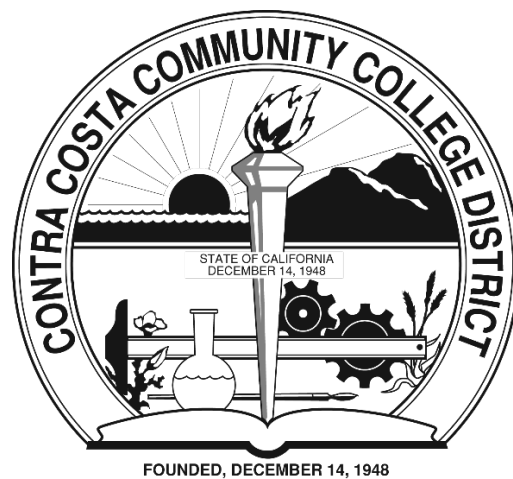


# **ADOPTION BUDGET**

## **FISCAL YEAR 2024-25**



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**SEPTEMBER 11, 2024**

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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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**ADOPTION BUDGET  
FISCAL YEAR 2024-25**

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# ADOPTION BUDGET FISCAL YEAR 2024-25

## 1. INTRODUCTION

The Contra Costa Community College District's (4CD) Mission is to transform lives by providing outstanding learning opportunities, nurturing, and empowering all students to achieve their educational goals. The goal in preparing the Adoption Budget for 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 2024-25 Enacted Budget

On June 26, 2024, Governor Newsom signed the 2024-25 Budget Act. In total, the 2024-25 budget reflects state expenditures of approximately \$298 billion, a \$12 billion, or 4.2% decrease over the 2023-24 enacted budget. General Fund spending decreases by 6.4% from the 2023-24 enacted budget, to \$211.5 billion.

In January 2024, the administration projected a \$38 billion deficit for FY 2024-25. The projected deficit was associated with significant revenue shortfalls resulting from reduced tax revenue from the delayed November tax returns. Assembly Bill 106, passed in April 2024 (early action), amended the Budget Act of 2023 to reduce the expected shortfall by \$17.3 billion. The early action agreement included a mix of solutions:

- \$3.6 billion in reductions (primarily one-time funding);
- \$5.2 billion in borrowing;
- \$5.2 billion in delays and deferrals; and
- \$3.4 billion in shifts of costs to other state funds.

The state's efforts to build reserves over the last couple of years somewhat mitigated the impact of the projected deficits. The enacted budget uses several mechanisms to close the projected shortfalls, including funding delays and reductions from the 2022-23 and 2023-24 budgets, cuts to state programs, internal fund shifts and borrowing, and additional revenues from suspending net operating loss deductions and tax credits for businesses.

The adopted State Budget built upon the early actions and provided solutions for a \$48.6 billion deficit as follows:

- \$16 billion in reductions;
- \$13.6 billion in anticipated revenue (revised projections);
- \$6 billion from State reserves;
- \$6 billion in expenditure shifts to other state funding sources;
- \$3.1 billion in program delays/pauses; and
- \$2.1 billion in funding deferrals.

The enacted budget for the California Community Colleges focuses on stability in the context of a significant budget deficit. It includes no major core reductions to programs or services, instead drawing on reserves and operational savings to bring the overall budget in balance.

**ADOPTION BUDGET  
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The enacted budget includes approximately \$143 million in ongoing adjustments to the Student-Centered Funding Formula (SCFF), of which \$100 million is for a 1.07% cost-of-living adjustment (COLA). Another \$13 million is provided for the same COLA for selected categorical programs along with \$28 million for enrollment growth.

One-time funding in the enacted budget is limited; it includes \$18 million for two projects to support the system's Vision 2030 priorities and \$10 million for the second year of the LGBTQ+ Pilot Program. It also includes a \$20 million enhancement to financial aid administration to help colleges support students in the context of FAFSA delays. Funds to expand nursing program capacity and to implement a low-income workers demonstration project in 2024-25 are now earmarked to be funded through allocation of funds from the Strong Workforce Program. As proposed in the May revision, the remaining balances from the Learning-Aligned Education Program (LAEP) have been recalled by the State, effectively eliminating this program.

**Proposition 98**

The guarantee for education funding under Proposition 98 has also decreased over the three-year budget window (2022-23 through 2024-25) because of the reduction in revenue. When Proposition 98 is funded under Test 1, K-14 education is directly linked to the state General Fund revenues and receives the same percentage of state revenues as in 1986-87 (roughly 40%). This means any increase or decrease in state revenues proportionately affects K-14 education funding. Under a Test 1 year, the rise in local property taxes increases the Proposition 98 minimum guarantee on a dollar-for-dollar basis. The overall impact of the Proposition 98 guarantee under Test 1 in 2022-23 is that K-14 was overfunded by \$8.8 billion.

The Governor's May Revise holds education funding relatively harmless by proposing to accrue the Proposition 98 overpayment of \$8.8 billion above the constitutional guarantee by making an annual supplemental payment of approximately \$1.8 billion (\$1.6 billion for K-12, and \$200 million for community colleges) beginning with the 2025-26 budget. This proposal met resistance from the K-12 community with the California Teachers' Association, and California School Boards Association expressing concerns. The resolution of how to account for the over apportionment of Proposition 98 could significantly impact future educational funding and was an area of concern.

Just after Memorial Day, the administration, and California Teachers' Association (CTA) agreed to a revised proposal that includes the suspension of Proposition 98 for the FY 2023-24 budget year which required a two-thirds majority vote from the legislature and created a maintenance factor which must be repaid to education when state funding increases.

As part of the adopted budget, Proposition 98 was suspended for FY 2023-24 retroactively and the actions listed below were taken to address the shortfall.

1. Proposition 98 Funding for FY 2022-23 was reduced to \$97.5 billion
  - a. K-14 Education was overfunded by \$6.2 billion
  - b. The adopted budget accounts for this deficit by making accounting entries to the State's GF for 9 years, beginning with FY 2026-27.
    - i. The Community College allocation impacted each year is \$77 million
  - c. This does not create new revenue for K-14 but reduces the payable amount that is carried over on state budget ledgers each year.
  
2. Proposition 98 is suspended for FY 2023-24
  - a. Total Funding for Proposition 98 reduced to \$98.5 billion
  - b. \$7.9 billion of the overfunded amount is repaid through utilization of the Proposition 98 "Rainy Day Fund"
    - i. \$2.6 billion deferral, retroactive from June 2023 to July 2023
    - ii. \$3.6 billion deferral, retroactive from June 2024 to July 2024
    - iii. \$246 million deferral in June 2025 to July 2025
  - c. A Maintenance Factor (funds owed to K-14) of \$8.3 billion was created because of the suspension

**ADOPTION BUDGET  
FISCAL YEAR 2024-25**

3. Proposition 98 is funded above the constitutional guarantee for FY 2024-25 which allowed for the funding of the 1.07% COLA.
  - a. \$4 billion from the Maintenance Factor was utilized for FY 2024-25 due to the over funding of Proposition 98 in the current year.

The remaining \$4.3 billion within the maintenance factor will be paid to K-14 education in a future year as state funding is available.

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

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

<b>Category</b>	<b>Enacted State Budget</b>	<b>4CD Impact</b>	<b>Change from May Revision</b>
SCFF COLA <b>(ongoing)</b>	\$100 million to fund a COLA of 1.07%.	Approximately \$0.67 million in additional apportionment revenue above the Tentative Budget.	No change.
SCFF Growth <b>(ongoing)</b>	\$28 million for enrollment growth.	4CD does not qualify for growth under SCFF; however, the P2 320 FTES enrollment for 2023-24 increased above projection moving 4CD to stability funding for FY 2024-25 resulting in \$2.2 million in addition SCFF funding	No change.
COLA for EOPS, DSPS, Apprenticeship, CalWORKs, Child Care Tax Bailout, CARE <b>(ongoing)</b>	\$13 million to fund a COLA of 1.07%.	Approximately \$105k in additional revenue.	No change.
COLA for Adult Education <b>(ongoing)</b>	\$6.92 million to fund COLA of 1.07%.	4CD funding is contingent on 4CD’s participation in this program.	No change.
LGBTQ+ Pilot Program <b>(ongoing)</b>	\$10 million.	TBD once additional information is received.	No change.
Expand nursing program capacity <b>(one-time)</b>		Integrated into the Strong Work Force Program	Not funded as \$60 million one-time that was proposed

**ADOPTION BUDGET  
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Expand eTranscript California <b>(one-time)</b>	\$12.0 million.	TBD once additional information is received	No Change
Financial Aid Administration Support <b>(one-time)</b>	\$20 million	TBD once additional information is received	New one-time funding support
Common cloud data platform demonstration project <b>(one-time)</b>	Not Funded	Not incorporated in adopted budget	Not funded as \$12 million one-time that was proposed
Mapping pathways for Credit for Prior Learning <b>(one-time)</b>	\$6.0 million.	TBD once additional information is received	No Change
Pathway for low-income workers demonstration project <b>(one-time)</b>		Integrated into the Strong Work Force Program	Not funded as \$5 million one-time that was proposed
Learning Aligned Education Program (one-time)	State sweep of approximately \$465 million in unspent funds	Reduction of \$4.7 million (\$5.2 million was initially received)	No change

**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. This will include any revenue that is gained from Summer Borrowing as this revenue is based upon future FTES.

**1.2 FY 2024-25 Adoption Budget Planning**

FY 2024-25 Adoption Budget includes a 1.07% COLA increase (approximately \$2.3 million) in yearoveryear ongoing revenue for 4CD. In addition, the Adoption Budget includes \$2.3 million in ongoing SCFF funding because of increased FTES incorporated into the P2 320 submission for the FY 2023-24. The recalculation of the SCFF formula for FY 2023-24 did not result in additional funding in FY 2023-24 due to 4CD being funded based upon the stability model.

The higher FTES reported in FY2023-24 generate a SCFF revenue calculation that moves 4CD from “Hold Harmless” to “Stability” funding for FY 2024-25. The upcoming 2024-25 fiscal year is the final year where the “Hold Harmless” revenue calculation has the COLA applied, meaning that the FY 2025-26 funding, unless FTES growth is above the previous level funded under the emergency conditions allocation, will remain the same as 2024-25.

4CD utilized summer borrowing in FY 2017-18 and benefitted in utilizing this borrowed FTES as part of the SCFF FTES flexibility from FY 2018-19 through FY 2023-24. In addition, 4CD’s participation in the 2022-23 emergency conditions application ensured stable revenue. 4CD has consistently attributed stability and ECA revenue received from this FTES flexibility and summer borrowing as one-time. The FY 2024-25 adoption budget continues this practice and attributes all SCFF revenue from summer borrowing as one-time. This revenue will become part of the “hold harmless” floor for SCFF revenue in FY 2025-26 at which time it will be incorporated into the operational budget.

Each year, the State Chancellor’s Office forecasts the expected shortfall in various components of the apportionment revenue. At advanced apportionment (July 2024), the State Chancellor’s Office announced an estimated deficit factor of 2.40% for 2024-25 apportionment revenue, which is a \$5.3 million potential shortfall for 4CD. 4CD’s Adoption Budget includes a separate reserve line for this deficit factor to ensure fiscal stability for the year.

**ADOPTION BUDGET  
FISCAL YEAR 2024-25**

Expenditure Assumptions

Delineated below are major expenditure assumptions that total roughly \$7.7 million in increased expenses over FY 2023-24 Budget which are incorporated into the Adoption budget.

- Health benefits costs increased by 11.04%.
  - *Estimated Impact:* Increase in health benefit costs results in approximately \$4.5 million in additional expenses to 4CD. This increase includes retiree health benefits and brings the total cost for retirees and active employees annually to \$39.8 million for health benefit expenses.
  - The total increase for Health and Welfare was greater than 11% for the upcoming FY 2024-25. Much of the increase was from Kaiser, which increased rates for active employees by 25%, this is after an increase of 15% in FY 2023-24. The amount of additional compensation provided to United Faculty and Local 1 employees for the upcoming fiscal year is listed in the chart below. This is the additional cost to 4CD per year above what was paid in FY 2023-24.

Employer Yearly Cost Increase		FY 2025
Kaiser (HMO)	Single	\$2,434.11
	2-Party	\$4,868.34
	Family	\$6,888.58
<i>Average</i>		<i>\$4,730.34</i>

Employer Yearly Cost Increase		FY 2025
Blue Cross (EPO)	Single	\$1,567.13
	2-Party	\$3,290.83
	Family	\$4,701.28
<i>Average</i>		<i>\$3,186.41</i>

- Step and column salary increases at 1.2% of total salaries.
  - *Estimated Impact:* Step and column increases are projected to cost \$1.8 million and include all classes of employees within Fund 11. These estimates are partially offset by retirements and the difference in replacement costs which is calculated as the books are closed.
- CalSTRS employer contribution rate stays the same at 19.10%. CalPERS' employer contribution rate will increase from 26.68% to 27.05%.
  - *Potential impact:* Tentative Budget includes increased expenditures in STRS and PERS of roughly \$650,000.
- Utility rate increases are estimated at 15%, increasing this budget line item by roughly \$1.1 million.

**2. FISCAL YEAR 2023-24 UPDATE**

In September 2023, the Governing Board adopted the FY 2023-24 budget with an 8.22% COLA. 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 adopted operating budget had an operating surplus of approximately \$11.7 million. This balance was achieved before the completion of bargaining union agreements for salary increases, not reflected in the Adopted Budget.



**ADOPTION BUDGET  
FISCAL YEAR 2024-25**

Upon receipt of the Emergency Conditions Allowance funding, Board Policy 5033 now requires 4CD to maintain at least two months of operating expenses in reserve. In FY 2023-24 4CD received multiple one-time increases in revenue, including stability funding, increased SCFF revenue attributed to FY 2022-23, and increased lottery funding which were used as one-time funds to support maintaining required reserves. In addition, the one-time funding from COVID grants was spent down in that fiscal year, offsetting general funds, and resulting in additional one-time savings of general funds. Finally, a significant increase in interest income (one-time) also contributed to the increase in ending fund balances.

Table 2 shows the draft financials. Numbers may change as additional year-end entries are posted and 4CD gets ready to close the books.

<b>Unrestricted General Fund, Operating</b>	
Income	\$ 269,093,850
Expenses	<u>255,607,383</u>
Net Income over Expenses	\$ 13,486,467
Beginning Fund Balance at July 1, 2023	\$ 36,126,177
Operating Surplus	<u>13,486,467</u>
<b>Projected Ending Balance at June 30, 2024</b>	<b>\$ 49,612,644</b>

**Table 2**

Detailed below are notable changes in revenues and expenditures from the FY 2023-24 Adoption Budget.

**2.1 FY 2023-24 Changes in Revenues**

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. In February 2024 the State Chancellor’s Office estimated the deficit factor to come in at 3.55%.

The complex funding changes related to the suspension of Proposition 98 and underfunding of EPA funds required the State to make multiple revisions to the apportionment schedules for FY 2023-24, including the projection of a new deficit factor of 2.40% in FY 2024-25. It is anticipated that the budget will need to maintain a reserve for deficit funding as part of the adoption budget.

Lottery Revenue

Due to increases in per FTES rate estimated earlier in the year, lottery revenue exceeded budget by \$2.4 million.

Nonresident Tuition

With enrollment levels currently increasing, 4CD is forecasting higher than budgeted revenue for nonresident students. Accordingly, nonresident tuition is estimated at roughly \$194,000 higher than originally budgeted (\$11.69 million versus \$11.5 million).

Interest and Investment Income

Due to higher interest rates on County pooled earnings, interest and investment income are expected to come in at \$6.9 million above the adopted budget. Interest and investment income have been a volatile revenue line item the past few years; therefore, 4CD will continue to budget this line item conservatively.

**ADOPTION BUDGET  
FISCAL YEAR 2024-25**

**2.2 FY 2023-24 Changes in Expenditures**

Compensation Increases

FY 2023-24 negotiations with employee groups were concluded after the Adoption Budget was approved in September 2023. Compensation increases to United Faculty (6.55%) and Local 1 (5.51%) were based upon the compensation formulas agreed to with each groups' local bargaining agreement. Management, Supervisors and Confidential employees received a 6.15% compensation increase and the new contract for Police Officers was completed, which included a 4.5% increase to that schedule and an increase to step 5 of the salary schedule.

Health and Welfare premium costs paid by 4CD increased 7.04, which was above the 1.75% increase projected in the adoption budget. The total additional cost for active employees in FY 2023-24 was greater than \$2 million. Increases in 4CD contributions for health care are a component of the total compensation provided for employees beyond salary, pension and required payroll expenses.

The increased amount paid per participant by 4CD for United Faculty and Local 1 members in the FY 2023-24 is listed the following chart

Employer Yearly Cost Increase		FY 2024
Kaiser (HMO)	Single	\$1,270.02
	2-Party	\$2,539.92
	Family	\$3,594.03
<i>Average</i>		<i>\$2,467.99</i>

Employer Yearly Cost Increase		FY 2024
Blue Cross (EPO)	Single	\$785.54
	2-Party	\$1,649.59
	Family	\$2,356.39
<i>Average</i>		<i>\$1,597.17</i>

Changes to Grant Funding with Potential Impact to General Fund

One other important item to note is the ongoing reduction approved in 2023 for the Enrollment and Retention grant as well as the Physical Plans and Instructional Support grant. 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. The parking fund now requires about \$2 million ongoing from Fund 11 to remain solvent.

**2.3 FY 2023-24 Ending Fund Balance**

Table 3 shows the difference between the FY 2023-24 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 2023-24 becomes the opening balance in FY 2024-25.

**ADOPTION BUDGET  
FISCAL YEAR 2024-25**

	FY 2023-24 <u>Adopted Budget</u>	FY 2023-24 <u>Actuals</u>
Revenues	\$ 257,202,641	\$ 269,093,850
Expenditures	<u>245,478,266</u>	<u>255,607,383</u>
Increase/(Decrease)	11,724,375	13,486,467
Opening Fund Balance	\$ 35,918,339	\$ 36,126,177
Ending Fund Balance	\$ 47,642,714	\$ 49,612,644

Table 3

**3. FISCAL YEAR 2024-25 ADOPTION BUDGET**

The enacted state budget includes \$4.6 million in additional ongoing revenue for 4CD through a 1.07% COLA increase as well as the recalculation of the 2023-24 SCFF due to increased FTES from projection at the P2 320 submission. In addition, 4CD will receive \$4.4 million in one-time stability revenues to be used to generate the FY 2025-26 "Hold Harmless" SCFF funding calculation based on 4CD's participation in summer borrowing during the FY 2023-24. Lottery will be funded at actual FTES in 2024-25; therefore, the lottery revenue budget is based on actual FTES resulting in a reduction of \$1.2 million over Estimated YTD Actuals Budget 2023.

**3.1 FY 2024-25 FTES**

Resident

4CD is holding its resident FTES targets the same for the Adoption Budget at 28,668 as it enters the final year of FTES flexibility. Chart 1 reflects a five-year history of reported resident FTES with actual FTES (not including flexibility provisions listed for 2022-23 and 2023-24) and targets for FY 2024-25 required to access growth funding under the SCFF funding model. The actual totals do not include any FTES for summer borrowing, however, the target was calculated in 2018-19 after summer borrowing which creates a higher target than the enrollment trends without summer borrowing have reached.

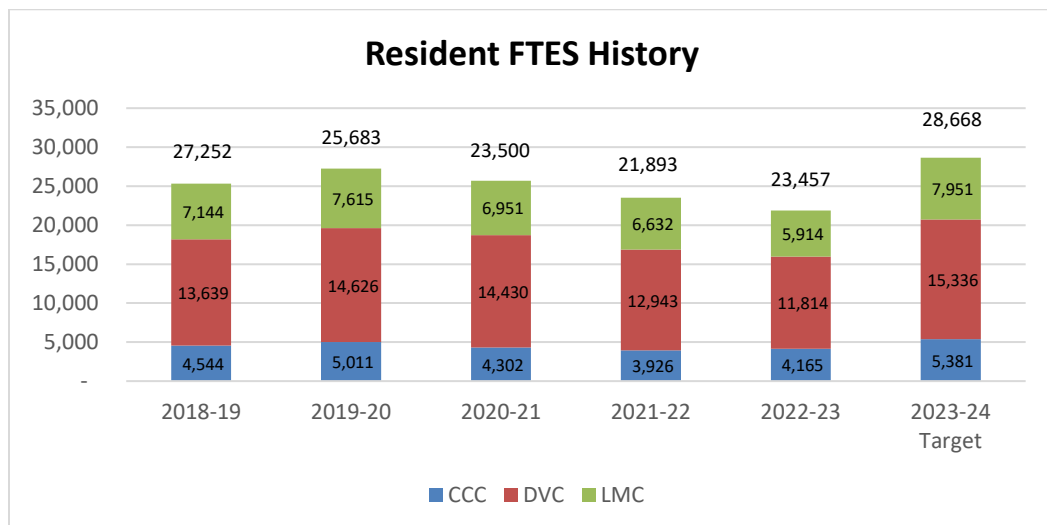


Chart 1

**ADOPTION BUDGET  
FISCAL YEAR 2024-25**

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 \$358 to \$373 per unit, starting summer 2024. 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 2024-25. With a non-resident target of 1,400 FTES, \$11.6 million in revenue is anticipated for Districtwide. Targets by college are listed in Table 4.

	<u>CCC</u>	<u>DVC</u>	<u>LMC</u>	<u>Total</u>
<b>FY 2024-25 NR target</b>	100	1,200	100	1,400
<b>Percentage</b>	7.14%	85.72%	7.14%	100.00%

**Table 4**

Aggregate Resident and Non-resident FTES

Table 5 provides an aggregate FTES total (resident and non-resident) by college.

	<b>FY 2023-24 P2 FTES</b>			
	<u>Resident</u>	<u>Non-resident</u>	<u>Total</u>	<u>% of Total</u>
<b>CCC</b>	4,319	193	4,512	18%
<b>DVC</b>	12,445	1,201	13,646	55%
<b>LMC</b>	6,693	120	8,051	27%
<b>Total</b>	<b>23,457</b>	<b>1,514</b>	<b>24,971</b>	<b>100%</b>

**Table 5**

**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 6 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.

Beginning in FY 2019-2020 at the onset of the pandemic, 4CD received significant one-time revenues through multiple different grants and programs. The complexity of public community college accounting makes it challenging to report the differences between one-time, and ongoing revenue and expenses as all funds are combined to recreate the overall operating surplus or deficit. As one-time funding is no longer being received, only a small amount of these funds remains in restricted reserves. As those reserves are utilized, the magnitude of increasing costs to the general fund becomes more pronounced. At this adoption budget, the colleges and 4CD maintain sufficient reserves to meet all financial obligations for FY 2024-25. However, when reviewing only the operational budget, Fund 11, operating deficits are evident that will continue to erode fund balance and reserves and may result in the need for budgetary reductions beginning in FY 2025-26.

The change in SCFF funding to no longer attribute COLA for “Hold Harmless” funding as well as the elimination of the FTES flexibility that has been in place since FY 2018-19 create areas of concern that will be monitored during the upcoming budget year.

Of note in the Adoption Budget is 4CD’s operating surplus of \$3.5 million, approximately 1.4% of the total expenditure budget.

**ADOPTION BUDGET  
FISCAL YEAR 2024-25**

**Unrestricted General Fund, Operating**

Income	\$ 258,934,430
Expenses	<u>255,431,980</u>
Net Income over Expenses	3,502,450
Beginning Fund Balance at July 1, 2024	\$ 49,612,644
Operating Surplus	<u>3,502,450</u>
<b>Projected Ending Balance at June 30, 2025</b>	<b>\$ 53,115,094</b>

**Table 6**

**3.3 Components of Ending Operating Fund Balance**

The projected ending balance of \$53,115,094 at June 30, 2025, has restricted and unrestricted components. Table 7 summarizes those components. 4CD meets the required reserves of BP 5033 through a combination of designated reserves.

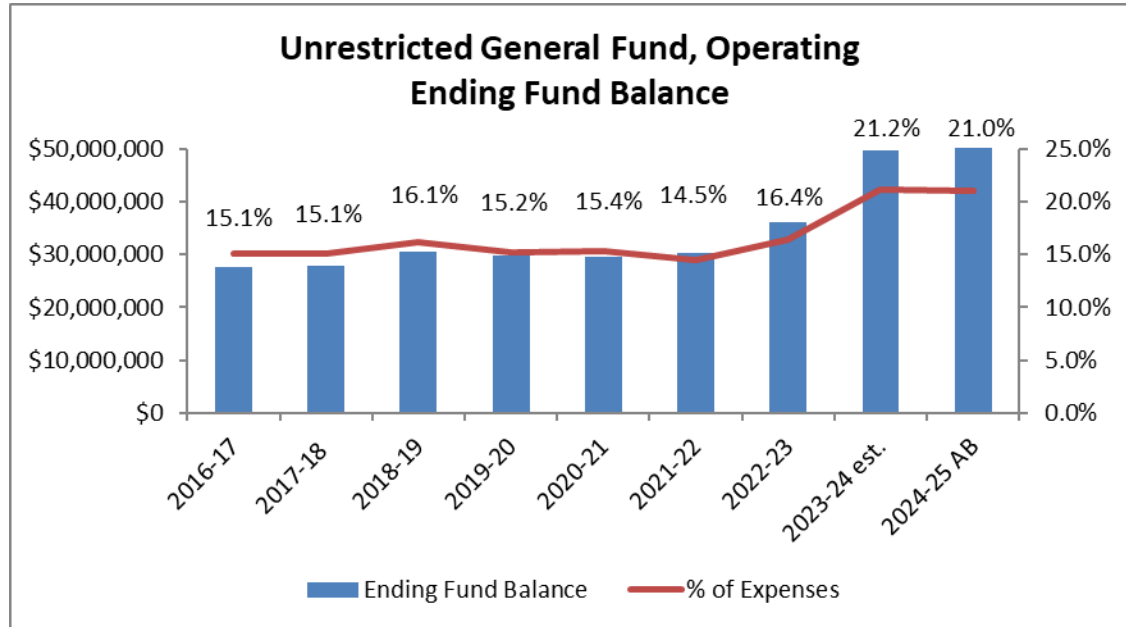
**Projected Ending Fund Balance**

	<b><u>Restricted</u></b>
BP 5033 Required Reserve	42,580,511
Site Reserves, 1% min.	2,778,650
Deficit Funding Reserve	4,569,508
Designated Reserve	<u>1,783,720</u>
Subtotal Restricted	\$ 51,712,389
	<b><u>Unrestricted</u></b>
Undesignated Reserves	\$ <u>1,402,705</u>
Subtotal Unrestricted	\$ 1,402,705
<b>Total Reserves</b>	<b>\$ 53,115,094</b>

**Table 7**

Chart 2 reflects a seven-year history of actual ending fund balances, including the balance as a percentage of operating expenditures. Adoption Budget 2024-25 numbers are also provided.

**ADOPTION BUDGET  
FISCAL YEAR 2024-25**



**Chart 2**

**3.4 Compensated Absences and Retiree Health Benefit Liabilities**

Compensated absences within 4CD are comprised of two separate components: vacation accruals and load banking. Combined, 4CD’s long-term liabilities for compensated absences surpass \$17 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. The current fund balance set aside for this long-term liability at June 30, 2024, is approximately \$17.3 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 \$176.7 million at June 30, 2024, 4CD is approximately 77.8% funded for the approximately \$226 million liability measured at June 30, 2024. The fund has been subject to volatility due to market conditions which could impact on the net position. A new actuarial report will be issued as of June 2025, and 4CD will continue monitoring the funding levels of this important trust.

**ADOPTION BUDGET  
FISCAL YEAR 2024-25**

<b>GASB 74/75 Actuarial Date</b>	<b>Total OPEB Liability</b>	<b>Plan Fiduciary Net Position<sup>1</sup></b>	<b>Net OPEB Liability</b>	<b>Fiduciary Net Position as % of Total Liability</b>	<b>OPEB "Pay as You Go Expense"</b>
June 30, 2024*	\$226,946,689	\$176,726,268	\$50,252,421	77.87%	\$11,356,752
June 30, 2023	\$220,664,167	\$156,943,780	\$63,720,387	71.12%	\$12,173,331
June 30, 2022	\$249,548,055	\$138,944,915	\$110,603,140	55.68%	\$11,521,312
June 30, 2021	\$240,896,452	\$172,475,203	\$68,421,249	71.60%	\$12,552,709
June 30, 2020	\$240,014,349	\$137,351,481	\$102,662,868	57.23%	\$12,369,884
June 30, 2019	\$232,607,748	\$118,123,940	\$114,483,808	50.78%	\$11,632,101
June 30, 2018	\$226,448,216	\$107,766,132	\$118,682,084	47.59%	\$11,142,888
June 30, 2017	\$219,300,631	\$95,840,822	\$123,459,809	43.70%	\$10,714,315
June 30, 2016	\$212,287,794	\$79,999,147	\$132,288,647	37.68%	\$11,178,084
<b><sup>2</sup>GASB 45 Actuarial Date</b>	<b>Actuarially Accrued Liability (AAL)</b>	<b>Actuarial Value of Assets</b>	<b>Unfunded Actuarially Accrued Liability (UAAL)</b>	<b>Funded Ratio</b>	<b>OPEB "Pay as You Go Expense"</b>
March 1, 2017	\$216,169,239	\$89,393,318	\$126,775,921	41.35%	\$10,947,737
March 1, 2015	\$211,275,628	\$69,231,999	\$142,043,629	32.77%	\$10,751,342
March 1, 2013	\$188,006,696	\$46,371,955	\$141,634,741	24.67%	\$9,225,466
March 1, 2011 <sup>1</sup>	\$198,640,665	\$23,393,801	\$175,246,864	11.78%	\$9,317,553
June 30, 2008	\$262,768,400	\$49,424,300	\$213,344,100	18.81%	\$8,954,800
June 30, 2006	\$335,136,700	\$27,785,500	\$307,351,200	8.29%	\$7,786,500

Chart 3

<sup>1</sup>Assets must be placed within an irrevocable trust to be counted within the funded ratio (Effective 2011)

<sup>2</sup>GASB 45 was replaced with GASB 74/75 Reporting as of 2016. effective with June 30, 2017, Annual Audit

\*Estimated

### 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
- Increases to health care costs and related impact on 4CD budget
- Rising utility and energy costs
- Recurring stock market volatility impact to Net OPEB liability as demonstrated in chart 4 below that shows the progress toward closing the gap between the total liability and net position in comparison to the yearly contributions to the trust and to cover the year retiree expense

**ADOPTION BUDGET  
FISCAL YEAR 2024-25**

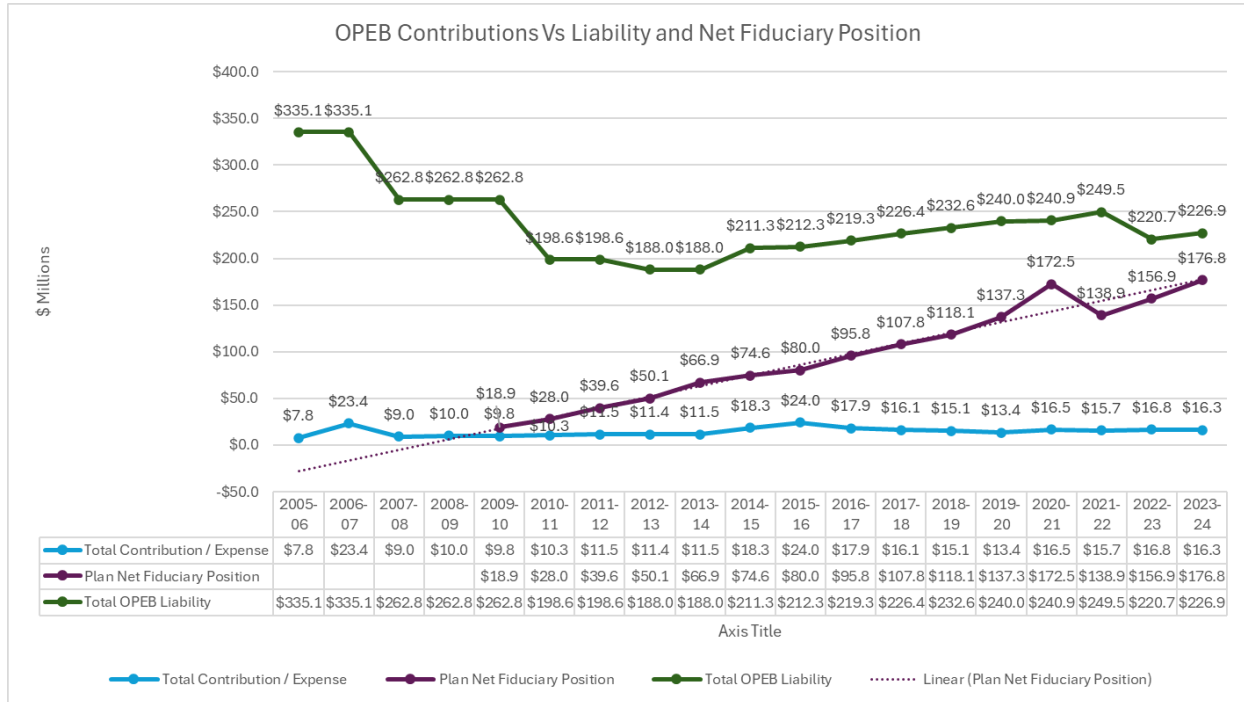
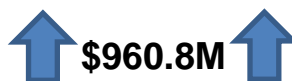


Chart 4

**4. ALL FUNDS RECAP**

Table 8 provides a high-level view of the overall Adoption Budget by fund.

	<b>Fund</b>	<b>Beginning Balance July, 01, 2024</b>	<b>Total Revenues</b>	<b>Total Expenses</b>	<b>Ending Balance June, 30, 2025</b>
F11	Unrestricted GF	\$ 81,795,111	\$ 267,658,830	\$ 270,736,523	\$ 78,717,418
F12	Restricted GF	6,340,406	70,096,893	72,469,726	3,967,573
F21	2002 Bond Redemption	8,795,100	10,695,633	10,102,624	9,388,109
F22	2006 Bond Redemption	12,960,893	12,511,597	12,530,530	12,941,960
F23	2014 Bond Redemption	20,742,973	23,707,590	24,755,889	19,694,674
F29	Long-term Debt	17,389,520	344,511	80,000	17,654,031
F41	Capital Project	63,863,999	4,960,014	16,085,029	52,738,984
F44	Bond 2014	81,740,726	1,369,756	20,062,298	63,048,184
F51	Bookstore	3,328,851	4,038,249	5,096,713	2,270,387
F52	Cafeteria	1,123,524	1,478,370	1,598,452	1,003,442
F61	Self Insurance	1,029,754	1,761,118	1,702,541	1,088,331
F69	Retiree Benefits	16,618,191	1,252,598	1,000,004	16,870,785
F71	Student Organization	1,173,103	330,920	199,237	1,304,786
F72	Student Representation Fee	182,035	129,077	110,237	200,875
F73	Student Center	1,441,170	255,374	322,000	1,374,544
F74	Financial Aid	-	54,665,487	54,665,487	-
F75	Scholarship Trust	516,260	10,180	12,052	514,388
F77	OPEB Irrevocable Trust	176,733,875	9,836,698	550,400	186,020,173
	<b>Total</b>	<b>\$ 495,775,491</b>	<b>\$ 465,102,895</b>	<b>\$ 492,079,742</b>	<b>\$ 468,798,644</b>


**\$960.8M**

**5. CONCLUSION**

In summary, the budget reflects management's measured 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-



**ADOPTION BUDGET  
FISCAL YEAR 2024-25**

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 2024-25**

The Adoption Budget for Fiscal Year 2024-25 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**  
**2024-2025 ADOPTION BUDGET**  
**SUMMARY OVERVIEW**  
**For ONGOING GENERAL UNRESTRICTED FUNDS**

## Summary Overview: 2024-2025 ADOPTION BUDGET - Unrestricted General Fund, Ongoing

	CCC	DVC	LMC	Subtotal	DO/DW Services	Districtwide Operations	TOTAL
<b>BUDGET RESOURCES</b>							
<b>BEGINNING FUND BALANCE, July, 01, 2024</b>							
Total Beginning Fund Balance	868,630	5,086,108	2,493,008	8,447,746	1,610,886	39,554,012	49,612,644
<b>REVENUES</b>							
Apportionment Revenue							
State Funding	-	-	-	-	-	57,687,341	57,687,341
Property Taxes	-	-	-	-	-	148,538,482	148,538,482
Local Funding	-	-	-	-	-	7,857,961	7,857,961
Student Enrollment Fees, 98%	-	-	-	-	-	13,659,573	13,659,573
Subtotal	-	-	-	-	-	227,743,357	227,743,357
Federal Revenues	-	-	4,845	4,845	-	-	4,845
State Revenues <i>(exclusive of Apportionment revenue)</i>	79,676	1,180,548	75,000	1,335,224	-	12,641,484	13,976,708
Local Revenues, SB 361 Revenue Allocation	525,727	1,739,668	91,459	2,356,854	-	11,634,994	13,991,848
Local Revenues beyond SB 361 Revenue Allocation	574,961	375,711	665,000	1,615,672	1,520,000	-	3,135,672
Other Financing Sources	-	-	-	-	2,000	-	2,000
Interfund Transfers in	-	-	80,000	80,000	-	-	80,000
Intrafund and Subfund Transfers In	328,729	856,114	429,277	1,614,120	127,624	33,081,253	34,822,997
District and Inter-campus Subsidy	-	-	-	-	-	-	-
Total Current Revenue	1,509,093	4,152,041	1,345,581	7,006,715	1,649,624	285,101,088	293,757,427
Operating Allocation	36,851,025	101,305,249	53,247,916	191,404,190	22,807,073	-	214,211,263
<b>TOTAL RESOURCES</b>	<b>39,228,748</b>	<b>110,543,398</b>	<b>57,086,505</b>	<b>206,858,651</b>	<b>26,067,583</b>	<b>324,655,100</b>	<b>557,581,334</b>

## Summary Overview: 2024-2025 ADOPTION BUDGET - Unrestricted General Fund, Ongoing

	CCC	DVC	LMC	Subtotal	DO/DW Services	Districtwide Operations	TOTAL
<b>BUDGET USES</b>							
Expenditures:							
Salaries							
Full-time Faculty, Instructional & Non-Instructional	10,386,702	29,163,081	13,389,288	52,939,071	-	-	52,939,071
Part-time Faculty, Instructional & Non-Instructional	5,911,914	20,829,809	9,647,749	36,389,472	-	273,225	36,662,697
Academic Managers	2,161,497	4,203,575	2,896,828	9,261,900	1,395,006	152,856	10,809,762
Classified Managers	1,392,943	1,791,252	1,908,000	5,092,195	3,902,507	-	8,994,702
Full-time Classified	5,372,622	14,943,691	8,062,262	28,378,575	7,690,342	124,260	36,193,177
Hourly classified, students, other	520,977	1,428,604	1,133,062	3,082,643	812,100	27,562	3,922,305
Total Salaries	25,746,655	72,360,012	37,037,189	135,143,856	13,799,955	577,903	149,521,714
Employee Benefits	10,572,039	28,421,753	14,551,447	53,545,239	7,070,264	13,941,572	74,557,075
Total Salaries and Benefits	36,318,694	100,781,765	51,588,636	188,689,095	20,870,219	14,519,475	224,078,789
Supplies							
Supplies	400,001	1,849,894	690,444	2,940,339	298,350	1,500	3,240,189
Operating expenses	1,727,824	2,843,104	2,153,575	6,724,503	3,163,673	13,706,059	23,594,235
Equipment and Capital Outlay	108,156	132,218	67,506	307,880	115,700	1,003,549	1,427,129
Other Outgo	73,000	127,097	139,000	339,097	-	2,752,541	3,091,638
Intrafund and Subfund Transfers Out	16,700	-	-	16,700	-	249,017,560	249,034,260
<b>TOTAL USES</b>	38,644,375	105,734,078	54,639,161	199,017,614	24,447,942	281,000,684	504,466,240
Net Revenues over/(under) Expenditures	(284,257)	(276,788)	(45,664)	(606,709)	8,755	4,100,404	3,502,450
<b>ENDING FUND BALANCE, June, 30, 2025</b>							
	584,373	4,809,320	2,447,344	7,841,037	1,619,641	43,654,416	53,115,094
<b>Components of Ending Fund Balance (Reserves)</b>							
Minimum Reserve - 1% per site, 5% Districtwide	386,277	1,516,990	575,383	2,478,650	300,000	-	2,778,650
BP 5033 Required Reserve	-	-	-	-	-	42,580,511	42,580,511
Designated Reserves - Deficit Reserves, 5% Board Reserve	198,096	2,719,545	1,871,944	4,789,585	572,066	991,577	6,353,228
Undesignated Reserves	-	572,785	17	572,802	747,575	82,328	1,402,705
	584,373	4,809,320	2,447,344	7,841,037	1,619,641	43,654,416	53,115,094

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT**  
**2024-2025 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 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
<b>Sources:</b>						
8610 General Apportionment Revenue	3,418,903	42,664,723	26,853,602	45,121,352	45,121,352	28,340,433
8630 Education Protection Account	45,222,183	14,340,328	47,313,564	23,896,975	23,896,975	29,346,908
8671 Homeowners Revenue	612,720	593,748	608,121	587,337	587,337	670,473
8672 In Lieu of Taxes (wildlife)	3,937	4,030	3,759	4,382	4,382	4,145
8811 Tax Allocation, Secured Roll Revenue	99,870,467	107,481,838	110,609,517	113,534,014	113,534,014	121,949,696
8812 Tax Allocation, Supplemental Roll Revenue	3,045,646	3,787,555	3,374,834	2,990,931	2,990,931	3,720,858
8813 Tax Allocation, Unsecured Roll Revenue	2,819,697	3,280,945	3,124,464	4,186,395	4,186,395	3,444,817
8817 ERAF	15,346,267	17,097,020	17,004,963	17,814,278	17,814,278	18,748,493
8919 Redevelopment Agency Revenue/Residual	6,432,004	8,163,112	7,127,204	9,094,282	9,094,282	7,857,961
8874 98% of Enrollment Fees	14,076,494	12,606,596	12,606,596	13,386,382	13,386,382	13,659,573
<b>Apportionment Revenues</b>	<b>\$ 190,848,318</b>	<b>\$ 210,019,895</b>	<b>\$ 228,626,624</b>	<b>\$ 230,616,328</b>	<b>\$ 230,616,328</b>	<b>\$ 227,743,357</b>
8160 Veterans Education	2,528	2,016	4,845	4,845	2,208	4,845
<b>Total Federal Revenues</b>	<b>\$ 2,528</b>	<b>\$ 2,016</b>	<b>\$ 4,845</b>	<b>\$ 4,845</b>	<b>\$ 2,208</b>	<b>\$ 4,845</b>
8613 Apprenticeship Revenue	1,069,144	1,067,198	795,859	795,859	934,954	1,061,790
8614 Part Time Instructor Pay Increase	598,001	677,904	669,007	647,140	647,140	626,915
8617 Part Time Office Hours	578,167	1,331,160	1,224,073	1,632,394	1,632,394	1,326,376
8618 Part Time Health Revenue	14,689	414,172	411,781	529,105	529,105	426,160
8620 General Categorical Programs	275,817	256,280	290,824	290,824	227,540	273,434
8680 Lottery Revenue	5,357,991	6,541,356	4,145,517	6,528,359	6,528,359	5,353,921
8690 State Tax Subventions	4,844,604	4,926,373	5,003,504	4,989,981	4,989,981	4,908,112
<b>Total Other State Revenues</b>	<b>\$ 12,738,413</b>	<b>\$ 15,214,443</b>	<b>\$ 12,540,565</b>	<b>\$ 15,413,662</b>	<b>\$ 15,489,473</b>	<b>\$ 13,976,708</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
8820 Contributions and Gifts	40,600	30,000	-	26,700	26,700	-
8840 Sales and Commissions	9,521	13,522	-	8,388	8,387	-
8851 Rentals and Leases	87,848	103,129	292,210	292,210	168,395	200,822
8860 Interest and Investment Income	515,578	5,176,040	850,000	7,137,616	7,788,651	1,500,000
8874 2% of Enrollment Fees	287,276	75,437	257,277	257,277	273,191	273,202
8870 Other Student Fees and Charges	1,007,924	1,171,662	1,115,398	1,325,526	1,288,531	1,333,652
8880 Nonresident Tuition	9,082,632	10,435,981	11,500,054	11,694,871	11,694,871	11,634,994
8880 Other Student Fees	364,210	393,706	750,000	174,427	200,700	750,000
8890 Other Local Revenues	1,116,035	1,433,138	1,183,668	1,790,884	1,522,230	1,434,850
<b>Total Other Local Revenues</b>	<b>\$ 12,511,624</b>	<b>\$ 18,832,615</b>	<b>\$ 15,948,607</b>	<b>\$ 22,707,899</b>	<b>\$ 22,971,656</b>	<b>\$ 17,127,520</b>
<b>Total Revenues</b>	<b>\$ 216,100,883</b>	<b>\$ 244,068,969</b>	<b>\$ 257,120,641</b>	<b>\$ 268,742,734</b>	<b>\$ 269,079,665</b>	<b>\$ 258,852,430</b>
8900 Other Financing Sources, Miscellaneous	364	263	-	296	296	-
8910 Proceeds of General Fixed Assets	20,261	21,544	2,000	2,000	13,889	2,000
8980 Interfund Transfers In	386,937	12,869	80,000	80,000	-	80,000
8990 Intrafund and Subfund Transfers In	31,798,132	30,181,442	32,026,859	33,812,902	31,077,763	34,822,997
8994 Operating Allocation	179,108,832	196,815,881	207,120,981	209,508,497	209,508,497	214,211,263
<b>Total Other Financing Sources</b>	<b>\$ 211,314,526</b>	<b>\$ 227,031,999</b>	<b>\$ 239,229,840</b>	<b>\$ 243,403,695</b>	<b>\$ 240,600,445</b>	<b>\$ 249,116,260</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 427,415,409</b>	<b>\$ 471,100,968</b>	<b>\$ 496,350,481</b>	<b>\$ 512,146,429</b>	<b>\$ 509,680,110</b>	<b>\$ 507,968,690</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
<b>Uses:</b>						
1100 Monthly Instructional Salary	37,444,857	38,208,748	41,186,025	42,398,827	40,996,189	43,669,009
1200 Noninstructional Salaries Full Time	17,564,097	18,246,408	19,653,651	20,141,387	18,450,794	20,079,824
1300 Instructional Salaries Part Time	30,232,325	33,041,729	35,022,768	34,954,075	36,714,847	35,746,156
1400 Noninstructional Salaries Part Time	1,957,435	2,984,242	1,399,228	1,332,586	2,800,986	916,541
<b>Total Academic Salaries</b>	<b>\$ 87,198,714</b>	<b>\$ 92,481,127</b>	<b>\$ 97,261,672</b>	<b>\$ 98,826,875</b>	<b>\$ 98,962,816</b>	<b>\$ 100,411,530</b>
2100 Noninstructional Salaries Full Time	30,846,007	32,854,963	37,759,826	37,487,475	35,570,955	41,008,523
2200 Instructional Aides Full Time	3,586,936	4,274,585	3,846,193	3,959,446	3,662,059	4,179,356
2300 Variable Non-Instructional	3,412,044	3,846,560	2,937,017	3,094,142	4,091,387	2,953,814
2400 Variable Classroom Aide	542,889	874,939	706,771	697,121	814,515	836,682
2500 Variable Manager/Supervisor Short Term Hourly	-	6,177	-	-	-	-
2600 Variable Aide Other	96,888	104,146	141,081	97,459	139,405	131,809
<b>Total Classified Salaries</b>	<b>\$ 38,484,764</b>	<b>\$ 41,961,370</b>	<b>\$ 45,390,888</b>	<b>\$ 45,335,643</b>	<b>\$ 44,278,321</b>	<b>\$ 49,110,184</b>
3000 Benefits	58,809,201	62,946,667	69,248,118	68,479,643	66,940,854	74,557,075
<b>Total Salaries and Benefits</b>	<b>\$ 184,492,679</b>	<b>\$ 197,389,164</b>	<b>\$ 211,900,678</b>	<b>\$ 212,642,161</b>	<b>\$ 210,181,991</b>	<b>\$ 224,078,789</b>
4000 Supplies and Materials	\$ 1,445,821	\$ 1,423,359	\$ 3,673,941	\$ 2,420,312	\$ 1,576,020	\$ 3,240,189



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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
5100 Consultants	1,066,492	1,164,905	1,374,073	1,402,008	1,432,578	1,316,977
5200 Travel	521,382	679,976	930,054	1,045,889	939,354	936,127
5300 Dues and Memberships	453,213	468,961	362,864	426,918	507,407	351,953
5400 Insurance	2,209,067	1,088,187	1,174,967	1,333,005	1,419,926	1,389,659
5500 Utilities and Housekeeping	5,655,061	6,960,815	8,037,547	7,829,354	7,771,840	9,128,929
5600 Contract Services	5,176,777	5,639,232	4,857,715	5,951,355	6,505,344	5,697,070
5690 Other Operating Expenses	983,282	1,467,327	1,477,314	1,641,474	1,396,668	1,574,371
5700 Legal/Elections/Audit Expenses	4,552,002	1,900,942	1,837,440	652,686	647,923	1,742,960
5800 Other Services and Expenses	1,024,998	1,153,077	1,455,405	1,394,939	1,543,674	1,401,591
5900 Interprogram Charges (credits)	(1,730)	(6,806)	54,598	53,598	(8,440)	54,598
<b>Total Other Operating Expenses</b>	<b>\$ 21,640,544</b>	<b>\$ 20,516,616</b>	<b>\$ 21,561,977</b>	<b>\$ 21,731,226</b>	<b>\$ 22,156,274</b>	<b>\$ 23,594,235</b>
6100 Sites and Site Improvements	-	1,000	1,500	1,500	-	1,500
6200 Buildings	19,682	11,319	21,000	21,000	22,891	21,000
6300 Library Books	(2,979)	(332)	64,748	68,546	1,979	24,748
6400 Equipment	659,887	355,859	1,511,325	402,144	254,271	1,379,881
<b>Total Capital Outlay</b>	<b>\$ 676,590</b>	<b>\$ 367,846</b>	<b>\$ 1,598,573</b>	<b>\$ 493,190</b>	<b>\$ 279,141</b>	<b>\$ 1,427,129</b>
7300 Interfund Transfers Out	6,024,971	10,576,302	6,741,000	14,416,000	14,913,956	3,089,541
7600 Other Student Payments	-	600	2,097	2,097	-	2,097
7700 Cost of Goods Sold	268	1,079	-	-	-	-
7800 Intrafund and Subfund Transfers Out	33,398,133	38,122,414	32,026,859	36,948,208	37,577,764	34,822,997
7894 Operating Allocation from	179,108,832	196,815,881	207,120,981	209,508,497	209,508,497	214,211,263
<b>Total Transfers and Other Outgo</b>	<b>\$ 218,532,204</b>	<b>\$ 245,516,276</b>	<b>\$ 245,890,937</b>	<b>\$ 260,874,802</b>	<b>\$ 262,000,217</b>	<b>\$ 252,125,898</b>
<b>Total Expenses</b>	<b>\$ 426,787,838</b>	<b>\$ 465,213,261</b>	<b>\$ 484,626,106</b>	<b>\$ 498,161,691</b>	<b>\$ 496,193,643</b>	<b>\$ 504,466,240</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 627,571</b>	<b>\$ 5,887,707</b>	<b>\$ 11,724,375</b>	<b>\$ 13,984,738</b>	<b>\$ 13,486,467</b>	<b>\$ 3,502,450</b>
<b>Beginning Fund Balance</b>	29,610,899	30,238,470	35,918,339	36,126,177	36,126,177	49,612,644
<b>Ending Fund Balance</b>	<b>\$ 30,238,470</b>	<b>\$ 36,126,177</b>	<b>\$ 47,642,714</b>	<b>\$ 50,110,915</b>	<b>\$ 49,612,644</b>	<b>\$ 53,115,094</b>
<b><u>Board and College / DO Restricted Reserves</u></b>						
7901 5% General Fund Reserve	-	-	11,936,863	11,936,863	-	-
7914 BP 5033 Required Reserve	-	-	23,396,459	23,396,459	-	42,580,511
7903 Deficit Funding Reserve	-	-	5,241,459	5,241,459	-	4,569,508
7904 College/DO Local Reserves (1% minimum)	-	-	2,623,645	2,623,642	-	2,778,650
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	947,334	1,470,297	-	1,694,779
			<u>44,234,701</u>	<u>44,757,661</u>		<u>51,712,389</u>
<b><u>Unrestricted Reserves</u></b>						
7997 Undesignated District Reserves	-	-	-	2,949,613	-	82,328
7999 Undesignated College and DO Reserves	-	-	3,408,013	2,403,641	-	1,320,377
			<u>3,408,013</u>	<u>5,353,254</u>		<u>1,402,705</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 47,642,714</b>	<b>\$ 50,110,915</b>	<b>\$ -</b>	<b>\$ 53,115,094</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
<b>Sources:</b>						
8613 Apprenticeship Revenue	21,383	21,344	15,917	15,917	18,699	16,029
8620 General Categorical Programs	63,647	52,255	63,647	63,647	48,296	63,647
<b>Total Other State Revenues</b>	<b>\$ 85,030</b>	<b>\$ 73,599</b>	<b>\$ 79,564</b>	<b>\$ 79,564</b>	<b>\$ 66,995</b>	<b>\$ 79,676</b>
8820 Contributions and Gifts	40,600	30,000	-	26,700	26,700	-
8840 Sales and Commissions	15	15	-	-	-	-
8851 Rentals and Leases	87,584	59,913	80,000	80,000	63,476	80,000
8874 2% of Enrollment Fees	32,748	13,802	29,555	29,555	31,508	31,519
8870 Other Student Fees and Charges	57,769	108,126	83,371	101,971	162,808	144,208
8880 Other Student Fees	77,423	67,888	350,000	13,775	33,907	350,000
8890 Other Local Revenues	286,819	389,863	265,992	513,288	491,369	494,961
<b>Total Other Local Revenues</b>	<b>\$ 582,958</b>	<b>\$ 669,607</b>	<b>\$ 808,918</b>	<b>\$ 765,289</b>	<b>\$ 809,768</b>	<b>\$ 1,100,688</b>
<b>Total Revenues</b>	<b>\$ 667,988</b>	<b>\$ 743,206</b>	<b>\$ 888,482</b>	<b>\$ 844,853</b>	<b>\$ 876,763</b>	<b>\$ 1,180,364</b>
8910 Proceeds of General Fixed Assets	6,055	11,418	-	-	4,613	-
8980 Interfund Transfers In	386,937	12,869	-	-	-	-
8990 Intrafund and Subfund Transfers In	232,557	333,694	329,983	891,945	314,972	328,729
8994 Operating Allocation	30,637,662	34,055,569	35,675,413	36,472,251	36,472,251	36,851,025
<b>Total Other Financing Sources</b>	<b>\$ 31,263,211</b>	<b>\$ 34,413,550</b>	<b>\$ 36,005,396</b>	<b>\$ 37,364,196</b>	<b>\$ 36,791,836</b>	<b>\$ 37,179,754</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 31,931,199</b>	<b>\$ 35,156,756</b>	<b>\$ 36,893,878</b>	<b>\$ 38,209,049</b>	<b>\$ 37,668,599</b>	<b>\$ 38,360,118</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
<b>Uses:</b>						
1100 Monthly Instructional Salary	6,300,827	6,667,957	7,710,824	7,937,894	7,690,968	8,242,188
1200 Noninstructional Salaries Full Time	3,903,617	3,953,249	4,190,354	4,313,752	4,110,800	4,306,011
1300 Instructional Salaries Part Time	5,388,772	6,494,319	5,752,749	5,922,157	7,139,900	5,536,913
1400 Noninstructional Salaries Part Time	535,611	784,462	375,001	396,319	727,299	375,001
<b>Total Academic Salaries</b>	<b>\$ 16,128,827</b>	<b>\$ 17,899,987</b>	<b>\$ 18,028,928</b>	<b>\$ 18,570,122</b>	<b>\$ 19,668,967</b>	<b>\$ 18,460,113</b>
2100 Noninstructional Salaries Full Time	4,460,854	4,980,598	5,527,717	5,683,211	5,386,770	6,044,776
2200 Instructional Aides Full Time	637,592	613,347	702,628	723,317	601,853	720,789
2300 Variable Non-Instructional	987,579	1,022,363	375,717	513,602	942,272	501,977
2400 Variable Classroom Aide	36,438	34,381	19,000	19,000	16,344	19,000
<b>Total Classified Salaries</b>	<b>\$ 6,122,463</b>	<b>\$ 6,650,689</b>	<b>\$ 6,625,062</b>	<b>\$ 6,939,130</b>	<b>\$ 6,947,239</b>	<b>\$ 7,286,542</b>
3000 Benefits	7,772,853	8,619,855	9,526,573	9,673,262	9,570,557	10,572,039
<b>Total Salaries and Benefits</b>	<b>\$ 30,024,143</b>	<b>\$ 33,170,531</b>	<b>\$ 34,180,563</b>	<b>\$ 35,182,514</b>	<b>\$ 36,186,763</b>	<b>\$ 36,318,694</b>
4000 Supplies and Materials	\$ 252,454	\$ 305,449	\$ 743,707	\$ 554,958	\$ 296,777	\$ 400,001
5100 Consultants	35,008	100,439	54,955	41,640	90,167	39,955
5200 Travel	70,155	95,037	151,043	265,679	212,770	141,771
5300 Dues and Memberships	99,850	94,229	79,081	130,864	115,479	61,870
5400 Insurance	107,204	43,423	83,371	83,371	150,485	144,208
5500 Utilities and Housekeeping	36,713	30,213	39,576	43,040	25,283	46,861
5600 Contract Services	1,029,539	1,021,780	725,923	741,365	700,573	733,923
5690 Other Operating Expenses	147,610	101,884	108,569	168,961	261,202	490,212
5800 Other Services and Expenses	27,106	88,596	77,824	71,372	119,468	69,024
<b>Total Other Operating Expenses</b>	<b>\$ 1,553,185</b>	<b>\$ 1,575,601</b>	<b>\$ 1,320,342</b>	<b>\$ 1,546,292</b>	<b>\$ 1,675,427</b>	<b>\$ 1,727,824</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
6200 Buildings	19,682	11,319	21,000	21,000	22,891	21,000
6300 Library Books	-	-	10,500	7,058	-	10,500
6400 Equipment	57,212	17,850	100,449	92,168	2,288	76,656
<b>Total Capital Outlay</b>	<b>\$ 76,894</b>	<b>\$ 29,169</b>	<b>\$ 131,949</b>	<b>\$ 120,226</b>	<b>\$ 25,179</b>	<b>\$ 108,156</b>
7300 Interfund Transfers Out	31,653	68,617	73,000	73,000	52,329	73,000
7600 Other Student Payments	-	600	-	-	-	-
7800 Intrafund and Subfund Transfers Out	-	-	16,700	16,700	-	16,700
<b>Total Transfers and Other Outgo</b>	<b>\$ 31,653</b>	<b>\$ 69,217</b>	<b>\$ 89,700</b>	<b>\$ 89,700</b>	<b>\$ 52,329</b>	<b>\$ 89,700</b>
<b>Total Expenses</b>	<b>\$ 31,938,329</b>	<b>\$ 35,149,967</b>	<b>\$ 36,466,261</b>	<b>\$ 37,493,690</b>	<b>\$ 38,236,475</b>	<b>\$ 38,644,375</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (7,130)</b>	<b>\$ 6,789</b>	<b>\$ 427,617</b>	<b>\$ 715,359</b>	<b>\$ (567,876)</b>	<b>\$ (284,257)</b>
<b>Beginning Fund Balance</b>	1,436,847	1,429,717	1,427,711	1,436,506	1,436,506	868,630
<b>Ending Fund Balance</b>	<b>\$ 1,429,717</b>	<b>\$ 1,436,506</b>	<b>\$ 1,855,328</b>	<b>\$ 2,151,865</b>	<b>\$ 868,630</b>	<b>\$ 584,373</b>
<b><u>Restricted Reserves</u></b>						
7903 Deficit Funding Reserve	-	-	841,214	841,214	-	97,629
7904 College/DO Local Reserves (1% minimum)	-	-	359,238	359,238	-	386,277
7900 Designated Reserves	-	-	111,528	105,102	-	100,467
			<u>1,311,980</u>	<u>1,305,554</u>		<u>584,373</u>
<b><u>Unrestricted Reserves</u></b>						
7999 Undesignated College and DO Reserves	-	-	543,348	846,311	-	-
			<u>543,348</u>	<u>846,311</u>		<u>0</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,855,328</b>	<b>\$ 2,151,865</b>	<b>\$ -</b>	<b>\$ 584,373</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
<b>Sources:</b>						
8613 Apprenticeship Revenue	1,047,761	1,045,854	779,942	779,942	916,255	1,045,761
8620 General Categorical Programs	128,257	127,097	134,787	134,787	110,857	134,787
8690 State Tax Subventions	10,500	-	-	-	-	-
<b>Total Other State Revenues</b>	<b>\$ 1,186,518</b>	<b>\$ 1,172,951</b>	<b>\$ 914,729</b>	<b>\$ 914,729</b>	<b>\$ 1,027,112</b>	<b>\$ 1,180,548</b>
8840 Sales and Commissions	9,506	13,507	-	8,388	8,387	-
8851 Rentals and Leases	264	40,035	162,210	162,210	70,822	70,822
8874 2% of Enrollment Fees	191,153	13,438	168,559	168,559	173,335	173,335
8870 Other Student Fees and Charges	884,607	999,304	1,000,204	1,166,243	1,076,573	1,166,333
8880 Other Student Fees	264,015	296,718	400,000	156,900	156,900	400,000
8890 Other Local Revenues	191,696	254,873	274,051	411,631	304,889	304,889
<b>Total Other Local Revenues</b>	<b>\$ 1,541,241</b>	<b>\$ 1,617,875</b>	<b>\$ 2,005,024</b>	<b>\$ 2,073,931</b>	<b>\$ 1,790,906</b>	<b>\$ 2,115,379</b>
<b>Total Revenues</b>	<b>\$ 2,727,759</b>	<b>\$ 2,790,826</b>	<b>\$ 2,919,753</b>	<b>\$ 2,988,660</b>	<b>\$ 2,818,018</b>	<b>\$ 3,295,927</b>
8900 Other Financing Sources, Miscellaneous	364	263	-	296	296	-
8910 Proceeds of General Fixed Assets	1,976	2,743	-	-	2,906	-
8990 Intrafund and Subfund Transfers In	666,671	1,094,819	938,048	1,857,033	955,268	856,114
8994 Operating Allocation	85,133,634	92,886,682	97,862,988	98,663,373	98,663,373	101,305,249
<b>Total Other Financing Sources</b>	<b>\$ 85,802,645</b>	<b>\$ 93,984,507</b>	<b>\$ 98,801,036</b>	<b>\$ 100,520,702</b>	<b>\$ 99,621,843</b>	<b>\$ 102,161,363</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 88,530,404</b>	<b>\$ 96,775,333</b>	<b>\$ 101,720,789</b>	<b>\$ 103,509,362</b>	<b>\$ 102,439,861</b>	<b>\$ 105,457,290</b>
<b>Uses:</b>						
1100 Monthly Instructional Salary	21,527,847	21,602,219	22,744,394	23,414,080	22,670,260	24,145,254
1200 Noninstructional Salaries Full Time	7,631,763	8,480,878	9,060,282	9,327,053	8,531,032	9,221,402
1300 Instructional Salaries Part Time	16,858,132	17,624,115	20,461,720	19,964,195	19,751,129	20,633,034
1400 Noninstructional Salaries Part Time	697,552	1,221,890	221,635	228,161	1,058,334	196,775

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
<b>Total Academic Salaries</b>	<b>\$ 46,715,294</b>	<b>\$ 48,929,102</b>	<b>\$ 52,488,031</b>	<b>\$ 52,933,489</b>	<b>\$ 52,010,755</b>	<b>\$ 54,196,465</b>
2100 Noninstructional Salaries Full Time	11,192,819	11,512,153	13,645,796	13,159,569	12,493,956	14,864,815
2200 Instructional Aides Full Time	1,666,176	2,258,678	1,680,716	1,730,201	1,684,164	1,870,128
2300 Variable Non-Instructional	1,222,420	1,498,487	1,318,578	1,372,200	1,629,734	871,836
2400 Variable Classroom Aide	278,565	450,830	385,066	375,416	316,708	490,548
2500 Variable Manager/Supervisor Short Term Hourly	-	6,177	-	-	-	-
2600 Variable Aide Other	54,858	49,622	83,691	40,069	77,240	66,220
<b>Total Classified Salaries</b>	<b>\$ 14,414,838</b>	<b>\$ 15,775,947</b>	<b>\$ 17,113,847</b>	<b>\$ 16,677,455</b>	<b>\$ 16,201,802</b>	<b>\$ 18,163,547</b>
3000 Benefits	22,891,797	24,311,558	26,644,440	26,123,263	25,644,916	28,421,753
<b>Total Salaries and Benefits</b>	<b>\$ 84,021,929</b>	<b>\$ 89,016,607</b>	<b>\$ 96,246,318</b>	<b>\$ 95,734,207</b>	<b>\$ 93,857,473</b>	<b>\$ 100,781,765</b>
4000 Supplies and Materials	\$ 628,964	\$ 611,008	\$ 1,413,945	\$ 1,092,086	\$ 581,902	\$ 1,849,894
5100 Consultants	124,703	191,328	135,434	166,184	208,841	167,884
5200 Travel	252,132	297,212	315,030	322,209	359,455	313,980
5300 Dues and Memberships	117,541	111,066	63,040	63,040	126,974	62,790
5400 Insurance	659,384	862,007	869,773	1,004,882	1,015,329	1,004,882
5500 Utilities and Housekeeping	113,061	123,484	106,744	86,194	58,441	41,350
5600 Contract Services	1,059,803	617,276	752,668	767,169	1,064,051	813,723
5690 Other Operating Expenses	402,173	738,509	717,514	821,167	729,455	391,928
5800 Other Services and Expenses	105,959	17,265	96,581	51,567	41,106	46,567
<b>Total Other Operating Expenses</b>	<b>\$ 2,834,756</b>	<b>\$ 2,958,147</b>	<b>\$ 3,056,784</b>	<b>\$ 3,282,412</b>	<b>\$ 3,603,652</b>	<b>\$ 2,843,104</b>
6300 Library Books	(2,979)	(332)	40,000	47,240	1,692	-
6400 Equipment	97,452	145,596	147,418	147,418	133,155	132,218
<b>Total Capital Outlay</b>	<b>\$ 94,473</b>	<b>\$ 145,264</b>	<b>\$ 187,418</b>	<b>\$ 194,658</b>	<b>\$ 134,847</b>	<b>\$ 132,218</b>
7300 Interfund Transfers Out	716,987	2,083,606	122,000	3,172,000	3,160,095	125,000
7600 Other Student Payments	-	-	2,097	2,097	-	2,097
7800 Intrafund and Subfund Transfers Out	-	1,539,730	-	800,000	800,000	-

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
<b>Total Transfers and Other Outgo</b>	\$ 716,987	\$ 3,623,336	\$ 124,097	\$ 3,974,097	\$ 3,960,095	\$ 127,097
<b>Total Expenses</b>	\$ 88,297,109	\$ 96,354,362	\$ 101,028,562	\$ 104,277,460	\$ 102,137,969	\$ 105,734,078
<b>Net Revenues Over (Under) Expenses</b>	\$ 233,295	\$ 420,971	\$ 692,227	\$ (768,098)	\$ 301,892	\$ (276,788)
<b>Beginning Fund Balance</b>	4,129,950	4,363,245	4,701,950	4,784,216	4,784,216	5,086,108
<b>Ending Fund Balance</b>	\$ 4,363,245	\$ 4,784,216	\$ 5,394,177	\$ 4,016,118	\$ 5,086,108	\$ 4,809,320
<b><u>Restricted Reserves</u></b>						
7903 Deficit Funding Reserve	-	-	2,397,483	2,397,483	-	2,568,280
7904 College/DO Local Reserves (1% minimum)	-	-	1,516,991	1,516,988	-	1,516,990
7900 Designated Reserves	-	-	65,263	101,644	-	151,265
			<u>3,979,737</u>	<u>4,016,115</u>		<u>4,236,535</u>
<b><u>Unrestricted Reserves</u></b>						
7999 Undesignated College and DO Reserves	-	-	1,414,440	3	-	572,785
			<u>1,414,440</u>	<u>3</u>		<u>572,785</u>
<b>Total Budgeted Reserves</b>	\$ -	\$ -	\$ 5,394,177	\$ 4,016,118	\$ -	\$ 4,809,320



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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
<b>Sources:</b>						
8160 Veterans Education	2,528	2,016	4,845	4,845	2,208	4,845
<b>Total Federal Revenues</b>	<b>\$ 2,528</b>	<b>\$ 2,016</b>	<b>\$ 4,845</b>	<b>\$ 4,845</b>	<b>\$ 2,208</b>	<b>\$ 4,845</b>
8620 General Categorical Programs	83,913	76,928	92,390	92,390	68,387	75,000
<b>Total Other State Revenues</b>	<b>\$ 83,913</b>	<b>\$ 76,928</b>	<b>\$ 92,390</b>	<b>\$ 92,390</b>	<b>\$ 68,387</b>	<b>\$ 75,000</b>
8851 Rentals and Leases	-	3,181	50,000	50,000	34,097	50,000
8874 2% of Enrollment Fees	63,375	48,197	59,163	59,163	68,348	68,348
8870 Other Student Fees and Charges	65,548	64,232	31,823	57,312	49,150	23,111
8880 Other Student Fees	22,772	29,100	-	3,752	9,893	-
8890 Other Local Revenues	650,037	695,908	607,625	829,885	698,001	615,000
<b>Total Other Local Revenues</b>	<b>\$ 801,732</b>	<b>\$ 840,618</b>	<b>\$ 748,611</b>	<b>\$ 1,000,112</b>	<b>\$ 859,489</b>	<b>\$ 756,459</b>
<b>Total Revenues</b>	<b>\$ 888,173</b>	<b>\$ 919,562</b>	<b>\$ 845,846</b>	<b>\$ 1,097,347</b>	<b>\$ 930,084</b>	<b>\$ 836,304</b>
8910 Proceeds of General Fixed Assets	12,230	3,433	-	-	6,370	-
8980 Interfund Transfers In	-	-	80,000	80,000	-	80,000
8990 Intrafund and Subfund Transfers In	390,769	438,334	351,180	1,570,752	362,786	429,277
8994 Operating Allocation	44,267,819	48,918,643	51,530,409	52,066,503	52,066,503	53,247,916
<b>Total Other Financing Sources</b>	<b>\$ 44,670,818</b>	<b>\$ 49,360,410</b>	<b>\$ 51,961,589</b>	<b>\$ 53,717,255</b>	<b>\$ 52,435,659</b>	<b>\$ 53,757,193</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 45,558,991</b>	<b>\$ 50,279,972</b>	<b>\$ 52,807,435</b>	<b>\$ 54,814,602</b>	<b>\$ 53,365,743</b>	<b>\$ 54,593,497</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
<b>Uses:</b>						
1100 Monthly Instructional Salary	9,616,183	9,938,572	10,730,807	11,046,853	10,634,961	11,281,567
1200 Noninstructional Salaries Full Time	4,534,781	4,588,438	4,937,985	5,083,420	4,615,648	5,004,549
1300 Instructional Salaries Part Time	7,985,421	8,923,295	8,808,299	9,067,723	9,823,818	9,576,209
1400 Noninstructional Salaries Part Time	586,865	775,531	530,551	546,177	860,870	71,540
<b>Total Academic Salaries</b>	<b>\$ 22,723,250</b>	<b>\$ 24,225,836</b>	<b>\$ 25,007,642</b>	<b>\$ 25,744,173</b>	<b>\$ 25,935,297</b>	<b>\$ 25,933,865</b>
2100 Noninstructional Salaries Full Time	5,468,113	6,274,084	7,712,690	7,449,820	6,468,774	8,381,823
2200 Instructional Aides Full Time	1,283,168	1,402,560	1,462,849	1,505,928	1,376,042	1,588,439
2300 Variable Non-Instructional	340,363	452,855	967,178	960,240	503,587	740,339
2400 Variable Classroom Aide	227,886	389,728	302,705	302,705	481,463	327,134
2600 Variable Aide Other	42,030	54,524	57,390	57,390	62,165	65,589
<b>Total Classified Salaries</b>	<b>\$ 7,361,560</b>	<b>\$ 8,573,751</b>	<b>\$ 10,502,812</b>	<b>\$ 10,276,083</b>	<b>\$ 8,892,031</b>	<b>\$ 11,103,324</b>
3000 Benefits	10,996,160	12,091,765	13,773,011	13,974,359	13,087,284	14,551,447
<b>Total Salaries and Benefits</b>	<b>\$ 41,080,970</b>	<b>\$ 44,891,352</b>	<b>\$ 49,283,465</b>	<b>\$ 49,994,615</b>	<b>\$ 47,914,612</b>	<b>\$ 51,588,636</b>
4000 Supplies and Materials	\$ 392,941	\$ 328,480	\$ 1,225,389	\$ 483,788	\$ 461,533	\$ 690,444
5100 Consultants	36,789	170,653	172,921	172,921	151,228	172,921
5200 Travel	72,539	117,230	138,624	138,624	136,788	139,272
5300 Dues and Memberships	92,331	97,357	61,493	61,493	96,477	61,493
5400 Insurance	54,255	-	31,823	31,823	41,183	23,111
5500 Utilities and Housekeeping	44,240	49,850	33,092	33,092	50,839	33,092
5600 Contract Services	624,636	648,816	898,817	898,817	1,278,749	988,817
5690 Other Operating Expenses	326,356	515,395	474,421	474,536	218,255	479,421
5800 Other Services and Expenses	69,447	60,639	195,850	195,850	93,460	200,850
5900 Interprogram Charges (credits)	(1,733)	(6,825)	54,598	53,598	(8,467)	54,598
<b>Total Other Operating Expenses</b>	<b>\$ 1,318,860</b>	<b>\$ 1,653,115</b>	<b>\$ 2,061,639</b>	<b>\$ 2,060,754</b>	<b>\$ 2,058,512</b>	<b>\$ 2,153,575</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
6300 Library Books	-	-	14,248	14,248	287	14,248
6400 Equipment	36,123	52,586	53,258	53,258	41,837	53,258
<b>Total Capital Outlay</b>	<b>\$ 36,123</b>	<b>\$ 52,586</b>	<b>\$ 67,506</b>	<b>\$ 67,506</b>	<b>\$ 42,124</b>	<b>\$ 67,506</b>
7300 Interfund Transfers Out	1,067,136	2,184,079	113,500	613,500	1,144,032	139,000
7700 Cost of Goods Sold	268	1,079	-	-	-	-
7800 Intrafund and Subfund Transfers Out	1,600,000	1,168,446	-	1,000,000	1,700,000	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 2,667,404</b>	<b>\$ 3,353,604</b>	<b>\$ 113,500</b>	<b>\$ 1,613,500</b>	<b>\$ 2,844,032</b>	<b>\$ 139,000</b>
<b>Total Expenses</b>	<b>\$ 45,496,298</b>	<b>\$ 50,279,137</b>	<b>\$ 52,751,499</b>	<b>\$ 54,220,163</b>	<b>\$ 53,320,813</b>	<b>\$ 54,639,161</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 62,693</b>	<b>\$ 835</b>	<b>\$ 55,936</b>	<b>\$ 594,439</b>	<b>\$ 44,930</b>	<b>\$ (45,664)</b>
<b>Beginning Fund Balance</b>	2,384,550	2,447,243	2,425,541	2,448,078	2,448,078	2,493,008
<b>Ending Fund Balance</b>	<b>\$ 2,447,243</b>	<b>\$ 2,448,078</b>	<b>\$ 2,481,477</b>	<b>\$ 3,042,517</b>	<b>\$ 2,493,008</b>	<b>\$ 2,447,344</b>
<b><u>Restricted Reserves</u></b>						
7903 Deficit Funding Reserve	-	-	1,242,983	1,242,983	-	1,331,533
7904 College/DO Local Reserves (1% minimum)	-	-	527,778	527,778	-	575,383
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	268,543	262,995	-	451,470
			<u>2,128,245</u>	<u>2,122,697</u>		<u>2,447,327</u>
<b><u>Unrestricted Reserves</u></b>						
7999 Undesignated College and DO Reserves	-	-	353,232	919,820	-	17
			<u>353,232</u>	<u>919,820</u>		<u>17</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,481,477</b>	<b>\$ 3,042,517</b>	<b>\$ -</b>	<b>\$ 2,447,344</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
<b>Sources:</b>						
8860 Interest and Investment Income	515,578	5,176,040	850,000	7,137,616	7,788,651	1,500,000
8890 Other Local Revenues	(12,517)	92,494	36,000	36,080	27,971	20,000
<b>Total Other Local Revenues</b>	<b>\$ 503,061</b>	<b>\$ 5,268,534</b>	<b>\$ 886,000</b>	<b>\$ 7,173,696</b>	<b>\$ 7,816,622</b>	<b>\$ 1,520,000</b>
<b>Total Revenues</b>	<b>\$ 503,061</b>	<b>\$ 5,268,534</b>	<b>\$ 886,000</b>	<b>\$ 7,173,696</b>	<b>\$ 7,816,622</b>	<b>\$ 1,520,000</b>
8910 Proceeds of General Fixed Assets	-	3,950	2,000	2,000	-	2,000
8990 Intrafund and Subfund Transfers In	34,368	61,113	127,373	127,559	79,124	127,624
8994 Operating Allocation	19,069,717	20,954,987	22,052,171	22,306,370	22,306,370	22,807,073
<b>Total Other Financing Sources</b>	<b>\$ 19,104,085</b>	<b>\$ 21,020,050</b>	<b>\$ 22,181,544</b>	<b>\$ 22,435,929</b>	<b>\$ 22,385,494</b>	<b>\$ 22,936,697</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 19,607,146</b>	<b>\$ 26,288,584</b>	<b>\$ 23,067,544</b>	<b>\$ 29,609,625</b>	<b>\$ 30,202,116</b>	<b>\$ 24,456,697</b>
<b>Uses:</b>						
1200 Noninstructional Salaries Full Time	1,335,260	1,053,306	1,296,826	1,339,239	1,115,390	1,395,006
1400 Noninstructional Salaries Part Time	2,027	7,961	-	7,876	431	-
<b>Total Academic Salaries</b>	<b>\$ 1,337,287</b>	<b>\$ 1,061,267</b>	<b>\$ 1,296,826</b>	<b>\$ 1,347,115</b>	<b>\$ 1,115,821</b>	<b>\$ 1,395,006</b>
2100 Noninstructional Salaries Full Time	9,612,501	10,088,128	10,758,735	11,073,651	11,100,231	11,592,849
2300 Variable Non-Instructional	860,652	872,855	248,100	248,100	1,015,794	812,100
<b>Total Classified Salaries</b>	<b>\$ 10,473,153</b>	<b>\$ 10,960,983</b>	<b>\$ 11,006,835</b>	<b>\$ 11,321,751</b>	<b>\$ 12,116,025</b>	<b>\$ 12,404,949</b>
3000 Benefits	5,416,629	5,508,412	6,326,313	6,406,658	6,335,993	7,070,264

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
<b>Total Salaries and Benefits</b>	\$ 17,227,069	\$ 17,530,662	\$ 18,629,974	\$ 19,075,524	\$ 19,567,839	\$ 20,870,219
4000 Supplies and Materials	\$ 171,026	\$ 178,422	\$ 289,400	\$ 289,480	\$ 235,808	\$ 298,350
5100 Consultants	869,992	702,485	1,010,763	1,021,263	982,342	936,217
5200 Travel	126,295	168,127	315,357	315,357	226,321	331,104
5300 Dues and Memberships	131,363	153,575	158,750	158,150	155,106	165,300
5500 Utilities and Housekeeping	28,925	61,543	150,110	150,110	120,360	150,110
5600 Contract Services	404,277	534,161	167,732	256,982	174,949	277,982
5690 Other Operating Expenses	107,143	111,540	176,810	176,810	187,757	212,810
5700 Legal/Elections/Audit Expenses	52,202	219	5,000	5,000	237	5,000
5800 Other Services and Expenses	822,486	986,577	1,085,150	1,076,150	1,289,640	1,085,150
5900 Interprogram Charges (credits)	3	19	-	-	27	-
<b>Total Other Operating Expenses</b>	\$ 2,542,686	\$ 2,718,246	\$ 3,069,672	\$ 3,159,822	\$ 3,136,739	\$ 3,163,673
6100 Sites and Site Improvements	-	1,000	1,500	1,500	-	1,500
6400 Equipment	57,113	138,489	110,200	109,300	76,991	114,200
<b>Total Capital Outlay</b>	\$ 57,113	\$ 139,489	\$ 111,700	\$ 110,800	\$ 76,991	\$ 115,700
7300 Interfund Transfers Out	-	-	-	1,800,000	1,800,000	-
7800 Intrafund and Subfund Transfers Out	-	5,337,448	-	4,650,000	4,650,000	-
<b>Total Transfers and Other Outgo</b>	\$ -	\$ 5,337,448	\$ -	\$ 6,450,000	\$ 6,450,000	\$ -
<b>Total Expenses</b>	\$ 19,997,894	\$ 25,904,267	\$ 22,100,746	\$ 29,085,626	\$ 29,467,377	\$ 24,447,942

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (390,748)</b>	<b>\$ 384,317</b>	<b>\$ 966,798</b>	<b>\$ 523,999</b>	<b>\$ 734,739</b>	<b>\$ 8,755</b>
<b>Beginning Fund Balance</b>	882,578	491,830	883,855	876,147	876,147	1,610,886
<b>Ending Fund Balance</b>	<b>\$ 491,830</b>	<b>\$ 876,147</b>	<b>\$ 1,850,653</b>	<b>\$ 1,400,146</b>	<b>\$ 1,610,886</b>	<b>\$ 1,619,641</b>
<b><u>Restricted Reserves</u></b>						
7903 Deficit Funding Reserve	-	-	534,022	534,022	-	572,066
7904 College/DO Local Reserves (1% minimum)	-	-	219,638	219,638	-	300,000
7900 Designated Reserves	-	-	-	8,979	-	-
			<u>753,660</u>	<u>762,639</u>		<u>872,066</u>
<b><u>Unrestricted Reserves</u></b>						
7999 Undesignated College and DO Reserves	-	-	1,096,993	637,507	-	747,575
			<u>1,096,993</u>	<u>637,507</u>		<u>747,575</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,850,653</b>	<b>\$ 1,400,146</b>	<b>\$ -</b>	<b>\$ 1,619,641</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
<b>Sources:</b>						
8610 General Apportionment Revenue	3,418,903	42,664,723	26,853,602	45,121,352	45,121,352	28,340,433
8630 Education Protection Account	45,222,183	14,340,328	47,313,564	23,896,975	23,896,975	29,346,908
8671 Homeowners Revenue	612,720	593,748	608,121	587,337	587,337	670,473
8672 In Lieu of Taxes (wildlife)	3,937	4,030	3,759	4,382	4,382	4,145
8811 Tax Allocation, Secured Roll Revenue	99,870,467	107,481,838	110,609,517	113,534,014	113,534,014	121,949,696
8812 Tax Allocation, Supplemental Roll Revenue	3,045,646	3,787,555	3,374,834	2,990,931	2,990,931	3,720,858
8813 Tax Allocation, Unsecured Roll Revenue	2,819,697	3,280,945	3,124,464	4,186,395	4,186,395	3,444,817
8817 ERAF	15,346,267	17,097,020	17,004,963	17,814,278	17,814,278	18,748,493
8819 Redevelopment Agency Revenue/Residual	6,432,004	8,163,112	7,127,204	9,094,282	9,094,282	7,857,961
8874 98% of Enrollment Fees	14,076,494	12,606,596	12,606,596	13,386,382	13,386,382	13,659,573
<b>Apportionment Revenues</b>	<b>\$ 190,848,318</b>	<b>\$ 210,019,895</b>	<b>\$ 228,626,624</b>	<b>\$ 230,616,328</b>	<b>\$ 230,616,328</b>	<b>\$ 227,743,357</b>
8614 Part Time Instructor Pay Increase	598,001	677,904	669,007	647,140	647,140	626,915
8617 Part Time Office Hours	578,167	1,331,160	1,224,073	1,632,394	1,632,394	1,326,376
8618 Part Time Health Revenue	14,689	414,172	411,781	529,105	529,105	426,160
8680 Lottery Revenue	5,357,991	6,541,356	4,145,517	6,528,359	6,528,359	5,353,921
8690 State Tax Subventions	4,834,104	4,926,373	5,003,504	4,989,981	4,989,981	4,908,112
<b>Total Other State Revenues</b>	<b>\$ 11,382,952</b>	<b>\$ 13,890,965</b>	<b>\$ 11,453,882</b>	<b>\$ 14,326,979</b>	<b>\$ 14,326,979</b>	<b>\$ 12,641,484</b>
8880 Nonresident Tuition	9,082,632	10,435,981	11,500,054	11,694,871	11,694,871	11,634,994
<b>Total Other Local Revenues</b>	<b>\$ 9,082,632</b>	<b>\$ 10,435,981</b>	<b>\$ 11,500,054</b>	<b>\$ 11,694,871</b>	<b>\$ 11,694,871</b>	<b>\$ 11,634,994</b>
<b>Total Revenues</b>	<b>\$ 211,313,902</b>	<b>\$ 234,346,841</b>	<b>\$ 251,580,560</b>	<b>\$ 256,638,178</b>	<b>\$ 256,638,178</b>	<b>\$ 252,019,835</b>
8990 Intrafund and Subfund Transfers In	30,473,767	28,253,482	30,280,275	29,365,613	29,365,613	33,081,253
<b>Total Other Financing Sources</b>	<b>\$ 30,473,767</b>	<b>\$ 28,253,482</b>	<b>\$ 30,280,275</b>	<b>\$ 29,365,613</b>	<b>\$ 29,365,613</b>	<b>\$ 33,081,253</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 241,787,669</b>	<b>\$ 262,600,323</b>	<b>\$ 281,860,835</b>	<b>\$ 286,003,791</b>	<b>\$ 286,003,791</b>	<b>\$ 285,101,088</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
<b>Uses:</b>						
1200 Noninstructional Salaries Full Time	158,676	170,537	168,204	77,923	77,924	152,856
1400 Noninstructional Salaries Part Time	135,380	194,398	272,041	154,053	154,052	273,225
<b>Total Academic Salaries</b>	<b>\$ 294,056</b>	<b>\$ 364,935</b>	<b>\$ 440,245</b>	<b>\$ 231,976</b>	<b>\$ 231,976</b>	<b>\$ 426,081</b>
2100 Noninstructional Salaries Full Time	111,720	-	114,888	121,224	121,224	124,260
2300 Variable Non-Instructional	1,030	-	27,444	-	-	27,562
<b>Total Classified Salaries</b>	<b>\$ 112,750</b>	<b>\$ -</b>	<b>\$ 142,332</b>	<b>\$ 121,224</b>	<b>\$ 121,224</b>	<b>\$ 151,822</b>
3000 Benefits	11,731,762	12,415,077	12,977,781	12,302,101	12,302,104	13,941,572
<b>Total Salaries and Benefits</b>	<b>\$ 12,138,568</b>	<b>\$ 12,780,012</b>	<b>\$ 13,560,358</b>	<b>\$ 12,655,301</b>	<b>\$ 12,655,304</b>	<b>\$ 14,519,475</b>
4000 Supplies and Materials	\$ 436	\$ -	\$ 1,500	\$ -	\$ -	\$ 1,500
5200 Travel	261	2,370	10,000	4,020	4,020	10,000
5300 Dues and Memberships	12,128	12,734	500	13,371	13,371	500
5400 Insurance	1,388,224	182,757	190,000	212,929	212,929	217,458
5500 Utilities and Housekeeping	5,432,122	6,695,725	7,708,025	7,516,918	7,516,917	8,857,516
5600 Contract Services	2,058,522	2,817,199	2,312,575	3,287,022	3,287,022	2,882,625
5690 Other Operating Expenses	-	(1)	-	-	(1)	-
5700 Legal/Elections/Audit Expenses	4,499,800	1,900,723	1,832,440	647,686	647,686	1,737,960
<b>Total Other Operating Expenses</b>	<b>\$ 13,391,057</b>	<b>\$ 11,611,507</b>	<b>\$ 12,053,540</b>	<b>\$ 11,681,946</b>	<b>\$ 11,681,944</b>	<b>\$ 13,706,059</b>
6400 Equipment	411,987	1,338	1,100,000	-	-	1,003,549
<b>Total Capital Outlay</b>	<b>\$ 411,987</b>	<b>\$ 1,338</b>	<b>\$ 1,100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,003,549</b>



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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
7300 Interfund Transfers Out	4,209,195	6,240,000	6,432,500	8,757,500	8,757,500	2,752,541
7800 Intrafund and Subfund Transfers Out	31,798,133	30,076,790	32,010,159	30,481,508	30,427,764	34,806,297
7894 Operating Allocation from	179,108,832	196,815,881	207,120,981	209,508,497	209,508,497	214,211,263
<b>Total Transfers and Other Outgo</b>	<b>\$ 215,116,160</b>	<b>\$ 233,132,671</b>	<b>\$ 245,563,640</b>	<b>\$ 248,747,505</b>	<b>\$ 248,693,761</b>	<b>\$ 251,770,101</b>
<b>Total Expenses</b>	<b>\$ 241,058,208</b>	<b>\$ 257,525,528</b>	<b>\$ 272,279,038</b>	<b>\$ 273,084,752</b>	<b>\$ 273,031,009</b>	<b>\$ 281,000,684</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 729,461</b>	<b>\$ 5,074,795</b>	<b>\$ 9,581,797</b>	<b>\$ 12,919,039</b>	<b>\$ 12,972,782</b>	<b>\$ 4,100,404</b>
<b>Beginning Fund Balance</b>	20,776,974	21,506,435	26,479,282	26,581,230	26,581,230	39,554,012
<b>Ending Fund Balance</b>	<b>\$ 21,506,435</b>	<b>\$ 26,581,230</b>	<b>\$ 36,061,079</b>	<b>\$ 39,500,269</b>	<b>\$ 39,554,012</b>	<b>\$ 43,654,416</b>
<b><u>Board Restricted Reserves</u></b>						
7901 5% General Fund Reserve	-	-	11,936,863	11,936,863	-	-
7914 BP 5033 Required Reserve	-	-	23,396,459	23,396,459	-	42,580,511
7903 Deficit Funding Reserve	-	-	225,757	225,757	-	-
7900 Designated Reserves	-	-	502,000	991,577	-	991,577
			<u>36,061,079</u>	<u>36,550,656</u>		<u>43,572,088</u>
<b><u>Unrestricted Reserves</u></b>						
7997 Undesignated District Reserves	-	-	-	2,949,613	-	82,328
			<u>0</u>	<u>2,949,613</u>		<u>82,328</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,061,079</b>	<b>\$ 39,500,269</b>	<b>\$ -</b>	<b>\$ 43,654,416</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
<b><u>District Services</u></b>						
Board	204,046	180,322	238,118	238,118	199,446	241,609
Chancellor	1,181,314	1,015,729	1,070,095	1,063,195	1,132,875	1,184,830
Facilities	838,601	807,861	1,048,242	1,048,242	1,037,712	1,120,281
Administrative Services and Finance	3,187,658	8,632,654	3,684,740	10,633,540	10,247,122	4,192,394
Human Resources	2,887,915	2,595,496	2,650,635	2,693,535	2,717,280	2,996,566
Information Technology Services	3,535,049	3,915,902	4,135,893	4,135,893	4,161,735	4,422,121
Internal Auditing	166,725	194,099	370,430	370,430	395,242	413,138
International Education	804,643	975,034	961,081	961,081	1,065,964	992,418
Marketing	465,768	493,525	547,657	547,657	499,854	532,479
Other	14,108	2,806	12,124	12,124	2,936	12,543
Payroll	856,817	973,166	1,089,142	1,089,142	1,127,978	1,132,405
Educational Planning	782,623	439,611	1,023,010	1,023,010	661,398	998,261
Police Services	3,489,107	3,937,463	3,413,931	3,414,011	4,379,725	4,218,973
Research	895,188	985,740	1,003,555	1,003,555	973,000	1,057,634
Purchasing	688,331	754,859	852,093	852,093	865,110	932,290
<b>Total District Office Expenditures and Transfers Out</b>	<b>\$ 19,997,893</b>	<b>\$ 25,904,267</b>	<b>\$ 22,100,746</b>	<b>\$ 29,085,626</b>	<b>\$ 29,467,377</b>	<b>\$ 24,447,942</b>
<b><u>Districtwide Expenses</u></b>						
Contractual Assessments	1,008,662	1,335,117	1,567,960	1,349,065	1,349,065	1,617,947
Regulatory Expenditures	18,646,565	19,473,948	21,041,389	20,156,496	20,156,496	23,409,678
Committed Obligations	11,222,381	7,339,195	7,670,926	6,725,697	6,725,697	8,053,628
Districtwide Operations	210,180,600	229,377,267	241,998,763	244,853,494	244,799,750	247,919,431
<b>Total Districtwide Expenditures and Transfers Out</b>	<b>\$ 241,058,208</b>	<b>\$ 257,525,527</b>	<b>\$ 272,279,038</b>	<b>\$ 273,084,752</b>	<b>\$ 273,031,008</b>	<b>\$ 281,000,684</b>
<b>Total District Office and Districtwide Expenditures and Transfers Out</b>	<b>\$ 261,056,101</b>	<b>\$ 283,429,794</b>	<b>\$ 294,379,784</b>	<b>\$ 302,170,378</b>	<b>\$ 302,498,385</b>	<b>\$ 305,448,626</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
<b><u>Board and District Office Restricted Reserves</u></b>						
5% General Fund Reserve	-	-	11,936,863	11,936,863	-	-
BP 5033 Required Reserve	-	-	23,396,459	23,396,459	-	42,580,511
Deficit Funding Reserve	-	-	759,779	759,779	-	572,066
College/DO Local Reserves (1% minimum)	-	-	219,638	219,638	-	300,000
Designated Reserves	-	-	502,000	1,000,556	-	991,577
			<u>36,814,739</u>	<u>37,313,295</u>		<u>44,444,154</u>
<b><u>Unrestricted Reserves</u></b>						
Undesignated District Reserves	-	-	-	2,949,612	-	82,326
Undesignated College and DO Reserves	-	-	1,096,993	637,507	-	747,577
			<u>1,096,993</u>	<u>3,587,119</u>		<u>829,903</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 37,911,732</b>	<b>\$ 40,900,414</b>	<b>\$ -</b>	<b>\$ 45,274,057</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT**  
**2024-2025 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 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
<b>Sources:</b>						
8150 Student Financial Aid Revenue	38,090	38,775	40,985	40,985	43,755	40,985
8160 Veterans Education	3,680	3,136	-	-	3,328	-
<b>Total Federal Revenues</b>	<b>\$ 41,770</b>	<b>\$ 41,911</b>	<b>\$ 40,985</b>	<b>\$ 40,985</b>	<b>\$ 47,083</b>	<b>\$ 40,985</b>
8659 Other Reimbursable Categorical Programs	43,400	53,978	18,117	18,117	60,252	18,117
8690 State Tax Subventions	7,744,889	6,299,619	7,745,000	7,745,000	6,517,793	7,745,000
<b>Total Other State Revenues</b>	<b>\$ 7,788,289</b>	<b>\$ 6,353,597</b>	<b>\$ 7,763,117</b>	<b>\$ 7,763,117</b>	<b>\$ 6,578,045</b>	<b>\$ 7,763,117</b>
8820 Contributions and Gifts	-	50,000	-	-	-	-
8830 Contract Services	6,228	75,391	112,989	112,989	84,000	100,000
8851 Rentals and Leases	253,380	268,236	206,000	206,000	293,735	152,500
8874 2% of Enrollment Fees	-	(957,256)	-	(893,901)	(893,901)	-
8870 Other Student Fees and Charges	233,009	271,206	265,000	265,000	338,919	265,000
8880 Other Student Fees	30,886	17,550	30,840	30,840	8,757	30,840
8890 Other Local Revenues	870,581	685,896	591,516	762,336	1,158,328	371,958
<b>Total Other Local Revenues</b>	<b>\$ 1,394,084</b>	<b>\$ 411,023</b>	<b>\$ 1,206,345</b>	<b>\$ 483,264</b>	<b>\$ 989,838</b>	<b>\$ 920,298</b>
<b>Total Revenues</b>	<b>\$ 9,224,143</b>	<b>\$ 6,806,531</b>	<b>\$ 9,010,447</b>	<b>\$ 8,287,366</b>	<b>\$ 7,614,966</b>	<b>\$ 8,724,400</b>
8980 Interfund Transfers In	747,354	41,024	-	-	-	-
8990 Intrafund and Subfund Transfers In	6,580,214	7,940,972	-	6,456,498	7,156,498	-
<b>Total Other Financing Sources</b>	<b>\$ 7,327,568</b>	<b>\$ 7,981,996</b>	<b>\$ -</b>	<b>\$ 6,456,498</b>	<b>\$ 7,156,498</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 16,551,711</b>	<b>\$ 14,788,527</b>	<b>\$ 9,010,447</b>	<b>\$ 14,743,864</b>	<b>\$ 14,771,464</b>	<b>\$ 8,724,400</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
<b>Uses:</b>						
1200 Noninstructional Salaries Full Time	35,089	46,496	156,936	156,936	32,703	98,017
1300 Instructional Salaries Part Time	8,229	-	50,000	50,000	-	-
1400 Noninstructional Salaries Part Time	17,067	19,882	82,600	124,960	56,204	57,600
<b>Total Academic Salaries</b>	<b>\$ 60,385</b>	<b>\$ 66,378</b>	<b>\$ 289,536</b>	<b>\$ 331,896</b>	<b>\$ 88,907</b>	<b>\$ 155,617</b>
2100 Noninstructional Salaries Full Time	96,760	104,516	100,056	100,056	86,832	97,914
2300 Variable Non-Instructional	364,375	363,405	409,335	355,837	427,867	355,269
2400 Variable Classroom Aide	134,187	121,919	62,871	112,871	108,105	45,087
2600 Variable Aide Other	-	2,608	23,904	23,904	26,856	-
<b>Total Classified Salaries</b>	<b>\$ 595,322</b>	<b>\$ 592,448</b>	<b>\$ 596,166</b>	<b>\$ 592,668</b>	<b>\$ 649,660</b>	<b>\$ 498,270</b>
3000 Benefits	7,879,595	6,438,256	7,923,144	7,923,144	6,644,000	7,892,271
<b>Total Salaries and Benefits</b>	<b>\$ 8,535,302</b>	<b>\$ 7,097,082</b>	<b>\$ 8,808,846</b>	<b>\$ 8,847,708</b>	<b>\$ 7,382,567</b>	<b>\$ 8,546,158</b>
4000 Supplies and Materials	\$ 236,533	\$ 271,297	\$ 1,706,521	\$ 1,879,558	\$ 243,781	\$ 1,985,548
5100 Consultants	196,456	416,927	208,300	174,250	144,525	168,287
5200 Travel	45,730	50,581	121,964	181,014	115,371	156,349
5300 Dues and Memberships	1,201	8,415	8,000	8,000	8,224	8,847
5500 Utilities and Housekeeping	4,503	19,699	-	-	16,368	-
5600 Contract Services	188,321	122,243	650,000	650,000	63,072	161,374
5690 Other Operating Expenses	111,811	291,047	837,893	832,893	217,673	397,302
5800 Other Services and Expenses	567,944	587,646	449,683	449,683	130,978	299,683
5900 Interprogram Charges (credits)	54	14	1,794	1,794	23	1,294
5910 Indirect Costs	(793,426)	(524,264)	(22,867)	(22,867)	(131,774)	(22,867)
<b>Total Other Operating Expenses</b>	<b>\$ 322,594</b>	<b>\$ 972,308</b>	<b>\$ 2,254,767</b>	<b>\$ 2,274,767</b>	<b>\$ 564,460</b>	<b>\$ 1,170,269</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
6200 Buildings	14,487	(5,389)	338,591	338,591	24,310	1,618,059
6300 Library Books	2,979	332	6,984	6,984	(1,243)	-
6400 Equipment	572,876	531,804	1,248,389	2,684,303	324,512	1,984,509
<b>Total Capital Outlay</b>	<b>\$ 590,342</b>	<b>\$ 526,747</b>	<b>\$ 1,593,964</b>	<b>\$ 3,029,878</b>	<b>\$ 347,579</b>	<b>\$ 3,602,568</b>
7300 Interfund Transfers Out	606,369	1,686,570	1,150,000	2,750,000	1,600,000	-
7600 Other Student Payments	-	8,000	-	-	-	-
7800 Intrafund and Subfund Transfers Out	4,980,214	-	-	3,321,192	656,498	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 5,586,583</b>	<b>\$ 1,694,570</b>	<b>\$ 1,150,000</b>	<b>\$ 6,071,192</b>	<b>\$ 2,256,498</b>	<b>\$ -</b>
<b>Total Expenses</b>	<b>\$ 15,271,354</b>	<b>\$ 10,562,004</b>	<b>\$ 15,514,098</b>	<b>\$ 22,103,103</b>	<b>\$ 10,794,885</b>	<b>\$ 15,304,543</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 1,280,357</b>	<b>\$ 4,226,523</b>	<b>\$ (6,503,651)</b>	<b>\$ (7,359,239)</b>	<b>\$ 3,976,579</b>	<b>\$ (6,580,143)</b>
<b>Beginning Fund Balance</b>	22,699,008	23,979,365	28,402,985	28,205,888	28,205,888	32,182,467
<b>Ending Fund Balance</b>	<b>\$ 23,979,365</b>	<b>\$ 28,205,888</b>	<b>\$ 21,899,334</b>	<b>\$ 20,846,649</b>	<b>\$ 32,182,467</b>	<b>\$ 25,602,324</b>
<b><u>Board and College / DO Restricted Reserves</u></b>						
7903 Deficit Funding Reserve	-	-	-	-	-	803,513
7900 Designated Reserves	-	-	13,444,354	16,238,065	-	18,224,257
			<u>13,444,354</u>	<u>16,238,065</u>		<u>19,027,770</u>
<b><u>Unrestricted Reserves</u></b>						
7910 Potential Salary Increase Reserve	-	-	1,450,000	241,912	-	-
7999 Undesignated College and DO Reserves	-	-	7,004,980	4,366,672	-	6,574,554
			<u>8,454,980</u>	<u>4,608,584</u>		<u>6,574,554</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,899,334</b>	<b>\$ 20,846,649</b>	<b>\$ -</b>	<b>\$ 25,602,324</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
<b>Sources:</b>						
8150 Student Financial Aid Revenue	16,810	9,570	10,000	10,000	9,755	10,000
8160 Veterans Education	688	704	-	-	800	-
<b>Total Federal Revenues</b>	<b>\$ 17,498</b>	<b>\$ 10,274</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,555</b>	<b>\$ 10,000</b>
8659 Other Reimbursable Categorical Programs	5,652	11,564	-	-	24,081	-
<b>Total Other State Revenues</b>	<b>\$ 5,652</b>	<b>\$ 11,564</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,081</b>	<b>\$ -</b>
8830 Contract Services	-	71,239	-	-	-	-
8851 Rentals and Leases	75,373	51,850	60,000	60,000	68,168	60,000
8870 Other Student Fees and Charges	-	6,175	-	-	8,735	-
8890 Other Local Revenues	131,822	142,168	118,200	130,986	170,598	43,200
<b>Total Other Local Revenues</b>	<b>\$ 207,195</b>	<b>\$ 271,432</b>	<b>\$ 178,200</b>	<b>\$ 190,986</b>	<b>\$ 247,501</b>	<b>\$ 103,200</b>
<b>Total Revenues</b>	<b>\$ 230,345</b>	<b>\$ 293,270</b>	<b>\$ 188,200</b>	<b>\$ 200,986</b>	<b>\$ 282,137</b>	<b>\$ 113,200</b>
8980 Interfund Transfers In	56,773	-	-	-	-	-
8990 Intrafund and Subfund Transfers In	1,478,951	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ 1,535,724</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 1,766,069</b>	<b>\$ 293,270</b>	<b>\$ 188,200</b>	<b>\$ 200,986</b>	<b>\$ 282,137</b>	<b>\$ 113,200</b>



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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
<b>Uses:</b>						
1400 Noninstructional Salaries Part Time	786	310	-	-	4,710	-
<b>Total Academic Salaries</b>	<b>\$ 786</b>	<b>\$ 310</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,710</b>	<b>\$ -</b>
2300 Variable Non-Instructional	32,695	31,543	43,752	46,752	36,538	35,000
<b>Total Classified Salaries</b>	<b>\$ 32,695</b>	<b>\$ 31,543</b>	<b>\$ 43,752</b>	<b>\$ 46,752</b>	<b>\$ 36,538</b>	<b>\$ 35,000</b>
3000 Benefits	1,129	1,008	4,074	4,074	2,539	3,096
<b>Total Salaries and Benefits</b>	<b>\$ 34,610</b>	<b>\$ 32,861</b>	<b>\$ 47,826</b>	<b>\$ 50,826</b>	<b>\$ 43,787</b>	<b>\$ 38,096</b>
4000 Supplies and Materials	\$ 64,011	\$ 94,120	\$ 202,430	\$ 212,216	\$ 17,158	\$ 115,690
5100 Consultants	13,450	65,231	64,765	30,715	12,562	24,752
5200 Travel	29,140	32,105	5,994	40,044	45,550	34,812
5300 Dues and Memberships	-	5,600	-	-	1,870	10,000
5600 Contract Services	-	51,675	50,000	50,000	-	50,000
5690 Other Operating Expenses	81,533	77,343	247,693	247,693	86,888	161,684
5800 Other Services and Expenses	2,459	338,517	150,000	150,000	6,008	-
5910 Indirect Costs	(351,457)	(376,728)	-	-	(118,288)	-
<b>Total Other Operating Expenses</b>	<b>\$ (224,875)</b>	<b>\$ 193,743</b>	<b>\$ 518,452</b>	<b>\$ 518,452</b>	<b>\$ 34,590</b>	<b>\$ 281,248</b>
6200 Buildings	4,542	1,516	338,591	338,591	(18,467)	418,059
6400 Equipment	-	6,611	542,314	542,314	50,755	491,559
<b>Total Capital Outlay</b>	<b>\$ 4,542</b>	<b>\$ 8,127</b>	<b>\$ 880,905</b>	<b>\$ 880,905</b>	<b>\$ 32,288</b>	<b>\$ 909,618</b>
7300 Interfund Transfers Out	-	-	83,858	83,858	-	-

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
7800 Intrafund and Subfund Transfers Out	1,478,951	-	-	557,249	-	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 1,478,951</b>	<b>\$ -</b>	<b>\$ 83,858</b>	<b>\$ 641,107</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenses</b>	<b>\$ 1,357,239</b>	<b>\$ 328,851</b>	<b>\$ 1,733,471</b>	<b>\$ 2,303,506</b>	<b>\$ 127,823</b>	<b>\$ 1,344,652</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 408,830</b>	<b>\$ (35,581)</b>	<b>\$ (1,545,271)</b>	<b>\$ (2,102,520)</b>	<b>\$ 154,314</b>	<b>\$ (1,231,452)</b>
<b>Beginning Fund Balance</b>	4,631,244	5,040,074	5,004,494	5,004,493	5,004,493	5,158,807
<b>Ending Fund Balance</b>	<b>\$ 5,040,074</b>	<b>\$ 5,004,493</b>	<b>\$ 3,459,223</b>	<b>\$ 2,901,973</b>	<b>\$ 5,158,807</b>	<b>\$ 3,927,355</b>
<b><u>Restricted Reserves</u></b>						
7903 Deficit Funding Reserve	-	-	-	-	-	803,513
7900 Designated Reserves	-	-	2,029,931	2,029,930	-	3,123,842
			<u>2,029,931</u>	<u>2,029,930</u>		<u>3,927,355</u>
<b><u>Unrestricted Reserves</u></b>						
7999 Undesignated College and DO Reserves	-	-	1,429,292	872,043	-	-
			<u>1,429,292</u>	<u>872,043</u>		<u>0</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,459,223</b>	<b>\$ 2,901,973</b>	<b>\$ -</b>	<b>\$ 3,927,355</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
<b>Sources:</b>						
8150 Student Financial Aid Revenue	13,040	16,985	16,115	16,115	18,845	16,115
8160 Veterans Education	2,992	2,432	-	-	2,528	-
<b>Total Federal Revenues</b>	<b>\$ 16,032</b>	<b>\$ 19,417</b>	<b>\$ 16,115</b>	<b>\$ 16,115</b>	<b>\$ 21,373</b>	<b>\$ 16,115</b>
8659 Other Reimbursable Categorical Programs	21,859	25,665	-	-	11,145	-
8690 State Tax Subventions	-	350	-	-	375	-
<b>Total Other State Revenues</b>	<b>\$ 21,859</b>	<b>\$ 26,015</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,520</b>	<b>\$ -</b>
8820 Contributions and Gifts	-	50,000	-	-	-	-
8830 Contract Services	6,228	4,152	100,000	100,000	-	100,000
8851 Rentals and Leases	53,202	42,916	40,000	40,000	92,059	-
8870 Other Student Fees and Charges	217,687	257,422	265,000	265,000	303,160	265,000
8880 Other Student Fees	30,676	17,550	30,000	30,000	8,256	30,000
8890 Other Local Revenues	641,866	663,553	434,008	498,951	659,010	300,671
<b>Total Other Local Revenues</b>	<b>\$ 949,659</b>	<b>\$ 1,035,593</b>	<b>\$ 869,008</b>	<b>\$ 933,951</b>	<b>\$ 1,062,485</b>	<b>\$ 695,671</b>
<b>Total Revenues</b>	<b>\$ 987,550</b>	<b>\$ 1,081,025</b>	<b>\$ 885,123</b>	<b>\$ 950,066</b>	<b>\$ 1,095,378</b>	<b>\$ 711,786</b>
8980 Interfund Transfers In	29,118	36,091	-	-	-	-
8990 Intrafund and Subfund Transfers In	2,501,263	1,483,524	-	806,498	806,498	-
<b>Total Other Financing Sources</b>	<b>\$ 2,530,381</b>	<b>\$ 1,519,615</b>	<b>\$ -</b>	<b>\$ 806,498</b>	<b>\$ 806,498</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 3,517,931</b>	<b>\$ 2,600,640</b>	<b>\$ 885,123</b>	<b>\$ 1,756,564</b>	<b>\$ 1,901,876</b>	<b>\$ 711,786</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
<b>Uses:</b>						
1200 Noninstructional Salaries Full Time	35,089	46,496	156,936	156,936	32,703	41,117
1300 Instructional Salaries Part Time	8,229	-	50,000	50,000	-	-
1400 Noninstructional Salaries Part Time	-	15,010	17,500	59,860	49,655	17,500
<b>Total Academic Salaries</b>	<b>\$ 43,318</b>	<b>\$ 61,506</b>	<b>\$ 224,436</b>	<b>\$ 266,796</b>	<b>\$ 82,358</b>	<b>\$ 58,617</b>
2100 Noninstructional Salaries Full Time	89,094	96,095	92,120	92,120	86,832	97,914
2300 Variable Non-Instructional	330,227	331,862	338,152	281,654	391,329	302,469
2400 Variable Classroom Aide	132,088	120,305	45,087	95,087	106,652	45,087
<b>Total Classified Salaries</b>	<b>\$ 551,409</b>	<b>\$ 548,262</b>	<b>\$ 475,359</b>	<b>\$ 468,861</b>	<b>\$ 584,813</b>	<b>\$ 445,470</b>
3000 Benefits	125,772	131,934	158,974	158,974	126,792	123,482
<b>Total Salaries and Benefits</b>	<b>\$ 720,499</b>	<b>\$ 741,702</b>	<b>\$ 858,769</b>	<b>\$ 894,631</b>	<b>\$ 793,963</b>	<b>\$ 627,569</b>
4000 Supplies and Materials	\$ 106,438	\$ 101,520	\$ 1,093,908	\$ 1,164,068	\$ 117,635	\$ 861,458
5100 Consultants	131,568	301,606	115,000	115,000	117,021	115,000
5200 Travel	14,534	14,222	104,679	129,679	51,592	112,746
5300 Dues and Memberships	1,201	2,815	8,000	8,000	4,255	(1,153)
5500 Utilities and Housekeeping	4,503	19,699	-	-	16,368	-
5600 Contract Services	42,255	2,722	-	-	50,026	-
5690 Other Operating Expenses	30,278	213,705	483,544	478,544	128,983	125,618
5800 Other Services and Expenses	255,350	247,925	210,028	210,028	123,566	210,028
5910 Indirect Costs	(313,549)	(32,798)	-	-	-	-
<b>Total Other Operating Expenses</b>	<b>\$ 166,140</b>	<b>\$ 769,896</b>	<b>\$ 921,251</b>	<b>\$ 941,251</b>	<b>\$ 491,811</b>	<b>\$ 562,239</b>
6200 Buildings	-	-	-	-	42,777	200,000
6300 Library Books	2,979	332	6,984	6,984	(1,243)	-
6400 Equipment	288,188	270,600	530,075	605,075	11,250	565,075
<b>Total Capital Outlay</b>	<b>\$ 291,167</b>	<b>\$ 270,932</b>	<b>\$ 537,059</b>	<b>\$ 612,059</b>	<b>\$ 52,784</b>	<b>\$ 765,075</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
7300 Interfund Transfers Out	606,369	1,216,527	238,998	238,998	-	-
7800 Intrafund and Subfund Transfers Out	2,501,263	-	-	905,855	6,498	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 3,107,632</b>	<b>\$ 1,216,527</b>	<b>\$ 238,998</b>	<b>\$ 1,144,853</b>	<b>\$ 6,498</b>	<b>\$ -</b>
<b>Total Expenses</b>	<b>\$ 4,391,876</b>	<b>\$ 3,100,577</b>	<b>\$ 3,649,985</b>	<b>\$ 4,756,862</b>	<b>\$ 1,462,691</b>	<b>\$ 2,816,341</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (873,945)</b>	<b>\$ (499,937)</b>	<b>\$ (2,764,862)</b>	<b>\$ (3,000,298)</b>	<b>\$ 439,185</b>	<b>\$ (2,104,555)</b>
<b>Beginning Fund Balance</b>	7,691,815	6,817,870	6,281,841	6,317,933	6,317,933	6,757,118
<b>Ending Fund Balance</b>	<b>\$ 6,817,870</b>	<b>\$ 6,317,933</b>	<b>\$ 3,516,979</b>	<b>\$ 3,317,635</b>	<b>\$ 6,757,118</b>	<b>\$ 4,652,563</b>
<b><u>Restricted Reserves</u></b>						
7900 Designated Reserves	-	-	975,613	934,534	-	1,531,226
			<u>975,613</u>	<u>934,534</u>		<u>1,531,226</u>
<b><u>Unrestricted Reserves</u></b>						
7999 Undesignated College and DO Reserves	-	-	2,541,366	2,383,101	-	3,121,337
			<u>2,541,366</u>	<u>2,383,101</u>		<u>3,121,337</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,516,979</b>	<b>\$ 3,317,635</b>	<b>\$ -</b>	<b>\$ 4,652,563</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
<b>Sources:</b>						
8150 Student Financial Aid Revenue	8,240	12,220	14,870	14,870	15,155	14,870
<b>Total Federal Revenues</b>	<b>\$ 8,240</b>	<b>\$ 12,220</b>	<b>\$ 14,870</b>	<b>\$ 14,870</b>	<b>\$ 15,155</b>	<b>\$ 14,870</b>
8659 Other Reimbursable Categorical Programs	15,889	16,749	18,117	18,117	25,026	18,117
8690 State Tax Subventions	-	-	-	-	3,475	-
<b>Total Other State Revenues</b>	<b>\$ 15,889</b>	<b>\$ 16,749</b>	<b>\$ 18,117</b>	<b>\$ 18,117</b>	<b>\$ 28,501</b>	<b>\$ 18,117</b>
8830 Contract Services	-	-	12,989	12,989	84,000	-
8851 Rentals and Leases	18,765	16,358	-	-	40,660	-
8870 Other Student Fees and Charges	15,322	7,609	-	-	27,024	-
8880 Other Student Fees	210	-	840	840	501	840
8890 Other Local Revenues	95,627	108,157	29,308	122,399	91,543	20,587
<b>Total Other Local Revenues</b>	<b>\$ 129,924</b>	<b>\$ 132,124</b>	<b>\$ 43,137</b>	<b>\$ 136,228</b>	<b>\$ 243,728</b>	<b>\$ 21,427</b>
<b>Total Revenues</b>	<b>\$ 154,053</b>	<b>\$ 161,093</b>	<b>\$ 76,124</b>	<b>\$ 169,215</b>	<b>\$ 287,384</b>	<b>\$ 54,414</b>
8980 Interfund Transfers In	661,463	4,933	-	-	-	-
8990 Intrafund and Subfund Transfers In	2,600,000	1,120,000	-	1,000,000	1,700,000	-
<b>Total Other Financing Sources</b>	<b>\$ 3,261,463</b>	<b>\$ 1,124,933</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>	<b>\$ 1,700,000</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 3,415,516</b>	<b>\$ 1,286,026</b>	<b>\$ 76,124</b>	<b>\$ 1,169,215</b>	<b>\$ 1,987,384</b>	<b>\$ 54,414</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
<b>Uses:</b>						
1400 Noninstructional Salaries Part Time	16,281	4,562	65,100	65,100	1,839	40,100
<b>Total Academic Salaries</b>	<b>\$ 16,281</b>	<b>\$ 4,562</b>	<b>\$ 65,100</b>	<b>\$ 65,100</b>	<b>\$ 1,839</b>	<b>\$ 40,100</b>
2100 Noninstructional Salaries Full Time	7,666	8,421	7,936	7,936	-	-
2300 Variable Non-Instructional	1,453	-	27,431	27,431	-	17,800
2400 Variable Classroom Aide	2,099	1,614	17,784	17,784	1,453	-
2600 Variable Aide Other	-	2,608	23,904	23,904	26,856	-
<b>Total Classified Salaries</b>	<b>\$ 11,218</b>	<b>\$ 12,643</b>	<b>\$ 77,055</b>	<b>\$ 77,055</b>	<b>\$ 28,309</b>	<b>\$ 17,800</b>
3000 Benefits	7,805	6,045	15,096	15,096	726	4,772
<b>Total Salaries and Benefits</b>	<b>\$ 35,304</b>	<b>\$ 23,250</b>	<b>\$ 157,251</b>	<b>\$ 157,251</b>	<b>\$ 30,874</b>	<b>\$ 62,672</b>
4000 Supplies and Materials	\$ 65,625	\$ 75,657	\$ 400,183	\$ 493,274	\$ 105,172	\$ 995,521
5100 Consultants	400	50,090	28,535	28,535	14,942	28,535
5200 Travel	2,056	4,254	11,291	11,291	18,229	8,791
5300 Dues and Memberships	-	-	-	-	2,099	-
5600 Contract Services	146,066	55,198	600,000	600,000	8,955	111,374
5690 Other Operating Expenses	-	(1)	106,656	106,656	980	110,000
5800 Other Services and Expenses	935	1,204	-	-	1,404	-
5900 Interprogram Charges (credits)	54	14	1,794	1,794	23	1,294
5910 Indirect Costs	(128,420)	(114,738)	(22,867)	(22,867)	(13,486)	(22,867)
<b>Total Other Operating Expenses</b>	<b>\$ 21,091</b>	<b>\$ (3,979)</b>	<b>\$ 725,409</b>	<b>\$ 725,409</b>	<b>\$ 33,146</b>	<b>\$ 237,127</b>
6200 Buildings	9,945	(6,905)	-	-	-	1,000,000
6400 Equipment	12,800	-	176,000	1,176,000	28,192	801,000
<b>Total Capital Outlay</b>	<b>\$ 22,745</b>	<b>\$ (6,905)</b>	<b>\$ 176,000</b>	<b>\$ 1,176,000</b>	<b>\$ 28,192</b>	<b>\$ 1,801,000</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
7300 Interfund Transfers Out	-	470,043	773,909	773,909	-	-
7600 Other Student Payments	-	8,000	-	-	-	-
7800 Intrafund and Subfund Transfers Out	1,000,000	-	-	1,208,088	-	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 1,000,000</b>	<b>\$ 478,043</b>	<b>\$ 773,909</b>	<b>\$ 1,981,997</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenses</b>	<b>\$ 1,144,765</b>	<b>\$ 566,066</b>	<b>\$ 2,232,752</b>	<b>\$ 4,533,931</b>	<b>\$ 197,384</b>	<b>\$ 3,096,320</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 2,270,751</b>	<b>\$ 719,960</b>	<b>\$ (2,156,628)</b>	<b>\$ (3,364,716)</b>	<b>\$ 1,790,000</b>	<b>\$ (3,041,906)</b>
<b>Beginning Fund Balance</b>	6,235,213	8,505,964	9,229,148	9,225,924	9,225,924	11,015,924
<b>Ending Fund Balance</b>	<b>\$ 8,505,964</b>	<b>\$ 9,225,924</b>	<b>\$ 7,072,520</b>	<b>\$ 5,861,208</b>	<b>\$ 11,015,924</b>	<b>\$ 7,974,018</b>
<b><u>Restricted Reserves</u></b>						
7900 Designated Reserves	-	-	5,622,520	5,619,296	-	7,974,018
			<u>5,622,520</u>	<u>5,619,296</u>		<u>7,974,018</u>
<b><u>Unrestricted Reserves</u></b>						
7910 Potential Salary Increase Reserve	-	-	1,450,000	241,912	-	-
			<u>1,450,000</u>	<u>241,912</u>		<u>0</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,072,520</b>	<b>\$ 5,861,208</b>	<b>\$ -</b>	<b>\$ 7,974,018</b>



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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
<b><u>Sources:</u></b>						
8851 Rentals and Leases	106,040	157,112	106,000	106,000	92,848	92,500
8874 2% of Enrollment Fees	-	(957,256)	-	(893,901)	(893,901)	-
8890 Other Local Revenues	1,266	(227,982)	10,000	10,000	237,177	7,500
<b>Total Other Local Revenues</b>	<b>\$ 107,306</b>	<b>\$ (1,028,126)</b>	<b>\$ 116,000</b>	<b>\$ (777,901)</b>	<b>\$ (563,876)</b>	<b>\$ 100,000</b>
<b>Total Revenues</b>	<b>\$ 107,306</b>	<b>\$ (1,028,126)</b>	<b>\$ 116,000</b>	<b>\$ (777,901)</b>	<b>\$ (563,876)</b>	<b>\$ 100,000</b>
8990 Intrafund and Subfund Transfers In	-	5,337,448	-	4,650,000	4,650,000	-
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ 5,337,448</b>	<b>\$ -</b>	<b>\$ 4,650,000</b>	<b>\$ 4,650,000</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 107,306</b>	<b>\$ 4,309,322</b>	<b>\$ 116,000</b>	<b>\$ 3,872,099</b>	<b>\$ 4,086,124</b>	<b>\$ 100,000</b>
<b><u>Uses:</u></b>						
1200 Noninstructional Salaries Full Time	-	-	-	-	-	56,900
<b>Total Academic Salaries</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 56,900</b>
3000 Benefits	-	-	-	-	-	15,921
<b>Total Salaries and Benefits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 72,821</b>
4000 Supplies and Materials	\$ 459	\$ -	\$ 10,000	\$ 10,000	\$ 3,816	\$ 12,879

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
5100 Consultants	51,038	-	-	-	-	-
5600 Contract Services	-	12,648	-	-	4,091	-
5690 Other Operating Expenses	-	-	-	-	822	-
5800 Other Services and Expenses	309,200	-	89,655	89,655	-	89,655
<b>Total Other Operating Expenses</b>	<b>\$ 360,238</b>	<b>\$ 12,648</b>	<b>\$ 89,655</b>	<b>\$ 89,655</b>	<b>\$ 4,913</b>	<b>\$ 89,655</b>
6400 Equipment	271,888	254,593	-	360,914	234,315	126,875
<b>Total Capital Outlay</b>	<b>\$ 271,888</b>	<b>\$ 254,593</b>	<b>\$ -</b>	<b>\$ 360,914</b>	<b>\$ 234,315</b>	<b>\$ 126,875</b>
7300 Interfund Transfers Out	-	-	53,235	1,653,235	1,600,000	-
7800 Intrafund and Subfund Transfers Out	-	-	-	650,000	650,000	-
<b>Total Transfers and Other Outgo</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 53,235</b>	<b>\$ 2,303,235</b>	<b>\$ 2,250,000</b>	<b>\$ -</b>
<b>Total Expenses</b>	<b>\$ 632,585</b>	<b>\$ 267,241</b>	<b>\$ 152,890</b>	<b>\$ 2,763,804</b>	<b>\$ 2,493,044</b>	<b>\$ 302,230</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (525,279)</b>	<b>\$ 4,042,081</b>	<b>\$ (36,890)</b>	<b>\$ 1,108,295</b>	<b>\$ 1,593,080</b>	<b>\$ (202,230)</b>
<b>Beginning Fund Balance</b>	4,140,736	3,615,457	7,887,502	7,657,538	7,657,538	9,250,618
<b>Ending Fund Balance</b>	<b>\$ 3,615,457</b>	<b>\$ 7,657,538</b>	<b>\$ 7,850,612</b>	<b>\$ 8,765,833</b>	<b>\$ 9,250,618</b>	<b>\$ 9,048,388</b>
<b><u>Restricted Reserves</u></b>						
7900 Designated Reserves	-	-	4,816,290	7,654,305	-	5,595,171
			<u>4,816,290</u>	<u>7,654,305</u>		<u>5,595,171</u>
<b><u>Unrestricted Reserves</u></b>						
7999 Undesignated College and DO Reserves	-	-	3,034,322	1,111,528	-	3,453,217
			<u>3,034,322</u>	<u>1,111,528</u>		<u>3,453,217</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,850,612</b>	<b>\$ 8,765,833</b>	<b>\$ -</b>	<b>\$ 9,048,388</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
<b>Sources:</b>						
8690 State Tax Subventions	7,744,889	6,299,269	7,745,000	7,745,000	6,513,943	7,745,000
<b>Total Other State Revenues</b>	<b>\$ 7,744,889</b>	<b>\$ 6,299,269</b>	<b>\$ 7,745,000</b>	<b>\$ 7,745,000</b>	<b>\$ 6,513,943</b>	<b>\$ 7,745,000</b>
<b>Total Revenues</b>	<b>\$ 7,744,889</b>	<b>\$ 6,299,269</b>	<b>\$ 7,745,000</b>	<b>\$ 7,745,000</b>	<b>\$ 6,513,943</b>	<b>\$ 7,745,000</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 7,744,889</b>	<b>\$ 6,299,269</b>	<b>\$ 7,745,000</b>	<b>\$ 7,745,000</b>	<b>\$ 6,513,943</b>	<b>\$ 7,745,000</b>
<b>Uses:</b>						
3000 Benefits	7,744,889	6,299,269	7,745,000	7,745,000	6,513,943	7,745,000
<b>Total Salaries and Benefits</b>	<b>\$ 7,744,889</b>	<b>\$ 6,299,269</b>	<b>\$ 7,745,000</b>	<b>\$ 7,745,000</b>	<b>\$ 6,513,943</b>	<b>\$ 7,745,000</b>
<b>Total Expenses</b>	<b>\$ 7,744,889</b>	<b>\$ 6,299,269</b>	<b>\$ 7,745,000</b>	<b>\$ 7,745,000</b>	<b>\$ 6,513,943</b>	<b>\$ 7,745,000</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Board Restricted Reserves</b>			<u>0</u>	<u>0</u>		<u>0</u>
<b>Unrestricted Reserves</b>			<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 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
<b><u>District Services</u></b>						
Chancellor	-	-	-	-	-	72,821
Facilities	25,525	-	-	-	273	-
Administrative Services and Finance	309,200	-	53,235	2,303,235	2,250,822	-
Human Resources	33,259	12,648	99,655	99,655	7,907	102,534
Police Services	264,601	254,593	-	360,914	234,042	126,875
<b>Total District Office Expenditures and Transfers Out</b>	<b>\$ 632,585</b>	<b>\$ 267,241</b>	<b>\$ 152,890</b>	<b>\$ 2,763,804</b>	<b>\$ 2,493,044</b>	<b>\$ 302,230</b>
<b><u>Districtwide Expenses</u></b>						
Districtwide Operations	7,744,889	6,299,269	7,745,000	7,745,000	6,513,943	7,745,000
<b>Total Districtwide Expenditures and Transfers Out</b>	<b>\$ 7,744,889</b>	<b>\$ 6,299,269</b>	<b>\$ 7,745,000</b>	<b>\$ 7,745,000</b>	<b>\$ 6,513,943</b>	<b>\$ 7,745,000</b>
<b>Total District Office and Districtwide Expenditures and Transfers Out</b>	<b>\$ 8,377,474</b>	<b>\$ 6,566,510</b>	<b>\$ 7,897,890</b>	<b>\$ 10,508,804</b>	<b>\$ 9,006,987</b>	<b>\$ 8,047,230</b>
<b><u>Board and District Office Restricted Reserves</u></b>						
Designated Reserves	-	-	4,816,290	7,654,305	-	5,595,171
			<u>4,816,290</u>	<u>7,654,305</u>		<u>5,595,171</u>
<b><u>Unrestricted Reserves</u></b>						
Undesignated College and DO Reserves	-	-	3,034,322	1,111,528	-	3,453,218
			<u>3,034,322</u>	<u>1,111,528</u>		<u>3,453,218</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,850,612</b>	<b>\$ 8,765,833</b>	<b>\$ -</b>	<b>\$ 9,048,389</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT  
2024-2025 ADOPTION BUDGET**

**SECTION - III  
For ALL FUNDS**

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
<b>Sources:</b>						
8610 General Apportionment Revenue	3,418,903	42,664,723	26,853,602	45,121,352	45,121,352	28,340,433
8630 Education Protection Account	45,222,183	14,340,328	47,313,564	23,896,975	23,896,975	29,346,908
8671 Homeowners Revenue	612,720	593,748	608,121	587,337	587,337	670,473
8672 In Lieu of Taxes (wildlife)	3,937	4,030	3,759	4,382	4,382	4,145
8811 Tax Allocation, Secured Roll Revenue	99,870,467	107,481,838	110,609,517	113,534,014	113,534,014	121,949,696
8812 Tax Allocation, Supplemental Roll Revenue	3,045,646	3,787,555	3,374,834	2,990,931	2,990,931	3,720,858
8813 Tax Allocation, Unsecured Roll Revenue	2,819,697	3,280,945	3,124,464	4,186,395	4,186,395	3,444,817
8817 ERAF	15,346,267	17,097,020	17,004,963	17,814,278	17,814,278	18,748,493
8819 Redevelopment Agency Revenue/Residual	6,432,004	8,163,112	7,127,204	9,094,282	9,094,282	7,857,961
8874 98% of Enrollment Fees	14,076,494	12,606,596	12,606,596	13,386,382	13,386,382	13,659,573
<b>Apportionment Revenues</b>	<b>\$ 190,848,318</b>	<b>\$ 210,019,895</b>	<b>\$ 228,626,624</b>	<b>\$ 230,616,328</b>	<b>\$ 230,616,328</b>	<b>\$ 227,743,357</b>
8150 Student Financial Aid Revenue	38,090	38,775	40,985	40,985	43,755	40,985
8160 Veterans Education	6,208	5,152	4,845	4,845	5,536	4,845
<b>Total Federal Revenues</b>	<b>\$ 44,298</b>	<b>\$ 43,927</b>	<b>\$ 45,830</b>	<b>\$ 45,830</b>	<b>\$ 49,291</b>	<b>\$ 45,830</b>
8613 Apprenticeship Revenue	1,069,144	1,067,198	795,859	795,859	934,954	1,061,790
8614 Part Time Instructor Pay Increase	598,001	677,904	669,007	647,140	647,140	626,915
8617 Part Time Office Hours	578,167	1,331,160	1,224,073	1,632,394	1,632,394	1,326,376
8618 Part Time Health Revenue	14,689	414,172	411,781	529,105	529,105	426,160
8620 General Categorical Programs	275,817	256,280	290,824	290,824	227,540	273,434
8659 Other Reimbursable Categorical Programs	43,400	53,978	18,117	18,117	60,252	18,117
8680 Lottery Revenue	5,357,991	6,541,356	4,145,517	6,528,359	6,528,359	5,353,921
8690 State Tax Subventions	12,589,493	11,225,992	12,748,504	12,734,981	11,507,774	12,653,112
<b>Total Other State Revenues</b>	<b>\$ 20,526,702</b>	<b>\$ 21,568,040</b>	<b>\$ 20,303,682</b>	<b>\$ 23,176,779</b>	<b>\$ 22,067,518</b>	<b>\$ 21,739,825</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
8820 Contributions and Gifts	40,600	80,000	-	26,700	26,700	-
8830 Contract Services	6,228	75,391	112,989	112,989	84,000	100,000
8840 Sales and Commissions	9,521	13,522	-	8,388	8,387	-
8851 Rentals and Leases	341,228	371,365	498,210	498,210	462,130	353,322
8860 Interest and Investment Income	515,578	5,176,040	850,000	7,137,616	7,788,651	1,500,000
8874 2% of Enrollment Fees	287,276	(881,819)	257,277	(636,624)	(620,710)	273,202
8870 Other Student Fees and Charges	1,240,933	1,442,868	1,380,398	1,590,526	1,627,450	1,598,652
8880 Nonresident Tuition	9,082,632	10,435,981	11,500,054	11,694,871	11,694,871	11,634,994
8880 Other Student Fees	395,096	411,256	780,840	205,267	209,457	780,840
8890 Other Local Revenues	1,986,616	2,119,034	1,775,184	2,553,220	2,680,558	1,806,808
<b>Total Other Local Revenues</b>	<b>\$ 13,905,708</b>	<b>\$ 19,243,638</b>	<b>\$ 17,154,952</b>	<b>\$ 23,191,163</b>	<b>\$ 23,961,494</b>	<b>\$ 18,047,818</b>
<b>Total Revenues</b>	<b>\$ 225,325,026</b>	<b>\$ 250,875,500</b>	<b>\$ 266,131,088</b>	<b>\$ 277,030,100</b>	<b>\$ 276,694,631</b>	<b>\$ 267,576,830</b>
8900 Other Financing Sources, Miscellaneous	364	263	-	296	296	-
8910 Proceeds of General Fixed Assets	20,261	21,544	2,000	2,000	13,889	2,000
8980 Interfund Transfers In	1,134,291	53,893	80,000	80,000	-	80,000
8990 Intrafund and Subfund Transfers In	38,378,346	38,122,414	32,026,859	40,269,400	38,234,261	34,822,997
8994 Operating Allocation	179,108,832	196,815,881	207,120,981	209,508,497	209,508,497	214,211,263
<b>Total Other Financing Sources</b>	<b>\$ 218,642,094</b>	<b>\$ 235,013,995</b>	<b>\$ 239,229,840</b>	<b>\$ 249,860,193</b>	<b>\$ 247,756,943</b>	<b>\$ 249,116,260</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 443,967,120</b>	<b>\$ 485,889,495</b>	<b>\$ 505,360,928</b>	<b>\$ 526,890,293</b>	<b>\$ 524,451,574</b>	<b>\$ 516,693,090</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
<b>Uses:</b>						
1100 Monthly Instructional Salary	37,444,857	38,208,748	41,186,025	42,398,827	40,996,189	43,669,009
1200 Noninstructional Salaries Full Time	17,599,186	18,292,904	19,810,587	20,298,323	18,483,497	20,177,841
1300 Instructional Salaries Part Time	30,240,554	33,041,729	35,072,768	35,004,075	36,714,847	35,746,156
1400 Noninstructional Salaries Part Time	1,974,502	3,004,124	1,481,828	1,457,546	2,857,190	974,141
<b>Total Academic Salaries</b>	<b>\$ 87,259,099</b>	<b>\$ 92,547,505</b>	<b>\$ 97,551,208</b>	<b>\$ 99,158,771</b>	<b>\$ 99,051,723</b>	<b>\$ 100,567,147</b>
2100 Noninstructional Salaries Full Time	30,942,767	32,959,479	37,859,882	37,587,531	35,657,787	41,106,437
2200 Instructional Aides Full Time	3,586,936	4,274,585	3,846,193	3,959,446	3,662,059	4,179,356
2300 Variable Non-Instructional	3,776,419	4,209,965	3,346,352	3,449,979	4,519,254	3,309,083
2400 Variable Classroom Aide	677,076	996,858	769,642	809,992	922,620	881,769
2500 Variable Manager/Supervisor Short Term Hourly	-	6,177	-	-	-	-
2600 Variable Aide Other	96,888	106,754	164,985	121,363	166,261	131,809
<b>Total Classified Salaries</b>	<b>\$ 39,080,086</b>	<b>\$ 42,553,818</b>	<b>\$ 45,987,054</b>	<b>\$ 45,928,311</b>	<b>\$ 44,927,981</b>	<b>\$ 49,608,454</b>
3000 Benefits	66,688,796	69,384,923	77,171,262	76,402,787	73,584,854	82,449,346
<b>Total Salaries and Benefits</b>	<b>\$ 193,027,981</b>	<b>\$ 204,486,246</b>	<b>\$ 220,709,524</b>	<b>\$ 221,489,869</b>	<b>\$ 217,564,558</b>	<b>\$ 232,624,947</b>
4000 Supplies and Materials	\$ 1,682,354	\$ 1,694,656	\$ 5,380,462	\$ 4,299,870	\$ 1,819,801	\$ 5,225,737



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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
5100 Consultants	1,262,948	1,581,832	1,582,373	1,576,258	1,577,103	1,485,264
5200 Travel	567,112	730,557	1,052,018	1,226,903	1,054,725	1,092,476
5300 Dues and Memberships	454,414	477,376	370,864	434,918	515,631	360,800
5400 Insurance	2,209,067	1,088,187	1,174,967	1,333,005	1,419,926	1,389,659
5500 Utilities and Housekeeping	5,659,564	6,980,514	8,037,547	7,829,354	7,788,208	9,128,929
5600 Contract Services	5,365,098	5,761,475	5,507,715	6,601,355	6,568,416	5,858,444
5690 Other Operating Expenses	1,095,093	1,758,374	2,315,207	2,474,367	1,614,341	1,971,673
5700 Legal/Elections/Audit Expenses	4,552,002	1,900,942	1,837,440	652,686	647,923	1,742,960
5800 Other Services and Expenses	1,592,942	1,740,723	1,905,088	1,844,622	1,674,652	1,701,274
5900 Interprogram Charges (credits)	(1,676)	(6,792)	56,392	55,392	(8,417)	55,892
5910 Indirect Costs	(793,426)	(524,264)	(22,867)	(22,867)	(131,774)	(22,867)
<b>Total Other Operating Expenses</b>	<b>\$ 21,963,138</b>	<b>\$ 21,488,924</b>	<b>\$ 23,816,744</b>	<b>\$ 24,005,993</b>	<b>\$ 22,720,734</b>	<b>\$ 24,764,504</b>
6100 Sites and Site Improvements	-	1,000	1,500	1,500	-	1,500
6200 Buildings	34,169	5,930	359,591	359,591	47,201	1,639,059
6300 Library Books	-	-	71,732	75,530	736	24,748
6400 Equipment	1,232,763	887,663	2,759,714	3,086,447	578,783	3,364,390
<b>Total Capital Outlay</b>	<b>\$ 1,266,932</b>	<b>\$ 894,593</b>	<b>\$ 3,192,537</b>	<b>\$ 3,523,068</b>	<b>\$ 626,720</b>	<b>\$ 5,029,697</b>
7300 Interfund Transfers Out	6,631,340	12,262,872	7,891,000	17,166,000	16,513,956	3,089,541
7600 Other Student Payments	-	8,600	2,097	2,097	-	2,097
7700 Cost of Goods Sold	268	1,079	-	-	-	-
7800 Intrafund and Subfund Transfers Out	38,378,347	38,122,414	32,026,859	40,269,400	38,234,262	34,822,997
94xx District Office Assessment	179,108,832	196,815,881	207,120,981	209,508,497	209,508,497	214,211,263
<b>Total Transfers and Other Outgo</b>	<b>\$ 224,118,787</b>	<b>\$ 247,210,846</b>	<b>\$ 247,040,937</b>	<b>\$ 266,945,994</b>	<b>\$ 264,256,715</b>	<b>\$ 252,125,898</b>
<b>Total Expenses</b>	<b>\$ 442,059,192</b>	<b>\$ 475,775,265</b>	<b>\$ 500,140,204</b>	<b>\$ 520,264,794</b>	<b>\$ 506,988,528</b>	<b>\$ 519,770,783</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 1,907,928</b>	<b>\$ 10,114,230</b>	<b>\$ 5,220,724</b>	<b>\$ 6,625,499</b>	<b>\$ 17,463,046</b>	<b>\$ (3,077,693)</b>
<b>Beginning Fund Balance</b>	52,309,907	54,217,835	64,321,324	64,332,065	64,332,065	81,795,111
<b>Ending Fund Balance</b>	<b>\$ 54,217,835</b>	<b>\$ 64,332,065</b>	<b>\$ 69,542,048</b>	<b>\$ 70,957,564</b>	<b>\$ 81,795,111</b>	<b>\$ 78,717,418</b>
<b><u>Board and College / DO Restricted Reserves</u></b>						
7901 5% General Fund Reserve	-	-	11,936,863	11,936,863	-	-
7914 BP 5033 Required Reserve	-	-	23,396,459	23,396,459	-	42,580,511
7903 Deficit Funding Reserve	-	-	5,241,459	5,241,459	-	5,373,021
7904 College/DO Local Reserves (1% minimum)	-	-	2,623,645	2,623,642	-	2,778,650
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	14,391,688	17,708,362	-	19,919,036
			<u>57,679,055</u>	<u>60,995,726</u>		<u>70,740,159</u>
<b><u>Unrestricted Reserves</u></b>						
7910 Potential Salary Increase Reserve	-	-	1,450,000	241,912	-	-
7997 Undesignated District Reserves	-	-	-	2,949,613	-	82,328
7999 Undesignated College and DO Reserves	-	-	10,412,993	6,770,313	-	7,894,931
			<u>11,862,993</u>	<u>9,961,838</u>		<u>7,977,259</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 69,542,048</b>	<b>\$ 70,957,564</b>	<b>\$ -</b>	<b>\$ 78,717,418</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
<b>Sources:</b>						
8120 Higher Education Act	2,227,191	1,499,252	3,318,664	2,744,018	1,395,478	2,177,805
8150 Student Financial Aid Revenue	658,433	578,086	593,152	596,414	518,444	427,518
8170 Vocational & Technical Education Act (VTEA)	1,101,757	1,523,913	1,275,339	1,524,219	465,092	921,047
8190 Other Federal Revenues	24,162,887	7,638,310	508,482	1,652,082	732,073	1,011,802
<b>Total Federal Revenues</b>	<b>\$ 28,150,268</b>	<b>\$ 11,239,561</b>	<b>\$ 5,695,637</b>	<b>\$ 6,516,733</b>	<b>\$ 3,111,087</b>	<b>\$ 4,538,172</b>
8610 General Apportionments	107,138	154,383	123,482	138,854	105,529	125,051
8620 General Categorical Programs	29,275,001	30,499,832	36,344,214	47,639,123	50,517,755	34,430,068
8659 Other Reimbursable Categorical Programs	1,500,386	3,100,693	3,048,208	3,034,991	6,313,875	3,260,803
8680 Other State Non-Tax Revenues	2,113,914	128,438	2,127,438	124,173	109,173	2,076,797
8680 Lottery Revenue	1,279,284	3,267,839	1,424,720	1,424,720	3,397,780	1,789,951
8690 Other State Revenues	5,358,774	6,200,763	29,289,553	40,744,055	41,747,119	21,142,454
<b>Total State Revenues</b>	<b>\$ 39,634,497</b>	<b>\$ 43,351,948</b>	<b>\$ 72,357,615</b>	<b>\$ 93,105,916</b>	<b>\$ 102,191,231</b>	<b>\$ 62,825,124</b>
8820 Contributions and Gifts	15,042	4,824	-	16,610	51,840	17,042
8860 Interest and Investment Income	-	-	-	101,375	383,943	-
8880 Nonresident Tuition and Other Student Fees	7,948	5,064	793,054	793,054	375,549	793,054
8890 Other Local Revenues	2,013,714	1,446,963	1,471,588	3,355,941	3,497,911	1,923,501
<b>Total Local Revenues</b>	<b>\$ 2,036,704</b>	<b>\$ 1,456,851</b>	<b>\$ 2,264,642</b>	<b>\$ 4,266,980</b>	<b>\$ 4,309,243</b>	<b>\$ 2,733,597</b>
<b>Total Revenues</b>	<b>\$ 69,821,469</b>	<b>\$ 56,048,360</b>	<b>\$ 80,317,894</b>	<b>\$ 103,889,629</b>	<b>\$ 109,611,561</b>	<b>\$ 70,096,893</b>
8980 Interfund Transfers In	1,206,369	1,686,570	500,000	3,500,000	3,000,000	-
8990 Intrafund and Subfund Transfers In	718,484	253,366	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ 1,924,853</b>	<b>\$ 1,939,936</b>	<b>\$ 500,000</b>	<b>\$ 3,500,000</b>	<b>\$ 3,000,000</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 71,746,322</b>	<b>\$ 57,988,296</b>	<b>\$ 80,817,894</b>	<b>\$ 107,389,629</b>	<b>\$ 112,611,561</b>	<b>\$ 70,096,893</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
<b>Uses:</b>						
1100 Monthly Instructional Salary	305,473	316,846	418,176	1,068,264	389,341	342,264
1200 Noninstructional Salaries Full Time	5,552,828	5,837,224	6,340,075	7,655,667	7,424,287	7,573,588
1300 Instructional Salaries Part Time	235,315	243,377	153,063	404,319	194,137	95,642
1400 Noninstructional Salaries Part Time	3,200,021	2,411,251	1,399,659	3,054,805	2,675,761	1,565,394
<b>Total Academic Salaries</b>	<b>\$ 9,293,637</b>	<b>\$ 8,808,698</b>	<b>\$ 8,310,973</b>	<b>\$ 12,183,055</b>	<b>\$ 10,683,526</b>	<b>\$ 9,576,888</b>
2100 Noninstructional Salaries Full Time	8,722,746	9,618,925	11,670,281	14,461,534	12,527,519	13,560,181
2200 Instructional Aides Full Time	72,648	256,176	430,998	514,943	479,570	612,920
2300 Variable Non-Instructional	3,892,385	4,398,897	3,418,313	8,064,949	4,732,861	2,704,568
2400 Variable Classroom Aide	381,736	286,089	45,544	494,391	327,078	55,544
2600 Variable Aide Other	84,933	98,705	50,000	-	126,025	50,000
<b>Total Classified Salaries</b>	<b>\$ 13,154,448</b>	<b>\$ 14,658,792</b>	<b>\$ 15,615,136</b>	<b>\$ 23,535,817</b>	<b>\$ 18,193,053</b>	<b>\$ 16,983,213</b>
3000 Benefits	9,204,185	9,565,296	11,568,908	14,186,759	12,471,550	13,597,741
<b>Total Salaries and Benefits</b>	<b>\$ 31,652,270</b>	<b>\$ 33,032,786</b>	<b>\$ 35,495,017</b>	<b>\$ 49,905,631</b>	<b>\$ 41,348,129</b>	<b>\$ 40,157,842</b>
4000 Supplies and Materials	\$ 3,068,696	\$ 3,258,190	\$ 17,478,635	\$ 11,644,304	\$ 3,876,570	\$ 10,097,459
5100 Consultants	3,540,104	2,560,331	1,522,693	2,579,204	2,062,414	1,187,552
5200 Travel	270,082	612,995	775,770	1,988,431	1,291,538	870,283
5300 Dues and Memberships	109,092	145,085	7,295	147,394	151,649	99,866
5400 Insurance	-	-	-	250,000	-	-
5500 Utilities and Housekeeping	13,050	102,964	4,500	17,536	116,057	9,460
5600 Contract Services	3,204,844	1,784,993	438,584	2,202,879	2,178,362	1,551,780
5690 Other Operating Expenses	3,615,238	1,427,702	2,912,114	4,715,522	1,518,399	3,603,996
5800 Other Services and Expenses	646,284	797,290	482,352	3,064,714	1,768,812	226,114
5900 Interprogram Charges (credits)	582	2,004	2,063	1,750	5,097	2,063
5910 Indirect Costs	926,463	644,905	525,031	419,928	216,779	556,101
<b>Total Other Operating Expenses</b>	<b>\$ 12,325,739</b>	<b>\$ 8,078,269</b>	<b>\$ 6,670,402</b>	<b>\$ 15,387,358</b>	<b>\$ 9,309,107</b>	<b>\$ 8,107,215</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
6100 Sites and Site Improvements	-	1,554	-	-	-	-
6200 Buildings	2,600	165,103	64,000	365,280	133,435	5,000
6300 Library Books	134,111	129,961	19,286	26,489	71,987	22,061
6400 Equipment	6,234,056	4,375,459	1,346,607	4,578,657	4,003,445	1,249,758
<b>Total Capital Outlay</b>	<b>\$ 6,370,767</b>	<b>\$ 4,672,077</b>	<b>\$ 1,429,893</b>	<b>\$ 4,970,426</b>	<b>\$ 4,208,867</b>	<b>\$ 1,276,819</b>
7300 Interfund Transfers Out	4,635,608	1,751,467	-	9,178,000	9,929,412	-
7500 Student Financial Aid	1,689,219	4,365,903	919,386	1,110,822	2,360,057	1,109,278
7600 Other Student Payments	11,378,373	2,073,209	2,479,060	6,028,624	4,164,385	2,180,517
7800 Intrafund and Subfund Transfers Out	718,484	253,366	-	-	-	-
7900 Grant net AR (deferrals) not yet posted	-	-	16,968,743	6,787,706	35,405,288	9,540,596
<b>Total Transfers and Other Outgo</b>	<b>\$ 18,421,684</b>	<b>\$ 8,443,945</b>	<b>\$ 20,367,189</b>	<b>\$ 23,105,152</b>	<b>\$ 51,859,142</b>	<b>\$ 12,830,391</b>
<b>Total Expenses</b>	<b>\$ 71,839,156</b>	<b>\$ 57,485,267</b>	<b>\$ 81,441,136</b>	<b>\$ 105,012,871</b>	<b>\$ 110,601,815</b>	<b>\$ 72,469,726</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (92,834)</b>	<b>\$ 503,029</b>	<b>\$ (623,242)</b>	<b>\$ 2,376,758</b>	<b>\$ 2,009,746</b>	<b>\$ (2,372,833)</b>
<b>Beginning Fund Balance</b>	1,651,731	3,827,633	1,054,261	4,330,662	4,330,662	6,340,406
<b>Ending Fund Balance</b>	<b>\$ 1,558,897</b>	<b>\$ 4,330,662</b>	<b>\$ 431,019</b>	<b>\$ 6,707,420</b>	<b>\$ 6,340,408</b>	<b>\$ 3,967,573</b>
7998 Restricted Reserve	-	-	431,019	6,707,420	-	3,967,573
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 431,019</b>	<b>\$ 6,707,420</b>	<b>\$ -</b>	<b>\$ 3,967,573</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
<b>Sources:</b>						
8670 State Tax Subventions	49,384	37,881	40,300	40,300	32,538	40,300
<b>Total State Revenues</b>	<b>\$ 49,384</b>	<b>\$ 37,881</b>	<b>\$ 40,300</b>	<b>\$ 40,300</b>	<b>\$ 32,538</b>	<b>\$ 40,300</b>
8810 Property Taxes	11,862,964	10,464,641	12,680,102	12,680,102	10,124,943	10,480,133
8860 Interest and Investment Income	30,484	172,304	222,659	222,659	217,547	175,200
<b>Total Local Revenues</b>	<b>\$ 11,893,448</b>	<b>\$ 10,636,945</b>	<b>\$ 12,902,761</b>	<b>\$ 12,902,761</b>	<b>\$ 10,342,490</b>	<b>\$ 10,655,333</b>
<b>Total Revenues</b>	<b>\$ 11,942,832</b>	<b>\$ 10,674,826</b>	<b>\$ 12,943,061</b>	<b>\$ 12,943,061</b>	<b>\$ 10,375,028</b>	<b>\$ 10,695,633</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 11,942,832</b>	<b>\$ 10,674,826</b>	<b>\$ 12,943,061</b>	<b>\$ 12,943,061</b>	<b>\$ 10,375,028</b>	<b>\$ 10,695,633</b>
<b>Uses:</b>						
7110 Bond Redemption	7,784,729	7,537,871	6,654,571	6,654,571	6,653,471	6,247,810
7120 Bond Interest and Other Charges	4,378,324	4,156,166	3,987,300	3,987,300	3,987,300	3,854,814
<b>Total Transfers and Other Outgo</b>	<b>\$ 12,163,053</b>	<b>\$ 11,694,037</b>	<b>\$ 10,641,871</b>	<b>\$ 10,641,871</b>	<b>\$ 10,640,771</b>	<b>\$ 10,102,624</b>
<b>Total Expenses</b>	<b>\$ 12,163,053</b>	<b>\$ 11,694,037</b>	<b>\$ 10,641,871</b>	<b>\$ 10,641,871</b>	<b>\$ 10,640,771</b>	<b>\$ 10,102,624</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (220,221)</b>	<b>\$ (1,019,211)</b>	<b>\$ 2,301,190</b>	<b>\$ 2,301,190</b>	<b>\$ (265,743)</b>	<b>\$ 593,009</b>
<b>Beginning Fund Balance</b>	10,300,275	10,080,054	9,060,843	9,060,843	9,060,843	8,795,100
<b>Ending Fund Balance</b>	<b>\$ 10,080,054</b>	<b>\$ 9,060,843</b>	<b>\$ 11,362,033</b>	<b>\$ 11,362,033</b>	<b>\$ 8,795,100</b>	<b>\$ 9,388,109</b>
7912 Restricted Debt Reserve	-	-	11,362,033	11,362,033	-	9,388,109
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,362,033</b>	<b>\$ 11,362,033</b>	<b>\$ -</b>	<b>\$ 9,388,109</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
<b>Sources:</b>						
8670 State Tax Subventions	54,492	52,263	40,672	40,672	51,644	40,672
<b>Total State Revenues</b>	<b>\$ 54,492</b>	<b>\$ 52,263</b>	<b>\$ 40,672</b>	<b>\$ 40,672</b>	<b>\$ 51,644</b>	<b>\$ 40,672</b>
8810 Property Taxes	10,624,326	11,582,873	8,417,848	8,417,848	12,333,145	12,212,840
8860 Interest and Investment Income	27,165	211,795	173,085	173,085	346,832	258,085
<b>Total Local Revenues</b>	<b>\$ 10,651,491</b>	<b>\$ 11,794,668</b>	<b>\$ 8,590,933</b>	<b>\$ 8,590,933</b>	<b>\$ 12,679,977</b>	<b>\$ 12,470,925</b>
<b>Total Revenues</b>	<b>\$ 10,705,983</b>	<b>\$ 11,846,931</b>	<b>\$ 8,631,605</b>	<b>\$ 8,631,605</b>	<b>\$ 12,731,621</b>	<b>\$ 12,511,597</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 10,705,983</b>	<b>\$ 11,846,931</b>	<b>\$ 8,631,605</b>	<b>\$ 8,631,605</b>	<b>\$ 12,731,621</b>	<b>\$ 12,511,597</b>
<b>Uses:</b>						
7100 Debt Retirement	-	-	-	-	1	-
7110 Bond Redemption	4,229,021	5,191,129	7,113,029	7,113,029	7,112,704	8,829,190
7120 Bond Interest and Other Charges	4,848,055	4,169,452	3,950,318	3,950,318	3,932,748	3,701,340
<b>Total Transfers and Other Outgo</b>	<b>\$ 9,077,076</b>	<b>\$ 9,360,581</b>	<b>\$ 11,063,347</b>	<b>\$ 11,063,347</b>	<b>\$ 11,045,453</b>	<b>\$ 12,530,530</b>
<b>Total Expenses</b>	<b>\$ 9,077,076</b>	<b>\$ 9,360,581</b>	<b>\$ 11,063,347</b>	<b>\$ 11,063,347</b>	<b>\$ 11,045,453</b>	<b>\$ 12,530,530</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 1,628,907</b>	<b>\$ 2,486,350</b>	<b>\$ (2,431,742)</b>	<b>\$ (2,431,742)</b>	<b>\$ 1,686,168</b>	<b>\$ (18,933)</b>
<b>Beginning Fund Balance</b>	<b>7,159,468</b>	<b>8,788,375</b>	<b>11,274,725</b>	<b>11,274,725</b>	<b>11,274,725</b>	<b>12,960,893</b>
<b>Ending Fund Balance</b>	<b>\$ 8,788,375</b>	<b>\$ 11,274,725</b>	<b>\$ 8,842,983</b>	<b>\$ 8,842,983</b>	<b>\$ 12,960,893</b>	<b>\$ 12,941,960</b>
7912 Restricted Debt Reserve	-	-	8,842,983	8,842,983	-	12,941,960
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,842,983</b>	<b>\$ 8,842,983</b>	<b>\$ -</b>	<b>\$ 12,941,960</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
<b>Sources:</b>						
8670 State Tax Subventions	116,709	107,130	113,403	113,403	91,562	113,403
<b>Total State Revenues</b>	<b>\$ 116,709</b>	<b>\$ 107,130</b>	<b>\$ 113,403</b>	<b>\$ 113,403</b>	<b>\$ 91,562</b>	<b>\$ 113,403</b>
8810 Property Taxes	23,150,952	23,960,779	22,969,478	22,969,478	22,146,806	23,180,974
8860 Interest and Investment Income	97,616	618,357	418,680	418,680	620,924	413,213
<b>Total Local Revenues</b>	<b>\$ 23,248,568</b>	<b>\$ 24,579,136</b>	<b>\$ 23,388,158</b>	<b>\$ 23,388,158</b>	<b>\$ 22,767,730</b>	<b>\$ 23,594,187</b>
<b>Total Revenues</b>	<b>\$ 23,365,277</b>	<b>\$ 24,686,266</b>	<b>\$ 23,501,561</b>	<b>\$ 23,501,561</b>	<b>\$ 22,859,292</b>	<b>\$ 23,707,590</b>
8940 Proceeds of General Long-Term Debt	-	5,165,241	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ 5,165,241</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 23,365,277</b>	<b>\$ 29,851,507</b>	<b>\$ 23,501,561</b>	<b>\$ 23,501,561</b>	<b>\$ 22,859,292</b>	<b>\$ 23,707,590</b>
<b>Uses:</b>						
7110 Bond Redemption	15,537,250	17,043,750	16,480,000	16,480,000	16,480,825	11,820,000
7120 Bond Interest and Other Charges	9,764,650	11,085,244	13,499,460	13,499,460	13,499,460	12,935,889
<b>Total Transfers and Other Outgo</b>	<b>\$ 25,301,900</b>	<b>\$ 28,128,994</b>	<b>\$ 29,979,460</b>	<b>\$ 29,979,460</b>	<b>\$ 29,980,285</b>	<b>\$ 24,755,889</b>
<b>Total Expenses</b>	<b>\$ 25,301,900</b>	<b>\$ 28,128,994</b>	<b>\$ 29,979,460</b>	<b>\$ 29,979,460</b>	<b>\$ 29,980,285</b>	<b>\$ 24,755,889</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (1,936,623)</b>	<b>\$ 1,722,513</b>	<b>\$ (6,477,899)</b>	<b>\$ (6,477,899)</b>	<b>\$ (7,120,993)</b>	<b>\$ (1,048,299)</b>
<b>Beginning Fund Balance</b>	<b>28,078,076</b>	<b>26,141,453</b>	<b>27,863,966</b>	<b>27,863,966</b>	<b>27,863,966</b>	<b>20,742,973</b>
<b>Ending Fund Balance</b>	<b>\$ 26,141,453</b>	<b>\$ 27,863,966</b>	<b>\$ 21,386,067</b>	<b>\$ 21,386,067</b>	<b>\$ 20,742,973</b>	<b>\$ 19,694,674</b>
7912 Restricted Debt Reserve	-	-	21,386,067	21,386,067	-	19,694,674
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,386,067</b>	<b>\$ 21,386,067</b>	<b>\$ -</b>	<b>\$ 19,694,674</b>



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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
<b><u>Sources:</u></b>						
8860 Interest and Investment Income	88,874	559,627	145,704	145,704	757,315	344,511
<b>Total Local Revenues</b>	<b>\$ 88,874</b>	<b>\$ 559,627</b>	<b>\$ 145,704</b>	<b>\$ 145,704</b>	<b>\$ 757,315</b>	<b>\$ 344,511</b>
<b>Total Revenues</b>	<b>\$ 88,874</b>	<b>\$ 559,627</b>	<b>\$ 145,704</b>	<b>\$ 145,704</b>	<b>\$ 757,315</b>	<b>\$ 344,511</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 88,874</b>	<b>\$ 559,627</b>	<b>\$ 145,704</b>	<b>\$ 145,704</b>	<b>\$ 757,315</b>	<b>\$ 344,511</b>
<b><u>Uses:</u></b>						
7300 Interfund Transfers Out	-	-	80,000	80,000	-	80,000
<b>Total Transfers and Other Outgo</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ -</b>	<b>\$ 80,000</b>
<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ -</b>	<b>\$ 80,000</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 88,874</b>	<b>\$ 559,627</b>	<b>\$ 65,704</b>	<b>\$ 65,704</b>	<b>\$ 757,315</b>	<b>\$ 264,511</b>
<b>Beginning Fund Balance</b>	15,983,704	16,072,578	16,632,205	16,632,205	16,632,205	17,389,520
<b>Ending Fund Balance</b>	<b>\$ 16,072,578</b>	<b>\$ 16,632,205</b>	<b>\$ 16,697,909</b>	<b>\$ 16,697,909</b>	<b>\$ 17,389,520</b>	<b>\$ 17,654,031</b>
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	-	-	7,448,613	7,448,613	-	8,404,735
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,697,909</b>	<b>\$ 16,697,909</b>	<b>\$ -</b>	<b>\$ 17,654,031</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
<b>Sources:</b>						
8650 Reimbursable Categorical Programs	-	146,113	393,887	393,887	393,887	-
8652 Deferred Maintenance	11,323,949	4,699,385	-	-	126,193	-
8690 Other State Revenues	-	-	1,610,250	1,575,731	-	1,350,082
<b>Total State Revenues</b>	<b>\$ 11,323,949</b>	<b>\$ 4,845,498</b>	<b>\$ 2,004,137</b>	<b>\$ 1,969,618</b>	<b>\$ 520,080</b>	<b>\$ 1,350,082</b>
8820 Contributions and Gifts	479,913	120,000	-	-	-	-
8890 Other Local Revenues	3,211,437	3,579,787	1,648,601	1,648,601	3,760,078	3,609,932
<b>Total Local Revenues</b>	<b>\$ 3,691,350</b>	<b>\$ 3,699,787</b>	<b>\$ 1,648,601</b>	<b>\$ 1,648,601</b>	<b>\$ 3,760,078</b>	<b>\$ 3,609,932</b>
<b>Total Revenues</b>	<b>\$ 15,015,299</b>	<b>\$ 8,545,285</b>	<b>\$ 3,652,738</b>	<b>\$ 3,618,219</b>	<b>\$ 4,280,158</b>	<b>\$ 4,960,014</b>
8980 Interfund Transfers In	2,329,317	5,615,566	650,000	15,178,000	15,807,149	-
<b>Total Other Financing Sources</b>	<b>\$ 2,329,317</b>	<b>\$ 5,615,566</b>	<b>\$ 650,000</b>	<b>\$ 15,178,000</b>	<b>\$ 15,807,149</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 17,344,616</b>	<b>\$ 14,160,851</b>	<b>\$ 4,302,738</b>	<b>\$ 18,796,219</b>	<b>\$ 20,087,307</b>	<b>\$ 4,960,014</b>
<b>Uses:</b>						
5100 Consultants	-	-	-	-	8,500	-
5600 Contract Services	267,260	633,444	539,447	555,069	425,550	432,348
5690 Other Operating Expenses	-	-	-	-	4,900	-
5800 Other Services and Expenses	108,145	32,180	-	-	9,680	-
<b>Total Other Operating Expenses</b>	<b>\$ 375,405</b>	<b>\$ 665,624</b>	<b>\$ 539,447</b>	<b>\$ 555,069</b>	<b>\$ 448,630</b>	<b>\$ 432,348</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
6100 Sites and Site Improvements	2,174,724	1,119,401	7,767,648	4,432,952	2,422,154	2,331,787
6200 Buildings	2,636,088	5,613,581	7,313,098	15,509,383	2,758,157	12,243,184
6400 Equipment	1,010,419	1,827,671	1,289,475	1,040,684	954,898	1,077,710
<b>Total Capital Outlay</b>	<b>\$ 5,821,231</b>	<b>\$ 8,560,653</b>	<b>\$ 16,370,221</b>	<b>\$ 20,983,019</b>	<b>\$ 6,135,209</b>	<b>\$ 15,652,681</b>
<b>Total Expenses</b>	<b>\$ 6,196,636</b>	<b>\$ 9,226,277</b>	<b>\$ 16,909,668</b>	<b>\$ 21,538,088</b>	<b>\$ 6,583,839</b>	<b>\$ 16,085,029</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 11,147,980</b>	<b>\$ 4,934,574</b>	<b>\$ (12,606,930)</b>	<b>\$ (2,741,869)</b>	<b>\$ 13,503,468</b>	<b>\$ (11,125,015)</b>
<b>Beginning Fund Balance</b>	34,344,686	45,492,666	61,854,136	50,360,531	50,360,531	63,863,999
<b>Ending Fund Balance</b>	<b>\$ 45,492,666</b>	<b>\$ 50,427,240</b>	<b>\$ 49,247,206</b>	<b>\$ 47,618,662</b>	<b>\$ 63,863,999</b>	<b>\$ 52,738,984</b>
7900 Designated Reserves	-	-	650,000	1,775,605	-	720,000
7913 Restricted Capital Reserve	-	-	48,597,206	42,793,057	-	52,018,984
7999 Undesignated Reserve	-	-	-	3,050,000	-	-
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 49,247,206</b>	<b>\$ 47,618,662</b>	<b>\$ -</b>	<b>\$ 52,738,984</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
<b><u>Sources:</u></b>						
8860 Interest and Investment Income	164,777	2,722,650	761,313	761,313	3,867,750	1,369,756
<b>Total Local Revenues</b>	<b>\$ 164,777</b>	<b>\$ 2,722,650</b>	<b>\$ 761,313</b>	<b>\$ 761,313</b>	<b>\$ 3,867,750</b>	<b>\$ 1,369,756</b>
<b>Total Revenues</b>	<b>\$ 164,777</b>	<b>\$ 2,722,650</b>	<b>\$ 761,313</b>	<b>\$ 761,313</b>	<b>\$ 3,867,750</b>	<b>\$ 1,369,756</b>
8940 Proceeds of General Long-Term Debt	-	110,000,000	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ 110,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 164,777</b>	<b>\$ 112,722,650</b>	<b>\$ 761,313</b>	<b>\$ 761,313</b>	<b>\$ 3,867,750</b>	<b>\$ 1,369,756</b>
<b><u>Uses:</u></b>						
2100 Noninstructional Salaries Full Time	840,684	933,018	1,121,604	1,121,604	1,238,136	1,393,306
2300 Variable Non-Instructional	13,810	-	-	-	-	-
<b>Total Classified Salaries</b>	<b>\$ 854,494</b>	<b>\$ 933,018</b>	<b>\$ 1,121,604</b>	<b>\$ 1,121,604</b>	<b>\$ 1,238,136</b>	<b>\$ 1,393,306</b>
3000 Benefits	403,139	450,522	618,071	618,071	633,651	731,777
<b>Total Salaries and Benefits</b>	<b>\$ 1,257,633</b>	<b>\$ 1,383,540</b>	<b>\$ 1,739,675</b>	<b>\$ 1,739,675</b>	<b>\$ 1,871,787</b>	<b>\$ 2,125,083</b>
5100 Consultants	3,484,330	2,635,517	1,500,000	1,500,000	1,444,524	1,000,000
5500 Utilities and Housekeeping	2,100	2,350	-	-	2,400	-
5600 Contract Services	115,366	104,472	-	-	55,104	-
5800 Other Services and Expenses	65	4	-	-	4	-
<b>Total Other Operating Expenses</b>	<b>\$ 3,601,861</b>	<b>\$ 2,742,343</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 1,502,032</b>	<b>\$ 1,000,000</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
6200 Buildings	47,656,015	14,202,674	9,694,226	9,694,226	8,889,072	16,475,437
6400 Equipment	2,499,366	1,643,035	569,738	569,738	189,115	461,778
<b>Total Capital Outlay</b>	<b>\$ 50,155,381</b>	<b>\$ 15,845,709</b>	<b>\$ 10,263,964</b>	<b>\$ 10,263,964</b>	<b>\$ 9,078,187</b>	<b>\$ 16,937,215</b>
7100 Debt Retirement	97,500	848,162	-	-	-	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 97,500</b>	<b>\$ 848,162</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenses</b>	<b>\$ 55,112,375</b>	<b>\$ 20,819,754</b>	<b>\$ 13,503,639</b>	<b>\$ 13,503,639</b>	<b>\$ 12,452,006</b>	<b>\$ 20,062,298</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (54,947,598)</b>	<b>\$ 91,902,896</b>	<b>\$ (12,742,326)</b>	<b>\$ (12,742,326)</b>	<b>\$ (8,584,256)</b>	<b>\$ (18,692,542)</b>
<b>Beginning Fund Balance</b>	53,369,684	(1,577,914)	90,324,982	90,324,982	90,324,982	81,740,726
<b>Ending Fund Balance</b>	<b>\$ (1,577,914)</b>	<b>\$ 90,324,982</b>	<b>\$ 77,582,656</b>	<b>\$ 77,582,656</b>	<b>\$ 81,740,726</b>	<b>\$ 63,048,184</b>
7913 Restricted Capital Reserve	-	-	77,582,656	77,582,656	-	63,048,184
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 77,582,656</b>	<b>\$ 77,582,656</b>	<b>\$ -</b>	<b>\$ 63,048,184</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
<b>Sources:</b>						
8840 Sales and Commissions	2,362,826	2,245,872	3,073,900	3,073,900	2,420,184	2,603,249
8850 Other Sales Revenue	520,662	820,104	868,710	868,710	1,133,998	1,435,000
<b>Total Local Revenues</b>	<b>\$ 2,883,488</b>	<b>\$ 3,065,976</b>	<b>\$ 3,942,610</b>	<b>\$ 3,942,610</b>	<b>\$ 3,554,182</b>	<b>\$ 4,038,249</b>
<b>Total Revenues</b>	<b>\$ 2,883,488</b>	<b>\$ 3,065,976</b>	<b>\$ 3,942,610</b>	<b>\$ 3,942,610</b>	<b>\$ 3,554,182</b>	<b>\$ 4,038,249</b>
8980 Interfund Transfers In	1,848,329	37,953	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ 1,848,329</b>	<b>\$ 37,953</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 4,731,817</b>	<b>\$ 3,103,929</b>	<b>\$ 3,942,610</b>	<b>\$ 3,942,610</b>	<b>\$ 3,554,182</b>	<b>\$ 4,038,249</b>
<b>Uses:</b>						
2100 Noninstructional Salaries Full Time	902,312	1,030,654	1,086,809	1,086,809	1,021,044	1,274,210
2300 Variable Non-Instructional	102,002	197,100	331,000	331,000	237,538	430,000
<b>Total Classified Salaries</b>	<b>\$ 1,004,314</b>	<b>\$ 1,227,754</b>	<b>\$ 1,417,809</b>	<b>\$ 1,417,809</b>	<b>\$ 1,258,582</b>	<b>\$ 1,704,210</b>
3000 Benefits	540,960	638,223	706,431	706,431	435,705	817,320
<b>Total Salaries and Benefits</b>	<b>\$ 1,545,274</b>	<b>\$ 1,865,977</b>	<b>\$ 2,124,240</b>	<b>\$ 2,124,240</b>	<b>\$ 1,694,287</b>	<b>\$ 2,521,530</b>
4000 Supplies and Materials	\$ 23,387	\$ 25,990	\$ 19,047	\$ 19,047	\$ 15,249	\$ 10,147

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
5200 Travel	125	1,856	-	-	2,494	-
5500 Utilities and Housekeeping	34,319	39,872	56,300	56,300	21,287	22,350
5600 Contract Services	485	1,394	-	-	2,778	-
5690 Other Operating Expenses	68,539	77,025	70,000	70,000	67,440	62,000
5800 Other Services and Expenses	104,765	267,993	171,581	171,581	210,815	161,150
5930 Depreciation	1,637	3,548	-	-	3,275	-
<b>Total Other Operating Expenses</b>	<b>\$ 209,870</b>	<b>\$ 391,688</b>	<b>\$ 297,881</b>	<b>\$ 297,881</b>	<b>\$ 308,089</b>	<b>\$ 245,500</b>
6400 Equipment	20,717	464	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$ 20,717</b>	<b>\$ 464</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
7700 Cost of Goods Sold	2,341,334	2,306,817	2,384,591	2,384,591	2,506,695	2,319,536
<b>Total Transfers and Other Outgo</b>	<b>\$ 2,341,334</b>	<b>\$ 2,306,817</b>	<b>\$ 2,384,591</b>	<b>\$ 2,384,591</b>	<b>\$ 2,506,695</b>	<b>\$ 2,319,536</b>
<b>Total Expenses</b>	<b>\$ 4,140,582</b>	<b>\$ 4,590,936</b>	<b>\$ 4,825,759</b>	<b>\$ 4,825,759</b>	<b>\$ 4,524,320</b>	<b>\$ 5,096,713</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 591,235</b>	<b>\$ (1,487,007)</b>	<b>\$ (883,149)</b>	<b>\$ (883,149)</b>	<b>\$ (970,138)</b>	<b>\$ (1,058,464)</b>
<b>Beginning Fund Balance</b>	5,194,761	5,785,996	4,483,626	4,298,989	4,298,989	3,328,851
<b>Ending Fund Balance</b>	<b>\$ 5,785,996</b>	<b>\$ 4,298,989</b>	<b>\$ 3,600,477</b>	<b>\$ 3,415,840</b>	<b>\$ 3,328,851</b>	<b>\$ 2,270,387</b>
7999 Undesignated Reserve	-	-	3,600,477	3,415,840	-	2,270,387
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,600,477</b>	<b>\$ 3,415,840</b>	<b>\$ -</b>	<b>\$ 2,270,387</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
<b><u>Sources:</u></b>						
8840 Sales and Commissions	444,434	861,213	1,017,097	1,017,097	1,049,519	1,416,864
8850 Other Sales Revenue	105,674	138,670	-	-	207,742	-
8890 Other Local Revenues	-	-	40,000	40,000	21,504	40,000
<b>Total Local Revenues</b>	<b>\$ 550,108</b>	<b>\$ 999,883</b>	<b>\$ 1,057,097</b>	<b>\$ 1,057,097</b>	<b>\$ 1,278,765</b>	<b>\$ 1,456,864</b>
<b>Total Revenues</b>	<b>\$ 550,108</b>	<b>\$ 999,883</b>	<b>\$ 1,057,097</b>	<b>\$ 1,057,097</b>	<b>\$ 1,278,765</b>	<b>\$ 1,456,864</b>
8910 Proceeds of General Fixed Assets	9,600	497	21,506	21,506	-	21,506
8980 Interfund Transfers In	119,797	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ 129,397</b>	<b>\$ 497</b>	<b>\$ 21,506</b>	<b>\$ 21,506</b>	<b>\$ -</b>	<b>\$ 21,506</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 679,505</b>	<b>\$ 1,000,380</b>	<b>\$ 1,078,603</b>	<b>\$ 1,078,603</b>	<b>\$ 1,278,765</b>	<b>\$ 1,478,370</b>
<b><u>Uses:</u></b>						
1400 Noninstructional Salaries Part Time	6,006	235	-	-	-	-
<b>Total Academic Salaries</b>	<b>\$ 6,006</b>	<b>\$ 235</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
2100 Noninstructional Salaries Full Time	407,715	367,296	400,704	400,704	334,234	302,796
2200 Instructional Aides Full Time	-	-	23,606	23,606	11,854	24,907
2300 Variable Non-Instructional	76,664	120,471	215,000	215,000	176,831	355,000
<b>Total Classified Salaries</b>	<b>\$ 484,379</b>	<b>\$ 487,767</b>	<b>\$ 639,310</b>	<b>\$ 639,310</b>	<b>\$ 522,919</b>	<b>\$ 682,703</b>
3000 Benefits	273,876	263,622	320,910	320,910	263,247	269,727
<b>Total Salaries and Benefits</b>	<b>\$ 764,261</b>	<b>\$ 751,624</b>	<b>\$ 960,220</b>	<b>\$ 960,220</b>	<b>\$ 786,166</b>	<b>\$ 952,430</b>
4000 Supplies and Materials	\$ 12,463	\$ 17,646	\$ 38,100	\$ 38,100	\$ 18,491	\$ 38,376



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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
5100 Consultants	-	-	7,350	7,350	-	7,350
5200 Travel	-	-	-	-	2,718	2,500
5300 Dues and Memberships	9,762	3,717	-	-	7,907	9,100
5500 Utilities and Housekeeping	11,366	13,777	11,260	11,260	13,680	4,000
5600 Contract Services	3,874	15,166	30,000	30,000	12,190	27,500
5690 Other Operating Expenses	-	4	-	-	2,508	-
5800 Other Services and Expenses	21,530	36,394	63,260	63,260	48,728	60,387
5930 Depreciation	1,397	2,540	-	-	455	-
<b>Total Other Operating Expenses</b>	<b>\$ 47,929</b>	<b>\$ 71,598</b>	<b>\$ 111,870</b>	<b>\$ 111,870</b>	<b>\$ 88,186</b>	<b>\$ 110,837</b>
6400 Equipment	-	763	-	-	1,287	1,000
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ 763</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,287</b>	<b>\$ 1,000</b>
7700 Cost of Goods Sold	301,509	545,216	267,715	267,715	568,831	495,809
<b>Total Transfers and Other Outgo</b>	<b>\$ 301,509</b>	<b>\$ 545,216</b>	<b>\$ 267,715</b>	<b>\$ 267,715</b>	<b>\$ 568,831</b>	<b>\$ 495,809</b>
<b>Total Expenses</b>	<b>\$ 1,126,162</b>	<b>\$ 1,386,847</b>	<b>\$ 1,377,905</b>	<b>\$ 1,377,905</b>	<b>\$ 1,462,961</b>	<b>\$ 1,598,452</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (446,657)</b>	<b>\$ (386,467)</b>	<b>\$ (299,302)</b>	<b>\$ (299,302)</b>	<b>\$ (184,196)</b>	<b>\$ (120,082)</b>
<b>Beginning Fund Balance</b>	2,140,844	1,694,187	1,324,440	1,307,720	1,307,720	1,123,524
<b>Ending Fund Balance</b>	<b>\$ 1,694,187</b>	<b>\$ 1,307,720</b>	<b>\$ 1,025,138</b>	<b>\$ 1,008,418</b>	<b>\$ 1,123,524</b>	<b>\$ 1,003,442</b>
7999 Undesignated Reserve	-	-	1,025,138	1,008,418	-	1,003,442
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,025,138</b>	<b>\$ 1,008,418</b>	<b>\$ -</b>	<b>\$ 1,003,442</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
<b>Sources:</b>						
8860 Interest and Investment Income	5,245	28,351	11,859	11,859	18,070	8,577
<b>Total Local Revenues</b>	<b>\$ 5,245</b>	<b>\$ 28,351</b>	<b>\$ 11,859</b>	<b>\$ 11,859</b>	<b>\$ 18,070</b>	<b>\$ 8,577</b>
<b>Total Revenues</b>	<b>\$ 5,245</b>	<b>\$ 28,351</b>	<b>\$ 11,859</b>	<b>\$ 11,859</b>	<b>\$ 18,070</b>	<b>\$ 8,577</b>
8980 Interfund Transfers In	50,000	1,610,000	1,504,000	2,429,000	2,429,000	1,752,541
<b>Total Other Financing Sources</b>	<b>\$ 50,000</b>	<b>\$ 1,610,000</b>	<b>\$ 1,504,000</b>	<b>\$ 2,429,000</b>	<b>\$ 2,429,000</b>	<b>\$ 1,752,541</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 55,245</b>	<b>\$ 1,638,351</b>	<b>\$ 1,515,859</b>	<b>\$ 2,440,859</b>	<b>\$ 2,447,070</b>	<b>\$ 1,761,118</b>
<b>Uses:</b>						
5400 Insurance	132,400	1,625,247	1,504,000	1,829,000	1,954,640	1,702,541
5700 Legal/Elections/Audit Expenses	-	180,482	-	-	-	-
<b>Total Other Operating Expenses</b>	<b>\$ 132,400</b>	<b>\$ 1,805,729</b>	<b>\$ 1,504,000</b>	<b>\$ 1,829,000</b>	<b>\$ 1,954,640</b>	<b>\$ 1,702,541</b>
7300 Interfund Transfers Out	-	-	-	-	56,579	-
<b>Total Transfers and Other Outgo</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 56,579</b>	<b>\$ -</b>
<b>Total Expenses</b>	<b>\$ 132,400</b>	<b>\$ 1,805,729</b>	<b>\$ 1,504,000</b>	<b>\$ 1,829,000</b>	<b>\$ 2,011,219</b>	<b>\$ 1,702,541</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (77,155)</b>	<b>\$ (167,378)</b>	<b>\$ 11,859</b>	<b>\$ 611,859</b>	<b>\$ 435,851</b>	<b>\$ 58,577</b>
<b>Beginning Fund Balance</b>	<b>838,436</b>	<b>761,281</b>	<b>593,903</b>	<b>593,903</b>	<b>593,903</b>	<b>1,029,754</b>
<b>Ending Fund Balance</b>	<b>\$ 761,281</b>	<b>\$ 593,903</b>	<b>\$ 605,762</b>	<b>\$ 1,205,762</b>	<b>\$ 1,029,754</b>	<b>\$ 1,088,331</b>
7911 Self-Insurance Claims Reserve	-	-	605,762	1,205,762	-	1,088,331
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 605,762</b>	<b>\$ 1,205,762</b>	<b>\$ -</b>	<b>\$ 1,088,331</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
<b>Sources:</b>						
8860 Interest and Investment Income	43,528	290,997	151,004	151,004	502,155	252,598
<b>Total Local Revenues</b>	<b>\$ 43,528</b>	<b>\$ 290,997</b>	<b>\$ 151,004</b>	<b>\$ 151,004</b>	<b>\$ 502,155</b>	<b>\$ 252,598</b>
<b>Total Revenues</b>	<b>\$ 43,528</b>	<b>\$ 290,997</b>	<b>\$ 151,004</b>	<b>\$ 151,004</b>	<b>\$ 502,155</b>	<b>\$ 252,598</b>
8980 Interfund Transfers In	4,159,195	4,630,000	4,928,500	4,928,500	4,928,500	1,000,000
<b>Total Other Financing Sources</b>	<b>\$ 4,159,195</b>	<b>\$ 4,630,000</b>	<b>\$ 4,928,500</b>	<b>\$ 4,928,500</b>	<b>\$ 4,928,500</b>	<b>\$ 1,000,000</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 4,202,723</b>	<b>\$ 4,920,997</b>	<b>\$ 5,079,504</b>	<b>\$ 5,079,504</b>	<b>\$ 5,430,655</b>	<b>\$ 1,252,598</b>
<b>Uses:</b>						
5800 Other Services and Expenses	4	4	4	4	4	4
<b>Total Other Operating Expenses</b>	<b>\$ 4</b>	<b>\$ 4</b>	<b>\$ 4</b>	<b>\$ 4</b>	<b>\$ 4</b>	<b>\$ 4</b>
7300 Interfund Transfers Out	-	5,500,000	1,000,000	1,000,000	-	1,000,000
<b>Total Transfers and Other Outgo</b>	<b>\$ -</b>	<b>\$ 5,500,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>
<b>Total Expenses</b>	<b>\$ 4</b>	<b>\$ 5,500,004</b>	<b>\$ 1,000,004</b>	<b>\$ 1,000,004</b>	<b>\$ 4</b>	<b>\$ 1,000,004</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 4,202,719</b>	<b>\$ (579,007)</b>	<b>\$ 4,079,500</b>	<b>\$ 4,079,500</b>	<b>\$ 5,430,651</b>	<b>\$ 252,594</b>
<b>Beginning Fund Balance</b>	7,563,828	11,766,547	11,187,540	11,187,540	11,187,540	16,618,191
<b>Ending Fund Balance</b>	<b>\$ 11,766,547</b>	<b>\$ 11,187,540</b>	<b>\$ 15,267,040</b>	<b>\$ 15,267,040</b>	<b>\$ 16,618,191</b>	<b>\$ 16,870,785</b>
7998 Restricted Reserve	-	-	15,267,040	15,267,040	-	16,870,785
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,267,040</b>	<b>\$ 15,267,040</b>	<b>\$ -</b>	<b>\$ 16,870,785</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
<b>Sources:</b>						
8860 Interest and Investment Income	1,240	1,421	4,500	4,500	8,120	4,500
8890 Other Local Revenues	304,105	302,500	326,420	326,420	322,523	326,420
<b>Total Local Revenues</b>	<b>\$ 305,345</b>	<b>\$ 303,921</b>	<b>\$ 330,920</b>	<b>\$ 330,920</b>	<b>\$ 330,643</b>	<b>\$ 330,920</b>
<b>Total Revenues</b>	<b>\$ 305,345</b>	<b>\$ 303,921</b>	<b>\$ 330,920</b>	<b>\$ 330,920</b>	<b>\$ 330,643</b>	<b>\$ 330,920</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 305,345</b>	<b>\$ 303,921</b>	<b>\$ 330,920</b>	<b>\$ 330,920</b>	<b>\$ 330,643</b>	<b>\$ 330,920</b>
<b>Uses:</b>						
4000 Supplies and Materials	\$ 185,177	\$ 311,633	\$ 184,237	\$ 184,237	\$ 417,424	\$ 184,237
5200 Travel	737	-	-	-	-	-
5600 Contract Services	-	-	15,000	15,000	-	15,000
5800 Other Services and Expenses	304	-	-	-	449	-
<b>Total Other Operating Expenses</b>	<b>\$ 1,041</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 449</b>	<b>\$ 15,000</b>
<b>Total Expenses</b>	<b>\$ 186,218</b>	<b>\$ 311,633</b>	<b>\$ 199,237</b>	<b>\$ 199,237</b>	<b>\$ 417,873</b>	<b>\$ 199,237</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 119,127</b>	<b>\$ (7,712)</b>	<b>\$ 131,683</b>	<b>\$ 131,683</b>	<b>\$ (87,230)</b>	<b>\$ 131,683</b>
<b>Beginning Fund Balance</b>	1,148,918	1,268,045	1,260,332	1,260,333	1,260,333	1,173,103
<b>Ending Fund Balance</b>	<b>\$ 1,268,045</b>	<b>\$ 1,260,333</b>	<b>\$ 1,392,015</b>	<b>\$ 1,392,016</b>	<b>\$ 1,173,103</b>	<b>\$ 1,304,786</b>
7900 Designated Reserves	-	-	144,781	144,781	-	122,316
7999 Undesignated Reserve	-	-	1,247,234	1,247,235	-	1,182,470
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,392,015</b>	<b>\$ 1,392,016</b>	<b>\$ -</b>	<b>\$ 1,304,786</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
<b>Sources:</b>						
8890 Other Local Revenues	121,992	120,387	129,077	129,077	126,331	129,077
<b>Total Local Revenues</b>	<b>\$ 121,992</b>	<b>\$ 120,387</b>	<b>\$ 129,077</b>	<b>\$ 129,077</b>	<b>\$ 126,331</b>	<b>\$ 129,077</b>
<b>Total Revenues</b>	<b>\$ 121,992</b>	<b>\$ 120,387</b>	<b>\$ 129,077</b>	<b>\$ 129,077</b>	<b>\$ 126,331</b>	<b>\$ 129,077</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 121,992</b>	<b>\$ 120,387</b>	<b>\$ 129,077</b>	<b>\$ 129,077</b>	<b>\$ 126,331</b>	<b>\$ 129,077</b>
<b>Uses:</b>						
4000 Supplies and Materials	\$ 304	\$ -	\$ 8,051	\$ 8,051	\$ 53	\$ 8,051
5200 Travel	29,983	54,082	48,800	48,800	36,585	48,800
5800 Other Services and Expenses	66,870	61,357	53,386	53,386	66,096	53,386
<b>Total Other Operating Expenses</b>	<b>\$ 96,853</b>	<b>\$ 115,439</b>	<b>\$ 102,186</b>	<b>\$ 102,186</b>	<b>\$ 102,681</b>	<b>\$ 102,186</b>
<b>Total Expenses</b>	<b>\$ 97,157</b>	<b>\$ 115,439</b>	<b>\$ 110,237</b>	<b>\$ 110,237</b>	<b>\$ 102,734</b>	<b>\$ 110,237</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 24,835</b>	<b>\$ 4,948</b>	<b>\$ 18,840</b>	<b>\$ 18,840</b>	<b>\$ 23,597</b>	<b>\$ 18,840</b>
<b>Beginning Fund Balance</b>	128,655	153,490	158,438	158,438	158,438	182,035
<b>Ending Fund Balance</b>	<b>\$ 153,490</b>	<b>\$ 158,438</b>	<b>\$ 177,278</b>	<b>\$ 177,278</b>	<b>\$ 182,035</b>	<b>\$ 200,875</b>
7900 Designated Reserves	-	-	115,900	115,900	-	126,949
7999 Undesignated Reserve	-	-	61,378	61,378	-	73,926
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 177,278</b>	<b>\$ 177,278</b>	<b>\$ -</b>	<b>\$ 200,875</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
<b><u>Sources:</u></b>						
8860 Interest and Investment Income	5,761	41,127	3,000	3,000	60,171	3,000
8880 Nonresident Tuition and Other Student Fees	118,698	154,658	127,461	127,461	165,993	127,461
8890 Other Local Revenues	-	-	3,000	3,000	-	124,913
<b>Total Local Revenues</b>	<b>\$ 124,459</b>	<b>\$ 195,785</b>	<b>\$ 133,461</b>	<b>\$ 133,461</b>	<b>\$ 226,164</b>	<b>\$ 255,374</b>
<b>Total Revenues</b>	<b>\$ 124,459</b>	<b>\$ 195,785</b>	<b>\$ 133,461</b>	<b>\$ 133,461</b>	<b>\$ 226,164</b>	<b>\$ 255,374</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 124,459</b>	<b>\$ 195,785</b>	<b>\$ 133,461</b>	<b>\$ 133,461</b>	<b>\$ 226,164</b>	<b>\$ 255,374</b>
<b><u>Uses:</u></b>						
2300 Variable Non-Instructional	522	12,224	22,050	22,050	20,149	22,050
<b>Total Classified Salaries</b>	<b>\$ 522</b>	<b>\$ 12,224</b>	<b>\$ 22,050</b>	<b>\$ 22,050</b>	<b>\$ 20,149</b>	<b>\$ 22,050</b>
3000 Benefits	6	143	423	423	403	410
<b>Total Salaries and Benefits</b>	<b>\$ 528</b>	<b>\$ 12,367</b>	<b>\$ 22,473</b>	<b>\$ 22,473</b>	<b>\$ 20,552</b>	<b>\$ 22,460</b>
4000 Supplies and Materials	\$ 8,945	\$ 9,077	\$ 3,500	\$ 3,500	\$ 10,072	\$ 3,477

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
5200 Travel	2,697	11,374	8,000	8,000	8,697	8,000
5300 Dues and Memberships	290	316	850	850	99	850
5500 Utilities and Housekeeping	553	696	300	300	694	-
5600 Contract Services	-	1,831	300	300	-	300
5690 Other Operating Expenses	2,486	7,331	7,000	7,000	11,777	7,000
5800 Other Services and Expenses	-	-	2,500	2,500	-	2,500
<b>Total Other Operating Expenses</b>	<b>\$ 6,026</b>	<b>\$ 21,548</b>	<b>\$ 18,950</b>	<b>\$ 18,950</b>	<b>\$ 21,267</b>	<b>\$ 18,650</b>
6200 Buildings	-	-	-	150,000	29,565	271,913
6400 Equipment	-	2,099	5,500	5,500	5,706	5,500
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ 2,099</b>	<b>\$ 5,500</b>	<b>\$ 155,500</b>	<b>\$ 35,271</b>	<b>\$ 277,413</b>
<b>Total Expenses</b>	<b>\$ 15,499</b>	<b>\$ 45,091</b>	<b>\$ 50,423</b>	<b>\$ 200,423</b>	<b>\$ 87,162</b>	<b>\$ 322,000</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 108,960</b>	<b>\$ 150,694</b>	<b>\$ 83,038</b>	<b>\$ (66,962)</b>	<b>\$ 139,002</b>	<b>\$ (66,626)</b>
<b>Beginning Fund Balance</b>	1,042,514	1,151,474	1,302,168	1,302,168	1,302,168	1,441,170
<b>Ending Fund Balance</b>	<b>\$ 1,151,474</b>	<b>\$ 1,302,168</b>	<b>\$ 1,385,206</b>	<b>\$ 1,235,206</b>	<b>\$ 1,441,170</b>	<b>\$ 1,374,544</b>
7998 Restricted Reserve	-	-	278,555	128,555	-	131,317
7999 Undesignated Reserve	-	-	1,106,651	1,106,651	-	1,243,227
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,385,206</b>	<b>\$ 1,235,206</b>	<b>\$ -</b>	<b>\$ 1,374,544</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
<b>Sources:</b>						
8150 Student Financial Aid Revenue	47,579,941	38,779,156	35,262,607	35,425,974	42,093,490	41,370,841
<b>Total Federal Revenues</b>	<b>\$ 47,579,941</b>	<b>\$ 38,779,156</b>	<b>\$ 35,262,607</b>	<b>\$ 35,425,974</b>	<b>\$ 42,093,490</b>	<b>\$ 41,370,841</b>
8620 General Categorical Programs	3,075,824	6,259,560	5,879,039	6,998,026	7,748,026	7,837,646
8680 Other State Non-Tax Revenues	3,828,736	3,956,830	4,100,000	4,100,000	4,701,163	4,870,000
8690 Other State Revenues	-	10,000	-	-	232,413	250,000
<b>Total State Revenues</b>	<b>\$ 6,904,560</b>	<b>\$ 10,226,390</b>	<b>\$ 9,979,039</b>	<b>\$ 11,098,026</b>	<b>\$ 12,681,602</b>	<b>\$ 12,957,646</b>
<b>Total Revenues</b>	<b>\$ 54,484,501</b>	<b>\$ 49,005,546</b>	<b>\$ 45,241,646</b>	<b>\$ 46,524,000</b>	<b>\$ 54,775,092</b>	<b>\$ 54,328,487</b>
8980 Interfund Transfers In	445,816	419,812	308,500	308,500	335,297	337,000
<b>Total Other Financing Sources</b>	<b>\$ 445,816</b>	<b>\$ 419,812</b>	<b>\$ 308,500</b>	<b>\$ 308,500</b>	<b>\$ 335,297</b>	<b>\$ 337,000</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 54,930,317</b>	<b>\$ 49,425,358</b>	<b>\$ 45,550,146</b>	<b>\$ 46,832,500</b>	<b>\$ 55,110,389</b>	<b>\$ 54,665,487</b>
<b>Uses:</b>						
7300 Interfund Transfers Out	26,165	39,455	-	-	-	-
7500 Student Financial Aid	54,904,152	49,385,903	45,550,146	46,832,500	54,823,934	54,665,487
<b>Total Transfers and Other Outgo</b>	<b>\$ 54,930,317</b>	<b>\$ 49,425,358</b>	<b>\$ 45,550,146</b>	<b>\$ 46,832,500</b>	<b>\$ 54,823,934</b>	<b>\$ 54,665,487</b>
<b>Total Expenses</b>	<b>\$ 54,930,317</b>	<b>\$ 49,425,358</b>	<b>\$ 45,550,146</b>	<b>\$ 46,832,500</b>	<b>\$ 54,823,934</b>	<b>\$ 54,665,487</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 286,455</b>	<b>\$ -</b>
<b>Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 286,455</b>	<b>\$ -</b>

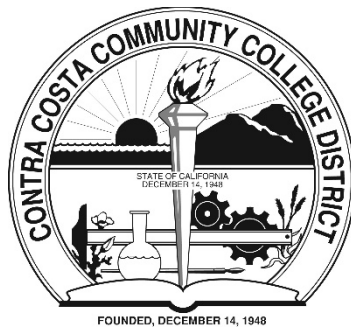


**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget  
FUND 75: LOAN & SCHOLARSHIP FUND (Leshar & Berta Kamm)**

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
<b>Sources:</b>						
8860 Interest and Investment Income	2,372	14,767	9,828	9,828	21,778	10,180
<b>Total Local Revenues</b>	\$ 2,372	\$ 14,767	\$ 9,828	\$ 9,828	\$ 21,778	\$ 10,180
<b>Total Revenues</b>	\$ 2,372	\$ 14,767	\$ 9,828	\$ 9,828	\$ 21,778	\$ 10,180
<b>Total Revenues and Other Financing Sources</b>	\$ 2,372	\$ 14,767	\$ 9,828	\$ 9,828	\$ 21,778	\$ 10,180
<b>Uses:</b>						
5800 Other Services and Expenses	46	21	52	52	37	52
<b>Total Other Operating Expenses</b>	\$ 46	\$ 21	\$ 52	\$ 52	\$ 37	\$ 52
7400 Other Transfers/Uses	4,000	-	10,000	10,000	12,000	12,000
<b>Total Transfers and Other Outgo</b>	\$ 4,000	\$ -	\$ 10,000	\$ 10,000	\$ 12,000	\$ 12,000
<b>Total Expenses</b>	\$ 4,046	\$ 21	\$ 10,052	\$ 10,052	\$ 12,037	\$ 12,052
<b>Net Revenues Over (Under) Expenses</b>	\$ (1,674)	\$ 14,746	\$ (224)	\$ (224)	\$ 9,741	\$ (1,872)
<b>Beginning Fund Balance</b>	493,448	491,774	506,520	506,520	506,520	516,260
<b>Ending Fund Balance</b>	\$ 491,774	\$ 506,520	\$ 506,296	\$ 506,296	\$ 516,261	\$ 514,388
7998 Restricted Reserve	-	-	506,296	506,296	-	514,388
<b>Total Budgeted Reserves</b>	\$ -	\$ -	\$ 506,296	\$ 506,296	\$ -	\$ 514,388

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Adoption Budget 2024-2025
<b>Sources:</b>						
8860 Interest and Investment Income	(32,975,906)	12,986,114	7,672,695	7,672,695	20,331,428	8,836,698
<b>Total Local Revenues</b>	<b>\$ (32,975,906)</b>	<b>\$ 12,986,114</b>	<b>\$ 7,672,695</b>	<b>\$ 7,672,695</b>	<b>\$ 20,331,428</b>	<b>\$ 8,836,698</b>
<b>Total Revenues</b>	<b>\$ (32,975,906)</b>	<b>\$ 12,986,114</b>	<b>\$ 7,672,695</b>	<b>\$ 7,672,695</b>	<b>\$ 20,331,428</b>	<b>\$ 8,836,698</b>
8980 Interfund Transfers In	-	5,500,000	1,000,000	1,000,000	-	1,000,000
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ 5,500,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ (32,975,906)</b>	<b>\$ 18,486,114</b>	<b>\$ 8,672,695</b>	<b>\$ 8,672,695</b>	<b>\$ 20,331,428</b>	<b>\$ 9,836,698</b>
<b>Uses:</b>						
5800 Other Services and Expenses	554,383	487,248	490,000	490,000	541,333	550,400
<b>Total Other Operating Expenses</b>	<b>\$ 554,383</b>	<b>\$ 487,248</b>	<b>\$ 490,000</b>	<b>\$ 490,000</b>	<b>\$ 541,333</b>	<b>\$ 550,400</b>
<b>Total Expenses</b>	<b>\$ 554,383</b>	<b>\$ 487,248</b>	<b>\$ 490,000</b>	<b>\$ 490,000</b>	<b>\$ 541,333</b>	<b>\$ 550,400</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (33,530,289)</b>	<b>\$ 17,998,866</b>	<b>\$ 8,182,695</b>	<b>\$ 8,182,695</b>	<b>\$ 19,790,095</b>	<b>\$ 9,286,298</b>
<b>Beginning Fund Balance</b>	172,475,203	138,944,914	156,943,780	156,943,780	156,943,780	176,733,875
<b>Ending Fund Balance</b>	<b>\$ 138,944,914</b>	<b>\$ 156,943,780</b>	<b>\$ 165,126,475</b>	<b>\$ 165,126,475</b>	<b>\$ 176,733,875</b>	<b>\$ 186,020,173</b>
7998 Restricted Reserve	-	-	165,126,475	165,126,475	-	186,020,173
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 165,126,475</b>	<b>\$ 165,126,475</b>	<b>\$ -</b>	<b>\$ 186,020,173</b>



# APPENDICES

- A. 2024-25 BUDGET YEAR 50% LAW CALCULATION**
- B. STEP AND LONGEVITY COST ESTIMATES FOR FY 2024-25**
- C. SALARY SCHEDULE AND DISTRICT BENEFITS PREMIUM HISTORY**
- D. 2024-25 ADOPTION BUDGET ASSUMPTIONS**
- E. GLOSSARY**

**Appendix A**  
**2024-25 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: 2024-25, for the period ended June 30, 2025**

AB 2025 data as of 09/02/24

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	79,415,165	79,415,165	0	0	79,415,165	79,415,165
Noninstructional Salaries (CA 1200 and 1400)	408		20,412,000		0		20,412,000
<b>Subtotal Academic Salaires</b>	409	79,415,165	99,827,165	0	0	79,415,165	99,827,165
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		38,793,663		0		38,793,663
Noninstructional Aides (CA 2200 and 2400)	416	5,016,038	5,016,038	0	0	5,016,038	5,016,038
<b>Subtotal Classified Salaries</b>	419	5,016,038	43,809,701	0	0	5,016,038	43,809,701
Employee Benefits (CA 3000)	429	37,724,482	79,349,891	0	0	37,724,482	79,349,891
Supplies and Materials (CA 4000)	435		4,601,866		0		4,601,866
Other Operating Expenses and Services (CA 5000)	449	350,000	23,312,458	0	0	350,000	23,312,458
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		0		0		0
<b>Total (409 + 419 + 429) and (435 + 449 + 451)</b>	459	122,505,685	250,901,081	0	0	122,505,685	250,901,081
Less Exclusions for Current Expenses of Education	469	7,008,703	20,036,692	0	0	7,008,703	20,036,692
<b>Totals for ESC 84362, 50 percent law (459 - 469)</b>	470	115,496,982	230,864,389	0	0	115,496,982	230,864,389
Percentage of CEE (470, col. 1 / 470, col.2)	471	50.03%	100.00%			50.03%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		115,432,194				115,432,194
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		115,432,194				115,432,194

**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: 2024-25, for the period ended June 30, 2025**

AB 2025 data as of 09/02/24

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	13,779,101	13,779,101	0	0	13,779,101	13,779,101
Noninstructional Salaries (CA 1200 and 1400)	408		4,379,463		352,499		4,731,962
<b>Subtotal Academic Salaires</b>	409	13,779,101	18,158,564	0	352,499	13,779,101	18,511,063
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		5,975,371		2,048,441		8,023,812
Noninstructional Aides (CA 2200 and 2400)	416	739,789	739,789	0	0	739,789	739,789
<b>Subtotal Classified Salaries</b>	419	739,789	6,715,160	0	2,048,441	739,789	8,763,601
Employee Benefits (CA 3000)	429	4,450,883	10,117,514	2,301,970	5,261,283	6,752,853	15,378,797
Supplies and Materials (CA 4000)	435		698,988		58,174		757,162
Other Operating Expenses and Services (CA 5000)	449	0	1,778,313	0	3,124,499	0	4,902,812
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		0		0		0
<b>Total (409 + 419 + 429) and (435 + 449 + 451)</b>	459	18,969,773	37,468,539	2,301,970	10,844,896	21,271,743	48,313,435
Less Exclusions for Current Expenses of Education	469	0	144,208	1,315,538	3,567,944	1,315,538	3,712,152
<b>Totals for ESC 84362, 50 percent law (459 - 469)</b>	470	18,969,773	37,324,331	986,432	7,276,952	19,956,205	44,601,283
Percentage of CEE (470, col. 1 / 470, col.2)	471	50.82%	100.00%			44.74%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		18,662,165				22,300,641
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		18,662,165				22,300,641

**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: 2024-25, for the period ended June 30, 2025**

AB 2025 data as of 09/02/24

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	44,778,288	44,778,288	0	0	44,778,288	44,778,288
Noninstructional Salaries (CA 1200 and 1400)	408		9,210,718		1,004,633		10,215,351
<b>Subtotal Academic Salaires</b>	409	44,778,288	53,989,006	0	1,004,633	44,778,288	54,993,639
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		13,694,155		5,838,114		19,532,269
Noninstructional Aides (CA 2200 and 2400)	416	2,360,676	2,360,676	0	0	2,360,676	2,360,676
<b>Subtotal Classified Salaries</b>	419	2,360,676	16,054,831	0	5,838,114	2,360,676	21,892,945
Employee Benefits (CA 3000)	429	13,969,996	27,177,296	6,560,680	14,994,803	20,530,676	42,172,099
Supplies and Materials (CA 4000)	435		1,946,851		165,797		2,112,648
Other Operating Expenses and Services (CA 5000)	449	0	2,657,904	0	8,904,909	0	11,562,813
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		0		0		0
<b>Total (409 + 419 + 429) and (435 + 449 + 451)</b>	459	61,108,960	101,825,888	6,560,680	30,908,256	67,669,640	132,734,144
Less Exclusions for Current Expenses of Education	469	0	1,004,882	3,749,319	10,629,158	3,749,319	11,634,040
<b>Totals for ESC 84362, 50 percent law (459 - 469)</b>	470	61,108,960	100,821,006	2,811,361	20,279,098	63,920,321	121,100,104
Percentage of CEE (470, col. 1 / 470, col.2)	471	60.61%	100.00%			52.78%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		50,410,503				60,550,052
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		50,410,503				60,550,052

**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: 2024-25, for the period ended June 30, 2025**

AB 2025 data as of 09/02/24

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	20,857,776	20,857,776	0	0	20,857,776	20,857,776
Noninstructional Salaries (CA 1200 and 1400)	408		4,943,832		520,855		5,464,687
<b>Subtotal Academic Salaires</b>	409	20,857,776	25,801,608	0	520,855	20,857,776	26,322,463
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		8,210,793		3,026,789		11,237,582
Noninstructional Aides (CA 2200 and 2400)	416	1,915,573	1,915,573	0	0	1,915,573	1,915,573
<b>Subtotal Classified Salaries</b>	419	1,915,573	10,126,366	0	3,026,789	1,915,573	13,153,155
Employee Benefits (CA 3000)	429	7,039,547	14,024,889	3,401,406	7,774,106	10,440,953	21,798,995
Supplies and Materials (CA 4000)	435		1,646,098		85,958		1,732,056
Other Operating Expenses and Services (CA 5000)	449	350,000	2,230,054	0	4,616,779	350,000	6,846,833
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		0		0		0
<b>Total (409 + 419 + 429) and (435 + 449 + 451)</b>	459	30,162,896	53,829,015	3,401,406	16,024,487	33,564,302	69,853,502
Less Exclusions for Current Expenses of Education	469	0	23,111	1,943,847	5,238,431	1,943,847	5,261,542
<b>Totals for ESC 84362, 50 percent law (459 - 469)</b>	470	30,162,896	53,805,904	1,457,559	10,786,056	31,620,455	64,591,960
Percentage of CEE (470, col. 1 / 470, col.2)	471	56.06%	100.00%			48.95%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		26,902,952				32,295,980
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		26,902,952				32,295,980



**Appendix B**  
**STEP AND LONGEVITY COST**  
**ESTIMATES FOR FY 2024-25**

APPENDIX B

Step and Longevity Cost Estimates for 2024-25 Budget Year

	Step \$	Step #	Longevity/Column \$	Longevity/Column #	TOTAL \$	TOTAL #
Local 1	\$384,300	111	\$149,020	55	\$533,320	166
Manager, Supervisor, Confidential	\$343,708	45	\$147,761	14	\$491,469	59
UF Fulltime <sup>(1)</sup>	\$599,179	182	\$38,400	12	\$637,579	194
UF Parttime <sup>(2)</sup>	\$186,000	250	\$29,760	40	\$215,760	290
<b>TOTAL</b>	<b>\$1,513,187</b>	<b>588</b>	<b>\$364,941</b>	<b>121</b>	<b>\$1,878,128</b>	<b>709</b>

\* Costs are based on Fund 11 salary increases only. Other funds, payroll taxes, fringe and statutory benefit expenses, etc., not included.

<sup>(1)</sup> Full-time faculty reclass (column) based on 12 per year at \$3,200 per reclass.

<sup>(2)</sup> Part-time faculty step based on 250 per year at \$744 each, and reclass (column) based on 40 per year at \$744 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 <sup>(4)</sup>	6% + 1%	6% + 1%	6% + 1%	6% + 1%	6% + 1%	14.72%	15.45%
01-02	4.25%	4.25%	4.25%	4.25%	4.25%	12.20%	6.97%
02-03 <sup>(6)</sup>	6.2%	6.2%	6.2%	6.2%	6.2%	24.03%	-1.42%
03-04 <sup>(1)(5)(7)</sup>	0.0%	0.0%	0.0%	0.0%	-2.0%	9.46%	-8.51%
04-05 <sup>(2)(3)</sup>	-6.9% eff 4/1/05	0.00%	-7.00%	-7.00%	-7.00%	18.37%	6.17%
05-06 <sup>(3)</sup>	-6.90%	-3.38% eff 8/1/05	-5.25%	-5.25%	-5.25%	8.34%	9.50%
06-07	5.54% <sup>(8)</sup>	3.5% <sup>(8)</sup>	5.54% <sup>(8)</sup>	5.54% <sup>(8)</sup>	5.54% <sup>(8)</sup>	4.58%	3.40%
07-08	7.00%	7.00%	7.00%	7.00%	Contract	17.51%	0.00%
08-09	3.57%	3.57%	3.57%	3.57%	Contract	7.04%	3.99%
09-10	0.00%	0.00%	0.00%	0.00%	Contract	7.07%	8.88%
10-11	0.00%	0.00%	0.00%	0.00%	Contract	7.83%	-6.48%
11-12	0.00%	0.00%	0.00%	0.00%	Contract	5.05%	3.14%
12-13	0.00%	0.00%	0.00%	0.00%	Contract	3.48%	-4.99%
13-14	2.00%	2.00%	2.00%	2.00%	Contract	14.00%	-2.88%
14-15	0.00%	0.00%	0.00%	0.00%	Contract	8.91%	0.00%
15-16	5.00%	5.00%	5.00%	5.00%	Contract	3.55%	4.33%
16-17	0.00%	0.00%	0.00%	0.00%	Contract	8.31%	-6.19%
17-18	2.30%	0.00%	2.50%	2.50%	Contract	4.00%	0.00%
18-19	0.50%	3.00%	0.50%	0.50%	Contract	-0.16%	0.00%
19-20	5.00%	5.00%	6.00% <sup>(9)</sup>	6.00% <sup>(9)</sup>	Contract	1.73%	0.00%
20-21	3.00%	3.00%	3.00%	3.00%	Contract	1.87%	-3.30%
21-22 <sup>(10)</sup>	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	6.55%	5.51%	6.15%	6.15%	Contract	7.09%	0.00%
24-25	TBD	TBD	TBD	TBD	Contract	13.65%	0.00%

\* Projected

<sup>(1)</sup> Chancellor's Cabinet -2% FY 03-04 only

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

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

<sup>(4)</sup> Medical copay \$0 to \$5

<sup>(5)</sup> Medical copay \$5 to \$15

<sup>(6)</sup> Dental plan switch to ACSIG Insured

<sup>(7)</sup> Dental plan switch to ACSIG Self-insured

<sup>(8)</sup> Restoration of 03-04 Salary Schedule

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

<sup>(10)</sup> 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**  
**2024-25 ADOPTION**  
**BUDGET ASSUMPTIONS**

# APPENDIX D

## 2024-25 ADOPTION BUDGET DEVELOPMENT ASSUMPTIONS

Key Budget Assumptions: 1.07% COLA; 0% FTES Adjustment; 11.04%10 H/W Increase  
Unrestricted General Fund

FY 2024-25 TB Assumptions are based upon the District being in a hold harmless state under the new Student Centered Funding Formula

FTES	22/23 Actuals	% Chg.	23/24 YTD Actuals	% Chg.	24/25 TB Assumptions Revised (3/22)	% Chg.	24/25 AB Assumptions	% Chg.	25/26 Projected	% Chg.	26/27 Projected	% Chg.
Resident Credit rate	\$ 6,117	7%	\$ 6,619	8%	\$ 6,670	1%	\$ 6,690	0%	\$ 6,670	0%	\$ 6,670	0%
Resident Non-Credit rate	\$ 3,678	7%	\$ 3,980	8%	\$ 4,011	1%	\$ 4,023	0%	\$ 4,011	0%	\$ 4,011	0%
Resident Credit target	28,590	0%	28,590	0%	28,590	0%	26,552	-7%	26,552	-7%	26,552	0%
Resident Non-Credit target	78	0%	78	0%	78	0%	78	0%	78	0%	78	0%
Resident Credit - funded	28,590	0%	28,590	0%	28,590	0%	26,552	-7%	26,552	-7%	26,552	0%
Resident Non-Credit - funded	78	0%	78	0%	78	0%	78	0%	78	0%	78	0%
Non-Resident Target	1,400	8%	1,400	0%	1,400	0%	1,400	0%	1,400	0%	1,400	0%
Resident Unit Fee	\$ 46	0%	\$ 46	0%	\$ 46	0%	\$ 46	0%	\$ 46	0%	\$ 46	0%
Non-Resident Unit Fee	\$ 290	0%	\$ 358	23%	\$ 373	4%	\$ 373	0%	\$ 373	0%	\$ 373	0%
Revenue Assumptions	22/23 YTD Actuals <sup>6</sup>		23/24 YTD Actuals		24/25 Revised (3/22) Assumptions		24/25 Revised (7/22) Assumptions		25/26 Projected	% Chg.	26/27 Projected	% Chg.
* FTES (Resident) Actual	21,863		25,700	18%	22,040	-14%	22,040	-6%	23,400	0%	23,400	0%
* FTES (Resident) 3-year SCFF average			27,679	N/A	25,469	-8%	24,703	-2%	23,400	-7%	23,400	0%
<b>1. FTES (Resident) Target</b>	28,668	0%	28,668	0%	28,668	0%	26,630	-7%	26,630	-7%	26,630	0%
<b>2. FTES (Non-Resident) Target</b>	1,400	8%	1,400	0%	1,400	0%	1,400	0%	1,400	0%	1,400	0%
Revenue	\$ 10,435,981	15%	\$ 13,044,360	25%	\$ 11,981,900	0.76%	\$ 13,590,912	1.07%	\$ 11,981,900	0.00%	\$ 11,981,900	0.00%
<b>3. COLA</b>	6.56%		8.22%		0.76%		1.07%		0.00%		0.00%	
One-Time Summer 2023-24 Borrowing					\$4,321,463 <sup>11</sup>		\$4,321,463 <sup>11</sup>		\$4,321,463 <sup>11</sup>		\$4,321,463 <sup>11</sup>	
Incremental Revenue	\$ 12,445,305	36%	\$ 16,617,578	34%	\$ 1,662,712		\$ 2,180,906		\$ -	-100%	\$ -	N/A
<b>4. Lottery, unrestricted</b>	\$ 204	15%	\$ 177	-13%	\$ 177	0%	\$ 177	0%	\$ 177	0%	\$ 177	0%
Total Revenue <sup>7</sup>	\$ 6,541,356	22%	\$ 5,344,692	-18%	\$ 4,145,517	0%	\$ 4,145,517	0%	\$ 4,145,517	0%	\$ 4,145,517	0%
<b>5. Lottery, Prop 20 Restricted</b>	\$ 100	22%	\$ 72	-28%	\$ 72	0%	\$ 72	0%	\$ 72	0%	\$ 72	0%
Total Revenue <sup>7</sup>	\$ 3,267,839	30%	\$ 2,174,112	-33%	\$ 1,686,312	0%	\$ 1,686,312	0%	\$ 1,686,312	0%	\$ 1,686,312	0%
<b>6. Deficit (property taxes/enrollment fees)</b>	1.0%		0.2%		0.2%		2.4%		0.2%		0.2%	
Reduction in Revenue (Estimated until recal)	(\$2,026,434)	N/A	(\$8,150,444)	302%	(\$440,881)	1%	(\$5,352,000)	1%	(\$440,881)	0%	(\$440,881)	0%
Expenditure Assumptions	22/23 Actuals <sup>6</sup>		23/24 YTD Actuals		24/25 Revised (3/22) Assumptions		24/25 Revised (3/22) Assumptions		25/26 Projected	% Chg.	26/27 Projected	% Chg.
<b>1. Salary Increase</b>	6%-6.5% <sup>4</sup>		5.51% - 6.55%		0% <sup>6</sup>		0% <sup>6</sup>		0% <sup>6</sup>		0% <sup>6</sup>	
<b>2. Step/Column Annual Average Increase</b>	1.2%		1.2%		1.2%		1.2%		1.2%		1.2%	
<b>3. Health and Welfare (H&amp;W)</b>	2.02%		7.09%		11.04% <sup>10</sup>		11.04% <sup>10</sup>		4.00%		4.00%	
Active Employees	\$ 20,460,178	-1%	\$ 21,910,804	7%	\$ 24,329,757	-2%	\$ 25,002,169	14%	\$ 25,302,947	12%	\$ 26,315,065	4%
Retirees	\$ 12,269,824	6%	\$ 13,139,754	7%	\$ 14,590,383	16%	\$ 13,510,570	3%	\$ 15,173,999	13%	\$ 15,780,959	4%
<b>Total</b>	\$ 32,730,002	1%	\$ 35,050,559	7%	\$ 38,920,140	4%	\$ 39,923,753	14%	\$ 40,476,946	13%	\$ 42,096,024	4%
<b>4. Payroll Taxes</b>					\$ 46,177,070		\$ -					
PERS Rate	25.37%		26.680%		27.800%		27.050%		28.500%		28.900%	
PERS Employer Contribution	\$ 10,054,984	16%	\$10,753,871	7%	\$ 11,339,772	5%	\$ 11,339,772	5%	\$ 11,764,809	4%	\$ 12,073,088	3%
PERS Safety Rate (Police)	25.61%		25.61%		25.61%		25.61%		25.61%		25.61%	
STRS Rate	19.1%		19.10%		19.10%		19.10%		19.10%		19.10%	
STRS Employer Contribution	\$ 13,402,430	17%	\$ 13,577,851	1%	\$ 13,740,785	1%	\$ 13,740,785	1%	\$ 13,905,675	1%	\$ 14,072,543	1%
Worker's Compensation Rate	1.21%		1.24%		1.30%		1.14%		1.30%		1.30%	
State Unemployment Insurance (SUI) Rate	0.50%		0.05%		0.05%		0.05%		0.05%		0.05%	
Expenditure Assumptions	22/23 Actuals <sup>6</sup>		23/24 YTD Actuals		24/25 Revised (3/22) Assumptions		24/25 Revised (3/22) Assumptions		25/26 Projected	% Chg.	26/27 Projected	% Chg.
<b>5. Districtwide Assessments and Other Expenses</b>												
Utilities	\$ 6,780,825	25%	\$ 7,820,600	15%	\$ 8,993,690	15%	\$ 8,993,690	15%	\$ 10,162,870	13%	\$ 11,179,157	10%
Property & Liability Insurance <sup>9</sup>	\$ 1,559,333	29%	1,620,138	4%	\$ 1,652,541	16%	\$ 1,652,541	16%	\$ 1,685,592	2%	\$ 1,719,303	2%
Student Accident Insurance/Student Assist.Prg.	\$ 182,757	1%	213,194	17%	\$ 217,458	2%	\$ 217,458	2%	\$ 221,807	2%	\$ 226,243	2%
IT Maintenance Agreements <sup>8</sup>	\$ 2,733,436	11%	3,618,000	32%	\$ 3,750,000	14%	\$ 3,750,000	14%	\$ 3,875,000	3%	\$ 3,900,000	1%
Retiree Health Benefit Annual Contribution	\$ 1,000,000	0%	1,000,000	0%	\$ 1,000,000	0%	\$ 1,000,000	0%	\$ 1,000,000	0%	\$ 1,000,000	0%
Faculty Sabbaticals	\$ 584,101	149%	455,960	-22%	\$ 300,000	-34%	\$ 300,000	-34%	\$ 300,000	0%	\$ 300,000	0%
Legal Costs	\$ 1,660,181	-32%	1,200,000	-28%	\$ 1,200,000	-20%	\$ 1,200,000	-20%	\$ 1,200,000	0%	\$ 1,200,000	0%
Settlement Costs <sup>9</sup>	180,482	-90%	300,000	66%	\$ 200,000	-33%	\$ 200,000	-33%	\$ 200,000	0%	\$ 200,000	0%
Election Costs (Annual Reserve Contribution)	\$ 100,000	0%	100,000	0%	\$ 100,000	0%	\$ 650,000	0%	\$ 300,000	200%	\$ 300,000	0%
Audit	\$ 239,642	2%	232,440	-3%	\$ 237,960	2%	\$ 237,960	2%	\$ 243,480	2%	\$ 243,480	0%
SUI Experience Charges	\$ -	N/A	150,000	N/A	\$ 150,000	0%	\$ 150,000	0%	\$ 150,000	0%	\$ 150,000	0%
Self-Insurance Annual Contribution	\$ 50,667	1%	50,000	-1%	\$ 50,000	0%	\$ 50,000	0%	\$ 50,000	0%	\$ 50,000	0%

**Notes:**

- <sup>4</sup> Board ratified a 6.0% ongoing salary increase for faculty and unrepresented employee groups and 6.5% ongoing salary increase for classified group.
- <sup>5</sup> After Adoption Budget was approved, Board ratified a 5.51% ongoing salary increase for classified, 6.15% for unrepresented and 6.56% for faculty employee groups.
- <sup>6</sup> Salary increases for 24/25 and beyond will be determined through the collective bargaining process.
- <sup>7</sup> The forecast for Lottery Revenue for 24/25 and beyond is based on the FTES reported in FY 22/23 320 annual report.
- <sup>8</sup> IT Assessments in future years is expected to increase and could impact Fund 11 ongoing. District is utilizing grant funding when available.
- <sup>9</sup> Effective 2022-23, settlement costs and insurance premiums will be paid from self insurance fund. This will require a transfer to self insurance fund as necessary.
- <sup>10</sup> Health and Welfare costs to be revised once all renewals have been received
- <sup>11</sup> Summer borrowing revenue built as one-time

# **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.