

TENTATIVE BUDGET

FISCAL YEAR 2022-23



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JUNE 8, 2022

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

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TENTATIVE BUDGET FISCAL YEAR 2022-23

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TENTATIVE BUDGET FISCAL YEAR 2021-22

1. INTRODUCTION

The goal in preparing the Tentative Budget is to develop a balanced budget that provides for programs and services and meets the needs of the communities served by the Contra Costa Community College District (4CD), as delineated in the 4CD 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 Governor's Budget – May Revision

Governor Newsom released the May Revision for Fiscal Year 2022-23 on May 13, 2022. Under the May Revision, the overall state budget would be higher than proposed in January, increasing over the 2021-22 enacted budget by about 5 percent overall to \$300.7 billion. General Fund spending increases by about 15 percent to \$227.4 billion. The Administration now projects a discretionary budget surplus of \$49.2 billion. The spending proposal plans to use 94 percent of the surplus on one-time expenditures given the economic volatility and potential for declines in capital gains, which now account for 10 percent of personal income tax revenues, approaching the levels seen during the “dot com bust” of 2000. The administration projects \$37.1 billion in reserves, including \$23.3 billion in the State's Rainy-Day Fund.

The revised budget proposals for each segment of higher education are based on multi-year frameworks. The proposal for the California Community Colleges' “Road Map” includes a refined set of metrics and goals focused on equity and student success, aligned to the Vision for Success goals. Key goals and expectations in the roadmap include increased collaboration across segments and sectors to enhance timely transfer; improved completion rates and reduction in excess units; closure of equity gaps; and better alignment of the system with K-12 and workforce needs.

The Proposition 98 guarantee (K-12 and community college funding) for FY 2022-23 is now estimated at \$102 billion of which \$4.2 billion in augmentations over the prior year is allocated to community colleges. The Prop 98 funding increase includes \$1.3 billion (31 percent) in ongoing spending and \$2.9 billion (69 percent) in one-time funding. For community colleges, a few notable changes from the January proposal are an increase in COLA from 5.33 percent to 6.56 percent, allowing for COLA to match the K-12 system and new funding provided for the deferred maintenance program and special block grant funding.

Related to the Student-Centered Funding Formula (SCFF), the May revision includes additional ongoing spending of \$375 million to increase the base of the Student-Centered Funding Formula (SCFF) and increase the rates used in the SCFF calculation for FTES, college and center size, supplemental, and success metrics.

The May revision also retains the planned SCFF funding floor which is the funding that a district would be eligible to receive beginning in 2025-26. This funding floor would be the greater of the amount of the SCFF calculated revenue, Stability revenue, or the Hold Harmless revenue for 2024-25. For community colleges funded through Hold Harmless in 2024-25, that amount would be the floor going forward in perpetuity.

**TENTATIVE BUDGET
FISCAL YEAR 2022-23**

Table 1 highlights additional revenues specifically affecting the community college system, their potential impact to 4CD, and the changes within each category since January.

Category	Governor's May Revision System Impact	4CD Impact	Change from January Proposal
SCFF COLA (ongoing)	\$493.0 million to fund a COLA of 6.56 percent.	Approximately \$12.4 million in additional apportionment revenue. As 4CD is in a hold harmless state under the SCFF, the 6.56 percent is applied to the total computational revenue (TCR) 4CD receives.	COLA increased from 5.33 percent to 6.56 percent, an increase of approximately \$83.6 million
SCFF Base Funding (ongoing)	\$250.0 million to fund an increase in rates for the FTES portion of base allocation, supplemental and success point rates.	4CD funded based on Hold Harmless. According to the CCCC, the proposed increases are expected to have no effect on Stability or Hold Harmless funded amounts but do increase the amount of each district's calculated TCR under SCFF which will lead to more districts funded under the SCFF than under Hold Harmless.	New funding in May revise
SCFF Basic Allocation Revenue (ongoing)	\$125.0 million to increase funding levels for college and center size.	4CD impact same as SCFF Base Allocation.	New funding in May revise
COLA for Adult Ed, EOPS, DSPS, Apprenticeship, CalWORKs, Mandate Block Grants, Child Care Tax Bailout (ongoing)	\$64 million to fund a COLA of 6.56 percent	Approximately \$1.5 million in additional revenue.	COLA increased from 5.33 percent to 6.56 percent, an increase of approximately \$12.0 million
Student Equity and Achievement Program (ongoing)	\$25.0 million to increase program funding 5%.	4CD anticipates receiving approximately \$600,000 of these funds, if enacted	New level of funding in May revise
Next up Program (ongoing)	\$20.0 million to increase funding to expand availability of foster youth support services.	4CD anticipates receiving approximately \$500,000 of these funds if enacted	New Funding in May revise
Classified Employee Summer Assistance Program (ongoing)	\$10.0 million to establish the Classified Employee Summer Assistance Program for community college classified employees.	4CD anticipates receiving approximately \$200,000	New funding in May revise

**TENTATIVE BUDGET
FISCAL YEAR 2022-23**

Deferred Maintenance and Instructional Support (one-time)	\$1.5 billion to address the long-standing backlog of \$1.2 billion of community college deferred maintenance projects and mitigate price escalations.	4CD anticipates receiving \$36.0 million of these funds, if enacted	Increase funding of \$1.0 billion
Discretionary Block Grant (one-time)	\$750.0 million to address issues related to the pandemic and to reduce long-term obligations.	4CD anticipates receiving \$18.0 million of these funds, if enacted	New funding in May revise
CA healthy School Meals Pathway Program (one-time)	\$45.0 million to address the implementation of a Program, which is a pre-apprenticeship, apprenticeship, and fellowship workforce training pipeline pilot program for school food service workers.	Impact to 4CD to be determined.	New funding in May revise
Rate alignment between apprenticeship and supplemental instruction to SCFF (one-time)	\$16.9 million to align apprenticeship related and supplemental instruction (RSI) rate to SCFF credit rate rather than the noncredit rate.	Impact to 4CD to be determined.	New funding in May revise.

Table 1

Tentative Budget uses January assumptions. Once the State budget is enacted, 4CD will update the Adoption Budget in September to reflect changes.

1.2 FY 2022-23 Tentative Budget Planning

Included in the FY 2022-23 Tentative Budget is the 5.33 percent proposed increase in COLA from January; this assumption results in a \$10.1 million increase in year-over-year revenue for 4CD. This revenue increase is based upon the January proposal from the Governor and will be updated in the Adoption Budget. Additional large dollar variables include an assumed 3.89 percent increase in health benefits, 1.2 percent in step and column salary increases, and the CalPERS rate rising from 22.91 to 26.10 percent. Analysis coming from health insurance providers indicates the finalized health benefit rate increases will be slightly higher in the Adoption Budget.

As 4CD is still in the hold harmless provision within the Student Centered Funding Formula (SCFF), it is budgeting for an unchanged resident FTES target in FY 2022-23 operational budgets. Maintaining the level of funding associated with this target allows 4CD to sustain its existing operations, invest in outreach and equity, and be in a state of readiness if the demand for services rises. Table 2 illustrates the static resident FTES target and also shows the dollar value of the budgeted COLA increase, as proposed in January, directly related to that target.

**TENTATIVE BUDGET
FISCAL YEAR 2022-23**

	FY 2021-22 Resident <u>FTES Target</u>	FY 2022-23 Resident <u>FTES Target</u>	<u>FTES Difference</u>	<u>\$ Difference</u>
CCC	5,381	5,381	-	\$ 1,897,992
DVC	15,336	15,336	-	5,409,332
LMC	7,951	7,951	-	2,804,486
Total	28,668	28,668	-	\$ 10,111,810

Table 2

4CD staff continues to monitor the latest information from the state and will revise its plans and solidify assumptions as new data emerge.

2. FISCAL YEAR 2021-22 UPDATE

In September 2021, the Governing Board adopted the FY 2021-22 budget with a 5.07% Cost of Living Adjustment (COLA) providing an increase in apportionment funding for year-over-year ongoing revenue for 4CD in the amount of \$8.9 million. 4CD budgeted for year-over-year increases in step and column wage costs, healthcare benefits, pension costs and operating expenses. In summary, 4CD's ongoing operating budget had a small structural surplus of approximately \$246,000.00. This close balance between revenue and expenses was achieved prior to completion of bargaining union agreements for salary increases which are not reflected in the Adopted Budget.

Another important funding source to highlight for FY 2021-22 is the federal funding provided to the schools and colleges. In response to the COVID-19 pandemic and its impact on schools and colleges, Congress awarded three separate rounds of Higher Education Emergency Relief Funds (HEERF) to help colleges quickly adapt to distance learning and alleviate pandemic related costs. Under the combined HEERF grants, 4CD received approximately \$98 million in federal funding, \$39 million directed to student aid and the rest for institutional expenditures. HEERF funds spent to date are \$71 million as of March 31, 2022. The Department of Education (DOE) has extended spending utilizing HEERF funding one additional year or until June 30, 2023.

With reduced expenditures due to controlled spending, vacancies, and canceled sections as well as the federal funding covering COVID-19 related costs, 4CD expects to end FY 2021-22 with a surplus. Table 3 shows the result of this surplus and its impact on 4CD's fund balance.

Unrestricted General Fund, Operating	
Net Income over Expenses	\$ 3,541,644
Beginning Fund Balance at July 1, 2021	\$ 29,610,889
Operating Surplus	<u>3,541,644</u>
Projected Ending Balance at June 30, 2022	\$ 33,152,533

Table 3

**TENTATIVE BUDGET
FISCAL YEAR 2022-23**

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

2.1 FY 2021-22 Changes in Revenues

SCFF Hold Harmless Provision

Due to 4CD's SCFF hold harmless status, an additional \$3.2 million in apportionment revenue above 4CD's funded FTES target will be realized. As the Governing Board has previously directed, staff will transfer these dollars into a restricted fund for eventual deposit into 4CD's irrevocable trust for retiree health benefits. In FY 2021-22, the Governing Board authorized a one-time use of these funds, if needed, to cover a portion of salary increases negotiated with represented groups. Also, the Adoption Budget did not include \$2.8 million related to funding provided for full-time faculty hiring and expected to be realized in actual results. In addition, actual apportionment revenues will exceed budget by an additional \$1.4 million related to the return of FY 2020-21 revenue previously deducted for the deficit factor which has been adjusted close to zero for that prior fiscal year.

Apportionment Deficit Factor

Each year, the State Chancellor's Office estimates a deficit factor that might reduce apportionment revenue. The deficit factor considers revenue reductions in local tax revenues and enrollment fees. For FY 2021-22, apportionment schedules released in March 2022 indicate an anticipated deficit factor of 3.4 percent. If the deficit factor does remain at 3.4 percent, this will result in a revenue reduction of \$6.4 million to 4CD for FY 2021-22, which is reflected in the budget. Based on experience, the anticipated deficit factor usually reduces to 0.5 percent or thereabouts by the end of the fiscal year. Revised projections for state revenues also indicate that the deficit factor will go down. A better estimate for the current fiscal year should be available at the end of June.

Non-Resident Tuition

With enrollment levels currently increasing, we are forecasting higher than budgeted FTES for non-resident students returning after low enrollment periods during the pandemic. Accordingly, non-resident tuition is estimated at \$.4 million greater than originally budgeted.

Other Ongoing Revenues

Due to the continuing effects of the pandemic, other local revenues are forecasted to be lower by \$1.0 million due to lower student fees and other charges; interest income due to lower interest rates on pooled earnings and LAIF at the county; and lower rental and lease fees at the campuses. 4CD has an opportunity to utilize federal relief funds to recover some of the lost revenue and staff is working on identifying which revenue line items can be recovered.

2.2

FY 2021-22 Changes in Expenditures

The closure that began in March 2020 continues to have impacts despite the reopening of 4CD campuses and centers during the entire fiscal year FY 2021-22. The colleges migrated to a combination of hybrid, online and in-person classes. Forecasted total expenses are expected to exceed budget by approximately \$3.2 million for several major reasons. First, staffing costs trended higher than budget by \$2.2 million and a major factor is the 5.07% salary increase negotiated with represented groups and that was not budgeted. However, wage increases were offset by the colleges' prudent and conservative spending to match student enrollment levels with lower numbers of sections offered, and other non-personnel expenditures, such as supplies and travel. Also, benefit costs are expected to be lower than budget by \$1.2 million given staff vacancies and material and supplies are forecasted lower by \$1.0 million. Finally, other operating expenses are forecasted to be higher than budget by \$3.2 million, related to higher legal fees and unbudgeted settlement claim payments.

**TENTATIVE BUDGET
FISCAL YEAR 2022-23**

2.3 FY 2021-22 Adopted Budget and Projected Reserves

4CD forecasts higher revenues related to three unbudgeted revenue sources, including apportionment revenue above 4CD's funded FTES target, recovery of a prior year's revenue reduction related to the deficit factor and new ongoing funding for full-time faculty hiring. Also, budgeted non-resident tuition revenue is expected to increase slightly. These revenue sources will be offset by reductions in various other local revenues which may be recovered by the federal stimulus funds. 4CD's expenses are currently higher than budget caused predominantly by wage increases, legal fees and unbudgeted employee settlement claim payments but offset by lower benefit costs due to vacancies and materials and supplies costs. Overall, 4CD forecasts a one-time surplus which may be used to reallocate an amount equal to the apportionment revenue above 4CDs target and intended for the annual contribution to the OPEB trust.

4CD anticipates implementation of the funding protections proposed in the Governor's January budget for 2022-23. The SCFF proposal creates a funding floor that 4CD's apportionment revenue cannot drop below and going forward in 2025-26, this will be critical to maintain 4CD's ongoing apportionment funding. Table 4 compares budgeted versus projected reserves for the operating, ongoing portion of the unrestricted general fund at the end of 2021-22. The projected ending balance is inclusive of expected transfers for maintenance and capital projects, long-term liabilities, and other one-time designations.

	2021-22 Adopted Budget	2021-22 Projected Ending Balance
Designated 4CD Reserves	\$ 2,176,250	\$ 2,176,250
Designated College and DO Reserves	3,562,372	2,679,293
Subtotal, Designated Site Reserves	\$ 5,738,622	\$ 4,855,543
5% Governing Board Contingency Reserve	10,399,100	10,570,240
5% Governing Board Reserve	10,399,100	10,570,240
Subtotal, Designated Governing Board Reserves	\$ 20,798,200	\$ 21,140,480
Undesignated 4CD Reserves	45,057	4,707,752
Undesignated College and DO Reserves	3,258,713	2,448,758
Subtotal, Undesignated Reserves	\$ 3,303,770	\$ 7,156,510
TOTAL RESERVES	\$ 29,840,592	\$ 33,152,533

Table 4

3. FISCAL YEAR 2022-23 TENTATIVE BUDGET

The January proposal from the Governor resulted in 4CD budgeting \$10.1 million in additional ongoing revenue. The information derived from the January proposal kick-starts the budget development process (delineated in Business Procedure 18.06, Budget Preparation) and led to a series of agreed-upon assumptions that were used in the establishment of the Tentative Budget. As discussed earlier, any shifts in these assumptions will be incorporated into the Adoption Budget presented to the Governing Board in September.

3.1 FY 2022-23 FTES

Resident

With a FY 2022-23 resident FTES target of 28,668, 4CD is budgeting for no change in its resident FTES target. Chart 1 reflects a five-year history of actual reported resident FTES, including summer shifting and stability, with a projection for FY 2021-22 and targets for FY 2022-23.

**TENTATIVE BUDGET
FISCAL YEAR 2022-23**

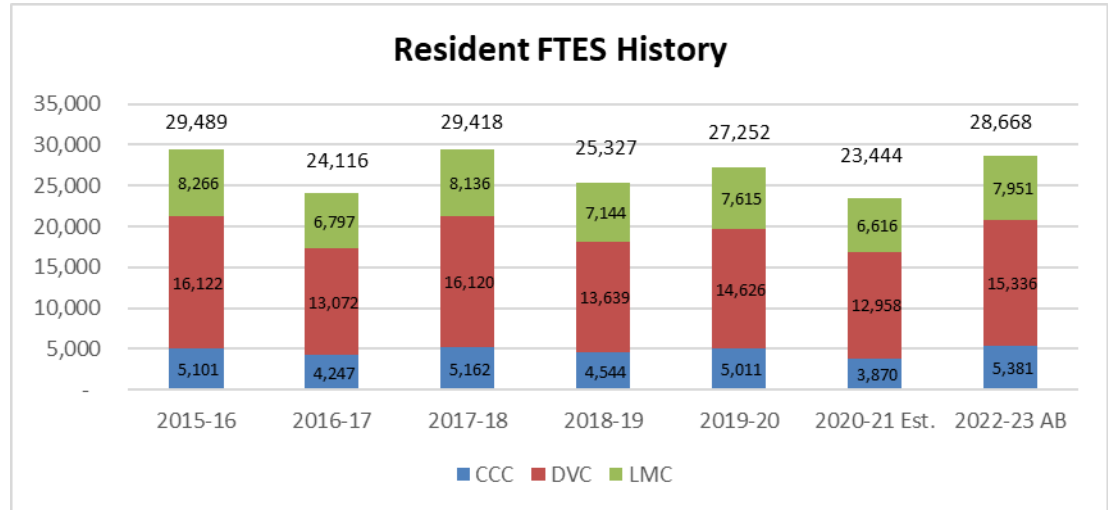


Chart 1

Nonresident

For the Tentative Budget, 4CD is planning an increase in non-resident FTES targets. This projection is supported by increases in international student applications and expected enrollment trends for FY 2021-22 at Diablo Valley College (DVC). Final projections will be reflected in the Adoption Budget with additional enrollment information currently being gathered and will inform that decision. The targets and total tuition dollars associated with these non-resident students, are included in Table 5.

	<u>FY 2021-22 Non-Resident FTES Target</u>	<u>FY 2022-23 Non-Resident FTES Target</u>	<u>FTES Difference</u>	<u>Total Non-Resident \$</u>
CCC	100	100	-	\$ 664,995
DVC	1,100	1,200	100	\$7,979,939
LMC	100	100	-	664,995
Total	1,300	1,400	100	\$9,309,929

Table 5

Aggregate Resident and Nonresident FTES

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

	<u>FY 2022-23 Total FTES Targets</u>			
	<u>Resident</u>	<u>Nonresident</u>	<u>Total</u>	<u>% of Total</u>
CCC	5,381	100	5,481	18%
DVC	15,336	1,200	16,536	55%
LMC	7,951	100	8,051	27%
Total	28,668	1,400	30,068	100.00%

Table 6

3.2 FY 2022-23 Tentative Budget Assumptions

Revenue Assumptions

Following are major revenue assumptions incorporated within the Tentative Budget. These revenue assumptions total \$10.2 million in incremental revenue over the 2020-21 Adoption Budget.

- COLA of 5.33 percent
 - *Potential impact:* A COLA of 5.33 percent at the resident FTES target of 28,668 will generate \$10.1 million in incremental revenue for 4CD.
- Nonresident FTES
 - *Potential impact:* \$455, 000.00 increase in revenue generated by higher target by 100 FTES and offset by a lower rate.
- State lottery revenue
 - *Potential impact:* \$0 change in lottery revenue.
- Interest Income
 - *Potential impact:* \$400,000.00 decrease in interest earnings caused by reduced interest rates.

Expenditure Assumptions

Delineated below are major expenditure assumptions that total roughly \$5.1 million in increased expenses over 2021-22 Adoption Budget.

- Health benefits costs to increase by 3.89 percent
 - *Potential Impact:* A 3.89 percent increase in health benefits costs results in approximately \$1.4 million in additional expenses to 4CD. This increase includes retiree health benefits, which now comprise approximately 38 percent of the anticipated \$35.4 million annual health benefit expenses
- Step and column salary increases at 1.2 percent of total salaries
 - *Potential Impact:* Step and column increases are projected to cost \$1.3 million and include all classes of employees.
- CalSTRS employer contribution rate increases from 16.92 to 19.10 percent resulting in an increase of costs by about \$1.2 million.
- CalPERS employer contribution rate to increase from 22.91 to 26.10 percent
 - *Potential impact:* An increase in the CalPERS employer contribution rate from 22.91 to 26.10 percent creates an additional \$1.2 million expense to 4CD.

Other Expenditure Assumptions

Additional expenditure assumptions that remain unchanged year-over-year include:

- the retiree health benefit contribution will remain at \$1 million;
- the self-insurance annual contribution will remain at \$50,000.00;
- the worker's compensation rate will remain at 1.212 percent for tentative budget; and
- the state unemployment insurance rate will remain at 0.05 percent for tentative budget, but due to increased levels of unemployment and related claims, any rate increase will be incorporated in adoption budget.

**TENTATIVE BUDGET
FISCAL YEAR 2022-23**

3.3 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 negatively impacted. Always, but particularly in difficult fiscal times, the strength of the operating fund balance is critical to 4CD’s ability to mitigate external factors and provide temporary relief from economic downturns. Table 7 provides an overall look at income and expense within the unrestricted operating portion of the general fund and the effect on 4CD’s fund balance.

Unrestricted General Fund, Operating	
Income	\$ 221,760,589
Expenses	<u>222,909,918</u>
Net Income over Expenses	(1,149,329)
 Beginning Fund Balance at July 1, 2022	 \$ 31,634,269
Anticipated Operating Deficit	(1,149,328)
 Projected Ending Balance at June 30, 2023	 \$ 30,484,940

Table 7

3.4 Components of Ending Operating Fund Balance

The projected ending balance of \$30,484,940.00 at June 30, 2022, has restricted and unrestricted components. Table 8 summarizes those components.

Projected Ending Fund Balance	
	<u>Restricted</u>
5% Board Reserve	\$ 11,081,246
5% Board Reserve	11,081,246
1% Site Reserves	3,600,014
Designated Reserves	<u>1,702,139</u>
Subtotal Restricted	\$ 27,464,645
	<u>Unrestricted</u>
Undesignated Reserves	<u>3,020,295</u>
Subtotal Unrestricted	\$ 3,020,295
 Total Reserves	 \$30,484,940

Table 8

**TENTATIVE BUDGET
FISCAL YEAR 2022-23**

Chart 2 reflects a seven-year history of actual operating ending fund balances with projections for 2021-22 and 2022-23.

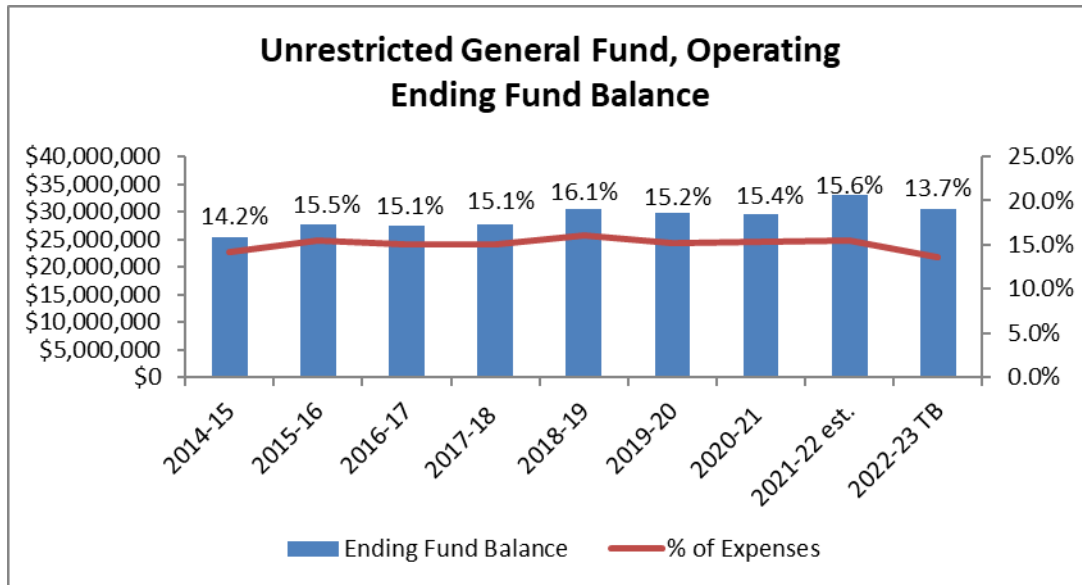


Chart 2

3.5 Areas of Concern

- Continued declining enrollment trends common across the state and country for community colleges and the potential impact to 4CD's apportionment revenue.
- Likelihood of enacted budget to include Governor's January and May Budget Revision for SCFF funding floor beginning 2025-26 and into perpetuity. This proposal would replace current enacted budget which dictates the end of hold harmless provision after 2024-25.
- Potential increase to health care costs and related impact on 4CD budget.
- Planned year-over-year increases in employer-paid pension costs for CalSTRS and CalPERS members will be a continual strain on 4CD's finances.

**TENTATIVE BUDGET
FISCAL YEAR 2022-23**

4. ALL FUNDS RECAP

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

<u>Fund</u>	<u>Beginning Balance July, 01, 2022</u>	<u>Total Revenues</u>	<u>Total Expenses</u>	<u>Ending Balance June, 30, 2023</u>
F11 Unrestricted GF	\$ 53,846,888	\$ 230,462,854	\$ 237,572,890	\$ 46,736,852
F12 Restricted GF	1,651,731	64,433,079	66,084,810	-
F21 2002 Bond Redemption	9,438,308	12,302,300	11,694,637	10,045,971
F22 2006 Bond Redemption	8,259,533	8,662,500	9,293,774	7,628,259
F23 2014 Bond Redemption	24,765,446	25,421,200	26,153,150	24,033,496
F29 Long-term Debt	16,010,979	45,000	80,000	15,975,979
F41 Capital Project	41,132,533	4,391,873	10,837,974	34,686,432
F44 Bond 2014	6,277,365	110,761,313	30,249,769	86,788,909
F51 Bookstore	4,150,841	3,762,104	3,480,455	4,432,490
F52 Cafeteria	1,672,825	1,032,097	1,164,587	1,540,335
F61 Self Insurance	974,041	62,660	50,000	986,701
F69 Retiree Benefits	8,576,108	1,061,700	2,701,700	6,936,108
F71 Student Organization	1,294,030	330,920	199,237	1,425,713
F72 Student Rep. Fee	155,423	129,237	110,237	174,423
F73 Student Center	1,118,281	133,461	50,434	1,201,308
F74 Financial Aid	-	43,469,508	43,469,508	-
F75 Scholarship Trust	490,288	3,000	4,050	489,238
F77 OPEB Irrevocable Trust	161,094,166	10,787,393	580,000	171,301,559
Total	\$ 340,908,786	\$ 517,252,199	\$ 443,777,212	\$ 414,383,773



\$858 Million

Table 9

5. CONCLUSION

4CD is expected to be in sound financial standing as long as either hold harmless is in place or the newly proposed SCFF Funding Floor in the Governor’s January and May Revise budgets are implemented going forward into perpetuity beginning 2025-26. 4CD has begun planning to address declining enrollment trends and mitigate any potential fiscal cliff if proposed funding methodology changes to SCFF previously mentioned is not enacted when hold harmless is scheduled to end in 2024-25. 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. TENTATIVE BUDGET – FISCAL YEAR 2022-23

The Tentative Budget for Fiscal Year 2022-23 is presented to the Governing Board for approval. The Tentative Budget is structured into four parts.

- 6.1 Summary Overview, Unrestricted General Fund, Ongoing
- 6.2 Section I, Unrestricted General Fund, Ongoing
- 6.3 Section II, Unrestricted General Fund, One Time
- 6.4 Section III, All Funds

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2022-2023 TENTATIVE BUDGET
SUMMARY OVERVIEW
For ONGOING GENERAL UNRESTRICTED FUNDS**

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

	CCC	DVC	LMC	Subtotal	DO/DW Services	Districtwide Operations	TOTAL
BUDGET RESOURCES							
BEGINNING FUND BALANCE, July, 01, 2022							
Total Beginning Fund Balance	1,428,307	4,116,556	2,384,550	7,929,413	959,947	22,744,909	31,634,269
REVENUES							
Apportionment Revenue							
State Funding	-	-	-	-	-	51,454,851	51,454,851
Property Taxes	-	-	-	-	-	123,364,758	123,364,758
Local Funding	-	-	-	-	-	6,251,000	6,251,000
Student Enrollment Fees, 98%	-	-	-	-	-	15,429,218	15,429,218
Subtotal	-	-	-	-	-	196,499,827	196,499,827
Less Property Tax Adjustment	-	-	-	-	-	-	-
Federal Revenues	-	-	4,845	4,845	-	-	4,845
State Revenues <i>(exclusive of Apportionment revenue)</i>	78,911	663,865	92,390	835,166	-	10,457,188	11,292,354
Local Revenues, SB 361 Revenue Allocation	415,587	1,804,900	95,206	2,315,693	-	9,309,930	11,625,623
Local Revenues beyond SB 361 Revenue Allocation	776,054	436,261	657,625	1,869,940	386,000	-	2,255,940
Other Financing Sources	-	-	-	-	2,000	-	2,000
Interfund Transfers in	-	-	80,000	80,000	-	-	80,000
Intrafund and Subfund Transfers In	316,054	711,651	380,028	1,407,733	126,100	26,314,774	27,848,607
District and Inter-campus Subsidy	-	-	-	-	-	-	-
Total Current Revenue	1,586,606	3,616,677	1,310,094	6,513,377	514,100	242,581,719	249,609,196
Operating Allocation	32,228,116	90,439,472	46,732,719	169,400,307	20,185,165	-	189,585,472
TOTAL RESOURCES	35,243,029	98,172,705	50,427,363	183,843,097	21,659,212	265,326,628	470,828,937

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

	CCC	DVC	LMC	Subtotal	DO/DW Services	Districtwide Operations	TOTAL
BUDGET USES							
Expenditures:							
Salaries							
Full-time Faculty, Instructional & Non-Instructional	8,417,286	27,376,803	11,938,757	47,732,846	-	-	47,732,846
Part-time Faculty, Instructional & Non-Instructional	6,559,291	18,295,643	9,068,320	33,923,254	-	271,915	34,195,169
Academic Managers	1,900,808	3,462,561	2,524,491	7,887,860	1,301,593	158,676	9,348,129
Classified Managers	1,141,630	1,582,286	1,527,864	4,251,780	3,382,974	-	7,634,754
Full-time Classified	5,038,661	12,525,141	6,410,325	23,974,127	6,419,003	111,376	30,504,506
Hourly classified, students, other	367,717	1,180,145	1,047,273	2,595,135	248,100	27,432	2,870,667
Total Salaries	23,425,393	64,422,579	32,517,030	120,365,002	11,351,670	569,399	132,286,071
Employee Benefits	9,132,238	24,781,943	12,471,989	46,386,170	5,971,268	13,690,489	66,047,927
Total Salaries and Benefits	32,557,631	89,204,522	44,989,019	166,751,172	17,322,938	14,259,888	198,333,998
Supplies	666,906	1,826,352	978,189	3,471,447	290,400	1,500	3,763,347
Operating expenses	1,304,967	2,694,871	2,058,953	6,058,791	2,861,689	10,103,923	19,024,403
Equipment and Capital Outlay	131,949	189,918	67,506	389,373	111,700	-	501,073
Other Outgo	54,500	109,097	73,500	237,097	-	1,050,000	1,287,097
Intrafund and Subfund Transfers Out	16,700	-	-	16,700	-	217,417,379	217,434,079
TOTAL USES	34,732,653	94,024,760	48,167,167	176,924,580	20,586,727	242,832,690	440,343,997
Net Revenues over/(under) Expenditures	(917,931)	31,389	(124,354)	(1,010,896)	112,538	(250,971)	(1,149,329)
ENDING FUND BALANCE, June, 30, 2023	510,376	4,147,945	2,260,196	6,918,517	1,072,485	22,493,938	30,484,940
Components of Ending Fund Balance (Reserves)							
Minimum Reserve - 1% per site, 5% Districtwide	309,312	2,605,060	480,642	3,395,014	205,000	11,081,246	14,681,260
3% Board Contingency Reserve	-	-	-	-	-	-	-
Designated Reserves - Deficit Reserves, 5% Board Reserve	167,571	534,056	594,135	1,295,762	106,377	11,381,246	12,783,385
Undesignated Reserves	33,493	1,008,829	1,185,419	2,227,741	761,108	31,446	3,020,295
	510,376	4,147,945	2,260,196	6,918,517	1,072,485	22,493,938	30,484,940

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

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
Sources:						
8610 General Apportionment Revenue	32,088,330	1,390,256	1,935,350	10,576,228	10,209,209	6,256,662
8630 Education Protection Account	14,053,532	41,297,053	42,767,158	42,767,158	27,093,595	45,198,189
8671 Homeowners Revenue	626,848	617,895	639,831	639,831	302,151	676,201
8672 In Lieu of Taxes (wildlife)	4,622	4,309	4,462	4,462	3,691	4,716
8811 Tax Allocation, Secured Roll Revenue	92,549,360	96,880,280	100,329,530	97,729,530	96,902,613	103,284,810
8812 Tax Allocation, Supplemental Roll Revenue	2,047,813	1,757,327	1,819,712	1,819,712	(42,164)	1,923,151
8813 Tax Allocation, Unsecured Roll Revenue	2,807,197	2,895,856	2,998,659	2,998,659	2,433,626	3,169,113
8817 ERAF	14,099,861	14,410,498	14,922,055	13,537,263	10,985,641	14,306,767
8919 Redevelopment Agency Revenue/Residual	5,686,330	5,712,007	5,914,783	5,914,783	2,943,670	6,251,000
8874 98% of Enrollment Fees	14,880,662	15,429,218	15,224,285	15,224,285	17,580,191	15,429,218
Apportionment Revenues	\$ 178,844,555	\$ 180,394,699	\$ 186,555,825	\$ 191,211,911	\$ 168,412,223	\$ 196,499,827
8160 Veterans Education	4,230	3,536	4,845	4,845	2,528	4,845
Total Federal Revenues	\$ 4,230	\$ 3,536	\$ 4,845	\$ 4,845	\$ 2,528	\$ 4,845
8613 Apprenticeship Revenue	514,708	513,561	539,876	539,876	939,574	539,876
8614 Part Time Instructor Pay Increase	469,817	615,916	617,670	617,670	450,755	617,670
8617 Part Time Office Hours	529,776	579,028	460,100	460,100	108,809	695,000
8618 Part Time Health Revenue	24,230	37,550	25,000	25,000	(6,310)	36,200
8620 General Categorical Programs	294,643	295,242	295,290	295,290	209,621	295,290
8680 Lottery Revenue	3,401,350	5,580,096	4,229,198	4,229,198	3,517,531	4,229,198
8690 State Tax Subventions	2,100,832	2,308,897	2,050,622	4,733,449	3,887,120	4,879,120
Total Other State Revenues	\$ 7,335,356	\$ 9,930,290	\$ 8,217,756	\$ 10,900,583	\$ 9,107,100	\$ 11,292,354

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
8820 Contributions and Gifts	-	-	-	33,000	40,600	-
8840 Sales and Commissions	77,038	6,885	-	9,521	9,521	-
8851 Rentals and Leases	357,893	144,161	348,200	348,200	72,549	292,210
8860 Interest and Investment Income	1,387,669	338,418	750,000	750,000	133,219	350,000
8874 2% of Enrollment Fees	303,687	314,882	310,700	310,700	358,779	314,882
8870 Other Student Fees and Charges	1,530,609	747,029	1,250,505	1,355,804	977,195	900,811
8880 Nonresident Tuition	10,949,720	9,687,131	8,854,781	8,854,781	9,256,632	9,309,930
8880 Other Student Fees	433,544	331,039	1,100,000	282,713	369,110	1,100,000
8890 Other Local Revenues	1,753,455	774,081	1,296,431	1,532,416	838,144	1,613,730
Total Other Local Revenues	\$ 16,793,615	\$ 12,343,626	\$ 13,910,617	\$ 13,477,135	\$ 12,055,749	\$ 13,881,563
Total Revenues	\$ 202,977,756	\$ 202,672,151	\$ 208,689,043	\$ 215,594,474	\$ 189,577,600	\$ 221,678,589
8900 Other Financing Sources, Miscellaneous	981	-	-	262	307	-
8910 Proceeds of General Fixed Assets	4,732	100	2,000	8,055	19,871	2,000
8980 Interfund Transfers In	15,586	1,170,173	80,000	80,000	(7,631)	80,000
8990 Intrafund and Subfund Transfers In	27,435,402	26,493,958	28,026,496	30,702,636	26,804,134	27,848,607
8994 Operating Allocation	170,144,776	170,858,428	177,013,669	177,013,669	177,013,669	189,585,472
Total Other Financing Sources	\$ 197,601,477	\$ 198,522,659	\$ 205,122,165	\$ 207,804,622	\$ 203,830,350	\$ 217,516,079
Total Revenues and Other Financing Sources	\$ 400,579,233	\$ 401,194,810	\$ 413,811,208	\$ 423,399,096	\$ 393,407,950	\$ 439,194,668

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

<u>Description</u>	<u>Final Actuals 2019-2020</u>	<u>Final Actuals 2020-2021</u>	<u>Adopted Budget 2021-2022</u>	<u>Adjusted Budget 2021-2022</u>	<u>YTD Actuals 2021-2022</u>	<u>Tentative Budget 2022-2023</u>
<u>Uses:</u>						
1100 Monthly Instructional Salary	34,952,580	36,709,700	37,886,974	38,831,187	31,011,348	38,896,571
1200 Noninstructional Salaries Full Time	15,860,859	16,178,806	17,510,897	17,851,075	14,491,623	18,184,404
1300 Instructional Salaries Part Time	31,627,576	28,558,526	28,696,622	29,410,674	25,056,644	32,820,673
1400 Noninstructional Salaries Part Time	1,797,827	1,600,601	1,474,496	1,550,211	1,450,290	1,374,496
Total Academic Salaries	\$ 84,238,842	\$ 83,047,633	\$ 85,568,989	\$ 87,643,147	\$ 72,009,905	\$ 91,276,144
2100 Noninstructional Salaries Full Time	28,592,914	29,355,430	32,315,576	33,032,681	25,783,837	34,039,381
2200 Instructional Aides Full Time	3,385,931	3,498,342	3,871,817	3,974,328	2,995,867	4,099,879
2300 Variable Non-Instructional	3,179,770	1,599,469	2,066,876	2,112,432	2,834,348	2,080,005
2400 Variable Classroom Aide	763,829	370,980	672,273	672,273	492,311	672,273
2600 Variable Aide Other	188,609	77,108	118,389	118,389	84,945	118,389
Total Classified Salaries	\$ 36,111,053	\$ 34,901,329	\$ 39,044,931	\$ 39,910,103	\$ 32,191,308	\$ 41,009,927
3000 Benefits	57,456,448	57,374,647	60,422,789	61,223,118	48,783,875	66,047,927
Total Salaries and Benefits	\$ 177,806,343	\$ 175,323,609	\$ 185,036,709	\$ 188,776,368	\$ 152,985,088	\$ 198,333,998
4000 Supplies and Materials	\$ 1,467,203	\$ 1,179,647	\$ 3,392,947	\$ 2,767,242	\$ 2,045,983	\$ 3,763,347

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
5100 Consultants	1,110,946	1,132,978	1,324,573	1,392,273	913,314	1,264,573
5200 Travel	489,165	161,912	953,565	947,390	412,517	944,539
5300 Dues and Memberships	373,346	283,348	394,414	394,414	432,766	400,914
5400 Insurance	2,477,319	1,801,849	2,670,074	2,670,074	2,208,536	2,320,380
5500 Utilities and Housekeeping	4,782,016	4,592,071	5,057,011	5,057,011	4,442,671	5,441,604
5600 Contract Services	3,870,936	4,279,369	4,488,315	4,490,235	4,804,701	4,494,769
5690 Other Operating Expenses	1,336,116	866,166	1,525,621	1,727,078	1,088,569	1,519,621
5700 Legal/Elections/Audit Expenses	1,414,982	1,887,231	1,320,000	4,002,827	4,277,755	1,291,800
5800 Other Services and Expenses	1,177,538	846,848	1,291,605	1,281,605	827,779	1,291,605
5900 Interprogram Charges (credits)	(61,686)	(13,099)	54,598	54,598	(501)	54,598
Total Other Operating Expenses	\$ 16,970,678	\$ 15,838,673	\$ 19,079,776	\$ 22,017,505	\$ 19,408,107	\$ 19,024,403
6100 Sites and Site Improvements	30	-	1,500	1,500	-	1,500
6200 Buildings	17,780	21,513	21,000	21,000	17,586	21,000
6300 Library Books	53,676	1,775	64,748	65,120	46,993	64,748
6400 Equipment	511,886	333,475	383,225	383,225	755,467	413,825
Total Capital Outlay	\$ 583,372	\$ 356,763	\$ 470,473	\$ 470,845	\$ 820,046	\$ 501,073
7300 Interfund Transfers Out	4,973,286	1,742,980	1,685,000	4,844,192	1,050,000	1,285,000
7600 Other Student Payments	57,075	1,139	2,097	2,097	-	2,097
7700 Cost of Goods Sold	-	-	-	-	268	-
7800 Intrafund and Subfund Transfers Out	29,133,629	36,141,666	26,884,588	29,560,728	26,804,134	27,848,607
7894 Operating Allocation from	170,144,776	170,858,428	177,013,669	177,013,669	177,013,669	189,585,472
Total Transfers and Other Outgo	\$ 204,308,766	\$ 208,744,213	\$ 205,585,354	\$ 211,420,686	\$ 204,868,071	\$ 218,721,176
Total Expenses	\$ 401,136,362	\$ 401,442,905	\$ 413,565,259	\$ 425,452,646	\$ 380,127,295	\$ 440,343,997

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
Net Revenues Over (Under) Expenses	\$ (557,129)	\$ (248,095)	\$ 245,949	\$ (2,053,550)	\$ 13,280,655	\$ (1,149,329)
Beginning Fund Balance	30,416,113	29,858,984	29,594,643	29,610,889	29,610,889	31,634,269
Ending Fund Balance	\$ 29,858,984	\$ 29,610,889	\$ 29,840,592	\$ 27,557,339	\$ 42,891,544	\$ 30,484,940
<u>Board and College / DO Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	10,399,100	10,399,100	-	11,081,246
7902 5% Board Contingency Reserve	-	-	10,399,100	10,399,100	-	11,081,246
7903 Deficit Funding Reserve	-	-	948,575	948,575	-	999,134
7904 College/DO Local Reserves (1% minimum)	-	-	3,562,372	2,679,293	-	3,600,014
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	1,138,734	1,138,734	-	614,064
			<u>26,536,822</u>	<u>25,653,743</u>		<u>27,464,645</u>
<u>Unrestricted Reserves</u>						
7997 Undesignated District Reserves	-	-	45,057	1,548,560	-	31,446
7999 Undesignated College and DO Reserves	-	-	3,258,713	355,036	-	2,988,849
			<u>3,303,770</u>	<u>1,903,596</u>		<u>3,020,295</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 29,840,592	\$ 27,557,339	\$ -	\$ 30,484,940

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
Sources:						
8613 Apprenticeship Revenue	10,294	10,271	10,798	10,798	18,793	10,798
8620 General Categorical Programs	67,006	75,420	68,113	68,113	48,373	68,113
Total Other State Revenues	\$ 77,300	\$ 85,691	\$ 78,911	\$ 78,911	\$ 67,166	\$ 78,911
8820 Contributions and Gifts	-	-	-	33,000	40,600	-
8840 Sales and Commissions	60	30	-	15	15	-
8851 Rentals and Leases	124,385	59,579	80,000	80,000	72,285	80,000
8874 2% of Enrollment Fees	35,478	35,987	29,150	29,150	48,661	35,987
8870 Other Student Fees and Charges	109,700	53,880	26,004	49,777	56,134	29,600
8880 Other Student Fees	52,179	23,831	350,000	88,807	77,109	350,000
8890 Other Local Revenues	465,528	162,188	278,612	296,143	235,107	696,054
Total Other Local Revenues	\$ 787,330	\$ 335,495	\$ 763,766	\$ 576,892	\$ 529,911	\$ 1,191,641
Total Revenues	\$ 864,630	\$ 421,186	\$ 842,677	\$ 655,803	\$ 597,077	\$ 1,270,552
8910 Proceeds of General Fixed Assets	-	-	-	6,055	6,055	-
8980 Interfund Transfers In	15,586	746,144	-	-	-	-
8990 Intrafund and Subfund Transfers In	671,813	305,306	268,723	268,723	232,931	316,054
8994 Operating Allocation	28,815,524	29,043,104	30,198,487	30,198,487	30,198,487	32,228,116
Total Other Financing Sources	\$ 29,502,923	\$ 30,094,554	\$ 30,467,210	\$ 30,473,265	\$ 30,437,473	\$ 32,544,170
Total Revenues and Other Financing Sources	\$ 30,367,553	\$ 30,515,740	\$ 31,309,887	\$ 31,129,068	\$ 31,034,550	\$ 33,814,722

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
Uses:						
1100 Monthly Instructional Salary	6,081,084	5,975,595	6,298,278	6,453,789	5,159,759	6,393,559
1200 Noninstructional Salaries Full Time	3,406,349	3,534,349	3,788,490	3,882,032	3,186,655	3,924,535
1300 Instructional Salaries Part Time	5,691,346	4,930,773	5,124,411	5,250,938	4,448,468	6,200,536
1400 Noninstructional Salaries Part Time	578,895	470,477	358,755	367,613	426,155	358,755
Total Academic Salaries	\$ 15,757,674	\$ 14,911,194	\$ 15,569,934	\$ 15,954,372	\$ 13,221,037	\$ 16,877,385
2100 Noninstructional Salaries Full Time	4,262,000	4,464,491	4,841,235	4,960,791	3,736,231	5,255,926
2200 Instructional Aides Full Time	682,184	680,365	676,778	700,079	524,969	924,365
2300 Variable Non-Instructional	895,194	391,474	334,717	334,717	824,408	348,717
2400 Variable Classroom Aide	16,633	19,713	19,000	19,000	30,820	19,000
Total Classified Salaries	\$ 5,856,011	\$ 5,556,043	\$ 5,871,730	\$ 6,014,587	\$ 5,116,428	\$ 6,548,008
3000 Benefits	7,400,959	7,269,199	7,879,628	7,989,483	6,425,650	9,132,238
Total Salaries and Benefits	\$ 29,014,644	\$ 27,736,436	\$ 29,321,292	\$ 29,958,442	\$ 24,763,115	\$ 32,557,631
4000 Supplies and Materials	\$ 281,993	\$ 172,471	\$ 664,616	\$ 469,727	\$ 412,143	\$ 666,906
5100 Consultants	109,334	95,551	84,955	84,955	26,466	84,955
5200 Travel	90,978	30,202	156,295	158,620	52,583	150,039
5300 Dues and Memberships	78,030	23,894	136,081	136,081	98,822	139,081
5400 Insurance	-	-	26,004	26,004	107,204	29,600
5500 Utilities and Housekeeping	38,387	28,141	69,576	69,576	32,081	69,576
5600 Contract Services	754,356	585,355	629,923	629,923	909,046	629,923
5690 Other Operating Expenses	53,813	101,314	163,969	196,969	112,262	163,969
5800 Other Services and Expenses	94,523	29,382	37,824	37,824	34,107	37,824
Total Other Operating Expenses	\$ 1,219,421	\$ 893,839	\$ 1,304,627	\$ 1,339,952	\$ 1,372,571	\$ 1,304,967

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
6200 Buildings	17,780	21,513	21,000	21,000	17,586	21,000
6300 Library Books	8,442	-	10,500	10,535	417	10,500
6400 Equipment	156,522	107,275	100,449	100,449	40,399	100,449
Total Capital Outlay	\$ 182,744	\$ 128,788	\$ 131,949	\$ 131,984	\$ 58,402	\$ 131,949
7300 Interfund Transfers Out	50,213	14,268	54,500	54,500	-	54,500
7600 Other Student Payments	57,075	-	-	-	-	-
7800 Intrafund and Subfund Transfers Out	144,174	1,968,132	16,700	16,700	-	16,700
Total Transfers and Other Outgo	\$ 251,462	\$ 1,982,400	\$ 71,200	\$ 71,200	\$ -	\$ 71,200
Total Expenses	\$ 30,950,264	\$ 30,913,934	\$ 31,493,684	\$ 31,971,305	\$ 26,606,231	\$ 34,732,653
Net Revenues Over (Under) Expenses	\$ (582,711)	\$ (398,194)	\$ (183,797)	\$ (842,237)	\$ 4,428,319	\$ (917,931)
Beginning Fund Balance	2,409,746	1,827,035	1,411,315	1,428,841	1,428,841	1,428,307
Ending Fund Balance	\$ 1,827,035	\$ 1,428,841	\$ 1,227,518	\$ 586,604	\$ 5,857,160	\$ 510,376
Restricted Reserves						
7903 Deficit Funding Reserve	-	-	159,091	159,091	-	167,571
7904 College/DO Local Reserves (1% minimum)	-	-	309,312	309,312	-	309,312
7900 Designated Reserves	-	-	8,540	8,540	-	-
			<u>476,943</u>	<u>476,943</u>		<u>476,883</u>
Unrestricted Reserves						
7999 Undesignated College and DO Reserves	-	-	750,575	109,661	-	33,493
			<u>750,575</u>	<u>109,661</u>		<u>33,493</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 1,227,518	\$ 586,604	\$ -	\$ 510,376

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
Sources:						
8613 Apprenticeship Revenue	504,414	503,290	529,078	529,078	920,781	529,078
8620 General Categorical Programs	138,877	133,509	134,787	134,787	97,474	134,787
8690 State Tax Subventions	-	-	-	-	10,500	-
Total Other State Revenues	\$ 643,291	\$ 636,799	\$ 663,865	\$ 663,865	\$ 1,028,755	\$ 663,865
8840 Sales and Commissions	76,978	6,855	-	9,506	9,506	-
8851 Rentals and Leases	147,118	62,108	162,210	162,210	264	162,210
8874 2% of Enrollment Fees	204,054	211,759	216,138	216,138	225,886	211,759
8870 Other Student Fees and Charges	1,342,560	630,576	1,200,306	1,250,206	858,004	843,141
8880 Other Student Fees	360,700	288,225	750,000	189,195	268,274	750,000
8890 Other Local Revenues	321,822	136,505	274,051	318,735	159,540	274,051
Total Other Local Revenues	\$ 2,453,232	\$ 1,336,028	\$ 2,602,705	\$ 2,145,990	\$ 1,521,474	\$ 2,241,161
Total Revenues	\$ 3,096,523	\$ 1,972,827	\$ 3,266,570	\$ 2,809,855	\$ 2,550,229	\$ 2,905,026
8900 Other Financing Sources, Miscellaneous	981	-	-	262	307	-
8910 Proceeds of General Fixed Assets	-	-	-	-	1,976	-
8980 Interfund Transfers In	-	-	-	-	(7,631)	-
8990 Intrafund and Subfund Transfers In	863,827	671,744	684,314	684,314	650,101	711,651
8994 Operating Allocation	81,816,710	81,486,510	84,186,412	84,186,412	84,186,412	90,439,472
Total Other Financing Sources	\$ 82,681,518	\$ 82,158,254	\$ 84,870,726	\$ 84,870,988	\$ 84,831,165	\$ 91,151,123
Total Revenues and Other Financing Sources	\$ 85,778,041	\$ 84,131,081	\$ 88,137,296	\$ 87,680,843	\$ 87,381,394	\$ 94,056,149

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
Uses:						
1100 Monthly Instructional Salary	20,173,981	21,775,364	22,350,852	22,916,222	18,042,599	22,796,197
1200 Noninstructional Salaries Full Time	7,068,665	7,189,250	7,824,579	7,939,771	6,280,344	8,043,167
1300 Instructional Salaries Part Time	17,443,335	15,825,148	15,765,311	16,164,098	13,913,958	18,082,368
1400 Noninstructional Salaries Part Time	371,665	498,684	313,275	362,933	518,344	213,275
Total Academic Salaries	\$ 45,057,646	\$ 45,288,446	\$ 46,254,017	\$ 47,383,024	\$ 38,755,245	\$ 49,135,007
2100 Noninstructional Salaries Full Time	9,732,474	10,503,371	11,324,266	11,610,713	9,350,791	12,320,964
2200 Instructional Aides Full Time	1,590,624	1,597,934	1,759,942	1,804,460	1,392,594	1,786,463
2300 Variable Non-Instructional	1,170,711	672,504	768,578	809,578	980,048	768,578
2400 Variable Classroom Aide	289,824	235,628	350,568	350,568	239,221	350,568
2600 Variable Aide Other	108,769	43,590	60,999	60,999	47,862	60,999
Total Classified Salaries	\$ 12,892,402	\$ 13,053,027	\$ 14,264,353	\$ 14,636,318	\$ 12,010,516	\$ 15,287,572
3000 Benefits	21,430,732	21,924,228	22,513,700	22,813,895	19,283,329	24,781,943
Total Salaries and Benefits	\$ 79,380,780	\$ 80,265,701	\$ 83,032,070	\$ 84,833,237	\$ 70,049,090	\$ 89,204,522
4000 Supplies and Materials	\$ 517,037	\$ 568,819	\$ 1,823,289	\$ 1,315,289	\$ 921,977	\$ 1,826,352
5100 Consultants	173,203	111,928	135,434	184,634	121,284	135,434
5200 Travel	167,556	62,897	321,087	321,087	215,619	321,087
5300 Dues and Memberships	83,225	69,367	63,740	63,740	112,832	63,740
5400 Insurance	1,183,704	503,760	1,069,875	1,069,875	659,384	712,710
5500 Utilities and Housekeeping	84,714	71,502	106,444	106,444	82,332	106,444
5600 Contract Services	689,389	923,397	752,668	754,588	840,302	752,668
5690 Other Operating Expenses	343,413	185,769	504,007	504,097	365,883	504,007
5800 Other Services and Expenses	35,023	41,255	98,781	98,781	96,313	98,781
Total Other Operating Expenses	\$ 2,760,227	\$ 1,969,875	\$ 3,052,036	\$ 3,103,246	\$ 2,493,949	\$ 2,694,871

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
6300 Library Books	40,378	1,775	40,000	40,337	33,561	40,000
6400 Equipment	216,368	159,865	119,318	119,318	215,994	149,918
Total Capital Outlay	\$ 256,746	\$ 161,640	\$ 159,318	\$ 159,655	\$ 249,555	\$ 189,918
7300 Interfund Transfers Out	2,815,137	209,601	107,000	107,000	-	107,000
7600 Other Student Payments	-	1,139	2,097	2,097	-	2,097
7800 Intrafund and Subfund Transfers Out	312,091	612,611	-	-	-	-
Total Transfers and Other Outgo	\$ 3,127,228	\$ 823,351	\$ 109,097	\$ 109,097	\$ -	\$ 109,097
Total Expenses	\$ 86,042,018	\$ 83,789,386	\$ 88,175,810	\$ 89,520,524	\$ 73,714,571	\$ 94,024,760
Net Revenues Over (Under) Expenses	\$ (263,977)	\$ 341,695	\$ (38,514)	\$ (1,839,681)	\$ 13,666,823	\$ 31,389
Beginning Fund Balance	4,051,811	3,787,834	4,116,556	4,129,529	4,129,529	4,116,556
Ending Fund Balance	\$ 3,787,834	\$ 4,129,529	\$ 4,078,042	\$ 2,289,848	\$ 17,796,352	\$ 4,147,945
Restricted Reserves						
7903 Deficit Funding Reserve	-	-	453,415	453,415	-	477,582
7904 College/DO Local Reserves (1% minimum)	-	-	2,605,060	1,768,725	-	2,605,060
7900 Designated Reserves	-	-	67,708	67,708	-	56,474
			<u>3,126,183</u>	<u>2,289,848</u>		<u>3,139,116</u>
Unrestricted Reserves						
7999 Undesignated College and DO Reserves	-	-	951,859	-	-	1,008,829
			<u>951,859</u>	<u>0</u>		<u>1,008,829</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 4,078,042	\$ 2,289,848	\$ -	\$ 4,147,945

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
Sources:						
8160 Veterans Education	4,230	3,536	4,845	4,845	2,528	4,845
Total Federal Revenues	\$ 4,230	\$ 3,536	\$ 4,845	\$ 4,845	\$ 2,528	\$ 4,845
8620 General Categorical Programs	88,760	86,313	92,390	92,390	63,774	92,390
Total Other State Revenues	\$ 88,760	\$ 86,313	\$ 92,390	\$ 92,390	\$ 63,774	\$ 92,390
8851 Rentals and Leases	86,390	22,474	105,990	105,990	-	50,000
8874 2% of Enrollment Fees	64,155	67,136	65,412	65,412	84,232	67,136
8870 Other Student Fees and Charges	78,349	62,573	24,195	55,821	63,057	28,070
8880 Other Student Fees	20,665	18,983	-	4,711	23,727	-
8890 Other Local Revenues	929,133	458,663	707,768	881,518	408,753	607,625
Total Other Local Revenues	\$ 1,178,692	\$ 629,829	\$ 903,365	\$ 1,113,452	\$ 579,769	\$ 752,831
Total Revenues	\$ 1,271,682	\$ 719,678	\$ 1,000,600	\$ 1,210,687	\$ 646,071	\$ 850,066
8910 Proceeds of General Fixed Assets	-	100	-	-	11,840	-
8980 Interfund Transfers In	-	424,029	80,000	80,000	-	80,000
8990 Intrafund and Subfund Transfers In	354,650	356,747	408,152	408,152	397,703	380,028
8994 Operating Allocation	41,397,228	42,137,517	43,782,124	43,782,124	43,782,124	46,732,719
Total Other Financing Sources	\$ 41,751,878	\$ 42,918,393	\$ 44,270,276	\$ 44,270,276	\$ 44,191,667	\$ 47,192,747
Total Revenues and Other Financing Sources	\$ 43,023,560	\$ 43,638,071	\$ 45,270,876	\$ 45,480,963	\$ 44,837,738	\$ 48,042,813

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
Uses:						
1100 Monthly Instructional Salary	8,697,515	8,958,741	9,237,844	9,461,176	7,808,990	9,706,815
1200 Noninstructional Salaries Full Time	4,062,376	4,104,283	4,522,291	4,631,621	3,729,505	4,756,433
1300 Instructional Salaries Part Time	8,492,895	7,802,605	7,806,900	7,995,638	6,694,218	8,537,769
1400 Noninstructional Salaries Part Time	683,829	530,606	530,551	543,378	422,691	530,551
Total Academic Salaries	\$ 21,936,615	\$ 21,396,235	\$ 22,097,586	\$ 22,631,813	\$ 18,655,404	\$ 23,531,568
2100 Noninstructional Salaries Full Time	5,387,137	5,466,242	6,361,791	6,515,581	4,644,603	6,549,138
2200 Instructional Aides Full Time	1,113,123	1,220,043	1,435,097	1,469,789	1,078,304	1,389,051
2300 Variable Non-Instructional	641,082	168,503	688,049	692,605	286,072	687,178
2400 Variable Classroom Aide	457,372	115,639	302,705	302,705	222,270	302,705
2600 Variable Aide Other	79,840	33,518	57,390	57,390	37,083	57,390
Total Classified Salaries	\$ 7,678,554	\$ 7,003,945	\$ 8,845,032	\$ 9,038,070	\$ 6,268,332	\$ 8,985,462
3000 Benefits	10,610,334	10,459,571	11,189,803	11,334,346	9,188,845	12,471,989
Total Salaries and Benefits	\$ 40,225,503	\$ 38,859,751	\$ 42,132,421	\$ 43,004,229	\$ 34,112,581	\$ 44,989,019
4000 Supplies and Materials	\$ 454,138	\$ 251,163	\$ 613,142	\$ 690,306	\$ 562,756	\$ 978,189
5100 Consultants	117,849	32,300	122,921	122,921	28,255	122,921
5200 Travel	91,693	18,732	149,577	149,577	44,812	145,552
5300 Dues and Memberships	80,986	49,544	61,493	61,493	85,252	61,493
5400 Insurance	20,202	-	24,195	24,195	54,255	28,070
5500 Utilities and Housekeeping	48,305	46,295	33,092	33,092	34,897	33,092
5600 Contract Services	481,019	709,058	779,817	779,817	500,026	794,817
5690 Other Operating Expenses	811,256	473,871	750,560	878,927	509,210	704,560
5800 Other Services and Expenses	45,316	38,147	113,850	113,850	58,989	113,850
5900 Interprogram Charges (credits)	(61,781)	(13,114)	54,598	54,598	(504)	54,598
Total Other Operating Expenses	\$ 1,634,845	\$ 1,354,833	\$ 2,090,103	\$ 2,218,470	\$ 1,315,192	\$ 2,058,953

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
6300 Library Books	4,856	-	14,248	14,248	13,015	14,248
6400 Equipment	82,767	14,805	53,258	53,258	48,675	53,258
Total Capital Outlay	\$ 87,623	\$ 14,805	\$ 67,506	\$ 67,506	\$ 61,690	\$ 67,506
7300 Interfund Transfers Out	57,936	469,111	473,500	473,500	-	73,500
7700 Cost of Goods Sold	-	-	-	-	268	-
7800 Intrafund and Subfund Transfers Out	729,675	2,713,789	-	-	-	-
Total Transfers and Other Outgo	\$ 787,611	\$ 3,182,900	\$ 473,500	\$ 473,500	\$ 268	\$ 73,500
Total Expenses	\$ 43,189,720	\$ 43,663,452	\$ 45,376,672	\$ 46,454,011	\$ 36,052,487	\$ 48,167,167
Net Revenues Over (Under) Expenses	\$ (166,160)	\$ (25,381)	\$ (105,796)	\$ (973,048)	\$ 8,785,251	\$ (124,354)
Beginning Fund Balance	2,573,202	2,407,042	2,381,663	2,381,661	2,381,661	2,384,550
Ending Fund Balance	\$ 2,407,042	\$ 2,381,661	\$ 2,275,867	\$ 1,408,613	\$ 11,166,912	\$ 2,260,196
Restricted Reserves						
7903 Deficit Funding Reserve	-	-	235,074	235,074	-	247,604
7904 College/DO Local Reserves (1% minimum)	-	-	448,000	448,000	-	480,642
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	257,590	257,590	-	257,590
			<u>1,029,605</u>	<u>1,029,605</u>		<u>1,074,777</u>
Unrestricted Reserves						
7999 Undesignated College and DO Reserves	-	-	1,246,262	379,008	-	1,185,419
			<u>1,246,262</u>	<u>379,008</u>		<u>1,185,419</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 2,275,867	\$ 1,408,613	\$ -	\$ 2,260,196

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
Sources:						
8860 Interest and Investment Income	1,387,669	338,418	750,000	750,000	133,219	350,000
8890 Other Local Revenues	36,972	16,725	36,000	36,020	34,744	36,000
Total Other Local Revenues	\$ 1,424,641	\$ 355,143	\$ 786,000	\$ 786,020	\$ 167,963	\$ 386,000
Total Revenues	\$ 1,424,641	\$ 355,143	\$ 786,000	\$ 786,020	\$ 167,963	\$ 386,000
8910 Proceeds of General Fixed Assets	4,732	-	2,000	2,000	-	2,000
8990 Intrafund and Subfund Transfers In	542,212	127,300	124,845	118,158	124,845	126,100
8994 Operating Allocation	18,115,314	18,191,297	18,846,646	18,846,646	18,846,646	20,185,165
Total Other Financing Sources	\$ 18,662,258	\$ 18,318,597	\$ 18,973,491	\$ 18,966,804	\$ 18,971,491	\$ 20,313,265
Total Revenues and Other Financing Sources	\$ 20,086,899	\$ 18,673,740	\$ 19,759,491	\$ 19,752,824	\$ 19,139,454	\$ 20,699,265
Uses:						
1200 Noninstructional Salaries Full Time	1,176,757	1,199,844	1,224,457	1,246,571	1,162,889	1,301,593
1400 Noninstructional Salaries Part Time	-	-	-	4,372	1,929	-
Total Academic Salaries	\$ 1,176,757	\$ 1,199,844	\$ 1,224,457	\$ 1,250,943	\$ 1,164,818	\$ 1,301,593
2100 Noninstructional Salaries Full Time	9,107,483	8,815,160	9,681,904	9,839,216	7,959,112	9,801,977
2300 Variable Non-Instructional	472,783	360,858	248,100	248,100	742,790	248,100
Total Classified Salaries	\$ 9,580,266	\$ 9,176,018	\$ 9,930,004	\$ 10,087,316	\$ 8,701,902	\$ 10,050,077
3000 Benefits	4,952,099	4,879,202	5,657,151	5,902,887	4,573,874	5,971,268

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
Total Salaries and Benefits	\$ 15,709,122	\$ 15,255,064	\$ 16,811,612	\$ 17,241,146	\$ 14,440,594	\$ 17,322,938
4000 Supplies and Materials	\$ 213,675	\$ 187,194	\$ 290,400	\$ 290,420	\$ 148,671	\$ 290,400
5100 Consultants	710,560	893,199	981,263	999,763	737,309	921,263
5200 Travel	137,271	50,081	316,606	308,106	99,353	317,861
5300 Dues and Memberships	130,195	128,993	132,600	132,600	123,732	136,100
5500 Utilities and Housekeeping	194,445	66,804	150,110	150,110	80,071	150,110
5600 Contract Services	142,415	101,225	143,120	143,120	254,962	143,120
5690 Other Operating Expenses	127,633	105,212	107,085	147,085	101,214	147,085
5700 Legal/Elections/Audit Expenses	15,050	15,564	5,000	5,000	24,638	5,000
5800 Other Services and Expenses	905,662	738,064	1,041,150	1,031,150	638,370	1,041,150
5900 Interprogram Charges (credits)	95	15	-	-	3	-
Total Other Operating Expenses	\$ 2,363,326	\$ 2,099,157	\$ 2,876,934	\$ 2,916,934	\$ 2,059,652	\$ 2,861,689
6100 Sites and Site Improvements	30	-	1,500	1,500	-	1,500
6400 Equipment	56,229	51,530	110,200	110,200	38,412	110,200
Total Capital Outlay	\$ 56,259	\$ 51,530	\$ 111,700	\$ 111,700	\$ 38,412	\$ 111,700
7300 Interfund Transfers Out	1,000,000	-	-	-	-	-
7800 Intrafund and Subfund Transfers Out	481,181	1,542,322	-	-	-	-
Total Transfers and Other Outgo	\$ 1,481,181	\$ 1,542,322	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 19,823,563	\$ 19,135,267	\$ 20,090,646	\$ 20,560,200	\$ 16,687,329	\$ 20,586,727

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
Net Revenues Over (Under) Expenses	\$ 263,336	\$ (461,527)	\$ (331,155)	\$ (807,376)	\$ 2,452,125	\$ 112,538
Beginning Fund Balance	1,053,987	1,317,323	869,969	855,796	855,796	959,947
Ending Fund Balance	\$ 1,317,323	\$ 855,796	\$ 538,814	\$ 48,420	\$ 3,307,921	\$ 1,072,485
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	100,995	100,995	-	106,377
7904 College/DO Local Reserves (1% minimum)	-	-	200,000	153,256	-	205,000
7900 Designated Reserves	-	-	2,896	2,896	-	-
			<u>303,891</u>	<u>257,147</u>		<u>311,377</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	234,923	(208,727)	-	761,108
			<u>234,923</u>	<u>-208,727</u>		<u>761,108</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 538,814	\$ 48,420	\$ -	\$ 1,072,485

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
Sources:						
8610 General Apportionment Revenue	32,088,330	1,390,256	1,935,350	10,576,228	10,209,209	6,256,662
8630 Education Protection Account	14,053,532	41,297,053	42,767,158	42,767,158	27,093,595	45,198,189
8671 Homeowners Revenue	626,848	617,895	639,831	639,831	302,151	676,201
8672 In Lieu of Taxes (wildlife)	4,622	4,309	4,462	4,462	3,691	4,716
8811 Tax Allocation, Secured Roll Revenue	92,549,360	96,880,280	100,329,530	97,729,530	96,902,613	103,284,810
8812 Tax Allocation, Supplemental Roll Revenue	2,047,813	1,757,327	1,819,712	1,819,712	(42,164)	1,923,151
8813 Tax Allocation, Unsecured Roll Revenue	2,807,197	2,895,856	2,998,659	2,998,659	2,433,626	3,169,113
8817 ERAF	14,099,861	14,410,498	14,922,055	13,537,263	10,985,641	14,306,767
8819 Redevelopment Agency Revenue/Residual	5,686,330	5,712,007	5,914,783	5,914,783	2,943,670	6,251,000
8874 98% of Enrollment Fees	14,880,662	15,429,218	15,224,285	15,224,285	17,580,191	15,429,218
Apportionment Revenues	\$ 178,844,555	\$ 180,394,699	\$ 186,555,825	\$ 191,211,911	\$ 168,412,223	\$ 196,499,827
8614 Part Time Instructor Pay Increase	469,817	615,916	617,670	617,670	450,755	617,670
8617 Part Time Office Hours	529,776	579,028	460,100	460,100	108,809	695,000
8618 Part Time Health Revenue	24,230	37,550	25,000	25,000	(6,310)	36,200
8680 Lottery Revenue	3,401,350	5,580,096	4,229,198	4,229,198	3,517,531	4,229,198
8690 State Tax Subventions	2,100,832	2,308,897	2,050,622	4,733,449	3,876,620	4,879,120
Total Other State Revenues	\$ 6,526,005	\$ 9,121,487	\$ 7,382,590	\$ 10,065,417	\$ 7,947,405	\$ 10,457,188
8880 Nonresident Tuition	10,949,720	9,687,131	8,854,781	8,854,781	9,256,632	9,309,930
Total Other Local Revenues	\$ 10,949,720	\$ 9,687,131	\$ 8,854,781	\$ 8,854,781	\$ 9,256,632	\$ 9,309,930
Total Revenues	\$ 196,320,280	\$ 199,203,317	\$ 202,793,196	\$ 210,132,109	\$ 185,616,260	\$ 216,266,945
8990 Intrafund and Subfund Transfers In	25,002,900	25,032,861	26,540,462	29,223,289	25,398,554	26,314,774
Total Other Financing Sources	\$ 25,002,900	\$ 25,032,861	\$ 26,540,462	\$ 29,223,289	\$ 25,398,554	\$ 26,314,774
Total Revenues and Other Financing Sources	\$ 221,323,180	\$ 224,236,178	\$ 229,333,658	\$ 239,355,398	\$ 211,014,814	\$ 242,581,719

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
Uses:						
1200 Noninstructional Salaries Full Time	146,712	151,080	151,080	151,080	132,230	158,676
1400 Noninstructional Salaries Part Time	163,438	100,834	271,915	271,915	81,171	271,915
Total Academic Salaries	\$ 310,150	\$ 251,914	\$ 422,995	\$ 422,995	\$ 213,401	\$ 430,591
2100 Noninstructional Salaries Full Time	103,820	106,166	106,380	106,380	93,100	111,376
2300 Variable Non-Instructional	-	6,130	27,432	27,432	1,030	27,432
Total Classified Salaries	\$ 103,820	\$ 112,296	\$ 133,812	\$ 133,812	\$ 94,130	\$ 138,808
3000 Benefits	13,062,324	12,842,447	13,182,507	13,182,507	9,312,177	13,690,489
Total Salaries and Benefits	\$ 13,476,294	\$ 13,206,657	\$ 13,739,314	\$ 13,739,314	\$ 9,619,708	\$ 14,259,888
4000 Supplies and Materials	\$ 360	\$ -	\$ 1,500	\$ 1,500	\$ 436	\$ 1,500
5200 Travel	1,667	-	10,000	10,000	150	10,000
5300 Dues and Memberships	910	11,550	500	500	12,128	500
5400 Insurance	1,273,413	1,298,089	1,550,000	1,550,000	1,387,693	1,550,000
5500 Utilities and Housekeeping	4,416,165	4,379,329	4,697,789	4,697,789	4,213,290	5,082,382
5600 Contract Services	1,803,757	1,960,334	2,182,787	2,182,787	2,300,365	2,174,241
5690 Other Operating Expenses	1	-	-	-	-	-
5700 Legal/Elections/Audit Expenses	1,399,932	1,871,667	1,315,000	3,997,827	4,253,117	1,286,800
5800 Other Services and Expenses	97,014	-	-	-	-	-
Total Other Operating Expenses	\$ 8,992,859	\$ 9,520,969	\$ 9,756,076	\$ 12,438,903	\$ 12,166,743	\$ 10,103,923
6400 Equipment	-	-	-	-	411,987	-
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 411,987	\$ -

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

<u>Description</u>	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
7300 Interfund Transfers Out	1,050,000	1,050,000	1,050,000	4,209,192	1,050,000	1,050,000
7800 Intrafund and Subfund Transfers Out	27,466,508	29,304,812	26,867,888	29,544,028	26,804,134	27,831,907
7894 Operating Allocation from	170,144,776	170,858,428	177,013,669	177,013,669	177,013,669	189,585,472
Total Transfers and Other Outgo	\$ 198,661,284	\$ 201,213,240	\$ 204,931,557	\$ 210,766,889	\$ 204,867,803	\$ 218,467,379
Total Expenses	\$ 221,130,797	\$ 223,940,866	\$ 228,428,447	\$ 236,946,606	\$ 227,066,677	\$ 242,832,690
Net Revenues Over (Under) Expenses	\$ 192,383	\$ 295,312	\$ 905,211	\$ 2,408,792	\$ (16,051,863)	\$ (250,971)
Beginning Fund Balance	20,327,367	20,519,750	20,815,140	20,815,062	20,815,062	22,744,909
Ending Fund Balance	\$ 20,519,750	\$ 20,815,062	\$ 21,720,351	\$ 23,223,854	\$ 4,763,199	\$ 22,493,938
<u>Board Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	10,399,100	10,399,100	-	11,081,246
7902 5% Board Contingency Reserve	-	-	10,399,100	10,399,100	-	11,081,246
7900 Designated Reserves	-	-	802,000	802,000	-	300,000
			<u>21,600,200</u>	<u>21,600,200</u>		<u>22,462,492</u>
<u>Unrestricted Reserves</u>						
7997 Undesignated District Reserves	-	-	45,057	1,548,560	-	31,446
7999 Undesignated College and DO Reserves	-	-	75,094	75,094	-	-
			<u>120,151</u>	<u>1,623,654</u>		<u>31,446</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 21,720,351	\$ 23,223,854	\$ -	\$ 22,493,938

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
<u>District Services</u>						
Board	250,973	189,453	296,304	296,304	165,894	235,194
Chancellor	869,557	968,580	928,298	928,298	1,032,423	992,342
Facilities	788,791	796,938	978,670	1,018,670	706,053	1,059,791
Foundation Services	433,075	3,446	-	-	-	-
Administrative Services and Finance	4,120,252	4,038,237	3,260,456	3,484,690	2,622,320	3,314,634
Human Resources	2,370,074	2,397,725	2,717,901	2,717,901	2,339,448	2,523,152
Information Technology Services	3,479,311	3,559,571	3,755,615	3,755,615	2,973,837	3,942,196
Internal Auditing	259,312	219,039	340,613	340,613	140,369	368,888
International Education	765,233	683,640	843,368	843,368	646,809	874,010
Marketing	417,941	383,879	437,147	437,147	390,221	475,731
Other	12,948	13,303	13,585	13,585	11,886	14,432
Payroll	758,862	667,928	977,195	977,195	655,451	989,277
Educational Planning	813,224	770,034	965,666	965,666	707,730	979,391
Police Services	3,120,651	3,107,152	2,985,125	3,190,445	2,969,575	3,123,514
Research	735,234	823,419	866,886	866,886	747,180	939,656
Purchasing	628,124	512,922	723,817	723,817	578,132	754,519
Total District Office Expenditures and Transfers Out	\$ 19,823,562	\$ 19,135,266	\$ 20,090,646	\$ 20,560,200	\$ 16,687,328	\$ 20,586,727
<u>Districtwide Expenses</u>						
Contractual Assessments	1,506,159	976,452	1,328,835	1,328,835	916,632	1,385,505
Regulatory Expenditures	18,827,736	18,933,791	19,503,021	19,503,021	14,915,648	20,348,299
Committed Obligations	4,365,045	4,681,361	4,566,698	7,249,525	8,204,504	4,580,970
Districtwide Operations	196,431,856	199,349,262	203,029,893	208,865,225	203,029,893	216,517,916
Total Districtwide Expenditures and Transfers Out	\$ 221,130,796	\$ 223,940,866	\$ 228,428,447	\$ 236,946,606	\$ 227,066,677	\$ 242,832,690
Total District Office and Districtwide Expenditures and Transfers Out	\$ 240,954,358	\$ 243,076,132	\$ 248,519,093	\$ 257,506,806	\$ 243,754,005	\$ 263,419,417

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
<u>Board and District Office Restricted Reserves</u>						
5% General Fund Reserve	-	-	10,399,100	10,399,100	-	11,081,246
5% Board Contingency Reserve	-	-	10,399,100	10,399,100	-	11,081,246
Deficit Funding Reserve	-	-	100,995	100,995	-	106,377
College/DO Local Reserves (1% minimum)	-	-	200,000	153,256	-	205,000
Designated Reserves	-	-	804,896	804,896	-	300,000
			<u>21,904,091</u>	<u>21,857,347</u>		<u>22,773,869</u>
<u>Unrestricted Reserves</u>						
Undesignated District Reserves	-	-	45,057	1,506,733	-	31,446
Undesignated College and DO Reserves	-	-	310,017	(105,827)	-	761,108
			<u>355,074</u>	<u>1,400,906</u>		<u>792,554</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 22,259,165	\$ 23,258,253	\$ -	\$ 23,566,423

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2022-2023 TENTATIVE BUDGET
SECTION - II
For ONE TIME GENERAL UNRESTRICTED FUNDS**

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
Sources:						
8150 Student Financial Aid Revenue	45,720	34,555	40,985	40,985	38,090	40,985
8160 Veterans Education	6,810	5,088	-	-	3,680	-
Total Federal Revenues	\$ 52,530	\$ 39,643	\$ 40,985	\$ 40,985	\$ 41,770	\$ 40,985
8659 Other Reimbursable Categorical Programs	95,453	22,406	11,276	11,276	43,400	11,276
8690 State Tax Subventions	7,693,544	6,573,125	7,140,062	7,140,062	-	7,140,062
Total Other State Revenues	\$ 7,788,997	\$ 6,595,531	\$ 7,151,338	\$ 7,151,338	\$ 43,400	\$ 7,151,338
8830 Contract Services	53,707	108,037	112,168	112,168	-	112,989
8851 Rentals and Leases	233,045	295,666	135,000	135,000	243,649	135,000
8870 Other Student Fees and Charges	291,475	267,220	265,000	265,000	200,453	265,000
8880 Other Student Fees	41,327	11,487	21,017	21,017	30,286	840
8890 Other Local Revenues	712,830	1,030,479	996,113	1,129,760	502,808	996,113
Total Other Local Revenues	\$ 1,332,384	\$ 1,712,889	\$ 1,529,298	\$ 1,662,945	\$ 977,196	\$ 1,509,942
Total Revenues	\$ 9,173,911	\$ 8,348,063	\$ 8,721,621	\$ 8,855,268	\$ 1,062,366	\$ 8,702,265
8980 Interfund Transfers In	904,692	2,906,090	-	2,414,754	235,353	-
8990 Intrafund and Subfund Transfers In	2,083,575	9,659,929	-	4,980,214	4,980,214	-
Total Other Financing Sources	\$ 2,988,267	\$ 12,566,019	\$ -	\$ 7,394,968	\$ 5,215,567	\$ -
Total Revenues and Other Financing Sources	\$ 12,162,178	\$ 20,914,082	\$ 8,721,621	\$ 16,250,236	\$ 6,277,933	\$ 8,702,265

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
Uses:						
1200 Noninstructional Salaries Full Time	44,625	25,633	31,493	31,493	29,574	34,766
1300 Instructional Salaries Part Time	35,508	20,587	50,000	50,000	8,225	50,000
1400 Noninstructional Salaries Part Time	29,415	24,220	82,600	82,600	12,845	82,600
Total Academic Salaries	\$ 109,548	\$ 70,440	\$ 164,093	\$ 164,093	\$ 50,644	\$ 167,366
2100 Noninstructional Salaries Full Time	89,689	70,532	70,872	70,872	71,495	86,925
2300 Variable Non-Instructional	574,467	428,432	799,915	799,915	289,864	799,915
2400 Variable Classroom Aide	58,561	126,897	52,784	52,784	76,901	52,784
2600 Variable Aide Other	-	-	23,904	23,904	-	23,904
Total Classified Salaries	\$ 722,717	\$ 625,861	\$ 947,475	\$ 947,475	\$ 438,260	\$ 963,528
3000 Benefits	7,861,701	6,702,432	7,298,369	7,298,369	101,711	7,310,459
Total Salaries and Benefits	\$ 8,693,966	\$ 7,398,733	\$ 8,409,937	\$ 8,409,937	\$ 590,615	\$ 8,441,353
4000 Supplies and Materials	\$ 207,831	\$ 102,272	\$ 1,198,882	\$ 1,833,792	\$ 114,649	\$ 1,198,882
5100 Consultants	127,871	217,138	215,887	5,807,441	195,952	200,887
5200 Travel	74,855	6,040	144,814	144,814	41,163	144,814
5300 Dues and Memberships	23,095	5,235	8,000	8,000	1,177	8,000
5500 Utilities and Housekeeping	6,813	14,475	-	-	-	-
5600 Contract Services	108,632	100,415	1,256,464	2,256,464	51,601	606,464
5690 Other Operating Expenses	151,932	81,389	1,758,975	1,758,975	98,899	1,758,975
5800 Other Services and Expenses	912,297	754,544	297,333	297,333	173,304	297,333
5900 Interprogram Charges (credits)	(172)	(18)	1,794	1,794	20	1,794
5910 Indirect Costs	(158,813)	(1,497,242)	(229,916)	(229,916)	(401,172)	(229,916)
Total Other Operating Expenses	\$ 1,246,510	\$ (318,024)	\$ 3,453,351	\$ 10,044,905	\$ 160,944	\$ 2,788,351

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
6200 Buildings	2,643	41,727	227,426	227,426	13,935	227,426
6300 Library Books	904	(1,775)	6,984	6,984	2,979	6,984
6400 Equipment	693,646	68,942	1,837,401	1,971,372	406,188	1,349,976
Total Capital Outlay	\$ 697,193	\$ 108,894	\$ 2,071,811	\$ 2,205,782	\$ 423,102	\$ 1,584,386
7300 Interfund Transfers Out	-	2,988,000	-	-	-	650,000
7800 Intrafund and Subfund Transfers Out	385,348	12,222	1,141,908	6,122,122	4,980,214	-
Total Transfers and Other Outgo	\$ 385,348	\$ 3,000,222	\$ 1,141,908	\$ 6,122,122	\$ 4,980,214	\$ 650,000
Total Expenses	\$ 11,230,848	\$ 10,292,097	\$ 16,275,889	\$ 28,616,538	\$ 6,269,524	\$ 14,662,972
Net Revenues Over (Under) Expenses	\$ 931,330	\$ 10,621,985	\$ (7,554,268)	\$ (12,366,302)	\$ 8,409	\$ (5,960,707)
Beginning Fund Balance	11,145,691	12,077,021	19,980,019	22,699,006	22,699,006	22,212,619
Ending Fund Balance	\$ 12,077,021	\$ 22,699,006	\$ 12,425,751	\$ 10,332,704	\$ 22,707,415	\$ 16,251,912
<u>Board and College / DO Restricted Reserves</u>						
7900 Designated Reserves	-	-	8,611,600	6,319,742	-	9,513,982
			<u>8,611,600</u>	<u>6,319,742</u>		<u>9,513,982</u>
<u>Unrestricted Reserves</u>						
7910 Potential Salary Increase Reserve	-	-	1,450,000	1,450,000	-	1,450,000
7999 Undesignated College and DO Reserves	-	-	2,364,151	2,562,962	-	5,287,930
			<u>3,814,151</u>	<u>4,012,962</u>		<u>6,737,930</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 12,425,751	\$ 10,332,704	\$ -	\$ 16,251,912

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
Sources:						
8150 Student Financial Aid Revenue	11,930	6,935	10,000	10,000	16,810	10,000
8160 Veterans Education	960	896	-	-	688	-
Total Federal Revenues	\$ 12,890	\$ 7,831	\$ 10,000	\$ 10,000	\$ 17,498	\$ 10,000
8659 Other Reimbursable Categorical Programs	40,959	7,538	-	-	5,652	-
Total Other State Revenues	\$ 40,959	\$ 7,538	\$ -	\$ -	\$ 5,652	\$ -
8851 Rentals and Leases	63,513	71,826	70,000	70,000	72,268	70,000
8890 Other Local Revenues	148,245	70,204	66,700	86,072	97,207	66,700
Total Other Local Revenues	\$ 211,758	\$ 142,030	\$ 136,700	\$ 156,072	\$ 169,475	\$ 136,700
Total Revenues	\$ 265,607	\$ 157,399	\$ 146,700	\$ 166,072	\$ 192,625	\$ 146,700
8980 Interfund Transfers In	-	68,654	-	350,000	-	-
8990 Intrafund and Subfund Transfers In	-	1,950,000	-	1,478,951	1,478,951	-
Total Other Financing Sources	\$ -	\$ 2,018,654	\$ -	\$ 1,828,951	\$ 1,478,951	\$ -
Total Revenues and Other Financing Sources	\$ 265,607	\$ 2,176,053	\$ 146,700	\$ 1,995,023	\$ 1,671,576	\$ 146,700

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
Uses:						
1400 Noninstructional Salaries Part Time	-	-	-	-	458	-
Total Academic Salaries	\$ -	\$ -	\$ -	\$ -	\$ 458	\$ -
2100 Noninstructional Salaries Full Time	3,806	-	-	-	-	-
2300 Variable Non-Instructional	26,257	26,032	62,484	62,484	29,789	62,484
2400 Variable Classroom Aide	288	-	-	-	-	-
Total Classified Salaries	\$ 30,351	\$ 26,032	\$ 62,484	\$ 62,484	\$ 29,789	\$ 62,484
3000 Benefits	2,959	708	5,851	5,851	923	5,851
Total Salaries and Benefits	\$ 33,310	\$ 26,740	\$ 68,335	\$ 68,335	\$ 31,170	\$ 68,335
4000 Supplies and Materials	\$ 17,753	\$ 4,182	\$ 303,817	\$ 414,636	\$ 1,929	\$ 303,817
5100 Consultants	11,024	3,938	57,352	1,309,810	16,626	57,352
5200 Travel	12,977	-	3,844	3,844	27,940	3,844
5300 Dues and Memberships	10,495	-	-	-	-	-
5500 Utilities and Housekeeping	-	1,616	-	-	-	-
5600 Contract Services	-	735	6,464	189,359	-	6,464
5690 Other Operating Expenses	-	-	253,608	253,608	81,478	253,608
5800 Other Services and Expenses	1,400	1,290	-	-	352	-
5910 Indirect Costs	(90,781)	(434,150)	-	-	(163,012)	-
Total Other Operating Expenses	\$ (54,885)	\$ (426,571)	\$ 321,268	\$ 1,756,621	\$ (36,616)	\$ 321,268
6200 Buildings	-	44,568	227,426	227,426	3,990	227,426
6400 Equipment	2,719	-	532,314	532,314	-	532,314
Total Capital Outlay	\$ 2,719	\$ 44,568	\$ 759,740	\$ 759,740	\$ 3,990	\$ 759,740

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
7800 Intrafund and Subfund Transfers Out	-	-	-	1,478,951	1,478,951	-
Total Transfers and Other Outgo	\$ -	\$ -	\$ -	\$ 1,478,951	\$ 1,478,951	\$ -
Total Expenses	\$ (1,103)	\$ (351,081)	\$ 1,453,160	\$ 4,478,283	\$ 1,479,424	\$ 1,453,160
Net Revenues Over (Under) Expenses	\$ 266,710	\$ 2,527,134	\$ (1,306,460)	\$ (2,483,260)	\$ 192,152	\$ (1,306,460)
Beginning Fund Balance	1,837,401	2,104,111	4,631,245	4,631,245	4,631,245	4,631,246
Ending Fund Balance	\$ 2,104,111	\$ 4,631,245	\$ 3,324,785	\$ 2,147,985	\$ 4,823,397	\$ 3,324,786
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	3,324,785	2,147,985	-	3,324,786
			<u>3,324,785</u>	<u>2,147,985</u>		<u>3,324,786</u>
<u>Unrestricted Reserves</u>						
			<u>0</u>	<u>0</u>		<u>0</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 3,324,785	\$ 2,147,985	\$ -	\$ 3,324,786

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
Sources:						
8150 Student Financial Aid Revenue	19,400	16,155	16,115	16,115	13,040	16,115
8160 Veterans Education	5,850	4,192	-	-	2,992	-
Total Federal Revenues	\$ 25,250	\$ 20,347	\$ 16,115	\$ 16,115	\$ 16,032	\$ 16,115
8659 Other Reimbursable Categorical Programs	27,786	9,856	-	-	21,859	-
Total Other State Revenues	\$ 27,786	\$ 9,856	\$ -	\$ -	\$ 21,859	\$ -
8830 Contract Services	48,978	103,516	100,000	100,000	-	100,000
8851 Rentals and Leases	64,181	64,456	-	-	53,202	-
8870 Other Student Fees and Charges	290,862	265,895	265,000	265,000	191,381	265,000
8880 Other Student Fees	33,832	11,487	-	-	30,076	-
8890 Other Local Revenues	376,355	923,408	890,105	929,959	311,265	890,105
Total Other Local Revenues	\$ 814,208	\$ 1,368,762	\$ 1,255,105	\$ 1,294,959	\$ 585,924	\$ 1,255,105
Total Revenues	\$ 867,244	\$ 1,398,965	\$ 1,271,220	\$ 1,311,074	\$ 623,815	\$ 1,271,220
8980 Interfund Transfers In	347,702	2,817,259	-	1,380,657	-	-
8990 Intrafund and Subfund Transfers In	13,182	601,929	-	2,501,263	2,501,263	-
Total Other Financing Sources	\$ 360,884	\$ 3,419,188	\$ -	\$ 3,881,920	\$ 2,501,263	\$ -
Total Revenues and Other Financing Sources	\$ 1,228,128	\$ 4,818,153	\$ 1,271,220	\$ 5,192,994	\$ 3,125,078	\$ 1,271,220

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
Uses:						
1200 Noninstructional Salaries Full Time	-	-	31,493	31,493	29,574	34,766
1300 Instructional Salaries Part Time	33,032	20,587	50,000	50,000	8,225	50,000
1400 Noninstructional Salaries Part Time	14,013	7,910	17,500	17,500	-	17,500
Total Academic Salaries	\$ 47,045	\$ 28,497	\$ 98,993	\$ 98,993	\$ 37,799	\$ 102,266
2100 Noninstructional Salaries Full Time	79,612	63,785	63,785	63,785	65,133	79,479
2300 Variable Non-Instructional	541,995	357,256	725,000	725,000	258,622	725,000
2400 Variable Classroom Aide	58,273	126,897	35,000	35,000	74,802	35,000
Total Classified Salaries	\$ 679,880	\$ 547,938	\$ 823,785	\$ 823,785	\$ 398,557	\$ 839,479
3000 Benefits	143,224	109,227	139,513	139,513	94,542	151,141
Total Salaries and Benefits	\$ 870,149	\$ 685,662	\$ 1,062,291	\$ 1,062,291	\$ 530,898	\$ 1,092,886
4000 Supplies and Materials	\$ 136,252	\$ 69,761	\$ 728,923	\$ 1,044,266	\$ 62,316	\$ 728,923
5100 Consultants	98,975	147,950	115,000	3,172,979	115,870	115,000
5200 Travel	44,046	3,398	129,679	129,679	11,167	129,679
5300 Dues and Memberships	8,959	5,235	8,000	8,000	1,177	8,000
5500 Utilities and Housekeeping	6,813	12,859	-	-	-	-
5600 Contract Services	20,344	8,357	-	548,452	42,255	-
5690 Other Operating Expenses	44,105	81,390	1,398,711	1,398,711	17,420	1,398,711
5800 Other Services and Expenses	233,592	201,264	207,678	207,678	172,243	207,678
5910 Indirect Costs	-	(697,888)	-	-	(159,270)	-
Total Other Operating Expenses	\$ 456,834	\$ (237,435)	\$ 1,859,068	\$ 5,465,499	\$ 200,862	\$ 1,859,068

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
6300 Library Books	904	(1,775)	6,984	6,984	2,979	6,984
6400 Equipment	465,607	46,821	629,087	629,087	214,264	629,087
Total Capital Outlay	\$ 466,511	\$ 45,046	\$ 636,071	\$ 636,071	\$ 217,243	\$ 636,071
7800 Intrafund and Subfund Transfers Out	25,548	2,222	-	2,501,263	2,501,263	-
Total Transfers and Other Outgo	\$ 25,548	\$ 2,222	\$ -	\$ 2,501,263	\$ 2,501,263	\$ -
Total Expenses	\$ 1,955,294	\$ 565,256	\$ 4,286,353	\$ 10,709,390	\$ 3,512,582	\$ 4,316,948
Net Revenues Over (Under) Expenses	\$ (727,166)	\$ 4,252,897	\$ (3,015,133)	\$ (5,516,396)	\$ (387,504)	\$ (3,045,728)
Beginning Fund Balance	4,166,081	3,438,915	4,993,000	7,691,812	7,691,812	7,423,716
Ending Fund Balance	\$ 3,438,915	\$ 7,691,812	\$ 1,977,867	\$ 2,175,416	\$ 7,304,308	\$ 4,377,988
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	725,244	723,981	-	701,586
			<u>725,244</u>	<u>723,981</u>		<u>701,586</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	1,252,623	1,451,435	-	3,676,402
			<u>1,252,623</u>	<u>1,451,435</u>		<u>3,676,402</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 1,977,867	\$ 2,175,416	\$ -	\$ 4,377,988

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
Sources:						
8150 Student Financial Aid Revenue	14,390	11,465	14,870	14,870	8,240	14,870
Total Federal Revenues	\$ 14,390	\$ 11,465	\$ 14,870	\$ 14,870	\$ 8,240	\$ 14,870
8659 Other Reimbursable Categorical Programs	26,708	5,012	11,276	11,276	15,889	11,276
Total Other State Revenues	\$ 26,708	\$ 5,012	\$ 11,276	\$ 11,276	\$ 15,889	\$ 11,276
8830 Contract Services	4,729	4,521	12,168	12,168	-	12,989
8851 Rentals and Leases	-	53,900	-	-	15,839	-
8870 Other Student Fees and Charges	613	1,325	-	-	9,072	-
8880 Other Student Fees	7,495	-	21,017	21,017	210	840
8890 Other Local Revenues	177,727	34,426	29,308	103,729	93,070	29,308
Total Other Local Revenues	\$ 190,564	\$ 94,172	\$ 62,493	\$ 136,914	\$ 118,191	\$ 43,137
Total Revenues	\$ 231,662	\$ 110,649	\$ 88,639	\$ 163,060	\$ 142,320	\$ 69,283
8980 Interfund Transfers In	42,802	20,177	-	684,097	235,353	-
8990 Intrafund and Subfund Transfers In	500,000	2,700,000	-	1,000,000	1,000,000	-
Total Other Financing Sources	\$ 542,802	\$ 2,720,177	\$ -	\$ 1,684,097	\$ 1,235,353	\$ -
Total Revenues and Other Financing Sources	\$ 774,464	\$ 2,830,826	\$ 88,639	\$ 1,847,157	\$ 1,377,673	\$ 69,283

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
Uses:						
1300 Instructional Salaries Part Time	2,476	-	-	-	-	-
1400 Noninstructional Salaries Part Time	15,402	16,310	65,100	65,100	12,387	65,100
Total Academic Salaries	\$ 17,878	\$ 16,310	\$ 65,100	\$ 65,100	\$ 12,387	\$ 65,100
2100 Noninstructional Salaries Full Time	6,271	6,747	7,087	7,087	6,362	7,446
2300 Variable Non-Instructional	6,215	45,144	12,431	12,431	1,453	12,431
2400 Variable Classroom Aide	-	-	17,784	17,784	2,099	17,784
2600 Variable Aide Other	-	-	23,904	23,904	-	23,904
Total Classified Salaries	\$ 12,486	\$ 51,891	\$ 61,206	\$ 61,206	\$ 9,914	\$ 61,565
3000 Benefits	8,507	12,235	12,943	12,943	6,246	13,405
Total Salaries and Benefits	\$ 38,871	\$ 80,436	\$ 139,249	\$ 139,249	\$ 28,547	\$ 140,070
4000 Supplies and Materials	\$ 51,439	\$ 27,467	\$ 156,142	\$ 364,890	\$ 49,945	\$ 156,142
5100 Consultants	15,977	-	28,535	1,309,652	12,418	28,535
5200 Travel	16,024	2,642	11,291	11,291	2,056	11,291
5300 Dues and Memberships	3,641	-	-	-	-	-
5600 Contract Services	5,222	-	1,250,000	1,518,653	9,346	600,000
5690 Other Operating Expenses	-	(1)	106,656	106,656	1	106,656
5800 Other Services and Expenses	1,301	13,760	-	-	709	-
5900 Interprogram Charges (credits)	(172)	(18)	1,794	1,794	20	1,794
5910 Indirect Costs	(63,916)	(361,759)	(229,916)	(229,916)	(78,890)	(229,916)
Total Other Operating Expenses	\$ (21,923)	\$ (345,376)	\$ 1,168,360	\$ 2,718,130	\$ (54,340)	\$ 518,360
6200 Buildings	2,643	(2,841)	-	-	9,945	-
6400 Equipment	26,439	-	676,000	676,000	12,800	176,000
Total Capital Outlay	\$ 29,082	\$ (2,841)	\$ 676,000	\$ 676,000	\$ 22,745	\$ 176,000

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
7300 Interfund Transfers Out	-	-	-	-	-	650,000
7800 Intrafund and Subfund Transfers Out	-	-	-	1,000,000	1,000,000	-
Total Transfers and Other Outgo	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 650,000
Total Expenses	\$ 97,469	\$ (240,314)	\$ 2,139,751	\$ 4,898,269	\$ 1,046,897	\$ 1,640,572
Net Revenues Over (Under) Expenses	\$ 676,995	\$ 3,071,140	\$ (2,051,112)	\$ (3,051,112)	\$ 330,776	\$ (1,571,289)
Beginning Fund Balance	2,487,079	3,164,074	6,215,039	6,235,214	6,235,214	6,235,212
Ending Fund Balance	\$ 3,164,074	\$ 6,235,214	\$ 4,163,927	\$ 3,184,102	\$ 6,565,990	\$ 4,663,923
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	2,713,927	1,734,102	-	2,713,923
			<u>2,713,927</u>	<u>1,734,102</u>		<u>2,713,923</u>
<u>Unrestricted Reserves</u>						
7910 Potential Salary Increase Reserve	-	-	1,450,000	1,450,000	-	1,450,000
7999 Undesignated College and DO Reserves	-	-	-	-	-	500,000
			<u>1,450,000</u>	<u>1,450,000</u>		<u>1,950,000</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 4,163,927	\$ 3,184,102	\$ -	\$ 4,663,923

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
<u>Sources:</u>						
8851 Rentals and Leases	105,351	105,484	65,000	65,000	102,340	65,000
8890 Other Local Revenues	10,503	2,441	10,000	10,000	1,266	10,000
Total Other Local Revenues	\$ 115,854	\$ 107,925	\$ 75,000	\$ 75,000	\$ 103,606	\$ 75,000
Total Revenues	\$ 115,854	\$ 107,925	\$ 75,000	\$ 75,000	\$ 103,606	\$ 75,000
8980 Interfund Transfers In	514,188	-	-	-	-	-
8990 Intrafund and Subfund Transfers In	1,570,393	4,408,000	-	-	-	-
Total Other Financing Sources	\$ 2,084,581	\$ 4,408,000	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 2,200,435	\$ 4,515,925	\$ 75,000	\$ 75,000	\$ 103,606	\$ 75,000
<u>Uses:</u>						
1200 Noninstructional Salaries Full Time	44,625	25,633	-	-	-	-
Total Academic Salaries	\$ 44,625	\$ 25,633	\$ -	\$ -	\$ -	\$ -
3000 Benefits	13,467	7,137	-	-	-	-
Total Salaries and Benefits	\$ 58,092	\$ 32,770	\$ -	\$ -	\$ -	\$ -
4000 Supplies and Materials	\$ 2,387	\$ 862	\$ 10,000	\$ 10,000	\$ 459	\$ 10,000

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
5100 Consultants	1,895	65,250	15,000	15,000	51,038	-
5200 Travel	1,808	-	-	-	-	-
5600 Contract Services	83,066	91,323	-	-	-	-
5690 Other Operating Expenses	107,827	-	-	-	-	-
5800 Other Services and Expenses	676,004	538,230	89,655	89,655	-	89,655
5910 Indirect Costs	(4,116)	(3,445)	-	-	-	-
Total Other Operating Expenses	\$ 866,484	\$ 691,358	\$ 104,655	\$ 104,655	\$ 51,038	\$ 89,655
6400 Equipment	198,881	22,121	-	133,971	179,124	12,575
Total Capital Outlay	\$ 198,881	\$ 22,121	\$ -	\$ 133,971	\$ 179,124	\$ 12,575
7300 Interfund Transfers Out	-	2,988,000	-	-	-	-
7800 Intrafund and Subfund Transfers Out	359,800	10,000	1,141,908	1,141,908	-	-
Total Transfers and Other Outgo	\$ 359,800	\$ 2,998,000	\$ 1,141,908	\$ 1,141,908	\$ -	\$ -
Total Expenses	\$ 1,485,644	\$ 3,745,111	\$ 1,256,563	\$ 1,390,534	\$ 230,621	\$ 112,230
Net Revenues Over (Under) Expenses	\$ 714,791	\$ 770,814	\$ (1,181,563)	\$ (1,315,534)	\$ (127,015)	\$ (37,230)
Beginning Fund Balance	2,655,130	3,369,921	4,140,735	4,140,735	4,140,735	3,922,445
Ending Fund Balance	\$ 3,369,921	\$ 4,140,735	\$ 2,959,172	\$ 2,825,201	\$ 4,013,720	\$ 3,885,215
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	1,847,644	1,713,674	-	2,773,687
			<u>1,847,644</u>	<u>1,713,674</u>		<u>2,773,687</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	1,111,528	1,111,528	-	1,111,528
			<u>1,111,528</u>	<u>1,111,528</u>		<u>1,111,528</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 2,959,172	\$ 2,825,202	\$ -	\$ 3,885,215

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

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

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
<u>District Services</u>						
Facilities	-	-	-	-	25,525	-
Administrative Services and Finance	1,141,323	3,536,405	1,141,908	1,141,908	-	-
Human Resources	85,748	151,639	114,655	114,655	33,259	99,655
Information Technology Services	74,937	-	-	-	-	-
Educational Planning	58,092	32,769	-	-	-	-
Police Services	125,544	24,297	-	133,971	171,837	12,575
Total District Office Expenditures and Transfers Out	\$ 1,485,644	\$ 3,745,110	\$ 1,256,563	\$ 1,390,534	\$ 230,621	\$ 112,230
<u>Districtwide Expenses</u>						
Districtwide Operations	7,693,544	6,573,125	7,140,062	7,140,062	-	7,140,062
Total Districtwide Expenditures and Transfers Out	\$ 7,693,544	\$ 6,573,125	\$ 7,140,062	\$ 7,140,062	\$ -	\$ 7,140,062
Total District Office and Districtwide Expenditures and Transfers Out	\$ 9,179,188	\$ 10,318,235	\$ 8,396,625	\$ 8,530,596	\$ 230,621	\$ 7,252,292
<u>Board and District Office Restricted Reserves</u>						
Designated Reserves	-	-	1,847,644	1,713,674	-	2,773,687
			<u>1,847,644</u>	<u>1,713,674</u>		<u>2,773,687</u>
<u>Unrestricted Reserves</u>						
Undesignated College and DO Reserves	-	-	1,111,528	1,111,528	-	1,111,528
			<u>1,111,528</u>	<u>1,111,528</u>		<u>1,111,528</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 2,959,172	\$ 2,825,202	\$ -	\$ 3,885,215

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

**SECTION - III
For ALL FUNDS**

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
Sources:						
8610 General Apportionment Revenue	32,088,330	1,390,256	1,935,350	10,576,228	10,209,209	6,256,662
8630 Education Protection Account	14,053,532	41,297,053	42,767,158	42,767,158	27,093,595	45,198,189
8671 Homeowners Revenue	626,848	617,895	639,831	639,831	302,151	676,201
8672 In Lieu of Taxes (wildlife)	4,622	4,309	4,462	4,462	3,691	4,716
8811 Tax Allocation, Secured Roll Revenue	92,549,360	96,880,280	100,329,530	97,729,530	96,902,613	103,284,810
8812 Tax Allocation, Supplemental Roll Revenue	2,047,813	1,757,327	1,819,712	1,819,712	(42,164)	1,923,151
8813 Tax Allocation, Unsecured Roll Revenue	2,807,197	2,895,856	2,998,659	2,998,659	2,433,626	3,169,113
8817 ERAF	14,099,861	14,410,498	14,922,055	13,537,263	10,985,641	14,306,767
8819 Redevelopment Agency Revenue/Residual	5,686,330	5,712,007	5,914,783	5,914,783	2,943,670	6,251,000
8874 98% of Enrollment Fees	14,880,662	15,429,218	15,224,285	15,224,285	17,580,191	15,429,218
Apportionment Revenues	\$ 178,844,555	\$ 180,394,699	\$ 186,555,825	\$ 191,211,911	\$ 168,412,223	\$ 196,499,827
8150 Student Financial Aid Revenue	45,720	34,555	40,985	40,985	38,090	40,985
8160 Veterans Education	11,040	8,624	4,845	4,845	6,208	4,845
Total Federal Revenues	\$ 56,760	\$ 43,179	\$ 45,830	\$ 45,830	\$ 44,298	\$ 45,830
8613 Apprenticeship Revenue	514,708	513,561	539,876	539,876	939,574	539,876
8614 Part Time Instructor Pay Increase	469,817	615,916	617,670	617,670	450,755	617,670
8617 Part Time Office Hours	529,776	579,028	460,100	460,100	108,809	695,000
8618 Part Time Health Revenue	24,230	37,550	25,000	25,000	(6,310)	36,200
8620 General Categorical Programs	294,643	295,242	295,290	295,290	209,621	295,290
8659 Other Reimbursable Categorical Programs	95,453	22,406	11,276	11,276	43,400	11,276
8680 Lottery Revenue	3,401,350	5,580,096	4,229,198	4,229,198	3,517,531	4,229,198
8690 State Tax Subventions	9,794,376	8,882,022	9,190,684	11,873,511	3,887,120	12,019,182
Total Other State Revenues	\$ 15,124,353	\$ 16,525,821	\$ 15,369,094	\$ 18,051,921	\$ 9,150,500	\$ 18,443,692

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
8820 Contributions and Gifts	-	-	-	33,000	40,600	-
8830 Contract Services	53,707	108,037	112,168	112,168	-	112,989
8840 Sales and Commissions	77,038	6,885	-	9,521	9,521	-
8851 Rentals and Leases	590,938	439,827	483,200	483,200	316,198	427,210
8860 Interest and Investment Income	1,387,669	338,418	750,000	750,000	133,219	350,000
8874 2% of Enrollment Fees	303,687	314,882	310,700	310,700	358,779	314,882
8870 Other Student Fees and Charges	1,822,084	1,014,249	1,515,505	1,620,804	1,177,648	1,165,811
8880 Nonresident Tuition	10,949,720	9,687,131	8,854,781	8,854,781	9,256,632	9,309,930
8880 Other Student Fees	474,871	342,526	1,121,017	303,730	399,396	1,100,840
8890 Other Local Revenues	2,466,285	1,804,560	2,292,544	2,662,176	1,340,952	2,609,843
Total Other Local Revenues	\$ 18,125,999	\$ 14,056,515	\$ 15,439,915	\$ 15,140,080	\$ 13,032,945	\$ 15,391,505
Total Revenues	\$ 212,151,667	\$ 211,020,214	\$ 217,410,664	\$ 224,449,742	\$ 190,639,966	\$ 230,380,854
8900 Other Financing Sources, Miscellaneous	981	-	-	262	307	-
8910 Proceeds of General Fixed Assets	4,732	100	2,000	8,055	19,871	2,000
8980 Interfund Transfers In	920,278	4,076,263	80,000	2,494,754	227,722	80,000
8990 Intrafund and Subfund Transfers In	29,518,977	36,153,887	28,026,496	35,682,850	31,784,348	27,848,607
8994 Operating Allocation	170,144,776	170,858,428	177,013,669	177,013,669	177,013,669	189,585,472
Total Other Financing Sources	\$ 200,589,744	\$ 211,088,678	\$ 205,122,165	\$ 215,199,590	\$ 209,045,917	\$ 217,516,079
Total Revenues and Other Financing Sources	\$ 412,741,411	\$ 422,108,892	\$ 422,532,829	\$ 439,649,332	\$ 399,685,883	\$ 447,896,933

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

<u>Description</u>	<u>Final Actuals 2019-2020</u>	<u>Final Actuals 2020-2021</u>	<u>Adoption Budget 2021-2022</u>	<u>Adjusted Budget 2021-2022</u>	<u>YTD Actuals 2021-2022</u>	<u>Tentative Budget 2022-2023</u>
<u>Uses:</u>						
1100 Monthly Instructional Salary	34,952,580	36,709,700	37,886,974	38,831,187	31,011,348	38,896,571
1200 Noninstructional Salaries Full Time	15,905,484	16,204,439	17,542,390	17,882,568	14,521,197	18,219,170
1300 Instructional Salaries Part Time	31,663,084	28,579,113	28,746,622	29,460,674	25,064,869	32,870,673
1400 Noninstructional Salaries Part Time	1,827,242	1,624,821	1,557,096	1,632,811	1,463,135	1,457,096
Total Academic Salaries	\$ 84,348,390	\$ 83,118,073	\$ 85,733,082	\$ 87,807,240	\$ 72,060,549	\$ 91,443,510
2100 Noninstructional Salaries Full Time	28,682,603	29,425,962	32,386,448	33,103,553	25,855,332	34,126,306
2200 Instructional Aides Full Time	3,385,931	3,498,342	3,871,817	3,974,328	2,995,867	4,099,879
2300 Variable Non-Instructional	3,754,237	2,027,901	2,866,791	2,912,347	3,124,212	2,879,920
2400 Variable Classroom Aide	822,390	497,877	725,057	725,057	569,212	725,057
2600 Variable Aide Other	188,609	77,108	142,293	142,293	84,945	142,293
Total Classified Salaries	\$ 36,833,770	\$ 35,527,190	\$ 39,992,406	\$ 40,857,578	\$ 32,629,568	\$ 41,973,455
3000 Benefits	65,318,149	64,077,079	67,721,158	68,521,487	48,885,586	73,358,386
Total Salaries and Benefits	\$ 186,500,309	\$ 182,722,342	\$ 193,446,646	\$ 197,186,305	\$ 153,575,703	\$ 206,775,351
4000 Supplies and Materials	\$ 1,675,034	\$ 1,281,919	\$ 4,591,829	\$ 4,601,034	\$ 2,160,632	\$ 4,962,229

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
5100 Consultants	1,238,817	1,350,116	1,540,460	7,199,714	1,109,266	1,465,460
5200 Travel	564,020	167,952	1,098,379	1,092,204	453,680	1,089,353
5300 Dues and Memberships	396,441	288,583	402,414	402,414	433,943	408,914
5400 Insurance	2,477,319	1,801,849	2,670,074	2,670,074	2,208,536	2,320,380
5500 Utilities and Housekeeping	4,788,829	4,606,546	5,057,011	5,057,011	4,442,671	5,441,604
5600 Contract Services	3,979,568	4,379,784	5,744,779	6,746,699	4,856,302	5,101,233
5690 Other Operating Expenses	1,488,048	947,555	3,284,596	3,486,053	1,187,468	3,278,596
5700 Legal/Elections/Audit Expenses	1,414,982	1,887,231	1,320,000	4,002,827	4,277,755	1,291,800
5800 Other Services and Expenses	2,089,835	1,601,392	1,588,938	1,578,938	1,001,083	1,588,938
5900 Interprogram Charges (credits)	(61,858)	(13,117)	56,392	56,392	(481)	56,392
5910 Indirect Costs	(158,813)	(1,497,242)	(229,916)	(229,916)	(401,172)	(229,916)
Total Other Operating Expenses	\$ 18,217,188	\$ 15,520,649	\$ 22,533,127	\$ 32,062,410	\$ 19,569,051	\$ 21,812,754
6100 Sites and Site Improvements	30	-	1,500	1,500	-	1,500
6200 Buildings	20,423	63,240	248,426	248,426	31,521	248,426
6300 Library Books	54,580	-	71,732	72,104	49,972	71,732
6400 Equipment	1,205,532	402,417	2,220,626	2,354,597	1,161,655	1,763,801
Total Capital Outlay	\$ 1,280,565	\$ 465,657	\$ 2,542,284	\$ 2,676,627	\$ 1,243,148	\$ 2,085,459
7300 Interfund Transfers Out	4,973,286	4,730,980	1,685,000	4,844,192	1,050,000	1,935,000
7600 Other Student Payments	57,075	1,139	2,097	2,097	-	2,097
7700 Cost of Goods Sold	-	-	-	-	268	-
7800 Intrafund and Subfund Transfers Out	29,518,977	36,153,888	28,026,496	35,682,850	31,784,348	27,848,607
94xx District Office Assessment	170,144,776	170,858,428	177,013,669	177,013,669	177,013,669	189,585,472
Total Transfers and Other Outgo	\$ 204,694,114	\$ 211,744,435	\$ 206,727,262	\$ 217,542,808	\$ 209,848,285	\$ 219,371,176
Total Expenses	\$ 412,367,210	\$ 411,735,002	\$ 429,841,148	\$ 454,069,184	\$ 386,396,819	\$ 455,006,969

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
Net Revenues Over (Under) Expenses	\$ 374,201	\$ 10,373,890	\$ (7,308,319)	\$ (14,419,852)	\$ 13,289,064	\$ (7,110,036)
Beginning Fund Balance	41,561,804	41,936,005	49,574,662	52,309,895	52,309,895	53,846,888
Ending Fund Balance	\$ 41,936,005	\$ 52,309,895	\$ 42,266,343	\$ 37,890,043	\$ 65,598,959	\$ 46,736,852
<u>Board and College / DO Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	10,399,100	10,399,100	-	11,081,246
7902 5% Board Contingency Reserve	-	-	10,399,100	10,399,100	-	11,081,246
7903 Deficit Funding Reserve	-	-	948,575	948,575	-	999,134
7904 College/DO Local Reserves (1% minimum)	-	-	3,562,372	2,679,293	-	3,600,014
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	9,750,334	7,458,476	-	10,128,046
			<u>35,148,422</u>	<u>31,973,485</u>		<u>36,978,627</u>
<u>Unrestricted Reserves</u>						
7910 Potential Salary Increase Reserve	-	-	1,450,000	1,450,000	-	1,450,000
7997 Undesignated District Reserves	-	-	45,057	1,548,559	-	31,446
7999 Undesignated College and DO Reserves	-	-	5,622,864	2,917,999	-	8,276,779
			<u>7,117,921</u>	<u>5,916,558</u>		<u>9,758,225</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 42,266,343	\$ 37,890,043	\$ -	\$ 46,736,852

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
Sources:						
8120 Higher Education Act	1,855,339	1,855,536	2,203,494	3,738,651	1,153,341	2,352,196
8150 Student Financial Aid Revenue	847,927	658,874	648,359	660,912	477,322	660,912
8170 Vocational & Technical Education Act (VTEA)	1,167,616	1,171,212	1,169,416	1,149,056	-	1,174,275
8190 Other Federal Revenues	855,794	26,533,976	20,695,200	21,740,847	10,579,191	16,336,125
Total Federal Revenues	\$ 4,726,676	\$ 30,219,598	\$ 24,716,469	\$ 27,289,466	\$ 12,209,854	\$ 20,523,508
8610 General Apportionments	109,292	130,762	129,523	129,752	-	129,523
8620 General Categorical Programs	27,771,118	26,286,197	29,728,605	37,109,090	31,585,860	29,714,192
8659 Other Reimbursable Categorical Programs	1,831,868	1,876,438	1,579,428	1,673,040	2,707,141	1,648,797
8680 Other State Non-Tax Revenues	107,181	2,134,705	2,112,438	2,127,438	2,081,612	2,127,438
8680 Lottery Revenue	1,151,108	1,303,859	1,461,521	1,461,521	1,542,761	1,461,521
8690 Other State Revenues	4,017,311	3,036,914	4,544,526	9,340,740	8,113,909	5,062,032
Total State Revenues	\$ 34,987,878	\$ 34,768,875	\$ 39,556,041	\$ 51,841,581	\$ 46,031,283	\$ 40,143,503
8820 Contributions and Gifts	11,359	13,886	19,758	19,758	55,005	8,000
8880 Nonresident Tuition and Other Student Fees	1,363,720	419	793,054	793,054	7,051	1,427,000
8890 Other Local Revenues	2,359,917	2,203,094	2,302,648	2,771,364	1,837,403	2,331,068
Total Local Revenues	\$ 3,734,996	\$ 2,217,399	\$ 3,115,460	\$ 3,584,176	\$ 1,899,459	\$ 3,766,068
Total Revenues	\$ 43,449,550	\$ 67,205,872	\$ 67,387,970	\$ 82,715,223	\$ 60,140,596	\$ 64,433,079
8980 Interfund Transfers In	1,007,540	-	-	-	-	-
8990 Intrafund and Subfund Transfers In	-	2,225,560	-	-	-	-
Total Other Financing Sources	\$ 1,007,540	\$ 2,225,560	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 44,457,090	\$ 69,431,432	\$ 67,387,970	\$ 82,715,223	\$ 60,140,596	\$ 64,433,079

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
Uses:						
1100 Monthly Instructional Salary	336,787	327,579	445,611	764,186	253,389	434,469
1200 Noninstructional Salaries Full Time	5,772,438	8,562,367	5,015,358	5,205,262	4,288,603	5,643,228
1300 Instructional Salaries Part Time	213,223	185,167	157,090	191,870	183,103	138,063
1400 Noninstructional Salaries Part Time	3,054,654	3,049,226	1,255,593	2,491,929	2,588,008	1,586,782
Total Academic Salaries	\$ 9,377,102	\$ 12,124,339	\$ 6,873,652	\$ 8,653,247	\$ 7,313,103	\$ 7,802,542
2100 Noninstructional Salaries Full Time	8,178,871	9,003,831	9,168,597	10,298,233	7,177,924	11,311,194
2200 Instructional Aides Full Time	74,074	69,144	69,144	72,248	60,540	92,031
2300 Variable Non-Instructional	4,002,890	2,265,367	1,815,966	3,076,382	3,135,831	2,085,664
2400 Variable Classroom Aide	412,385	176,347	115,792	220,698	311,451	115,792
2600 Variable Aide Other	146,969	107,003	40,000	40,000	73,372	40,000
Total Classified Salaries	\$ 12,815,189	\$ 11,621,692	\$ 11,209,499	\$ 13,707,561	\$ 10,759,118	\$ 13,644,681
3000 Benefits	8,632,935	8,712,065	7,897,433	8,985,732	6,765,195	9,371,509
Total Salaries and Benefits	\$ 30,825,226	\$ 32,458,096	\$ 25,980,584	\$ 31,346,540	\$ 24,837,416	\$ 30,818,732
4000 Supplies and Materials	\$ 2,311,970	\$ 2,522,524	\$ 9,126,848	\$ 9,318,021	\$ 1,768,080	\$ 8,109,944
5100 Consultants	1,734,864	2,337,521	1,741,943	3,134,192	2,904,222	1,621,164
5200 Travel	609,420	59,217	641,876	473,339	160,471	404,963
5300 Dues and Memberships	91,549	183,050	45,742	275,496	121,983	25,742
5500 Utilities and Housekeeping	10,327	12,942	4,000	29,222	10,956	3,700
5600 Contract Services	481,086	1,337,495	762,797	1,042,779	2,509,864	258,797
5690 Other Operating Expenses	1,124,699	3,553,104	7,783,413	10,601,322	3,330,038	3,611,616
5700 Legal/Elections/Audit Expenses	-	38,431	-	-	-	-
5800 Other Services and Expenses	310,101	414,436	160,683	664,644	474,274	119,085
5900 Interprogram Charges (credits)	7,723	1,079	4,594	1,713	105	3,594
5910 Indirect Costs	265,981	1,641,406	473,616	375,789	499,239	441,135
Total Other Operating Expenses	\$ 4,635,750	\$ 9,578,681	\$ 11,618,664	\$ 16,598,496	\$ 10,011,152	\$ 6,489,796

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
6100 Sites and Site Improvements	-	141,822	-	-	-	-
6200 Buildings	4,252	8,200	1,906,381	2,342,447	2,600	1,452,326
6300 Library Books	95,990	216,371	9,112	29,819	61,257	12,786
6400 Equipment	2,466,502	5,339,352	639,901	1,423,812	4,456,523	1,185,452
Total Capital Outlay	\$ 2,566,744	\$ 5,705,745	\$ 2,555,394	\$ 3,796,078	\$ 4,520,380	\$ 2,650,564
7300 Interfund Transfers Out	1,398,813	13,238,411	500,000	2,914,754	1,619,538	500,000
7500 Student Financial Aid	1,198,709	1,624,917	1,149,171	1,161,171	1,165,256	1,149,171
7600 Other Student Payments	1,009,214	1,471,537	1,726,942	2,355,696	4,023,688	1,604,180
7700 Cost of Goods Sold	-	1,673	-	-	-	-
7800 Intrafund and Subfund Transfers Out	-	2,225,560	-	-	-	-
7900 Grant net AR (deferrals) not yet posted	-	-	15,688,359	16,293,005	13,893,778	14,762,423
Total Transfers and Other Outgo	\$ 3,606,736	\$ 18,562,098	\$ 19,064,472	\$ 22,724,626	\$ 20,702,260	\$ 18,015,774
Total Expenses	\$ 43,946,426	\$ 68,827,144	\$ 68,345,962	\$ 83,783,761	\$ 61,839,288	\$ 66,084,810
Net Revenues Over (Under) Expenses	\$ 510,664	\$ 604,288	\$ (957,992)	\$ (1,068,538)	\$ (1,698,692)	\$ (1,651,731)
Beginning Fund Balance	536,780	1,047,444	1,651,732	1,651,732	1,651,732	1,651,731
Ending Fund Balance	\$ 1,047,444	\$ 1,651,732	\$ 693,740	\$ 583,194	\$ (46,960)	\$ -
7998 Restricted Reserve	-	-	693,740	583,194	-	-
Total Budgeted Reserves	\$ -	\$ -	\$ 693,740	\$ 583,194	\$ -	\$ -

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
Sources:						
8670 State Tax Subventions	38,498	72,715	40,300	40,300	24,425	40,300
Total State Revenues	\$ 38,498	\$ 72,715	\$ 40,300	\$ 40,300	\$ 24,425	\$ 40,300
8810 Property Taxes	7,606,027	15,712,700	12,262,000	12,262,000	11,270,174	12,262,000
8860 Interest and Investment Income	58,713	16,636	-	-	6,486	-
Total Local Revenues	\$ 7,664,740	\$ 15,729,336	\$ 12,262,000	\$ 12,262,000	\$ 11,276,660	\$ 12,262,000
Total Revenues	\$ 7,703,238	\$ 15,802,051	\$ 12,302,300	\$ 12,302,300	\$ 11,301,085	\$ 12,302,300
Total Revenues and Other Financing Sources	\$ 7,703,238	\$ 15,802,051	\$ 12,302,300	\$ 12,302,300	\$ 11,301,085	\$ 12,302,300
Uses:						
7110 Bond Redemption	3,986,100	6,782,000	7,785,329	7,785,329	7,784,729	7,538,471
7120 Bond Interest and Other Charges	3,753,987	4,690,625	4,378,324	4,378,324	4,378,324	4,156,166
Total Transfers and Other Outgo	\$ 7,740,087	\$ 11,472,625	\$ 12,163,653	\$ 12,163,653	\$ 12,163,053	\$ 11,694,637
Total Expenses	\$ 7,740,087	\$ 11,472,625	\$ 12,163,653	\$ 12,163,653	\$ 12,163,053	\$ 11,694,637
Net Revenues Over (Under) Expenses	\$ (36,849)	\$ 4,329,426	\$ 138,647	\$ 138,647	\$ (861,968)	\$ 607,663
Beginning Fund Balance	6,007,699	5,970,850	10,300,276	10,300,276	10,300,276	9,438,308
Ending Fund Balance	\$ 5,970,850	\$ 10,300,276	\$ 10,438,923	\$ 10,438,923	\$ 9,438,308	\$ 10,045,971
7912 Restricted Debt Reserve	-	-	10,438,923	10,438,923	-	10,045,971
Total Budgeted Reserves	\$ -	\$ -	\$ 10,438,923	\$ 10,438,923	\$ -	\$ 10,045,971

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
Sources:						
8670 State Tax Subventions	80,898	15,260	80,500	80,500	27,134	80,500
Total State Revenues	\$ 80,898	\$ 15,260	\$ 80,500	\$ 80,500	\$ 27,134	\$ 80,500
8810 Property Taxes	14,162,707	3,046,346	8,552,000	8,552,000	10,144,306	8,552,000
8860 Interest and Investment Income	145,470	36,630	30,000	30,000	4,451	30,000
Total Local Revenues	\$ 14,308,177	\$ 3,082,976	\$ 8,582,000	\$ 8,582,000	\$ 10,148,757	\$ 8,582,000
Total Revenues	\$ 14,389,075	\$ 3,098,236	\$ 8,662,500	\$ 8,662,500	\$ 10,175,891	\$ 8,662,500
Total Revenues and Other Financing Sources	\$ 14,389,075	\$ 3,098,236	\$ 8,662,500	\$ 8,662,500	\$ 10,175,891	\$ 8,662,500
Uses:						
7110 Bond Redemption	3,196,400	4,361,150	4,226,971	4,226,971	4,227,771	5,188,829
7120 Bond Interest and Other Charges	7,919,767	5,713,829	4,326,775	4,326,775	4,848,055	4,104,945
Total Transfers and Other Outgo	\$ 11,116,167	\$ 10,074,979	\$ 8,553,746	\$ 8,553,746	\$ 9,075,826	\$ 9,293,774
Total Expenses	\$ 11,116,167	\$ 10,074,979	\$ 8,553,746	\$ 8,553,746	\$ 9,075,826	\$ 9,293,774
Net Revenues Over (Under) Expenses	\$ 3,272,908	\$ (6,976,743)	\$ 108,754	\$ 108,754	\$ 1,100,065	\$ (631,274)
Beginning Fund Balance	10,863,303	14,136,211	7,159,468	7,159,468	7,159,468	8,259,533
Ending Fund Balance	\$ 14,136,211	\$ 7,159,468	\$ 7,268,222	\$ 7,268,222	\$ 8,259,533	\$ 7,628,259
7912 Restricted Debt Reserve	-	-	7,268,222	7,268,222	-	7,628,259
Total Budgeted Reserves	\$ -	\$ -	\$ 7,268,222	\$ 7,268,222	\$ -	\$ 7,628,259

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
Sources:						
8670 State Tax Subventions	119,662	116,369	57,000	57,000	57,885	57,000
Total State Revenues	\$ 119,662	\$ 116,369	\$ 57,000	\$ 57,000	\$ 57,885	\$ 57,000
8810 Property Taxes	20,679,209	21,796,703	25,342,200	25,342,200	21,906,239	25,342,200
8860 Interest and Investment Income	172,177	80,938	22,000	22,000	23,645	22,000
Total Local Revenues	\$ 20,851,386	\$ 21,877,641	\$ 25,364,200	\$ 25,364,200	\$ 21,929,884	\$ 25,364,200
Total Revenues	\$ 20,971,048	\$ 21,994,010	\$ 25,421,200	\$ 25,421,200	\$ 21,987,769	\$ 25,421,200
8940 Proceeds of General Long-Term Debt	11,106,447	15,476,978	-	-	-	-
Total Other Financing Sources	\$ 11,106,447	\$ 15,476,978	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 32,077,495	\$ 37,470,988	\$ 25,421,200	\$ 25,421,200	\$ 21,987,769	\$ 25,421,200
Uses:						
7100 Debt Retirement	395,884	422,023	-	-	-	-
7110 Bond Redemption	10,650,000	19,663,000	15,535,000	15,535,000	15,535,750	17,040,000
7120 Bond Interest and Other Charges	4,762,715	7,440,984	9,764,650	9,764,650	9,764,650	9,113,150
Total Transfers and Other Outgo	\$ 15,808,599	\$ 27,526,007	\$ 25,299,650	\$ 25,299,650	\$ 25,300,400	\$ 26,153,150
Total Expenses	\$ 15,808,599	\$ 27,526,007	\$ 25,299,650	\$ 25,299,650	\$ 25,300,400	\$ 26,153,150
Net Revenues Over (Under) Expenses	\$ 16,268,896	\$ 9,944,981	\$ 121,550	\$ 121,550	\$ (3,312,631)	\$ (731,950)
Beginning Fund Balance	1,864,200	18,133,096	28,078,077	28,078,077	28,078,077	24,765,446
Ending Fund Balance	\$ 18,133,096	\$ 28,078,077	\$ 28,199,627	\$ 28,199,627	\$ 24,765,446	\$ 24,033,496
7912 Restricted Debt Reserve	-	-	28,199,627	28,199,627	-	24,033,496
Total Budgeted Reserves	\$ -	\$ -	\$ 28,199,627	\$ 28,199,627	\$ -	\$ 24,033,496

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
<u>Sources:</u>						
8860 Interest and Investment Income	282,612	77,630	75,000	75,000	27,276	45,000
Total Local Revenues	\$ 282,612	\$ 77,630	\$ 75,000	\$ 75,000	\$ 27,276	\$ 45,000
Total Revenues	\$ 282,612	\$ 77,630	\$ 75,000	\$ 75,000	\$ 27,276	\$ 45,000
Total Revenues and Other Financing Sources	\$ 282,612	\$ 77,630	\$ 75,000	\$ 75,000	\$ 27,276	\$ 45,000
<u>Uses:</u>						
7300 Interfund Transfers Out	514,188	-	80,000	80,000	-	80,000
Total Transfers and Other Outgo	\$ 514,188	\$ -	\$ 80,000	\$ 80,000	\$ -	\$ 80,000
Total Expenses	\$ 514,188	\$ -	\$ 80,000	\$ 80,000	\$ -	\$ 80,000
Net Revenues Over (Under) Expenses	\$ (231,576)	\$ 77,630	\$ (5,000)	\$ (5,000)	\$ 27,276	\$ (35,000)
Beginning Fund Balance	16,137,649	15,906,073	15,983,703	15,983,703	15,983,703	16,010,979
Ending Fund Balance	\$ 15,906,073	\$ 15,983,703	\$ 15,978,703	\$ 15,978,703	\$ 16,010,979	\$ 15,975,979
7906 Load Bank Liability Reserve	-	-	8,779,296	8,779,296	-	10,280,193
7907 Vacation Liability Reserve	-	-	550,000	550,000	-	550,000
7912 Restricted Debt Reserve	-	-	6,649,407	6,649,407	-	5,145,786
Total Budgeted Reserves	\$ -	\$ -	\$ 15,978,703	\$ 15,978,703	\$ -	\$ 15,975,979

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
Sources:						
8652 Deferred Maintenance	112,838	-	-	11,323,949	8,606,201	-
8690 Other State Revenues	-	-	-	-	-	2,051,873
Total State Revenues	\$ 112,838	\$ -	\$ -	\$ 11,323,949	\$ 8,606,201	\$ 2,051,873
8890 Other Local Revenues	2,419,879	2,656,127	1,690,000	2,852,521	1,403,454	1,690,000
Total Local Revenues	\$ 2,419,879	\$ 2,656,127	\$ 1,690,000	\$ 2,852,521	\$ 1,403,454	\$ 1,690,000
Total Revenues	\$ 2,532,717	\$ 2,656,127	\$ 1,690,000	\$ 14,176,470	\$ 10,009,655	\$ 3,741,873
8980 Interfund Transfers In	3,634,629	1,692,828	400,000	400,000	1,157,022	650,000
Total Other Financing Sources	\$ 3,634,629	\$ 1,692,828	\$ 400,000	\$ 400,000	\$ 1,157,022	\$ 650,000
Total Revenues and Other Financing Sources	\$ 6,167,346	\$ 4,348,955	\$ 2,090,000	\$ 14,576,470	\$ 11,166,677	\$ 4,391,873
Uses:						
5600 Contract Services	432,876	45,980	8,052,740	847,185	385,554	324,037
5800 Other Services and Expenses	18,223	-	-	-	108,145	-
Total Other Operating Expenses	\$ 451,099	\$ 45,980	\$ 8,052,740	\$ 847,185	\$ 493,699	\$ 324,037
6100 Sites and Site Improvements	521,582	2,217,316	4,421,443	4,995,327	1,684,590	2,091,526
6200 Buildings	2,178,289	293,554	8,026,266	10,946,330	1,700,684	6,386,057
6400 Equipment	1,422,467	1,436,880	2,856,083	3,241,228	499,859	2,036,354
Total Capital Outlay	\$ 4,122,338	\$ 3,947,750	\$ 15,303,792	\$ 19,182,885	\$ 3,885,133	\$ 10,513,937
7300 Interfund Transfers Out	200,000	-	-	-	-	-

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
Total Transfers and Other Outgo	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 4,773,437	\$ 3,993,730	\$ 23,356,532	\$ 20,030,070	\$ 4,378,832	\$ 10,837,974
Net Revenues Over (Under) Expenses	\$ 1,393,909	\$ 355,225	\$ (21,266,532)	\$ (5,453,600)	\$ 6,787,845	\$ (6,446,101)
Beginning Fund Balance	32,595,554	33,989,463	34,417,049	34,344,688	34,344,688	41,132,533
Ending Fund Balance	\$ 33,989,463	\$ 34,344,688	\$ 13,150,517	\$ 28,891,088	\$ 41,132,533	\$ 34,686,432
7900 Designated Reserves	-	-	171,749	612,722	-	687,241
7913 Restricted Capital Reserve	-	-	12,877,829	28,278,366	-	33,999,191
7999 Undesignated Reserve	-	-	100,939	-	-	-
Total Budgeted Reserves	\$ -	\$ -	\$ 13,150,517	\$ 28,891,088	\$ -	\$ 34,686,432

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
Sources:						
8860 Interest and Investment Income	1,252,939	336,355	761,313	761,313	62,452	761,313
Total Local Revenues	\$ 1,252,939	\$ 336,355	\$ 761,313	\$ 761,313	\$ 62,452	\$ 761,313
Total Revenues	\$ 1,252,939	\$ 336,355	\$ 761,313	\$ 761,313	\$ 62,452	\$ 761,313
8900 Other Financing Sources, Miscellaneous	65,856	-	-	-	-	-
8940 Proceeds of General Long-Term Debt	110,000,000	110,000,000	110,000,000	110,000,000	-	110,000,000
Total Other Financing Sources	\$ 110,065,856	\$ 110,000,000	\$ 110,000,000	\$ 110,000,000	\$ -	\$ 110,000,000
Total Revenues and Other Financing Sources	\$ 111,318,795	\$ 110,336,355	\$ 110,761,313	\$ 110,761,313	\$ 62,452	\$ 110,761,313
Uses:						
2100 Noninstructional Salaries Full Time	748,516	796,422	849,646	849,646	700,505	1,199,292
2300 Variable Non-Instructional	437	1,720	-	-	13,810	-
Total Classified Salaries	\$ 748,953	\$ 798,142	\$ 849,646	\$ 849,646	\$ 714,315	\$ 1,199,292
3000 Benefits	355,449	367,835	453,904	453,904	333,571	672,427
Total Salaries and Benefits	\$ 1,104,402	\$ 1,165,977	\$ 1,303,550	\$ 1,303,550	\$ 1,047,886	\$ 1,871,719
4000 Supplies and Materials	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ -	\$ 6,000
5100 Consultants	4,196,564	4,339,036	3,000,000	3,000,000	2,241,934	2,000,000
5500 Utilities and Housekeeping	700	2,100	-	-	1,750	-
5600 Contract Services	46,606	42,289	128,000	128,000	80,130	128,000
5800 Other Services and Expenses	785	494	-	-	64	-
Total Other Operating Expenses	\$ 4,244,655	\$ 4,383,919	\$ 3,128,000	\$ 3,128,000	\$ 2,323,878	\$ 2,128,000

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
6200 Buildings	76,691,614	93,744,511	47,787,991	47,787,991	41,154,002	23,314,600
6400 Equipment	3,941,326	2,248,277	6,299,684	6,299,684	2,531,503	2,929,450
Total Capital Outlay	\$ 80,632,940	\$ 95,992,788	\$ 54,087,675	\$ 54,087,675	\$ 43,685,505	\$ 26,244,050
7100 Debt Retirement	162,593	448,029	-	-	97,500	-
Total Transfers and Other Outgo	\$ 162,593	\$ 448,029	\$ -	\$ -	\$ 97,500	\$ -
Total Expenses	\$ 86,144,590	\$ 101,990,713	\$ 58,525,225	\$ 58,525,225	\$ 47,154,769	\$ 30,249,769
Net Revenues Over (Under) Expenses	\$ 25,174,205	\$ 8,345,642	\$ 52,236,088	\$ 52,236,088	\$ (47,092,317)	\$ 80,511,544
Beginning Fund Balance	19,849,835	45,024,040	51,695,711	53,369,682	53,369,682	6,277,365
Ending Fund Balance	\$ 45,024,040	\$ 53,369,682	\$ 103,931,799	\$ 105,605,770	\$ 6,277,365	\$ 86,788,909
7913 Restricted Capital Reserve	-	-	103,931,799	105,605,770	-	86,788,909
Total Budgeted Reserves	\$ -	\$ -	\$ 103,931,799	\$ 105,605,770	\$ -	\$ 86,788,909

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative Budget
FUND 51: BOOKSTORE FUND

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
Sources:						
8840 Sales and Commissions	4,303,053	2,431,633	2,609,028	2,609,028	2,106,007	2,598,394
8850 Other Sales Revenue	1,891,227	274,576	663,710	663,710	466,352	663,710
Total Local Revenues	\$ 6,194,280	\$ 2,706,209	\$ 3,272,738	\$ 3,272,738	\$ 2,572,359	\$ 3,262,104
Total Revenues	\$ 6,194,280	\$ 2,706,209	\$ 3,272,738	\$ 3,272,738	\$ 2,572,359	\$ 3,262,104
8980 Interfund Transfers In	420,746	5,874,717	500,000	500,000	-	500,000
Total Other Financing Sources	\$ 420,746	\$ 5,874,717	\$ 500,000	\$ 500,000	\$ -	\$ 500,000
Total Revenues and Other Financing Sources	\$ 6,615,026	\$ 8,580,926	\$ 3,772,738	\$ 3,772,738	\$ 2,572,359	\$ 3,762,104
Uses:						
2100 Noninstructional Salaries Full Time	1,116,851	944,990	950,365	950,365	756,879	947,920
2300 Variable Non-Instructional	298,542	6,734	331,000	331,000	73,819	331,000
Total Classified Salaries	\$ 1,415,393	\$ 951,724	\$ 1,281,365	\$ 1,281,365	\$ 830,698	\$ 1,278,920
3000 Benefits	654,818	551,760	645,223	645,223	453,388	643,004
Total Salaries and Benefits	\$ 2,070,211	\$ 1,503,484	\$ 1,926,588	\$ 1,926,588	\$ 1,284,086	\$ 1,921,924
4000 Supplies and Materials	\$ 18,590	\$ 11,273	\$ 19,047	\$ 19,047	\$ 9,109	\$ 19,047

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
5200 Travel	613	-	-	-	125	-
5500 Utilities and Housekeeping	50,454	50,254	56,300	56,300	28,570	56,300
5600 Contract Services	1,807	-	-	-	485	-
5690 Other Operating Expenses	72,348	65,198	62,000	62,000	68,305	62,000
5800 Other Services and Expenses	236,135	171,882	181,581	181,581	58,437	171,581
5930 Depreciation	4,232	1,478	-	-	-	-
Total Other Operating Expenses	\$ 365,589	\$ 288,812	\$ 299,881	\$ 299,881	\$ 155,922	\$ 289,881
6400 Equipment	1,410	1,453	-	-	47,628	-
Total Capital Outlay	\$ 1,410	\$ 1,453	\$ -	\$ -	\$ 47,628	\$ -
7700 Cost of Goods Sold	4,559,761	2,212,151	1,249,603	2,191,730	2,107,944	1,249,603
Total Transfers and Other Outgo	\$ 4,559,761	\$ 2,212,151	\$ 1,249,603	\$ 2,191,730	\$ 2,107,944	\$ 1,249,603
Total Expenses	\$ 7,015,561	\$ 4,017,173	\$ 3,495,119	\$ 4,437,246	\$ 3,604,689	\$ 3,480,455
Net Revenues Over (Under) Expenses	\$ (400,535)	\$ 4,563,753	\$ 277,619	\$ (664,508)	\$ (1,032,330)	\$ 281,649
Beginning Fund Balance	1,031,543	631,008	1,896,394	5,194,761	5,194,761	4,150,841
Ending Fund Balance	\$ 631,008	\$ 5,194,761	\$ 2,174,013	\$ 4,530,253	\$ 4,162,431	\$ 4,432,490
7999 Undesignated Reserve	-	-	2,174,013	4,530,253	-	4,432,490
Total Budgeted Reserves	\$ -	\$ -	\$ 2,174,013	\$ 4,530,253	\$ -	\$ 4,432,490

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative Budget
FUND 52: CAFETERIA FUND

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
Sources:						
8840 Sales and Commissions	1,229,620	90,477	1,017,097	1,017,097	397,311	1,017,097
8850 Other Sales Revenue	-	-	-	-	74,486	-
8890 Other Local Revenues	29,888	-	15,000	15,000	-	15,000
Total Local Revenues	\$ 1,259,508	\$ 90,477	\$ 1,032,097	\$ 1,032,097	\$ 471,797	\$ 1,032,097
Total Revenues	\$ 1,259,508	\$ 90,477	\$ 1,032,097	\$ 1,032,097	\$ 471,797	\$ 1,032,097
8910 Proceeds of General Fixed Assets	-	-	-	-	9,600	-
8980 Interfund Transfers In	-	1,586,324	-	-	-	-
Total Other Financing Sources	\$ -	\$ 1,586,324	\$ -	\$ -	\$ 9,600	\$ -
Total Revenues and Other Financing Sources	\$ 1,259,508	\$ 1,676,801	\$ 1,032,097	\$ 1,032,097	\$ 481,397	\$ 1,032,097
Uses:						
1400 Noninstructional Salaries Part Time	-	-	-	-	2,127	-
Total Academic Salaries	\$ -	\$ -	\$ -	\$ -	\$ 2,127	\$ -
2100 Noninstructional Salaries Full Time	288,852	330,330	328,548	328,548	325,823	397,572
2200 Instructional Aides Full Time	-	-	-	10,541	-	22,152
2300 Variable Non-Instructional	167,232	(393)	215,000	215,000	66,189	215,000
Total Classified Salaries	\$ 456,084	\$ 329,937	\$ 543,548	\$ 554,089	\$ 392,012	\$ 634,724
3000 Benefits	220,780	228,971	255,823	264,962	229,051	308,117
Total Salaries and Benefits	\$ 676,864	\$ 558,908	\$ 799,371	\$ 819,051	\$ 623,190	\$ 942,841
4000 Supplies and Materials	\$ 23,818	\$ 4,954	\$ 30,876	\$ 30,876	\$ 10,746	\$ 30,876

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative Budget
FUND 52: CAFETERIA FUND

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
5100 Consultants	-	-	7,350	7,350	-	7,350
5200 Travel	95	-	-	-	-	-
5300 Dues and Memberships	4,388	-	-	-	986	-
5400 Insurance	373	-	-	-	-	-
5500 Utilities and Housekeeping	10,379	5,095	11,260	11,260	9,984	11,260
5600 Contract Services	14,926	4,881	24,000	24,000	2,238	24,000
5690 Other Operating Expenses	966	-	-	-	-	-
5800 Other Services and Expenses	62,078	878	63,260	63,260	13,989	63,260
5930 Depreciation	4,276	3,709	-	-	-	-
Total Other Operating Expenses	\$ 97,481	\$ 14,563	\$ 105,870	\$ 105,870	\$ 27,197	\$ 105,870
6400 Equipment	(4,838)	8,682	-	-	9,097	-
Total Capital Outlay	\$ (4,838)	\$ 8,682	\$ -	\$ -	\$ 9,097	\$ -
7700 Cost of Goods Sold	550,242	108,725	85,000	343,833	265,014	85,000
Total Transfers and Other Outgo	\$ 550,242	\$ 108,725	\$ 85,000	\$ 343,833	\$ 265,014	\$ 85,000
Total Expenses	\$ 1,343,567	\$ 695,832	\$ 1,021,117	\$ 1,299,630	\$ 935,244	\$ 1,164,587
Net Revenues Over (Under) Expenses	\$ (84,059)	\$ 980,969	\$ 10,980	\$ (267,533)	\$ (453,847)	\$ (132,490)
Beginning Fund Balance	1,243,935	1,159,876	707,800	2,140,845	2,140,845	1,672,825
Ending Fund Balance	\$ 1,159,876	\$ 2,140,845	\$ 718,780	\$ 1,873,312	\$ 1,686,998	\$ 1,540,335
7999 Undesignated Reserve	-	-	718,780	1,873,312	-	1,540,335
Total Budgeted Reserves	\$ -	\$ -	\$ 718,780	\$ 1,873,312	\$ -	\$ 1,540,335

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
Sources:						
8860 Interest and Investment Income	15,080	4,096	4,660	4,660	1,508	12,660
Total Local Revenues	\$ 15,080	\$ 4,096	\$ 4,660	\$ 4,660	\$ 1,508	\$ 12,660
Total Revenues	\$ 15,080	\$ 4,096	\$ 4,660	\$ 4,660	\$ 1,508	\$ 12,660
8980 Interfund Transfers In	50,000	50,000	50,000	50,000	50,000	50,000
Total Other Financing Sources	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Total Revenues and Other Financing Sources	\$ 65,080	\$ 54,096	\$ 54,660	\$ 54,660	\$ 51,508	\$ 62,660
Uses:						
5400 Insurance	95,270	53,997	50,000	50,000	(84,098)	50,000
Total Other Operating Expenses	\$ 95,270	\$ 53,997	\$ 50,000	\$ 50,000	\$ (84,098)	\$ 50,000
Total Expenses	\$ 95,270	\$ 53,997	\$ 50,000	\$ 50,000	\$ (84,098)	\$ 50,000
Net Revenues Over (Under) Expenses	\$ (30,190)	\$ 99	\$ 4,660	\$ 4,660	\$ 135,606	\$ 12,660
Beginning Fund Balance	868,526	838,336	838,435	838,435	838,435	974,041
Ending Fund Balance	\$ 838,336	\$ 838,435	\$ 843,095	\$ 843,095	\$ 974,041	\$ 986,701
7911 Self-Insurance Claims Reserve	-	-	843,095	843,095	-	986,701
Total Budgeted Reserves	\$ -	\$ -	\$ 843,095	\$ 843,095	\$ -	\$ 986,701

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
Sources:						
8860 Interest and Investment Income	223,306	20,144	61,700	61,700	12,283	61,700
Total Local Revenues	\$ 223,306	\$ 20,144	\$ 61,700	\$ 61,700	\$ 12,283	\$ 61,700
Total Revenues	\$ 223,306	\$ 20,144	\$ 61,700	\$ 61,700	\$ 12,283	\$ 61,700
8980 Interfund Transfers In	1,000,000	3,988,000	1,000,000	4,159,192	1,000,000	1,000,000
Total Other Financing Sources	\$ 1,000,000	\$ 3,988,000	\$ 1,000,000	\$ 4,159,192	\$ 1,000,000	\$ 1,000,000
Total Revenues and Other Financing Sources	\$ 1,223,306	\$ 4,008,144	\$ 1,061,700	\$ 4,220,892	\$ 1,012,283	\$ 1,061,700
Uses:						
5100 Consultants	6,029	-	-	-	-	-
5800 Other Services and Expenses	2,769	5	1,700	1,700	3	1,700
Total Other Operating Expenses	\$ 8,798	\$ 5	\$ 1,700	\$ 1,700	\$ 3	\$ 1,700
7300 Interfund Transfers Out	14,607,900	-	1,039,500	1,039,500	-	2,700,000
Total Transfers and Other Outgo	\$ 14,607,900	\$ -	\$ 1,039,500	\$ 1,039,500	\$ -	\$ 2,700,000
Total Expenses	\$ 14,616,698	\$ 5	\$ 1,041,200	\$ 1,041,200	\$ 3	\$ 2,701,700
Net Revenues Over (Under) Expenses	\$ (13,393,392)	\$ 4,008,139	\$ 20,500	\$ 3,179,692	\$ 1,012,280	\$ (1,640,000)
Beginning Fund Balance	16,949,081	3,555,689	7,563,828	7,563,828	7,563,828	8,576,108
Ending Fund Balance	\$ 3,555,689	\$ 7,563,828	\$ 7,584,328	\$ 10,743,520	\$ 8,576,108	\$ 6,936,108
7998 Restricted Reserve	-	-	7,584,328	10,743,520	-	6,936,108
Total Budgeted Reserves	\$ -	\$ -	\$ 7,584,328	\$ 10,743,520	\$ -	\$ 6,936,108

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
Sources:						
8860 Interest and Investment Income	5,297	4,036	4,500	4,500	1,203	4,500
8890 Other Local Revenues	402,779	333,829	326,420	326,420	304,047	326,420
Total Local Revenues	\$ 408,076	\$ 337,865	\$ 330,920	\$ 330,920	\$ 305,250	\$ 330,920
Total Revenues	\$ 408,076	\$ 337,865	\$ 330,920	\$ 330,920	\$ 305,250	\$ 330,920
Total Revenues and Other Financing Sources	\$ 408,076	\$ 337,865	\$ 330,920	\$ 330,920	\$ 305,250	\$ 330,920
Uses:						
4000 Supplies and Materials	\$ 211,511	\$ 224,529	\$ 184,237	\$ 184,237	\$ 159,401	\$ 184,237
5200 Travel	-	-	-	-	737	-
5600 Contract Services	-	10,000	15,000	15,000	-	15,000
5690 Other Operating Expenses	-	150,000	-	-	-	-
5800 Other Services and Expenses	101	-	-	-	-	-
Total Other Operating Expenses	\$ 101	\$ 160,000	\$ 15,000	\$ 15,000	\$ 737	\$ 15,000
Total Expenses	\$ 211,612	\$ 384,529	\$ 199,237	\$ 199,237	\$ 160,138	\$ 199,237
Net Revenues Over (Under) Expenses	\$ 196,464	\$ (46,664)	\$ 131,683	\$ 131,683	\$ 145,112	\$ 131,683
Beginning Fund Balance	999,118	1,195,582	1,148,918	1,148,918	1,148,918	1,294,030
Ending Fund Balance	\$ 1,195,582	\$ 1,148,918	\$ 1,280,601	\$ 1,280,601	\$ 1,294,030	\$ 1,425,713
7900 Designated Reserves	-	-	139,523	139,523	-	171,772
7999 Undesignated Reserve	-	-	1,141,078	1,141,078	-	1,253,941
Total Budgeted Reserves	\$ -	\$ -	\$ 1,280,601	\$ 1,280,601	\$ -	\$ 1,425,713

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
Sources:						
8890 Other Local Revenues	92,335	129,694	129,237	129,237	121,992	129,237
Total Local Revenues	\$ 92,335	\$ 129,694	\$ 129,237	\$ 129,237	\$ 121,992	\$ 129,237
Total Revenues	\$ 92,335	\$ 129,694	\$ 129,237	\$ 129,237	\$ 121,992	\$ 129,237
Total Revenues and Other Financing Sources	\$ 92,335	\$ 129,694	\$ 129,237	\$ 129,237	\$ 121,992	\$ 129,237
Uses:						
4000 Supplies and Materials	\$ -	\$ -	\$ 8,051	\$ 8,051	\$ -	\$ 8,051
5100 Consultants	-	25,500	-	-	-	-
5200 Travel	20,507	4,908	48,800	48,800	29,866	48,800
5800 Other Services and Expenses	37,593	64,847	53,386	53,386	65,358	53,386
Total Other Operating Expenses	\$ 58,100	\$ 95,255	\$ 102,186	\$ 102,186	\$ 95,224	\$ 102,186
Total Expenses	\$ 58,100	\$ 95,255	\$ 110,237	\$ 110,237	\$ 95,224	\$ 110,237
Net Revenues Over (Under) Expenses	\$ 34,235	\$ 34,439	\$ 19,000	\$ 19,000	\$ 26,768	\$ 19,000
Beginning Fund Balance	59,981	94,216	128,655	128,655	128,655	155,423
Ending Fund Balance	\$ 94,216	\$ 128,655	\$ 147,655	\$ 147,655	\$ 155,423	\$ 174,423
7900 Designated Reserves	-	-	108,466	108,466	-	124,915
7999 Undesignated Reserve	-	-	39,189	39,189	-	49,508
Total Budgeted Reserves	\$ -	\$ -	\$ 147,655	\$ 147,655	\$ -	\$ 174,423

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
Sources:						
8860 Interest and Investment Income	14,569	4,027	3,000	3,000	1,676	3,000
8880 Nonresident Tuition and Other Student Fees	240,936	95,291	127,461	127,461	102,352	127,461
8890 Other Local Revenues	2,694	-	3,000	3,000	-	3,000
Total Local Revenues	\$ 258,199	\$ 99,318	\$ 133,461	\$ 133,461	\$ 104,028	\$ 133,461
Total Revenues	\$ 258,199	\$ 99,318	\$ 133,461	\$ 133,461	\$ 104,028	\$ 133,461
8980 Interfund Transfers In	-	150,125	-	-	-	-
Total Other Financing Sources	\$ -	\$ 150,125	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 258,199	\$ 249,443	\$ 133,461	\$ 133,461	\$ 104,028	\$ 133,461
Uses:						
2300 Variable Non-Instructional	12,987	-	22,050	22,050	522	22,050
Total Classified Salaries	\$ 12,987	\$ -	\$ 22,050	\$ 22,050	\$ 522	\$ 22,050
3000 Benefits	175	-	434	434	6	434
Total Salaries and Benefits	\$ 13,162	\$ -	\$ 22,484	\$ 22,484	\$ 528	\$ 22,484
4000 Supplies and Materials	\$ 8,315	\$ 3,637	\$ 3,500	\$ 3,500	\$ 4,947	\$ 3,500

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
5200 Travel	(3,887)	3,047	8,000	8,000	2,697	8,000
5300 Dues and Memberships	348	251	850	850	290	850
5500 Utilities and Housekeeping	500	566	300	300	502	300
5600 Contract Services	-	-	300	300	-	300
5690 Other Operating Expenses	6,051	4,137	7,000	7,000	2,352	7,000
5800 Other Services and Expenses	1,504	-	2,500	2,500	-	2,500
Total Other Operating Expenses	\$ 4,516	\$ 8,001	\$ 18,950	\$ 18,950	\$ 5,841	\$ 18,950
6400 Equipment	2,023	5,782	5,500	5,500	-	5,500
Total Capital Outlay	\$ 2,023	\$ 5,782	\$ 5,500	\$ 5,500	\$ -	\$ 5,500
7300 Interfund Transfers Out	116,750	118,450	-	-	-	-
Total Transfers and Other Outgo	\$ 116,750	\$ 118,450	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 144,766	\$ 135,870	\$ 50,434	\$ 50,434	\$ 11,316	\$ 50,434
Net Revenues Over (Under) Expenses	\$ 113,433	\$ 113,573	\$ 83,027	\$ 83,027	\$ 92,712	\$ 83,027
Beginning Fund Balance	815,507	928,940	892,386	1,042,513	1,042,513	1,118,281
Ending Fund Balance	\$ 928,940	\$ 1,042,513	\$ 975,413	\$ 1,125,540	\$ 1,135,225	\$ 1,201,308
7900 Designated Reserves	-	-	-	-	-	225,892
7998 Restricted Reserve	-	-	76,945	227,070	-	76,945
7999 Undesignated Reserve	-	-	898,468	898,470	-	898,471
Total Budgeted Reserves	\$ -	\$ -	\$ 975,413	\$ 1,125,540	\$ -	\$ 1,201,308

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

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
Sources:						
8150 Student Financial Aid Revenue	39,451,354	37,258,731	55,326,642	55,326,642	45,515,033	37,047,558
Total Federal Revenues	\$ 39,451,354	\$ 37,258,731	\$ 55,326,642	\$ 55,326,642	\$ 45,515,033	\$ 37,047,558
8620 General Categorical Programs	2,240,322	3,272,589	2,386,950	2,386,950	2,386,950	2,386,950
8680 Other State Non-Tax Revenues	2,951,257	2,693,226	3,000,000	3,000,000	3,463,104	3,800,000
Total State Revenues	\$ 5,191,579	\$ 5,965,815	\$ 5,386,950	\$ 5,386,950	\$ 5,850,054	\$ 6,186,950
Total Revenues	\$ 44,642,933	\$ 43,224,546	\$ 60,713,592	\$ 60,713,592	\$ 51,365,087	\$ 43,234,508
8980 Interfund Transfers In	226,791	724,738	235,000	235,000	234,794	235,000
Total Other Financing Sources	\$ 226,791	\$ 724,738	\$ 235,000	\$ 235,000	\$ 234,794	\$ 235,000
Total Revenues and Other Financing Sources	\$ 44,869,724	\$ 43,949,284	\$ 60,948,592	\$ 60,948,592	\$ 51,599,881	\$ 43,469,508
Uses:						
7300 Interfund Transfers Out	56,947	55,153	-	-	-	-
7500 Student Financial Aid	44,812,776	43,894,131	60,948,592	60,948,592	51,599,881	43,469,508
Total Transfers and Other Outgo	\$ 44,869,723	\$ 43,949,284	\$ 60,948,592	\$ 60,948,592	\$ 51,599,881	\$ 43,469,508
Total Expenses	\$ 44,869,723	\$ 43,949,284	\$ 60,948,592	\$ 60,948,592	\$ 51,599,881	\$ 43,469,508
Net Revenues Over (Under) Expenses	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	-	-	-	-	-	-
Ending Fund Balance	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative Budget
FUND 75: LOAN & SCHOLARSHIP FUND (Leshner & Berta Kamm)

Description	Final Actuals 2019-2020	Final Actuals 2020-2021	Adoption Budget 2021-2022	Adjusted Budget 2021-2022	YTD Actuals 2021-2022	Tentative Budget 2022-2023
Sources:						
8860 Interest and Investment Income	9,183	2,503	3,000	3,000	884	3,000
Total Local Revenues	\$ 9,183	\$ 2,503	\$ 3,000	\$ 3,000	\$ 884	\$ 3,000
Total Revenues	\$ 9,183	\$ 2,503	\$ 3,000	\$ 3,000	\$ 884	\$ 3,000
Total Revenues and Other Financing Sources	\$ 9,183	\$ 2,503	\$ 3,000	\$ 3,000	\$ 884	\$ 3,000
Uses:						
5800 Other Services and Expenses	35	48	50	50	44	50
Total Other Operating Expenses	\$ 35	\$ 48	\$ 50	\$ 50	\$ 44	\$ 50
7400 Other Transfers/Uses	11,000	10,000	-	4,000	4,000	4,000
Total Transfers and Other Outgo	\$ 11,000	\$ 10,000	\$ -	\$ 4,000	\$ 4,000	\$ 4,000
Total Expenses	\$ 11,035	\$ 10,048	\$ 50	\$ 4,050	\$ 4,044	\$ 4,050
Net Revenues Over (Under) Expenses	\$ (1,852)	\$ (7,545)	\$ 2,950	\$ (1,050)	\$ (3,160)	\$ (1,050)
Beginning Fund Balance	502,845	500,993	493,448	493,448	493,448	490,288
Ending Fund Balance	\$ 500,993	\$ 493,448	\$ 496,398	\$ 492,398	\$ 490,288	\$ 489,238
7998 Restricted Reserve	-	-	496,398	492,398	-	489,238
Total Budgeted Reserves	\$ -	\$ -	\$ 496,398	\$ 492,398	\$ -	\$ 489,238

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

<u>Description</u>	<u>Final Actuals 2019-2020</u>	<u>Final Actuals 2020-2021</u>	<u>Adoption Budget 2021-2022</u>	<u>Adjusted Budget 2021-2022</u>	<u>YTD Actuals 2021-2022</u>	<u>Tentative Budget 2022-2023</u>
<u>Sources:</u>						
8860 Interest and Investment Income	5,044,327	35,638,882	12,348,750	12,348,750	(10,954,255)	8,087,393
Total Local Revenues	\$ 5,044,327	\$ 35,638,882	\$ 12,348,750	\$ 12,348,750	\$ (10,954,255)	\$ 8,087,393
Total Revenues	\$ 5,044,327	\$ 35,638,882	\$ 12,348,750	\$ 12,348,750	\$ (10,954,255)	\$ 8,087,393
8980 Interfund Transfers In	14,607,900	-	1,039,500	1,039,500	-	2,700,000
Total Other Financing Sources	\$ 14,607,900	\$ -	\$ 1,039,500	\$ 1,039,500	\$ -	\$ 2,700,000
Total Revenues and Other Financing Sources	\$ 19,652,227	\$ 35,638,882	\$ 13,388,250	\$ 13,388,250	\$ (10,954,255)	\$ 10,787,393
<u>Uses:</u>						
5800 Other Services and Expenses	424,686	515,161	580,000	580,000	426,782	580,000
Total Other Operating Expenses	\$ 424,686	\$ 515,161	\$ 580,000	\$ 580,000	\$ 426,782	\$ 580,000
Total Expenses	\$ 424,686	\$ 515,161	\$ 580,000	\$ 580,000	\$ 426,782	\$ 580,000
Net Revenues Over (Under) Expenses	\$ 19,227,541	\$ 35,123,721	\$ 12,808,250	\$ 12,808,250	\$ (11,381,037)	\$ 10,207,393
Beginning Fund Balance	118,123,941	137,351,482	172,475,203	172,475,203	172,475,203	161,094,166
Ending Fund Balance	\$ 137,351,482	\$ 172,475,203	\$ 185,283,453	\$ 185,283,453	\$ 161,094,166	\$ 171,301,559
7998 Restricted Reserve	-	-	185,283,453	185,283,453	-	171,301,559
Total Budgeted Reserves	\$ -	\$ -	\$ 185,283,453	\$ 185,283,453	\$ -	\$ 171,301,559



APPENDICES

- A. 2022-23 BUDGET YEAR 50% LAW CALCULATION**
- B. STEP AND LONGEVITY COST ESTIMATES FOR FY 2022-23**
- C. SALARY SCHEDULE AND 4CD BENEFITS PREMIUM HISTORY**
- D. GLOSSARY**

Appendix A

**2022-23 BUDGET YEAR
50% LAW CALCULATION**

APPENDIX A

Contra Costa Community College District

Analysis of Compliance with the 50 Percent Law (ECS 84362)

Based on Fund 11 Status for ALL LOCATIONS

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

TB 2023 data as of 05/23/22

Object Category	State Use Only (EDP)	Expenditures Before Allocation		n/a		All Locations Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	71,611,368	71,717,244	0	0	71,611,368	71,717,244
Noninstructional Salaries (CA 1200 and 1400)	408		18,837,178		0		18,837,178
Subtotal Academic Salaires	409	71,611,368	90,554,422	0	0	71,611,368	90,554,422
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		33,659,433		0		33,659,433
Noninstructional Aides (CA 2200 and 2400)	416	4,789,936	4,789,936	0	0	4,789,936	4,789,936
Subtotal Classified Salaries	419	4,789,936	38,449,369	0	0	4,789,936	38,449,369
Employee Benefits (CA 3000)	429	35,081,826	71,473,574	0	0	35,081,826	71,473,574
Supplies and Materials (CA 4000)	435		4,046,147		0		4,046,147
Other Operating Expenses and Services (CA 5000)	449	600,000	19,075,790	0	0	600,000	19,075,790
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		296,950		0		296,950
Total (409 + 419 + 429) and (435 + 449 + 451)	459	112,083,130	223,896,252	0	0	112,083,130	223,896,252
Less Exclusions for Current Expenses of Education	469	7,030,754	18,504,454	0	0	7,030,754	18,504,454
Totals for ESC 84362, 50 percent law (459 - 469)	470	105,052,376	205,391,798	0	0	105,052,376	205,391,798
Percentage of CEE (470, col. 1 / 470, col.2)	471	51.15%	100.00%			51.15%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		102,695,899				102,695,899
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		102,695,899				102,695,899

Contra Costa Community College District

Analysis of Compliance with the 50 Percent Law (ECS 84362)

Based on Fund 11 Status for CONTRA COSTA COLLEGE

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

TB 2023 data as of 05/23/22

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 18.7701%		Contra Costa College Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	12,594,095	12,594,095	0	0	12,594,095	12,594,095
Noninstructional Salaries (CA 1200 and 1400)	408		4,124,187		325,132		4,449,319
Subtotal Academic Salaires	409	12,594,095	16,718,282	0	325,132	12,594,095	17,043,414
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		5,133,521		1,810,923		6,944,444
Noninstructional Aides (CA 2200 and 2400)	416	943,365	943,365	0	0	943,365	943,365
Subtotal Classified Salaries	419	943,365	6,076,886	0	1,810,923	943,365	7,887,809
Employee Benefits (CA 3000)	429	4,022,087	8,879,648	2,231,008	4,979,484	6,253,095	13,859,132
Supplies and Materials (CA 4000)	435		652,559		55,616		708,175
Other Operating Expenses and Services (CA 5000)	449	0	1,301,980	0	2,399,539	0	3,701,519
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		195,392		3,754		199,146
Total (409 + 419 + 429) and (435 + 449 + 451)	459	17,559,547	33,824,747	2,231,008	9,574,448	19,790,555	43,399,195
Less Exclusions for Current Expenses of Education	469	0	29,600	1,319,677	3,334,252	1,319,677	3,363,852
Totals for ESC 84362, 50 percent law (459 - 469)	470	17,559,547	33,795,147	911,331	6,240,196	18,470,878	40,035,343
Percentage of CEE (470, col. 1 / 470, col.2)	471	51.96%	100.00%			46.14%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		16,897,573				20,017,671
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		16,897,573				20,017,671

Contra Costa Community College District

Analysis of Compliance with the 50 Percent Law (ECS 84362)

Based on Fund 11 Status for DIABLO VALLEY COLLEGE

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

TB 2023 data as of 05/23/22

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 53.4952%		Diablo Valley College Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	40,772,689	40,878,565	0	0	40,772,689	40,878,565
Noninstructional Salaries (CA 1200 and 1400)	408		7,963,906		926,635		8,890,541
Subtotal Academic Salaires	409	40,772,689	48,842,471	0	926,635	40,772,689	49,769,106
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		12,330,907		5,161,181		17,492,088
Noninstructional Aides (CA 2200 and 2400)	416	2,137,031	2,137,031	0	0	2,137,031	2,137,031
Subtotal Classified Salaries	419	2,137,031	14,467,938	0	5,161,181	2,137,031	19,629,119
Employee Benefits (CA 3000)	429	12,891,735	24,028,559	6,358,436	14,191,668	19,250,171	38,220,227
Supplies and Materials (CA 4000)	435		2,006,324		158,506		2,164,830
Other Operating Expenses and Services (CA 5000)	449	0	2,444,278	0	6,838,753	0	9,283,031
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		37,200		10,699		47,899
Total (409 + 419 + 429) and (435 + 449 + 451)	459	55,801,455	91,826,770	6,358,436	27,287,442	62,159,891	119,114,212
Less Exclusions for Current Expenses of Education	469	0	712,710	3,761,115	9,868,142	3,761,115	10,580,852
Totals for ESC 84362, 50 percent law (459 - 469)	470	55,801,455	91,114,060	2,597,321	17,419,300	58,398,776	108,533,360
Percentage of CEE (470, col. 1 / 470, col.2)	471	61.24%	100.00%			53.81%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		45,557,030				54,266,680
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		45,557,030				54,266,680

Contra Costa Community College District

Analysis of Compliance with the 50 Percent Law (ECS 84362)

Based on Fund 11 Status for LOS MEDANOS COLLEGE

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

TB 2023 data as of 05/23/22

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 27.7348%		Los Medanos College Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	18,244,584	18,244,584	0	0	18,244,584	18,244,584
Noninstructional Salaries (CA 1200 and 1400)	408		5,016,901		480,417		5,497,318
Subtotal Academic Salaires	409	18,244,584	23,261,485	0	480,417	18,244,584	23,741,902
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		6,547,069		2,675,832		9,222,901
Noninstructional Aides (CA 2200 and 2400)	416	1,709,540	1,709,540	0	0	1,709,540	1,709,540
Subtotal Classified Salaries	419	1,709,540	8,256,609	0	2,675,832	1,709,540	10,932,441
Employee Benefits (CA 3000)	429	6,282,008	12,036,497	3,296,552	7,357,718	9,578,560	19,394,215
Supplies and Materials (CA 4000)	435		1,090,964		82,178		1,173,142
Other Operating Expenses and Services (CA 5000)	449	600,000	2,545,665	0	3,545,574	600,000	6,091,239
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		44,358		5,547		49,905
Total (409 + 419 + 429) and (435 + 449 + 451)	459	26,836,132	47,235,578	3,296,552	14,147,266	30,132,684	61,382,844
Less Exclusions for Current Expenses of Education	469	0	28,070	1,949,963	4,926,287	1,949,963	4,954,357
Totals for ESC 84362, 50 percent law (459 - 469)	470	26,836,132	47,207,508	1,346,589	9,220,979	28,182,721	56,428,487
Percentage of CEE (470, col. 1 / 470, col.2)	471	56.85%	100.00%			49.94%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		23,603,754				28,214,243
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		23,603,754				28,214,243

Appendix B

STEP AND LONGEVITY COST ESTIMATES FOR FY 2022-23

APPENDIX B

Step and Longevity Cost Estimates for 2022-23 Budget Year

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

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

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

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

Appendix C

SALARY SCHEDULE AND 4CD BENEFITS PREMIUM HISTORY

APPENDIX C

Contra Costa Community College District SALARY SCHEDULE AND 4CD BENEFITS PREMIUM HISTORY (effective July 1 unless noted)

Fiscal Year	Salary Schedule Changes					Benefits Premium Changes	
	Faculty	Classified	Confidentials	Managers/ Supervisors	Chancellor's Cabinet	Medical Plans - Actuals	Dental Plans - Actuals
83-84	0.0%	0.0%	0.0%	0.0%	0.0%		
84-85 eff. 7-1-84 eff. 7-1-85	8.4% 4.0%	10.4%	8.4% 4.0%	8.4% 4.0%	8.4% 4.0%		
85-86	6.2% (87.1% of work year)	5.4%	5.4%	5.4%	5.4%		
86-87	5.0%	5.4%	5.0%	5.0%	5.0%		
87-88	4.0%	4.0%	4.0%	4.0%	4.0%		
88-89	4.7%	4.7%	4.7%	4.6/7%	4.6/7%		
89-90	7.0%	7.0%	7.0%	7.0%	7.0%		
90-91	6.5%	6.5%	6.5%	6.5%	6.5%		
91-92	3.0%	3.0%	3.0%	3.0%	3.0%		
92-93	0.0%	0.0%	0.0%	0.0%	0.0%		
93-94	2.0%	2.0%	2.0%	2.0%	2.0%	5.53%	2.66%
94-95	2.0%	2.0%	2.0%	2.0%	2.0%	-0.03%	5.82%
95-96	4.0%	4.0%	4.0%	4.0%	4.0%	-6.95%	0.80%
96-97	4.0%	4.0%	4.0%	4.0%	4.0%	0.61%	4.17%
97-98	2.97%	2.97%	2.97%	2.97%	2.97%	14.18%	8.13%
98-99	2.26%	2.26%	2.26%	2.26%	2.26%	11.39%	6.50%
99-00	1.41%	1.41%	1.41%	1.41%	1.41%	11.90%	5.25%
00-01 ⁽⁴⁾	6% + 1%	6% + 1%	6% + 1%	6% + 1%	6% + 1%	14.72%	15.45%
01-02	4.25%	4.25%	4.25%	4.25%	4.25%	12.20%	6.97%
02-03 ⁽⁶⁾	6.2%	6.2%	6.2%	6.2%	6.2%	24.03%	-1.42%
03-04 ⁽¹⁾⁽⁵⁾⁽⁷⁾	0.0%	0.0%	0.0%	0.0%	-2.0%	9.46%	-8.51%
04-05 ⁽²⁾⁽³⁾	-6.9% eff 4/1/05	0.00%	-7.00%	-7.00%	-7.00%	18.37%	6.17%
05-06 ⁽³⁾	-6.90%	-3.38% eff 8/1/05	-5.25%	-5.25%	-5.25%	8.34%	9.50%
06-07	5.54% ⁽⁸⁾	3.5% ⁽⁸⁾	5.54% ⁽⁸⁾	5.54% ⁽⁸⁾	5.54% ⁽⁸⁾	4.58%	3.40%
07-08	7.00%	7.00%	7.00%	7.00%	Contract	17.51%	0.00%
08-09	3.57%	3.57%	3.57%	3.57%	Contract	7.04%	3.99%
09-10	0.00%	0.00%	0.00%	0.00%	Contract	7.07%	8.88%
10-11	0.00%	0.00%	0.00%	0.00%	Contract	7.83%	-6.48%
11-12	0.00%	0.00%	0.00%	0.00%	Contract	5.05%	3.14%
12-13	0.00%	0.00%	0.00%	0.00%	Contract	3.48%	-4.99%
13-14	2.00%	2.00%	2.00%	2.00%	Contract	14.00%	-2.88%
14-15	0.00%	0.00%	0.00%	0.00%	Contract	8.91%	0.00%
15-16	5.00%	5.00%	5.00%	5.00%	Contract	3.55%	4.33%
16-17	0.00%	0.00%	0.00%	0.00%	Contract	8.31%	-6.19%
17-18	2.30%	0.00%	2.50%	2.50%	Contract	4.00%	0.00%
18-19	0.50%	3.00%	0.50%	0.50%	Contract	-0.16%	0.00%
19-20	5.00%	5.00%	6.00% ⁽⁹⁾	6.00% ⁽⁹⁾	Contract	1.73%	0.00%
20-21	3.00%	3.00%	3.00%	3.00%	Contract	1.87%	-3.03%
21-22 ⁽¹⁰⁾	N/A	5.07%	5.07%	5.07%	Contract	TBD	TBD
22-23	TBD	TBD	TBD	TBD	Contract	TBD	TBD

* Projected

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

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

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

⁽⁴⁾ Medical copay \$0 to \$5

⁽⁵⁾ Medical copay \$5 to \$15

⁽⁶⁾ Dental plan switch to ACSIG Insured

⁽⁷⁾ Dental plan switch to ACSIG Self-insured

⁽⁸⁾ Restoration of 03-04 Salary Schedule

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

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

Appendix D

GLOSSARY

APPENDIX D

GLOSSARY

50 Percent Law

Section 84362 of the *Education Code*, commonly known as the Fifty Percent Law, requires that a minimum of 50% of the 4CD'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 4CD. 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

4CD'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 4CD.

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. 4CD 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 4CD, 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 4CD, 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

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.

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.