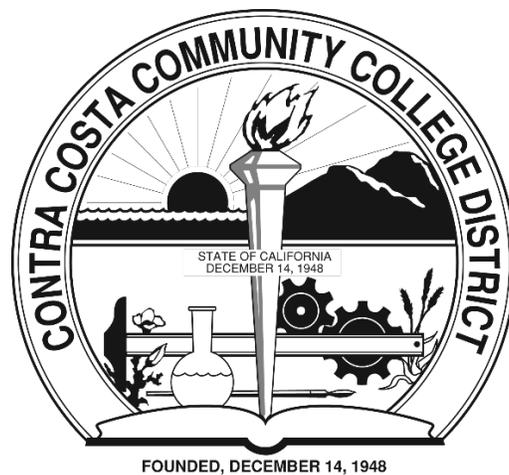


ADOPTION BUDGET

FISCAL YEAR 2023-24



PRESENTED TO THE GOVERNING BOARD

SEPTEMBER 13, 2023

Dr. Tony Wold, Associate Vice Chancellor/Chief Financial Officer

Arzu Smith, Director of District Finance Services

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

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AND
ADMINISTRATIVE OFFICERS

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ADOPTION BUDGET FISCAL YEAR 2023-24

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ADOPTION BUDGET FISCAL YEAR 2023-24

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 2023-24 Enacted Budget

On July 10, 2023, Governor Newsom signed the 2023-24 Budget Act. In total, the 2023-24 budget reflects state expenditures of approximately \$310 billion, a less than one percent increase over the 2022-23 enacted budget. General Fund spending decreases by more than 3% from its level in the 2022-23 enacted budget, to \$226 billion.

In January 2023, the administration projected a \$22.5 billion deficit for 2023-24. The projected deficit was associated with significant revenue shortfalls resulting from a downturn in the stock market. Since then, revenue collections have continued to lag from projections, and the Administration's May Revision now projects a budget deficit of \$31.5 billion. The state's delay of the 2022 tax filing deadline from April to October, and higher interest rates, increase the uncertainty of revenue projections. The Administration projects \$37.2 billion in reserves, including \$22.3 billion in the State's Rainy-Day Fund.

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. Along with the Compacts for the University of California (UC) and California State University (CSU) systems, the road map is part of the Administration's agenda to help the state reach a goal of having 70% of working-age Californians possess a degree or credential by 2030.

The enacted budget for the community colleges reflects stable total funding. It includes about \$790 million in ongoing adjustments to the Student-Centered Funding Formula (SCFF), of which \$678 million is for an 8.22% cost-of-living adjustment (COLA). Another \$112.4 million is provided for an 8.22% COLA to various categorical programs.

One-time funding in the enacted budget is limited. It includes \$50 million to continue supporting college efforts to increase student retention rates and enrollment, but in the context of a similar reduction to the prior-year allocation for that purpose.

The enacted budget reduces funds allocated in 2022-23 for deferred maintenance by \$500 million but provides \$5.7 million in new one-time funds, resulting in a reduction of \$494.3 million from the amount initially provided. The budget provides flexibility for the use of remaining funds for deferred maintenance, retention/enrollment, and the COVID-19 Block Grant.

**ADOPTION BUDGET
FISCAL YEAR 2023-24**

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 January Governor’s proposal.

Category	Enacted State Budget	4CD Impact	Change from May Revision
SCFF COLA (ongoing)	\$678.0 million to fund a COLA of 8.22%.	Approximately \$17 million in additional apportionment revenue.	No change.
SCFF Growth (ongoing)	\$26.4 million for enrollment growth.	0.5% for growth would result in approximately \$660,000 of additional ongoing funding to 4CD. This would require 4CD to generate additional FTES above its target.	No change.
COLA for EOPS, DSPS, Apprenticeship, CalWORKs, Child Care Tax Bailout, CARE (ongoing)	\$38.9 million to fund a COLA of 8.22%.	Approximately \$973,000 in additional revenue.	No change.
COLA for Adult Education (ongoing)	\$49.1 million to fund COLA of 8.22%.	District funding is contingent on 4CD’s participation in this program.	No change.
LGBTQ+ Pilot Program (ongoing)	\$10 million.	TBD once additional information is received.	No change.
Equal Employment Opportunity Program (ongoing)	\$4.2 million.	TBD once additional information is received.	No change.
Deferred Maintenance (one-time)	Reduce Deferred Maintenance funding by \$494.3 million.	Approximately \$10.9 million in reductions.	Reduce FY 2022-23 funding from \$840.7 million to \$340 million, a reduction of \$500 million. The Budget act

**ADOPTION BUDGET
FISCAL YEAR 2023-24**

			provides an allocation of \$5.7 million in 2023-24, reducing total reduction to this program to \$494.3.
COVID-19 Recovery Block Grant Discretionary Block Grant (one-time)	No reductions.	No reductions	The May revise proposed a \$345 million reduction to this grant. The enacted budget does not contain any reduction and adds flexibility to the funds due to reductions in Deferred maintenance.
Retention and Enrollment Strategies (one-time)	Reduce Retention and Enrollment Strategies funding by \$5.4 million.	Approximately \$123,000 in reductions.	2023 budget act reduces FY 2022-23 funding by \$55.4 million while it provides a \$50 million in 2023-24. This results in a net \$5.4 million reduction in this program.
Deferred maintenance, Retention and Enrollment, and the COVID-19 Block Grants	Provide additional flexibility in the spending of categorical dollars to community college districts.	Will be determined by the districts based on need.	To offset 2022-23 reductions, 2023 budget act provides flexibility among these three programs to help districts meet local needs.

Table 1

In preparation for the changes to the funding formula and possible implementation of the funding “floor,” the adoption budget designated certain revenues as one-time. The 2023-24 4CD adoption operating budget is structurally balanced; this balance between revenue and expenses reported is before there is any recognition of salary increases currently under negotiation.

1.2 FY 2022-23 Adoption Budget Planning

FY 2023-24 Adoption Budget includes an 8.22% COLA increase (approximately \$16.6 million) in year-over-year ongoing revenue for 4CD. In addition, the Adoption Budget includes \$9.8 million in one-time stability revenues generated from 4CD’s 2022-23 emergency conditions application. Each year, the State Chancellor’s Office forecasts the expected shortfall in various components of the apportionment revenue. At advanced apportionment (July 2023), the State Chancellor’s Office announced an estimated deficit factor of 2.29% for 2023-24 apportionment revenue, which is a \$5.2M potential shortfall for 4CD. 4CD’s Adoption Budget includes a separate reserve line for this deficit factor to ensure fiscal stability for the year.

The ongoing COLA revenue minus the estimated deficit factor covers the known expense increases in 2023-24. These expense increases include an estimated 1.2% in step and column increases (approximately \$1.6 million), an average 1.75% increase in employer portion of health benefit plan costs (approximately 543,000), CalPERS rate rising from 25.37% to 26.68% (approximately \$522,000) and known increases to operating expenditures. The STRS rate remains the same at 19.10%. Increases to operating expenditures include an 18% rate increase to utilities over actuals (approximately \$2 million over AB2023) and much needed infrastructure updates to 4CD servers and telecom system (approximately \$1.1

**ADOPTION BUDGET
FISCAL YEAR 2023-24**

million). In addition, federal HEERF grant funds received during the pandemic have been fully spent as of June 30, 2023. As a result, educational software expenditures covered by the HEERF grant are now included in 4CD's general fund stating 2023-24 (approximately \$400,000).

As 4CD is still in the hold harmless provision within the SCFF, it is budgeting for an unchanged resident FTES target in FY 2023-24 operational budgets. Maintaining the level of funding associated with this target allows 4CD to sustain its existing operations, invest in outreach and equity and be in a state of readiness if the demand for services rises. Table 2 illustrates the static resident FTES target and shows the dollar value of the budgeted COLA increase directly related to that target.

	FY 2022-23 Resident FTES Target	FY 2023-24 Resident FTES Target	FTES Difference	\$ Difference
CCC	5,381	5,381	-	\$ 3,319,129
DVC	15,336	15,336	-	8,889,605
LMC	7,951	7,951	-	4,608,845
Total	28,668	28,668	-	\$ 16,617,578

Table 2

2. FISCAL YEAR 2022-23 UPDATE

In September 2022, the Governing Board adopted the FY 2022-23 budget with a 6.56% COLA providing an increase in apportionment funding in the amount of \$12.4 million. 4CD budgeted for year-over-year increases in step and column wage costs, healthcare benefits, pension costs and operating expenses. In summary, 4CD's ongoing operating budget had a structural surplus of approximately \$1.3 million. This balance between revenue and expenses is prior to the completion of bargaining union agreements for salary increases, which are not reflected in the Adopted Budget.

Another important funding source to highlight for FY 2022-23 is the federal and state funding that was available to schools and colleges for pandemic-related costs. In response to the COVID-19 pandemic and its impact on schools and colleges between 2020 and 2021, Congress awarded three separate rounds of Higher Education Emergency Relief Funds (HEERF) to help colleges quickly adapt to distance learning and alleviate pandemic related costs. During the same period, the State also awarded \$2.7 million in a COVID-19 Response Block grant (CRF). Under the combined HEERF (\$95.2 million) and CRF (\$2.7 million), 4CD received approximately \$98.0 million in federal and state funding. \$39.0 million of the HEERF funding was restricted for direct student aid and the rest for institutional expenditures. 4CD fully spent its HEERF grants as of June 30, 2023.

In addition, the FY 2022-23 state budget included an additional one-time block grant for community colleges to continue addressing issues related to the COVID-19 pandemic. 4CD's allocation under this COVID Recovery Response Block Grant (CRR) is \$17.1 million with no statutory expiration date. Furthermore, the 2023 enacted budget passed a flexibility provision that allows districts to utilize this block grant funding for retention and enrollment outreach as well as physical plant and instructional equipment.

4CD ended FY 2022-23 with a higher surplus than the adopted budget. This is mostly due to the Emergency Conditions Allowance funding that was approved mid-year. Other factors include reduced expenditures due to controlled spending, funding available from the HEERF and the CRR grants. Table 3 shows the draft financials. Numbers may change as additional year-end entries are posted and 4CD gets ready to close the books.

**ADOPTION BUDGET
FISCAL YEAR 2023-24**

Unrestricted General Fund, Operating

Income	\$ 244,085,709
Expenses	<u>238,405,830</u>
Net Income over Expenses	\$ 5,679,879
Beginning Fund Balance at July 1, 2022	\$ 30,238,462
Operating Surplus	<u>5,679,830</u>
Projected Ending Balance at June 30, 2023	\$ 35,918,341

Table 3

Detailed below are notable changes in revenues and expenditures from the FY 2022-23 Adoption Budget.

2.1 FY 2022-23 Changes in Revenues

Emergency Conditions Allowance

In June 2022, the State Chancellor's Office announced the extension of the Emergency Conditions Allowance (ECA) through FY 2022-23. ECA was first enacted in March 2020 to hold districts' FTES at pre-pandemic levels to stabilize apportionment funding. In 2019- 20, 2020-21 and 2021-22, ECA was granted to districts by simply opting in. In FY 2022- 23, ECA funding required an application that included various eligibility requirements. One of these eligibility requirements was for districts to maintain unrestricted general fund reserves of no less than two months of general fund operating revenues or expenditures. After careful examination of the requirements, 4CD submitted its application and was approved for ECA funding in October 2022. FY 2022-23 is the last year ECA funding will be available to districts for the COVID-19 pandemic. Under ECA funding, 4CD's FY 2022-23 apportionment revenue exceeded its hold harmless revenue by \$9.1 million. The Governing Board approved the use of these funds to pay for a one-time bonus of 2% to staff and faculty. Remaining ECA funds have been set aside to bring 4CD's reserves to the required level.

Apportionment Deficit Factor

Each year, the State Chancellor's Office estimates a deficit factor that might reduce apportionment revenue. The deficit factor considers revenue reductions in local tax revenues and enrollment fees. For FY 2022-23, the State Chancellor's Office estimates the deficit factor to come in at 0.88%. This is a reduction of roughly \$1.9 million in revenues for 4CD. Final calculations will be available in February 2024.

Lottery Revenue

Due to increases in per FTES rate estimated earlier in the year, lottery revenue exceeded budget by \$1.3 million.

Non-Resident Tuition

In 2022-23, 4CD's actual non-resident enrollment exceeded its budget by 128 FTES. Accordingly, non-resident tuition and fees came in \$520,000 higher than budget.

Interest and Investment Income

Due to higher interest rates on County pooled earnings, interest and investment income exceeded budget by \$4.8 million. Interest and investment income has been a volatile revenue line item the past few years; therefore, 4CD will continue to budget this line item conservatively.

**ADOPTION BUDGET
FISCAL YEAR 2023-24**

2.2 FY 2022-23 Changes in Expenditures

Compensation Increases

FY 2022-23 negotiations with employee groups were finalized after the Adoption Budget was approved in September 2022. Each employee group received a 5% retroactive COLA back to July 1, 2022. In addition, faculty, management, and confidential groups received 1% and the classified professionals received a 1.5% additional increase effective January 1, 2023. All employee groups also received a 2% bonus pay funded by the one-time ECA revenues. Cost of ongoing salary increases in 2022-23 was approximately \$8.0 million, including related increases in taxes and benefits. Cost of bonus payments were approximately \$2.9 million, including related increases in taxes and benefits.

After conducting a compensation study and ratifying the Tentative Agreement with the Police Officers Association, 4CD agreed to revise the salary schedule for Police Officers with an estimated ongoing cost of approximately \$330,000 annually.

Operating Expenditures

Operating expenditures combined came in \$1 million lower than the budget partially due to the colleges' utilization of HEERF funds for various supplies and software expenditures. Starting in 2022-23, 4CD will also pay its general liability insurance premiums from its self-insurance fund. This also caused the general fund to show lower expenditures for the insurance expenditure line.

Changes to Grant Funding with Potential Impact to General Fund

One other important item to note is the reduction approved for the Enrollment and Retention grant as well as the Physical Plans and Instructional Support grant. The 2023 Budget Act reduced the 2022-23 allocation for both grants. It also passed a flexibility provision for the COVID-19 block grant so that districts have available resources to tap into as needed. 4CD's allocation for the enrollment and retention grant went from \$3.1 million to \$1.8 million (reduction of \$1.3 million) and its Physical Plant and Instructional Support grant went from \$18.8 million to \$7.5 million (a reduction of \$11 million). 4CD's deferred maintenance needs greatly surpass the funding available under the state deferred maintenance program. As a result, 4CD may need to set aside funds in the capital projects fund to ensure funding is available for urgent projects.

Inter-fund Transfers

4CD's fund transfers exceeded budget to cover actual and anticipated expenditures in other funds due to shortfall in parking revenues, liability insurance premiums moving to self-insurance fund and reduced allocation for the deferred maintenance program.

2.3 FY 2022-23 Ending Fund Balance

Table 4 shows the difference between the FY 2022-23 Adopted Budget and the draft actuals at year-end for the operating, ongoing portion of the unrestricted general fund. The ending fund balance for FY 2022-23 becomes the opening balance in FY 2023-24.

	<u>FY 2022-23 Adopted Budget</u>	<u>FY 2022-23 Actuals</u>
Revenues	\$ 230,315,200	\$ 244,085,709
Expenditures	<u>229,006,076</u>	<u>238,405,830</u>
Increase/(Decrease)	1,309,124	5,679,879
Opening Fund Balance	\$ 30,289,710	\$ 30,238,462
Ending Fund Balance	\$ 31,598,834	\$ 35,918,341

**ADOPTION BUDGET
FISCAL YEAR 2023-24**

Table 4

3. FISCAL YEAR 2023-24 ADOPTION BUDGET

The enacted state budget includes \$16.6 million in additional ongoing revenue for 4CD through an 8.22% COLA increase. In addition, 4CD will receive \$9.8 million in one-time stability revenues based on 4CD's 2022-23 ECA revenues. It is unclear if the lottery will be funded at ECA FTES or actual FTES in 2023-24; therefore, the lottery revenue budget is based on actual FTES resulting in a reduction of \$1 million over Adopted Budget 2023.

3.1 FY 2023-24 FTES

Resident

4CD is holding its resident FTES targets the same for the Adoption Budget at 28,668. Chart 1 reflects a five-year history of actual reported resident FTES and targets for FY 2023-24.

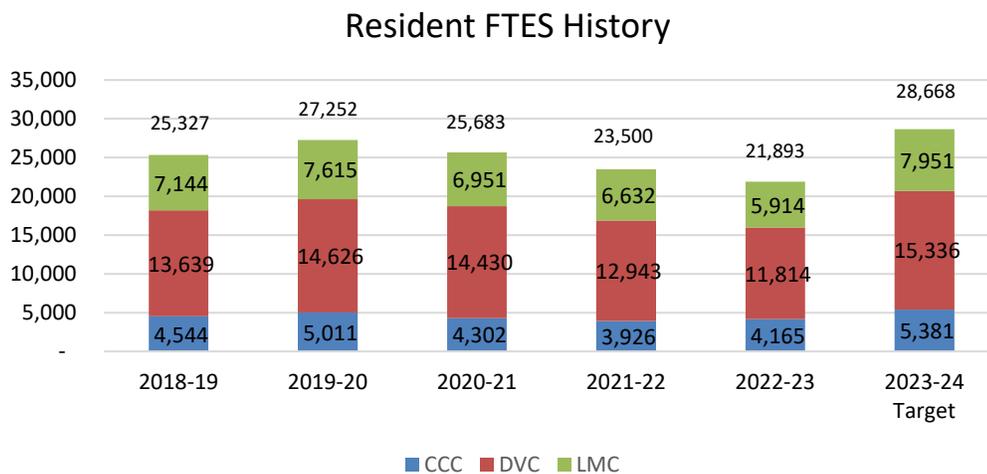


Chart 1

Non-resident

4CD is holding its non-resident FTES targets the same at 1,400 for the Adoption Budget. However, due to the increases in the cost of education, the non-resident tuition fee increased from \$290 to \$358 per unit, starting summer 2023. This rate increase is calculated based on the guidelines issued by the State Chancellor's Office and the applicable Education Codes and is the lowest fee option that is available to 4CD for FY 2023-24. With a non-resident target of 1,400 FTES, \$11.5 million in revenue is anticipated Districtwide. Targets by college are listed in Table 5.

	<u>CCC</u>	<u>DVC</u>	<u>LMC</u>	<u>Total</u>
FY 2023-24 NR target	100	1,200	100	1,400
Percentage	7.14%	85.72%	7.14%	100.00%

Table 5

**ADOPTION BUDGET
FISCAL YEAR 2023-24**

Aggregate Resident and Non-resident FTES

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

FY 2023-24 Total FTES Targets				
	<u>Resident</u>	<u>Non-resident</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 \$11.7 million, approximately 4.9% of the total expenditure budget.

Unrestricted General Fund, Operating	
Income	\$ 257,202,641
Expenses	<u>245,478,266</u>
Net Income over Expenses	11,724,375
Beginning Fund Balance at July 1, 2023	\$ 35,918,341
Operating Surplus	<u>11,724,375</u>
Projected Ending Balance at June 30, 2024	\$ 47,642,716

Table 7

**ADOPTION BUDGET
FISCAL YEAR 2023-24**

3.3 Components of Ending Operating Fund Balance

The projected ending balance of \$47,642,716 at June 30, 2024, has restricted and unrestricted components. Table 8 summarizes those components. The District meets the required reserves of BP 5033 through a combination of designated reserves.

Projected Ending Fund Balance

	<u>Restricted</u>
5% Board Reserve	\$ 11,936,863
BP 5033 Required Reserve	23,396,459
Site Reserves, 1% min.	2,623,645
Deficit Funding Reserve	5,241,459
Designated Reserve	<u>1,036,275</u>
 Subtotal Restricted	 \$ 44,234,701
	<u>Unrestricted</u>
Undesignated Reserves	\$ <u>3,408,015</u>
Subtotal Unrestricted	\$ 3,408,015
 Total Reserves	 \$ 47,642,716

Table 8

Chart 2 reflects a seven-year history of actual ending fund balances, including the balance as a percentage of operating expenditures. Adoption Budget 2023-24 numbers are also provided.

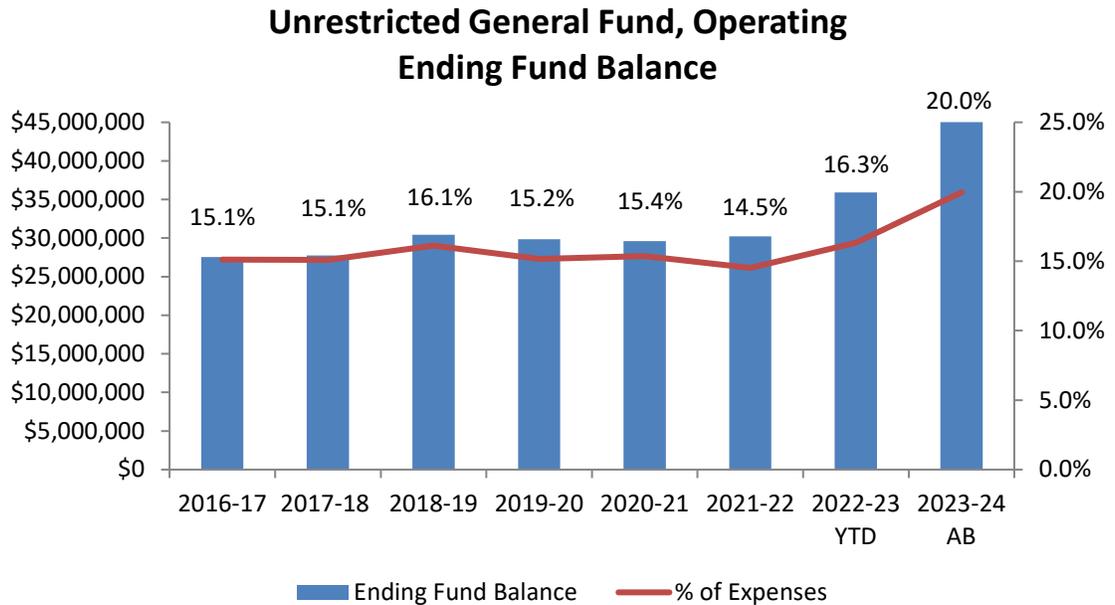


Chart 2

**ADOPTION BUDGET
FISCAL YEAR 2023-24**

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 close to fully funded since Fiscal Year 2019-20. Current fund balance set aside for this long-term liability at June 30, 2023, 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. With a market value of \$156.9 million at June 30, 2023, 4CD is approximately 62.8% funded for the approximately \$250 million liability measured at June 30,2022. As a result of market volatility, the funding level is below the approximate 67% level from two years prior. A new actuarial report will be issued in October and 4CD will continue monitoring the funding levels of this important trust.

3.5 Areas of Concern

- Slow recovery of enrollment loss as 4CD transitions from the pandemic
- Potential impact to 4CD’s apportionment revenue starting 2025-26 when the funding floor no longer receives COLA
- 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, 2023	<u>Total Revenues</u>	<u>Total Expenses</u>	<u>Ending Balance</u> June, 30, 2024
Unrestricted GF	\$ 65,191,323	\$ 266,213,088	\$ 260,992,364	\$ 70,412,047
Restricted GF	1,054,264	80,817,894	81,441,136	431,022
2002 Bond Redemption	9,060,843	12,943,061	10,641,871	11,362,033
2006 Bond Redemption	11,274,725	8,631,605	11,063,347	8,842,983
2014 Bond Redemption	27,863,966	23,501,561	29,979,460	21,386,067
Long-term Debt	16,632,205	145,704	80,000	16,697,909
Capital Project	60,984,136	4,302,738	16,909,668	48,377,206
Bond 2014	90,324,982	761,313	13,503,639	77,582,656
Bookstore	4,483,623	3,942,610	4,825,759	3,600,474
Cafeteria	1,324,440	1,078,603	1,377,905	1,025,138
Self Insurance	593,902	1,515,859	1,504,000	605,761
Retiree Benefits	11,187,540	5,079,504	1,000,004	15,267,040
Student Organization	1,260,333	330,920	199,237	1,392,016
Student Representation Fee	158,438	129,077	110,237	177,278
Student Center	1,302,168	133,461	50,423	1,385,206
Financial Aid	-	45,550,146	45,550,146	-
Scholarship Trust	506,520	9,828	10,052	506,296
OPEB Irrevocable Trust	156,943,781	8,672,695	490,000	165,126,476
Total	\$ 460,147,189	\$ 463,759,667	\$ 479,729,248	\$ 444,177,608



\$923.9 Million

**ADOPTION BUDGET
FISCAL YEAR 2023-24**

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 efforts. The modified extension of the SCFF hold harmless provision extends through 2024-25 and 4CD's 2024-25 funding will represent its new "floor". Starting in 2025-26, districts across the state will be funded at their SCFF generated revenue or their "floor" (2024-25 funding amount), whichever is higher. The funding floor will be a flat amount with no COLA increases going forward. This further highlights the importance of the work 4CD leads around enrollment recovery.

4CD is poised to handle potential financial impacts in a transparent and collegial fashion that will have the least impact upon students while remaining committed to its mission. 4CD remains steadfast in its values and ideals in good or bad economic times and will continue to be a beacon of excellence in learning and equitable student success.

6. ADOPTION BUDGET – FISCAL YEAR 2023-24

The Adoption Budget for Fiscal Year 2023-24 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
2023-2024 ADOPTION BUDGET
SUMMARY OVERVIEW
For ONGOING GENERAL UNRESTRICTED FUNDS

Summary Overview: 2023-2024 ADOPTION BUDGET - Unrestricted General Fund, Ongoing

	CCC	DVC	LMC	Subtotal	DO/DW Services	Districtwide Operations	TOTAL
BUDGET RESOURCES							
BEGINNING FUND BALANCE, July, 01, 2023							
Total Beginning Fund Balance	1,427,713	4,701,950	2,425,541	8,555,204	883,855	26,479,282	35,918,341
REVENUES							
Apportionment Revenue							
State Funding	-	-	-	-	-	74,167,166	74,167,166
Property Taxes	-	-	-	-	-	134,725,658	134,725,658
Local Funding	-	-	-	-	-	7,127,204	7,127,204
Student Enrollment Fees, 98%	-	-	-	-	-	12,606,596	12,606,596
Subtotal	-	-	-	-	-	228,626,624	228,626,624
Federal Revenues	-	-	4,845	4,845	-	-	4,845
State Revenues <i>(exclusive of Apportionment revenue)</i>	79,564	914,729	92,390	1,086,683	-	11,453,882	12,540,565
Local Revenues, SB 361 Revenue Allocation	462,926	1,568,763	90,986	2,122,675	-	11,500,054	13,622,729
Local Revenues beyond SB 361 Revenue Allocation	345,992	436,261	657,625	1,439,878	886,000	-	2,325,878
Other Financing Sources	-	-	-	-	2,000	-	2,000
Interfund Transfers in	-	-	80,000	80,000	-	-	80,000
Intrafund and Subfund Transfers In	329,983	938,048	351,180	1,619,211	127,373	30,280,275	32,026,859
District and Inter-campus Subsidy	-	-	-	-	-	-	-
Total Current Revenue	1,218,465	3,857,801	1,277,026	6,353,292	1,015,373	281,860,835	289,229,500
Operating Allocation	35,675,413	97,862,988	51,530,409	185,068,810	22,052,171	-	207,120,981
TOTAL RESOURCES	38,321,591	106,422,739	55,232,976	199,977,306	23,951,399	308,340,117	532,268,822

Summary Overview: 2023-2024 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	9,810,474	27,807,170	12,892,094	50,509,738	-	-	50,509,738
Part-time Faculty, Instructional & Non-Instructional	6,127,750	20,683,355	9,338,850	36,149,955	-	272,041	36,421,996
Academic Managers	2,090,704	3,997,506	2,776,698	8,864,908	1,296,826	168,204	10,329,938
Classified Managers	1,218,238	1,597,352	1,744,704	4,560,294	3,727,710	-	8,288,004
Full-time Classified	5,012,107	13,729,160	7,430,835	26,172,102	7,031,025	114,888	33,318,015
Hourly classified, students, other	394,717	1,787,335	1,327,273	3,509,325	248,100	27,444	3,784,869
Total Salaries	24,653,990	69,601,878	35,510,454	129,766,322	12,303,661	582,577	142,652,560
Employee Benefits	9,526,573	26,644,440	13,773,011	49,944,024	6,326,313	12,977,781	69,248,118
Total Salaries and Benefits	34,180,563	96,246,318	49,283,465	179,710,346	18,629,974	13,560,358	211,900,678
Supplies							
Supplies	743,707	1,413,945	1,225,389	3,383,041	289,400	1,500	3,673,941
Operating expenses	1,320,342	3,056,784	2,061,639	6,438,765	3,069,672	12,053,540	21,561,977
Equipment and Capital Outlay	131,949	187,418	67,506	386,873	111,700	1,100,000	1,598,573
Other Outgo	73,000	124,097	113,500	310,597	-	6,432,500	6,743,097
Intrafund and Subfund Transfers Out	16,700	-	-	16,700	-	239,131,140	239,147,840
TOTAL USES	36,466,261	101,028,562	52,751,499	190,246,322	22,100,746	272,279,038	484,626,106
Net Revenues over/(under) Expenditures	427,617	692,227	55,936	1,175,780	966,798	9,581,797	11,724,375
ENDING FUND BALANCE, June, 30, 2024	1,855,330	5,394,177	2,481,477	9,730,984	1,850,653	36,061,079	47,642,716
Components of Ending Fund Balance (Reserves)							
Minimum Reserve - 1% per site, 5% Districtwide	359,238	1,516,991	527,778	2,404,007	219,638	11,936,863	14,560,508
BP 5033 Required Reserve	-	-	-	-	-	23,396,459	23,396,459
Designated Reserves - Deficit Reserves, 5% Board Reserve	952,742	2,462,746	1,600,467	5,015,955	534,022	727,757	6,277,734
Undesignated Reserves	543,350	1,414,440	353,232	2,311,022	1,096,993	-	3,408,015
	1,855,330	5,394,177	2,481,477	9,730,984	1,850,653	36,061,079	47,642,716

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2023-2024 ADOPTION BUDGET
SECTION - I
For ONGOING GENERAL UNRESTRICTED FUNDS**

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
Sources:						
8610 General Apportionment Revenue	1,390,256	3,418,903	12,215,518	42,664,723	42,664,723	26,853,602
8630 Education Protection Account	41,297,053	45,222,183	45,222,183	14,340,328	14,340,328	47,313,564
8671 Homeowners Revenue	617,895	612,720	623,557	593,748	593,748	608,121
8672 In Lieu of Taxes (wildlife)	4,309	3,937	4,007	4,030	4,030	3,759
8811 Tax Allocation, Secured Roll Revenue	96,880,280	99,870,467	101,636,779	107,481,838	107,481,838	110,609,517
8812 Tax Allocation, Supplemental Roll Revenue	1,757,327	3,045,646	3,099,512	3,787,555	3,787,555	3,374,834
8813 Tax Allocation, Unsecured Roll Revenue	2,895,856	2,819,697	2,869,567	3,280,945	3,280,945	3,124,464
8817 ERAF	14,410,498	15,346,267	15,617,682	17,097,019	17,097,020	17,004,963
8919 Redevelopment Agency Revenue/Residual	5,712,007	6,432,004	6,545,760	8,163,112	8,163,112	7,127,204
8874 98% of Enrollment Fees	15,429,218	14,076,494	14,325,757	12,606,596	12,606,596	12,606,596
Apportionment Revenues	\$ 180,394,699	\$ 190,848,318	\$ 202,160,322	\$ 210,019,894	\$ 210,019,895	\$ 228,626,624
8160 Veterans Education	3,536	2,528	4,845	4,845	2,016	4,845
Total Federal Revenues	\$ 3,536	\$ 2,528	\$ 4,845	\$ 4,845	\$ 2,016	\$ 4,845
8613 Apprenticeship Revenue	513,561	1,069,144	703,361	703,361	1,067,198	795,859
8614 Part Time Instructor Pay Increase	615,916	598,001	657,417	677,904	677,904	669,007
8617 Part Time Office Hours	579,028	578,167	500,148	1,331,160	1,331,160	1,224,073
8618 Part Time Health Revenue	37,550	14,689	22,377	414,172	414,172	411,781
8620 General Categorical Programs	295,242	275,817	295,290	295,290	256,280	290,824
8680 Lottery Revenue	5,580,096	5,357,991	5,196,390	6,541,356	6,541,356	4,145,517
8690 State Tax Subventions	2,308,897	4,844,604	4,757,530	4,926,373	4,926,373	5,003,504
Total Other State Revenues	\$ 9,930,290	\$ 12,738,413	\$ 12,132,513	\$ 14,889,616	\$ 15,214,443	\$ 12,540,565

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
8820 Contributions and Gifts	-	40,600	-	30,000	30,000	-
8840 Sales and Commissions	6,885	9,521	-	11,671	13,522	-
8851 Rentals and Leases	144,161	87,848	292,210	292,210	103,129	292,210
8860 Interest and Investment Income	338,418	515,578	425,000	425,000	5,176,040	850,000
8874 2% of Enrollment Fees	314,882	287,276	287,275	287,275	257,278	257,277
8870 Other Student Fees and Charges	747,029	1,007,924	878,269	1,209,201	27,498	1,115,398
8880 Nonresident Tuition	9,687,131	9,082,632	9,209,213	10,435,980	10,435,981	11,500,054
8880 Other Student Fees	331,039	364,210	1,100,000	12,128	393,706	750,000
8890 Other Local Revenues	774,081	1,116,035	1,613,730	1,818,462	1,433,138	1,183,668
Total Other Local Revenues	\$ 12,343,626	\$ 12,511,624	\$ 13,805,697	\$ 14,521,927	\$ 17,870,292	\$ 15,948,607
Total Revenues	\$ 202,672,151	\$ 216,100,883	\$ 228,103,377	\$ 239,436,282	\$ 243,106,646	\$ 257,120,641
8900 Other Financing Sources, Miscellaneous	-	364	-	263	263	-
8910 Proceeds of General Fixed Assets	100	20,261	2,000	12,297	21,544	2,000
8980 Interfund Transfers In	1,170,173	386,937	80,000	80,000	-	80,000
8990 Intrafund and Subfund Transfers In	26,493,958	31,798,132	32,575,038	31,251,083	30,181,442	32,026,859
8994 Operating Allocation	170,858,428	179,108,832	190,468,388	196,815,881	196,815,881	207,120,981
Total Other Financing Sources	\$ 198,522,659	\$ 211,314,526	\$ 223,125,426	\$ 228,159,524	\$ 227,019,130	\$ 239,229,840
Total Revenues and Other Financing Sources	\$ 401,194,810	\$ 427,415,409	\$ 451,228,803	\$ 467,595,806	\$ 470,125,776	\$ 496,350,481

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
Uses:						
1100 Monthly Instructional Salary	36,709,700	37,444,857	39,730,139	41,479,439	38,182,365	41,186,025
1200 Noninstructional Salaries Full Time	16,178,806	17,564,097	18,194,800	18,811,137	18,253,017	19,653,651
1300 Instructional Salaries Part Time	28,558,526	30,232,325	32,192,604	33,610,025	33,039,578	35,022,768
1400 Noninstructional Salaries Part Time	1,600,601	1,957,435	1,382,856	1,535,134	2,986,392	1,399,228
Total Academic Salaries	\$ 83,047,633	\$ 87,198,714	\$ 91,500,399	\$ 95,435,735	\$ 92,461,352	\$ 97,261,672
2100 Noninstructional Salaries Full Time	29,355,430	30,846,007	34,515,951	36,089,002	32,929,991	37,759,826
2200 Instructional Aides Full Time	3,498,342	3,586,936	4,124,588	4,395,418	4,245,523	3,846,193
2300 Variable Non-Instructional	1,599,469	3,412,044	2,080,005	2,317,603	3,959,981	2,937,017
2400 Variable Classroom Aide	370,980	542,889	706,771	706,771	777,138	706,771
2500 Variable Manager/Supervisor Short Term Hourly	-	-	-	-	6,177	-
2600 Variable Aide Other	77,108	96,888	141,081	97,459	104,146	141,081
Total Classified Salaries	\$ 34,901,329	\$ 38,484,764	\$ 41,568,396	\$ 43,606,253	\$ 42,022,956	\$ 45,390,888
3000 Benefits	57,374,647	58,809,201	65,144,103	65,650,031	62,986,343	69,248,118
Total Salaries and Benefits	\$ 175,323,609	\$ 184,492,679	\$ 198,212,898	\$ 204,692,019	\$ 197,470,651	\$ 211,900,678
4000 Supplies and Materials	\$ 1,179,647	\$ 1,445,821	\$ 3,760,247	\$ 2,943,477	\$ 1,420,658	\$ 3,673,941

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
5100 Consultants	1,132,978	1,066,492	1,313,073	1,350,323	1,164,905	1,374,073
5200 Travel	161,912	521,382	951,610	943,355	679,976	930,054
5300 Dues and Memberships	283,348	453,213	362,864	375,098	468,961	362,864
5400 Insurance	1,801,849	2,209,067	2,377,838	1,116,028	1,088,187	1,174,967
5500 Utilities and Housekeeping	4,592,071	5,655,061	6,957,463	7,116,768	7,051,988	8,037,547
5600 Contract Services	4,279,369	5,176,777	4,457,669	5,122,326	5,639,232	4,857,715
5690 Other Operating Expenses	866,166	983,282	1,459,621	1,073,442	1,467,327	1,477,314
5700 Legal/Elections/Audit Expenses	1,887,231	4,552,002	2,331,920	1,905,723	1,900,942	1,837,440
5800 Other Services and Expenses	846,848	1,024,998	1,348,105	1,358,105	190,754	1,455,405
5900 Interprogram Charges (credits)	(13,099)	(1,730)	54,598	54,598	(6,806)	54,598
Total Other Operating Expenses	\$ 15,838,673	\$ 21,640,544	\$ 21,614,761	\$ 20,415,766	\$ 19,645,466	\$ 21,561,977
6100 Sites and Site Improvements	-	-	1,500	1,500	1,000	1,500
6200 Buildings	21,513	19,682	21,000	21,000	11,319	21,000
6300 Library Books	1,775	(2,979)	64,748	76,314	(332)	64,748
6400 Equipment	333,475	659,887	413,825	420,223	355,859	1,511,325
Total Capital Outlay	\$ 356,763	\$ 676,590	\$ 501,073	\$ 519,037	\$ 367,846	\$ 1,598,573
7300 Interfund Transfers Out	1,742,980	6,024,971	4,915,000	7,475,000	10,576,302	6,741,000
7600 Other Student Payments	1,139	-	2,097	2,097	600	2,097
7700 Cost of Goods Sold	-	268	-	-	1,079	-
7800 Intrafund and Subfund Transfers Out	36,141,666	33,398,133	30,445,215	30,720,351	38,122,414	32,026,859
7894 Operating Allocation from	170,858,428	179,108,832	190,468,388	196,815,881	196,815,881	207,120,981
Total Transfers and Other Outgo	\$ 208,744,213	\$ 218,532,204	\$ 225,830,700	\$ 235,013,329	\$ 245,516,276	\$ 245,890,937
Total Expenses	\$ 401,442,905	\$ 426,787,838	\$ 449,919,679	\$ 463,583,628	\$ 464,420,897	\$ 484,626,106

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
Net Revenues Over (Under) Expenses	\$ (248,095)	\$ 627,571	\$ 1,309,124	\$ 4,012,178	\$ 5,704,879	\$ 11,724,375
Beginning Fund Balance	29,858,986	29,610,891	30,289,710	30,238,462	30,238,462	35,918,341
Ending Fund Balance	\$ 29,610,891	\$ 30,238,462	\$ 31,598,834	\$ 34,250,640	\$ 35,943,341	\$ 47,642,716
<u>Board and College / DO Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	11,204,554	11,204,554	-	11,936,863
7902 5% Board Contingency Reserve	-	-	11,204,554	11,204,554	-	-
7914 BP 5033 Required Reserve	-	-	-	-	-	23,396,459
7903 Deficit Funding Reserve	-	-	1,010,802	1,010,802	-	5,241,459
7904 College/DO Local Reserves (1% minimum)	-	-	3,655,698	3,655,698	-	2,623,645
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	949,208	986,285	-	947,334
			<u>28,113,757</u>	<u>28,150,834</u>		<u>44,234,701</u>
<u>Unrestricted Reserves</u>						
7997 Undesignated District Reserves	-	-	11,396	4,166,294	-	-
7999 Undesignated College and DO Reserves	-	-	3,473,681	1,933,512	-	3,408,015
			<u>3,485,077</u>	<u>6,099,806</u>		<u>3,408,015</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 31,598,834	\$ 34,250,640	\$ -	\$ 47,642,716

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
Sources:						
8613 Apprenticeship Revenue	10,271	21,383	14,067	14,067	21,344	15,917
8620 General Categorical Programs	75,420	63,647	68,113	68,113	52,255	63,647
Total Other State Revenues	\$ 85,691	\$ 85,030	\$ 82,180	\$ 82,180	\$ 73,599	\$ 79,564
8820 Contributions and Gifts	-	40,600	-	30,000	30,000	-
8840 Sales and Commissions	30	15	-	15	15	-
8851 Rentals and Leases	59,579	87,584	80,000	80,000	59,913	80,000
8874 2% of Enrollment Fees	35,987	32,748	33,161	33,161	33,632	29,555
8870 Other Student Fees and Charges	53,880	57,769	29,591	108,126	(868,971)	83,371
8880 Other Student Fees	23,831	77,423	350,000	2,535	67,888	350,000
8890 Other Local Revenues	162,188	286,819	696,054	775,313	389,863	265,992
Total Other Local Revenues	\$ 335,495	\$ 582,958	\$ 1,188,806	\$ 1,029,150	\$ (287,660)	\$ 808,918
Total Revenues	\$ 421,186	\$ 667,988	\$ 1,270,986	\$ 1,111,330	\$ (214,061)	\$ 888,482
8910 Proceeds of General Fixed Assets	-	6,055	-	10,297	11,418	-
8980 Interfund Transfers In	746,144	386,937	-	-	-	-
8990 Intrafund and Subfund Transfers In	305,306	232,557	358,131	357,005	333,694	329,983
8994 Operating Allocation	29,043,104	30,637,662	32,815,718	34,055,569	34,055,569	35,675,413
Total Other Financing Sources	\$ 30,094,554	\$ 31,263,211	\$ 33,173,849	\$ 34,422,871	\$ 34,400,681	\$ 36,005,396
Total Revenues and Other Financing Sources	\$ 30,515,740	\$ 31,931,199	\$ 34,444,835	\$ 35,534,201	\$ 34,186,620	\$ 36,893,878

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
Uses:						
1100 Monthly Instructional Salary	5,975,595	6,300,827	6,871,829	7,174,323	6,667,957	7,710,824
1200 Noninstructional Salaries Full Time	3,534,349	3,903,617	3,951,636	4,125,585	3,953,249	4,190,354
1300 Instructional Salaries Part Time	4,930,773	5,388,772	5,572,467	5,817,764	6,492,168	5,752,749
1400 Noninstructional Salaries Part Time	470,477	535,611	358,755	374,548	786,613	375,001
Total Academic Salaries	\$ 14,911,194	\$ 16,128,827	\$ 16,754,687	\$ 17,492,220	\$ 17,899,987	\$ 18,028,928
2100 Noninstructional Salaries Full Time	4,464,491	4,460,854	5,210,970	5,440,398	4,980,598	5,527,717
2200 Instructional Aides Full Time	680,365	637,592	931,500	972,512	613,347	702,628
2300 Variable Non-Instructional	391,474	987,579	348,717	368,717	1,022,363	375,717
2400 Variable Classroom Aide	19,713	36,438	19,000	19,000	34,381	19,000
Total Classified Salaries	\$ 5,556,043	\$ 6,122,463	\$ 6,510,187	\$ 6,800,627	\$ 6,650,689	\$ 6,625,062
3000 Benefits	7,269,199	7,772,853	9,120,120	9,321,715	8,619,855	9,526,573
Total Salaries and Benefits	\$ 27,736,436	\$ 30,024,143	\$ 32,384,994	\$ 33,614,562	\$ 33,170,531	\$ 34,180,563
4000 Supplies and Materials	\$ 172,471	\$ 252,454	\$ 666,906	\$ 424,243	\$ 305,449	\$ 743,707
5100 Consultants	95,551	35,008	54,955	54,955	100,439	54,955
5200 Travel	30,202	70,155	162,131	165,706	95,037	151,043
5300 Dues and Memberships	23,894	99,850	79,081	79,081	94,229	79,081
5400 Insurance	-	107,204	29,591	29,591	43,423	83,371
5500 Utilities and Housekeeping	28,141	36,713	39,576	39,576	30,213	39,576
5600 Contract Services	585,355	1,029,539	589,923	590,073	1,021,780	725,923
5690 Other Operating Expenses	101,314	147,610	103,969	109,069	101,884	108,569
5800 Other Services and Expenses	29,382	27,106	37,824	47,824	(872,748)	77,824
Total Other Operating Expenses	\$ 893,839	\$ 1,553,185	\$ 1,097,050	\$ 1,115,875	\$ 614,257	\$ 1,320,342

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
6200 Buildings	21,513	19,682	21,000	21,000	11,319	21,000
6300 Library Books	-	-	10,500	11,239	-	10,500
6400 Equipment	107,275	57,212	100,449	105,509	17,850	100,449
Total Capital Outlay	\$ 128,788	\$ 76,894	\$ 131,949	\$ 137,748	\$ 29,169	\$ 131,949
7300 Interfund Transfers Out	14,268	31,653	54,500	54,500	68,617	73,000
7600 Other Student Payments	-	-	-	-	600	-
7800 Intrafund and Subfund Transfers Out	1,968,132	-	16,700	16,700	-	16,700
Total Transfers and Other Outgo	\$ 1,982,400	\$ 31,653	\$ 71,200	\$ 71,200	\$ 69,217	\$ 89,700
Total Expenses	\$ 30,913,934	\$ 31,938,329	\$ 34,352,099	\$ 35,363,628	\$ 34,188,623	\$ 36,466,261
Net Revenues Over (Under) Expenses	\$ (398,194)	\$ (7,130)	\$ 92,736	\$ 170,573	\$ (2,003)	\$ 427,617
Beginning Fund Balance	1,835,040	1,436,846	1,413,216	1,429,716	1,429,716	1,427,713
Ending Fund Balance	\$ 1,436,846	\$ 1,429,716	\$ 1,505,952	\$ 1,600,289	\$ 1,427,713	\$ 1,855,330
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	169,528	169,528	-	841,214
7904 College/DO Local Reserves (1% minimum)	-	-	359,044	359,044	-	359,238
7900 Designated Reserves	-	-	100,440	95,340	-	111,528
			<u>629,012</u>	<u>623,912</u>		<u>1,311,980</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	876,940	976,377	-	543,350
			<u>876,940</u>	<u>976,377</u>		<u>543,350</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 1,505,952	\$ 1,600,289	\$ -	\$ 1,855,330

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
Sources:						
8613 Apprenticeship Revenue	503,290	1,047,761	689,294	689,294	1,045,854	779,942
8620 General Categorical Programs	133,509	128,257	134,787	134,787	127,097	134,787
8690 State Tax Subventions	-	10,500	-	-	-	-
Total Other State Revenues	\$ 636,799	\$ 1,186,518	\$ 824,081	\$ 824,081	\$ 1,172,951	\$ 914,729
8840 Sales and Commissions	6,855	9,506	-	11,656	13,507	-
8851 Rentals and Leases	62,108	264	162,210	162,210	40,035	162,210
8874 2% of Enrollment Fees	211,759	191,153	190,413	190,413	164,717	168,559
8870 Other Student Fees and Charges	630,576	884,607	822,135	1,043,298	844,046	1,000,204
8880 Other Student Fees	288,225	264,015	750,000	2,442	296,718	400,000
8890 Other Local Revenues	136,505	191,696	274,051	353,073	254,873	274,051
Total Other Local Revenues	\$ 1,336,028	\$ 1,541,241	\$ 2,198,809	\$ 1,763,092	\$ 1,613,896	\$ 2,005,024
Total Revenues	\$ 1,972,827	\$ 2,727,759	\$ 3,022,890	\$ 2,587,173	\$ 2,786,847	\$ 2,919,753
8900 Other Financing Sources, Miscellaneous	-	364	-	263	263	-
8910 Proceeds of General Fixed Assets	-	1,976	-	-	2,743	-
8990 Intrafund and Subfund Transfers In	671,744	666,671	1,029,517	1,985,494	1,094,819	938,048
8994 Operating Allocation	81,486,510	85,133,634	89,977,370	92,886,682	92,886,682	97,862,988
Total Other Financing Sources	\$ 82,158,254	\$ 85,802,645	\$ 91,006,887	\$ 94,872,439	\$ 93,984,507	\$ 98,801,036
Total Revenues and Other Financing Sources	\$ 84,131,081	\$ 88,530,404	\$ 94,029,777	\$ 97,459,612	\$ 96,771,354	\$ 101,720,789

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
Uses:						
1100 Monthly Instructional Salary	21,775,364	21,527,847	23,102,071	24,119,362	21,600,870	22,744,394
1200 Noninstructional Salaries Full Time	7,189,250	7,631,763	8,208,984	8,374,816	8,462,452	9,060,282
1300 Instructional Salaries Part Time	15,825,148	16,858,132	18,082,368	18,878,619	17,624,115	20,461,720
1400 Noninstructional Salaries Part Time	498,684	697,552	221,635	400,495	1,221,890	221,635
Total Academic Salaries	\$ 45,288,446	\$ 46,715,294	\$ 49,615,058	\$ 51,773,292	\$ 48,909,327	\$ 52,488,031
2100 Noninstructional Salaries Full Time	10,503,371	11,192,819	12,224,549	12,762,806	11,558,119	13,645,796
2200 Instructional Aides Full Time	1,597,934	1,666,176	1,770,649	1,848,613	2,258,678	1,680,716
2300 Variable Non-Instructional	672,504	1,222,420	768,578	826,148	1,611,908	1,318,578
2400 Variable Classroom Aide	235,628	278,565	385,066	385,066	353,029	385,066
2500 Variable Manager/Supervisor Short Term Hourly	-	-	-	-	6,177	-
2600 Variable Aide Other	43,590	54,858	83,691	40,069	49,622	83,691
Total Classified Salaries	\$ 13,053,027	\$ 14,414,838	\$ 15,232,533	\$ 15,862,702	\$ 15,837,533	\$ 17,113,847
3000 Benefits	21,924,228	22,891,797	24,601,095	25,161,296	24,351,234	26,644,440
Total Salaries and Benefits	\$ 80,265,701	\$ 84,021,929	\$ 89,448,686	\$ 92,797,290	\$ 89,098,094	\$ 96,246,318
4000 Supplies and Materials	\$ 568,819	\$ 628,964	\$ 1,826,052	\$ 1,130,537	\$ 611,008	\$ 1,413,945
5100 Consultants	111,928	124,703	135,434	172,684	191,328	135,434
5200 Travel	62,897	252,132	321,087	316,887	297,212	315,030
5300 Dues and Memberships	69,367	117,541	63,740	63,740	111,066	63,040
5400 Insurance	503,760	659,384	691,704	877,137	862,007	869,773
5500 Utilities and Housekeeping	71,502	113,061	106,744	106,744	123,136	106,744
5600 Contract Services	923,397	1,059,803	752,668	757,118	617,276	752,668
5690 Other Operating Expenses	185,769	402,173	504,007	542,908	738,509	717,514
5800 Other Services and Expenses	41,255	105,959	98,781	98,781	17,128	96,581
Total Other Operating Expenses	\$ 1,969,875	\$ 2,834,756	\$ 2,674,165	\$ 2,935,999	\$ 2,957,662	\$ 3,056,784

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
6300 Library Books	1,775	(2,979)	40,000	50,827	(332)	40,000
6400 Equipment	159,865	97,452	149,918	149,918	145,596	147,418
Total Capital Outlay	\$ 161,640	\$ 94,473	\$ 189,918	\$ 200,745	\$ 145,264	\$ 187,418
7300 Interfund Transfers Out	209,601	716,987	107,000	1,107,000	2,083,606	122,000
7600 Other Student Payments	1,139	-	2,097	2,097	-	2,097
7800 Intrafund and Subfund Transfers Out	612,611	-	-	1,083,524	1,539,730	-
Total Transfers and Other Outgo	\$ 823,351	\$ 716,987	\$ 109,097	\$ 2,192,621	\$ 3,623,336	\$ 124,097
Total Expenses	\$ 83,789,386	\$ 88,297,109	\$ 94,247,918	\$ 99,257,192	\$ 96,435,364	\$ 101,028,562
Net Revenues Over (Under) Expenses	\$ 341,695	\$ 233,295	\$ (218,141)	\$ (1,797,580)	\$ 335,990	\$ 692,227
Beginning Fund Balance	3,790,970	4,132,665	4,378,321	4,365,960	4,365,960	4,701,950
Ending Fund Balance	\$ 4,132,665	\$ 4,365,960	\$ 4,160,180	\$ 2,568,380	\$ 4,701,950	\$ 5,394,177
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	483,159	483,159	-	2,397,483
7904 College/DO Local Reserves (1% minimum)	-	-	2,605,060	2,605,060	-	1,516,991
7900 Designated Reserves	-	-	67,708	67,708	-	65,263
			<u>3,155,927</u>	<u>3,155,927</u>		<u>3,979,737</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	1,004,253	(587,547)	-	1,414,440
			<u>1,004,253</u>	<u>-587,547</u>		<u>1,414,440</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 4,160,180	\$ 2,568,380	\$ -	\$ 5,394,177

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
Sources:						
8160 Veterans Education	3,536	2,528	4,845	4,845	2,016	4,845
Total Federal Revenues	\$ 3,536	\$ 2,528	\$ 4,845	\$ 4,845	\$ 2,016	\$ 4,845
8620 General Categorical Programs	86,313	83,913	92,390	92,390	76,928	92,390
Total Other State Revenues	\$ 86,313	\$ 83,913	\$ 92,390	\$ 92,390	\$ 76,928	\$ 92,390
8851 Rentals and Leases	22,474	-	50,000	50,000	3,181	50,000
8874 2% of Enrollment Fees	67,136	63,375	63,701	63,701	58,929	59,163
8870 Other Student Fees and Charges	62,573	65,548	26,543	57,777	52,423	31,823
8880 Other Student Fees	18,983	22,772	-	7,151	29,100	-
8890 Other Local Revenues	458,663	650,037	607,625	654,026	695,908	607,625
Total Other Local Revenues	\$ 629,829	\$ 801,732	\$ 747,869	\$ 832,655	\$ 839,541	\$ 748,611
Total Revenues	\$ 719,678	\$ 888,173	\$ 845,104	\$ 929,890	\$ 918,485	\$ 845,846
8910 Proceeds of General Fixed Assets	100	12,230	-	-	3,433	-
8980 Interfund Transfers In	424,029	-	80,000	80,000	-	80,000
8990 Intrafund and Subfund Transfers In	356,747	390,769	369,914	431,907	438,334	351,180
8994 Operating Allocation	42,137,517	44,267,819	47,396,130	48,918,643	48,918,643	51,530,409
Total Other Financing Sources	\$ 42,918,393	\$ 44,670,818	\$ 47,846,044	\$ 49,430,550	\$ 49,360,410	\$ 51,961,589
Total Revenues and Other Financing Sources	\$ 43,638,071	\$ 45,558,991	\$ 48,691,148	\$ 50,360,440	\$ 50,278,895	\$ 52,807,435

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
Uses:						
1100 Monthly Instructional Salary	8,958,741	9,616,183	9,756,239	10,185,754	9,913,538	10,730,807
1200 Noninstructional Salaries Full Time	4,104,283	4,534,781	4,633,338	4,837,320	4,613,473	4,937,985
1300 Instructional Salaries Part Time	7,802,605	7,985,421	8,537,769	8,913,642	8,923,295	8,808,299
1400 Noninstructional Salaries Part Time	530,606	586,865	530,551	553,908	775,530	530,551
Total Academic Salaries	\$ 21,396,235	\$ 22,723,250	\$ 23,457,897	\$ 24,490,624	\$ 24,225,836	\$ 25,007,642
2100 Noninstructional Salaries Full Time	5,466,242	5,468,113	6,931,032	7,382,857	6,303,146	7,712,690
2200 Instructional Aides Full Time	1,220,043	1,283,168	1,422,439	1,574,293	1,373,498	1,462,849
2300 Variable Non-Instructional	168,503	340,363	687,178	874,638	452,855	967,178
2400 Variable Classroom Aide	115,639	227,886	302,705	302,705	389,728	302,705
2600 Variable Aide Other	33,518	42,030	57,390	57,390	54,524	57,390
Total Classified Salaries	\$ 7,003,945	\$ 7,361,560	\$ 9,400,744	\$ 10,191,883	\$ 8,573,751	\$ 10,502,812
3000 Benefits	10,459,571	10,996,160	12,541,705	12,821,806	12,091,765	13,773,011
Total Salaries and Benefits	\$ 38,859,751	\$ 41,080,970	\$ 45,400,346	\$ 47,504,313	\$ 44,891,352	\$ 49,283,465
4000 Supplies and Materials	\$ 251,163	\$ 392,941	\$ 978,189	\$ 1,101,047	\$ 325,779	\$ 1,225,389
5100 Consultants	32,300	36,789	122,921	122,921	170,653	172,921
5200 Travel	18,732	72,539	149,577	149,577	117,230	138,624
5300 Dues and Memberships	49,544	92,331	61,493	61,493	97,357	61,493
5400 Insurance	-	54,255	26,543	26,543	-	31,823
5500 Utilities and Housekeeping	46,295	44,240	33,092	33,092	49,850	33,092
5600 Contract Services	709,058	624,636	794,817	818,817	648,816	898,817
5690 Other Operating Expenses	473,871	326,356	704,560	274,380	515,395	474,421
5800 Other Services and Expenses	38,147	69,447	113,850	113,850	59,796	195,850
5900 Interprogram Charges (credits)	(13,114)	(1,733)	54,598	54,598	(6,825)	54,598
Total Other Operating Expenses	\$ 1,354,833	\$ 1,318,860	\$ 2,061,451	\$ 1,655,271	\$ 1,652,272	\$ 2,061,639

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
6300 Library Books	-	-	14,248	14,248	-	14,248
6400 Equipment	14,805	36,123	53,258	53,258	52,586	53,258
Total Capital Outlay	\$ 14,805	\$ 36,123	\$ 67,506	\$ 67,506	\$ 52,586	\$ 67,506
7300 Interfund Transfers Out	469,111	1,067,136	73,500	73,500	2,184,079	113,500
7700 Cost of Goods Sold	-	268	-	-	1,079	-
7800 Intrafund and Subfund Transfers Out	2,713,789	1,600,000	-	55,159	1,168,446	-
Total Transfers and Other Outgo	\$ 3,182,900	\$ 2,667,404	\$ 73,500	\$ 128,659	\$ 3,353,604	\$ 113,500
Total Expenses	\$ 43,663,452	\$ 45,496,298	\$ 48,580,992	\$ 50,456,796	\$ 50,275,593	\$ 52,751,499
Net Revenues Over (Under) Expenses	\$ (25,381)	\$ 62,693	\$ 110,156	\$ (96,356)	\$ 3,302	\$ 55,936
Beginning Fund Balance	2,409,927	2,384,546	2,447,241	2,447,239	2,447,239	2,425,541
Ending Fund Balance	\$ 2,384,546	\$ 2,447,239	\$ 2,557,397	\$ 2,350,883	\$ 2,450,541	\$ 2,481,477
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	250,495	250,495	-	1,242,983
7904 College/DO Local Reserves (1% minimum)	-	-	486,594	486,594	-	527,778
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	461,925	405,999	-	268,543
			<u>1,287,955</u>	<u>1,232,029</u>		<u>2,128,245</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	1,269,442	1,118,854	-	353,232
			<u>1,269,442</u>	<u>1,118,854</u>		<u>353,232</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 2,557,397	\$ 2,350,883	\$ -	\$ 2,481,477

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
Sources:						
8860 Interest and Investment Income	338,418	515,578	425,000	425,000	5,176,040	850,000
8890 Other Local Revenues	16,725	(12,517)	36,000	36,050	92,494	36,000
Total Other Local Revenues	\$ 355,143	\$ 503,061	\$ 461,000	\$ 461,050	\$ 5,268,534	\$ 886,000
Total Revenues	\$ 355,143	\$ 503,061	\$ 461,000	\$ 461,050	\$ 5,268,534	\$ 886,000
8910 Proceeds of General Fixed Assets	-	-	2,000	2,000	3,950	2,000
8990 Intrafund and Subfund Transfers In	127,300	34,368	126,204	223,195	61,113	127,373
8994 Operating Allocation	18,191,297	19,069,717	20,279,170	20,954,987	20,954,987	22,052,171
Total Other Financing Sources	\$ 18,318,597	\$ 19,104,085	\$ 20,407,374	\$ 21,180,182	\$ 21,020,050	\$ 22,181,544
Total Revenues and Other Financing Sources	\$ 18,673,740	\$ 19,607,146	\$ 20,868,374	\$ 21,641,232	\$ 26,288,584	\$ 23,067,544
Uses:						
1200 Noninstructional Salaries Full Time	1,199,844	1,335,260	1,242,166	1,302,879	1,053,306	1,296,826
1400 Noninstructional Salaries Part Time	-	2,027	-	11,785	7,961	-
Total Academic Salaries	\$ 1,199,844	\$ 1,337,287	\$ 1,242,166	\$ 1,314,664	\$ 1,061,267	\$ 1,296,826
2100 Noninstructional Salaries Full Time	8,815,160	9,612,501	10,063,088	10,502,941	10,088,128	10,758,735
2300 Variable Non-Instructional	360,858	860,652	248,100	248,100	872,855	248,100
Total Classified Salaries	\$ 9,176,018	\$ 10,473,153	\$ 10,311,188	\$ 10,751,041	\$ 10,960,983	\$ 11,006,835
3000 Benefits	4,879,202	5,416,629	5,817,421	5,930,138	5,508,412	6,326,313

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
Total Salaries and Benefits	\$ 15,255,064	\$ 17,227,069	\$ 17,370,775	\$ 17,995,843	\$ 17,530,662	\$ 18,629,974
4000 Supplies and Materials	\$ 187,194	\$ 171,026	\$ 287,600	\$ 287,650	\$ 178,422	\$ 289,400
5100 Consultants	893,199	869,992	999,763	999,763	702,485	1,010,763
5200 Travel	50,081	126,295	308,815	308,815	168,127	315,357
5300 Dues and Memberships	128,993	131,363	158,050	158,050	153,575	158,750
5500 Utilities and Housekeeping	66,804	28,925	150,110	150,110	61,543	150,110
5600 Contract Services	101,225	404,277	139,120	139,120	534,161	167,732
5690 Other Operating Expenses	105,212	107,143	147,085	147,085	111,540	176,810
5700 Legal/Elections/Audit Expenses	15,564	52,202	5,000	5,000	219	5,000
5800 Other Services and Expenses	738,064	822,486	1,097,650	1,097,650	986,578	1,085,150
5900 Interprogram Charges (credits)	15	3	-	-	19	-
Total Other Operating Expenses	\$ 2,099,157	\$ 2,542,686	\$ 3,005,593	\$ 3,005,593	\$ 2,718,247	\$ 3,069,672
6100 Sites and Site Improvements	-	-	1,500	1,500	1,000	1,500
6400 Equipment	51,530	57,113	110,200	110,200	138,489	110,200
Total Capital Outlay	\$ 51,530	\$ 57,113	\$ 111,700	\$ 111,700	\$ 139,489	\$ 111,700
7800 Intrafund and Subfund Transfers Out	1,542,322	-	-	-	5,337,448	-
Total Transfers and Other Outgo	\$ 1,542,322	\$ -	\$ -	\$ -	\$ 5,337,448	\$ -
Total Expenses	\$ 19,135,267	\$ 19,997,894	\$ 20,775,668	\$ 21,400,786	\$ 25,904,268	\$ 22,100,746

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
Net Revenues Over (Under) Expenses	\$ (461,527)	\$ (390,748)	\$ 92,706	\$ 240,446	\$ 384,316	\$ 966,798
Beginning Fund Balance	1,351,814	890,287	544,394	499,539	499,539	883,855
Ending Fund Balance	\$ 890,287	\$ 499,539	\$ 637,100	\$ 739,985	\$ 883,855	\$ 1,850,653
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	107,620	107,620	-	534,022
7904 College/DO Local Reserves (1% minimum)	-	-	205,000	205,000	-	219,638
7900 Designated Reserves	-	-	1,434	1,537	-	-
			<u>314,054</u>	<u>314,157</u>		<u>753,660</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	323,046	425,828	-	1,096,993
			<u>323,046</u>	<u>425,828</u>		<u>1,096,993</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 637,100	\$ 739,985	\$ -	\$ 1,850,653

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
Sources:						
8610 General Apportionment Revenue	1,390,256	3,418,903	12,215,518	42,664,723	42,664,723	26,853,602
8630 Education Protection Account	41,297,053	45,222,183	45,222,183	14,340,328	14,340,328	47,313,564
8671 Homeowners Revenue	617,895	612,720	623,557	593,748	593,748	608,121
8672 In Lieu of Taxes (wildlife)	4,309	3,937	4,007	4,030	4,030	3,759
8811 Tax Allocation, Secured Roll Revenue	96,880,280	99,870,467	101,636,779	107,481,838	107,481,838	110,609,517
8812 Tax Allocation, Supplemental Roll Revenue	1,757,327	3,045,646	3,099,512	3,787,555	3,787,555	3,374,834
8813 Tax Allocation, Unsecured Roll Revenue	2,895,856	2,819,697	2,869,567	3,280,945	3,280,945	3,124,464
8817 ERAF	14,410,498	15,346,267	15,617,682	17,097,019	17,097,020	17,004,963
8819 Redevelopment Agency Revenue/Residual	5,712,007	6,432,004	6,545,760	8,163,112	8,163,112	7,127,204
8874 98% of Enrollment Fees	15,429,218	14,076,494	14,325,757	12,606,596	12,606,596	12,606,596
Apportionment Revenues	\$ 180,394,699	\$ 190,848,318	\$ 202,160,322	\$ 210,019,894	\$ 210,019,895	\$ 228,626,624
8614 Part Time Instructor Pay Increase	615,916	598,001	657,417	677,904	677,904	669,007
8617 Part Time Office Hours	579,028	578,167	500,148	1,331,160	1,331,160	1,224,073
8618 Part Time Health Revenue	37,550	14,689	22,377	414,172	414,172	411,781
8680 Lottery Revenue	5,580,096	5,357,991	5,196,390	6,541,356	6,541,356	4,145,517
8690 State Tax Subventions	2,308,897	4,834,104	4,757,530	4,926,373	4,926,373	5,003,504
Total Other State Revenues	\$ 9,121,487	\$ 11,382,952	\$ 11,133,862	\$ 13,890,965	\$ 13,890,965	\$ 11,453,882
8880 Nonresident Tuition	9,687,131	9,082,632	9,209,213	10,435,980	10,435,981	11,500,054
Total Other Local Revenues	\$ 9,687,131	\$ 9,082,632	\$ 9,209,213	\$ 10,435,980	\$ 10,435,981	\$ 11,500,054
Total Revenues	\$ 199,203,317	\$ 211,313,902	\$ 222,503,397	\$ 234,346,839	\$ 234,346,841	\$ 251,580,560
8990 Intrafund and Subfund Transfers In	25,032,861	30,473,767	30,691,272	28,253,482	28,253,482	30,280,275
Total Other Financing Sources	\$ 25,032,861	\$ 30,473,767	\$ 30,691,272	\$ 28,253,482	\$ 28,253,482	\$ 30,280,275
Total Revenues and Other Financing Sources	\$ 224,236,178	\$ 241,787,669	\$ 253,194,669	\$ 262,600,321	\$ 262,600,323	\$ 281,860,835

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
Uses:						
1200 Noninstructional Salaries Full Time	151,080	158,676	158,676	170,537	170,537	168,204
1400 Noninstructional Salaries Part Time	100,834	135,380	271,915	194,398	194,398	272,041
Total Academic Salaries	\$ 251,914	\$ 294,056	\$ 430,591	\$ 364,935	\$ 364,935	\$ 440,245
2100 Noninstructional Salaries Full Time	106,166	111,720	86,312	-	-	114,888
2300 Variable Non-Instructional	6,130	1,030	27,432	-	-	27,444
Total Classified Salaries	\$ 112,296	\$ 112,750	\$ 113,744	\$ -	\$ -	\$ 142,332
3000 Benefits	12,842,447	11,731,762	13,063,762	12,415,076	12,415,077	12,977,781
Total Salaries and Benefits	\$ 13,206,657	\$ 12,138,568	\$ 13,608,097	\$ 12,780,011	\$ 12,780,012	\$ 13,560,358
4000 Supplies and Materials	\$ -	\$ 436	\$ 1,500	\$ -	\$ -	\$ 1,500
5200 Travel	-	261	10,000	2,370	2,370	10,000
5300 Dues and Memberships	11,550	12,128	500	12,734	12,734	500
5400 Insurance	1,298,089	1,388,224	1,630,000	182,757	182,757	190,000
5500 Utilities and Housekeeping	4,379,329	5,432,122	6,627,941	6,787,246	6,787,246	7,708,025
5600 Contract Services	1,960,334	2,058,522	2,181,141	2,817,198	2,817,199	2,312,575
5690 Other Operating Expenses	-	-	-	-	(1)	-
5700 Legal/Elections/Audit Expenses	1,871,667	4,499,800	2,326,920	1,900,723	1,900,723	1,832,440
Total Other Operating Expenses	\$ 9,520,969	\$ 13,391,057	\$ 12,776,502	\$ 11,703,028	\$ 11,703,028	\$ 12,053,540
6400 Equipment	-	411,987	-	1,338	1,338	1,100,000
Total Capital Outlay	\$ -	\$ 411,987	\$ -	\$ 1,338	\$ 1,338	\$ 1,100,000

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
7300 Interfund Transfers Out	1,050,000	4,209,195	4,680,000	6,240,000	6,240,000	6,432,500
7800 Intrafund and Subfund Transfers Out	29,304,812	31,798,133	30,428,515	29,564,968	30,076,790	32,010,159
7894 Operating Allocation from	170,858,428	179,108,832	190,468,388	196,815,881	196,815,881	207,120,981
Total Transfers and Other Outgo	\$ 201,213,240	\$ 215,116,160	\$ 225,576,903	\$ 232,620,849	\$ 233,132,671	\$ 245,563,640
Total Expenses	\$ 223,940,866	\$ 241,058,208	\$ 251,963,002	\$ 257,105,226	\$ 257,617,049	\$ 272,279,038
Net Revenues Over (Under) Expenses	\$ 295,312	\$ 729,461	\$ 1,231,667	\$ 5,495,095	\$ 4,983,274	\$ 9,581,797
Beginning Fund Balance	20,471,235	20,766,547	21,506,538	21,496,008	21,496,008	26,479,282
Ending Fund Balance	\$ 20,766,547	\$ 21,496,008	\$ 22,738,205	\$ 26,991,103	\$ 26,479,282	\$ 36,061,079
<u>Board Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	11,204,554	11,204,554	-	11,936,863
7902 5% Board Contingency Reserve	-	-	11,204,554	11,204,554	-	-
7914 BP 5033 Required Reserve	-	-	-	-	-	23,396,459
7903 Deficit Funding Reserve	-	-	-	-	-	225,757
7900 Designated Reserves	-	-	317,701	415,701	-	502,000
			<u>22,726,809</u>	<u>22,824,809</u>		<u>36,061,079</u>
<u>Unrestricted Reserves</u>						
7997 Undesignated District Reserves	-	-	11,396	4,166,294	-	-
			<u>11,396</u>	<u>4,166,294</u>		<u>0</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 22,738,205	\$ 26,991,103	\$ -	\$ 36,061,079

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
<u>District Services</u>						
Board	189,453	204,046	236,024	236,024	180,322	238,118
Chancellor	968,580	1,181,314	1,010,983	1,010,983	1,015,729	1,070,095
Facilities	796,938	838,601	1,072,381	1,072,381	807,861	1,048,242
Foundation Services	3,446	-	-	-	-	-
Administrative Services and Finance	4,038,237	3,187,658	3,474,947	4,096,867	8,632,655	3,684,740
Human Resources	2,397,725	2,887,915	2,564,482	2,564,482	2,595,496	2,650,635
Information Technology Services	3,559,571	3,535,049	3,846,534	3,849,682	3,915,902	4,135,893
Internal Auditing	219,039	166,725	381,307	381,307	194,099	370,430
International Education	683,640	804,643	939,353	939,353	975,034	961,081
Marketing	383,879	465,768	517,847	517,847	493,525	547,657
Other	13,303	14,108	12,992	12,992	2,806	12,124
Payroll	667,928	856,817	989,087	989,087	973,166	1,089,142
Educational Planning	770,034	782,623	970,997	970,997	439,611	1,023,010
Police Services	3,107,152	3,489,107	3,084,253	3,084,303	3,937,463	3,413,931
Research	823,419	895,188	928,653	928,653	985,740	1,003,555
Purchasing	512,922	688,331	745,828	745,828	754,859	852,093
Total District Office Expenditures and Transfers Out	\$ 19,135,266	\$ 19,997,893	\$ 20,775,668	\$ 21,400,786	\$ 25,904,268	\$ 22,100,746
<u>Districtwide Expenses</u>						
Contractual Assessments	976,452	1,008,662	1,695,691	1,335,117	1,335,117	1,567,960
Regulatory Expenditures	18,933,791	18,646,565	21,366,913	19,565,469	19,565,469	21,041,389
Committed Obligations	4,681,361	11,222,381	5,583,144	7,339,195	7,339,195	7,670,926
Districtwide Operations	199,349,262	210,180,600	223,317,254	228,865,445	229,377,267	241,998,763
Total Districtwide Expenditures and Transfers Out	\$ 223,940,866	\$ 241,058,208	\$ 251,963,002	\$ 257,105,226	\$ 257,617,048	\$ 272,279,038
Total District Office and Districtwide Expenditures and Transfers Out	\$ 243,076,132	\$ 261,056,101	\$ 272,738,670	\$ 278,506,012	\$ 283,521,316	\$ 294,379,784

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
<u>Board and District Office Restricted Reserves</u>						
5% General Fund Reserve	-	-	11,204,554	11,204,554	-	11,936,863
5% Board Contingency Reserve	-	-	11,204,554	11,204,554	-	-
Deficit Funding Reserve	-	-	107,620	107,620	-	759,779
College/DO Local Reserves (1% minimum)	-	-	205,000	205,000	-	219,638
Designated Reserves	-	-	319,135	417,238	-	502,000
			<u>23,040,863</u>	<u>23,138,966</u>		<u>36,814,739</u>
<u>Unrestricted Reserves</u>						
Undesignated District Reserves	-	-	11,396	4,176,721	-	-
Undesignated College and DO Reserves	-	-	323,046	418,119	-	1,096,993
			<u>334,442</u>	<u>4,594,840</u>		<u>1,096,993</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 23,375,305	\$ 27,733,806	\$ -	\$ 37,911,732

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2023-2024 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 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
Sources:						
8150 Student Financial Aid Revenue	34,555	38,090	40,985	40,985	38,775	40,985
8160 Veterans Education	5,088	3,680	-	-	3,136	-
Total Federal Revenues	\$ 39,643	\$ 41,770	\$ 40,985	\$ 40,985	\$ 41,911	\$ 40,985
8659 Other Reimbursable Categorical Programs	22,406	43,400	11,276	11,276	53,978	18,117
8690 State Tax Subventions	6,573,125	7,744,889	7,745,000	7,745,000	6,274,383	7,745,000
Total Other State Revenues	\$ 6,595,531	\$ 7,788,289	\$ 7,756,276	\$ 7,756,276	\$ 6,328,361	\$ 7,763,117
8820 Contributions and Gifts	-	-	-	-	50,000	-
8830 Contract Services	108,037	6,228	112,989	112,989	75,391	112,989
8851 Rentals and Leases	295,666	253,380	175,000	175,000	268,236	206,000
8870 Other Student Fees and Charges	267,220	233,009	265,000	265,000	271,206	265,000
8880 Other Student Fees	11,487	30,886	840	840	17,550	30,840
8890 Other Local Revenues	1,030,479	870,581	1,042,613	1,199,339	915,860	591,516
Total Other Local Revenues	\$ 1,712,889	\$ 1,394,084	\$ 1,596,442	\$ 1,753,168	\$ 1,598,243	\$ 1,206,345
Total Revenues	\$ 8,348,063	\$ 9,224,143	\$ 9,393,703	\$ 9,550,429	\$ 7,968,515	\$ 9,010,447
8980 Interfund Transfers In	2,906,090	747,354	-	-	-	-
8990 Intrafund and Subfund Transfers In	9,659,929	6,580,214	-	1,083,524	7,940,972	-
Total Other Financing Sources	\$ 12,566,019	\$ 7,327,568	\$ -	\$ 1,083,524	\$ 7,940,972	\$ -
Total Revenues and Other Financing Sources	\$ 20,914,082	\$ 16,551,711	\$ 9,393,703	\$ 10,633,953	\$ 15,909,487	\$ 9,010,447

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
Uses:						
1200 Noninstructional Salaries Full Time	25,633	35,089	34,766	34,766	46,496	156,936
1300 Instructional Salaries Part Time	20,587	8,229	50,000	50,000	-	50,000
1400 Noninstructional Salaries Part Time	24,220	17,067	82,600	132,600	19,882	82,600
Total Academic Salaries	\$ 70,440	\$ 60,385	\$ 167,366	\$ 217,366	\$ 66,378	\$ 289,536
2100 Noninstructional Salaries Full Time	70,532	96,760	140,867	140,867	104,516	100,056
2300 Variable Non-Instructional	428,432	364,375	1,046,932	1,046,932	363,405	409,335
2400 Variable Classroom Aide	126,897	134,187	52,784	52,784	121,919	62,871
2600 Variable Aide Other	-	-	23,904	23,904	2,608	23,904
Total Classified Salaries	\$ 625,861	\$ 595,322	\$ 1,264,487	\$ 1,264,487	\$ 592,448	\$ 596,166
3000 Benefits	6,702,432	7,879,595	7,979,588	7,979,588	6,413,020	7,923,144
Total Salaries and Benefits	\$ 7,398,733	\$ 8,535,302	\$ 9,411,441	\$ 9,461,441	\$ 7,071,846	\$ 8,808,846
4000 Supplies and Materials	\$ 102,272	\$ 236,533	\$ 1,263,178	\$ 1,748,994	\$ 271,297	\$ 1,706,521
5100 Consultants	217,138	196,456	198,787	198,787	416,927	208,300
5200 Travel	6,040	45,730	146,964	146,964	50,581	121,964
5300 Dues and Memberships	5,235	1,201	8,000	8,000	8,415	8,000
5500 Utilities and Housekeeping	14,475	4,503	-	-	19,699	-
5600 Contract Services	100,415	188,321	2,085,415	2,185,415	122,243	650,000
5690 Other Operating Expenses	81,389	111,811	1,749,649	2,027,649	291,047	837,893
5800 Other Services and Expenses	754,544	567,944	297,333	620,810	1,544,902	449,683
5900 Interprogram Charges (credits)	(18)	54	1,794	1,794	14	1,794
5910 Indirect Costs	(1,497,242)	(793,426)	(229,916)	(229,916)	(524,421)	(22,867)
Total Other Operating Expenses	\$ (318,024)	\$ 322,594	\$ 4,258,026	\$ 4,959,503	\$ 1,929,407	\$ 2,254,767

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
6200 Buildings	41,727	14,487	298,257	298,257	(5,389)	338,591
6300 Library Books	(1,775)	2,979	6,984	6,984	332	6,984
6400 Equipment	68,942	572,876	1,337,401	1,621,372	531,804	1,248,389
Total Capital Outlay	\$ 108,894	\$ 590,342	\$ 1,642,642	\$ 1,926,613	\$ 526,747	\$ 1,593,964
7300 Interfund Transfers Out	2,988,000	606,369	650,000	650,000	1,686,570	1,150,000
7800 Intrafund and Subfund Transfers Out	12,222	4,980,214	2,129,823	1,614,256	-	-
Total Transfers and Other Outgo	\$ 3,000,222	\$ 5,586,583	\$ 2,779,823	\$ 2,264,256	\$ 1,686,570	\$ 1,150,000
Total Expenses	\$ 10,292,097	\$ 15,271,354	\$ 19,355,110	\$ 20,360,807	\$ 11,485,867	\$ 15,514,098
Net Revenues Over (Under) Expenses	\$ 10,621,985	\$ 1,280,357	\$ (9,961,407)	\$ (9,726,854)	\$ 4,423,620	\$ (6,503,651)
Beginning Fund Balance	12,077,020	22,699,005	23,920,650	23,979,362	23,979,362	28,402,982
Ending Fund Balance	\$ 22,699,005	\$ 23,979,362	\$ 13,959,243	\$ 14,252,508	\$ 28,402,982	\$ 21,899,331
<u>Board and College / DO Restricted Reserves</u>						
7900 Designated Reserves	-	-	8,215,919	7,473,988	-	13,444,352
			<u>8,215,919</u>	<u>7,473,988</u>		<u>13,444,352</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	-	-	4,293,324	5,328,520	-	7,004,979
			<u>5,743,324</u>	<u>6,778,520</u>		<u>8,454,979</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 13,959,243	\$ 14,252,508	\$ -	\$ 21,899,331

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
Sources:						
8150 Student Financial Aid Revenue	6,935	16,810	10,000	10,000	9,570	10,000
8160 Veterans Education	896	688	-	-	704	-
Total Federal Revenues	\$ 7,831	\$ 17,498	\$ 10,000	\$ 10,000	\$ 10,274	\$ 10,000
8659 Other Reimbursable Categorical Programs	7,538	5,652	-	-	11,564	-
Total Other State Revenues	\$ 7,538	\$ 5,652	\$ -	\$ -	\$ 11,564	\$ -
8830 Contract Services	-	-	-	-	71,239	-
8851 Rentals and Leases	71,826	75,373	70,000	70,000	51,850	60,000
8870 Other Student Fees and Charges	-	-	-	-	6,175	-
8890 Other Local Revenues	70,204	131,822	113,200	121,396	142,168	118,200
Total Other Local Revenues	\$ 142,030	\$ 207,195	\$ 183,200	\$ 191,396	\$ 271,432	\$ 178,200
Total Revenues	\$ 157,399	\$ 230,345	\$ 193,200	\$ 201,396	\$ 293,270	\$ 188,200
8980 Interfund Transfers In	68,654	56,773	-	-	-	-
8990 Intrafund and Subfund Transfers In	1,950,000	1,478,951	-	-	-	-
Total Other Financing Sources	\$ 2,018,654	\$ 1,535,724	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 2,176,053	\$ 1,766,069	\$ 193,200	\$ 201,396	\$ 293,270	\$ 188,200

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
Uses:						
1400 Noninstructional Salaries Part Time	-	786	-	-	310	-
Total Academic Salaries	\$ -	\$ 786	\$ -	\$ -	\$ 310	\$ -
2300 Variable Non-Instructional	26,032	32,695	39,501	39,501	31,543	43,752
Total Classified Salaries	\$ 26,032	\$ 32,695	\$ 39,501	\$ 39,501	\$ 31,543	\$ 43,752
3000 Benefits	708	1,129	3,699	3,699	1,008	4,074
Total Salaries and Benefits	\$ 26,740	\$ 34,610	\$ 43,200	\$ 43,200	\$ 32,861	\$ 47,826
4000 Supplies and Materials	\$ 4,182	\$ 64,011	\$ 368,113	\$ 376,309	\$ 94,120	\$ 202,430
5100 Consultants	3,938	13,450	55,252	55,252	65,231	64,765
5200 Travel	-	29,140	5,994	5,994	32,105	5,994
5300 Dues and Memberships	-	-	-	-	5,600	-
5500 Utilities and Housekeeping	1,616	-	-	-	-	-
5600 Contract Services	735	-	1,485,415	1,485,415	51,675	50,000
5690 Other Operating Expenses	-	81,533	244,282	244,282	77,343	247,693
5800 Other Services and Expenses	1,290	2,459	-	323,477	338,517	150,000
5910 Indirect Costs	(434,150)	(351,457)	-	-	(376,728)	-
Total Other Operating Expenses	\$ (426,571)	\$ (224,875)	\$ 1,790,943	\$ 2,114,420	\$ 193,743	\$ 518,452
6200 Buildings	44,568	4,542	298,257	298,257	1,516	338,591
6400 Equipment	-	-	532,314	532,314	6,611	542,314
Total Capital Outlay	\$ 44,568	\$ 4,542	\$ 830,571	\$ 830,571	\$ 8,127	\$ 880,905
7300 Interfund Transfers Out	-	-	-	-	-	83,858

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
7800 Intrafund and Subfund Transfers Out	-	1,478,951	-	-	-	-
Total Transfers and Other Outgo	\$ -	\$ 1,478,951	\$ -	\$ -	\$ -	\$ 83,858
Total Expenses	\$ (351,081)	\$ 1,357,239	\$ 3,032,827	\$ 3,364,500	\$ 328,851	\$ 1,733,471
Net Revenues Over (Under) Expenses	\$ 2,527,134	\$ 408,830	\$ (2,839,627)	\$ (3,163,104)	\$ (35,581)	\$ (1,545,271)
Beginning Fund Balance	2,104,111	4,631,245	5,040,074	5,040,075	5,040,075	5,004,494
Ending Fund Balance	\$ 4,631,245	\$ 5,040,075	\$ 2,200,447	\$ 1,876,971	\$ 5,004,494	\$ 3,459,223
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	2,200,447	1,876,971	-	2,029,931
			<u>2,200,447</u>	<u>1,876,971</u>		<u>2,029,931</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	-	-	-	1,429,292
			<u>0</u>	<u>0</u>		<u>1,429,292</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 2,200,447	\$ 1,876,971	\$ -	\$ 3,459,223

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
Sources:						
8150 Student Financial Aid Revenue	16,155	13,040	16,115	16,115	16,985	16,115
8160 Veterans Education	4,192	2,992	-	-	2,432	-
Total Federal Revenues	\$ 20,347	\$ 16,032	\$ 16,115	\$ 16,115	\$ 19,417	\$ 16,115
8659 Other Reimbursable Categorical Programs	9,856	21,859	-	-	25,665	-
8690 State Tax Subventions	-	-	-	-	350	-
Total Other State Revenues	\$ 9,856	\$ 21,859	\$ -	\$ -	\$ 26,015	\$ -
8820 Contributions and Gifts	-	-	-	-	50,000	-
8830 Contract Services	103,516	6,228	100,000	100,000	4,152	100,000
8851 Rentals and Leases	64,456	53,202	-	-	42,916	40,000
8870 Other Student Fees and Charges	265,895	217,687	265,000	265,000	257,422	265,000
8880 Other Student Fees	11,487	30,676	-	-	17,550	30,000
8890 Other Local Revenues	923,408	641,866	890,105	945,413	663,553	434,008
Total Other Local Revenues	\$ 1,368,762	\$ 949,659	\$ 1,255,105	\$ 1,310,413	\$ 1,035,593	\$ 869,008
Total Revenues	\$ 1,398,965	\$ 987,550	\$ 1,271,220	\$ 1,326,528	\$ 1,081,025	\$ 885,123
8980 Interfund Transfers In	2,817,259	29,118	-	-	-	-
8990 Intrafund and Subfund Transfers In	601,929	2,501,263	-	1,083,524	1,483,524	-
Total Other Financing Sources	\$ 3,419,188	\$ 2,530,381	\$ -	\$ 1,083,524	\$ 1,483,524	\$ -
Total Revenues and Other Financing Sources	\$ 4,818,153	\$ 3,517,931	\$ 1,271,220	\$ 2,410,052	\$ 2,564,549	\$ 885,123

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
Uses:						
1200 Noninstructional Salaries Full Time	-	35,089	34,766	34,766	46,496	156,936
1300 Instructional Salaries Part Time	20,587	8,229	50,000	50,000	-	50,000
1400 Noninstructional Salaries Part Time	7,910	-	17,500	67,500	15,010	17,500
Total Academic Salaries	\$ 28,497	\$ 43,318	\$ 102,266	\$ 152,266	\$ 61,506	\$ 224,436
2100 Noninstructional Salaries Full Time	63,785	89,094	133,049	133,049	96,095	92,120
2300 Variable Non-Instructional	357,256	330,227	995,000	995,000	331,862	338,152
2400 Variable Classroom Aide	126,897	132,088	35,000	35,000	120,305	45,087
Total Classified Salaries	\$ 547,938	\$ 551,409	\$ 1,163,049	\$ 1,163,049	\$ 548,262	\$ 475,359
3000 Benefits	109,227	125,772	217,631	217,631	131,934	158,974
Total Salaries and Benefits	\$ 685,662	\$ 720,499	\$ 1,482,946	\$ 1,532,946	\$ 741,702	\$ 858,769
4000 Supplies and Materials	\$ 69,761	\$ 106,438	\$ 728,923	\$ 1,113,421	\$ 101,520	\$ 1,093,908
5100 Consultants	147,950	131,568	115,000	115,000	301,606	115,000
5200 Travel	3,398	14,534	129,679	129,679	14,222	104,679
5300 Dues and Memberships	5,235	1,201	8,000	8,000	2,815	8,000
5500 Utilities and Housekeeping	12,859	4,503	-	-	19,699	-
5600 Contract Services	8,357	42,255	-	100,000	2,722	-
5690 Other Operating Expenses	81,390	30,278	1,398,711	1,676,711	213,705	483,544
5800 Other Services and Expenses	201,264	255,350	207,678	207,678	247,925	210,028
5910 Indirect Costs	(697,888)	(313,549)	-	-	(32,798)	-
Total Other Operating Expenses	\$ (237,435)	\$ 166,140	\$ 1,859,068	\$ 2,237,068	\$ 769,896	\$ 921,251

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
6300 Library Books	(1,775)	2,979	6,984	6,984	332	6,984
6400 Equipment	46,821	288,188	629,087	629,087	270,600	530,075
Total Capital Outlay	\$ 45,046	\$ 291,167	\$ 636,071	\$ 636,071	\$ 270,932	\$ 537,059
7300 Interfund Transfers Out	-	606,369	-	-	1,216,527	238,998
7800 Intrafund and Subfund Transfers Out	2,222	2,501,263	-	951,881	-	-
Total Transfers and Other Outgo	\$ 2,222	\$ 3,107,632	\$ -	\$ 951,881	\$ 1,216,527	\$ 238,998
Total Expenses	\$ 565,256	\$ 4,391,876	\$ 4,707,008	\$ 6,471,387	\$ 3,100,577	\$ 3,649,985
Net Revenues Over (Under) Expenses	\$ 4,252,897	\$ (873,945)	\$ (3,435,788)	\$ (4,061,335)	\$ (536,028)	\$ (2,764,862)
Beginning Fund Balance	3,438,916	7,691,813	6,778,752	6,817,868	6,817,868	6,281,840
Ending Fund Balance	\$ 7,691,813	\$ 6,817,868	\$ 3,342,964	\$ 2,756,533	\$ 6,281,840	\$ 3,516,978
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	661,168	603,978	-	975,613
			<u>661,168</u>	<u>603,978</u>		<u>975,613</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	2,681,796	2,152,555	-	2,541,365
			<u>2,681,796</u>	<u>2,152,555</u>		<u>2,541,365</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 3,342,964	\$ 2,756,533	\$ -	\$ 3,516,978

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
Sources:						
8150 Student Financial Aid Revenue	11,465	8,240	14,870	14,870	12,220	14,870
Total Federal Revenues	\$ 11,465	\$ 8,240	\$ 14,870	\$ 14,870	\$ 12,220	\$ 14,870
8659 Other Reimbursable Categorical Programs	5,012	15,889	11,276	11,276	16,749	18,117
Total Other State Revenues	\$ 5,012	\$ 15,889	\$ 11,276	\$ 11,276	\$ 16,749	\$ 18,117
8830 Contract Services	4,521	-	12,989	12,989	-	12,989
8851 Rentals and Leases	53,900	18,765	-	-	16,358	-
8870 Other Student Fees and Charges	1,325	15,322	-	-	7,609	-
8880 Other Student Fees	-	210	840	840	-	840
8890 Other Local Revenues	34,426	95,627	29,308	122,530	108,157	29,308
Total Other Local Revenues	\$ 94,172	\$ 129,924	\$ 43,137	\$ 136,359	\$ 132,124	\$ 43,137
Total Revenues	\$ 110,649	\$ 154,053	\$ 69,283	\$ 162,505	\$ 161,093	\$ 76,124
8980 Interfund Transfers In	20,177	661,463	-	-	-	-
8990 Intrafund and Subfund Transfers In	2,700,000	2,600,000	-	-	1,120,000	-
Total Other Financing Sources	\$ 2,720,177	\$ 3,261,463	\$ -	\$ -	\$ 1,120,000	\$ -
Total Revenues and Other Financing Sources	\$ 2,830,826	\$ 3,415,516	\$ 69,283	\$ 162,505	\$ 1,281,093	\$ 76,124

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
Uses:						
1400 Noninstructional Salaries Part Time	16,310	16,281	65,100	65,100	4,562	65,100
Total Academic Salaries	\$ 16,310	\$ 16,281	\$ 65,100	\$ 65,100	\$ 4,562	\$ 65,100
2100 Noninstructional Salaries Full Time	6,747	7,666	7,818	7,818	8,421	7,936
2300 Variable Non-Instructional	45,144	1,453	12,431	12,431	-	27,431
2400 Variable Classroom Aide	-	2,099	17,784	17,784	1,614	17,784
2600 Variable Aide Other	-	-	23,904	23,904	2,608	23,904
Total Classified Salaries	\$ 51,891	\$ 11,218	\$ 61,937	\$ 61,937	\$ 12,643	\$ 77,055
3000 Benefits	12,235	7,805	13,258	13,258	6,045	15,096
Total Salaries and Benefits	\$ 80,436	\$ 35,304	\$ 140,295	\$ 140,295	\$ 23,250	\$ 157,251
4000 Supplies and Materials	\$ 27,467	\$ 65,625	\$ 156,142	\$ 249,264	\$ 75,657	\$ 400,183
5100 Consultants	-	400	28,535	28,535	50,090	28,535
5200 Travel	2,642	2,056	11,291	11,291	4,254	11,291
5600 Contract Services	-	146,066	600,000	600,000	55,198	600,000
5690 Other Operating Expenses	(1)	-	106,656	106,656	-	106,656
5800 Other Services and Expenses	13,760	935	-	-	1,204	-
5900 Interprogram Charges (credits)	(18)	54	1,794	1,794	14	1,794
5910 Indirect Costs	(361,759)	(128,420)	(229,916)	(229,916)	(114,895)	(22,867)
Total Other Operating Expenses	\$ (345,376)	\$ 21,091	\$ 518,360	\$ 518,360	\$ (4,135)	\$ 725,409
6200 Buildings	(2,841)	9,945	-	-	(6,905)	-
6400 Equipment	-	12,800	176,000	176,000	-	176,000
Total Capital Outlay	\$ (2,841)	\$ 22,745	\$ 176,000	\$ 176,000	\$ (6,905)	\$ 176,000

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
7300 Interfund Transfers Out	-	-	650,000	650,000	470,043	773,909
7800 Intrafund and Subfund Transfers Out	-	1,000,000	-	-	-	-
Total Transfers and Other Outgo	\$ -	\$ 1,000,000	\$ 650,000	\$ 650,000	\$ 470,043	\$ 773,909
Total Expenses	\$ (240,314)	\$ 1,144,765	\$ 1,640,797	\$ 1,733,919	\$ 557,910	\$ 2,232,752
Net Revenues Over (Under) Expenses	\$ 3,071,140	\$ 2,270,751	\$ (1,571,514)	\$ (1,571,414)	\$ 723,183	\$ (2,156,628)
Beginning Fund Balance	3,164,072	6,235,212	8,486,368	8,505,963	8,505,963	9,229,146
Ending Fund Balance	\$ 6,235,212	\$ 8,505,963	\$ 6,914,854	\$ 6,934,549	\$ 9,229,146	\$ 7,072,518
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	4,964,854	4,984,549	-	5,622,518
			<u>4,964,854</u>	<u>4,984,549</u>		<u>5,622,518</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	500,000	-	-
			<u>1,950,000</u>	<u>1,950,000</u>		<u>1,450,000</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 6,914,854	\$ 6,934,549	\$ -	\$ 7,072,518

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
<u>Sources:</u>						
8851 Rentals and Leases	105,484	106,040	105,000	105,000	157,112	106,000
8890 Other Local Revenues	2,441	1,266	10,000	10,000	1,982	10,000
Total Other Local Revenues	\$ 107,925	\$ 107,306	\$ 115,000	\$ 115,000	\$ 159,094	\$ 116,000
Total Revenues	\$ 107,925	\$ 107,306	\$ 115,000	\$ 115,000	\$ 159,094	\$ 116,000
8990 Intrafund and Subfund Transfers In	4,408,000	-	-	-	5,337,448	-
Total Other Financing Sources	\$ 4,408,000	\$ -	\$ -	\$ -	\$ 5,337,448	\$ -
Total Revenues and Other Financing Sources	\$ 4,515,925	\$ 107,306	\$ 115,000	\$ 115,000	\$ 5,496,542	\$ 116,000
<u>Uses:</u>						
1200 Noninstructional Salaries Full Time	25,633	-	-	-	-	-
Total Academic Salaries	\$ 25,633	\$ -	\$ -	\$ -	\$ -	\$ -
3000 Benefits	7,137	-	-	-	-	-
Total Salaries and Benefits	\$ 32,770	\$ -	\$ -	\$ -	\$ -	\$ -
4000 Supplies and Materials	\$ 862	\$ 459	\$ 10,000	\$ 10,000	\$ -	\$ 10,000

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
5100 Consultants	65,250	51,038	-	-	-	-
5600 Contract Services	91,323	-	-	-	12,648	-
5690 Other Operating Expenses	-	-	-	-	(1)	-
5800 Other Services and Expenses	538,230	309,200	89,655	89,655	957,256	89,655
5910 Indirect Costs	(3,445)	-	-	-	-	-
Total Other Operating Expenses	\$ 691,358	\$ 360,238	\$ 89,655	\$ 89,655	\$ 969,903	\$ 89,655
6400 Equipment	22,121	271,888	-	283,971	254,593	-
Total Capital Outlay	\$ 22,121	\$ 271,888	\$ -	\$ 283,971	\$ 254,593	\$ -
7300 Interfund Transfers Out	2,988,000	-	-	-	-	53,235
7800 Intrafund and Subfund Transfers Out	10,000	-	2,129,823	662,375	-	-
Total Transfers and Other Outgo	\$ 2,998,000	\$ -	\$ 2,129,823	\$ 662,375	\$ -	\$ 53,235
Total Expenses	\$ 3,745,111	\$ 632,585	\$ 2,229,478	\$ 1,046,001	\$ 1,224,496	\$ 152,890
Net Revenues Over (Under) Expenses	\$ 770,814	\$ (525,279)	\$ (2,114,478)	\$ (931,001)	\$ 4,272,046	\$ (36,890)
Beginning Fund Balance	3,369,921	4,140,735	3,615,456	3,615,456	3,615,456	7,887,502
Ending Fund Balance	\$ 4,140,735	\$ 3,615,456	\$ 1,500,978	\$ 2,684,455	\$ 7,887,502	\$ 7,850,612
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	389,450	8,490	-	4,816,290
			<u>389,450</u>	<u>8,490</u>		<u>4,816,290</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	1,111,528	2,675,965	-	3,034,322
			<u>1,111,528</u>	<u>2,675,965</u>		<u>3,034,322</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 1,500,978	\$ 2,684,455	\$ -	\$ 7,850,612

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
Sources:						
8690 State Tax Subventions	6,573,125	7,744,889	7,745,000	7,745,000	6,274,033	7,745,000
Total Other State Revenues	\$ 6,573,125	\$ 7,744,889	\$ 7,745,000	\$ 7,745,000	\$ 6,274,033	\$ 7,745,000
Total Revenues	\$ 6,573,125	\$ 7,744,889	\$ 7,745,000	\$ 7,745,000	\$ 6,274,033	\$ 7,745,000
Total Revenues and Other Financing Sources	\$ 6,573,125	\$ 7,744,889	\$ 7,745,000	\$ 7,745,000	\$ 6,274,033	\$ 7,745,000
Uses:						
3000 Benefits	6,573,125	7,744,889	7,745,000	7,745,000	6,274,033	7,745,000
Total Salaries and Benefits	\$ 6,573,125	\$ 7,744,889	\$ 7,745,000	\$ 7,745,000	\$ 6,274,033	\$ 7,745,000
Total Expenses	\$ 6,573,125	\$ 7,744,889	\$ 7,745,000	\$ 7,745,000	\$ 6,274,033	\$ 7,745,000
Net Revenues Over (Under) Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board Restricted Reserves			<u>0</u>	<u>0</u>		<u>0</u>
Unrestricted Reserves			<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 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
<u>District Services</u>						
Facilities	-	25,525	-	-	-	-
Administrative Services and Finance	3,536,405	309,200	2,129,823	662,375	957,256	53,235
Human Resources	151,639	33,259	99,655	99,655	12,648	99,655
Educational Planning	32,769	-	-	-	-	-
Police Services	24,297	264,601	-	283,971	254,593	-
Total District Office Expenditures and Transfers Out	\$ 3,745,110	\$ 632,585	\$ 2,229,478	\$ 1,046,001	\$ 1,224,497	\$ 152,890
<u>Districtwide Expenses</u>						
Districtwide Operations	6,573,125	7,744,889	7,745,000	7,745,000	6,274,033	7,745,000
Total Districtwide Expenditures and Transfers Out	\$ 6,573,125	\$ 7,744,889	\$ 7,745,000	\$ 7,745,000	\$ 6,274,033	\$ 7,745,000
Total District Office and Districtwide Expenditures and Transfers Out	\$ 10,318,235	\$ 8,377,474	\$ 9,974,478	\$ 8,791,001	\$ 7,498,530	\$ 7,897,890
<u>Board and District Office Restricted Reserves</u>						
Designated Reserves	-	-	389,450	8,490	-	4,816,290
			<u>389,450</u>	<u>8,490</u>		<u>4,816,290</u>
<u>Unrestricted Reserves</u>						
Undesignated College and DO Reserves	-	-	1,111,528	2,675,967	-	3,034,322
			<u>1,111,528</u>	<u>2,675,967</u>		<u>3,034,322</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 1,500,978	\$ 2,684,457	\$ -	\$ 7,850,612

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2023-2024 ADOPTION BUDGET**

**SECTION - III
For ALL FUNDS**

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
Sources:						
8610 General Apportionment Revenue	1,390,256	3,418,903	12,215,518	42,664,723	42,664,723	26,853,602
8630 Education Protection Account	41,297,053	45,222,183	45,222,183	14,340,328	14,340,328	47,313,564
8671 Homeowners Revenue	617,895	612,720	623,557	593,748	593,748	608,121
8672 In Lieu of Taxes (wildlife)	4,309	3,937	4,007	4,030	4,030	3,759
8811 Tax Allocation, Secured Roll Revenue	96,880,280	99,870,467	101,636,779	107,481,838	107,481,838	110,609,517
8812 Tax Allocation, Supplemental Roll Revenue	1,757,327	3,045,646	3,099,512	3,787,555	3,787,555	3,374,834
8813 Tax Allocation, Unsecured Roll Revenue	2,895,856	2,819,697	2,869,567	3,280,945	3,280,945	3,124,464
8817 ERAF	14,410,498	15,346,267	15,617,682	17,097,019	17,097,020	17,004,963
8819 Redevelopment Agency Revenue/Residual	5,712,007	6,432,004	6,545,760	8,163,112	8,163,112	7,127,204
8874 98% of Enrollment Fees	15,429,218	14,076,494	14,325,757	12,606,596	12,606,596	12,606,596
Apportionment Revenues	\$ 180,394,699	\$ 190,848,318	\$ 202,160,322	\$ 210,019,894	\$ 210,019,895	\$ 228,626,624
8150 Student Financial Aid Revenue	34,555	38,090	40,985	40,985	38,775	40,985
8160 Veterans Education	8,624	6,208	4,845	4,845	5,152	4,845
Total Federal Revenues	\$ 43,179	\$ 44,298	\$ 45,830	\$ 45,830	\$ 43,927	\$ 45,830
8613 Apprenticeship Revenue	513,561	1,069,144	703,361	703,361	1,067,198	795,859
8614 Part Time Instructor Pay Increase	615,916	598,001	657,417	677,904	677,904	669,007
8617 Part Time Office Hours	579,028	578,167	500,148	1,331,160	1,331,160	1,224,073
8618 Part Time Health Revenue	37,550	14,689	22,377	414,172	414,172	411,781
8620 General Categorical Programs	295,242	275,817	295,290	295,290	256,280	290,824
8659 Other Reimbursable Categorical Programs	22,406	43,400	11,276	11,276	53,978	18,117
8680 Lottery Revenue	5,580,096	5,357,991	5,196,390	6,541,356	6,541,356	4,145,517
8690 State Tax Subventions	8,882,022	12,589,493	12,502,530	12,671,373	11,200,756	12,748,504
Total Other State Revenues	\$ 16,525,821	\$ 20,526,702	\$ 19,888,789	\$ 22,645,892	\$ 21,542,804	\$ 20,303,682

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
8820 Contributions and Gifts	-	40,600	-	30,000	80,000	-
8830 Contract Services	108,037	6,228	112,989	112,989	75,391	112,989
8840 Sales and Commissions	6,885	9,521	-	11,671	13,522	-
8851 Rentals and Leases	439,827	341,228	467,210	467,210	371,365	498,210
8860 Interest and Investment Income	338,418	515,578	425,000	425,000	5,176,040	850,000
8874 2% of Enrollment Fees	314,882	287,276	287,275	287,275	257,278	257,277
8870 Other Student Fees and Charges	1,014,249	1,240,933	1,143,269	1,474,201	298,704	1,380,398
8880 Nonresident Tuition	9,687,131	9,082,632	9,209,213	10,435,980	10,435,981	11,500,054
8880 Other Student Fees	342,526	395,096	1,100,840	12,968	411,256	780,840
8890 Other Local Revenues	1,804,560	1,986,616	2,656,343	3,017,801	2,348,998	1,775,184
Total Other Local Revenues	\$ 14,056,515	\$ 13,905,708	\$ 15,402,139	\$ 16,275,095	\$ 19,468,535	\$ 17,154,952
Total Revenues	\$ 211,020,214	\$ 225,325,026	\$ 237,497,080	\$ 248,986,711	\$ 251,075,161	\$ 266,131,088
8900 Other Financing Sources, Miscellaneous	-	364	-	263	263	-
8910 Proceeds of General Fixed Assets	100	20,261	2,000	12,297	21,544	2,000
8980 Interfund Transfers In	4,076,263	1,134,291	80,000	80,000	-	80,000
8990 Intrafund and Subfund Transfers In	36,153,887	38,378,346	32,575,038	32,334,607	38,122,414	32,026,859
8994 Operating Allocation	170,858,428	179,108,832	190,468,388	196,815,881	196,815,881	207,120,981
Total Other Financing Sources	\$ 211,088,678	\$ 218,642,094	\$ 223,125,426	\$ 229,243,048	\$ 234,960,102	\$ 239,229,840
Total Revenues and Other Financing Sources	\$ 422,108,892	\$ 443,967,120	\$ 460,622,506	\$ 478,229,759	\$ 486,035,263	\$ 505,360,928

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
Uses:						
1100 Monthly Instructional Salary	36,709,700	37,444,857	39,730,139	41,479,439	38,182,365	41,186,025
1200 Noninstructional Salaries Full Time	16,204,439	17,599,186	18,229,566	18,845,903	18,299,513	19,810,587
1300 Instructional Salaries Part Time	28,579,113	30,240,554	32,242,604	33,660,025	33,039,578	35,072,768
1400 Noninstructional Salaries Part Time	1,624,821	1,974,502	1,465,456	1,667,734	3,006,274	1,481,828
Total Academic Salaries	\$ 83,118,073	\$ 87,259,099	\$ 91,667,765	\$ 95,653,101	\$ 92,527,730	\$ 97,551,208
2100 Noninstructional Salaries Full Time	29,425,962	30,942,767	34,656,818	36,229,869	33,034,507	37,859,882
2200 Instructional Aides Full Time	3,498,342	3,586,936	4,124,588	4,395,418	4,245,523	3,846,193
2300 Variable Non-Instructional	2,027,901	3,776,419	3,126,937	3,364,535	4,323,386	3,346,352
2400 Variable Classroom Aide	497,877	677,076	759,555	759,555	899,057	769,642
2500 Variable Manager/Supervisor Short Term Hourly	-	-	-	-	6,177	-
2600 Variable Aide Other	77,108	96,888	164,985	121,363	106,754	164,985
Total Classified Salaries	\$ 35,527,190	\$ 39,080,086	\$ 42,832,883	\$ 44,870,740	\$ 42,615,404	\$ 45,987,054
3000 Benefits	64,077,079	66,688,796	73,123,691	73,629,619	69,399,363	77,171,262
Total Salaries and Benefits	\$ 182,722,342	\$ 193,027,981	\$ 207,624,339	\$ 214,153,460	\$ 204,542,497	\$ 220,709,524
4000 Supplies and Materials	\$ 1,281,919	\$ 1,682,354	\$ 5,023,425	\$ 4,692,471	\$ 1,691,955	\$ 5,380,462

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
5100 Consultants	1,350,116	1,262,948	1,511,860	1,549,110	1,581,832	1,582,373
5200 Travel	167,952	567,112	1,098,574	1,090,319	730,557	1,052,018
5300 Dues and Memberships	288,583	454,414	370,864	383,098	477,376	370,864
5400 Insurance	1,801,849	2,209,067	2,377,838	1,116,028	1,088,187	1,174,967
5500 Utilities and Housekeeping	4,606,546	5,659,564	6,957,463	7,116,768	7,071,687	8,037,547
5600 Contract Services	4,379,784	5,365,098	6,543,084	7,307,741	5,761,475	5,507,715
5690 Other Operating Expenses	947,555	1,095,093	3,209,270	3,101,091	1,758,374	2,315,207
5700 Legal/Elections/Audit Expenses	1,887,231	4,552,002	2,331,920	1,905,723	1,900,942	1,837,440
5800 Other Services and Expenses	1,601,392	1,592,942	1,645,438	1,978,915	1,735,656	1,905,088
5900 Interprogram Charges (credits)	(13,117)	(1,676)	56,392	56,392	(6,792)	56,392
5910 Indirect Costs	(1,497,242)	(793,426)	(229,916)	(229,916)	(524,421)	(22,867)
Total Other Operating Expenses	\$ 15,520,649	\$ 21,963,138	\$ 25,872,787	\$ 25,375,269	\$ 21,574,873	\$ 23,816,744
6100 Sites and Site Improvements	-	-	1,500	1,500	1,000	1,500
6200 Buildings	63,240	34,169	319,257	319,257	5,930	359,591
6300 Library Books	-	-	71,732	83,298	-	71,732
6400 Equipment	402,417	1,232,763	1,751,226	2,041,595	887,663	2,759,714
Total Capital Outlay	\$ 465,657	\$ 1,266,932	\$ 2,143,715	\$ 2,445,650	\$ 894,593	\$ 3,192,537
7300 Interfund Transfers Out	4,730,980	6,631,340	5,565,000	8,125,000	12,262,872	7,891,000
7600 Other Student Payments	1,139	-	2,097	2,097	600	2,097
7700 Cost of Goods Sold	-	268	-	-	1,079	-
7800 Intrafund and Subfund Transfers Out	36,153,888	38,378,347	32,575,038	32,334,607	38,122,414	32,026,859
94xx District Office Assessment	170,858,428	179,108,832	190,468,388	196,815,881	196,815,881	207,120,981
Total Transfers and Other Outgo	\$ 211,744,435	\$ 224,118,787	\$ 228,610,523	\$ 237,277,585	\$ 247,202,846	\$ 247,040,937
Total Expenses	\$ 411,735,002	\$ 442,059,192	\$ 469,274,789	\$ 483,944,435	\$ 475,906,764	\$ 500,140,204

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
Net Revenues Over (Under) Expenses	\$ 10,373,890	\$ 1,907,928	\$ (8,652,283)	\$ (5,714,676)	\$ 10,128,499	\$ 5,220,724
Beginning Fund Balance	41,936,006	52,309,896	54,210,360	54,217,824	54,217,824	64,321,323
Ending Fund Balance	\$ 52,309,896	\$ 54,217,824	\$ 45,558,077	\$ 48,503,148	\$ 64,346,323	\$ 69,542,047
<u>Board and College / DO Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	11,204,554	11,204,554	-	11,936,863
7902 5% Board Contingency Reserve	-	-	11,204,554	11,204,554	-	-
7914 BP 5033 Required Reserve	-	-	-	-	-	23,396,459
7903 Deficit Funding Reserve	-	-	1,010,802	1,010,802	-	5,241,459
7904 College/DO Local Reserves (1% minimum)	-	-	3,655,698	3,655,698	-	2,623,645
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	9,165,127	8,460,273	-	14,391,686
			<u>36,329,676</u>	<u>35,624,822</u>		<u>57,679,053</u>
<u>Unrestricted Reserves</u>						
7910 Potential Salary Increase Reserve	-	-	1,450,000	1,450,000	-	1,450,000
7997 Undesignated District Reserves	-	-	11,396	4,166,294	-	-
7999 Undesignated College and DO Reserves	-	-	7,767,005	7,262,032	-	10,412,994
			<u>9,228,401</u>	<u>12,878,326</u>		<u>11,862,994</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 45,558,077	\$ 48,503,148	\$ -	\$ 69,542,047

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
Sources:						
8120 Higher Education Act	1,855,536	2,227,191	2,119,034	2,642,947	1,281,936	3,318,664
8150 Student Financial Aid Revenue	658,874	658,433	640,702	601,233	450,343	593,152
8170 Vocational & Technical Education Act (VTEA)	1,171,212	1,101,757	896,684	1,564,392	-	1,275,339
8190 Other Federal Revenues	26,533,976	24,162,887	8,049,214	8,409,398	6,795,590	508,482
Total Federal Revenues	\$ 30,219,598	\$ 28,150,268	\$ 11,705,634	\$ 13,217,970	\$ 8,527,869	\$ 5,695,637
8610 General Apportionments	130,762	107,138	123,482	131,769	100,144	123,482
8620 General Categorical Programs	26,286,197	29,275,001	32,024,093	45,190,562	45,904,630	36,344,214
8659 Other Reimbursable Categorical Programs	1,876,438	1,500,386	1,638,393	6,652,243	6,901,051	3,048,208
8680 Other State Non-Tax Revenues	2,134,705	2,113,914	2,127,438	2,127,438	128,438	2,127,438
8680 Lottery Revenue	1,303,859	1,279,284	1,461,521	1,461,521	5,536,578	1,424,720
8690 Other State Revenues	3,036,914	5,358,774	6,819,736	31,303,872	37,057,298	29,289,553
Total State Revenues	\$ 34,768,875	\$ 39,634,497	\$ 44,194,663	\$ 86,867,405	\$ 95,628,139	\$ 72,357,615
8820 Contributions and Gifts	13,886	15,042	(4,733)	4,734	39,963	-
8860 Interest and Investment Income	-	-	-	-	152,195	-
8880 Nonresident Tuition and Other Student Fees	419	7,948	1,427,000	1,427,000	5,064	793,054
8890 Other Local Revenues	2,203,094	2,013,714	1,906,891	2,357,479	2,232,809	1,471,588
Total Local Revenues	\$ 2,217,399	\$ 2,036,704	\$ 3,329,158	\$ 3,789,213	\$ 2,430,031	\$ 2,264,642
Total Revenues	\$ 67,205,872	\$ 69,821,469	\$ 59,229,455	\$ 103,874,588	\$ 106,586,039	\$ 80,317,894
8980 Interfund Transfers In	-	1,206,369	-	-	1,686,570	500,000
8990 Intrafund and Subfund Transfers In	2,225,560	718,484	-	-	253,366	-
Total Other Financing Sources	\$ 2,225,560	\$ 1,924,853	\$ -	\$ -	\$ 1,939,936	\$ 500,000
Total Revenues and Other Financing Sources	\$ 69,431,432	\$ 71,746,322	\$ 59,229,455	\$ 103,874,588	\$ 108,525,975	\$ 80,817,894

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
Uses:						
1100 Monthly Instructional Salary	327,579	305,473	455,414	709,423	316,846	418,176
1200 Noninstructional Salaries Full Time	8,562,367	5,552,828	5,902,248	7,089,633	5,856,999	6,340,075
1300 Instructional Salaries Part Time	185,167	235,315	138,063	340,912	243,377	153,063
1400 Noninstructional Salaries Part Time	3,049,226	3,200,021	1,068,930	3,210,787	2,411,251	1,399,659
Total Academic Salaries	\$ 12,124,339	\$ 9,293,637	\$ 7,564,655	\$ 11,350,755	\$ 8,828,473	\$ 8,310,973
2100 Noninstructional Salaries Full Time	9,003,831	8,722,746	10,460,995	13,324,764	9,607,007	11,670,281
2200 Instructional Aides Full Time	69,144	72,648	92,031	243,890	256,176	430,998
2300 Variable Non-Instructional	2,265,367	3,892,385	2,600,455	5,308,418	4,398,897	3,418,313
2400 Variable Classroom Aide	176,347	381,736	57,944	368,566	286,089	45,544
2600 Variable Aide Other	107,003	84,933	40,000	56,200	98,705	50,000
Total Classified Salaries	\$ 11,621,692	\$ 13,154,448	\$ 13,251,425	\$ 19,301,838	\$ 14,646,874	\$ 15,615,136
3000 Benefits	8,712,065	9,204,185	10,281,033	12,752,078	9,614,790	11,568,908
Total Salaries and Benefits	\$ 32,458,096	\$ 31,652,270	\$ 31,097,113	\$ 43,404,671	\$ 33,090,137	\$ 35,495,017
4000 Supplies and Materials	\$ 2,522,524	\$ 3,068,696	\$ 6,244,102	\$ 10,262,543	\$ 3,258,803	\$ 17,478,635
5100 Consultants	2,337,521	3,540,104	1,414,741	3,219,733	2,560,331	1,522,693
5200 Travel	59,217	270,082	340,550	1,239,282	612,995	775,770
5300 Dues and Memberships	183,050	109,092	41,300	104,131	145,085	7,295
5400 Insurance	-	-	-	251,250	-	-
5500 Utilities and Housekeeping	12,942	13,050	3,700	16,493	11,791	4,500
5600 Contract Services	1,337,495	3,204,844	484,577	857,527	1,784,993	438,584
5690 Other Operating Expenses	3,553,104	3,615,238	2,716,624	6,244,865	1,427,702	2,912,114
5700 Legal/Elections/Audit Expenses	38,431	-	-	-	-	-
5800 Other Services and Expenses	414,436	646,284	156,741	1,570,265	797,290	482,352
5900 Interprogram Charges (credits)	1,079	582	3,594	2,631	2,004	2,063
5910 Indirect Costs	1,641,406	926,463	815,367	901,797	645,062	525,031
Total Other Operating Expenses	\$ 9,578,681	\$ 12,325,739	\$ 5,977,194	\$ 14,407,974	\$ 7,987,253	\$ 6,670,402

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
6100 Sites and Site Improvements	141,822	-	-	-	1,554	-
6200 Buildings	8,200	2,600	12,980	226,504	165,103	64,000
6300 Library Books	216,371	134,111	10,786	85,062	129,961	19,286
6400 Equipment	5,339,352	6,234,056	1,117,381	3,416,165	4,375,459	1,346,607
Total Capital Outlay	\$ 5,705,745	\$ 6,370,767	\$ 1,141,147	\$ 3,727,731	\$ 4,672,077	\$ 1,429,893
7300 Interfund Transfers Out	13,238,411	4,635,608	500,000	500,000	1,762,814	-
7500 Student Financial Aid	1,624,917	1,689,219	1,149,171	1,378,593	4,365,903	919,386
7600 Other Student Payments	1,471,537	11,378,373	1,965,339	4,165,539	2,073,209	2,479,060
7700 Cost of Goods Sold	1,673	-	-	-	-	-
7800 Intrafund and Subfund Transfers Out	2,225,560	718,484	-	-	253,366	-
7900 Grant net AR (deferrals) not yet posted	-	-	11,463,402	26,335,550	51,567,046	16,968,743
Total Transfers and Other Outgo	\$ 18,562,098	\$ 18,421,684	\$ 15,077,912	\$ 32,379,682	\$ 60,022,338	\$ 20,367,189
Total Expenses	\$ 68,827,144	\$ 71,839,156	\$ 59,537,468	\$ 104,182,601	\$ 109,030,608	\$ 81,441,136
Net Revenues Over (Under) Expenses	\$ 604,288	\$ (92,834)	\$ (308,013)	\$ (308,013)	\$ (504,633)	\$ (623,242)
Beginning Fund Balance	1,047,443	1,651,731	1,558,894	1,558,897	1,558,897	1,054,264
Ending Fund Balance	\$ 1,651,731	\$ 1,558,897	\$ 1,250,881	\$ 1,250,884	\$ 1,054,264	\$ 431,022
7998 Restricted Reserve	-	-	1,250,881	1,250,884	-	431,022
Total Budgeted Reserves	\$ -	\$ -	\$ 1,250,881	\$ 1,250,884	\$ -	\$ 431,022

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
Sources:						
8670 State Tax Subventions	72,715	49,384	40,300	40,300	37,881	40,300
Total State Revenues	\$ 72,715	\$ 49,384	\$ 40,300	\$ 40,300	\$ 37,881	\$ 40,300
8810 Property Taxes	15,712,700	11,862,964	12,262,000	12,262,000	10,464,641	12,680,102
8860 Interest and Investment Income	16,636	30,484	27,000	27,000	172,304	222,659
Total Local Revenues	\$ 15,729,336	\$ 11,893,448	\$ 12,289,000	\$ 12,289,000	\$ 10,636,945	\$ 12,902,761
Total Revenues	\$ 15,802,051	\$ 11,942,832	\$ 12,329,300	\$ 12,329,300	\$ 10,674,826	\$ 12,943,061
Total Revenues and Other Financing Sources	\$ 15,802,051	\$ 11,942,832	\$ 12,329,300	\$ 12,329,300	\$ 10,674,826	\$ 12,943,061
Uses:						
7110 Bond Redemption	6,782,000	7,784,729	7,538,471	7,538,471	7,537,871	6,654,571
7120 Bond Interest and Other Charges	4,690,625	4,378,324	4,156,166	4,156,166	4,156,166	3,987,300
Total Transfers and Other Outgo	\$ 11,472,625	\$ 12,163,053	\$ 11,694,637	\$ 11,694,637	\$ 11,694,037	\$ 10,641,871
Total Expenses	\$ 11,472,625	\$ 12,163,053	\$ 11,694,637	\$ 11,694,637	\$ 11,694,037	\$ 10,641,871
Net Revenues Over (Under) Expenses	\$ 4,329,426	\$ (220,221)	\$ 634,663	\$ 634,663	\$ (1,019,211)	\$ 2,301,190
Beginning Fund Balance	5,970,849	10,300,275	10,080,052	10,080,054	10,080,054	9,060,843
Ending Fund Balance	\$ 10,300,275	\$ 10,080,054	\$ 10,714,715	\$ 10,714,717	\$ 9,060,843	\$ 11,362,033
7912 Restricted Debt Reserve	-	-	10,714,715	10,714,717	-	11,362,033
Total Budgeted Reserves	\$ -	\$ -	\$ 10,714,715	\$ 10,714,717	\$ -	\$ 11,362,033

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
Sources:						
8670 State Tax Subventions	15,260	54,492	80,500	80,500	52,263	40,672
Total State Revenues	\$ 15,260	\$ 54,492	\$ 80,500	\$ 80,500	\$ 52,263	\$ 40,672
8810 Property Taxes	3,046,346	10,624,326	8,552,000	8,552,000	11,582,873	8,417,848
8860 Interest and Investment Income	36,630	27,165	24,100	24,100	211,795	173,085
Total Local Revenues	\$ 3,082,976	\$ 10,651,491	\$ 8,576,100	\$ 8,576,100	\$ 11,794,668	\$ 8,590,933
Total Revenues	\$ 3,098,236	\$ 10,705,983	\$ 8,656,600	\$ 8,656,600	\$ 11,846,931	\$ 8,631,605
Total Revenues and Other Financing Sources	\$ 3,098,236	\$ 10,705,983	\$ 8,656,600	\$ 8,656,600	\$ 11,846,931	\$ 8,631,605
Uses:						
7110 Bond Redemption	4,361,150	4,229,021	5,188,829	5,188,829	5,191,129	7,113,029
7120 Bond Interest and Other Charges	5,713,829	4,848,055	4,104,945	4,104,945	4,169,452	3,950,318
Total Transfers and Other Outgo	\$ 10,074,979	\$ 9,077,076	\$ 9,293,774	\$ 9,293,774	\$ 9,360,581	\$ 11,063,347
Total Expenses	\$ 10,074,979	\$ 9,077,076	\$ 9,293,774	\$ 9,293,774	\$ 9,360,581	\$ 11,063,347
Net Revenues Over (Under) Expenses	\$ (6,976,743)	\$ 1,628,907	\$ (637,174)	\$ (637,174)	\$ 2,486,350	\$ (2,431,742)
Beginning Fund Balance	14,136,211	7,159,468	8,788,375	8,788,375	8,788,375	11,274,725
Ending Fund Balance	\$ 7,159,468	\$ 8,788,375	\$ 8,151,201	\$ 8,151,201	\$ 11,274,725	\$ 8,842,983
7912 Restricted Debt Reserve	-	-	8,151,201	8,151,201	-	8,842,983
Total Budgeted Reserves	\$ -	\$ -	\$ 8,151,201	\$ 8,151,201	\$ -	\$ 8,842,983

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
Sources:						
8670 State Tax Subventions	116,369	116,709	57,000	57,000	107,130	113,403
Total State Revenues	\$ 116,369	\$ 116,709	\$ 57,000	\$ 57,000	\$ 107,130	\$ 113,403
8810 Property Taxes	21,796,703	23,150,952	25,342,200	25,342,200	23,960,779	22,969,478
8860 Interest and Investment Income	80,938	97,616	93,900	93,900	618,357	418,680
Total Local Revenues	\$ 21,877,641	\$ 23,248,568	\$ 25,436,100	\$ 25,436,100	\$ 24,579,136	\$ 23,388,158
Total Revenues	\$ 21,994,010	\$ 23,365,277	\$ 25,493,100	\$ 25,493,100	\$ 24,686,266	\$ 23,501,561
8940 Proceeds of General Long-Term Debt	15,476,978	-	-	-	5,165,241	-
Total Other Financing Sources	\$ 15,476,978	\$ -	\$ -	\$ -	\$ 5,165,241	\$ -
Total Revenues and Other Financing Sources	\$ 37,470,988	\$ 23,365,277	\$ 25,493,100	\$ 25,493,100	\$ 29,851,507	\$ 23,501,561
Uses:						
7100 Debt Retirement	422,023	-	-	-	-	-
7110 Bond Redemption	19,663,000	15,537,250	17,040,000	17,040,000	17,043,750	16,480,000
7120 Bond Interest and Other Charges	7,440,984	9,764,650	9,113,150	9,113,150	11,085,244	13,499,460
Total Transfers and Other Outgo	\$ 27,526,007	\$ 25,301,900	\$ 26,153,150	\$ 26,153,150	\$ 28,128,994	\$ 29,979,460
Total Expenses	\$ 27,526,007	\$ 25,301,900	\$ 26,153,150	\$ 26,153,150	\$ 28,128,994	\$ 29,979,460
Net Revenues Over (Under) Expenses	\$ 9,944,981	\$ (1,936,623)	\$ (660,050)	\$ (660,050)	\$ 1,722,513	\$ (6,477,899)
Beginning Fund Balance	18,133,095	28,078,076	26,141,453	26,141,453	26,141,453	27,863,966
Ending Fund Balance	\$ 28,078,076	\$ 26,141,453	\$ 25,481,403	\$ 25,481,403	\$ 27,863,966	\$ 21,386,067
7912 Restricted Debt Reserve	-	-	25,481,403	25,481,403	-	21,386,067
Total Budgeted Reserves	\$ -	\$ -	\$ 25,481,403	\$ 25,481,403	\$ -	\$ 21,386,067

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
<u>Sources:</u>						
8860 Interest and Investment Income	77,630	88,874	95,900	95,900	559,627	145,704
Total Local Revenues	\$ 77,630	\$ 88,874	\$ 95,900	\$ 95,900	\$ 559,627	\$ 145,704
Total Revenues	\$ 77,630	\$ 88,874	\$ 95,900	\$ 95,900	\$ 559,627	\$ 145,704
Total Revenues and Other Financing Sources	\$ 77,630	\$ 88,874	\$ 95,900	\$ 95,900	\$ 559,627	\$ 145,704
<u>Uses:</u>						
7300 Interfund Transfers Out	-	-	80,000	80,000	-	80,000
Total Transfers and Other Outgo	\$ -	\$ -	\$ 80,000	\$ 80,000	\$ -	\$ 80,000
Total Expenses	\$ -	\$ -	\$ 80,000	\$ 80,000	\$ -	\$ 80,000
Net Revenues Over (Under) Expenses	\$ 77,630	\$ 88,874	\$ 15,900	\$ 15,900	\$ 559,627	\$ 65,704
Beginning Fund Balance	15,906,074	15,983,704	16,072,576	16,072,576	16,072,578	16,632,205
Ending Fund Balance	\$ 15,983,704	\$ 16,072,578	\$ 16,088,476	\$ 16,088,476	\$ 16,632,205	\$ 16,697,909
7906 Load Bank Liability Reserve	-	-	8,699,296	8,699,296	-	8,699,296
7907 Vacation Liability Reserve	-	-	550,000	550,000	-	550,000
7912 Restricted Debt Reserve	-	-	6,839,180	6,839,180	-	7,448,613
Total Budgeted Reserves	\$ -	\$ -	\$ 16,088,476	\$ 16,088,476	\$ -	\$ 16,697,909

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
Sources:						
8650 Reimbursable Categorical Programs	-	-	-	540,000	540,000	393,887
8652 Deferred Maintenance	-	11,323,949	-	15,707,393	15,707,393	-
8690 Other State Revenues	-	-	2,046,330	2,046,330	-	1,610,250
Total State Revenues	\$ -	\$ 11,323,949	\$ 2,046,330	\$ 18,293,723	\$ 16,247,393	\$ 2,004,137
8820 Contributions and Gifts	-	479,913	-	-	120,000	-
8890 Other Local Revenues	2,656,127	3,211,437	1,690,000	1,690,000	3,579,787	1,648,601
Total Local Revenues	\$ 2,656,127	\$ 3,691,350	\$ 1,690,000	\$ 1,690,000	\$ 3,699,787	\$ 1,648,601
Total Revenues	\$ 2,656,127	\$ 15,015,299	\$ 3,736,330	\$ 19,983,723	\$ 19,947,180	\$ 3,652,738
8980 Interfund Transfers In	1,692,828	2,329,317	650,000	1,650,000	5,615,566	650,000
Total Other Financing Sources	\$ 1,692,828	\$ 2,329,317	\$ 650,000	\$ 1,650,000	\$ 5,615,566	\$ 650,000
Total Revenues and Other Financing Sources	\$ 4,348,955	\$ 17,344,616	\$ 4,386,330	\$ 21,633,723	\$ 25,562,746	\$ 4,302,738
Uses:						
2100 Noninstructional Salaries Full Time	-	-	141,718	141,718	-	-
Total Classified Salaries	\$ -	\$ -	\$ 141,718	\$ 141,718	\$ -	\$ -
3000 Benefits	-	-	76,109	76,109	-	-
Total Salaries and Benefits	\$ -	\$ -	\$ 217,827	\$ 217,827	\$ -	\$ -
5600 Contract Services	45,980	267,260	229,299	621,107	633,444	539,447
5800 Other Services and Expenses	-	108,145	-	-	32,180	-
Total Other Operating Expenses	\$ 45,980	\$ 375,405	\$ 229,299	\$ 621,107	\$ 665,624	\$ 539,447

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
6100 Sites and Site Improvements	2,217,316	2,174,724	3,010,496	8,496,475	1,119,401	7,767,648
6200 Buildings	293,554	2,636,088	7,093,142	12,055,317	5,613,581	7,313,098
6400 Equipment	1,436,880	1,010,419	2,748,598	2,548,015	1,827,671	1,289,475
Total Capital Outlay	\$ 3,947,750	\$ 5,821,231	\$ 12,852,236	\$ 23,099,807	\$ 8,560,653	\$ 16,370,221
Total Expenses	\$ 3,993,730	\$ 6,196,636	\$ 13,299,362	\$ 23,938,741	\$ 9,226,277	\$ 16,909,668
Net Revenues Over (Under) Expenses	\$ 355,225	\$ 11,147,980	\$ (8,913,032)	\$ (2,305,018)	\$ 16,336,469	\$ (12,606,930)
Beginning Fund Balance	33,989,462	34,344,687	45,492,664	45,492,667	45,492,667	61,854,136
Ending Fund Balance	\$ 34,344,687	\$ 45,492,667	\$ 36,579,632	\$ 43,187,649	\$ 61,829,136	\$ 49,247,206
7900 Designated Reserves	-	-	1,320,080	1,730,217	-	650,000
7913 Restricted Capital Reserve	-	-	35,259,552	40,457,432	-	48,597,206
7999 Undesignated Reserve	-	-	-	1,000,000	-	-
Total Budgeted Reserves	\$ -	\$ -	\$ 36,579,632	\$ 43,187,649	\$ -	\$ 49,247,206

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
Sources:						
8860 Interest and Investment Income	336,355	164,777	761,313	761,313	2,722,650	761,313
Total Local Revenues	\$ 336,355	\$ 164,777	\$ 761,313	\$ 761,313	\$ 2,722,650	\$ 761,313
Total Revenues	\$ 336,355	\$ 164,777	\$ 761,313	\$ 761,313	\$ 2,722,650	\$ 761,313
8940 Proceeds of General Long-Term Debt	110,000,000	-	110,000,000	110,000,000	110,000,000	-
Total Other Financing Sources	\$ 110,000,000	\$ -	\$ 110,000,000	\$ 110,000,000	\$ 110,000,000	\$ -
Total Revenues and Other Financing Sources	\$ 110,336,355	\$ 164,777	\$ 110,761,313	\$ 110,761,313	\$ 112,722,650	\$ 761,313
Uses:						
2100 Noninstructional Salaries Full Time	796,422	840,684	1,139,491	1,139,491	933,018	1,121,604
2300 Variable Non-Instructional	1,720	13,810	-	-	-	-
Total Classified Salaries	\$ 798,142	\$ 854,494	\$ 1,139,491	\$ 1,139,491	\$ 933,018	\$ 1,121,604
3000 Benefits	367,835	403,139	660,422	660,422	450,522	618,071
Total Salaries and Benefits	\$ 1,165,977	\$ 1,257,633	\$ 1,799,913	\$ 1,799,913	\$ 1,383,540	\$ 1,739,675
5100 Consultants	4,339,036	3,484,330	2,000,000	2,000,000	2,635,517	1,500,000
5500 Utilities and Housekeeping	2,100	2,100	-	-	2,350	-
5600 Contract Services	42,289	115,366	-	-	104,472	-
5800 Other Services and Expenses	494	65	-	-	4	-
Total Other Operating Expenses	\$ 4,383,919	\$ 3,601,861	\$ 2,000,000	\$ 2,000,000	\$ 2,742,343	\$ 1,500,000

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
6200 Buildings	93,744,511	47,656,015	20,092,716	20,092,716	14,202,674	9,694,226
6400 Equipment	2,248,277	2,499,366	1,553,468	1,553,468	1,643,035	569,738
Total Capital Outlay	\$ 95,992,788	\$ 50,155,381	\$ 21,646,184	\$ 21,646,184	\$ 15,845,709	\$ 10,263,964
7100 Debt Retirement	448,029	97,500	-	-	848,162	-
Total Transfers and Other Outgo	\$ 448,029	\$ 97,500	\$ -	\$ -	\$ 848,162	\$ -
Total Expenses	\$ 101,990,713	\$ 55,112,375	\$ 25,446,097	\$ 25,446,097	\$ 20,819,754	\$ 13,503,639
Net Revenues Over (Under) Expenses	\$ 8,345,642	\$ (54,947,598)	\$ 85,315,216	\$ 85,315,216	\$ 91,902,896	\$ (12,742,326)
Beginning Fund Balance	45,024,042	53,369,684	(1,577,916)	(1,577,914)	(1,577,914)	90,324,982
Ending Fund Balance	\$ 53,369,684	\$ (1,577,914)	\$ 83,737,300	\$ 83,737,302	\$ 90,324,982	\$ 77,582,656
7913 Restricted Capital Reserve	-	-	83,737,300	83,737,302	-	77,582,656
Total Budgeted Reserves	\$ -	\$ -	\$ 83,737,300	\$ 83,737,302	\$ -	\$ 77,582,656

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
<u>Sources:</u>						
8840 Sales and Commissions	2,431,633	2,362,826	2,598,394	2,598,394	2,245,872	3,073,900
8850 Other Sales Revenue	274,576	520,662	663,710	663,710	820,104	868,710
Total Local Revenues	\$ 2,706,209	\$ 2,883,488	\$ 3,262,104	\$ 3,262,104	\$ 3,065,976	\$ 3,942,610
Total Revenues	\$ 2,706,209	\$ 2,883,488	\$ 3,262,104	\$ 3,262,104	\$ 3,065,976	\$ 3,942,610
8980 Interfund Transfers In	5,874,717	1,848,329	500,000	500,000	37,953	-
Total Other Financing Sources	\$ 5,874,717	\$ 1,848,329	\$ 500,000	\$ 500,000	\$ 37,953	\$ -
Total Revenues and Other Financing Sources	\$ 8,580,926	\$ 4,731,817	\$ 3,762,104	\$ 3,762,104	\$ 3,103,929	\$ 3,942,610
<u>Uses:</u>						
2100 Noninstructional Salaries Full Time	944,990	902,312	1,030,324	1,030,324	984,689	1,086,809
2300 Variable Non-Instructional	6,734	102,002	331,000	331,000	196,775	331,000
Total Classified Salaries	\$ 951,724	\$ 1,004,314	\$ 1,361,324	\$ 1,361,324	\$ 1,181,464	\$ 1,417,809
3000 Benefits	551,760	540,960	694,055	694,055	587,636	706,431
Total Salaries and Benefits	\$ 1,503,484	\$ 1,545,274	\$ 2,055,379	\$ 2,055,379	\$ 1,769,100	\$ 2,124,240
4000 Supplies and Materials	\$ 11,273	\$ 23,387	\$ 19,047	\$ 19,047	\$ 25,990	\$ 19,047

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
5200 Travel	-	125	-	-	1,856	-
5500 Utilities and Housekeeping	50,254	34,319	56,300	56,300	39,872	56,300
5600 Contract Services	-	485	-	-	1,394	-
5690 Other Operating Expenses	65,198	68,539	70,000	70,000	77,025	70,000
5800 Other Services and Expenses	171,882	104,765	171,581	171,581	109,713	171,581
5930 Depreciation	1,478	1,637	-	-	3,548	-
Total Other Operating Expenses	\$ 288,812	\$ 209,870	\$ 297,881	\$ 297,881	\$ 233,408	\$ 297,881
6400 Equipment	1,453	20,717	-	-	464	-
Total Capital Outlay	\$ 1,453	\$ 20,717	\$ -	\$ -	\$ 464	\$ -
7700 Cost of Goods Sold	2,212,151	2,341,334	2,124,787	2,124,787	2,377,341	2,384,591
Total Transfers and Other Outgo	\$ 2,212,151	\$ 2,341,334	\$ 2,124,787	\$ 2,124,787	\$ 2,377,341	\$ 2,384,591
Total Expenses	\$ 4,017,173	\$ 4,140,582	\$ 4,497,094	\$ 4,497,094	\$ 4,406,303	\$ 4,825,759
Net Revenues Over (Under) Expenses	\$ 4,563,753	\$ 591,235	\$ (734,990)	\$ (734,990)	\$ (1,302,374)	\$ (883,149)
Beginning Fund Balance	631,008	5,194,761	5,785,996	5,785,996	5,785,997	4,483,623
Ending Fund Balance	\$ 5,194,761	\$ 5,785,996	\$ 5,051,006	\$ 5,051,006	\$ 4,483,623	\$ 3,600,474
7999 Undesignated Reserve	-	-	5,051,006	5,051,006	-	3,600,474
Total Budgeted Reserves	\$ -	\$ -	\$ 5,051,006	\$ 5,051,006	\$ -	\$ 3,600,474

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
Sources:						
8840 Sales and Commissions	90,477	444,434	1,017,097	917,097	861,213	1,017,097
8850 Other Sales Revenue	-	105,674	-	100,000	138,670	-
8890 Other Local Revenues	-	-	15,000	15,000	-	40,000
Total Local Revenues	\$ 90,477	\$ 550,108	\$ 1,032,097	\$ 1,032,097	\$ 999,883	\$ 1,057,097
Total Revenues	\$ 90,477	\$ 550,108	\$ 1,032,097	\$ 1,032,097	\$ 999,883	\$ 1,057,097
8910 Proceeds of General Fixed Assets	-	9,600	-	-	497	21,506
8980 Interfund Transfers In	1,586,324	119,797	-	-	-	-
Total Other Financing Sources	\$ 1,586,324	\$ 129,397	\$ -	\$ -	\$ 497	\$ 21,506
Total Revenues and Other Financing Sources	\$ 1,676,801	\$ 679,505	\$ 1,032,097	\$ 1,032,097	\$ 1,000,380	\$ 1,078,603
Uses:						
1400 Noninstructional Salaries Part Time	-	6,006	-	-	235	-
Total Academic Salaries	\$ -	\$ 6,006	\$ -	\$ -	\$ 235	\$ -
2100 Noninstructional Salaries Full Time	330,330	407,715	358,032	358,032	367,296	400,704
2200 Instructional Aides Full Time	-	-	22,152	22,152	-	23,606
2300 Variable Non-Instructional	(393)	76,664	215,000	215,000	105,177	215,000
Total Classified Salaries	\$ 329,937	\$ 484,379	\$ 595,184	\$ 595,184	\$ 472,473	\$ 639,310
3000 Benefits	228,971	273,876	269,765	269,765	262,196	320,910
Total Salaries and Benefits	\$ 558,908	\$ 764,261	\$ 864,949	\$ 864,949	\$ 734,904	\$ 960,220
4000 Supplies and Materials	\$ 4,954	\$ 12,463	\$ 30,876	\$ 30,876	\$ 17,646	\$ 38,100

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
5100 Consultants	-	-	7,350	7,350	-	7,350
5300 Dues and Memberships	-	9,762	-	-	3,717	-
5500 Utilities and Housekeeping	5,095	11,366	11,260	11,260	13,777	11,260
5600 Contract Services	4,881	3,874	25,000	25,000	15,166	30,000
5690 Other Operating Expenses	-	-	-	-	4	-
5800 Other Services and Expenses	878	21,530	63,260	63,260	36,394	63,260
5930 Depreciation	3,709	1,397	-	-	2,540	-
Total Other Operating Expenses	\$ 14,563	\$ 47,929	\$ 106,870	\$ 106,870	\$ 71,598	\$ 111,870
6400 Equipment	8,682	-	-	-	763	-
Total Capital Outlay	\$ 8,682	\$ -	\$ -	\$ -	\$ 763	\$ -
7700 Cost of Goods Sold	108,725	301,509	267,715	424,903	545,216	267,715
Total Transfers and Other Outgo	\$ 108,725	\$ 301,509	\$ 267,715	\$ 424,903	\$ 545,216	\$ 267,715
Total Expenses	\$ 695,832	\$ 1,126,162	\$ 1,270,410	\$ 1,427,598	\$ 1,370,127	\$ 1,377,905
Net Revenues Over (Under) Expenses	\$ 980,969	\$ (446,657)	\$ (238,313)	\$ (395,501)	\$ (369,747)	\$ (299,302)
Beginning Fund Balance	1,159,875	2,140,844	1,694,187	1,694,187	1,694,187	1,324,440
Ending Fund Balance	\$ 2,140,844	\$ 1,694,187	\$ 1,455,874	\$ 1,298,686	\$ 1,324,440	\$ 1,025,138
7999 Undesignated Reserve	-	-	1,455,874	1,298,686	-	1,025,138
Total Budgeted Reserves	\$ -	\$ -	\$ 1,455,874	\$ 1,298,686	\$ -	\$ 1,025,138

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
Sources:						
8860 Interest and Investment Income	4,096	5,245	5,660	5,660	28,351	11,859
Total Local Revenues	\$ 4,096	\$ 5,245	\$ 5,660	\$ 5,660	\$ 28,351	\$ 11,859
Total Revenues	\$ 4,096	\$ 5,245	\$ 5,660	\$ 5,660	\$ 28,351	\$ 11,859
8980 Interfund Transfers In	50,000	50,000	50,000	1,610,000	1,610,000	1,504,000
Total Other Financing Sources	\$ 50,000	\$ 50,000	\$ 50,000	\$ 1,610,000	\$ 1,610,000	\$ 1,504,000
Total Revenues and Other Financing Sources	\$ 54,096	\$ 55,245	\$ 55,660	\$ 1,615,660	\$ 1,638,351	\$ 1,515,859
Uses:						
5400 Insurance	53,997	132,400	50,000	1,610,000	1,625,247	1,504,000
5700 Legal/Elections/Audit Expenses	-	-	-	-	180,482	-
Total Other Operating Expenses	\$ 53,997	\$ 132,400	\$ 50,000	\$ 1,610,000	\$ 1,805,729	\$ 1,504,000
Total Expenses	\$ 53,997	\$ 132,400	\$ 50,000	\$ 1,610,000	\$ 1,805,729	\$ 1,504,000
Net Revenues Over (Under) Expenses	\$ 99	\$ (77,155)	\$ 5,660	\$ 5,660	\$ (167,378)	\$ 11,859
Beginning Fund Balance	838,336	838,435	761,281	761,280	761,280	593,902
Ending Fund Balance	\$ 838,435	\$ 761,280	\$ 766,941	\$ 766,940	\$ 593,902	\$ 605,761
7911 Self-Insurance Claims Reserve	-	-	766,941	766,940	-	605,761
Total Budgeted Reserves	\$ -	\$ -	\$ 766,941	\$ 766,940	\$ -	\$ 605,761

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
Sources:						
8860 Interest and Investment Income	20,144	43,528	47,000	47,000	290,997	151,004
Total Local Revenues	\$ 20,144	\$ 43,528	\$ 47,000	\$ 47,000	\$ 290,997	\$ 151,004
Total Revenues	\$ 20,144	\$ 43,528	\$ 47,000	\$ 47,000	\$ 290,997	\$ 151,004
8980 Interfund Transfers In	3,988,000	4,159,195	4,630,000	4,630,000	4,630,000	4,928,500
Total Other Financing Sources	\$ 3,988,000	\$ 4,159,195	\$ 4,630,000	\$ 4,630,000	\$ 4,630,000	\$ 4,928,500
Total Revenues and Other Financing Sources	\$ 4,008,144	\$ 4,202,723	\$ 4,677,000	\$ 4,677,000	\$ 4,920,997	\$ 5,079,504
Uses:						
5800 Other Services and Expenses	5	4	1,700	1,700	4	4
Total Other Operating Expenses	\$ 5	\$ 4	\$ 1,700	\$ 1,700	\$ 4	\$ 4
7300 Interfund Transfers Out	-	-	2,700,000	5,500,000	5,500,000	1,000,000
Total Transfers and Other Outgo	\$ -	\$ -	\$ 2,700,000	\$ 5,500,000	\$ 5,500,000	\$ 1,000,000
Total Expenses	\$ 5	\$ 4	\$ 2,701,700	\$ 5,501,700	\$ 5,500,004	\$ 1,000,004
Net Revenues Over (Under) Expenses	\$ 4,008,139	\$ 4,202,719	\$ 1,975,300	\$ (824,700)	\$ (579,007)	\$ 4,079,500
Beginning Fund Balance	3,555,689	7,563,828	11,766,547	11,766,547	11,766,547	11,187,540
Ending Fund Balance	\$ 7,563,828	\$ 11,766,547	\$ 13,741,847	\$ 10,941,847	\$ 11,187,540	\$ 15,267,040
7998 Restricted Reserve	-	-	13,741,847	10,941,847	-	15,267,040
Total Budgeted Reserves	\$ -	\$ -	\$ 13,741,847	\$ 10,941,847	\$ -	\$ 15,267,040

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
Sources:						
8860 Interest and Investment Income	4,036	1,240	4,500	4,500	1,421	4,500
8890 Other Local Revenues	333,829	304,105	326,420	326,420	302,500	326,420
Total Local Revenues	\$ 337,865	\$ 305,345	\$ 330,920	\$ 330,920	\$ 303,921	\$ 330,920
Total Revenues	\$ 337,865	\$ 305,345	\$ 330,920	\$ 330,920	\$ 303,921	\$ 330,920
Total Revenues and Other Financing Sources	\$ 337,865	\$ 305,345	\$ 330,920	\$ 330,920	\$ 303,921	\$ 330,920
Uses:						
4000 Supplies and Materials	\$ 224,529	\$ 185,177	\$ 184,237	\$ 184,237	\$ 311,633	\$ 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	-	304	-	-	-	-
Total Other Operating Expenses	\$ 160,000	\$ 1,041	\$ 15,000	\$ 15,000	\$ -	\$ 15,000
Total Expenses	\$ 384,529	\$ 186,218	\$ 199,237	\$ 199,237	\$ 311,633	\$ 199,237
Net Revenues Over (Under) Expenses	\$ (46,664)	\$ 119,127	\$ 131,683	\$ 131,683	\$ (7,712)	\$ 131,683
Beginning Fund Balance	1,195,582	1,148,918	1,268,043	1,268,045	1,268,045	1,260,333
Ending Fund Balance	\$ 1,148,918	\$ 1,268,045	\$ 1,399,726	\$ 1,399,728	\$ 1,260,333	\$ 1,392,016
7900 Designated Reserves	-	-	167,071	167,071	-	144,781
7999 Undesignated Reserve	-	-	1,232,655	1,232,657	-	1,247,235
Total Budgeted Reserves	\$ -	\$ -	\$ 1,399,726	\$ 1,399,728	\$ -	\$ 1,392,016

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
Sources:						
8890 Other Local Revenues	129,694	121,992	129,237	129,237	120,936	129,077
Total Local Revenues	\$ 129,694	\$ 121,992	\$ 129,237	\$ 129,237	\$ 120,936	\$ 129,077
Total Revenues	\$ 129,694	\$ 121,992	\$ 129,237	\$ 129,237	\$ 120,936	\$ 129,077
Total Revenues and Other Financing Sources	\$ 129,694	\$ 121,992	\$ 129,237	\$ 129,237	\$ 120,936	\$ 129,077
Uses:						
4000 Supplies and Materials	\$ -	\$ 304	\$ 8,051	\$ 8,051	\$ -	\$ 8,051
5100 Consultants	25,500	-	-	-	-	-
5200 Travel	4,908	29,983	48,800	48,800	54,631	48,800
5800 Other Services and Expenses	64,847	66,870	53,386	53,386	61,357	53,386
Total Other Operating Expenses	\$ 95,255	\$ 96,853	\$ 102,186	\$ 102,186	\$ 115,988	\$ 102,186
Total Expenses	\$ 95,255	\$ 97,157	\$ 110,237	\$ 110,237	\$ 115,988	\$ 110,237
Net Revenues Over (Under) Expenses	\$ 34,439	\$ 24,835	\$ 19,000	\$ 19,000	\$ 4,948	\$ 18,840
Beginning Fund Balance	94,216	128,655	153,490	153,490	153,490	158,438
Ending Fund Balance	\$ 128,655	\$ 153,490	\$ 172,490	\$ 172,490	\$ 158,438	\$ 177,278
7900 Designated Reserves	-	-	124,494	124,494	-	115,900
7999 Undesignated Reserve	-	-	47,996	47,996	-	61,378
Total Budgeted Reserves	\$ -	\$ -	\$ 172,490	\$ 172,490	\$ -	\$ 177,278

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
Sources:						
8860 Interest and Investment Income	4,027	5,761	3,000	3,000	41,127	3,000
8880 Nonresident Tuition and Other Student Fees	95,291	118,698	127,461	127,461	154,658	127,461
8890 Other Local Revenues	-	-	3,000	3,000	-	3,000
Total Local Revenues	\$ 99,318	\$ 124,459	\$ 133,461	\$ 133,461	\$ 195,785	\$ 133,461
Total Revenues	\$ 99,318	\$ 124,459	\$ 133,461	\$ 133,461	\$ 195,785	\$ 133,461
8980 Interfund Transfers In	150,125	-	-	-	-	-
Total Other Financing Sources	\$ 150,125	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 249,443	\$ 124,459	\$ 133,461	\$ 133,461	\$ 195,785	\$ 133,461
Uses:						
2300 Variable Non-Instructional	-	522	22,050	22,050	12,224	22,050
Total Classified Salaries	\$ -	\$ 522	\$ 22,050	\$ 22,050	\$ 12,224	\$ 22,050
3000 Benefits	-	6	434	434	143	423
Total Salaries and Benefits	\$ -	\$ 528	\$ 22,484	\$ 22,484	\$ 12,367	\$ 22,473
4000 Supplies and Materials	\$ 3,637	\$ 8,945	\$ 3,500	\$ 3,500	\$ 9,077	\$ 3,500

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
5200 Travel	3,047	2,697	8,000	8,000	11,374	8,000
5300 Dues and Memberships	251	290	850	850	316	850
5500 Utilities and Housekeeping	566	553	300	300	696	300
5600 Contract Services	-	-	300	300	1,831	300
5690 Other Operating Expenses	4,137	2,486	7,000	7,000	7,331	7,000
5800 Other Services and Expenses	-	-	2,500	2,500	-	2,500
Total Other Operating Expenses	\$ 8,001	\$ 6,026	\$ 18,950	\$ 18,950	\$ 21,548	\$ 18,950
6400 Equipment	5,782	-	5,500	5,500	2,099	5,500
Total Capital Outlay	\$ 5,782	\$ -	\$ 5,500	\$ 5,500	\$ 2,099	\$ 5,500
7300 Interfund Transfers Out	118,450	-	-	-	-	-
Total Transfers and Other Outgo	\$ 118,450	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 135,870	\$ 15,499	\$ 50,434	\$ 50,434	\$ 45,091	\$ 50,423
Net Revenues Over (Under) Expenses	\$ 113,573	\$ 108,960	\$ 83,027	\$ 83,027	\$ 150,694	\$ 83,038
Beginning Fund Balance	928,941	1,042,514	1,151,474	1,151,474	1,151,474	1,302,168
Ending Fund Balance	\$ 1,042,514	\$ 1,151,474	\$ 1,234,501	\$ 1,234,501	\$ 1,302,168	\$ 1,385,206
7998 Restricted Reserve	-	-	249,772	249,772	-	278,555
7999 Undesignated Reserve	-	-	984,729	984,729	-	1,106,651
Total Budgeted Reserves	\$ -	\$ -	\$ 1,234,501	\$ 1,234,501	\$ -	\$ 1,385,206

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
Sources:						
8150 Student Financial Aid Revenue	37,258,731	47,579,941	36,191,664	36,191,664	38,562,777	35,262,607
Total Federal Revenues	\$ 37,258,731	\$ 47,579,941	\$ 36,191,664	\$ 36,191,664	\$ 38,562,777	\$ 35,262,607
8620 General Categorical Programs	3,272,589	3,075,824	2,386,950	2,386,950	6,801,398	5,879,039
8680 Other State Non-Tax Revenues	2,693,225	3,828,736	4,000,000	4,000,000	3,759,744	4,100,000
Total State Revenues	\$ 5,965,814	\$ 6,904,560	\$ 6,386,950	\$ 6,386,950	\$ 10,561,142	\$ 9,979,039
Total Revenues	\$ 43,224,545	\$ 54,484,501	\$ 42,578,614	\$ 42,578,614	\$ 49,123,919	\$ 45,241,646
8980 Interfund Transfers In	724,738	445,816	235,000	235,000	445,597	308,500
Total Other Financing Sources	\$ 724,738	\$ 445,816	\$ 235,000	\$ 235,000	\$ 445,597	\$ 308,500
Total Revenues and Other Financing Sources	\$ 43,949,283	\$ 54,930,317	\$ 42,813,614	\$ 42,813,614	\$ 49,569,516	\$ 45,550,146
Uses:						
7300 Interfund Transfers Out	55,153	26,165	-	-	-	-
7500 Student Financial Aid	43,894,130	54,904,152	42,813,614	42,813,614	49,278,214	45,550,146
Total Transfers and Other Outgo	\$ 43,949,283	\$ 54,930,317	\$ 42,813,614	\$ 42,813,614	\$ 49,278,214	\$ 45,550,146
Total Expenses	\$ 43,949,283	\$ 54,930,317	\$ 42,813,614	\$ 42,813,614	\$ 49,278,214	\$ 45,550,146
Net Revenues Over (Under) Expenses	\$ -	\$ -	\$ -	\$ -	\$ 291,302	\$ -
Beginning Fund Balance	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 291,302	\$ -

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
Sources:						
8860 Interest and Investment Income	2,503	2,372	3,000	3,000	14,767	9,828
Total Local Revenues	\$ 2,503	\$ 2,372	\$ 3,000	\$ 3,000	\$ 14,767	\$ 9,828
Total Revenues	\$ 2,503	\$ 2,372	\$ 3,000	\$ 3,000	\$ 14,767	\$ 9,828
Total Revenues and Other Financing Sources	\$ 2,503	\$ 2,372	\$ 3,000	\$ 3,000	\$ 14,767	\$ 9,828
Uses:						
5800 Other Services and Expenses	48	46	50	50	21	52
Total Other Operating Expenses	\$ 48	\$ 46	\$ 50	\$ 50	\$ 21	\$ 52
7400 Other Transfers/Uses	10,000	4,000	-	-	-	10,000
Total Transfers and Other Outgo	\$ 10,000	\$ 4,000	\$ -	\$ -	\$ -	\$ 10,000
Total Expenses	\$ 10,048	\$ 4,046	\$ 50	\$ 50	\$ 21	\$ 10,052
Net Revenues Over (Under) Expenses	\$ (7,545)	\$ (1,674)	\$ 2,950	\$ 2,950	\$ 14,746	\$ (224)
Beginning Fund Balance	500,993	493,448	491,774	491,774	491,774	506,520
Ending Fund Balance	\$ 493,448	\$ 491,774	\$ 494,724	\$ 494,724	\$ 506,520	\$ 506,296
7998 Restricted Reserve	-	-	494,724	494,724	-	506,296
Total Budgeted Reserves	\$ -	\$ -	\$ 494,724	\$ 494,724	\$ -	\$ 506,296

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Adoption Budget 2023-2024
Sources:						
8860 Interest and Investment Income	35,638,882	(32,975,906)	5,410,722	5,410,722	12,986,114	7,672,695
Total Local Revenues	\$ 35,638,882	\$ (32,975,906)	\$ 5,410,722	\$ 5,410,722	\$ 12,986,114	\$ 7,672,695
Total Revenues	\$ 35,638,882	\$ (32,975,906)	\$ 5,410,722	\$ 5,410,722	\$ 12,986,114	\$ 7,672,695
8980 Interfund Transfers In	-	-	2,700,000	5,500,000	5,500,000	1,000,000
Total Other Financing Sources	\$ -	\$ -	\$ 2,700,000	\$ 5,500,000	\$ 5,500,000	\$ 1,000,000
Total Revenues and Other Financing Sources	\$ 35,638,882	\$ (32,975,906)	\$ 8,110,722	\$ 10,910,722	\$ 18,486,114	\$ 8,672,695
Uses:						
5800 Other Services and Expenses	515,161	554,383	580,000	580,000	487,248	490,000
Total Other Operating Expenses	\$ 515,161	\$ 554,383	\$ 580,000	\$ 580,000	\$ 487,248	\$ 490,000
Total Expenses	\$ 515,161	\$ 554,383	\$ 580,000	\$ 580,000	\$ 487,248	\$ 490,000
Net Revenues Over (Under) Expenses	\$ 35,123,721	\$ (33,530,289)	\$ 7,530,722	\$ 10,330,722	\$ 17,998,866	\$ 8,182,695
Beginning Fund Balance	137,351,482	172,475,203	138,944,915	138,944,915	138,944,915	156,943,781
Ending Fund Balance	\$ 172,475,203	\$ 138,944,914	\$ 146,475,637	\$ 149,275,637	\$ 156,943,781	\$ 165,126,476
7998 Restricted Reserve	-	-	146,475,637	149,275,637	-	165,126,476
Total Budgeted Reserves	\$ -	\$ -	\$ 146,475,637	\$ 149,275,637	\$ -	\$ 165,126,476



APPENDICES

- A. 2023-24 BUDGET YEAR 50% LAW CALCULATION**
- B. STEP AND LONGEVITY COST ESTIMATES FOR FY 2023-24**
- C. SALARY SCHEDULE AND DISTRICT BENEFITS PREMIUM HISTORY**
- D. 2023-24 ADOPTION BUDGET ASSUMPTIONS**
- E. GLOSSARY**

Appendix A
2023-24 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: 2023-24, for the period ended June 30, 2024

AB 2024 data as of 09/05/23

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	76,208,793	76,208,793	0	0	76,208,793	76,208,793
Noninstructional Salaries (CA 1200 and 1400)	408		20,597,622		0		20,597,622
Subtotal Academic Salaires	409	76,208,793	96,806,415	0	0	76,208,793	96,806,415
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		37,240,854		0		37,240,854
Noninstructional Aides (CA 2200 and 2400)	416	4,570,748	4,570,748	0	0	4,570,748	4,570,748
Subtotal Classified Salaries	419	4,570,748	41,811,602	0	0	4,570,748	41,811,602
Employee Benefits (CA 3000)	429	36,499,102	75,071,859	0	0	36,499,102	75,071,859
Supplies and Materials (CA 4000)	435		4,465,859		0		4,465,859
Other Operating Expenses and Services (CA 5000)	449	600,000	21,741,991	0	0	600,000	21,741,991
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		296,950		0		296,950
Total (409 + 419 + 429) and (435 + 449 + 451)	459	117,878,643	240,194,676	0	0	117,878,643	240,194,676
Less Exclusions for Current Expenses of Education	469	6,516,671	17,868,833	0	0	6,516,671	17,868,833
Totals for ESC 84362, 50 percent law (459 - 469)	470	111,361,972	222,325,843	0	0	111,361,972	222,325,843
Percentage of CEE (470, col. 1 / 470, col.2)	471	50.09%	100.00%			50.09%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		111,162,921				111,162,921
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		111,162,921				111,162,921

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: 2023-24, for the period ended June 30, 2024

AB 2024 data as of 09/05/23

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	13,463,573	13,463,573	0	0	13,463,573	13,463,573
Noninstructional Salaries (CA 1200 and 1400)	408		4,358,494		326,049		4,684,543
Subtotal Academic Salaires	409	13,463,573	17,822,067	0	326,049	13,463,573	18,148,116
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		5,435,492		1,987,639		7,423,131
Noninstructional Aides (CA 2200 and 2400)	416	721,628	721,628	0	0	721,628	721,628
Subtotal Classified Salaries	419	721,628	6,157,120	0	1,987,639	721,628	8,144,759
Employee Benefits (CA 3000)	429	4,166,718	9,237,447	2,209,616	5,029,886	6,376,334	14,267,333
Supplies and Materials (CA 4000)	435		770,752		55,954		826,706
Other Operating Expenses and Services (CA 5000)	449	0	1,446,840	0	2,795,362	0	4,242,202
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		195,392		3,754		199,146
Total (409 + 419 + 429) and (435 + 449 + 451)	459	18,351,919	35,629,618	2,209,616	10,198,644	20,561,535	45,828,262
Less Exclusions for Current Expenses of Education	469	0	83,371	1,223,183	3,184,760	1,223,183	3,268,131
Totals for ESC 84362, 50 percent law (459 - 469)	470	18,351,919	35,546,247	986,433	7,013,884	19,338,352	42,560,131
Percentage of CEE (470, col. 1 / 470, col.2)	471	51.63%	100.00%			45.44%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		17,773,123				21,280,065
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		17,773,123				21,280,065

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: 2023-24, for the period ended June 30, 2024

AB 2024 data as of 09/05/23

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	43,206,114	43,206,114	0	0	43,206,114	43,206,114
Noninstructional Salaries (CA 1200 and 1400)	408		9,153,577		929,249		10,082,826
Subtotal Academic Salaires	409	43,206,114	52,359,691	0	929,249	43,206,114	53,288,940
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		13,369,299		5,664,828		19,034,127
Noninstructional Aides (CA 2200 and 2400)	416	2,065,782	2,065,782	0	0	2,065,782	2,065,782
Subtotal Classified Salaries	419	2,065,782	15,435,081	0	5,664,828	2,065,782	21,099,909
Employee Benefits (CA 3000)	429	13,716,788	25,738,243	6,297,466	14,335,316	20,014,254	40,073,559
Supplies and Materials (CA 4000)	435		1,814,802		159,469		1,974,271
Other Operating Expenses and Services (CA 5000)	449	0	2,779,084	0	7,966,860	0	10,745,944
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		37,200		10,699		47,899
Total (409 + 419 + 429) and (435 + 449 + 451)	459	58,988,684	98,164,101	6,297,466	29,066,421	65,286,150	127,230,522
Less Exclusions for Current Expenses of Education	469	0	869,773	3,486,105	9,497,343	3,486,105	10,367,116
Totals for ESC 84362, 50 percent law (459 - 469)	470	58,988,684	97,294,328	2,811,361	19,569,078	61,800,045	116,863,406
Percentage of CEE (470, col. 1 / 470, col.2)	471	60.63%	100.00%			52.88%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		48,647,164				58,431,703
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		48,647,164				58,431,703

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: 2023-24, for the period ended June 30, 2024

AB 2024 data as of 09/05/23

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	19,539,106	19,539,106	0	0	19,539,106	19,539,106
Noninstructional Salaries (CA 1200 and 1400)	408		5,348,480		481,772		5,830,252
Subtotal Academic Salaires	409	19,539,106	24,887,586	0	481,772	19,539,106	25,369,358
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		7,846,647		2,936,949		10,783,596
Noninstructional Aides (CA 2200 and 2400)	416	1,783,338	1,783,338	0	0	1,783,338	1,783,338
Subtotal Classified Salaries	419	1,783,338	9,629,985	0	2,936,949	1,783,338	12,566,934
Employee Benefits (CA 3000)	429	6,843,572	13,298,775	3,264,942	7,432,192	10,108,514	20,730,967
Supplies and Materials (CA 4000)	435		1,582,205		82,677		1,664,882
Other Operating Expenses and Services (CA 5000)	449	600,000	2,623,400	0	4,130,445	600,000	6,753,845
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		44,358		5,547		49,905
Total (409 + 419 + 429) and (435 + 449 + 451)	459	28,766,016	52,066,309	3,264,942	15,069,582	32,030,958	67,135,891
Less Exclusions for Current Expenses of Education	469	0	31,823	1,807,383	4,691,525	1,807,383	4,723,348
Totals for ESC 84362, 50 percent law (459 - 469)	470	28,766,016	52,034,486	1,457,559	10,378,057	30,223,575	62,412,543
Percentage of CEE (470, col. 1 / 470, col.2)	471	55.28%	100.00%			48.43%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		26,017,243				31,206,271
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		26,017,243				31,206,271

Appendix B
STEP AND LONGEVITY COST
ESTIMATES FOR FY 2023-24

APPENDIX B

Step and Longevity Cost Estimates for 2023-24 Budget Year

	Step \$	Step #	Longevity/Column \$	Longevity/Column #	TOTAL \$	TOTAL #
Local 1	\$329,640	114	\$153,891	83	\$483,531	197
Manager, Supervisor, Confidential	\$315,661	48	\$105,758	24	\$421,419	72
UF Fulltime	\$566,432	196	\$23,028	8	\$589,460	204
UF Parttime ⁽¹⁾	\$131,250	250	\$21,000	40	\$152,250	290
TOTAL	\$1,342,983	608	\$303,677	155	\$1,646,660	763

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

⁽¹⁾ 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 4CD BENEFITS PREMIUM HISTORY (effective July 1 unless noted)

Fiscal Year	Salary Schedule Changes					Benefits Premium Changes	
	Faculty	Classified	Confidentials	Managers/ Supervisors	Chancellor's Cabinet	Medical Plans - Actuals	Dental Plans - Actuals
83-84	0.0%	0.0%	0.0%	0.0%	0.0%		
84-85 eff. 7-1-84 eff. 7-1-85	8.4% 4.0%	10.4%	8.4% 4.0%	8.4% 4.0%	8.4% 4.0%		
85-86	6.2% (87.1% of work year)	5.4%	5.4%	5.4%	5.4%		
86-87	5.0%	5.4%	5.0%	5.0%	5.0%		
87-88	4.0%	4.0%	4.0%	4.0%	4.0%		
88-89	4.7%	4.7%	4.7%	4.6/7%	4.6/7%		
89-90	7.0%	7.0%	7.0%	7.0%	7.0%		
90-91	6.5%	6.5%	6.5%	6.5%	6.5%		
91-92	3.0%	3.0%	3.0%	3.0%	3.0%		
92-93	0.0%	0.0%	0.0%	0.0%	0.0%		
93-94	2.0%	2.0%	2.0%	2.0%	2.0%	5.53%	2.66%
94-95	2.0%	2.0%	2.0%	2.0%	2.0%	-0.03%	5.82%
95-96	4.0%	4.0%	4.0%	4.0%	4.0%	-6.95%	0.80%
96-97	4.0%	4.0%	4.0%	4.0%	4.0%	0.61%	4.17%
97-98	2.97%	2.97%	2.97%	2.97%	2.97%	14.18%	8.13%
98-99	2.26%	2.26%	2.26%	2.26%	2.26%	11.39%	6.50%
99-00	1.41%	1.41%	1.41%	1.41%	1.41%	11.90%	5.25%
00-01 ⁽⁴⁾	6% + 1%	6% + 1%	6% + 1%	6% + 1%	6% + 1%	14.72%	15.45%
01-02	4.25%	4.25%	4.25%	4.25%	4.25%	12.20%	6.97%
02-03 ⁽⁶⁾	6.2%	6.2%	6.2%	6.2%	6.2%	24.03%	-1.42%
03-04 ⁽¹⁾⁽⁵⁾⁽⁷⁾	0.0%	0.0%	0.0%	0.0%	-2.0%	9.46%	-8.51%
04-05 ⁽²⁾⁽³⁾	-6.9% eff 4/1/05	0.00%	-7.00%	-7.00%	-7.00%	18.37%	6.17%
05-06 ⁽³⁾	-6.90%	-3.38% eff 8/1/05	-5.25%	-5.25%	-5.25%	8.34%	9.50%
06-07	5.54% ⁽⁸⁾	3.5% ⁽⁸⁾	5.54% ⁽⁸⁾	5.54% ⁽⁸⁾	5.54% ⁽⁸⁾	4.58%	3.40%
07-08	7.00%	7.00%	7.00%	7.00%	Contract	17.51%	0.00%
08-09	3.57%	3.57%	3.57%	3.57%	Contract	7.04%	3.99%
09-10	0.00%	0.00%	0.00%	0.00%	Contract	7.07%	8.88%
10-11	0.00%	0.00%	0.00%	0.00%	Contract	7.83%	-6.48%
11-12	0.00%	0.00%	0.00%	0.00%	Contract	5.05%	3.14%
12-13	0.00%	0.00%	0.00%	0.00%	Contract	3.48%	-4.99%
13-14	2.00%	2.00%	2.00%	2.00%	Contract	14.00%	-2.88%
14-15	0.00%	0.00%	0.00%	0.00%	Contract	8.91%	0.00%
15-16	5.00%	5.00%	5.00%	5.00%	Contract	3.55%	4.33%
16-17	0.00%	0.00%	0.00%	0.00%	Contract	8.31%	-6.19%
17-18	2.30%	0.00%	2.50%	2.50%	Contract	4.00%	0.00%
18-19	0.50%	3.00%	0.50%	0.50%	Contract	-0.16%	0.00%
19-20	5.00%	5.00%	6.00% ⁽⁹⁾	6.00% ⁽⁹⁾	Contract	1.73%	0.00%
20-21	3.00%	3.00%	3.00%	3.00%	Contract	1.87%	-3.30%
21-22 ⁽¹⁰⁾	N/A	5.07%	5.07%	5.07%	Contract	2.02%	0.00%
22-23	6.00%	6.50%	6.0%	6.00%	Contract	1.75%	0.00%
23-24	TBD	TBD	TBD	TBD	Contract	TBD	TBD

* Projected

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

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

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

⁽⁴⁾ Medical copay \$0 to \$5

⁽⁵⁾ Medical copay \$5 to \$15

⁽⁶⁾ Dental plan switch to ACSIG Insured

⁽⁷⁾ Dental plan switch to ACSIG Self-insured

⁽⁸⁾ Restoration of 03-04 Salary Schedule

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

⁽¹⁰⁾ For Faculty, the salary increase of 5.07% was paid as a one-time bonus in FY 2021-22. Beginning in fiscal year 2022-23, the cost of the 5.07% salary increase for all faculty will be applied to part-time faculty 80% pay per load.

Appendix D
2023-24 ADOPTION
BUDGET ASSUMPTIONS

APPENDIX D

2023-24 ADOPTION BUDGET DEVELOPMENT ASSUMPTIONS Key Budget Assumptions: 8.22% COLA; 0% FTES Adjustment; 2.3% H/W Increase Unrestricted General Fund

FY 2023-24 AB Assumptions are based upon the District being in a hold harmless state under the new Student Centered Funding Formula

UPDATED: 08-03-23

FTES	21/22 Actuals	22/23 YTD Actuals ⁶	% Chg.	23/24 AB Assumptions	% Chg.	24/25 Projected	% Chg.	25/26 Projected	% Chg.
Resident Credit rate	\$ 5,740	\$ 6,117	7%	\$ 6,619	8%	\$ 6,880	4%	\$ 6,880	0%
Resident Non-Credit rate	\$ 3,452	\$ 3,678	7%	\$ 3,980	8%	\$ 4,137	4%	\$ 4,137	0%
Resident Credit target	28,590	28,590	0%	28,590	0%	28,590	0%	28,590	0%
Resident Non-Credit target	78	78	0%	78	0%	78	0%	78	0%
Resident Credit - funded	28,590	28,590	0%	28,590	0%	28,590	0%	28,590	0%
Resident Non-Credit - funded	78	78	0%	78	0%	78	0%	78	0%
Non-Resident Target	1,300	1,400	8%	1,400	0%	1,400	0%	1,400	0%
Resident Unit Fee	\$ 46	\$ 46	0%	\$ 46	0%	\$ 46	0%	\$ 46	0%
Non-Resident Unit Fee	\$ 290	\$ 290	0%	\$ 358	23%	\$ 358	0%	\$ 358	0%
Revenue Assumptions	21/22 Actuals	22/23 YTD Actuals⁶		23/24 AB Assumptions		24/25 Projected		25/26 Projected	% Chg.
1. FTES (Resident) Target	28,668	28,668	0%	28,668	0%	28,668	0%	28,668	0%
2. FTES (Non-Resident) Target	1,300	1,400	8%	1,400	0%	1,400	0%	1,400	0%
Revenue	\$ 8,854,781	\$ 9,309,929	5%	\$ 11,500,054	24%	\$ 11,500,054	0%	\$ 11,500,054	0%
3. COLA	5.07%	6.56%		8.22%		3.94%		0.00%	
Incremental Revenue	\$ 9,154,422	\$ 12,445,305	36%	\$ 16,617,578	34%	\$ 8,619,849	-48%	\$ -	-100%
4. Lottery, unrestricted	\$ 177	\$ 204	15%	\$ 177	-13%	\$ 177	0%	\$ 177	0%
Total Revenue ⁷	\$ 5,357,991	\$ 6,541,356	22%	\$ 4,145,517	-37%	\$ 4,145,517	0%	\$ 4,145,517	0%
5. Lottery, Prop 20 Restricted	\$ 82	\$ 100	22%	\$ 72	-28%	\$ 72	0%	\$ 72	0%
Total Revenue ⁷	\$ 2,504,657	\$ 3,267,839	30%	\$ 1,686,312	-48%	\$ 1,792,008	6%	\$ 1,792,008	0%
6. Deficit (property taxes/enrollment fees)	0.0%	0.2%		0.2%		0.2%		0.2%	
Reduction in Revenue (Estimated until recal)	-	(\$404,321)		(\$437,556)	8%	(\$454,795)	4%	(\$454,795)	0%
7. FTES Adjustment	0%	0%		0%		0%		0%	
Incremental Revenue	-	-		-		-		-	
Expenditure Assumptions	21/22 Actuals	22/23 YTD Actuals⁶		23/24 AB Assumptions		24/25 Projected		25/26 Projected	% Chg.
1. Salary Increase	5.07% ³	6% ⁴		0% ⁵		0% ⁵		0% ⁵	
2. Step/Column Annual Average Increase	1.2%	1.2%		1.2%		1.2%		1.2%	
3. Health and Welfare (H&W)	2.02%	1.75%		2.27%		4.00%		4.00%	
Active Employees	\$ 20,758,371	\$ 20,558,956	-1%	\$ 21,025,644	2%	\$ 21,866,670	4%	\$ 22,741,337	4%
Retirees	\$ 11,587,231	\$ 12,269,824	6%	\$ 12,548,349	2%	\$ 13,050,283	4%	\$ 13,572,294	4%
	\$ 32,345,602	\$ 32,828,780	1%	\$ 33,573,993	2%	\$ 34,916,953	4%	\$ 36,313,631	4%
4. Payroll Taxes									
PERS Rate	22.910%	25.370%		26.680%		27.700%		28.300%	
PERS Employer Contribution	\$ 8,640,350	\$ 10,104,596	17%	\$ 10,753,871	6%	\$ 11,298,981	5%	\$ 11,682,249	3%
PERS Safety Rate (Police)	25.61%	25.61%		25.61%		25.61%		25.61%	
STRS Rate	16.92%	19.10%		19.10%		19.10%		19.10%	
STRS Employer Contribution	\$ 11,459,649	\$ 13,416,849	17%	\$ 13,577,851	1%	\$ 13,740,785	1%	\$ 13,905,675	1%
Worker's Compensation Rate	1.21%	1.21%		1.16%		1.21%		1.21%	
State Unemployment Insurance (SUI) Rate	0.50%	0.50%		0.50%		0.20%		0.20%	
5. Districtwide Assessments and Other Expenses									
Utilities	\$ 5,433,674	\$ 6,627,627	22%	\$ 7,820,600	18%	\$ 8,602,660	10%	\$ 9,290,873	8%
Property & Liability Insurance ¹⁰	\$ 1,206,842	\$ 1,559,333	29%	\$ 1,430,000	-8%	\$ 1,430,000	0%	\$ 1,430,000	0%
Student Accident Insurance/Student Assist.Prg.	\$ 181,382	\$ 182,757	1%	\$ 214,000	17%	\$ 214,000	0%	\$ 214,000	0%
IT Maintenance Agreements ⁸	\$ 2,466,243	\$ 2,798,561	13%	\$ 3,300,000	18%	\$ 3,850,000	17%	\$ 2,900,000	-25%
Retiree Health Benefit Annual Contribution	\$ 1,000,000	\$ 1,000,000	0%	\$ 1,000,000	0%	\$ 1,000,000	0%	\$ 1,000,000	0%
Faculty Sabbaticals	\$ 234,260	\$ 584,101	149%	\$ 455,960	-22%	\$ 300,000	-34%	\$ 300,000	0%
Legal Costs	\$ 2,431,878	\$ 1,660,181	-32%	\$ 1,500,000	-10%	\$ 1,400,000	-7%	\$ 1,250,000	-11%
Settlement Costs ⁹	\$ 1,833,199	\$ 410,406	-78%	\$ 300,000		\$ -		\$ -	
Election Costs (Annual Reserve Contribution)	\$ 100,000	\$ 100,000	0%	\$ 100,000	0%	\$ 100,000	0%	\$ 100,000	0%
Audit	\$ 234,723	\$ 209,142	-11%	\$ 232,440	11%	\$ 237,960	2%	\$ 237,960	0%
SUI Experience Charges	\$ -	\$ -		\$ 150,000		\$ 150,000	0%	\$ 150,000	0%
Self-Insurance Annual Contribution	\$ 50,000	\$ 50,000	0%	\$ 50,000	0%	\$ 50,000	0%	\$ 50,000	0%

Notes:

- 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
- ⁴ Board ratified a 6.0% ongoing salary increase for faculty and unrepresented employee group and 6.5% ongoing salary increase for Classified.
- ⁵ Salary increases for 23/24 and beyond will be determined through the collective bargaining process.
- ⁶ The year-end close for 22/23 is not final and actuals may change.
- ⁷ The forecast for Lottery Revenue for 23/24 and beyond is based on the FTES reported in FY 22/23 320 annual report.
- ⁸ IT Assessments in future years is expected to increase and could impact Fund 11 ongoing. However, the District is researching alternative funding sources such as the COVID Block Grant.
- ⁹ Prior to 2021-22, legal expenditures and settlement agreements were reported under Legal Costs. Starting 2022-23, settlement costs will be paid from self insurance fund. This will require a larger t

Appendix E

GLOSSARY

APPENDIX E

GLOSSARY

50 Percent Law

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

Accounts Payable

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

Accounts Receivable

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

Activity Code

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

Administrator

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

Allocation of Costs

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

Apportionments

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

Capital Outlay

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

Capital Projects Funds

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

Categorical Funds

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

Certificates of Participation (COPs)

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

Chart of Accounts

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

Collective Bargaining - SB 160 (1975)

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

Compensated Absences

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

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

Current Assets

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

Debt Service Funds

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

Disabled Student Programs and Services (DSP&S)

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

Educational Administrator

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

Enterprise Funds

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

policy, management control, accountability, or other purposes.

Extended Opportunity Programs and Services (EOPS)

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

Fiscal Year

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

Fixed Assets

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

Full-time Equivalent (FTE) Employees

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

Full-time Equivalent Students (FTES)

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

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

Fund

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

Fund Balance

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

Gann Limitation

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

General Fund

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

Generally Accepted Accounting Principles (GAAP)

Uniform minimum standards and guidelines for financial accounting and reporting.

General Purpose Tax Rate

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

Grants

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

Interfund Transfers

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

Intrafund Transfer

The transfer of moneys within a fund of the district.

Irrevocable Trust

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

Nonresident Tuition

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

Objects of Expenditure

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

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

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

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

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

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

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

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

Other Post-Employment Benefits (OPEB)

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

Proposition 13 (1978)

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

Proposition 98 (1988)

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

Proposition 111 (1990)

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

Public Employees' Retirement System (PERS)

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

Public Employment Relations Board (PERB)

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

Reserves

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

- **Board 5% Reserve**

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

- **Board 5% Contingency Reserve**

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

State Teachers' Retirement System (STRS)

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

Student Financial Aid Funds

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

Federal Aid:

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

State Aid:

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

Taxonomy of Programs (TOP)

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

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

Tax and Revenue Anticipation Notes (TRANS)

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

Useful Life

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

Weekly Student Contact Hours (WSCH)

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