	\$ 104,655	\$ 104,655	\$ 360,238	\$ 89,655
6400 Equipment	198,881	22,121	-	184,412	271,888	-
Total Capital Outlay	\$ 198,881	\$ 22,121	\$ -	\$ 184,412	\$ 271,888	\$ -
7300 Interfund Transfers Out	-	2,988,000	-	-	-	-
7800 Intrafund and Subfund Transfers Out	359,800	10,000	1,141,908	1,141,908	-	2,129,823
Total Transfers and Other Outgo	\$ 359,800	\$ 2,998,000	\$ 1,141,908	\$ 1,141,908	\$ -	\$ 2,129,823
Total Expenses	\$ 1,485,644	\$ 3,745,111	\$ 1,256,563	\$ 1,440,975	\$ 632,585	\$ 2,229,478
Net Revenues Over (Under) Expenses	\$ 714,791	\$ 770,814	\$ (1,181,563)	\$ (1,365,975)	\$ (525,279)	\$ (2,114,478)
Beginning Fund Balance	2,655,130	3,369,921	4,140,735	4,140,735	4,140,735	3,615,456
Ending Fund Balance	\$ 3,369,921	\$ 4,140,735	\$ 2,959,172	\$ 2,774,760	\$ 3,615,456	\$ 1,500,978
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	1,847,644	1,663,233	-	389,450
			<u>1,847,644</u>	<u>1,663,233</u>		<u>389,450</u>
<u>Unrestricted Reserves</u>						
7999 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>
Total Budgeted Reserves	\$ -	\$ -	\$ 2,959,172	\$ 2,774,761	\$ -	\$ 1,500,978

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
<u>Sources:</u>						
8690 State Tax Subventions	7,693,544	6,573,125	7,140,062	7,140,062	7,744,889	7,745,000
Total Other State Revenues	\$ 7,693,544	\$ 6,573,125	\$ 7,140,062	\$ 7,140,062	\$ 7,744,889	\$ 7,745,000
Total Revenues	\$ 7,693,544	\$ 6,573,125	\$ 7,140,062	\$ 7,140,062	\$ 7,744,889	\$ 7,745,000
Total Revenues and Other Financing Sources	\$ 7,693,544	\$ 6,573,125	\$ 7,140,062	\$ 7,140,062	\$ 7,744,889	\$ 7,745,000
<u>Uses:</u>						
3000 Benefits	7,693,544	6,573,125	7,140,062	7,140,062	7,744,889	7,745,000
Total Salaries and Benefits	\$ 7,693,544	\$ 6,573,125	\$ 7,140,062	\$ 7,140,062	\$ 7,744,889	\$ 7,745,000
Total Expenses	\$ 7,693,544	\$ 6,573,125	\$ 7,140,062	\$ 7,140,062	\$ 7,744,889	\$ 7,745,000
Net Revenues Over (Under) Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Board Restricted Reserves</u>			<u>0</u>	<u>0</u>		<u>0</u>
<u>Unrestricted Reserves</u>			<u>0</u>	<u>0</u>		<u>0</u>

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
<u>District Services</u>						
Facilities	-	-	-	-	25,525	-
Administrative Services and Finance	1,141,323	3,536,405	1,141,908	1,141,908	309,200	2,129,823
Human Resources	85,748	151,639	114,655	114,655	33,259	99,655
Information Technology Services	74,937	-	-	-	-	-
Educational Planning	58,092	32,769	-	-	-	-
Police Services	125,544	24,297	-	184,412	264,601	-
Total District Office Expenditures and Transfers Out	\$ 1,485,644	\$ 3,745,110	\$ 1,256,563	\$ 1,440,975	\$ 632,585	\$ 2,229,478
<u>Districtwide Expenses</u>						
Districtwide Operations	7,693,544	6,573,125	7,140,062	7,140,062	7,744,889	7,745,000
Total Districtwide Expenditures and Transfers Out	\$ 7,693,544	\$ 6,573,125	\$ 7,140,062	\$ 7,140,062	\$ 7,744,889	\$ 7,745,000
Total District Office and Districtwide Expenditures and Transfers Out	\$ 9,179,188	\$ 10,318,235	\$ 8,396,625	\$ 8,581,037	\$ 8,377,474	\$ 9,974,478
<u>Board and District Office Restricted Reserves</u>						
Designated Reserves	-	-	1,847,644	1,663,233	-	389,450
			<u>1,847,644</u>	<u>1,663,233</u>		<u>389,450</u>
<u>Unrestricted Reserves</u>						
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>
Total Budgeted Reserves	\$ -	\$ -	\$ 2,959,172	\$ 2,774,761	\$ -	\$ 1,500,978

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2022-2023 ADOPTION BUDGET**

**SECTION - III
For ALL FUNDS**

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

<u>Description</u>	<u>Final Actuals 2019-2020</u>	<u>Final Actuals 2020-2021</u>	<u>Adoption Budget 2021-2022</u>	<u>Adjusted Budget 2021-2022</u>	<u>YTD Actuals 2021-2022</u>	<u>Adoption Budget 2022-2023</u>
<u>Sources:</u>						
8610 General Apportionment Revenue	32,088,330	1,390,256	1,935,350	3,418,903	3,418,903	12,215,518
8630 Education Protection Account	14,053,532	41,297,053	42,767,158	45,222,183	45,222,183	45,222,183
8671 Homeowners Revenue	626,848	617,895	639,831	612,720	612,720	623,557
8672 In Lieu of Taxes (wildlife)	4,622	4,309	4,462	3,937	3,937	4,007
8811 Tax Allocation, Secured Roll Revenue	92,549,360	96,880,280	100,329,530	99,870,467	99,870,467	101,636,779
8812 Tax Allocation, Supplemental Roll Revenue	2,047,813	1,757,327	1,819,712	3,045,646	3,045,646	3,099,512
8813 Tax Allocation, Unsecured Roll Revenue	2,807,197	2,895,856	2,998,659	2,819,697	2,819,697	2,869,567
8817 ERAF	14,099,861	14,410,498	14,922,055	15,346,267	15,346,267	15,617,682
8819 Redevelopment Agency Revenue/Residual	5,686,330	5,712,007	5,914,783	6,432,004	6,432,004	6,545,760
8874 98% of Enrollment Fees	14,880,662	15,429,218	15,224,285	14,076,495	14,076,494	14,325,757
Apportionment Revenues	\$ 178,844,555	\$ 180,394,699	\$ 186,555,825	\$ 190,848,319	\$ 190,848,318	\$ 202,160,322
8150 Student Financial Aid Revenue	45,720	34,555	40,985	40,985	38,090	40,985
8160 Veterans Education	11,040	8,624	4,845	4,845	6,208	4,845
Total Federal Revenues	\$ 56,760	\$ 43,179	\$ 45,830	\$ 45,830	\$ 44,298	\$ 45,830
8613 Apprenticeship Revenue	514,708	513,561	539,876	539,876	1,069,144	703,361
8614 Part Time Instructor Pay Increase	469,817	615,916	617,670	598,001	598,001	657,417
8617 Part Time Office Hours	529,776	579,028	460,100	578,167	578,167	500,148
8618 Part Time Health Revenue	24,230	37,550	25,000	14,689	14,689	22,377
8620 General Categorical Programs	294,643	295,242	295,290	295,290	275,817	295,290
8659 Other Reimbursable Categorical Programs	95,453	22,406	11,276	11,276	43,400	11,276
8680 Lottery Revenue	3,401,350	5,580,096	4,229,198	5,357,991	5,357,991	5,196,390
8690 State Tax Subventions	9,794,376	8,882,022	9,190,684	11,974,166	12,589,493	12,502,530
Total Other State Revenues	\$ 15,124,353	\$ 16,525,821	\$ 15,369,094	\$ 19,369,456	\$ 20,526,702	\$ 19,888,789

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
8820 Contributions and Gifts	-	-	-	33,000	40,600	-
8830 Contract Services	53,707	108,037	112,168	112,168	6,228	112,989
8840 Sales and Commissions	77,038	6,885	-	9,521	9,521	-
8851 Rentals and Leases	590,938	439,827	483,200	494,802	341,228	467,210
8860 Interest and Investment Income	1,387,669	338,418	750,000	750,000	515,578	425,000
8874 2% of Enrollment Fees	303,687	314,882	310,700	310,700	287,276	287,275
8870 Other Student Fees and Charges	1,822,084	1,014,249	1,515,505	1,643,635	1,240,933	1,143,269
8880 Nonresident Tuition	10,949,720	9,687,131	8,854,781	9,082,632	9,082,632	9,209,213
8880 Other Student Fees	474,871	342,526	1,121,017	29,251	395,096	1,100,840
8890 Other Local Revenues	2,466,285	1,804,560	2,292,544	2,699,825	2,029,281	2,656,343
Total Other Local Revenues	\$ 18,125,999	\$ 14,056,515	\$ 15,439,915	\$ 15,165,534	\$ 13,948,373	\$ 15,402,139
Total Revenues	\$ 212,151,667	\$ 211,020,214	\$ 217,410,664	\$ 225,429,139	\$ 225,367,691	\$ 237,497,080
8900 Other Financing Sources, Miscellaneous	981	-	-	364	364	-
8910 Proceeds of General Fixed Assets	4,732	100	2,000	8,055	20,261	2,000
8980 Interfund Transfers In	920,278	4,076,263	80,000	2,494,754	1,069,078	80,000
8990 Intrafund and Subfund Transfers In	29,518,977	36,153,887	28,026,496	36,934,459	38,378,346	32,575,038
8994 Operating Allocation	170,144,776	170,858,428	177,013,669	179,108,832	179,108,832	190,468,388
Total Other Financing Sources	\$ 200,589,744	\$ 211,088,678	\$ 205,122,165	\$ 218,546,464	\$ 218,576,881	\$ 223,125,426
Total Revenues and Other Financing Sources	\$ 412,741,411	\$ 422,108,892	\$ 422,532,829	\$ 443,975,603	\$ 443,944,572	\$ 460,622,506

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

<u>Description</u>	<u>Final Actuals 2019-2020</u>	<u>Final Actuals 2020-2021</u>	<u>Adoption Budget 2021-2022</u>	<u>Adjusted Budget 2021-2022</u>	<u>YTD Actuals 2021-2022</u>	<u>Adoption Budget 2022-2023</u>
<u>Uses:</u>						
1100 Monthly Instructional Salary	34,952,580	36,709,700	37,886,974	38,831,187	37,444,857	39,730,139
1200 Noninstructional Salaries Full Time	15,905,484	16,204,439	17,542,390	17,755,191	17,599,186	18,229,566
1300 Instructional Salaries Part Time	31,663,084	28,579,113	28,746,622	29,460,674	30,240,554	32,242,604
1400 Noninstructional Salaries Part Time	1,827,242	1,624,821	1,557,096	1,631,249	1,971,793	1,465,456
Total Academic Salaries	\$ 84,348,390	\$ 83,118,073	\$ 85,733,082	\$ 87,678,301	\$ 87,256,390	\$ 91,667,765
2100 Noninstructional Salaries Full Time	28,682,603	29,425,962	32,386,448	33,108,893	30,935,934	34,656,818
2200 Instructional Aides Full Time	3,385,931	3,498,342	3,871,817	3,974,328	3,586,936	4,124,588
2300 Variable Non-Instructional	3,754,237	2,027,901	2,866,791	2,896,517	3,776,419	3,126,937
2400 Variable Classroom Aide	822,390	497,877	725,057	725,057	677,076	759,555
2600 Variable Aide Other	188,609	77,108	142,293	142,293	96,888	164,985
Total Classified Salaries	\$ 36,833,770	\$ 35,527,190	\$ 39,992,406	\$ 40,847,088	\$ 39,073,253	\$ 42,832,883
3000 Benefits	65,318,149	64,077,079	67,721,158	67,070,646	66,683,261	73,123,691
Total Salaries and Benefits	\$ 186,500,309	\$ 182,722,342	\$ 193,446,646	\$ 195,596,035	\$ 193,012,904	\$ 207,624,339
4000 Supplies and Materials	\$ 1,675,034	\$ 1,281,919	\$ 4,591,829	\$ 4,373,332	\$ 1,682,354	\$ 5,023,425

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
5100 Consultants	1,238,817	1,350,116	1,540,460	7,218,232	1,262,948	1,511,860
5200 Travel	564,020	167,952	1,098,379	1,083,439	567,112	1,098,574
5300 Dues and Memberships	396,441	288,583	402,414	414,042	454,414	370,864
5400 Insurance	2,477,319	1,801,849	2,670,074	2,508,298	2,209,067	2,377,838
5500 Utilities and Housekeeping	4,788,829	4,606,546	5,057,011	5,791,340	5,659,564	6,957,463
5600 Contract Services	3,979,568	4,379,784	5,744,779	6,619,719	5,365,098	6,543,084
5690 Other Operating Expenses	1,488,048	947,555	3,284,596	3,486,113	1,095,093	3,209,270
5700 Legal/Elections/Audit Expenses	1,414,982	1,887,231	1,320,000	4,504,805	4,552,002	2,331,920
5800 Other Services and Expenses	2,089,835	1,601,392	1,588,938	1,578,938	1,592,940	1,645,438
5900 Interprogram Charges (credits)	(61,858)	(13,117)	56,392	56,392	(1,676)	56,392
5910 Indirect Costs	(158,813)	(1,497,242)	(229,916)	(229,916)	(793,426)	(229,916)
Total Other Operating Expenses	\$ 18,217,188	\$ 15,520,649	\$ 22,533,127	\$ 33,031,402	\$ 21,963,136	\$ 25,872,787
6100 Sites and Site Improvements	30	-	1,500	1,500	-	1,500
6200 Buildings	20,423	63,240	248,426	248,426	34,169	319,257
6300 Library Books	54,580	-	71,732	72,292	-	71,732
6400 Equipment	1,205,532	402,417	2,220,626	2,810,025	1,232,763	1,751,226
Total Capital Outlay	\$ 1,280,565	\$ 465,657	\$ 2,542,284	\$ 3,132,243	\$ 1,266,932	\$ 2,143,715
7300 Interfund Transfers Out	4,973,286	4,730,980	1,685,000	4,844,192	6,631,340	5,565,000
7600 Other Student Payments	57,075	1,139	2,097	2,097	-	2,097
7700 Cost of Goods Sold	-	-	-	-	268	-
7800 Intrafund and Subfund Transfers Out	29,518,977	36,153,888	28,026,496	36,934,459	38,378,347	32,575,038
94xx District Office Assessment	170,144,776	170,858,428	177,013,669	179,108,832	179,108,832	190,468,388
Total Transfers and Other Outgo	\$ 204,694,114	\$ 211,744,435	\$ 206,727,262	\$ 220,889,580	\$ 224,118,787	\$ 228,610,523
Total Expenses	\$ 412,367,210	\$ 411,735,002	\$ 429,841,148	\$ 457,022,592	\$ 442,044,113	\$ 469,274,789

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
Net Revenues Over (Under) Expenses	\$ 374,201	\$ 10,373,890	\$ (7,308,319)	\$ (13,046,989)	\$ 1,900,459	\$ (8,652,283)
Beginning Fund Balance	41,561,804	41,936,005	49,574,662	52,309,895	52,309,895	54,210,354
Ending Fund Balance	\$ 41,936,005	\$ 52,309,895	\$ 42,266,343	\$ 39,262,906	\$ 54,210,354	\$ 45,558,071
<u>Board and College / DO Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	10,399,100	10,399,100	-	11,204,554
7902 5% Board Contingency Reserve	-	-	10,399,100	10,399,100	-	11,204,554
7903 Deficit Funding Reserve	-	-	948,575	948,575	-	1,010,802
7904 College/DO Local Reserves (1% minimum)	-	-	3,562,372	2,679,293	-	3,655,698
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	9,750,334	7,008,035	-	9,165,130
			<u>35,148,422</u>	<u>31,523,044</u>		<u>36,329,679</u>
<u>Unrestricted Reserves</u>						
7910 Potential Salary Increase Reserve	-	-	1,450,000	1,450,000	-	1,450,000
7997 Undesignated District Reserves	-	-	45,057	1,186,544	-	49,381
7999 Undesignated College and DO Reserves	-	-	5,622,864	5,103,318	-	7,729,011
			<u>7,117,921</u>	<u>7,739,862</u>		<u>9,228,392</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 42,266,343	\$ 39,262,906	\$ -	\$ 45,558,071

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
Sources:						
8120 Higher Education Act	1,855,339	1,855,536	2,203,494	3,738,651	1,393,491	2,119,034
8150 Student Financial Aid Revenue	847,927	658,874	648,359	660,912	585,214	640,702
8170 Vocational & Technical Education Act (VTEA)	1,167,616	1,171,212	1,169,416	1,149,056	290,659	896,684
8190 Other Federal Revenues	855,794	26,533,976	20,695,200	21,835,592	12,364,478	8,049,214
Total Federal Revenues	\$ 4,726,676	\$ 30,219,598	\$ 24,716,469	\$ 27,384,211	\$ 14,633,842	\$ 11,705,634
8610 General Apportionments	109,292	130,762	129,523	129,752	67,471	123,482
8620 General Categorical Programs	27,771,118	26,286,197	29,728,605	37,022,884	39,899,611	32,024,093
8659 Other Reimbursable Categorical Programs	1,831,868	1,876,438	1,579,428	1,818,622	3,407,550	1,638,393
8680 Other State Non-Tax Revenues	107,181	2,134,705	2,112,438	2,127,438	2,112,438	2,127,438
8680 Lottery Revenue	1,151,108	1,303,859	1,461,521	1,461,521	3,548,022	1,461,521
8690 Other State Revenues	4,017,311	3,036,914	4,544,526	9,340,740	10,281,982	6,819,736
Total State Revenues	\$ 34,987,878	\$ 34,768,875	\$ 39,556,041	\$ 51,900,957	\$ 59,317,074	\$ 44,194,663
8820 Contributions and Gifts	11,359	13,886	19,758	19,758	55,005	(4,733)
8880 Nonresident Tuition and Other Student Fees	1,363,720	419	793,054	793,054	7,948	1,427,000
8890 Other Local Revenues	2,359,917	2,203,094	2,302,648	2,791,529	2,157,287	1,906,891
Total Local Revenues	\$ 3,734,996	\$ 2,217,399	\$ 3,115,460	\$ 3,604,341	\$ 2,220,240	\$ 3,329,158
Total Revenues	\$ 43,449,550	\$ 67,205,872	\$ 67,387,970	\$ 82,889,509	\$ 76,171,156	\$ 59,229,455
8980 Interfund Transfers In	1,007,540	-	-	-	1,206,369	-
8990 Intrafund and Subfund Transfers In	-	2,225,560	-	-	718,484	-
Total Other Financing Sources	\$ 1,007,540	\$ 2,225,560	\$ -	\$ -	\$ 1,924,853	\$ -
Total Revenues and Other Financing Sources	\$ 44,457,090	\$ 69,431,432	\$ 67,387,970	\$ 82,889,509	\$ 78,096,009	\$ 59,229,455

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
Uses:						
1100 Monthly Instructional Salary	336,787	327,579	445,611	752,944	305,473	455,414
1200 Noninstructional Salaries Full Time	5,772,438	8,562,367	5,015,358	5,220,585	5,552,828	5,902,248
1300 Instructional Salaries Part Time	213,223	185,167	157,090	204,570	235,315	138,063
1400 Noninstructional Salaries Part Time	3,054,654	3,049,226	1,255,593	2,510,958	3,202,730	1,068,930
Total Academic Salaries	\$ 9,377,102	\$ 12,124,339	\$ 6,873,652	\$ 8,689,057	\$ 9,296,346	\$ 7,564,655
2100 Noninstructional Salaries Full Time	8,178,871	9,003,831	9,168,597	10,280,804	8,729,579	10,460,995
2200 Instructional Aides Full Time	74,074	69,144	69,144	72,248	72,648	92,031
2300 Variable Non-Instructional	4,002,890	2,265,367	1,815,966	3,103,714	3,892,385	2,600,455
2400 Variable Classroom Aide	412,385	176,347	115,792	220,698	381,736	57,944
2600 Variable Aide Other	146,969	107,003	40,000	40,000	84,933	40,000
Total Classified Salaries	\$ 12,815,189	\$ 11,621,692	\$ 11,209,499	\$ 13,717,464	\$ 13,161,281	\$ 13,251,425
3000 Benefits	8,632,935	8,712,065	7,897,433	8,996,074	9,209,720	10,281,033
Total Salaries and Benefits	\$ 30,825,226	\$ 32,458,096	\$ 25,980,584	\$ 31,402,595	\$ 31,667,347	\$ 31,097,113
4000 Supplies and Materials	\$ 2,311,970	\$ 2,522,524	\$ 9,126,848	\$ 9,208,499	\$ 3,068,679	\$ 6,244,102
5100 Consultants	1,734,864	2,337,521	1,741,943	3,015,367	3,540,104	1,414,741
5200 Travel	609,420	59,217	641,876	493,628	270,082	340,550
5300 Dues and Memberships	91,549	183,050	45,742	269,269	109,092	41,300
5500 Utilities and Housekeeping	10,327	12,942	4,000	29,222	13,050	3,700
5600 Contract Services	481,086	1,337,495	762,797	1,040,135	3,204,844	484,577
5690 Other Operating Expenses	1,124,699	3,553,104	7,783,413	10,640,471	3,615,238	2,716,624
5700 Legal/Elections/Audit Expenses	-	38,431	-	-	-	-
5800 Other Services and Expenses	310,101	414,436	160,683	783,004	646,284	156,741
5900 Interprogram Charges (credits)	7,723	1,079	4,594	1,713	599	3,594
5910 Indirect Costs	265,981	1,641,406	473,616	385,449	916,463	815,367
Total Other Operating Expenses	\$ 4,635,750	\$ 9,578,681	\$ 11,618,664	\$ 16,658,258	\$ 12,315,756	\$ 5,977,194

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
6100 Sites and Site Improvements	-	141,822	-	-	-	-
6200 Buildings	4,252	8,200	1,906,381	2,333,376	2,600	12,980
6300 Library Books	95,990	216,371	9,112	34,952	134,111	10,786
6400 Equipment	2,466,502	5,339,352	639,901	1,320,211	6,234,056	1,117,381
Total Capital Outlay	\$ 2,566,744	\$ 5,705,745	\$ 2,555,394	\$ 3,688,539	\$ 6,370,767	\$ 1,141,147
7300 Interfund Transfers Out	1,398,813	13,238,411	500,000	2,914,754	4,611,814	500,000
7500 Student Financial Aid	1,198,709	1,624,917	1,149,171	1,161,171	1,689,219	1,149,171
7600 Other Student Payments	1,009,214	1,471,537	1,726,942	2,631,226	11,378,373	1,965,339
7700 Cost of Goods Sold	-	1,673	-	-	-	-
7800 Intrafund and Subfund Transfers Out	-	2,225,560	-	-	718,484	-
7900 Grant net AR (deferrals) not yet posted	-	-	15,688,359	16,293,005	6,368,407	11,463,402
Total Transfers and Other Outgo	\$ 3,606,736	\$ 18,562,098	\$ 19,064,472	\$ 23,000,156	\$ 24,766,297	\$ 15,077,912
Total Expenses	\$ 43,946,426	\$ 68,827,144	\$ 68,345,962	\$ 83,958,047	\$ 78,188,846	\$ 59,537,468
Net Revenues Over (Under) Expenses	\$ 510,664	\$ 604,288	\$ (957,992)	\$ (1,068,538)	\$ (92,837)	\$ (308,013)
Beginning Fund Balance	536,780	1,047,444	1,651,732	1,651,732	1,651,732	1,558,895
Ending Fund Balance	\$ 1,047,444	\$ 1,651,732	\$ 693,740	\$ 583,194	\$ 1,558,895	\$ 1,250,882
7998 Restricted Reserve	-	-	693,740	583,194	-	1,250,882
Total Budgeted Reserves	\$ -	\$ -	\$ 693,740	\$ 583,194	\$ -	\$ 1,250,882

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
Sources:						
8670 State Tax Subventions	38,498	72,715	40,300	40,300	49,384	40,300
Total State Revenues	\$ 38,498	\$ 72,715	\$ 40,300	\$ 40,300	\$ 49,384	\$ 40,300
8810 Property Taxes	7,606,027	15,712,700	12,262,000	12,262,000	11,862,964	12,262,000
8860 Interest and Investment Income	58,713	16,636	-	-	30,484	27,000
Total Local Revenues	\$ 7,664,740	\$ 15,729,336	\$ 12,262,000	\$ 12,262,000	\$ 11,893,448	\$ 12,289,000
Total Revenues	\$ 7,703,238	\$ 15,802,051	\$ 12,302,300	\$ 12,302,300	\$ 11,942,832	\$ 12,329,300
Total Revenues and Other Financing Sources	\$ 7,703,238	\$ 15,802,051	\$ 12,302,300	\$ 12,302,300	\$ 11,942,832	\$ 12,329,300
Uses:						
7110 Bond Redemption	3,986,100	6,782,000	7,785,329	7,785,329	7,784,729	7,538,471
7120 Bond Interest and Other Charges	3,753,987	4,690,625	4,378,324	4,378,324	4,378,324	4,156,166
Total Transfers and Other Outgo	\$ 7,740,087	\$ 11,472,625	\$ 12,163,653	\$ 12,163,653	\$ 12,163,053	\$ 11,694,637
Total Expenses	\$ 7,740,087	\$ 11,472,625	\$ 12,163,653	\$ 12,163,653	\$ 12,163,053	\$ 11,694,637
Net Revenues Over (Under) Expenses	\$ (36,849)	\$ 4,329,426	\$ 138,647	\$ 138,647	\$ (220,221)	\$ 634,663
Beginning Fund Balance	6,007,699	5,970,850	10,300,276	10,300,276	10,300,276	10,080,055
Ending Fund Balance	\$ 5,970,850	\$ 10,300,276	\$ 10,438,923	\$ 10,438,923	\$ 10,080,055	\$ 10,714,718
7912 Restricted Debt Reserve	-	-	10,438,923	10,438,923	-	10,714,718
Total Budgeted Reserves	\$ -	\$ -	\$ 10,438,923	\$ 10,438,923	\$ -	\$ 10,714,718

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
Sources:						
8670 State Tax Subventions	80,898	15,260	80,500	80,500	54,492	80,500
Total State Revenues	\$ 80,898	\$ 15,260	\$ 80,500	\$ 80,500	\$ 54,492	\$ 80,500
8810 Property Taxes	14,162,707	3,046,346	8,552,000	8,552,000	10,624,326	8,552,000
8860 Interest and Investment Income	145,470	36,630	30,000	30,000	27,165	24,100
Total Local Revenues	\$ 14,308,177	\$ 3,082,976	\$ 8,582,000	\$ 8,582,000	\$ 10,651,491	\$ 8,576,100
Total Revenues	\$ 14,389,075	\$ 3,098,236	\$ 8,662,500	\$ 8,662,500	\$ 10,705,983	\$ 8,656,600
Total Revenues and Other Financing Sources	\$ 14,389,075	\$ 3,098,236	\$ 8,662,500	\$ 8,662,500	\$ 10,705,983	\$ 8,656,600
Uses:						
7110 Bond Redemption	3,196,400	4,361,150	4,226,971	4,226,971	4,229,021	5,188,829
7120 Bond Interest and Other Charges	7,919,767	5,713,829	4,326,775	4,326,775	4,848,055	4,104,945
Total Transfers and Other Outgo	\$ 11,116,167	\$ 10,074,979	\$ 8,553,746	\$ 8,553,746	\$ 9,077,076	\$ 9,293,774
Total Expenses	\$ 11,116,167	\$ 10,074,979	\$ 8,553,746	\$ 8,553,746	\$ 9,077,076	\$ 9,293,774
Net Revenues Over (Under) Expenses	\$ 3,272,908	\$ (6,976,743)	\$ 108,754	\$ 108,754	\$ 1,628,907	\$ (637,174)
Beginning Fund Balance	10,863,303	14,136,211	7,159,468	7,159,468	7,159,468	8,788,375
Ending Fund Balance	\$ 14,136,211	\$ 7,159,468	\$ 7,268,222	\$ 7,268,222	\$ 8,788,375	\$ 8,151,201
7912 Restricted Debt Reserve	-	-	7,268,222	7,268,222	-	8,151,201
Total Budgeted Reserves	\$ -	\$ -	\$ 7,268,222	\$ 7,268,222	\$ -	\$ 8,151,201

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
Sources:						
8670 State Tax Subventions	119,662	116,369	57,000	57,000	116,709	57,000
Total State Revenues	\$ 119,662	\$ 116,369	\$ 57,000	\$ 57,000	\$ 116,709	\$ 57,000
8810 Property Taxes	20,679,209	21,796,703	25,342,200	25,342,200	23,150,952	25,342,200
8860 Interest and Investment Income	172,177	80,938	22,000	22,000	97,616	93,900
Total Local Revenues	\$ 20,851,386	\$ 21,877,641	\$ 25,364,200	\$ 25,364,200	\$ 23,248,568	\$ 25,436,100
Total Revenues	\$ 20,971,048	\$ 21,994,010	\$ 25,421,200	\$ 25,421,200	\$ 23,365,277	\$ 25,493,100
8940 Proceeds of General Long-Term Debt	11,106,447	15,476,978	-	-	-	-
Total Other Financing Sources	\$ 11,106,447	\$ 15,476,978	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 32,077,495	\$ 37,470,988	\$ 25,421,200	\$ 25,421,200	\$ 23,365,277	\$ 25,493,100
Uses:						
7100 Debt Retirement	395,884	422,023	-	-	-	-
7110 Bond Redemption	10,650,000	19,663,000	15,535,000	15,535,000	15,537,250	17,040,000
7120 Bond Interest and Other Charges	4,762,715	7,440,984	9,764,650	9,764,650	9,764,650	9,113,150
Total Transfers and Other Outgo	\$ 15,808,599	\$ 27,526,007	\$ 25,299,650	\$ 25,299,650	\$ 25,301,900	\$ 26,153,150
Total Expenses	\$ 15,808,599	\$ 27,526,007	\$ 25,299,650	\$ 25,299,650	\$ 25,301,900	\$ 26,153,150
Net Revenues Over (Under) Expenses	\$ 16,268,896	\$ 9,944,981	\$ 121,550	\$ 121,550	\$ (1,936,623)	\$ (660,050)
Beginning Fund Balance	1,864,200	18,133,096	28,078,077	28,078,077	28,078,077	26,141,454
Ending Fund Balance	\$ 18,133,096	\$ 28,078,077	\$ 28,199,627	\$ 28,199,627	\$ 26,141,454	\$ 25,481,404
7912 Restricted Debt Reserve	-	-	28,199,627	28,199,627	-	25,481,404
Total Budgeted Reserves	\$ -	\$ -	\$ 28,199,627	\$ 28,199,627	\$ -	\$ 25,481,404

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
<u>Sources:</u>						
8860 Interest and Investment Income	282,612	77,630	75,000	75,000	88,874	95,900
Total Local Revenues	\$ 282,612	\$ 77,630	\$ 75,000	\$ 75,000	\$ 88,874	\$ 95,900
Total Revenues	\$ 282,612	\$ 77,630	\$ 75,000	\$ 75,000	\$ 88,874	\$ 95,900
Total Revenues and Other Financing Sources	\$ 282,612	\$ 77,630	\$ 75,000	\$ 75,000	\$ 88,874	\$ 95,900
<u>Uses:</u>						
7300 Interfund Transfers Out	514,188	-	80,000	80,000	-	80,000
Total Transfers and Other Outgo	\$ 514,188	\$ -	\$ 80,000	\$ 80,000	\$ -	\$ 80,000
Total Expenses	\$ 514,188	\$ -	\$ 80,000	\$ 80,000	\$ -	\$ 80,000
Net Revenues Over (Under) Expenses	\$ (231,576)	\$ 77,630	\$ (5,000)	\$ (5,000)	\$ 88,874	\$ 15,900
Beginning Fund Balance	16,137,649	15,906,073	15,983,703	15,983,703	15,983,703	16,072,577
Ending Fund Balance	\$ 15,906,073	\$ 15,983,703	\$ 15,978,703	\$ 15,978,703	\$ 16,072,577	\$ 16,088,477
7906 Load Bank Liability Reserve	-	-	8,779,296	8,779,296	-	8,699,296
7907 Vacation Liability Reserve	-	-	550,000	550,000	-	550,000
7912 Restricted Debt Reserve	-	-	6,649,407	6,649,407	-	6,839,181
Total Budgeted Reserves	\$ -	\$ -	\$ 15,978,703	\$ 15,978,703	\$ -	\$ 16,088,477

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
Sources:						
8652 Deferred Maintenance	112,838	-	-	11,323,949	11,323,949	-
8690 Other State Revenues	-	-	-	-	-	2,046,330
Total State Revenues	\$ 112,838	\$ -	\$ -	\$ 11,323,949	\$ 11,323,949	\$ 2,046,330
8820 Contributions and Gifts	-	-	-	-	479,913	-
8890 Other Local Revenues	2,419,879	2,656,127	1,690,000	2,852,521	3,211,437	1,690,000
Total Local Revenues	\$ 2,419,879	\$ 2,656,127	\$ 1,690,000	\$ 2,852,521	\$ 3,691,350	\$ 1,690,000
Total Revenues	\$ 2,532,717	\$ 2,656,127	\$ 1,690,000	\$ 14,176,470	\$ 15,015,299	\$ 3,736,330
8980 Interfund Transfers In	3,634,629	1,692,828	400,000	400,000	2,329,317	650,000
Total Other Financing Sources	\$ 3,634,629	\$ 1,692,828	\$ 400,000	\$ 400,000	\$ 2,329,317	\$ 650,000
Total Revenues and Other Financing Sources	\$ 6,167,346	\$ 4,348,955	\$ 2,090,000	\$ 14,576,470	\$ 17,344,616	\$ 4,386,330
Uses:						
2100 Noninstructional Salaries Full Time	-	-	-	-	-	141,718
Total Classified Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 141,718
3000 Benefits	-	-	-	-	-	76,109
Total Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 217,827
5600 Contract Services	432,876	45,980	8,052,740	523,148	267,260	229,299
5800 Other Services and Expenses	18,223	-	-	-	108,145	-
Total Other Operating Expenses	\$ 451,099	\$ 45,980	\$ 8,052,740	\$ 523,148	\$ 375,405	\$ 229,299

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
6100 Sites and Site Improvements	521,582	2,217,316	4,421,443	6,256,614	2,174,724	3,010,496
6200 Buildings	2,178,289	293,554	8,026,266	13,553,947	2,636,088	7,093,142
6400 Equipment	1,422,467	1,436,880	2,856,083	3,238,644	1,010,419	2,748,598
Total Capital Outlay	\$ 4,122,338	\$ 3,947,750	\$ 15,303,792	\$ 23,049,205	\$ 5,821,231	\$ 12,852,236
7300 Interfund Transfers Out	200,000	-	-	-	-	-
Total Transfers and Other Outgo	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 4,773,437	\$ 3,993,730	\$ 23,356,532	\$ 23,572,353	\$ 6,196,636	\$ 13,299,362
Net Revenues Over (Under) Expenses	\$ 1,393,909	\$ 355,225	\$ (21,266,532)	\$ (8,995,883)	\$ 11,147,980	\$ (8,913,032)
Beginning Fund Balance	32,595,554	33,989,463	34,417,049	34,344,688	34,344,688	45,492,668
Ending Fund Balance	\$ 33,989,463	\$ 34,344,688	\$ 13,150,517	\$ 25,348,805	\$ 45,492,668	\$ 36,579,636
7900 Designated Reserves	-	-	171,749	935,517	-	1,320,080
7913 Restricted Capital Reserve	-	-	12,877,829	24,413,288	-	35,259,556
7999 Undesignated Reserve	-	-	100,939	-	-	-
Total Budgeted Reserves	\$ -	\$ -	\$ 13,150,517	\$ 25,348,805	\$ -	\$ 36,579,636

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
<u>Sources:</u>						
8860 Interest and Investment Income	1,252,939	336,355	761,313	761,313	164,777	761,313
Total Local Revenues	\$ 1,252,939	\$ 336,355	\$ 761,313	\$ 761,313	\$ 164,777	\$ 761,313
Total Revenues	\$ 1,252,939	\$ 336,355	\$ 761,313	\$ 761,313	\$ 164,777	\$ 761,313
8900 Other Financing Sources, Miscellaneous	65,856	-	-	-	-	-
8940 Proceeds of General Long-Term Debt	110,000,000	110,000,000	110,000,000	110,000,000	-	110,000,000
Total Other Financing Sources	\$ 110,065,856	\$ 110,000,000	\$ 110,000,000	\$ 110,000,000	\$ -	\$ 110,000,000
Total Revenues and Other Financing Sources	\$ 111,318,795	\$ 110,336,355	\$ 110,761,313	\$ 110,761,313	\$ 164,777	\$ 110,761,313
<u>Uses:</u>						
2100 Noninstructional Salaries Full Time	748,516	796,422	849,646	849,646	840,684	1,139,491
2300 Variable Non-Instructional	437	1,720	-	-	13,810	-
Total Classified Salaries	\$ 748,953	\$ 798,142	\$ 849,646	\$ 849,646	\$ 854,494	\$ 1,139,491
3000 Benefits	355,449	367,835	453,904	453,904	403,139	660,422
Total Salaries and Benefits	\$ 1,104,402	\$ 1,165,977	\$ 1,303,550	\$ 1,303,550	\$ 1,257,633	\$ 1,799,913
4000 Supplies and Materials	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ -	\$ -
5100 Consultants	4,196,564	4,339,036	3,000,000	3,000,000	3,484,330	2,000,000
5500 Utilities and Housekeeping	700	2,100	-	-	2,100	-
5600 Contract Services	46,606	42,289	128,000	128,000	115,366	-
5800 Other Services and Expenses	785	494	-	-	65	-
Total Other Operating Expenses	\$ 4,244,655	\$ 4,383,919	\$ 3,128,000	\$ 3,128,000	\$ 3,601,861	\$ 2,000,000

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
6200 Buildings	76,691,614	93,744,511	47,787,991	47,787,991	47,656,015	20,092,716
6400 Equipment	3,941,326	2,248,277	6,299,684	6,299,684	2,499,366	1,553,468
Total Capital Outlay	\$ 80,632,940	\$ 95,992,788	\$ 54,087,675	\$ 54,087,675	\$ 50,155,381	\$ 21,646,184
7100 Debt Retirement	162,593	448,029	-	-	97,500	-
Total Transfers and Other Outgo	\$ 162,593	\$ 448,029	\$ -	\$ -	\$ 97,500	\$ -
Total Expenses	\$ 86,144,590	\$ 101,990,713	\$ 58,525,225	\$ 58,525,225	\$ 55,112,375	\$ 25,446,097
Net Revenues Over (Under) Expenses	\$ 25,174,205	\$ 8,345,642	\$ 52,236,088	\$ 52,236,088	\$ (54,947,598)	\$ 85,315,216
Beginning Fund Balance	19,849,835	45,024,040	51,695,711	53,369,682	53,369,682	(1,577,916)
Ending Fund Balance	\$ 45,024,040	\$ 53,369,682	\$ 103,931,799	\$ 105,605,770	\$ (1,577,916)	\$ 83,737,300
7913 Restricted Capital Reserve	-	-	103,931,799	105,605,770	-	83,737,300
Total Budgeted Reserves	\$ -	\$ -	\$ 103,931,799	\$ 105,605,770	\$ -	\$ 83,737,300

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

<u>Description</u>	<u>Final Actuals 2019-2020</u>	<u>Final Actuals 2020-2021</u>	<u>Adoption Budget 2021-2022</u>	<u>Adjusted Budget 2021-2022</u>	<u>YTD Actuals 2021-2022</u>	<u>Adoption Budget 2022-2023</u>
<u>Sources:</u>						
8840 Sales and Commissions	4,303,053	2,431,633	2,609,028	2,609,028	2,362,826	2,598,394
8850 Other Sales Revenue	1,891,227	274,576	663,710	663,710	520,662	663,710
Total Local Revenues	\$ 6,194,280	\$ 2,706,209	\$ 3,272,738	\$ 3,272,738	\$ 2,883,488	\$ 3,262,104
Total Revenues	\$ 6,194,280	\$ 2,706,209	\$ 3,272,738	\$ 3,272,738	\$ 2,883,488	\$ 3,262,104
8980 Interfund Transfers In	420,746	5,874,717	500,000	500,000	1,848,329	500,000
Total Other Financing Sources	\$ 420,746	\$ 5,874,717	\$ 500,000	\$ 500,000	\$ 1,848,329	\$ 500,000
Total Revenues and Other Financing Sources	\$ 6,615,026	\$ 8,580,926	\$ 3,772,738	\$ 3,772,738	\$ 4,731,817	\$ 3,762,104
<u>Uses:</u>						
2100 Noninstructional Salaries Full Time	1,116,851	944,990	950,365	950,365	902,312	1,030,324
2300 Variable Non-Instructional	298,542	6,734	331,000	331,000	102,002	331,000
Total Classified Salaries	\$ 1,415,393	\$ 951,724	\$ 1,281,365	\$ 1,281,365	\$ 1,004,314	\$ 1,361,324
3000 Benefits	654,818	551,760	645,223	645,223	540,960	694,055
Total Salaries and Benefits	\$ 2,070,211	\$ 1,503,484	\$ 1,926,588	\$ 1,926,588	\$ 1,545,274	\$ 2,055,379
4000 Supplies and Materials	\$ 18,590	\$ 11,273	\$ 19,047	\$ 19,047	\$ 23,387	\$ 19,047

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
5200 Travel	613	-	-	-	125	-
5500 Utilities and Housekeeping	50,454	50,254	56,300	56,300	34,319	56,300
5600 Contract Services	1,807	-	-	-	485	-
5690 Other Operating Expenses	72,348	65,198	62,000	62,000	68,539	70,000
5800 Other Services and Expenses	236,135	171,882	181,581	181,581	104,765	171,581
5930 Depreciation	4,232	1,478	-	-	1,637	-
Total Other Operating Expenses	\$ 365,589	\$ 288,812	\$ 299,881	\$ 299,881	\$ 209,870	\$ 297,881
6400 Equipment	1,410	1,453	-	-	20,717	-
Total Capital Outlay	\$ 1,410	\$ 1,453	\$ -	\$ -	\$ 20,717	\$ -
7700 Cost of Goods Sold	4,559,761	2,212,151	1,249,603	2,191,730	2,341,334	2,124,787
Total Transfers and Other Outgo	\$ 4,559,761	\$ 2,212,151	\$ 1,249,603	\$ 2,191,730	\$ 2,341,334	\$ 2,124,787
Total Expenses	\$ 7,015,561	\$ 4,017,173	\$ 3,495,119	\$ 4,437,246	\$ 4,140,582	\$ 4,497,094
Net Revenues Over (Under) Expenses	\$ (400,535)	\$ 4,563,753	\$ 277,619	\$ (664,508)	\$ 591,235	\$ (734,990)
Beginning Fund Balance	1,031,543	631,008	1,896,394	5,194,761	5,194,761	5,785,996
Ending Fund Balance	\$ 631,008	\$ 5,194,761	\$ 2,174,013	\$ 4,530,253	\$ 5,785,996	\$ 5,051,006
7999 Undesignated Reserve	-	-	2,174,013	4,530,253	-	5,051,006
Total Budgeted Reserves	\$ -	\$ -	\$ 2,174,013	\$ 4,530,253	\$ -	\$ 5,051,006

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
Sources:						
8840 Sales and Commissions	1,229,620	90,477	1,017,097	1,017,097	444,434	1,017,097
8850 Other Sales Revenue	-	-	-	-	105,674	-
8890 Other Local Revenues	29,888	-	15,000	15,000	-	15,000
Total Local Revenues	\$ 1,259,508	\$ 90,477	\$ 1,032,097	\$ 1,032,097	\$ 550,108	\$ 1,032,097
Total Revenues	\$ 1,259,508	\$ 90,477	\$ 1,032,097	\$ 1,032,097	\$ 550,108	\$ 1,032,097
8910 Proceeds of General Fixed Assets	-	-	-	-	9,600	-
8980 Interfund Transfers In	-	1,586,324	-	-	119,797	-
Total Other Financing Sources	\$ -	\$ 1,586,324	\$ -	\$ -	\$ 129,397	\$ -
Total Revenues and Other Financing Sources	\$ 1,259,508	\$ 1,676,801	\$ 1,032,097	\$ 1,032,097	\$ 679,505	\$ 1,032,097
Uses:						
1400 Noninstructional Salaries Part Time	-	-	-	-	6,006	-
Total Academic Salaries	\$ -	\$ -	\$ -	\$ -	\$ 6,006	\$ -
2100 Noninstructional Salaries Full Time	288,852	330,330	328,548	328,548	407,715	358,032
2200 Instructional Aides Full Time	-	-	-	10,541	-	22,152
2300 Variable Non-Instructional	167,232	(393)	215,000	215,000	76,664	215,000
Total Classified Salaries	\$ 456,084	\$ 329,937	\$ 543,548	\$ 554,089	\$ 484,379	\$ 595,184
3000 Benefits	220,780	228,971	255,823	264,962	273,876	269,765
Total Salaries and Benefits	\$ 676,864	\$ 558,908	\$ 799,371	\$ 819,051	\$ 764,261	\$ 864,949
4000 Supplies and Materials	\$ 23,818	\$ 4,954	\$ 30,876	\$ 30,876	\$ 12,463	\$ 30,876

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
5100 Consultants	-	-	7,350	7,350	-	7,350
5200 Travel	95	-	-	-	-	-
5300 Dues and Memberships	4,388	-	-	-	9,762	-
5400 Insurance	373	-	-	-	-	-
5500 Utilities and Housekeeping	10,379	5,095	11,260	11,260	11,366	11,260
5600 Contract Services	14,926	4,881	24,000	24,000	3,874	25,000
5690 Other Operating Expenses	966	-	-	-	-	-
5800 Other Services and Expenses	62,078	878	63,260	63,260	21,530	63,260
5930 Depreciation	4,276	3,709	-	-	1,397	-
Total Other Operating Expenses	\$ 97,481	\$ 14,563	\$ 105,870	\$ 105,870	\$ 47,929	\$ 106,870
6400 Equipment	(4,838)	8,682	-	-	-	-
Total Capital Outlay	\$ (4,838)	\$ 8,682	\$ -	\$ -	\$ -	\$ -
7700 Cost of Goods Sold	550,242	108,725	85,000	343,833	301,509	267,715
Total Transfers and Other Outgo	\$ 550,242	\$ 108,725	\$ 85,000	\$ 343,833	\$ 301,509	\$ 267,715
Total Expenses	\$ 1,343,567	\$ 695,832	\$ 1,021,117	\$ 1,299,630	\$ 1,126,162	\$ 1,270,410
Net Revenues Over (Under) Expenses	\$ (84,059)	\$ 980,969	\$ 10,980	\$ (267,533)	\$ (446,657)	\$ (238,313)
Beginning Fund Balance	1,243,935	1,159,876	707,800	2,140,845	2,140,845	1,694,188
Ending Fund Balance	\$ 1,159,876	\$ 2,140,845	\$ 718,780	\$ 1,873,312	\$ 1,694,188	\$ 1,455,875
7999 Undesignated Reserve	-	-	718,780	1,873,312	-	1,455,875
Total Budgeted Reserves	\$ -	\$ -	\$ 718,780	\$ 1,873,312	\$ -	\$ 1,455,875

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
Sources:						
8860 Interest and Investment Income	15,080	4,096	4,660	4,660	5,245	5,660
Total Local Revenues	\$ 15,080	\$ 4,096	\$ 4,660	\$ 4,660	\$ 5,245	\$ 5,660
Total Revenues	\$ 15,080	\$ 4,096	\$ 4,660	\$ 4,660	\$ 5,245	\$ 5,660
8980 Interfund Transfers In	50,000	50,000	50,000	50,000	50,000	50,000
Total Other Financing Sources	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Total Revenues and Other Financing Sources	\$ 65,080	\$ 54,096	\$ 54,660	\$ 54,660	\$ 55,245	\$ 55,660
Uses:						
5400 Insurance	95,270	53,997	50,000	50,000	132,400	50,000
Total Other Operating Expenses	\$ 95,270	\$ 53,997	\$ 50,000	\$ 50,000	\$ 132,400	\$ 50,000
Total Expenses	\$ 95,270	\$ 53,997	\$ 50,000	\$ 50,000	\$ 132,400	\$ 50,000
Net Revenues Over (Under) Expenses	\$ (30,190)	\$ 99	\$ 4,660	\$ 4,660	\$ (77,155)	\$ 5,660
Beginning Fund Balance	868,526	838,336	838,435	838,435	838,435	761,280
Ending Fund Balance	\$ 838,336	\$ 838,435	\$ 843,095	\$ 843,095	\$ 761,280	\$ 766,940
7911 Self-Insurance Claims Reserve	-	-	843,095	843,095	-	766,940
Total Budgeted Reserves	\$ -	\$ -	\$ 843,095	\$ 843,095	\$ -	\$ 766,940

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
Sources:						
8860 Interest and Investment Income	223,306	20,144	61,700	61,700	43,528	47,000
Total Local Revenues	\$ 223,306	\$ 20,144	\$ 61,700	\$ 61,700	\$ 43,528	\$ 47,000
Total Revenues	\$ 223,306	\$ 20,144	\$ 61,700	\$ 61,700	\$ 43,528	\$ 47,000
8980 Interfund Transfers In	1,000,000	3,988,000	1,000,000	4,159,192	4,159,195	4,630,000
Total Other Financing Sources	\$ 1,000,000	\$ 3,988,000	\$ 1,000,000	\$ 4,159,192	\$ 4,159,195	\$ 4,630,000
Total Revenues and Other Financing Sources	\$ 1,223,306	\$ 4,008,144	\$ 1,061,700	\$ 4,220,892	\$ 4,202,723	\$ 4,677,000
Uses:						
5100 Consultants	6,029	-	-	-	-	-
5800 Other Services and Expenses	2,769	5	1,700	1,700	4	1,700
Total Other Operating Expenses	\$ 8,798	\$ 5	\$ 1,700	\$ 1,700	\$ 4	\$ 1,700
7300 Interfund Transfers Out	14,607,900	-	1,039,500	1,039,500	-	2,700,000
Total Transfers and Other Outgo	\$ 14,607,900	\$ -	\$ 1,039,500	\$ 1,039,500	\$ -	\$ 2,700,000
Total Expenses	\$ 14,616,698	\$ 5	\$ 1,041,200	\$ 1,041,200	\$ 4	\$ 2,701,700
Net Revenues Over (Under) Expenses	\$ (13,393,392)	\$ 4,008,139	\$ 20,500	\$ 3,179,692	\$ 4,202,719	\$ 1,975,300
Beginning Fund Balance	16,949,081	3,555,689	7,563,828	7,563,828	7,563,828	11,766,547
Ending Fund Balance	\$ 3,555,689	\$ 7,563,828	\$ 7,584,328	\$ 10,743,520	\$ 11,766,547	\$ 13,741,847
7998 Restricted Reserve	-	-	7,584,328	10,743,520	-	13,741,847
Total Budgeted Reserves	\$ -	\$ -	\$ 7,584,328	\$ 10,743,520	\$ -	\$ 13,741,847

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
Sources:						
8860 Interest and Investment Income	5,297	4,036	4,500	4,500	1,240	4,500
8890 Other Local Revenues	402,779	333,829	326,420	326,420	304,105	326,420
Total Local Revenues	\$ 408,076	\$ 337,865	\$ 330,920	\$ 330,920	\$ 305,345	\$ 330,920
Total Revenues	\$ 408,076	\$ 337,865	\$ 330,920	\$ 330,920	\$ 305,345	\$ 330,920
Total Revenues and Other Financing Sources	\$ 408,076	\$ 337,865	\$ 330,920	\$ 330,920	\$ 305,345	\$ 330,920
Uses:						
4000 Supplies and Materials	\$ 211,511	\$ 224,529	\$ 184,237	\$ 184,237	\$ 185,177	\$ 184,237
5200 Travel	-	-	-	-	737	-
5600 Contract Services	-	10,000	15,000	15,000	-	15,000
5690 Other Operating Expenses	-	150,000	-	-	-	-
5800 Other Services and Expenses	101	-	-	-	304	-
Total Other Operating Expenses	\$ 101	\$ 160,000	\$ 15,000	\$ 15,000	\$ 1,041	\$ 15,000
Total Expenses	\$ 211,612	\$ 384,529	\$ 199,237	\$ 199,237	\$ 186,218	\$ 199,237
Net Revenues Over (Under) Expenses	\$ 196,464	\$ (46,664)	\$ 131,683	\$ 131,683	\$ 119,127	\$ 131,683
Beginning Fund Balance	999,118	1,195,582	1,148,918	1,148,918	1,148,918	1,268,045
Ending Fund Balance	\$ 1,195,582	\$ 1,148,918	\$ 1,280,601	\$ 1,280,601	\$ 1,268,045	\$ 1,399,728
7900 Designated Reserves	-	-	139,523	139,523	-	167,071
7999 Undesignated Reserve	-	-	1,141,078	1,141,078	-	1,232,657
Total Budgeted Reserves	\$ -	\$ -	\$ 1,280,601	\$ 1,280,601	\$ -	\$ 1,399,728

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
Sources:						
8890 Other Local Revenues	92,335	129,694	129,237	129,237	121,992	129,237
Total Local Revenues	\$ 92,335	\$ 129,694	\$ 129,237	\$ 129,237	\$ 121,992	\$ 129,237
Total Revenues	\$ 92,335	\$ 129,694	\$ 129,237	\$ 129,237	\$ 121,992	\$ 129,237
Total Revenues and Other Financing Sources	\$ 92,335	\$ 129,694	\$ 129,237	\$ 129,237	\$ 121,992	\$ 129,237
Uses:						
4000 Supplies and Materials	\$ -	\$ -	\$ 8,051	\$ 8,051	\$ 304	\$ 8,051
5100 Consultants	-	25,500	-	-	-	-
5200 Travel	20,507	4,908	48,800	48,800	29,983	48,800
5800 Other Services and Expenses	37,593	64,847	53,386	53,386	66,870	53,386
Total Other Operating Expenses	\$ 58,100	\$ 95,255	\$ 102,186	\$ 102,186	\$ 96,853	\$ 102,186
Total Expenses	\$ 58,100	\$ 95,255	\$ 110,237	\$ 110,237	\$ 97,157	\$ 110,237
Net Revenues Over (Under) Expenses	\$ 34,235	\$ 34,439	\$ 19,000	\$ 19,000	\$ 24,835	\$ 19,000
Beginning Fund Balance	59,981	94,216	128,655	128,655	128,655	153,490
Ending Fund Balance	\$ 94,216	\$ 128,655	\$ 147,655	\$ 147,655	\$ 153,490	\$ 172,490
7900 Designated Reserves	-	-	108,466	108,466	-	124,494
7999 Undesignated Reserve	-	-	39,189	39,189	-	47,996
Total Budgeted Reserves	\$ -	\$ -	\$ 147,655	\$ 147,655	\$ -	\$ 172,490

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
<u>Sources:</u>						
8860 Interest and Investment Income	14,569	4,027	3,000	3,000	5,761	3,000
8880 Nonresident Tuition and Other Student Fees	240,936	95,291	127,461	127,461	118,698	127,461
8890 Other Local Revenues	2,694	-	3,000	3,000	-	3,000
Total Local Revenues	\$ 258,199	\$ 99,318	\$ 133,461	\$ 133,461	\$ 124,459	\$ 133,461
Total Revenues	\$ 258,199	\$ 99,318	\$ 133,461	\$ 133,461	\$ 124,459	\$ 133,461
8980 Interfund Transfers In	-	150,125	-	-	-	-
Total Other Financing Sources	\$ -	\$ 150,125	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 258,199	\$ 249,443	\$ 133,461	\$ 133,461	\$ 124,459	\$ 133,461
<u>Uses:</u>						
2300 Variable Non-Instructional	12,987	-	22,050	22,050	522	22,050
Total Classified Salaries	\$ 12,987	\$ -	\$ 22,050	\$ 22,050	\$ 522	\$ 22,050
3000 Benefits	175	-	434	434	6	434
Total Salaries and Benefits	\$ 13,162	\$ -	\$ 22,484	\$ 22,484	\$ 528	\$ 22,484
4000 Supplies and Materials	\$ 8,315	\$ 3,637	\$ 3,500	\$ 3,500	\$ 8,945	\$ 3,500

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
5200 Travel	(3,887)	3,047	8,000	8,000	2,697	8,000
5300 Dues and Memberships	348	251	850	850	290	850
5500 Utilities and Housekeeping	500	566	300	300	553	300
5600 Contract Services	-	-	300	300	-	300
5690 Other Operating Expenses	6,051	4,137	7,000	7,000	2,486	7,000
5800 Other Services and Expenses	1,504	-	2,500	2,500	-	2,500
Total Other Operating Expenses	\$ 4,516	\$ 8,001	\$ 18,950	\$ 18,950	\$ 6,026	\$ 18,950
6400 Equipment	2,023	5,782	5,500	5,500	-	5,500
Total Capital Outlay	\$ 2,023	\$ 5,782	\$ 5,500	\$ 5,500	\$ -	\$ 5,500
7300 Interfund Transfers Out	116,750	118,450	-	-	-	-
Total Transfers and Other Outgo	\$ 116,750	\$ 118,450	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 144,766	\$ 135,870	\$ 50,434	\$ 50,434	\$ 15,499	\$ 50,434
Net Revenues Over (Under) Expenses	\$ 113,433	\$ 113,573	\$ 83,027	\$ 83,027	\$ 108,960	\$ 83,027
Beginning Fund Balance	815,507	928,940	892,386	1,042,513	1,042,513	1,151,473
Ending Fund Balance	\$ 928,940	\$ 1,042,513	\$ 975,413	\$ 1,125,540	\$ 1,151,473	\$ 1,234,500
7998 Restricted Reserve	-	-	76,945	227,070	-	249,772
7999 Undesignated Reserve	-	-	898,468	898,470	-	984,728
Total Budgeted Reserves	\$ -	\$ -	\$ 975,413	\$ 1,125,540	\$ -	\$ 1,234,500

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

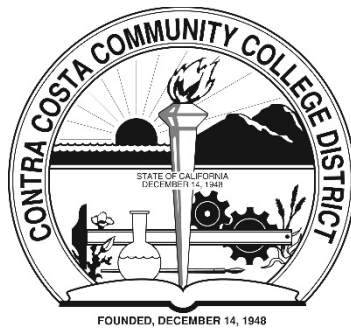
Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
Sources:						
8150 Student Financial Aid Revenue	39,451,354	37,258,731	55,326,642	55,326,642	48,366,858	36,191,664
Total Federal Revenues	\$ 39,451,354	\$ 37,258,731	\$ 55,326,642	\$ 55,326,642	\$ 48,366,858	\$ 36,191,664
8620 General Categorical Programs	2,240,322	3,272,589	2,386,950	2,386,950	2,536,950	2,386,950
8680 Other State Non-Tax Revenues	2,951,257	2,693,226	3,000,000	3,000,000	3,625,656	4,000,000
Total State Revenues	\$ 5,191,579	\$ 5,965,815	\$ 5,386,950	\$ 5,386,950	\$ 6,162,606	\$ 6,386,950
Total Revenues	\$ 44,642,933	\$ 43,224,546	\$ 60,713,592	\$ 60,713,592	\$ 54,529,464	\$ 42,578,614
8980 Interfund Transfers In	226,791	724,738	235,000	235,000	461,070	235,000
Total Other Financing Sources	\$ 226,791	\$ 724,738	\$ 235,000	\$ 235,000	\$ 461,070	\$ 235,000
Total Revenues and Other Financing Sources	\$ 44,869,724	\$ 43,949,284	\$ 60,948,592	\$ 60,948,592	\$ 54,990,534	\$ 42,813,614
Uses:						
7300 Interfund Transfers Out	56,947	55,153	-	-	-	-
7500 Student Financial Aid	44,812,776	43,894,131	60,948,592	60,948,592	54,774,758	42,813,614
Total Transfers and Other Outgo	\$ 44,869,723	\$ 43,949,284	\$ 60,948,592	\$ 60,948,592	\$ 54,774,758	\$ 42,813,614
Total Expenses	\$ 44,869,723	\$ 43,949,284	\$ 60,948,592	\$ 60,948,592	\$ 54,774,758	\$ 42,813,614
Net Revenues Over (Under) Expenses	\$ 1	\$ -	\$ -	\$ -	\$ 215,776	\$ -
Beginning Fund Balance	-	-	-	-	-	-
Ending Fund Balance	\$ 1	\$ -	\$ -	\$ -	\$ 215,776	\$ -

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
Sources:						
8860 Interest and Investment Income	9,183	2,503	3,000	3,000	2,372	3,000
Total Local Revenues	\$ 9,183	\$ 2,503	\$ 3,000	\$ 3,000	\$ 2,372	\$ 3,000
Total Revenues	\$ 9,183	\$ 2,503	\$ 3,000	\$ 3,000	\$ 2,372	\$ 3,000
Total Revenues and Other Financing Sources	\$ 9,183	\$ 2,503	\$ 3,000	\$ 3,000	\$ 2,372	\$ 3,000
Uses:						
5800 Other Services and Expenses	35	48	50	50	46	50
Total Other Operating Expenses	\$ 35	\$ 48	\$ 50	\$ 50	\$ 46	\$ 50
7400 Other Transfers/Uses	11,000	10,000	-	4,000	4,000	-
Total Transfers and Other Outgo	\$ 11,000	\$ 10,000	\$ -	\$ 4,000	\$ 4,000	\$ -
Total Expenses	\$ 11,035	\$ 10,048	\$ 50	\$ 4,050	\$ 4,046	\$ 50
Net Revenues Over (Under) Expenses	\$ (1,852)	\$ (7,545)	\$ 2,950	\$ (1,050)	\$ (1,674)	\$ 2,950
Beginning Fund Balance	502,845	500,993	493,448	493,448	493,448	491,774
Ending Fund Balance	\$ 500,993	\$ 493,448	\$ 496,398	\$ 492,398	\$ 491,774	\$ 494,724
7998 Restricted Reserve	-	-	496,398	492,398	-	494,724
Total Budgeted Reserves	\$ -	\$ -	\$ 496,398	\$ 492,398	\$ -	\$ 494,724

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Adoption Budget 2022-2023
Sources:						
8860 Interest and Investment Income	5,044,327	35,638,882	12,348,750	12,348,750	(32,975,906)	5,410,722
Total Local Revenues	\$ 5,044,327	\$ 35,638,882	\$ 12,348,750	\$ 12,348,750	\$ (32,975,906)	\$ 5,410,722
Total Revenues	\$ 5,044,327	\$ 35,638,882	\$ 12,348,750	\$ 12,348,750	\$ (32,975,906)	\$ 5,410,722
8980 Interfund Transfers In	14,607,900	-	1,039,500	1,039,500	-	2,700,000
Total Other Financing Sources	\$ 14,607,900	\$ -	\$ 1,039,500	\$ 1,039,500	\$ -	\$ 2,700,000
Total Revenues and Other Financing Sources	\$ 19,652,227	\$ 35,638,882	\$ 13,388,250	\$ 13,388,250	\$ (32,975,906)	\$ 8,110,722
Uses:						
5800 Other Services and Expenses	424,686	515,161	580,000	580,000	554,383	580,000
Total Other Operating Expenses	\$ 424,686	\$ 515,161	\$ 580,000	\$ 580,000	\$ 554,383	\$ 580,000
Total Expenses	\$ 424,686	\$ 515,161	\$ 580,000	\$ 580,000	\$ 554,383	\$ 580,000
Net Revenues Over (Under) Expenses	\$ 19,227,541	\$ 35,123,721	\$ 12,808,250	\$ 12,808,250	\$ (33,530,289)	\$ 7,530,722
Beginning Fund Balance	118,123,941	137,351,482	172,475,203	172,475,203	172,475,203	138,944,914
Ending Fund Balance	\$ 137,351,482	\$ 172,475,203	\$ 185,283,453	\$ 185,283,453	\$ 138,944,914	\$ 146,475,636
7998 Restricted Reserve	-	-	185,283,453	185,283,453	-	146,475,636
Total Budgeted Reserves	\$ -	\$ -	\$ 185,283,453	\$ 185,283,453	\$ -	\$ 146,475,636



APPENDICES

- A. 2022-23 BUDGET YEAR 50% LAW CALCULATION**
- B. STEP AND LONGEVITY COST ESTIMATES FOR FY 2022-23**
- C. SALARY SCHEDULE AND DISTRICT BENEFITS PREMIUM HISTORY**
- D. 2022-23 ADOPTION BUDGET ASSUMPTIONS**
- E. GLOSSARY**

Appendix A
2022-23 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: 2022-23, for the period ended June 30, 2023

AB 2023 data as of 09/06/22

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	71,922,743	71,922,743	0	0	71,922,743	71,922,743
Noninstructional Salaries (CA 1200 and 1400)	408		19,065,154		0		19,065,154
Subtotal Academic Salaires	409	71,922,743	90,987,897	0	0	71,922,743	90,987,897
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		34,199,725		0		34,199,725
Noninstructional Aides (CA 2200 and 2400)	416	4,789,936	4,789,936	0	0	4,789,936	4,789,936
Subtotal Classified Salaries	419	4,789,936	38,989,661	0	0	4,789,936	38,989,661
Employee Benefits (CA 3000)	429	35,081,826	71,473,574	0	0	35,081,826	71,473,574
Supplies and Materials (CA 4000)	435		4,046,147		0		4,046,147
Other Operating Expenses and Services (CA 5000)	449	600,000	19,075,790	0	0	600,000	19,075,790
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		296,950		0		296,950
Total (409 + 419 + 429) and (435 + 449 + 451)	459	112,394,505	224,870,019	0	0	112,394,505	224,870,019
Less Exclusions for Current Expenses of Education	469	7,030,754	18,504,454	0	0	7,030,754	18,504,454
Totals for ESC 84362, 50 percent law (459 - 469)	470	105,363,751	206,365,565	0	0	105,363,751	206,365,565
Percentage of CEE (470, col. 1 / 470, col.2)	471	51.06%	100.00%			51.06%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		103,182,782				103,182,782
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		103,182,782				103,182,782

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: 2022-23, for the period ended June 30, 2023

AB 2023 data as of 09/06/22

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 18.7701%		Contra Costa College Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	12,444,296	12,444,296	0	0	12,444,296	12,444,296
Noninstructional Salaries (CA 1200 and 1400)	408		4,151,288		313,977		4,465,265
Subtotal Academic Salaires	409	12,444,296	16,595,584	0	313,977	12,444,296	16,909,561
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		5,089,888		1,853,462		6,943,350
Noninstructional Aides (CA 2200 and 2400)	416	943,365	943,365	0	0	943,365	943,365
Subtotal Classified Salaries	419	943,365	6,033,253	0	1,853,462	943,365	7,886,715
Employee Benefits (CA 3000)	429	4,022,087	8,879,648	2,231,008	4,979,484	6,253,095	13,859,132
Supplies and Materials (CA 4000)	435		652,559		55,616		708,175
Other Operating Expenses and Services (CA 5000)	449	0	1,301,980	0	2,399,539	0	3,701,519
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		195,392		3,754		199,146
Total (409 + 419 + 429) and (435 + 449 + 451)	459	17,409,748	33,658,416	2,231,008	9,605,832	19,640,756	43,264,248
Less Exclusions for Current Expenses of Education	469	0	29,600	1,319,677	3,334,252	1,319,677	3,363,852
Totals for ESC 84362, 50 percent law (459 - 469)	470	17,409,748	33,628,816	911,331	6,271,580	18,321,079	39,900,396
Percentage of CEE (470, col. 1 / 470, col.2)	471	51.77%	100.00%			45.92%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		16,814,408				19,950,198
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		16,814,408				19,950,198

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: 2022-23, for the period ended June 30, 2023

AB 2023 data as of 09/06/22

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 53.4952%		Diablo Valley College Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	41,184,439	41,184,439	0	0	41,184,439	41,184,439
Noninstructional Salaries (CA 1200 and 1400)	408		8,324,539		894,844		9,219,383
Subtotal Academic Salaires	409	41,184,439	49,508,978	0	894,844	41,184,439	50,403,822
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		12,286,920		5,282,420		17,569,340
Noninstructional Aides (CA 2200 and 2400)	416	2,137,031	2,137,031	0	0	2,137,031	2,137,031
Subtotal Classified Salaries	419	2,137,031	14,423,951	0	5,282,420	2,137,031	19,706,371
Employee Benefits (CA 3000)	429	12,891,735	24,028,559	6,358,436	14,191,668	19,250,171	38,220,227
Supplies and Materials (CA 4000)	435		2,006,324		158,506		2,164,830
Other Operating Expenses and Services (CA 5000)	449	0	2,444,278	0	6,838,753	0	9,283,031
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		37,200		10,699		47,899
Total (409 + 419 + 429) and (435 + 449 + 451)	459	56,213,205	92,449,290	6,358,436	27,376,890	62,571,641	119,826,180
Less Exclusions for Current Expenses of Education	469	0	712,710	3,761,115	9,868,142	3,761,115	10,580,852
Totals for ESC 84362, 50 percent law (459 - 469)	470	56,213,205	91,736,580	2,597,321	17,508,748	58,810,526	109,245,328
Percentage of CEE (470, col. 1 / 470, col.2)	471	61.28%	100.00%			53.83%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		45,868,290				54,622,664
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		45,868,290				54,622,664

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: 2022-23, for the period ended June 30, 2023

AB 2023 data as of 09/06/22

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 27.7348%		Los Medanos College Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	18,294,008	18,294,008	0	0	18,294,008	18,294,008
Noninstructional Salaries (CA 1200 and 1400)	408		4,916,570		463,935		5,380,505
Subtotal Academic Salaires	409	18,294,008	23,210,578	0	463,935	18,294,008	23,674,513
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		6,948,347		2,738,688		9,687,035
Noninstructional Aides (CA 2200 and 2400)	416	1,709,540	1,709,540	0	0	1,709,540	1,709,540
Subtotal Classified Salaries	419	1,709,540	8,657,887	0	2,738,688	1,709,540	11,396,575
Employee Benefits (CA 3000)	429	6,282,008	12,036,497	3,296,552	7,357,718	9,578,560	19,394,215
Supplies and Materials (CA 4000)	435		1,090,964		82,178		1,173,142
Other Operating Expenses and Services (CA 5000)	449	600,000	2,545,665	0	3,545,574	600,000	6,091,239
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		44,358		5,547		49,905
Total (409 + 419 + 429) and (435 + 449 + 451)	459	26,885,556	47,585,949	3,296,552	14,193,640	30,182,108	61,779,589
Less Exclusions for Current Expenses of Education	469	0	28,070	1,949,963	4,926,287	1,949,963	4,954,357
Totals for ESC 84362, 50 percent law (459 - 469)	470	26,885,556	47,557,879	1,346,589	9,267,353	28,232,145	56,825,232
Percentage of CEE (470, col. 1 / 470, col.2)	471	56.53%	100.00%			49.68%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		23,778,939				28,412,616
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		23,778,939				28,412,616

Appendix B
STEP AND LONGEVITY COST
ESTIMATES FOR FY 2022-23

APPENDIX B

Step and Longevity Cost Estimates for 2022-23 Budget Year

	Step \$	Step #	Longevity/Column \$	Longevity/Column #	TOTAL \$	TOTAL #
Local 1	\$304,703	145	\$81,023	59	\$385,726	204
Manager, Supervisor, Confidential	\$164,329	46	\$75,125	26	\$239,454	72
UF Fulltime ⁽¹⁾	\$421,950	174	\$88,200	12	\$510,150	186
UF Parttime ⁽²⁾	\$131,250	250	\$21,000	40	\$152,250	290
TOTAL	\$1,022,232	615	\$265,348	137	\$1,287,580	752

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

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

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

Appendix C
SALARY SCHEDULE AND DISTRICT
BENEFITS PREMIUM HISTORY

APPENDIX C

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

Fiscal Year	Salary Schedule Changes					Benefits Premium Changes	
	Faculty	Classified	Confidentials	Managers/ Supervisors	Chancellor's Cabinet	Medical Plans - Actuals	Dental Plans - Actuals
83-84	0.0%	0.0%	0.0%	0.0%	0.0%		
84-85	8.4%	10.4%	8.4%	8.4%	8.4%		
eff. 7-1-84	4.0%		4.0%	4.0%	4.0%		
eff. 7-1-85	6.2%						
85-86	(87.1% of work year)	5.4%	5.4%	5.4%	5.4%		
86-87	5.0%	5.4%	5.0%	5.0%	5.0%		
87-88	4.0%	4.0%	4.0%	4.0%	4.0%		
88-89	4.7%	4.7%	4.7%	4.6/7%	4.6/7%		
89-90	7.0%	7.0%	7.0%	7.0%	7.0%		
90-91	6.5%	6.5%	6.5%	6.5%	6.5%		
91-92	3.0%	3.0%	3.0%	3.0%	3.0%		
92-93	0.0%	0.0%	0.0%	0.0%	0.0%		
93-94	2.0%	2.0%	2.0%	2.0%	2.0%	5.53%	2.66%
94-95	2.0%	2.0%	2.0%	2.0%	2.0%	-0.03%	5.82%
95-96	4.0%	4.0%	4.0%	4.0%	4.0%	-6.95%	0.80%
96-97	4.0%	4.0%	4.0%	4.0%	4.0%	0.61%	4.17%
97-98	2.97%	2.97%	2.97%	2.97%	2.97%	14.18%	8.13%
98-99	2.26%	2.26%	2.26%	2.26%	2.26%	11.39%	6.50%
99-00	1.41%	1.41%	1.41%	1.41%	1.41%	11.90%	5.25%
00-01 ⁽⁴⁾	6% + 1%	6% + 1%	6% + 1%	6% + 1%	6% + 1%	14.72%	15.45%
01-02	4.25%	4.25%	4.25%	4.25%	4.25%	12.20%	6.97%
02-03 ⁽⁶⁾	6.2%	6.2%	6.2%	6.2%	6.2%	24.03%	-1.42%
03-04 ⁽¹⁾⁽⁵⁾⁽⁷⁾	0.0%	0.0%	0.0%	0.0%	-2.0%	9.46%	-8.51%
04-05 ⁽²⁾⁽³⁾	-6.9% eff 4/1/05	0.00%	-7.00%	-7.00%	-7.00%	18.37%	6.17%
05-06 ⁽³⁾	-6.90%	-3.38% eff 8/1/05	-5.25%	-5.25%	-5.25%	8.34%	9.50%
06-07	5.54% ⁽⁸⁾	3.5% ⁽⁸⁾	5.54% ⁽⁸⁾	5.54% ⁽⁸⁾	5.54% ⁽⁸⁾	4.58%	3.40%
07-08	7.00%	7.00%	7.00%	7.00%	Contract	17.51%	0.00%
08-09	3.57%	3.57%	3.57%	3.57%	Contract	7.04%	3.99%
09-10	0.00%	0.00%	0.00%	0.00%	Contract	7.07%	8.88%
10-11	0.00%	0.00%	0.00%	0.00%	Contract	7.83%	-6.48%
11-12	0.00%	0.00%	0.00%	0.00%	Contract	5.05%	3.14%
12-13	0.00%	0.00%	0.00%	0.00%	Contract	3.48%	-4.99%
13-14	2.00%	2.00%	2.00%	2.00%	Contract	14.00%	-2.88%
14-15	0.00%	0.00%	0.00%	0.00%	Contract	8.91%	0.00%
15-16	5.00%	5.00%	5.00%	5.00%	Contract	3.55%	4.33%
16-17	0.00%	0.00%	0.00%	0.00%	Contract	8.31%	-6.19%
17-18	2.30%	0.00%	2.50%	2.50%	Contract	4.00%	0.00%
18-19	0.50%	3.00%	0.50%	0.50%	Contract	-0.16%	0.00%
19-20	5.00%	5.00%	6.00% ⁽⁹⁾	6.00% ⁽⁹⁾	Contract	0.52%	0.00%
20-21	3.00%	3.00%	3.00%	3.00%	Contract	1.73%	0.00%
21-22 ⁽¹⁰⁾	5.07%	5.07%	5.07%	5.07%	Contract	1.87%	-3.30%

* Projected

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

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

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

⁽⁴⁾ Medical copay \$0 to \$5

⁽⁵⁾ Medical copay \$5 to \$15

⁽⁶⁾ Dental plan switch to ACSIG Insured

⁽⁷⁾ Dental plan switch to ACSIG Self-insured

⁽⁸⁾ Restoration of 03-04 Salary Schedule

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

⁽¹⁰⁾ All faculty received one-time 5.07% bonus and future year ongoing costs will be a wage increase effective FY 2022-23 for Part-time faculty.

Appendix D
2022-23 ADOPTION
BUDGET ASSUMPTIONS

2022-23 OPERATING BUDGET DEVELOPMENT ASSUMPTIONS
Key Budget Assumptions: 6.56% COLA; 0% FTES Adjustment; 2.63% H/W Increase
Unrestricted General Fund

NOTE: FY 2022-23 AB Assumptions are based upon the District being in a hold harmless state under the new Student Centered Funding Formula

FTES	19/20 Actuals	% Chg.	20/21 Actuals	% Chg.	21/22 Forecast Actuals	% Chg.	22/23 AB Assumptions ⁵	% Chg.	23/24 Projected	% Chg.	24/25 Projected	% Chg.
Resident Credit rate	\$ 5,463	3%	\$ 5,463	0%	\$ 5,740	5%	\$ 6,117	7%	\$ 6,331	3%	\$ 6,521	3%
Resident Non-Credit rate	\$ 3,285	3%	\$ 3,285	0%	\$ 3,452	5%	\$ 3,678	7%	\$ 3,807	3%	\$ 3,921	3%
Resident Credit target	\$ 28,590	0%	\$ 28,590	0%	\$ 28,590	0%	\$ 28,590	0%	\$ 28,590	0%	\$ 28,590	0%
Resident Non-Credit target	\$ 78	0%	\$ 78	0%	\$ 78	0%	\$ 78	0%	\$ 78	0%	\$ 78	0%
Resident Credit - funded	\$ 28,590	0%	\$ 28,590	0%	\$ 28,590	0%	\$ 28,590	0%	\$ 28,590	0%	\$ 28,590	0%
Resident Non-Credit - funded	\$ 78	0%	\$ 78	0%	\$ 78	0%	\$ 78	0%	\$ 78	0%	\$ 78	0%
Non-Resident Target	\$ 2,100	-11%	\$ 1,800	-14%	\$ 1,300	-28%	\$ 1,400	8%	\$ 1,400	0%	\$ 1,400	0%
Resident Unit Fee	\$ 46	0%	\$ 46	0%	\$ 46	0%	\$ 46	0%	\$ 46	0%	\$ 46	0%
Non-Resident Unit Fee	\$ 265	14%	\$ 290	9%	\$ 290	0%	\$ 290	0%	\$ 290	0%	\$ 290	0%
Revenue Assumptions												
1. FTES (Resident) Target	\$ 27,253	-2%	\$ 24,534	-10%	\$ 28,668	17%	\$ 28,668	0%	\$ 28,668	0%	\$ 28,668	0%
2. FTES (Non-Resident) Target	\$ 1,900	-8%	\$ 1,412	-26%	\$ 1,300	-8%	\$ 1,400	8%	\$ 1,400	0%	\$ 1,400	0%
Revenue	\$ 10,949,720	-2%	\$ 9,604,191	-12%	\$ 8,854,781	-8%	\$ 9,309,929	5%	\$ 9,309,929	0%	\$ 9,309,929	0%
3. COLA	3.26%		0.00%		5.07%		6.56%		3.50%		3.00%	
Incremental Revenue	\$ 5,700,441	43%	\$ -	-100%	\$ 9,154,422		\$ 12,445,305	36%	\$ 6,640,026	-47%	\$ 5,691,451	-14%
4. Lottery, unrestricted	\$ 146	-11%	\$ 170	16%	\$ 163	-4%	\$ 170	4%	\$ 170	0%	\$ 170	0%
Total Revenue ⁷	\$ 3,401,350	-44%	\$ 5,580,096	64%	\$ 4,525,444	-19%	\$ 4,410,820	-3%	\$ 4,410,820	0%	\$ 4,410,820	0%
5. Lottery, Prop 20 Restricted	\$ 48	-27%	\$ 74	52%	\$ 65	-12%	\$ 67	3%	\$ 67	0%	\$ 67	0%
Total Revenue ⁷	\$ 1,151,108	-55%	\$ 2,347,224	104%	\$ 2,643,999	13%	\$ 1,738,382	-34%	\$ 1,738,382	0%	\$ 1,738,382	0%
6. Deficit (property taxes/enrollment fees)	0.5%		0.0%		0.0%		0.07%		0.2%		0.2%	
Reduction in Revenue	\$ (769,458)		\$ -	-100%	\$ -		\$ (\$135,447)		\$ (\$392,710)	190%	\$ (\$390,813)	0%
7. FTES Adjustment	0%		0%		0%		0%		0%		0%	
Incremental Revenue	\$ -	N/A	\$ -	N/A	\$ -	N/A	\$ -	N/A	\$ -	N/A	\$ -	N/A
Expenditure Assumptions												
1. Salary Increase	5%		3%		5.07% ³		0% ⁴		0% ⁴		0% ⁴	
2. Step/Column Annual Average Increase	1.2%		1.2%		1.2%		1.2%		1.2%		1.2%	
3. Health and Welfare (H&W)	1.73%		1.87%		1.87%		2.63%		3.00%		4.00%	
Active Employees	\$ 20,629,809	-2%	\$ 20,798,173	1%	\$ 20,829,321	0%	\$ 21,377,132	3%	\$ 22,018,446	3%	\$ 22,899,184	4%
Retirees	\$ 12,793,049	-2%	\$ 12,552,709	-2%	\$ 11,348,476	-10%	\$ 11,646,941	3%	\$ 11,996,349	3%	\$ 12,476,203	4%
	\$ 33,422,858	-2%	\$ 33,350,881	0%	\$ 32,177,797	-4%	\$ 33,024,073	3%	\$ 34,014,795	3%	\$ 35,375,387	4%
4. Payroll Taxes												
PERS Rate	19.72%		20.70%		22.910%		25.370%		25.200%		24.600%	
PERS Employer Contribution	\$ 7,025,625	-8%	\$ 7,570,950	8%	\$ 8,629,122	14%	\$ 9,803,105	14%	\$ 9,854,265	1%	\$ 9,735,075	-1%
PERS Safety Rate (Police)	25.61%		25.6%		25.61%		25.61%		25.61%		25.61%	
STRS Rate	17.10%		16.2%		16.92%		19.10%		19.10%		19.10%	
STRS Employer Contribution	\$ 11,128,628	3%	\$ 10,591,398	-5%	\$ 11,291,141	7%	\$ 11,063,663	-2%	\$ 11,196,427	1%	\$ 11,330,784	1%
Worker's Compensation Rate	1.344%		1.37%		1.21%		1.21%		1.21%		1.21%	
State Unemployment Insurance (SUI) Rate	0.050%		0.05%		0.50%		0.50%		0.20%		0.20%	
5. Districtwide Assessments and Other Expenses												
Utilities (8% Increase over AB)	\$ 4,434,506	3%	\$ 4,370,689	-1%	\$ 5,433,674	24%	\$ 6,629,082	22%	\$ 7,424,572	12%	\$ 8,018,538	8%
Property & Liability Insurance	\$ 1,128,564	25%	\$ 1,119,581	-1%	\$ 1,206,842	8%	\$ 1,430,000	18%	\$ 1,430,000	0%	\$ 1,430,000	0%
Student Accident Insurance/Student Assist.Prg.	\$ 144,849	-46%	\$ 178,508	23%	\$ 181,382	2%	\$ 200,000	10%	\$ 200,000	0%	\$ 200,000	0%
IT Maintenance Agreements ⁸	\$ 1,804,416	37%	\$ 1,968,975	9%	\$ 2,805,737	42%	\$ 2,180,000	-22%	\$ 2,180,000	0%	\$ 2,180,000	0%
Retiree Health Benefit Annual Contribution	\$ 1,000,000	0%	\$ 1,000,000	0%	\$ 1,000,000	0%	\$ 1,000,000	0%	\$ 1,000,000	0%	\$ 1,000,000	0%
Faculty Sabbaticals	\$ 328,589	1%	\$ 226,052	-31%	\$ 234,260	4%	\$ 300,000	28%	\$ 300,000	0%	\$ 300,000	0%
Legal Costs	\$ 1,208,882	35%	\$ 1,329,524	10%	\$ 2,431,878	83%	\$ 2,000,000	-18%	\$ 1,750,000	-13%	\$ 1,000,000	-43%
Settlement Costs ⁹	n/a	n/a	n/a	n/a	\$ 1,833,089		\$ -		\$ -		\$ -	
Election Costs (Annual Reserve Contribution)	\$ 100,000	0%	\$ 100,000	0%	\$ 100,000	0%	\$ 100,000	0%	\$ 100,000	0%	\$ 100,000	0%
Audit	\$ 191,050	-2%	\$ 213,459	12%	\$ 225,048	5%	\$ 226,920	1%	\$ 232,440	2%	\$ 237,960	2%
SUI Experience Charges	\$ 135,717	-1%	\$ 2,509	-98%	\$ -	-100%	\$ 150,000	0%	\$ 150,000	0%	\$ 150,000	0%
Self-Insurance Annual Contribution	\$ 50,000	-50%	\$ 50,000	0%	\$ 50,000	0%	\$ 50,000	0%	\$ 50,000	0%	\$ 50,000	0%

Notes:

¹ Board ratified salary increase of 2.5% for faculty, confidential and managers. Classified salary increase was 0%.

² Board ratified salary increase of .5% for faculty, confidential and managers. Classified salary increase was 3%.

³ Board ratified a 5.07% increase for faculty, classified and unrepresented employee groups after AB2022 was finalized. Faculty 5.07% was paid as one-time bonus. Ongoing salary costs to be reflected in Pay Per Load at 80% parity for PT faculty beginning Fall 2022.

⁴ Any salary increases for FY 2022-23 and beyond will be determined through the collective bargaining process.

⁵ The District's assumption that 22/23 apportionment funding continues under hold harmless to be confirmed upon receipt of the 22/23 Advance Apportionment Report to be issued in July 2022.

⁶ The year-end close for 21/22 is in progress and actual expenditures are final in August.

⁷ The forecast for Lottery Revenue for 22/23 and beyond will be adjusted once the FY 21/22 Report 320 is filed by the District with the CCCCO.

⁸ IT Assessments in future years is expected to increase and could impact Fund 11 ongoing. However, the District is researching alternative funding sources.

⁹ Prior to 2021-22, legal expenditures and settlement agreements were provided under Legal Costs. However, starting in 2021-22, the expenditures will be separated.

Appendix E

GLOSSARY

APPENDIX E

GLOSSARY

50 Percent Law

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

Accounts Payable

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

Accounts Receivable

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

Activity Code

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

Administrator

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

Allocation of Costs

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

Apportionments

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

Capital Outlay

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

Capital Projects Funds

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

Categorical Funds

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

Certificates of Participation (COPs)

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

Chart of Accounts

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

Collective Bargaining - SB 160 (1975)

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

Compensated Absences

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

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

Current Assets

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

Debt Service Funds

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

Disabled Student Programs and Services (DSP&S)

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

Educational Administrator

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

Enterprise Funds

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

policy, management control, accountability, or other purposes.

Extended Opportunity Programs and Services (EOPS)

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

Fiscal Year

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

Fixed Assets

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

Full-time Equivalent (FTE) Employees

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

Full-time Equivalent Students (FTES)

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

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

Fund

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

Fund Balance

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

Gann Limitation

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

General Fund

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

Generally Accepted Accounting Principles (GAAP)

Uniform minimum standards and guidelines for financial accounting and reporting.

General Purpose Tax Rate

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

Grants

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

Interfund Transfers

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

Intrafund Transfer

The transfer of moneys within a fund of the district.

Irrevocable Trust

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

Nonresident Tuition

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

Objects of Expenditure

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

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

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

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

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

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

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

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

Other Post-Employment Benefits (OPEB)

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

Proposition 13 (1978)

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

Proposition 98 (1988)

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

Proposition 111 (1990)

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

Public Employees' Retirement System (PERS)

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

Public Employment Relations Board (PERB)

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

Reserves

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

- **Board 5% Reserve**

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

- **Board 5% Contingency Reserve**

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

State Teachers' Retirement System (STRS)

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

Student Financial Aid Funds

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

Federal Aid:

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

State Aid:

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

Taxonomy of Programs (TOP)

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

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

Tax and Revenue Anticipation Notes (TRANS)

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

Useful Life

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

Weekly Student Contact Hours (WSCH)

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