

TENTATIVE BUDGET

FISCAL YEAR 2020-21



PRESENTED TO THE GOVERNING BOARD

JUNE 24, 2020

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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 2020-21

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TENTATIVE BUDGET FISCAL YEAR 2020-21

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 (District), as delineated in the District 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 FY 2020-21 on May 14, 2020. This budget framework was updated extensively and represented a seismic financial shift from the previous January proposal. Due to the COVID-19 pandemic and its associated economic costs, the earlier estimated \$5.6 billion surplus for FY 2020-21 is now projected to be a \$54 billion shortfall. Clearly all major programs within the state will see a negative financial impact based upon the economic realities of the current situation, including the community college system should the May Revision be enacted.

The severe recession is causing a massive reduction in the Proposition 98 guarantee, with the May Revision estimating it will decline \$19 billion from the January budget proposal. That represents a staggering 23 percent decrease from the 2019 level. In order to mitigate the reductions, the Governor is proposing to supplement the Proposition 98 guarantee with a combination of temporary increases, federal support, and revising employer contribution rates to CalPERS and CalSTRS. Further, withdrawals from the State's Rainy Day fund, Public School System Stabilization Account, system deferrals, and future increases in the total share of state general fund revenue allocated to Proposition 98 offset some of the reductions.

For the community college system, the May Revision reduces ongoing funding in FY 2020-21 by \$1.1 billion compared to the January proposal. However, as reported to the Governing Board at its special meeting on June 10th, 2020, the legislature is taking an entirely different stance on the budget and is looking to hold the K-14 system harmless from any funding reductions. This has created a showdown between the Governor and the legislature that, as of this writing, has not been resolved. Table 1 shows the stark differences for the community college system between the Governor's May Revision and the legislative version of the budget.

**TENTATIVE BUDGET
FISCAL YEAR 2020-21**

FY 2020-21 Budget Showdown

	<u>Governor</u>	<u>Legislature</u>
*SCFF Base Reduction (8%)	\$ (593,000,000)	\$ -
*COLA (2.31%)	(167,700,000)	167,160,000
*Growth (0.5%)	(31,900,000)	31,860,000
*Strong Workforce Local Program	(135,600,000)	-
*Student Equity & Achievement Program	(68,800,000)	-
*Part-Time Faculty Compensation/Office	(7,300,000)	-
*Calbright College	(3,000,000)	(80,000,000)
Cash Deferrals (\$330M in 19-20, \$662M in 20-21 in Governor's Budget)	(332,000,000)	(1,006,281,000)

*These cuts are removed from the Governor's Proposal if federal funds materialize as passed in the HEROES Act

Table 1

Whatever version of the budget is ultimately enacted, the District will update the Adoption Budget in September to reflect the new reality. For the Tentative Budget, the original pre-pandemic assumptions are being utilized. Ironically, should the legislature largely prevail in the budget showdown with the Governor, there may be little change between the Tentative Budget and the Adoption Budget.

1.2 FY 2020-21 Tentative Budget Planning

Included in the FY 2020-21 Tentative Budget is the 2.29 percent proposed increase in COLA from January; this assumption results in \$4.1 million in year-over-year revenue for the District. 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 5.65 percent increase in health benefits, the CalSTRS rate rising to 18.40 percent, and the CalPERS rate increasing to 22.388 percent. Fortunately, these assumed health benefit and pension contributions will be significantly lower in the Adoption Budget.

As the District 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 2020-21. Historically demand for services rises with the unemployment rate which currently sits at 14.5 percent within Contra Costa County. Therefore, maintaining the level of funding associated with this target allows the District 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.

	FY 2019-20 Resident FTES Target	FY 2020-21 Resident FTES Target	FTES Difference	\$ Difference
CCC	5,381	5,381	-	\$ 745,942
DVC	15,336	15,336	-	2,290,352
LMC	7,951	7,951	-	1,076,075
Total	28,668	28,668	-	\$ 4,112,369

Table 2

**TENTATIVE BUDGET
FISCAL YEAR 2020-21**

District 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 2019-20 UPDATE

In September 2019, the Governing Board adopted the FY 2019-20 budget, which included \$5.6 million in additional ongoing revenue for the District due to a COLA of 3.26 percent. Incorporating this revenue into the budget produced an operating surplus of \$4.8 million, approximately 2.4 percent of the total expenditure budget.

The \$5.6 million increase in ongoing revenue covered the escalating expenses the District absorbed with the CalSTRS rate rising from 16.28 percent to 17.10 percent (\$800,000 year-over-year operating cost increase to the District) and CalPERS rising from 18.06 percent to 19.72 percent (\$700,000 year-over-year operating cost increase to the District). In addition, the increase in ongoing revenue also covered the modest rise in District-paid health benefit costs.

With a strong state budget the District's FY 2019-20 Adoption Budget had a large surplus and included healthy reserves. These positive financial figures later helped facilitate the three-year agreements with the collective bargaining groups. Table 3 shows the result of this surplus and its impact on the District's fund balance.

Unrestricted General Fund, Operating	
Income	\$ 204,985,662
Expenses	<u>200,158,164</u>
Net Income over Expenses	\$ 4,827,498
Beginning Fund Balance at July 1, 2019	\$ 30,416,109
Operating Surplus	<u>4,827,498</u>
Projected Ending Balance at June 30, 2020	\$ 35,243,607

Table 3

Detailed below are notable changes in revenues and expenditures from FY 2019-20.

2.1 FY 2019-20 Changes in Revenues

SCFF Hold Harmless Provision

Due to the District's SCFF hold harmless status an additional \$2.8 million in apportionment revenue above the District's funded FTES target will be realized. As the Governing Board has previously directed, District staff will transfer these dollars into a restricted fund for eventual deposit into the District's irrevocable trust for retiree health benefits.

Non-Resident Tuition

With decreasing demand coupled with the large refunds offered to all students, including non-resident students, who chose to take an excused withdrawal during spring semester, non-resident tuition is approximately \$1.4 million less than originally budgeted.

TENTATIVE BUDGET
FISCAL YEAR 2020-21

2.2 FY 2019-20 Changes in Expenditures

Salary Increase of five percent for employee groups

Upon agreements with United Faculty, Local 1, and the management group, a five percent salary increase for FY 2019-20 was enacted. The cost for this salary increase amongst all groups is estimated at \$6.3 million.

Non-personnel expenditures

The closure that began in March and has stretched into June significantly impacted hourly personnel and other non-personnel expenditures such, as supplies and travel. It is anticipated the District will realize budget savings of greater than \$1.5 million.

2.3 FY 2019-20 Adopted Budget and Projected Reserves

The District's expenses are currently trending close to its amended budget, although the gap is a little more than usual within non-personnel expenditures as explained above. Table 4 details the Adopted Budget reserves and the Projected Ending reserves for FY 2019-20. The projected ending balance for FY 2019-20 is inclusive of expected transfers for maintenance and capital projects, long-term liabilities, and other one-time designations.

The reserves shown in Table 4 represent the operating, ongoing portion of the unrestricted general fund.

	<u>2019-20 Adopted Budget</u>	<u>2019-20 Projected Ending Balance</u>
Designated Districtwide Reserves	\$ 769,346	\$ 334,091
Designated College Reserves	5,471,113	4,267,687
Designated District Office Reserves	305,810	389,991
Subtotal, Designated Site Reserves	\$ 6,546,269	\$ 4,991,769
5% Board Contingency Reserve	9,943,658	9,943,658
5% Board Reserve	9,943,658	9,943,658
Subtotal, Designated Board Reserves	\$ 19,887,316	\$ 19,887,316
Undesignated Districtwide Reserves	327,198	289,783
Undesignated College Reserves	6,746,541	2,521,820
Undesignated District Office Reserves	1,736,283	692,293
Subtotal, Undesignated Reserves	\$ 8,810,022	\$ 3,503,896
TOTAL RESERVES	\$ 35,243,607	\$ 28,382,981

Table 4

**TENTATIVE BUDGET
FISCAL YEAR 2020-21**

3. FISCAL YEAR 2020-21 TENTATIVE BUDGET

The January proposal from the Governor resulted in the District budgeting \$4.1 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 2020-21 FTES

Resident

With a FY 2020-21 resident FTES target of 28,668, the District is budgeting for no change in its resident FTES target. Chart 1 reflects a five-year history of actual resident FTES, with a projection for FY 2019-20 and targets for FY 2020-21.

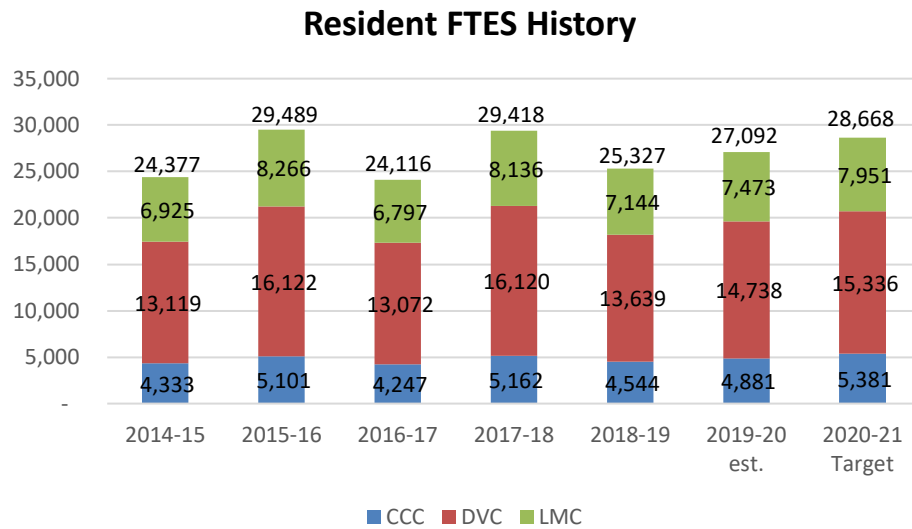


Chart 1

Nonresident

For the Tentative Budget, the District is planning an unchanged non-resident FTES targets. However, in recognition of declining international student enrollment and the likelihood of significant travel restrictions remaining in place, DVC is likely to adjust its non-resident target downwards for the Adoption Budget. Additional enrollment information currently being gathered will inform that decision. The targets and total tuition dollars associated with these non-resident students, inclusive of the recent increase in the non-resident tuition fee, are included in Table 5.

	FY 2019-20 Non-Resident FTES Target	FY 2020-21 Non-Resident FTES Target	FTES Difference	Total Non-Resident \$
CCC	200	200	-	\$ 1,183,378
DVC	1,800	1,800	-	11,884,896
LMC	100	100	-	464,418
Total	2,100	2,100	-	\$ 13,532,692

Table 5

**TENTATIVE BUDGET
FISCAL YEAR 2020-21**

Aggregate Resident and Nonresident FTES

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

	FY 2020-21 Total FTES Targets			
	<u>Resident</u>	<u>Nonresident</u>	<u>Total</u>	<u>% of Total</u>
CCC	5,381	200	5,581	18%
DVC	15,336	1,800	17,136	56%
LMC	7,951	100	8,051	26%
Total	28,668	2,100	30,768	100.00%

Table 6

3.2 FY 2020-21 Tentative Budget Assumptions

Revenue Assumptions

Following are major revenue assumptions incorporated within the Tentative Budget. These revenue assumptions total \$5.3 million in incremental revenue.

- COLA of 2.29 percent
 - *Potential impact:* A COLA of 2.29 percent at the resident FTES target of 28,668 will generate \$4.1 million in incremental revenue for the District.
- Nonresident FTES target remains unchanged with a \$32.00 per unit increase in tuition
 - *Potential impact:* The \$25.00 per unit increase in tuition based on current targets will result in a year-over-year increase of \$1.2 million. This assumption will be revisited and likely adjusted downward by the Adoption Budget, perhaps significantly.

Expenditure Assumptions

Delineated below are major expenditure assumptions totaling \$4.8 million in increased expenses.

- Salaries will increase 3 percent
 - Approximately \$4.2 million in additional salary and payroll tax expenditures.
- Health benefits costs to increase by 5.65 percent
 - *Potential Impact:* A 5.65 percent increase in health benefits costs results in \$1.9 million in additional expenses to the District. This increase includes retiree health benefits, which now comprise approximately 35 percent of the anticipated \$35.4 million annual health benefit expenses. This increase will be significantly less by the Adoption Budget.
- 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.
- Significant vacancies budgeted at all sites at a reduced expense amount in recognition of hiring slowdowns and pauses taking place due to the pandemic and uncertainty with the state budget.
 - *Potential Impact:* Approximately \$4.6 million in savings were identified.
- CalSTRS employer contribution rate to increase from 17.10 to 18.40 percent
 - *Potential Impact:* The increase in the CalSTRS employer contribution results in \$1.0 million in additional costs to the District. This rate will actually decrease by the Adoption Budget.
- CalPERS employer contribution rate to increase from 19.72 to 22.4 percent
 - *Potential impact:* An increase in the CalPERS employer contribution rate from 19.72 to 22.40 percent creates an additional \$1.0 million expense to the District. This increase will be significantly less by the Adoption Budget.

**TENTATIVE BUDGET
FISCAL YEAR 2020-21**

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;
- the worker's compensation rate will remain at 1.344 percent; and
- the state unemployment insurance rate will remain at 0.05 percent.

3.3 Impact on Operating Fund Balance

The difference between current revenue and current expense is commonly referred to as "operating income" or alternately as "operating deficit" and is used to measure whether the budget is structurally balanced. The District 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 the District'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 the District's fund balance.

Unrestricted General Fund, Operating	
Income	\$ 210,265,009
Expenses	<u>209,282,664</u>
Net Income over Expenses	\$ 982,345
Beginning Fund Balance at July 1, 2020	\$ 28,382,980
Anticipated Operating Surplus	<u>982,345</u>
Projected Ending Balance at June 30, 2021	\$ 29,365,325

Table 7

3.4 Components of Ending Operating Fund Balance

The projected ending balance of \$29,365,325 at June 30, 2021, has restricted and unrestricted components. Table 8 summarizes those components.

Projected Ending Fund Balance	
	<u>Restricted</u>
5% Board Reserve	\$ 10,399,883
5% Board Reserve	10,399,883
1% Site Reserves	4,121,838
Designated Reserves	<u>1,860,924</u>
Subtotal Restricted	\$ 26,782,528
	<u>Unrestricted</u>
Undesignated Reserves	<u>\$ 2,582,797</u>
Subtotal Unrestricted	\$ 2,582,797
Total Reserves	\$ 29,365,325

Table 8

**TENTATIVE BUDGET
FISCAL YEAR 2020-21**

Chart 2 reflects a six-year history of actual ending fund balances with projections for 2019-20 and 2020-21.

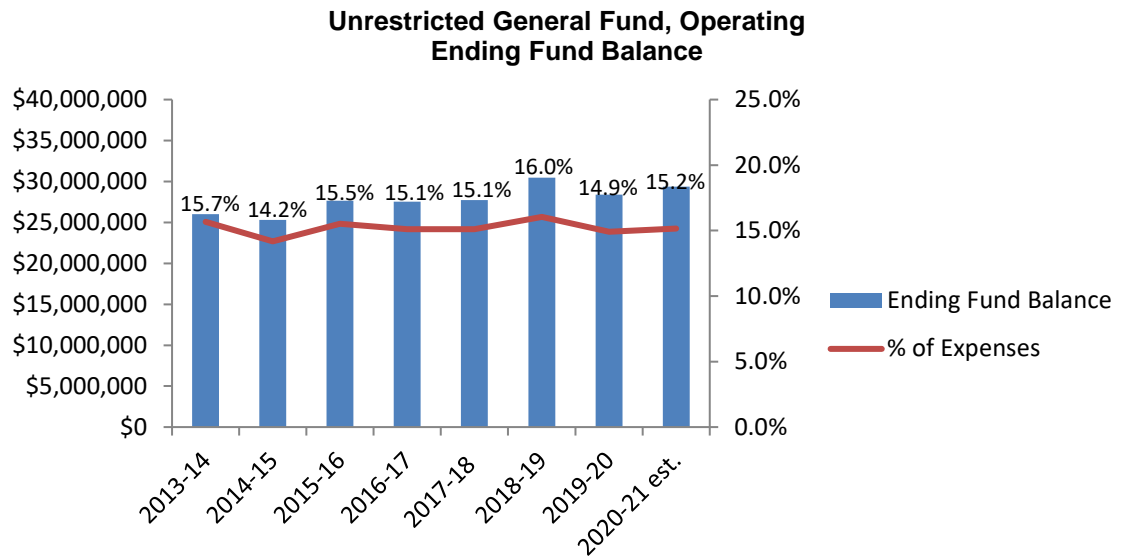


Chart 2

3.5 Areas of Concern

- Uncertainty in the state budget which could necessitate significant changes to the Adoption Budget;
- potential of large deferral payments from the state, reducing cash flow and interest income;
- funding of long-term liabilities, such as banked load, vacation accrual and retiree health benefits; and
- significant planned year-over-year increases in employer-paid pension costs for CalSTRS and CalPERS members will be a continual strain on the District's finances.

**TENTATIVE BUDGET
FISCAL YEAR 2020-21**

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 1, 2020</u>	<u>Total Revenues</u>	<u>Total Expenses</u>	<u>Ending Balance June 30, 2021</u>
F11 Unrestricted GF	\$ 38,689,617	\$ 219,523,069	\$ 223,540,603	\$ 34,672,083
F12 Restricted GF	245,552	46,409,844	46,503,153	152,243
F21 2002 Bond Redemption	5,299,400	7,095,800	11,595,491	799,709
F22 2006 Bond Redemption	13,337,001	13,650,000	9,414,472	17,572,529
F23 2014 Bond Redemption	8,261,077	20,930,825	20,820,825	8,371,077
F29 Long-term Debt	16,337,649	178,000	80,000	16,435,649
F41 Capital Project	30,095,513	1,430,000	13,133,248	18,392,265
F43 Bond 2006	16,450,573	230,000	8,797,114	7,883,459
F44 Bond 2014	70,475,650	111,750,000	100,775,018	81,450,632
F51 Bookstore	817,053	7,842,525	8,109,577	550,001
F52 Cafeteria	1,135,121	1,748,394	1,725,498	1,158,017
F61 Self-Insurance	852,043	61,450	50,000	863,493
F69 Retiree Benefits	3,532,009	1,171,165	55,700	4,647,474
F71 Student Organization	1,228,111	397,544	347,028	1,278,627
F72 Student Representation Fee	78,564	90,177	90,177	78,564
F73 Student Center	883,180	220,703	168,905	934,978
F74 Financial Aid	-	39,026,449	39,026,449	-
F75 Scholarship Trust	500,428	5,950	8,010	498,368
F77 OPEB Irrevocable Trust	135,248,750	2,025,000	375,000	136,898,750
Total	343,467,291	473,786,895	484,616,268	332,637,918


\$817 Million

Table 9

5. CONCLUSION

The uncertainty of the state economy has created significant unknowns. However, the District is in sound financial shape and is poised to handle the potential financial reductions in a transparent and collegial fashion that will have the least impact upon students while remaining committed to the mission. The District 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 2020-21

The Tentative Budget for Fiscal Year 2020-21 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
2020-2021 TENTATIVE BUDGET
SUMMARY OVERVIEW
For ONGOING GENERAL UNRESTRICTED FUNDS**

Summary Overview: 2020-2021 TENTATIVE BUDGET - Unrestricted General Fund, Ongoing

	CCC	DVC	LMC	Subtotal	DO/DW Services	Districtwide Operations	TOTAL
BUDGET RESOURCES							
BEGINNING FUND BALANCE, July, 01, 2020							
Total Beginning Fund Balance	1,191,138	3,973,851	1,807,169	6,972,158	867,140	20,543,683	28,382,981
REVENUES							
Apportionment Revenue							
State Funding	-	-	-	-	-	47,966,005	47,966,005
Property Taxes	-	-	-	-	-	112,263,044	112,263,044
Local Funding	-	-	-	-	-	4,809,349	4,809,349
Student Enrollment Fees, 98%	-	-	-	-	-	16,705,035	16,705,035
Subtotal	-	-	-	-	-	181,743,433	181,743,433
Less Property Tax Adjustment	-	-	-	-	-	-	-
Federal Revenues	-	-	4,845	4,845	-	-	4,845
State Revenues (<i>exclusive of Apportionment revenue</i>)	78,407	639,201	92,390	809,998	-	7,419,600	8,229,598
Local Revenues, SB 361 Revenue Allocation	480,123	2,509,895	80,697	3,070,715	-	13,532,692	16,603,407
Local Revenues beyond SB 361 Revenue Allocation	225,046	365,044	1,093,186	1,683,276	1,006,000	-	2,689,276
Other Financing Sources	-	-	-	-	2,000	-	2,000
Interfund Transfers in	-	-	80,000	80,000	-	-	80,000
Intrafund and Subfund Transfers In	338,958	732,123	384,941	1,456,022	131,519	25,506,126	27,093,667
District and Inter-campus Subsidy	-	-	-	-	-	-	-
Total Current Revenue	1,122,534	4,246,263	1,736,059	7,104,856	1,139,519	228,201,851	236,446,226
Operating Allocation	30,042,790	85,929,032	42,899,651	158,871,473	18,930,585	-	177,802,058
TOTAL RESOURCES	32,356,462	94,149,146	46,442,879	172,948,487	20,937,244	248,745,534	442,631,265

Summary Overview: 2020-2021 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	8,500,001	26,740,944	11,493,435	46,734,380	-	-	46,734,380
Part-time Faculty, Instructional & Non-Instructional	5,483,166	17,811,257	7,541,084	30,835,507	-	272,712	31,108,219
Academic Managers	1,634,570	3,286,664	2,204,268	7,125,502	1,212,937	151,077	8,489,516
Classified Managers	1,046,892	1,427,179	1,439,473	3,913,544	3,412,457	-	7,326,001
Full-time Classified	4,236,307	11,321,085	6,420,526	21,977,918	6,206,000	106,383	28,290,301
Hourly classified, students, other	356,459	1,180,145	751,826	2,288,430	250,520	27,511	2,566,461
Total Salaries	21,257,395	61,767,274	29,850,612	112,875,281	11,081,914	557,683	124,514,878
Employee Benefits	7,884,717	23,223,672	11,842,941	42,951,330	5,535,426	12,952,234	61,438,990
Total Salaries and Benefits	29,142,112	84,990,946	41,693,553	155,826,611	16,617,340	13,509,917	185,953,868
Supplies	687,615	1,478,289	814,183	2,980,087	290,400	1,500	3,271,987
Operating expenses	1,134,550	3,283,307	2,108,396	6,526,253	2,868,524	8,901,460	18,296,237
Equipment and Capital Outlay	132,949	164,318	64,508	361,775	111,700	-	473,475
Other Outgo	69,500	104,097	63,500	237,097	-	1,050,000	1,287,097
Intrafund and Subfund Transfers Out	16,700	-	-	16,700	-	203,966,575	203,983,275
TOTAL USES	31,183,426	90,020,957	44,744,140	165,948,523	19,887,964	227,429,452	413,265,939
Net Revenues over/(under) Expenditures	(18,102)	154,338	(108,430)	27,806	182,140	772,399	982,345
ENDING FUND BALANCE, June, 30, 2021	1,173,036	4,128,189	1,698,739	6,999,964	1,049,280	21,316,082	29,365,326
Components of Ending Fund Balance (Reserves)							
Minimum Reserve - 1% per site, 5% Districtwide	310,529	3,163,309	448,000	3,921,838	200,000	10,399,883	14,521,721
3% Board Contingency Reserve	-	-	-	-	-	-	-
Designated Reserves - Deficit Reserves, 5% Board Reserve	301,540	514,425	513,071	1,329,036	104,744	10,827,027	12,260,807
Undesignated Reserves	560,967	450,455	737,668	1,749,090	744,536	89,172	2,582,798
	1,173,036	4,128,189	1,698,739	6,999,964	1,049,280	21,316,082	29,365,326

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2020-2021 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 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
Sources:						
8610 General Apportionment Revenue	25,943,587	21,430,990	22,350,805	22,350,805	18,999,100	22,937,638
8630 Education Protection Account	22,235,685	24,588,459	24,394,728	24,394,728	20,910,891	25,028,367
8671 Homeowners Revenue	645,286	633,307	633,307	633,307	308,866	633,307
8672 In Lieu of Taxes (wildlife)	4,517	-	-	-	4,622	-
8811 Tax Allocation, Secured Roll Revenue	83,353,625	88,540,312	89,123,961	89,123,961	89,555,759	91,311,037
8812 Tax Allocation, Supplemental Roll Revenue	2,112,791	2,185,267	3,064,054	3,064,054	42,377	3,159,221
8813 Tax Allocation, Unsecured Roll Revenue	2,561,403	2,697,218	2,697,218	2,697,218	2,662,461	2,783,984
8817 ERAF	12,587,965	13,482,004	14,004,785	14,004,785	11,846,384	14,375,495
8919 Redevelopment Agency Revenue/Residual	3,874,639	4,700,703	4,700,702	4,700,702	5,686,330	4,809,349
8874 98% of Enrollment Fees	16,001,851	16,705,035	16,705,035	16,705,035	18,862,266	16,705,035
Apportionment Revenues	\$ 169,321,349	\$ 174,963,295	\$ 177,674,595	\$ 177,674,595	\$ 168,879,056	\$ 181,743,433
8160 Veterans Education	5,719	4,845	2,995	2,995	-	4,845
Total Federal Revenues	\$ 5,719	\$ 4,845	\$ 2,995	\$ 2,995	\$ -	\$ 4,845
8613 Apprenticeship Revenue	439,465	599,008	542,105	542,105	473,531	514,708
8614 Part Time Instructor Pay Increase	504,201	746,074	538,018	538,018	426,290	538,018
8617 Part Time Office Hours	287,495	642,143	300,000	300,000	-	300,000
8618 Part Time Health Revenue	22,856	20,212	30,000	30,000	(361)	20,000
8620 General Categorical Programs	309,184	322,403	295,290	295,290	268,573	295,290
8680 Lottery Revenue	4,131,499	6,111,259	4,217,566	4,217,566	2,024,665	4,417,500
8690 State Tax Subventions	1,504,652	2,146,140	2,144,082	2,144,082	1,996,297	2,144,082
Total Other State Revenues	\$ 7,199,352	\$ 10,587,239	\$ 8,067,061	\$ 8,067,061	\$ 5,188,995	\$ 8,229,598

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
8840 Sales and Commissions	111,184	73,486	-	77,063	76,825	-
8851 Rentals and Leases	340,724	426,424	225,926	362,327	353,050	242,210
8860 Interest and Investment Income	1,128,107	1,744,601	1,169,245	1,169,245	1,135,807	950,000
8874 2% of Enrollment Fees	326,568	340,919	340,919	340,919	384,944	340,919
8870 Other Student Fees and Charges	2,067,665	1,856,305	1,972,796	2,060,221	1,529,049	1,629,796
8880 Nonresident Tuition	12,624,624	11,136,744	12,366,081	12,366,081	10,989,640	13,532,692
8880 Other Student Fees	1,465,227	1,263,035	1,475,000	396,579	435,196	1,100,000
8890 Other Local Revenues	1,584,833	1,940,513	1,484,044	1,490,773	1,473,240	1,497,066
Total Other Local Revenues	\$ 19,648,932	\$ 18,782,027	\$ 19,034,011	\$ 18,263,208	\$ 16,377,751	\$ 19,292,683
Total Revenues	\$ 196,175,352	\$ 204,337,406	\$ 204,778,662	\$ 204,007,859	\$ 190,445,802	\$ 209,270,559
8900 Other Financing Sources, Miscellaneous	2,070	1,474	-	981	981	-
8910 Proceeds of General Fixed Assets	1,032	-	2,000	2,000	4,732	2,000
8980 Interfund Transfers In	214,610	247,071	80,000	80,000	-	80,000
8990 Intrafund and Subfund Transfers In	28,089,119	27,125,854	27,937,329	28,347,256	26,920,353	27,093,667
8994 Operating Allocation	160,238,899	166,988,068	171,804,677	171,804,677	171,804,677	177,802,058
Total Other Financing Sources	\$ 188,545,730	\$ 194,362,467	\$ 199,824,006	\$ 200,234,914	\$ 198,730,743	\$ 204,977,725
Total Revenues and Other Financing Sources	\$ 384,721,082	\$ 398,699,873	\$ 404,602,668	\$ 404,242,773	\$ 389,176,545	\$ 414,248,284

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

<u>Description</u>	<u>Final Actuals 2017-2018</u>	<u>Final Actuals 2018-2019</u>	<u>Adopted Budget 2019-2020</u>	<u>Adjusted Budget 2019-2020</u>	<u>YTD Actuals 2019-2020</u>	<u>Tentative Budget 2020-2021</u>
<u>Uses:</u>						
1100 Monthly Instructional Salary	33,716,525	33,208,473	35,107,599	36,862,979	32,818,770	38,924,300
1200 Noninstructional Salaries Full Time	13,185,413	13,203,177	14,651,057	15,378,474	13,934,883	16,299,596
1300 Instructional Salaries Part Time	29,930,142	30,709,271	31,638,876	33,220,819	29,941,675	29,867,926
1400 Noninstructional Salaries Part Time	1,637,901	2,032,902	1,255,661	1,378,387	1,698,998	1,240,293
Total Academic Salaries	\$ 78,469,981	\$ 79,153,823	\$ 82,653,193	\$ 86,840,659	\$ 78,394,326	\$ 86,332,115
2100 Noninstructional Salaries Full Time	25,632,178	27,338,060	29,526,853	31,292,699	26,350,182	31,875,573
2200 Instructional Aides Full Time	2,886,227	3,190,098	3,519,183	3,730,334	3,145,084	3,740,729
2300 Variable Non-Instructional	3,851,869	3,914,236	2,186,206	2,261,376	3,096,857	1,942,061
2400 Variable Classroom Aide	927,447	826,803	508,915	527,038	754,750	514,315
2600 Variable Aide Other	197,434	187,133	111,606	111,606	190,070	110,085
Total Classified Salaries	\$ 33,495,155	\$ 35,456,330	\$ 35,852,763	\$ 37,923,053	\$ 33,536,943	\$ 38,182,763
3000 Benefits	52,065,331	55,309,029	58,627,056	58,612,521	52,729,017	61,438,990
Total Salaries and Benefits	\$ 164,030,467	\$ 169,919,182	\$ 177,133,012	\$ 183,376,233	\$ 164,660,286	\$ 185,953,868
4000 Supplies and Materials	\$ 1,254,909	\$ 768,047	\$ 3,065,234	\$ 2,284,220	\$ 2,416,802	\$ 3,271,987

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
5100 Consultants	1,063,788	1,274,730	1,245,073	1,378,073	1,112,676	1,249,073
5200 Travel	739,209	694,971	875,121	869,421	449,354	890,828
5300 Dues and Memberships	375,711	322,655	332,414	332,414	365,193	389,414
5400 Insurance	3,069,120	2,653,839	3,291,940	3,291,940	2,477,319	2,998,940
5500 Utilities and Housekeeping	4,593,501	4,577,949	4,836,953	4,836,953	4,389,487	5,059,085
5600 Contract Services	3,974,029	3,895,486	3,756,293	3,785,460	3,800,667	3,753,225
5690 Other Operating Expenses	1,317,687	1,352,232	1,443,392	1,467,452	1,217,093	1,491,469
5700 Legal/Elections/Audit Expenses	1,300,981	1,339,088	986,850	986,850	1,073,930	1,090,000
5800 Other Services and Expenses	1,545,247	1,468,412	1,366,605	1,381,605	1,080,677	1,319,605
5900 Interprogram Charges (credits)	(57,456)	(77,401)	54,598	54,598	(7,757)	54,598
Total Other Operating Expenses	\$ 17,921,817	\$ 17,501,961	\$ 18,189,239	\$ 18,384,766	\$ 15,958,639	\$ 18,296,237
6100 Sites and Site Improvements	-	-	1,500	1,500	30	1,500
6200 Buildings	25,105	30,089	21,000	21,000	17,780	21,000
6300 Library Books	77,125	55,686	61,750	64,398	19,971	61,750
6400 Equipment	352,553	471,994	399,332	424,332	532,892	389,225
Total Capital Outlay	\$ 454,783	\$ 557,769	\$ 483,582	\$ 511,230	\$ 570,673	\$ 473,475
7300 Interfund Transfers Out	8,266,251	8,468,530	1,285,000	1,285,000	1,050,000	1,285,000
7600 Other Student Payments	4,302	200	2,097	2,897	57,075	2,097
7800 Intrafund and Subfund Transfers Out	32,321,523	31,818,763	27,812,329	28,203,428	26,905,717	26,181,217
7894 Operating Allocation from	160,238,899	166,988,068	171,804,677	171,804,677	171,804,677	177,802,058
Total Transfers and Other Outgo	\$ 200,830,975	\$ 207,275,561	\$ 200,904,103	\$ 201,296,002	\$ 199,817,469	\$ 205,270,372
Total Expenses	\$ 384,492,951	\$ 396,022,520	\$ 399,775,170	\$ 405,852,451	\$ 383,423,869	\$ 413,265,939

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
Net Revenues Over (Under) Expenses	\$ 228,131	\$ 2,677,353	\$ 4,827,498	\$ (1,609,678)	\$ 5,752,676	\$ 982,345
Beginning Fund Balance	27,510,625	27,738,756	30,442,783	30,416,109	30,416,109	28,382,980
Ending Fund Balance	\$ 27,738,756	\$ 30,416,109	\$ 35,270,281	\$ 28,806,431	\$ 36,168,785	\$ 29,365,325
<u>Board and College / DO Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	9,943,658	9,943,658	-	10,399,883
7902 5% Board Contingency Reserve	-	-	9,943,658	9,943,658	-	10,399,883
7903 Deficit Funding Reserve	-	-	846,145	846,145	-	862,373
7904 College/DO Local Reserves (1% minimum)	-	-	4,118,908	3,107,990	-	4,121,838
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	1,518,946	1,082,137	-	909,610
			<u>26,460,256</u>	<u>25,012,529</u>		<u>26,782,528</u>
<u>Unrestricted Reserves</u>						
7910 Potential Salary Increase Reserve	-	-	1,181,347	151,208	-	-
7997 Undesignated District Reserves	-	-	327,200	575,779	-	89,171
7999 Undesignated College and DO Reserves	-	-	7,301,478	3,066,915	-	2,493,626
			<u>8,810,025</u>	<u>3,793,902</u>		<u>2,582,797</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 35,270,281	\$ 28,806,431	\$ -	\$ 29,365,325

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
Sources:						
8613 Apprenticeship Revenue	8,788	11,980	10,842	10,842	9,473	10,294
8620 General Categorical Programs	67,243	75,487	68,113	68,113	59,145	68,113
Total Other State Revenues	\$ 76,031	\$ 87,467	\$ 78,955	\$ 78,955	\$ 68,618	\$ 78,407
8840 Sales and Commissions	105	105	-	60	60	-
8851 Rentals and Leases	111,943	90,667	-	116,679	119,542	-
8874 2% of Enrollment Fees	32,079	39,675	27,605	27,605	54,734	36,123
8870 Other Student Fees and Charges	138,992	152,152	84,000	115,083	109,440	94,000
8880 Other Student Fees	127,946	143,837	350,000	5,742	51,975	350,000
8890 Other Local Revenues	688,018	624,677	211,524	433,214	465,528	225,046
Total Other Local Revenues	\$ 1,099,083	\$ 1,051,113	\$ 673,129	\$ 698,383	\$ 801,279	\$ 705,169
Total Revenues	\$ 1,175,114	\$ 1,138,580	\$ 752,084	\$ 777,338	\$ 869,897	\$ 783,576
8980 Interfund Transfers In	13,500	15,000	-	-	-	-
8990 Intrafund and Subfund Transfers In	274,358	423,233	339,458	338,665	321,969	338,958
8994 Operating Allocation	26,821,688	28,245,110	29,043,324	29,043,324	29,043,324	30,042,790
Total Other Financing Sources	\$ 27,109,546	\$ 28,683,343	\$ 29,382,782	\$ 29,381,989	\$ 29,365,293	\$ 30,381,748
Total Revenues and Other Financing Sources	\$ 28,284,660	\$ 29,821,923	\$ 30,134,866	\$ 30,159,327	\$ 30,235,190	\$ 31,165,324

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

<u>Description</u>	<u>Final Actuals 2017-2018</u>	<u>Final Actuals 2018-2019</u>	<u>Adopted Budget 2019-2020</u>	<u>Adjusted Budget 2019-2020</u>	<u>YTD Actuals 2019-2020</u>	<u>Tentative Budget 2020-2021</u>
<u>Uses:</u>						
1100 Monthly Instructional Salary	5,683,270	5,370,099	5,837,519	6,129,395	5,586,021	6,373,531
1200 Noninstructional Salaries Full Time	3,386,370	3,233,978	3,203,719	3,363,905	3,067,854	3,761,040
1300 Instructional Salaries Part Time	5,029,784	5,392,426	4,957,308	5,205,173	5,385,949	5,124,411
1400 Noninstructional Salaries Part Time	430,111	621,108	374,123	394,329	603,460	358,755
Total Academic Salaries	\$ 14,529,535	\$ 14,617,611	\$ 14,372,669	\$ 15,092,802	\$ 14,643,284	\$ 15,617,737
2100 Noninstructional Salaries Full Time	3,799,920	3,834,059	4,309,736	4,568,320	3,892,511	4,578,039
2200 Instructional Aides Full Time	541,589	637,707	629,098	666,844	640,346	705,160
2300 Variable Non-Instructional	882,680	1,103,828	588,024	559,106	880,212	337,459
2400 Variable Classroom Aide	32,136	3,765	19,000	19,475	16,633	19,000
2600 Variable Aide Other	-	-	1,521	1,521	-	-
Total Classified Salaries	\$ 5,256,325	\$ 5,579,359	\$ 5,547,379	\$ 5,815,266	\$ 5,429,702	\$ 5,639,658
3000 Benefits	6,598,987	6,727,104	7,203,519	7,188,991	6,801,065	7,884,717
Total Salaries and Benefits	\$ 26,384,847	\$ 26,924,074	\$ 27,123,567	\$ 28,097,059	\$ 26,874,051	\$ 29,142,112
4000 Supplies and Materials	\$ 299,967	\$ 203,402	\$ 503,115	\$ 584,163	\$ 414,752	\$ 687,615
5100 Consultants	23,037	87,469	44,455	44,455	100,684	44,455
5200 Travel	110,504	116,152	110,067	116,914	85,864	120,124
5300 Dues and Memberships	77,452	69,564	81,081	81,081	72,441	136,081
5400 Insurance	85,400	92,127	84,000	84,000	-	94,000
5500 Utilities and Housekeeping	38,903	36,277	69,576	69,576	36,125	69,576
5600 Contract Services	621,825	875,529	492,831	492,831	740,301	486,923
5690 Other Operating Expenses	112,904	69,169	149,101	149,101	52,133	145,567
5800 Other Services and Expenses	60,415	77,193	46,824	46,824	92,765	37,824
Total Other Operating Expenses	\$ 1,130,440	\$ 1,423,480	\$ 1,077,935	\$ 1,084,782	\$ 1,180,313	\$ 1,134,550

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
6200 Buildings	25,105	30,089	21,000	21,000	17,780	21,000
6300 Library Books	15,537	730	10,500	11,390	4,261	10,500
6400 Equipment	110,593	95,276	111,556	111,556	148,856	101,449
Total Capital Outlay	\$ 151,235	\$ 126,095	\$ 143,056	\$ 143,946	\$ 170,897	\$ 132,949
7300 Interfund Transfers Out	53,012	64,119	69,500	69,500	-	69,500
7600 Other Student Payments	1,770	200	-	800	57,075	-
7800 Intrafund and Subfund Transfers Out	230,049	238,170	256,549	291,350	34,801	16,700
Total Transfers and Other Outgo	\$ 284,831	\$ 302,489	\$ 326,049	\$ 361,650	\$ 91,876	\$ 86,200
Total Expenses	\$ 28,251,320	\$ 28,979,540	\$ 29,173,722	\$ 30,271,600	\$ 28,731,889	\$ 31,183,426
Net Revenues Over (Under) Expenses	\$ 33,340	\$ 842,383	\$ 961,144	\$ (112,273)	\$ 1,503,301	\$ (18,102)
Beginning Fund Balance	1,534,023	1,567,362	2,397,675	2,409,745	2,409,745	1,191,138
Ending Fund Balance	\$ 1,567,363	\$ 2,409,745	\$ 3,358,819	\$ 2,297,472	\$ 3,913,046	\$ 1,173,036
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	141,912	141,912	-	155,264
7904 College/DO Local Reserves (1% minimum)	-	-	304,212	304,212	-	310,529
7900 Designated Reserves	-	-	199,512	164,411	-	146,276
			<u>645,636</u>	<u>610,535</u>		<u>612,069</u>
<u>Unrestricted Reserves</u>						
7910 Potential Salary Increase Reserve	-	-	1,181,347	151,208	-	-
7999 Undesignated College and DO Reserves	-	-	1,531,836	1,535,729	-	560,967
			<u>2,713,183</u>	<u>1,686,937</u>		<u>560,967</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 3,358,819	\$ 2,297,472	\$ -	\$ 1,173,036

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
Sources:						
8160 Veterans Education	3,255	-	-	-	-	-
Total Federal Revenues	\$ 3,255	\$ -	\$ -	\$ -	\$ -	\$ -
8613 Apprenticeship Revenue	430,677	587,028	531,263	531,263	464,058	504,414
8620 General Categorical Programs	147,349	147,513	134,787	134,787	127,767	134,787
Total Other State Revenues	\$ 578,026	\$ 734,541	\$ 666,050	\$ 666,050	\$ 591,825	\$ 639,201
8840 Sales and Commissions	111,079	73,381	-	77,003	76,765	-
8851 Rentals and Leases	162,210	229,767	162,210	162,210	147,118	162,210
8874 2% of Enrollment Fees	231,635	228,976	239,039	239,039	241,413	239,039
8870 Other Student Fees and Charges	1,823,344	1,598,069	1,873,856	1,889,396	1,340,063	1,520,856
8880 Other Student Fees	1,283,050	1,075,252	1,125,000	381,525	362,246	750,000
8890 Other Local Revenues	327,300	347,140	202,834	263,022	304,407	202,834
Total Other Local Revenues	\$ 3,938,618	\$ 3,552,585	\$ 3,602,939	\$ 3,012,195	\$ 2,472,012	\$ 2,874,939
Total Revenues	\$ 4,519,899	\$ 4,287,126	\$ 4,268,989	\$ 3,678,245	\$ 3,063,837	\$ 3,514,140
8900 Other Financing Sources, Miscellaneous	2,070	1,474	-	981	981	-
8980 Interfund Transfers In	201,110	232,071	-	-	-	-
8990 Intrafund and Subfund Transfers In	806,668	767,396	732,931	915,081	895,906	732,123
8994 Operating Allocation	78,365,343	80,947,036	83,001,628	83,001,628	83,001,628	85,929,032
Total Other Financing Sources	\$ 79,375,191	\$ 81,947,977	\$ 83,734,559	\$ 83,917,690	\$ 83,898,515	\$ 86,661,155
Total Revenues and Other Financing Sources	\$ 83,895,090	\$ 86,235,103	\$ 88,003,548	\$ 87,595,935	\$ 86,962,352	\$ 90,175,295

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
Uses:						
1100 Monthly Instructional Salary	20,315,038	20,146,012	21,130,421	22,186,942	19,283,368	23,416,933
1200 Noninstructional Salaries Full Time	4,987,701	5,031,475	6,006,501	6,308,614	5,865,067	6,610,675
1300 Instructional Salaries Part Time	17,046,978	17,156,984	18,601,568	19,531,646	16,430,694	17,597,982
1400 Noninstructional Salaries Part Time	397,822	425,419	213,275	296,017	317,111	213,275
Total Academic Salaries	\$ 42,747,539	\$ 42,759,890	\$ 45,951,765	\$ 48,323,219	\$ 41,896,240	\$ 47,838,865
2100 Noninstructional Salaries Full Time	8,111,074	9,070,941	9,867,444	10,459,491	9,009,065	11,098,859
2200 Instructional Aides Full Time	1,251,154	1,428,689	1,557,339	1,650,779	1,468,416	1,649,405
2300 Variable Non-Instructional	1,723,737	1,522,909	768,578	826,261	1,153,953	768,578
2400 Variable Classroom Aide	318,660	318,538	345,168	359,197	284,757	350,568
2600 Variable Aide Other	144,911	130,381	60,999	60,999	108,700	60,999
Total Classified Salaries	\$ 11,549,536	\$ 12,471,458	\$ 12,599,528	\$ 13,356,727	\$ 12,024,891	\$ 13,928,409
3000 Benefits	18,604,526	20,239,102	21,358,054	21,358,054	19,817,872	23,223,672
Total Salaries and Benefits	\$ 72,901,601	\$ 75,470,450	\$ 79,909,347	\$ 83,038,000	\$ 73,739,003	\$ 84,990,946
4000 Supplies and Materials	\$ 277,543	\$ (3,929)	\$ 1,457,386	\$ 842,784	\$ 1,065,641	\$ 1,478,289
5100 Consultants	95,486	160,619	135,434	150,434	165,904	135,434
5200 Travel	246,028	252,072	302,233	318,327	158,588	302,233
5300 Dues and Memberships	85,467	84,925	63,740	63,740	81,998	63,740
5400 Insurance	1,556,700	1,338,018	1,693,000	1,693,000	1,183,704	1,340,000
5500 Utilities and Housekeeping	99,479	61,754	106,444	106,444	80,398	106,444
5600 Contract Services	889,915	854,723	752,668	758,328	648,304	752,668
5690 Other Operating Expenses	351,112	478,980	529,396	561,161	285,241	484,007
5800 Other Services and Expenses	19,396	77,529	98,781	98,781	34,114	98,781
Total Other Operating Expenses	\$ 3,343,583	\$ 3,308,620	\$ 3,681,696	\$ 3,750,215	\$ 2,638,251	\$ 3,283,307

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
6300 Library Books	49,888	43,940	40,000	41,758	9,765	40,000
6400 Equipment	112,908	237,917	124,318	149,318	210,546	124,318
Total Capital Outlay	\$ 162,796	\$ 281,857	\$ 164,318	\$ 191,076	\$ 220,311	\$ 164,318
7300 Interfund Transfers Out	6,637,980	5,949,871	102,000	102,000	-	102,000
7600 Other Student Payments	2,532	-	2,097	2,097	-	2,097
7800 Intrafund and Subfund Transfers Out	919,399	844,356	752,704	868,071	115,367	-
Total Transfers and Other Outgo	\$ 7,559,911	\$ 6,794,227	\$ 856,801	\$ 972,168	\$ 115,367	\$ 104,097
Total Expenses	\$ 84,245,434	\$ 85,851,225	\$ 86,069,548	\$ 88,794,243	\$ 77,778,573	\$ 90,020,957
Net Revenues Over (Under) Expenses	\$ (350,344)	\$ 383,878	\$ 1,934,000	\$ (1,198,308)	\$ 9,183,779	\$ 154,338
Beginning Fund Balance	4,018,275	3,667,931	4,061,874	4,051,809	4,051,809	3,973,851
Ending Fund Balance	\$ 3,667,931	\$ 4,051,809	\$ 5,995,874	\$ 2,853,501	\$ 13,235,588	\$ 4,128,189
Restricted Reserves						
7903 Deficit Funding Reserve	-	-	404,454	404,454	-	405,237
7904 College/DO Local Reserves (1% minimum)	-	-	3,014,696	2,003,778	-	3,163,309
7900 Designated Reserves	-	-	244,807	129,440	-	109,188
			<u>3,663,957</u>	<u>2,537,672</u>		<u>3,677,734</u>
Unrestricted Reserves						
7999 Undesignated College and DO Reserves	-	-	2,331,917	315,829	-	450,455
			<u>2,331,917</u>	<u>315,829</u>		<u>450,455</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 5,995,874	\$ 2,853,501	\$ -	\$ 4,128,189

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
Sources:						
8160 Veterans Education	2,464	4,845	2,995	2,995	-	4,845
Total Federal Revenues	\$ 2,464	\$ 4,845	\$ 2,995	\$ 2,995	\$ -	\$ 4,845
8620 General Categorical Programs	94,592	99,403	92,390	92,390	81,661	92,390
Total Other State Revenues	\$ 94,592	\$ 99,403	\$ 92,390	\$ 92,390	\$ 81,661	\$ 92,390
8851 Rentals and Leases	66,571	105,990	63,716	83,438	86,390	80,000
8874 2% of Enrollment Fees	62,854	72,268	74,275	74,275	88,797	65,757
8870 Other Student Fees and Charges	105,329	106,084	14,940	55,742	79,546	14,940
8880 Other Student Fees	54,231	43,946	-	9,312	20,975	-
8890 Other Local Revenues	537,693	911,326	1,013,186	737,417	649,816	1,013,186
Total Other Local Revenues	\$ 826,678	\$ 1,239,614	\$ 1,166,117	\$ 960,184	\$ 925,524	\$ 1,173,883
Total Revenues	\$ 923,734	\$ 1,343,862	\$ 1,261,502	\$ 1,055,569	\$ 1,007,185	\$ 1,271,118
8980 Interfund Transfers In	-	-	80,000	80,000	-	80,000
8990 Intrafund and Subfund Transfers In	667,815	295,184	385,814	382,800	370,359	384,941
8994 Operating Allocation	37,991,232	40,016,703	41,467,681	41,467,681	41,467,681	42,899,651
Total Other Financing Sources	\$ 38,659,047	\$ 40,311,887	\$ 41,933,495	\$ 41,930,481	\$ 41,838,040	\$ 43,364,592
Total Revenues and Other Financing Sources	\$ 39,582,781	\$ 41,655,749	\$ 43,194,997	\$ 42,986,050	\$ 42,845,225	\$ 44,635,710

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
Uses:						
1100 Monthly Instructional Salary	7,718,217	7,692,362	8,139,659	8,546,642	7,949,381	9,133,836
1200 Noninstructional Salaries Full Time	3,933,149	3,719,699	4,150,711	4,358,247	3,788,335	4,563,867
1300 Instructional Salaries Part Time	7,853,380	8,159,861	8,080,000	8,484,000	8,125,032	7,145,533
1400 Noninstructional Salaries Part Time	564,694	749,788	395,551	415,329	617,897	395,551
Total Academic Salaries	\$ 20,069,440	\$ 20,321,710	\$ 20,765,921	\$ 21,804,218	\$ 20,480,645	\$ 21,238,787
2100 Noninstructional Salaries Full Time	4,936,025	5,292,649	5,726,118	6,069,685	4,948,693	6,473,835
2200 Instructional Aides Full Time	1,093,484	1,123,702	1,332,746	1,412,711	1,036,322	1,386,164
2300 Variable Non-Instructional	804,832	912,457	557,993	598,295	633,175	557,993
2400 Variable Classroom Aide	576,651	504,500	144,747	148,366	453,360	144,747
2600 Variable Aide Other	52,523	56,752	49,086	49,086	81,370	49,086
Total Classified Salaries	\$ 7,463,515	\$ 7,890,060	\$ 7,810,690	\$ 8,278,143	\$ 7,152,920	\$ 8,611,825
3000 Benefits	9,493,722	10,108,022	11,091,340	11,091,333	9,851,231	11,842,941
Total Salaries and Benefits	\$ 37,026,677	\$ 38,319,792	\$ 39,667,951	\$ 41,173,694	\$ 37,484,796	\$ 41,693,553
4000 Supplies and Materials	\$ 434,173	\$ 288,841	\$ 814,183	\$ 566,103	\$ 717,442	\$ 814,183
5100 Consultants	51,711	115,341	122,921	170,921	109,308	122,921
5200 Travel	134,190	134,622	134,775	139,322	80,247	134,775
5300 Dues and Memberships	74,279	78,032	61,493	61,493	80,596	61,493
5400 Insurance	26,171	50,428	14,940	14,940	20,202	14,940
5500 Utilities and Housekeeping	37,277	43,237	33,092	33,092	44,178	33,092
5600 Contract Services	660,633	583,762	814,417	837,924	460,834	814,417
5690 Other Operating Expenses	765,002	686,149	659,310	651,605	782,897	758,310
5700 Legal/Elections/Audit Expenses	15	-	-	-	-	-
5800 Other Services and Expenses	75,623	51,110	113,850	113,850	43,114	113,850
5900 Interprogram Charges (credits)	(57,520)	(77,454)	54,598	54,598	(7,832)	54,598
Total Other Operating Expenses	\$ 1,767,381	\$ 1,665,227	\$ 2,009,396	\$ 2,077,745	\$ 1,613,544	\$ 2,108,396

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
6300 Library Books	11,700	11,016	11,250	11,250	5,945	11,250
6400 Equipment	59,370	91,181	53,258	53,258	82,498	53,258
Total Capital Outlay	\$ 71,070	\$ 102,197	\$ 64,508	\$ 64,508	\$ 88,443	\$ 64,508
7300 Interfund Transfers Out	75,259	54,540	63,500	63,500	-	63,500
7800 Intrafund and Subfund Transfers Out	230,631	614,357	261,038	322,242	61,204	-
Total Transfers and Other Outgo	\$ 305,890	\$ 668,897	\$ 324,538	\$ 385,742	\$ 61,204	\$ 63,500
Total Expenses	\$ 39,605,191	\$ 41,044,954	\$ 42,880,576	\$ 44,267,792	\$ 39,965,429	\$ 44,744,140
Net Revenues Over (Under) Expenses	\$ (22,410)	\$ 610,795	\$ 314,421	\$ (1,281,742)	\$ 2,879,796	\$ (108,430)
Beginning Fund Balance	1,984,818	1,962,408	2,575,209	2,573,203	2,573,203	1,807,169
Ending Fund Balance	\$ 1,962,408	\$ 2,573,203	\$ 2,889,630	\$ 1,291,461	\$ 5,452,999	\$ 1,698,739
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	209,690	209,690	-	209,690
7904 College/DO Local Reserves (1% minimum)	-	-	600,000	600,000	-	448,000
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	289,560	180,356	-	214,440
			<u>1,188,191</u>	<u>1,078,987</u>		<u>961,071</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	1,701,439	212,474	-	737,668
			<u>1,701,439</u>	<u>212,474</u>		<u>737,668</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 2,889,630	\$ 1,291,461	\$ -	\$ 1,698,739

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
Sources:						
8860 Interest and Investment Income	1,128,107	1,744,601	1,169,245	1,169,245	1,135,807	950,000
8890 Other Local Revenues	31,822	57,370	56,500	57,120	53,489	56,000
Total Other Local Revenues	\$ 1,159,929	\$ 1,801,971	\$ 1,225,745	\$ 1,226,365	\$ 1,189,296	\$ 1,006,000
Total Revenues	\$ 1,159,929	\$ 1,801,971	\$ 1,225,745	\$ 1,226,365	\$ 1,189,296	\$ 1,006,000
8910 Proceeds of General Fixed Assets	1,032	-	2,000	2,000	4,732	2,000
8990 Intrafund and Subfund Transfers In	925,571	980,843	1,010,110	996,805	118,214	131,519
8994 Operating Allocation	17,060,636	17,779,219	18,292,044	18,292,044	18,292,044	18,930,585
Total Other Financing Sources	\$ 17,987,239	\$ 18,760,062	\$ 19,304,154	\$ 19,290,849	\$ 18,414,990	\$ 19,064,104
Total Revenues and Other Financing Sources	\$ 19,147,168	\$ 20,562,033	\$ 20,529,899	\$ 20,517,214	\$ 19,604,286	\$ 20,070,104
Uses:						
1200 Noninstructional Salaries Full Time	839,131	1,086,167	1,151,646	1,209,228	1,079,141	1,212,937
1400 Noninstructional Salaries Part Time	254	196	-	-	81	-
Total Academic Salaries	\$ 839,385	\$ 1,086,363	\$ 1,151,646	\$ 1,209,228	\$ 1,079,222	\$ 1,212,937
2100 Noninstructional Salaries Full Time	8,724,967	9,043,227	9,527,471	10,099,119	8,404,703	9,618,457
2300 Variable Non-Instructional	437,182	374,246	244,100	250,203	429,517	250,520
Total Classified Salaries	\$ 9,162,149	\$ 9,417,473	\$ 9,771,571	\$ 10,349,322	\$ 8,834,220	\$ 9,868,977
3000 Benefits	4,554,927	4,941,874	5,346,043	5,346,043	4,573,890	5,535,426

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
Total Salaries and Benefits	\$ 14,556,461	\$ 15,445,710	\$ 16,269,260	\$ 16,904,593	\$ 14,487,332	\$ 16,617,340
4000 Supplies and Materials	\$ 243,105	\$ 276,101	\$ 289,050	\$ 289,670	\$ 218,607	\$ 290,400
5100 Consultants	893,554	911,301	942,263	1,012,263	736,780	946,263
5200 Travel	246,300	176,344	318,046	284,858	122,988	323,696
5300 Dues and Memberships	138,513	79,134	125,600	125,600	129,248	127,600
5500 Utilities and Housekeeping	113,309	187,317	150,110	150,110	187,115	150,110
5600 Contract Services	198,422	197,042	144,620	144,620	138,047	143,120
5690 Other Operating Expenses	88,669	117,933	105,585	105,585	96,821	103,585
5700 Legal/Elections/Audit Expenses	5,965	3,698	5,000	5,000	7,978	5,000
5800 Other Services and Expenses	1,389,813	1,262,580	1,107,150	1,122,150	813,670	1,069,150
5900 Interprogram Charges (credits)	64	53	-	-	75	-
Total Other Operating Expenses	\$ 3,074,609	\$ 2,935,402	\$ 2,898,374	\$ 2,950,186	\$ 2,232,722	\$ 2,868,524
6100 Sites and Site Improvements	-	-	1,500	1,500	30	1,500
6400 Equipment	69,682	47,620	110,200	110,200	90,992	110,200
Total Capital Outlay	\$ 69,682	\$ 47,620	\$ 111,700	\$ 111,700	\$ 91,022	\$ 111,700
7300 Interfund Transfers Out	400,000	1,300,000	-	-	-	-
7800 Intrafund and Subfund Transfers Out	556,092	475,703	-	7,883	7,883	-
Total Transfers and Other Outgo	\$ 956,092	\$ 1,775,703	\$ -	\$ 7,883	\$ 7,883	\$ -
Total Expenses	\$ 18,899,949	\$ 20,480,536	\$ 19,568,384	\$ 20,264,032	\$ 17,037,566	\$ 19,887,964

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
Net Revenues Over (Under) Expenses	\$ 247,219	\$ 81,497	\$ 961,515	\$ 253,182	\$ 2,566,720	\$ 182,140
Beginning Fund Balance	721,990	969,209	1,080,581	1,050,706	1,050,706	867,140
Ending Fund Balance	\$ 969,209	\$ 1,050,706	\$ 2,042,096	\$ 1,303,888	\$ 3,617,426	\$ 1,049,280
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	90,089	90,089	-	92,182
7904 College/DO Local Reserves (1% minimum)	-	-	200,000	200,000	-	200,000
7900 Designated Reserves	-	-	15,721	10,916	-	12,562
			<u>305,810</u>	<u>301,005</u>		<u>304,744</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	1,736,286	1,002,883	-	744,536
			<u>1,736,286</u>	<u>1,002,883</u>		<u>744,536</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 2,042,096	\$ 1,303,888	\$ -	\$ 1,049,280

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
Sources:						
8610 General Apportionment Revenue	25,943,587	21,430,990	22,350,805	22,350,805	18,999,100	22,937,638
8630 Education Protection Account	22,235,685	24,588,459	24,394,728	24,394,728	20,910,891	25,028,367
8671 Homeowners Revenue	645,286	633,307	633,307	633,307	308,866	633,307
8672 In Lieu of Taxes (wildlife)	4,517	-	-	-	4,622	-
8811 Tax Allocation, Secured Roll Revenue	83,353,625	88,540,312	89,123,961	89,123,961	89,555,759	91,311,037
8812 Tax Allocation, Supplemental Roll Revenue	2,112,791	2,185,267	3,064,054	3,064,054	42,377	3,159,221
8813 Tax Allocation, Unsecured Roll Revenue	2,561,403	2,697,218	2,697,218	2,697,218	2,662,461	2,783,984
8817 ERAF	12,587,965	13,482,004	14,004,785	14,004,785	11,846,384	14,375,495
8819 Redevelopment Agency Revenue/Residual	3,874,639	4,700,703	4,700,702	4,700,702	5,686,330	4,809,349
8874 98% of Enrollment Fees	16,001,851	16,705,035	16,705,035	16,705,035	18,862,266	16,705,035
Apportionment Revenues	\$ 169,321,349	\$ 174,963,295	\$ 177,674,595	\$ 177,674,595	\$ 168,879,056	\$ 181,743,433
8614 Part Time Instructor Pay Increase	504,201	746,074	538,018	538,018	426,290	538,018
8617 Part Time Office Hours	287,495	642,143	300,000	300,000	-	300,000
8618 Part Time Health Revenue	22,856	20,212	30,000	30,000	(361)	20,000
8680 Lottery Revenue	4,131,499	6,111,259	4,217,566	4,217,566	2,024,665	4,417,500
8690 State Tax Subventions	1,504,652	2,146,140	2,144,082	2,144,082	1,996,297	2,144,082
Total Other State Revenues	\$ 6,450,703	\$ 9,665,828	\$ 7,229,666	\$ 7,229,666	\$ 4,446,891	\$ 7,419,600
8880 Nonresident Tuition	12,624,624	11,136,744	12,366,081	12,366,081	10,989,640	13,532,692
Total Other Local Revenues	\$ 12,624,624	\$ 11,136,744	\$ 12,366,081	\$ 12,366,081	\$ 10,989,640	\$ 13,532,692
Total Revenues	\$ 188,396,676	\$ 195,765,867	\$ 197,270,342	\$ 197,270,342	\$ 184,315,587	\$ 202,695,725
8990 Intrafund and Subfund Transfers In	25,414,707	24,659,198	25,469,016	25,713,905	25,213,905	25,506,126
Total Other Financing Sources	\$ 25,414,707	\$ 24,659,198	\$ 25,469,016	\$ 25,713,905	\$ 25,213,905	\$ 25,506,126
Total Revenues and Other Financing Sources	\$ 213,811,383	\$ 220,425,065	\$ 222,739,358	\$ 222,984,247	\$ 209,529,492	\$ 228,201,851

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
Uses:						
1200 Noninstructional Salaries Full Time	39,062	131,858	138,480	138,480	134,486	151,077
1400 Noninstructional Salaries Part Time	245,020	236,391	272,712	272,712	160,449	272,712
Total Academic Salaries	\$ 284,082	\$ 368,249	\$ 411,192	\$ 411,192	\$ 294,935	\$ 423,789
2100 Noninstructional Salaries Full Time	60,192	97,184	96,084	96,084	95,210	106,383
2300 Variable Non-Instructional	3,438	796	27,511	27,511	-	27,511
Total Classified Salaries	\$ 63,630	\$ 97,980	\$ 123,595	\$ 123,595	\$ 95,210	\$ 133,894
3000 Benefits	12,813,169	13,292,927	13,628,100	13,628,100	11,684,959	12,952,234
Total Salaries and Benefits	\$ 13,160,881	\$ 13,759,156	\$ 14,162,887	\$ 14,162,887	\$ 12,075,104	\$ 13,509,917
4000 Supplies and Materials	\$ 121	\$ 3,632	\$ 1,500	\$ 1,500	\$ 360	\$ 1,500
5200 Travel	2,187	15,781	10,000	10,000	1,667	10,000
5300 Dues and Memberships	-	11,000	500	500	910	500
5400 Insurance	1,400,849	1,173,266	1,500,000	1,500,000	1,273,413	1,550,000
5500 Utilities and Housekeeping	4,304,533	4,249,364	4,477,731	4,477,731	4,041,671	4,699,863
5600 Contract Services	1,603,234	1,384,430	1,551,757	1,551,757	1,813,181	1,556,097
5690 Other Operating Expenses	-	1	-	-	1	-
5700 Legal/Elections/Audit Expenses	1,295,001	1,335,390	981,850	981,850	1,065,952	1,085,000
5800 Other Services and Expenses	-	-	-	-	97,014	-
Total Other Operating Expenses	\$ 8,605,804	\$ 8,169,232	\$ 8,521,838	\$ 8,521,838	\$ 8,293,809	\$ 8,901,460

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

<u>Description</u>	<u>Final Actuals 2017-2018</u>	<u>Final Actuals 2018-2019</u>	<u>Adopted Budget 2019-2020</u>	<u>Adjusted Budget 2019-2020</u>	<u>YTD Actuals 2019-2020</u>	<u>Tentative Budget 2020-2021</u>
7300 Interfund Transfers Out	1,100,000	1,100,000	1,050,000	1,050,000	1,050,000	1,050,000
7800 Intrafund and Subfund Transfers Out	30,385,352	29,646,177	26,542,038	26,713,882	26,686,462	26,164,517
7894 Operating Allocation from	160,238,899	166,988,068	171,804,677	171,804,677	171,804,677	177,802,058
Total Transfers and Other Outgo	\$ 191,724,251	\$ 197,734,245	\$ 199,396,715	\$ 199,568,559	\$ 199,541,139	\$ 205,016,575
Total Expenses	\$ 213,491,057	\$ 219,666,265	\$ 222,082,940	\$ 222,254,784	\$ 219,910,412	\$ 227,429,452
Net Revenues Over (Under) Expenses	\$ 320,326	\$ 758,800	\$ 656,418	\$ 729,463	\$ (10,380,920)	\$ 772,399
Beginning Fund Balance	19,251,519	19,571,845	20,327,444	20,330,645	20,330,645	20,543,683
Ending Fund Balance	\$ 19,571,845	\$ 20,330,645	\$ 20,983,862	\$ 21,060,108	\$ 9,949,725	\$ 21,316,082
<u>Board Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	9,943,658	9,943,658	-	10,399,883
7902 5% Board Contingency Reserve	-	-	9,943,658	9,943,658	-	10,399,883
7900 Designated Reserves	-	-	769,346	597,014	-	427,144
			<u>20,656,662</u>	<u>20,484,330</u>		<u>21,226,910</u>
<u>Unrestricted Reserves</u>						
7997 Undesignated District Reserves	-	-	327,200	575,778	-	89,172
			<u>327,200</u>	<u>575,778</u>		<u>89,172</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 20,983,862	\$ 21,060,108	\$ -	\$ 21,316,082

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
<u>District Services</u>						
Board	275,369	234,829	331,626	401,626	242,510	311,069
Chancellor	788,007	803,292	840,934	840,934	795,303	977,084
Facilities	841,603	755,753	923,397	923,397	724,313	977,853
Foundation Services	821,387	898,344	921,944	921,944	432,791	-
Administrative Services and Finance	4,006,395	4,470,435	2,905,947	3,544,280	2,456,232	3,116,282
Human Resources	2,325,283	2,519,405	2,476,788	2,463,483	2,211,045	2,619,871
Information Technology Services	2,971,282	3,270,897	3,418,700	3,418,700	3,265,137	3,715,412
Internal Auditing	315,535	304,518	321,815	321,815	238,396	355,348
International Education	710,410	798,340	827,741	827,741	714,954	845,393
Marketing	377,606	389,219	395,422	395,422	384,950	433,396
Other	12,034	12,924	12,223	12,223	11,820	13,479
Payroll	699,974	855,590	877,474	877,474	710,391	955,930
Educational Planning	543,271	598,186	844,225	844,225	755,624	909,373
Police Services	2,930,556	3,003,996	3,024,078	3,024,698	2,850,998	3,103,726
Research	692,589	957,641	793,259	793,259	671,239	859,224
Purchasing	588,648	607,164	652,811	652,811	571,863	694,524
Total District Office Expenditures and Transfers Out	\$ 18,899,949	\$ 20,480,533	\$ 19,568,384	\$ 20,264,032	\$ 17,037,566	\$ 19,887,964
<u>Districtwide Expenses</u>						
Contractual Assessments	1,245,775	1,261,748	1,469,694	1,641,538	1,491,460	1,481,807
Regulatory Expenditures	18,653,003	19,070,958	19,630,166	19,630,166	17,018,360	19,325,866
Committed Obligations	3,954,067	3,652,542	3,671,369	3,671,369	4,088,880	3,688,027
Districtwide Operations	189,638,212	195,681,017	197,311,711	197,311,711	197,311,711	202,933,752
Total Districtwide Expenditures and Transfers Out	\$ 213,491,057	\$ 219,666,265	\$ 222,082,940	\$ 222,254,784	\$ 219,910,411	\$ 227,429,452
Total District Office and Districtwide Expenditures and Transfers Out	\$ 232,391,006	\$ 240,146,798	\$ 241,651,324	\$ 242,518,816	\$ 236,947,977	\$ 247,317,416

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
<u>Board and District Office Restricted Reserves</u>						
5% General Fund Reserve	-	-	9,943,658	9,943,658	-	10,399,883
5% Board Contingency Reserve	-	-	9,943,658	9,943,658	-	10,399,883
Deficit Funding Reserve	-	-	90,089	90,089	-	92,182
College/DO Local Reserves (1% minimum)	-	-	200,000	200,000	-	200,000
Designated Reserves	-	-	785,067	607,930	-	439,706
			<u>20,962,472</u>	<u>20,785,335</u>		<u>21,531,654</u>
<u>Unrestricted Reserves</u>						
Undesignated District Reserves	-	-	327,200	572,500	-	89,173
Undesignated College and DO Reserves	-	-	1,736,286	1,006,164	-	744,539
			<u>2,063,486</u>	<u>1,578,664</u>		<u>833,712</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 23,025,958	\$ 22,363,999	\$ -	\$ 22,365,366

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2020-2021 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 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
Sources:						
8150 Student Financial Aid Revenue	45,160	43,330	25,370	25,370	45,720	34,370
8160 Veterans Education	835	7,515	-	-	6,810	6,000
Total Federal Revenues	\$ 45,995	\$ 50,845	\$ 25,370	\$ 25,370	\$ 52,530	\$ 40,370
8659 Other Reimbursable Categorical Programs	25,276	43,893	18,526	18,526	95,453	11,276
8690 State Tax Subventions	6,479,199	11,751,671	6,932,099	6,932,099	-	7,140,062
Total Other State Revenues	\$ 6,504,475	\$ 11,795,564	\$ 6,950,625	\$ 6,950,625	\$ 95,453	\$ 7,151,338
8830 Contract Services	89,796	118,228	103,768	103,768	53,707	117,737
8851 Rentals and Leases	172,980	130,163	163,138	200,344	231,845	137,243
8870 Other Student Fees and Charges	379,037	425,395	285,000	285,000	272,256	285,000
8880 Other Student Fees	92,735	133,297	21,017	21,017	41,327	21,017
8890 Other Local Revenues	2,125,977	1,765,697	1,289,541	1,604,631	605,297	2,299,355
Total Other Local Revenues	\$ 2,860,525	\$ 2,572,780	\$ 1,862,464	\$ 2,214,760	\$ 1,204,432	\$ 2,860,352
Total Revenues	\$ 9,410,995	\$ 14,419,189	\$ 8,838,459	\$ 9,190,755	\$ 1,352,415	\$ 10,052,060
8980 Interfund Transfers In	152,032	1,186,062	116,750	316,750	316,750	118,450
8990 Intrafund and Subfund Transfers In	5,028,169	4,845,898	485,000	495,913	10,913	-
Total Other Financing Sources	\$ 5,180,201	\$ 6,031,960	\$ 601,750	\$ 812,663	\$ 327,663	\$ 118,450
Total Revenues and Other Financing Sources	\$ 14,591,196	\$ 20,451,149	\$ 9,440,209	\$ 10,003,418	\$ 1,680,078	\$ 10,170,510

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
Uses:						
1200 Noninstructional Salaries Full Time	60,252	565,468	-	-	29,750	-
1300 Instructional Salaries Part Time	38,697	30,664	50,000	50,000	33,489	50,000
1400 Noninstructional Salaries Part Time	77,238	17,171	113,681	313,681	20,812	113,681
Total Academic Salaries	\$ 176,187	\$ 613,303	\$ 163,681	\$ 363,681	\$ 84,051	\$ 163,681
2100 Noninstructional Salaries Full Time	84,657	766,184	108,484	108,484	78,606	102,636
2300 Variable Non-Instructional	728,931	607,786	1,028,237	1,060,637	518,310	1,056,354
2400 Variable Classroom Aide	40,250	91,878	57,784	57,784	58,561	57,784
2600 Variable Aide Other	-	-	24,225	24,225	-	24,225
Total Classified Salaries	\$ 853,838	\$ 1,465,848	\$ 1,218,730	\$ 1,251,130	\$ 655,477	\$ 1,240,999
3000 Benefits	6,601,276	12,016,994	7,110,820	7,110,820	148,080	7,318,066
Total Salaries and Benefits	\$ 7,631,301	\$ 14,096,145	\$ 8,493,231	\$ 8,725,631	\$ 887,608	\$ 8,722,746
4000 Supplies and Materials	\$ 257,312	\$ 281,156	\$ 1,338,092	\$ 1,567,485	\$ 183,223	\$ 1,467,054
5100 Consultants	151,769	157,012	224,096	224,096	122,696	168,852
5200 Travel	148,034	133,570	601,075	601,075	79,013	597,326
5300 Dues and Memberships	24,291	25,427	8,000	8,000	21,884	8,000
5500 Utilities and Housekeeping	9,772	10,046	-	-	6,813	-
5600 Contract Services	27,996	26,556	6,464	6,464	107,570	6,464
5690 Other Operating Expenses	242,550	368,726	1,192,540	1,305,557	151,918	1,178,610
5800 Other Services and Expenses	198,348	246,146	222,720	297,375	208,540	297,375
5900 Interprogram Charges (credits)	832	1,135	1,794	1,794	(246)	1,794
5910 Indirect Costs	(186,819)	(235,696)	(84,883)	(84,883)	(70,588)	(66,883)
Total Other Operating Expenses	\$ 616,773	\$ 732,922	\$ 2,171,806	\$ 2,359,478	\$ 627,600	\$ 2,191,538

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
6200 Buildings	19,150	4,620	66,656	103,862	2,643	151,107
6300 Library Books	7,512	(8,648)	12,789	12,789	723	1,199
6400 Equipment	682,117	868,176	1,794,752	1,794,752	732,379	1,724,295
Total Capital Outlay	\$ 708,779	\$ 864,148	\$ 1,874,197	\$ 1,911,403	\$ 735,745	\$ 1,876,601
7300 Interfund Transfers Out	4,157,810	2,500,000	-	-	-	-
7600 Other Student Payments	-	7,386	-	-	-	-
7800 Intrafund and Subfund Transfers Out	795,766	152,989	610,000	639,741	25,548	912,450
Total Transfers and Other Outgo	\$ 4,953,576	\$ 2,660,375	\$ 610,000	\$ 639,741	\$ 25,548	\$ 912,450
Total Expenses	\$ 14,167,741	\$ 18,634,746	\$ 14,487,326	\$ 15,203,738	\$ 2,459,724	\$ 15,170,389
Net Revenues Over (Under) Expenses	\$ 423,455	\$ 1,816,403	\$ (5,047,117)	\$ (5,200,320)	\$ (779,646)	\$ (4,999,879)
Beginning Fund Balance	8,905,831	9,329,286	11,145,690	11,145,689	11,145,689	10,306,635
Ending Fund Balance	\$ 9,329,286	\$ 11,145,689	\$ 6,098,573	\$ 5,945,369	\$ 10,366,043	\$ 5,306,756
<u>Board and College / DO Restricted Reserves</u>						
7900 Designated Reserves	-	-	4,912,108	4,758,905	-	4,169,730
			<u>4,912,108</u>	<u>4,758,905</u>		<u>4,169,730</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	1,186,465	1,186,464	-	1,137,026
			<u>1,186,465</u>	<u>1,186,464</u>		<u>1,137,026</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 6,098,573	\$ 5,945,369	\$ -	\$ 5,306,756

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
Sources:						
8150 Student Financial Aid Revenue	10,345	10,590	10,500	10,500	11,930	-
8160 Veterans Education	835	1,080	-	-	960	-
Total Federal Revenues	\$ 11,180	\$ 11,670	\$ 10,500	\$ 10,500	\$ 12,890	\$ -
8659 Other Reimbursable Categorical Programs	8,209	9,590	7,250	7,250	40,959	-
8690 State Tax Subventions	15,148	-	-	-	-	-
Total Other State Revenues	\$ 23,357	\$ 9,590	\$ 7,250	\$ 7,250	\$ 40,959	\$ -
8851 Rentals and Leases	44,333	38,441	3,500	40,706	63,513	50,000
8870 Other Student Fees and Charges	3,718	3,326	-	-	-	-
8890 Other Local Revenues	175,512	197,170	8,500	201,574	132,045	117,400
Total Other Local Revenues	\$ 223,563	\$ 238,937	\$ 12,000	\$ 242,280	\$ 195,558	\$ 167,400
Total Revenues	\$ 258,100	\$ 260,197	\$ 29,750	\$ 260,030	\$ 249,407	\$ 167,400
Total Revenues and Other Financing Sources	\$ 258,100	\$ 260,197	\$ 29,750	\$ 260,030	\$ 249,407	\$ 167,400

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
Uses:						
1400 Noninstructional Salaries Part Time	-	199	-	-	-	-
Total Academic Salaries	\$ -	\$ 199	\$ -	\$ -	\$ -	\$ -
2100 Noninstructional Salaries Full Time	-	15,975	-	-	-	-
2300 Variable Non-Instructional	3,790	39,030	7,677	40,077	26,257	35,794
2400 Variable Classroom Aide	168	-	-	-	288	-
Total Classified Salaries	\$ 3,958	\$ 55,005	\$ 7,677	\$ 40,077	\$ 26,545	\$ 35,794
3000 Benefits	575	13,648	694	694	1,080	307
Total Salaries and Benefits	\$ 4,533	\$ 68,852	\$ 8,371	\$ 40,771	\$ 27,625	\$ 36,101
4000 Supplies and Materials	\$ 5,669	\$ 14,240	\$ 278,445	\$ 389,119	\$ 17,283	\$ 295,560
5100 Consultants	12,698	16,154	-	-	10,524	-
5200 Travel	20,841	25,923	16,484	16,484	12,977	24,357
5300 Dues and Memberships	3,883	7,665	-	-	10,495	-
5600 Contract Services	20,494	20,720	6,464	6,464	-	6,464
5690 Other Operating Expenses	96,468	95,001	183,208	183,208	-	237,010
5800 Other Services and Expenses	5,039	924	-	-	391	-
5910 Indirect Costs	(81,295)	(136,463)	-	-	(26,906)	-
Total Other Operating Expenses	\$ 78,128	\$ 29,924	\$ 206,156	\$ 206,156	\$ 7,481	\$ 267,831
6200 Buildings	6,609	-	66,656	103,862	-	151,107
6400 Equipment	2,222	-	533,522	533,522	2,719	532,314
Total Capital Outlay	\$ 8,831	\$ -	\$ 600,178	\$ 637,384	\$ 2,719	\$ 683,421

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
Total Expenses	\$ 97,161	\$ 113,016	\$ 1,093,150	\$ 1,273,430	\$ 55,108	\$ 1,282,913
Net Revenues Over (Under) Expenses	\$ 160,939	\$ 147,181	\$ (1,063,400)	\$ (1,013,400)	\$ 194,299	\$ (1,115,513)
Beginning Fund Balance	1,529,281	1,690,220	1,837,401	1,837,401	1,837,401	1,962,266
Ending Fund Balance	\$ 1,690,220	\$ 1,837,401	\$ 774,001	\$ 824,001	\$ 2,031,700	\$ 846,753
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	774,001	824,001	-	846,753
			774,001	824,001		846,753
<u>Unrestricted Reserves</u>						
			0	0		0
Total Budgeted Reserves	\$ -	\$ -	\$ 774,001	\$ 824,001	\$ -	\$ 846,753

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
Sources:						
8150 Student Financial Aid Revenue	19,510	19,080	-	-	19,400	19,500
8160 Veterans Education	-	6,435	-	-	5,850	6,000
Total Federal Revenues	\$ 19,510	\$ 25,515	\$ -	\$ -	\$ 25,250	\$ 25,500
8659 Other Reimbursable Categorical Programs	-	13,789	-	-	27,786	-
8690 State Tax Subventions	27,412	-	-	-	-	-
Total Other State Revenues	\$ 27,412	\$ 13,789	\$ -	\$ -	\$ 27,786	\$ -
8830 Contract Services	89,796	114,300	100,000	100,000	48,978	100,000
8851 Rentals and Leases	41,530	42,243	94,638	94,638	64,181	42,243
8870 Other Student Fees and Charges	375,414	420,869	285,000	285,000	271,643	285,000
8880 Other Student Fees	51,400	99,500	-	-	33,832	-
8890 Other Local Revenues	1,232,653	1,124,901	1,238,134	1,285,222	290,852	2,139,048
Total Other Local Revenues	\$ 1,790,793	\$ 1,801,813	\$ 1,717,772	\$ 1,764,860	\$ 709,486	\$ 2,566,291
Total Revenues	\$ 1,837,715	\$ 1,841,117	\$ 1,717,772	\$ 1,764,860	\$ 762,522	\$ 2,591,791
8980 Interfund Transfers In	137,327	145,852	116,750	316,750	316,750	118,450
8990 Intrafund and Subfund Transfers In	564,716	477,872	375,000	385,913	10,913	-
Total Other Financing Sources	\$ 702,043	\$ 623,724	\$ 491,750	\$ 702,663	\$ 327,663	\$ 118,450
Total Revenues and Other Financing Sources	\$ 2,539,758	\$ 2,464,841	\$ 2,209,522	\$ 2,467,523	\$ 1,090,185	\$ 2,710,241

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

<u>Description</u>	<u>Final Actuals 2017-2018</u>	<u>Final Actuals 2018-2019</u>	<u>Adopted Budget 2019-2020</u>	<u>Adjusted Budget 2019-2020</u>	<u>YTD Actuals 2019-2020</u>	<u>Tentative Budget 2020-2021</u>
<u>Uses:</u>						
1200 Noninstructional Salaries Full Time	60,252	282,234	-	-	-	-
1300 Instructional Salaries Part Time	36,423	28,576	50,000	50,000	31,013	50,000
1400 Noninstructional Salaries Part Time	51,258	10,531	42,500	242,500	7,323	42,500
Total Academic Salaries	\$ 147,933	\$ 321,341	\$ 92,500	\$ 292,500	\$ 38,336	\$ 92,500
2100 Noninstructional Salaries Full Time	81,340	107,377	99,048	99,048	72,855	95,890
2300 Variable Non-Instructional	724,076	568,056	1,007,500	1,007,500	485,838	1,007,500
2400 Variable Classroom Aide	37,113	89,628	40,000	40,000	58,273	40,000
Total Classified Salaries	\$ 842,529	\$ 765,061	\$ 1,146,548	\$ 1,146,548	\$ 616,966	\$ 1,143,390
3000 Benefits	174,232	254,641	164,458	164,458	130,227	164,569
Total Salaries and Benefits	\$ 1,164,694	\$ 1,341,043	\$ 1,403,506	\$ 1,603,506	\$ 785,529	\$ 1,400,459
4000 Supplies and Materials	\$ 168,384	\$ 157,004	\$ 853,192	\$ 901,983	\$ 118,169	\$ 1,000,352
5100 Consultants	126,664	118,543	115,000	115,000	94,300	115,000
5200 Travel	86,114	82,339	563,300	563,300	44,592	551,678
5300 Dues and Memberships	6,193	4,213	8,000	8,000	7,748	8,000
5500 Utilities and Housekeeping	9,772	10,046	-	-	6,813	-
5600 Contract Services	-	1,485	-	-	20,344	-
5690 Other Operating Expenses	43,174	42,739	902,676	907,693	44,090	834,944
5800 Other Services and Expenses	193,064	245,222	207,720	207,720	206,848	207,720
Total Other Operating Expenses	\$ 464,981	\$ 504,587	\$ 1,796,696	\$ 1,801,713	\$ 424,735	\$ 1,717,342

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
6300 Library Books	7,512	(8,648)	12,789	12,789	723	1,199
6400 Equipment	679,895	841,059	950,230	950,230	517,747	948,813
Total Capital Outlay	\$ 687,407	\$ 832,411	\$ 963,019	\$ 963,019	\$ 518,470	\$ 950,012
7800 Intrafund and Subfund Transfers Out	40,063	77,989	-	29,741	25,548	-
Total Transfers and Other Outgo	\$ 40,063	\$ 77,989	\$ -	\$ 29,741	\$ 25,548	\$ -
Total Expenses	\$ 2,525,529	\$ 2,913,034	\$ 5,016,413	\$ 5,299,962	\$ 1,872,451	\$ 5,068,165
Net Revenues Over (Under) Expenses	\$ 14,229	\$ (448,193)	\$ (2,806,891)	\$ (2,832,439)	\$ (782,266)	\$ (2,357,924)
Beginning Fund Balance	4,600,044	4,614,272	4,166,080	4,166,080	4,166,080	3,567,555
Ending Fund Balance	\$ 4,614,273	\$ 4,166,079	\$ 1,359,189	\$ 1,333,641	\$ 3,383,814	\$ 1,209,631
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	1,359,189	1,333,641	-	1,184,131
			<u>1,359,189</u>	<u>1,333,641</u>		<u>1,184,131</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	-	-	-	25,500
			<u>0</u>	<u>0</u>		<u>25,500</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 1,359,189	\$ 1,333,641	\$ -	\$ 1,209,631

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
Sources:						
8150 Student Financial Aid Revenue	15,305	13,660	14,870	14,870	14,390	14,870
Total Federal Revenues	\$ 15,305	\$ 13,660	\$ 14,870	\$ 14,870	\$ 14,390	\$ 14,870
8659 Other Reimbursable Categorical Programs	17,067	20,514	11,276	11,276	26,708	11,276
8690 State Tax Subventions	17,937	-	-	-	-	-
Total Other State Revenues	\$ 35,004	\$ 20,514	\$ 11,276	\$ 11,276	\$ 26,708	\$ 11,276
8830 Contract Services	-	3,928	3,768	3,768	4,729	17,737
8870 Other Student Fees and Charges	(95)	1,200	-	-	613	-
8880 Other Student Fees	41,335	33,797	21,017	21,017	7,495	21,017
8890 Other Local Revenues	186,682	201,902	32,907	107,835	171,897	32,907
Total Other Local Revenues	\$ 227,922	\$ 240,827	\$ 57,692	\$ 132,620	\$ 184,734	\$ 71,661
Total Revenues	\$ 278,231	\$ 275,001	\$ 83,838	\$ 158,766	\$ 225,832	\$ 97,807
8980 Interfund Transfers In	14,705	40,424	-	-	-	-
8990 Intrafund and Subfund Transfers In	-	350,000	-	-	-	-
Total Other Financing Sources	\$ 14,705	\$ 390,424	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 292,936	\$ 665,425	\$ 83,838	\$ 158,766	\$ 225,832	\$ 97,807

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
Uses:						
1300 Instructional Salaries Part Time	2,274	2,088	-	-	2,476	-
1400 Noninstructional Salaries Part Time	25,980	6,441	71,181	71,181	13,489	71,181
Total Academic Salaries	\$ 28,254	\$ 8,529	\$ 71,181	\$ 71,181	\$ 15,965	\$ 71,181
2100 Noninstructional Salaries Full Time	3,317	29,373	9,436	9,436	5,751	6,746
2300 Variable Non-Instructional	1,065	700	13,060	13,060	6,215	13,060
2400 Variable Classroom Aide	2,969	2,250	17,784	17,784	-	17,784
2600 Variable Aide Other	-	-	24,225	24,225	-	24,225
Total Classified Salaries	\$ 7,351	\$ 32,323	\$ 64,505	\$ 64,505	\$ 11,966	\$ 61,815
3000 Benefits	7,767	22,344	13,569	13,569	7,795	13,128
Total Salaries and Benefits	\$ 43,372	\$ 63,196	\$ 149,255	\$ 149,255	\$ 35,726	\$ 146,124
4000 Supplies and Materials	\$ 78,667	\$ 96,118	\$ 156,142	\$ 231,070	\$ 45,384	\$ 156,142
5100 Consultants	950	7,315	28,535	28,535	15,977	28,535
5200 Travel	41,079	25,308	11,291	11,291	19,636	11,291
5300 Dues and Memberships	14,215	13,549	-	-	3,641	-
5600 Contract Services	7,502	3,151	-	-	5,011	-
5690 Other Operating Expenses	(1)	5,358	106,656	106,656	1	106,656
5800 Other Services and Expenses	245	-	-	-	1,301	-
5900 Interprogram Charges (credits)	832	1,135	1,794	1,794	(246)	1,794
5910 Indirect Costs	(64,779)	(94,244)	(66,883)	(66,883)	(39,566)	(66,883)
Total Other Operating Expenses	\$ 43	\$ (38,428)	\$ 81,393	\$ 81,393	\$ 5,755	\$ 81,393
6200 Buildings	12,541	4,620	-	-	2,643	-
6400 Equipment	-	250	176,000	176,000	26,439	176,000
Total Capital Outlay	\$ 12,541	\$ 4,870	\$ 176,000	\$ 176,000	\$ 29,082	\$ 176,000

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
7600 Other Student Payments	-	7,386	-	-	-	-
Total Transfers and Other Outgo	\$ -	\$ 7,386	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 134,623	\$ 133,142	\$ 562,790	\$ 637,718	\$ 115,947	\$ 559,659
Net Revenues Over (Under) Expenses	\$ 158,313	\$ 532,283	\$ (478,952)	\$ (478,952)	\$ 109,885	\$ (461,852)
Beginning Fund Balance	1,796,483	1,954,796	2,487,079	2,487,079	2,487,079	2,461,853
Ending Fund Balance	\$ 1,954,796	\$ 2,487,079	\$ 2,008,127	\$ 2,008,127	\$ 2,596,964	\$ 2,000,001
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	2,008,127	2,008,127	-	2,000,001
			<u>2,008,127</u>	<u>2,008,127</u>		<u>2,000,001</u>
<u>Unrestricted Reserves</u>						
			<u>0</u>	<u>0</u>		<u>0</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 2,008,127	\$ 2,008,127	\$ -	\$ 2,000,001

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
Sources:						
8690 State Tax Subventions	-	239,655	-	-	-	-
Total Other State Revenues	\$ -	\$ 239,655	\$ -	\$ -	\$ -	\$ -
8851 Rentals and Leases	87,117	49,479	65,000	65,000	104,151	45,000
8890 Other Local Revenues	531,130	241,724	10,000	10,000	10,503	10,000
Total Other Local Revenues	\$ 618,247	\$ 291,203	\$ 75,000	\$ 75,000	\$ 114,654	\$ 55,000
Total Revenues	\$ 618,247	\$ 530,858	\$ 75,000	\$ 75,000	\$ 114,654	\$ 55,000
8980 Interfund Transfers In	-	999,786	-	-	-	-
8990 Intrafund and Subfund Transfers In	4,463,453	4,018,026	110,000	110,000	-	-
Total Other Financing Sources	\$ 4,463,453	\$ 5,017,812	\$ 110,000	\$ 110,000	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 5,081,700	\$ 5,548,670	\$ 185,000	\$ 185,000	\$ 114,654	\$ 55,000
Uses:						
1200 Noninstructional Salaries Full Time	-	283,234	-	-	29,750	-
Total Academic Salaries	\$ -	\$ 283,234	\$ -	\$ -	\$ 29,750	\$ -
2100 Noninstructional Salaries Full Time	-	613,459	-	-	-	-
Total Classified Salaries	\$ -	\$ 613,459	\$ -	\$ -	\$ -	\$ -
3000 Benefits	-	214,345	-	-	8,978	-
Total Salaries and Benefits	\$ -	\$ 1,111,038	\$ -	\$ -	\$ 38,728	\$ -
4000 Supplies and Materials	\$ 4,592	\$ 13,794	\$ 50,313	\$ 45,313	\$ 2,387	\$ 15,000

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
5100 Consultants	11,457	15,000	80,561	80,561	1,895	25,317
5200 Travel	-	-	10,000	10,000	1,808	10,000
5600 Contract Services	-	1,200	-	-	82,215	-
5690 Other Operating Expenses	102,909	225,628	-	108,000	107,827	-
5800 Other Services and Expenses	-	-	15,000	89,655	-	89,655
5910 Indirect Costs	(40,745)	(4,989)	(18,000)	(18,000)	(4,116)	-
Total Other Operating Expenses	\$ 73,621	\$ 236,839	\$ 87,561	\$ 270,216	\$ 189,629	\$ 124,972
6400 Equipment	-	26,867	135,000	135,000	185,474	67,168
Total Capital Outlay	\$ -	\$ 26,867	\$ 135,000	\$ 135,000	\$ 185,474	\$ 67,168
7300 Interfund Transfers Out	4,157,810	2,500,000	-	-	-	-
7800 Intrafund and Subfund Transfers Out	755,703	75,000	610,000	610,000	-	912,450
Total Transfers and Other Outgo	\$ 4,913,513	\$ 2,575,000	\$ 610,000	\$ 610,000	\$ -	\$ 912,450
Total Expenses	\$ 4,991,726	\$ 3,963,538	\$ 882,874	\$ 1,060,529	\$ 416,218	\$ 1,119,590
Net Revenues Over (Under) Expenses	\$ 89,974	\$ 1,585,132	\$ (697,874)	\$ (875,529)	\$ (301,564)	\$ (1,064,590)
Beginning Fund Balance	980,024	1,069,997	2,655,130	2,655,130	2,655,129	2,314,962
Ending Fund Balance	\$ 1,069,998	\$ 2,655,129	\$ 1,957,256	\$ 1,779,601	\$ 2,353,565	\$ 1,250,372
Restricted Reserves						
7900 Designated Reserves	-	-	770,791	593,136	-	138,845
			<u>770,791</u>	<u>593,136</u>		<u>138,845</u>
Unrestricted Reserves						
7999 Undesignated College and DO Reserves	-	-	1,186,465	1,186,465	-	1,111,527
			<u>1,186,465</u>	<u>1,186,465</u>		<u>1,111,527</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 1,957,256	\$ 1,779,601	\$ -	\$ 1,250,372

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
Sources:						
8690 State Tax Subventions	6,418,702	11,512,016	6,932,099	6,932,099	-	7,140,062
Total Other State Revenues	\$ 6,418,702	\$ 11,512,016	\$ 6,932,099	\$ 6,932,099	\$ -	\$ 7,140,062
Total Revenues	\$ 6,418,702	\$ 11,512,016	\$ 6,932,099	\$ 6,932,099	\$ -	\$ 7,140,062
Total Revenues and Other Financing Sources	\$ 6,418,702	\$ 11,512,016	\$ 6,932,099	\$ 6,932,099	\$ -	\$ 7,140,062
Uses:						
3000 Benefits	6,418,702	11,512,016	6,932,099	6,932,099	-	7,140,062
Total Salaries and Benefits	\$ 6,418,702	\$ 11,512,016	\$ 6,932,099	\$ 6,932,099	\$ -	\$ 7,140,062
Total Expenses	\$ 6,418,702	\$ 11,512,016	\$ 6,932,099	\$ 6,932,099	\$ -	\$ 7,140,062
Net Revenues Over (Under) Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board Restricted Reserves				0	0	0
Unrestricted Reserves				0	0	0

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
<u>District Services</u>						
Administrative Services and Finance	4,975,677	3,618,410	632,000	740,000	105,519	952,450
Human Resources	9,642	6,622	176,113	245,768	84,898	124,972
Information Technology Services	-	-	-	-	74,937	-
Payroll	-	75,000	-	-	-	-
Educational Planning	6,407	213,267	-	-	38,728	-
Police Services	-	35,239	74,761	74,761	112,137	42,168
Research	-	15,000	-	-	-	-
Total District Office Expenditures and Transfers Out	\$ 4,991,726	\$ 3,963,538	\$ 882,874	\$ 1,060,529	\$ 416,219	\$ 1,119,590
<u>Districtwide Expenses</u>						
Districtwide Operations	6,418,702	11,512,016	6,932,099	6,932,099	-	7,140,062
Total Districtwide Expenditures and Transfers Out	\$ 6,418,702	\$ 11,512,016	\$ 6,932,099	\$ 6,932,099	\$ -	\$ 7,140,062
Total District Office and Districtwide Expenditures and Transfers Out	\$ 11,410,428	\$ 15,475,554	\$ 7,814,973	\$ 7,992,628	\$ 416,219	\$ 8,259,652
<u>Board and District Office Restricted Reserves</u>						
Designated Reserves	-	-	770,791	593,136	-	138,845
			<u>770,791</u>	<u>593,136</u>		<u>138,845</u>
<u>Unrestricted Reserves</u>						
Undesignated College and DO Reserves	-	-	1,186,465	1,186,465	-	1,111,528
			<u>1,186,465</u>	<u>1,186,465</u>		<u>1,111,528</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 1,957,256	\$ 1,779,601	\$ -	\$ 1,250,373

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2020-2021 TENTATIVE BUDGET**

**SECTION - III
For ALL FUNDS**

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
Sources:						
8610 General Apportionment Revenue	25,943,587	21,430,990	22,350,805	22,350,805	18,999,100	22,937,638
8630 Education Protection Account	22,235,685	24,588,459	24,394,728	24,394,728	20,910,891	25,028,367
8671 Homeowners Revenue	645,286	633,307	633,307	633,307	308,866	633,307
8672 In Lieu of Taxes (wildlife)	4,517	-	-	-	4,622	-
8811 Tax Allocation, Secured Roll Revenue	83,353,625	88,540,312	89,123,961	89,123,961	89,555,759	91,311,037
8812 Tax Allocation, Supplemental Roll Revenue	2,112,791	2,185,267	3,064,054	3,064,054	42,377	3,159,221
8813 Tax Allocation, Unsecured Roll Revenue	2,561,403	2,697,218	2,697,218	2,697,218	2,662,461	2,783,984
8817 ERAF	12,587,965	13,482,004	14,004,785	14,004,785	11,846,384	14,375,495
8819 Redevelopment Agency Revenue/Residual	3,874,639	4,700,703	4,700,702	4,700,702	5,686,330	4,809,349
8874 98% of Enrollment Fees	16,001,851	16,705,035	16,705,035	16,705,035	18,862,266	16,705,035
Apportionment Revenues	\$ 169,321,349	\$ 174,963,295	\$ 177,674,595	\$ 177,674,595	\$ 168,879,056	\$ 181,743,433
8150 Student Financial Aid Revenue	45,160	43,330	25,370	25,370	45,720	34,370
8160 Veterans Education	6,554	12,360	2,995	2,995	6,810	10,845
Total Federal Revenues	\$ 51,714	\$ 55,690	\$ 28,365	\$ 28,365	\$ 52,530	\$ 45,215
8613 Apprenticeship Revenue	439,465	599,008	542,105	542,105	473,531	514,708
8614 Part Time Instructor Pay Increase	504,201	746,074	538,018	538,018	426,290	538,018
8617 Part Time Office Hours	287,495	642,143	300,000	300,000	-	300,000
8618 Part Time Health Revenue	22,856	20,212	30,000	30,000	(361)	20,000
8620 General Categorical Programs	309,184	322,403	295,290	295,290	268,573	295,290
8659 Other Reimbursable Categorical Programs	25,276	43,893	18,526	18,526	95,453	11,276
8680 Lottery Revenue	4,131,499	6,111,259	4,217,566	4,217,566	2,024,665	4,417,500
8690 State Tax Subventions	7,983,851	13,897,811	9,076,181	9,076,181	1,996,297	9,284,144
Total Other State Revenues	\$ 13,703,827	\$ 22,382,803	\$ 15,017,686	\$ 15,017,686	\$ 5,284,448	\$ 15,380,936

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
8830 Contract Services	89,796	118,228	103,768	103,768	53,707	117,737
8840 Sales and Commissions	111,184	73,486	-	77,063	76,825	-
8851 Rentals and Leases	513,704	556,587	389,064	562,671	584,895	379,453
8860 Interest and Investment Income	1,128,107	1,744,601	1,169,245	1,169,245	1,135,807	950,000
8874 2% of Enrollment Fees	326,568	340,919	340,919	340,919	384,944	340,919
8870 Other Student Fees and Charges	2,446,702	2,281,700	2,257,796	2,345,221	1,801,305	1,914,796
8880 Nonresident Tuition	12,624,624	11,136,744	12,366,081	12,366,081	10,989,640	13,532,692
8880 Other Student Fees	1,557,962	1,396,332	1,496,017	417,596	476,523	1,121,017
8890 Other Local Revenues	3,710,810	3,706,210	2,773,585	3,095,404	2,078,537	3,796,421
Total Other Local Revenues	\$ 22,509,457	\$ 21,354,807	\$ 20,896,475	\$ 20,477,968	\$ 17,582,183	\$ 22,153,035
Total Revenues	\$ 205,586,347	\$ 218,756,595	\$ 213,617,121	\$ 213,198,614	\$ 191,798,217	\$ 219,322,619
8900 Other Financing Sources, Miscellaneous	2,070	1,474	-	981	981	-
8910 Proceeds of General Fixed Assets	1,032	-	2,000	2,000	4,732	2,000
8980 Interfund Transfers In	366,642	1,433,133	196,750	396,750	316,750	198,450
8990 Intrafund and Subfund Transfers In	33,117,288	31,971,752	28,422,329	28,843,169	26,931,266	27,093,667
8994 Operating Allocation	160,238,899	166,988,068	171,804,677	171,804,677	171,804,677	177,802,058
Total Other Financing Sources	\$ 193,725,931	\$ 200,394,427	\$ 200,425,756	\$ 201,047,577	\$ 199,058,406	\$ 205,096,175
Total Revenues and Other Financing Sources	\$ 399,312,278	\$ 419,151,022	\$ 414,042,877	\$ 414,246,191	\$ 390,856,623	\$ 424,418,794

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

<u>Description</u>	<u>Final Actuals 2017-2018</u>	<u>Final Actuals 2018-2019</u>	<u>Adoption Budget 2019-2020</u>	<u>Adjusted Budget 2019-2020</u>	<u>YTD Actuals 2019-2020</u>	<u>Tentative Budget 2020-2021</u>
<u>Uses:</u>						
1100 Monthly Instructional Salary	33,716,525	33,208,473	35,107,599	36,862,979	32,818,770	38,924,300
1200 Noninstructional Salaries Full Time	13,245,665	13,768,645	14,651,057	15,378,474	13,964,633	16,299,596
1300 Instructional Salaries Part Time	29,968,839	30,739,935	31,688,876	33,270,819	29,975,164	29,917,926
1400 Noninstructional Salaries Part Time	1,715,139	2,050,073	1,369,342	1,692,068	1,719,810	1,353,974
Total Academic Salaries	\$ 78,646,168	\$ 79,767,126	\$ 82,816,874	\$ 87,204,340	\$ 78,478,377	\$ 86,495,796
2100 Noninstructional Salaries Full Time	25,716,835	28,104,244	29,635,337	31,401,183	26,428,788	31,978,209
2200 Instructional Aides Full Time	2,886,227	3,190,098	3,519,183	3,730,334	3,145,084	3,740,729
2300 Variable Non-Instructional	4,580,800	4,522,022	3,214,443	3,322,013	3,615,167	2,998,415
2400 Variable Classroom Aide	967,697	918,681	566,699	584,822	813,311	572,099
2600 Variable Aide Other	197,434	187,133	135,831	135,831	190,070	134,310
Total Classified Salaries	\$ 34,348,993	\$ 36,922,178	\$ 37,071,493	\$ 39,174,183	\$ 34,192,420	\$ 39,423,762
3000 Benefits	58,666,607	67,326,023	65,737,876	65,723,341	52,877,097	68,757,056
Total Salaries and Benefits	\$ 171,661,768	\$ 184,015,327	\$ 185,626,243	\$ 192,101,864	\$ 165,547,894	\$ 194,676,614
4000 Supplies and Materials	\$ 1,512,221	\$ 1,049,203	\$ 4,403,326	\$ 3,851,705	\$ 2,600,025	\$ 4,739,041

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
5100 Consultants	1,215,557	1,431,742	1,469,169	1,602,169	1,235,372	1,417,925
5200 Travel	887,243	828,541	1,476,196	1,470,496	528,367	1,488,154
5300 Dues and Memberships	400,002	348,082	340,414	340,414	387,077	397,414
5400 Insurance	3,069,120	2,653,839	3,291,940	3,291,940	2,477,319	2,998,940
5500 Utilities and Housekeeping	4,603,273	4,587,995	4,836,953	4,836,953	4,396,300	5,059,085
5600 Contract Services	4,002,025	3,922,042	3,762,757	3,791,924	3,908,237	3,759,689
5690 Other Operating Expenses	1,560,237	1,720,958	2,635,932	2,773,009	1,369,011	2,670,079
5700 Legal/Elections/Audit Expenses	1,300,981	1,339,088	986,850	986,850	1,073,930	1,090,000
5800 Other Services and Expenses	1,743,595	1,714,558	1,589,325	1,678,980	1,289,217	1,616,980
5900 Interprogram Charges (credits)	(56,624)	(76,266)	56,392	56,392	(8,003)	56,392
5910 Indirect Costs	(186,819)	(235,696)	(84,883)	(84,883)	(70,588)	(66,883)
Total Other Operating Expenses	\$ 18,538,590	\$ 18,234,883	\$ 20,361,045	\$ 20,744,244	\$ 16,586,239	\$ 20,487,775
6100 Sites and Site Improvements	-	-	1,500	1,500	30	1,500
6200 Buildings	44,255	34,709	87,656	124,862	20,423	172,107
6300 Library Books	84,637	47,038	74,539	77,187	20,694	62,949
6400 Equipment	1,034,670	1,340,170	2,194,084	2,219,084	1,265,271	2,113,520
Total Capital Outlay	\$ 1,163,562	\$ 1,421,917	\$ 2,357,779	\$ 2,422,633	\$ 1,306,418	\$ 2,350,076
7300 Interfund Transfers Out	12,424,061	10,968,530	1,285,000	1,285,000	1,050,000	1,285,000
7600 Other Student Payments	4,302	7,586	2,097	2,897	57,075	2,097
7800 Intrafund and Subfund Transfers Out	33,117,289	31,971,752	28,422,329	28,843,169	26,931,265	27,093,667
94xx District Office Assessment	160,238,899	166,988,068	171,804,677	171,804,677	171,804,677	177,802,058
Total Transfers and Other Outgo	\$ 205,784,551	\$ 209,935,936	\$ 201,514,103	\$ 201,935,743	\$ 199,843,017	\$ 206,182,822
Total Expenses	\$ 398,660,692	\$ 414,657,266	\$ 414,262,496	\$ 421,056,189	\$ 385,883,593	\$ 428,436,328

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
Net Revenues Over (Under) Expenses	\$ 651,586	\$ 4,493,756	\$ (219,619)	\$ (6,809,998)	\$ 4,973,030	\$ (4,017,534)
Beginning Fund Balance	36,416,457	37,068,040	41,588,473	41,561,798	41,561,797	38,689,617
Ending Fund Balance	\$ 37,068,043	\$ 41,561,796	\$ 41,368,854	\$ 34,751,800	\$ 46,534,827	\$ 34,672,083
<u>Board and College / DO Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	9,943,658	9,943,658	-	10,399,883
7902 5% Board Contingency Reserve	-	-	9,943,658	9,943,658	-	10,399,883
7903 Deficit Funding Reserve	-	-	846,145	846,145	-	862,373
7904 College/DO Local Reserves (1% minimum)	-	-	4,118,908	3,107,990	-	4,121,838
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	6,431,054	5,841,042	-	5,079,340
			<u>31,372,364</u>	<u>29,771,434</u>		<u>30,952,258</u>
<u>Unrestricted Reserves</u>						
7910 Potential Salary Increase Reserve	-	-	1,181,347	151,208	-	-
7997 Undesignated District Reserves	-	-	327,200	575,778	-	89,172
7999 Undesignated College and DO Reserves	-	-	8,487,943	4,253,380	-	3,630,653
			<u>9,996,490</u>	<u>4,980,366</u>		<u>3,719,825</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 41,368,854	\$ 34,751,800	\$ -	\$ 34,672,083

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
Sources:						
8120 Higher Education Act	2,030,479	2,447,066	1,768,465	2,875,154	1,602,831	1,453,724
8150 Student Financial Aid Revenue	529,051	817,075	674,709	696,189	747,911	674,709
8170 Vocational & Technical Education Act (VTEA)	1,146,365	1,059,931	1,128,063	1,218,024	-	1,195,284
8190 Other Federal Revenues	702,232	342,332	821,633	827,988	176,743	669,116
Total Federal Revenues	\$ 4,408,127	\$ 4,666,404	\$ 4,392,870	\$ 5,617,355	\$ 2,527,485	\$ 3,992,833
8610 General Apportionments	143,963	121,661	138,850	134,766	70,078	85,737
8620 General Categorical Programs	21,224,114	25,826,097	29,016,088	37,660,038	34,839,899	27,686,890
8659 Other Reimbursable Categorical Programs	2,543,022	2,163,698	2,764,010	2,664,074	2,570,266	1,685,584
8680 Other State Non-Tax Revenues	2,071,329	2,057,774	2,079,838	2,079,838	118,378	2,079,838
8680 Lottery Revenue	1,634,695	2,541,701	1,692,278	1,692,278	141,272	1,692,278
8690 Other State Revenues	4,463,965	6,115,063	3,654,098	7,140,932	3,620,547	4,925,489
Total State Revenues	\$ 32,081,088	\$ 38,825,994	\$ 39,345,162	\$ 51,371,926	\$ 41,360,440	\$ 38,155,816
8820 Contributions and Gifts	198,835	76,892	60,008	6,043	47,250	-
8880 Nonresident Tuition and Other Student Fees	1,619,508	1,586,108	1,505,000	1,505,000	1,355,319	1,585,000
8890 Other Local Revenues	2,287,350	2,590,152	2,852,025	3,307,001	1,753,739	2,676,195
Total Local Revenues	\$ 4,105,693	\$ 4,253,152	\$ 4,417,033	\$ 4,818,044	\$ 3,156,308	\$ 4,261,195
Total Revenues	\$ 40,594,908	\$ 47,745,550	\$ 48,155,065	\$ 61,807,325	\$ 47,044,233	\$ 46,409,844
8980 Interfund Transfers In	41,120	-	-	-	-	-
Total Other Financing Sources	\$ 41,120	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 40,636,028	\$ 47,745,550	\$ 48,155,065	\$ 61,807,325	\$ 47,044,233	\$ 46,409,844

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

<u>Description</u>	<u>Final Actuals 2017-2018</u>	<u>Final Actuals 2018-2019</u>	<u>Adoption Budget 2019-2020</u>	<u>Adjusted Budget 2019-2020</u>	<u>YTD Actuals 2019-2020</u>	<u>Tentative Budget 2020-2021</u>
<u>Uses:</u>						
1100 Monthly Instructional Salary	244,541	288,508	323,428	656,751	298,255	319,739
1200 Noninstructional Salaries Full Time	4,563,113	5,532,655	5,127,360	6,057,304	4,882,779	5,595,067
1300 Instructional Salaries Part Time	359,675	255,341	310,694	321,489	191,226	328,619
1400 Noninstructional Salaries Part Time	2,597,055	3,180,797	1,275,195	2,247,391	2,753,066	1,023,585
Total Academic Salaries	\$ 7,764,384	\$ 9,257,301	\$ 7,036,677	\$ 9,282,935	\$ 8,125,326	\$ 7,267,010
2100 Noninstructional Salaries Full Time	6,677,256	7,309,234	8,462,209	9,199,114	7,458,018	9,545,914
2200 Instructional Aides Full Time	45,152	56,754	63,936	68,200	68,480	83,800
2300 Variable Non-Instructional	3,666,031	4,395,761	2,920,702	4,726,675	3,796,441	2,664,594
2400 Variable Classroom Aide	306,948	254,044	47,807	158,697	403,198	50,875
2600 Variable Aide Other	90,762	116,690	18,000	48,000	144,494	18,000
Total Classified Salaries	\$ 10,786,149	\$ 12,132,483	\$ 11,512,654	\$ 14,200,686	\$ 11,870,631	\$ 12,363,183
3000 Benefits	6,818,256	9,031,282	8,197,755	9,235,761	7,096,723	9,195,081
Total Salaries and Benefits	\$ 25,368,789	\$ 30,421,066	\$ 26,747,086	\$ 32,719,382	\$ 27,092,680	\$ 28,825,274
4000 Supplies and Materials	\$ 3,254,702	\$ 4,230,562	\$ 4,711,376	\$ 4,265,431	\$ 935,612	\$ 4,833,918
5100 Consultants	2,128,451	2,018,375	1,473,366	3,111,982	1,459,006	2,075,631
5200 Travel	1,009,109	1,079,947	1,035,614	1,198,448	599,836	593,117
5300 Dues and Memberships	63,325	142,676	60,243	100,520	90,102	29,442
5500 Utilities and Housekeeping	9,335	30,949	13,656	7,958	8,087	3,950
5600 Contract Services	480,471	761,937	281,522	432,362	516,546	167,145
5690 Other Operating Expenses	2,839,570	3,316,301	5,589,056	6,382,944	1,074,351	2,213,664
5800 Other Services and Expenses	314,719	359,704	108,801	244,230	300,214	109,200
5900 Interprogram Charges (credits)	10,018	12,564	5,570	5,614	5,211	5,570
5910 Indirect Costs	370,699	419,972	227,215	484,148	95,413	220,112
Total Other Operating Expenses	\$ 7,225,697	\$ 8,142,425	\$ 8,795,043	\$ 11,968,206	\$ 4,148,766	\$ 5,417,831

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
6100 Sites and Site Improvements	52,103	-	-	-	-	-
6200 Buildings	252,195	6,813	264,965	915,791	4,252	264,965
6300 Library Books	68,124	74,010	27,060	62,511	73,247	-
6400 Equipment	2,403,915	2,526,740	1,397,196	2,004,130	2,068,444	431,584
Total Capital Outlay	\$ 2,776,337	\$ 2,607,563	\$ 1,689,221	\$ 2,982,432	\$ 2,145,943	\$ 696,549
7300 Interfund Transfers Out	396,797	607,233	-	2,498,145	84,047	-
7500 Student Financial Aid	15,098	468,151	-	1,584,688	662,067	2,348,254
7600 Other Student Payments	1,522,273	1,414,493	2,125,987	1,501,263	885,991	1,343,032
7900 Grant net AR (deferrals) not yet posted	-	-	4,174,302	4,375,728	11,440,399	3,038,295
Total Transfers and Other Outgo	\$ 1,934,168	\$ 2,489,877	\$ 6,300,289	\$ 9,959,824	\$ 13,072,504	\$ 6,729,581
Total Expenses	\$ 40,559,693	\$ 47,891,493	\$ 48,243,015	\$ 61,895,275	\$ 47,395,505	\$ 46,503,153
Net Revenues Over (Under) Expenses	\$ 76,335	\$ (145,943)	\$ (87,950)	\$ (87,950)	\$ (351,272)	\$ (93,309)
Beginning Fund Balance	606,389	682,724	536,780	536,781	536,782	245,552
Ending Fund Balance	\$ 682,724	\$ 536,781	\$ 448,830	\$ 448,831	\$ 185,510	\$ 152,243
7998 Restricted Reserve	-	-	448,830	448,831	-	152,243
Total Budgeted Reserves	\$ -	\$ -	\$ 448,830	\$ 448,831	\$ -	\$ 152,243

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
Sources:						
8670 State Tax Subventions	42,255	38,655	40,300	40,300	19,083	40,300
Total State Revenues	\$ 42,255	\$ 38,655	\$ 40,300	\$ 40,300	\$ 19,083	\$ 40,300
8810 Property Taxes	7,274,702	7,323,985	7,157,000	7,157,000	7,283,928	7,011,000
8860 Interest and Investment Income	49,110	78,809	44,500	44,500	39,382	44,500
Total Local Revenues	\$ 7,323,812	\$ 7,402,794	\$ 7,201,500	\$ 7,201,500	\$ 7,323,310	\$ 7,055,500
Total Revenues	\$ 7,366,067	\$ 7,441,449	\$ 7,241,800	\$ 7,241,800	\$ 7,342,393	\$ 7,095,800
Total Revenues and Other Financing Sources	\$ 7,366,067	\$ 7,441,449	\$ 7,241,800	\$ 7,241,800	\$ 7,342,393	\$ 7,095,800
Uses:						
7110 Bond Redemption	3,321,100	3,621,100	3,986,100	3,986,100	3,986,100	6,782,000
7120 Bond Interest and Other Charges	3,739,650	3,577,050	3,392,800	3,392,800	3,753,987	4,813,491
Total Transfers and Other Outgo	\$ 7,060,750	\$ 7,198,150	\$ 7,378,900	\$ 7,378,900	\$ 7,740,087	\$ 11,595,491
Total Expenses	\$ 7,060,750	\$ 7,198,150	\$ 7,378,900	\$ 7,378,900	\$ 7,740,087	\$ 11,595,491
Net Revenues Over (Under) Expenses	\$ 305,317	\$ 243,299	\$ (137,100)	\$ (137,100)	\$ (397,694)	\$ (4,499,691)
Beginning Fund Balance	5,459,084	5,764,399	6,007,699	6,007,699	6,007,699	5,299,400
Ending Fund Balance	\$ 5,764,401	\$ 6,007,698	\$ 5,870,599	\$ 5,870,599	\$ 5,610,005	\$ 799,709
7912 Restricted Debt Reserve	-	-	5,870,599	5,870,599	-	799,709
Total Budgeted Reserves	\$ -	\$ -	\$ 5,870,599	\$ 5,870,599	\$ -	\$ 799,709

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
Sources:						
8670 State Tax Subventions	89,870	83,736	86,500	86,500	40,090	86,500
Total State Revenues	\$ 89,870	\$ 83,736	\$ 86,500	\$ 86,500	\$ 40,090	\$ 86,500
8810 Property Taxes	13,730,121	13,964,606	13,810,500	13,810,500	13,480,115	13,495,000
8860 Interest and Investment Income	106,911	163,347	68,500	68,500	100,519	68,500
Total Local Revenues	\$ 13,837,032	\$ 14,127,953	\$ 13,879,000	\$ 13,879,000	\$ 13,580,634	\$ 13,563,500
Total Revenues	\$ 13,926,902	\$ 14,211,689	\$ 13,965,500	\$ 13,965,500	\$ 13,620,724	\$ 13,650,000
Total Revenues and Other Financing Sources	\$ 13,926,902	\$ 14,211,689	\$ 13,965,500	\$ 13,965,500	\$ 13,620,724	\$ 13,650,000
Uses:						
7110 Bond Redemption	2,661,500	2,916,400	3,196,200	3,196,200	3,196,400	4,360,300
7120 Bond Interest and Other Charges	11,208,218	11,089,182	10,949,696	10,949,696	7,919,767	5,054,172
Total Transfers and Other Outgo	\$ 13,869,718	\$ 14,005,582	\$ 14,145,896	\$ 14,145,896	\$ 11,116,167	\$ 9,414,472
Total Expenses	\$ 13,869,718	\$ 14,005,582	\$ 14,145,896	\$ 14,145,896	\$ 11,116,167	\$ 9,414,472
Net Revenues Over (Under) Expenses	\$ 57,184	\$ 206,107	\$ (180,396)	\$ (180,396)	\$ 2,504,557	\$ 4,235,528
Beginning Fund Balance	10,600,013	10,657,196	10,863,303	10,863,303	10,863,304	13,337,001
Ending Fund Balance	\$ 10,657,197	\$ 10,863,303	\$ 10,682,907	\$ 10,682,907	\$ 13,367,861	\$ 17,572,529
7912 Restricted Debt Reserve	-	-	10,682,907	10,682,907	-	17,572,529
Total Budgeted Reserves	\$ -	\$ -	\$ 10,682,907	\$ 10,682,907	\$ -	\$ 17,572,529

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
Sources:						
8670 State Tax Subventions	18,732	19,298	18,000	18,000	59,751	18,000
Total State Revenues	\$ 18,732	\$ 19,298	\$ 18,000	\$ 18,000	\$ 59,751	\$ 18,000
8810 Property Taxes	2,856,864	3,218,923	2,820,000	13,752,311	19,911,820	20,890,825
8860 Interest and Investment Income	21,846	27,546	22,000	102,000	92,647	22,000
Total Local Revenues	\$ 2,878,710	\$ 3,246,469	\$ 2,842,000	\$ 13,854,311	\$ 20,004,467	\$ 20,912,825
Total Revenues	\$ 2,897,442	\$ 3,265,767	\$ 2,860,000	\$ 13,872,311	\$ 20,064,218	\$ 20,930,825
8940 Proceeds of General Long-Term Debt	-	-	-	11,080,152	11,106,447	-
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ 11,080,152	\$ 11,106,447	\$ -
Total Revenues and Other Financing Sources	\$ 2,897,442	\$ 3,265,767	\$ 2,860,000	\$ 24,952,463	\$ 31,170,665	\$ 20,930,825
Uses:						
7100 Debt Retirement	-	-	-	395,884	395,884	-
7110 Bond Redemption	750	1,500	-	10,650,000	10,650,000	14,045,000
7120 Bond Interest and Other Charges	3,316,700	3,316,700	3,316,700	8,079,414	4,762,715	6,775,825
Total Transfers and Other Outgo	\$ 3,317,450	\$ 3,318,200	\$ 3,316,700	\$ 19,125,298	\$ 15,808,599	\$ 20,820,825
Total Expenses	\$ 3,317,450	\$ 3,318,200	\$ 3,316,700	\$ 19,125,298	\$ 15,808,599	\$ 20,820,825
Net Revenues Over (Under) Expenses	\$ (420,008)	\$ (52,433)	\$ (456,700)	\$ 5,827,165	\$ 15,362,066	\$ 110,000
Beginning Fund Balance	2,336,641	1,916,632	1,864,200	1,864,200	1,864,201	8,261,077
Ending Fund Balance	\$ 1,916,633	\$ 1,864,199	\$ 1,407,500	\$ 7,691,365	\$ 17,226,267	\$ 8,371,077
7912 Restricted Debt Reserve	-	-	1,407,500	7,691,365	-	8,371,077
Total Budgeted Reserves	\$ -	\$ -	\$ 1,407,500	\$ 7,691,365	\$ -	\$ 8,371,077

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
Sources:						
8860 Interest and Investment Income	179,034	362,994	178,000	178,000	237,441	178,000
Total Local Revenues	\$ 179,034	\$ 362,994	\$ 178,000	\$ 178,000	\$ 237,441	\$ 178,000
Total Revenues	\$ 179,034	\$ 362,994	\$ 178,000	\$ 178,000	\$ 237,441	\$ 178,000
8980 Interfund Transfers In	3,157,810	-	-	-	-	-
8990 Intrafund and Subfund Transfers In	349,866	-	-	-	-	-
Total Other Financing Sources	\$ 3,507,676	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 3,686,710	\$ 362,994	\$ 178,000	\$ 178,000	\$ 237,441	\$ 178,000
Uses:						
7300 Interfund Transfers Out	-	-	80,000	80,000	-	80,000
7800 Intrafund and Subfund Transfers Out	349,866	-	-	-	-	-
Total Transfers and Other Outgo	\$ 349,866	\$ -	\$ 80,000	\$ 80,000	\$ -	\$ 80,000
Total Expenses	\$ 349,866	\$ -	\$ 80,000	\$ 80,000	\$ -	\$ 80,000
Net Revenues Over (Under) Expenses	\$ 3,336,844	\$ 362,994	\$ 98,000	\$ 98,000	\$ 237,441	\$ 98,000
Beginning Fund Balance	12,437,811	15,774,655	16,137,648	16,137,648	16,137,649	16,337,649
Ending Fund Balance	\$ 15,774,655	\$ 16,137,649	\$ 16,235,648	\$ 16,235,648	\$ 16,375,090	\$ 16,435,649
7906 Load Bank Liability Reserve	-	-	9,049,296	9,049,296	-	8,699,296
7907 Vacation Liability Reserve	-	-	550,000	550,000	-	550,000
7912 Restricted Debt Reserve	-	-	6,636,352	6,636,352	-	7,186,353
Total Budgeted Reserves	\$ -	\$ -	\$ 16,235,648	\$ 16,235,648	\$ -	\$ 16,435,649

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
Sources:						
8652 Deferred Maintenance	1,398,354	170,839	-	109,398	103,811	-
8690 Other State Revenues	916,431	-	-	-	-	-
Total State Revenues	\$ 2,314,785	\$ 170,839	\$ -	\$ 109,398	\$ 103,811	\$ -
8890 Other Local Revenues	2,274,947	2,256,970	1,690,000	1,690,000	2,387,650	1,430,000
Total Local Revenues	\$ 2,274,947	\$ 2,256,970	\$ 1,690,000	\$ 1,690,000	\$ 2,387,650	\$ 1,430,000
Total Revenues	\$ 4,589,732	\$ 2,427,809	\$ 1,690,000	\$ 1,799,398	\$ 2,491,461	\$ 1,430,000
8980 Interfund Transfers In	4,280,912	6,648,181	-	2,498,145	54,047	-
Total Other Financing Sources	\$ 4,280,912	\$ 6,648,181	\$ -	\$ 2,498,145	\$ 54,047	\$ -
Total Revenues and Other Financing Sources	\$ 8,870,644	\$ 9,075,990	\$ 1,690,000	\$ 4,297,543	\$ 2,545,508	\$ 1,430,000
Uses:						
5100 Consultants	2,470	-	-	-	-	-
5500 Utilities and Housekeeping	10,000	(1,916)	-	-	-	-
5600 Contract Services	436,623	587,950	470,449	470,449	432,876	428,063
5800 Other Services and Expenses	-	20,063	-	-	18,223	-
Total Other Operating Expenses	\$ 449,093	\$ 606,097	\$ 470,449	\$ 470,449	\$ 451,099	\$ 428,063
6100 Sites and Site Improvements	77,257	81,695	955,629	1,025,449	369,621	1,453,576
6200 Buildings	7,922,052	4,181,732	4,824,342	4,897,524	1,999,362	7,810,859
6400 Equipment	583,843	526,630	382,898	4,494,122	1,379,302	3,440,750
Total Capital Outlay	\$ 8,583,152	\$ 4,790,057	\$ 6,162,869	\$ 10,417,095	\$ 3,748,285	\$ 12,705,185
7300 Interfund Transfers Out	-	-	-	200,000	200,000	-

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
Total Transfers and Other Outgo	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ -
Total Expenses	\$ 9,032,245	\$ 5,396,154	\$ 6,633,318	\$ 11,087,544	\$ 4,399,384	\$ 13,133,248
Net Revenues Over (Under) Expenses	\$ (161,601)	\$ 3,679,836	\$ (4,943,318)	\$ (6,790,001)	\$ (1,853,876)	\$ (11,703,248)
Beginning Fund Balance	29,077,319	28,915,718	32,595,554	32,595,554	32,595,554	30,095,513
Ending Fund Balance	\$ 28,915,718	\$ 32,595,554	\$ 27,652,236	\$ 25,805,553	\$ 30,741,678	\$ 18,392,265
7900 Designated Reserves	-	-	128,507	146,903	-	21,000
7913 Restricted Capital Reserve	-	-	27,523,729	25,658,650	-	18,371,265
Total Budgeted Reserves	\$ -	\$ -	\$ 27,652,236	\$ 25,805,553	\$ -	\$ 18,392,265

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative Budget
FUND 43: 2006 BOND CONSTRUCTION FUND

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
Sources:						
8690 Other State Revenues	-	13,792	-	-	-	-
Total State Revenues	\$ -	\$ 13,792	\$ -	\$ -	\$ -	\$ -
8860 Interest and Investment Income	713,454	783,466	550,000	550,000	309,719	230,000
Total Local Revenues	\$ 713,454	\$ 783,466	\$ 550,000	\$ 550,000	\$ 309,719	\$ 230,000
Total Revenues	\$ 713,454	\$ 797,258	\$ 550,000	\$ 550,000	\$ 309,719	\$ 230,000
8900 Other Financing Sources, Miscellaneous	9,389	-	-	-	-	-
Total Other Financing Sources	\$ 9,389	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 722,843	\$ 797,258	\$ 550,000	\$ 550,000	\$ 309,719	\$ 230,000
Uses:						
2100 Noninstructional Salaries Full Time	302,341	256,605	325,464	325,464	233,852	262,156
Total Classified Salaries	\$ 302,341	\$ 256,605	\$ 325,464	\$ 325,464	\$ 233,852	\$ 262,156
3000 Benefits	126,473	144,700	174,438	174,438	111,688	132,740
Total Salaries and Benefits	\$ 428,814	\$ 401,305	\$ 499,902	\$ 499,902	\$ 345,540	\$ 394,896
4000 Supplies and Materials	\$ 552	\$ 1,436	\$ 2,230	\$ 2,230	\$ 1,700	\$ -
5100 Consultants	725,815	819,768	370,252	370,252	111,903	125,616
5500 Utilities and Housekeeping	-	1,925	-	-	1,400	-
5600 Contract Services	41,287	9,861	5,000	5,000	1,878	-
5800 Other Services and Expenses	94	-	-	-	-	-
Total Other Operating Expenses	\$ 767,196	\$ 831,554	\$ 375,252	\$ 375,252	\$ 115,181	\$ 125,616

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative Budget
FUND 43: 2006 BOND CONSTRUCTION FUND

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
6200 Buildings	11,289,064	13,894,708	9,116,936	9,116,936	7,981,160	8,069,562
6400 Equipment	917,199	338,014	1,704,223	1,704,223	803,074	207,040
Total Capital Outlay	\$ 12,206,263	\$ 14,232,722	\$ 10,821,159	\$ 10,821,159	\$ 8,784,234	\$ 8,276,602
Total Expenses	\$ 13,402,825	\$ 15,467,017	\$ 11,698,543	\$ 11,698,543	\$ 9,246,655	\$ 8,797,114
Net Revenues Over (Under) Expenses	\$ (12,679,982)	\$ (14,669,759)	\$ (11,148,543)	\$ (11,148,543)	\$ (8,936,936)	\$ (8,567,114)
Beginning Fund Balance	52,516,448	39,836,466	25,166,708	25,166,708	25,166,706	16,450,573
Ending Fund Balance	\$ 39,836,466	\$ 25,166,707	\$ 14,018,165	\$ 14,018,165	\$ 16,229,770	\$ 7,883,459
7913 Restricted Capital Reserve	-	-	14,018,165	14,018,165	-	7,883,459
Total Budgeted Reserves	\$ -	\$ -	\$ 14,018,165	\$ 14,018,165	\$ -	\$ 7,883,459

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
Sources:						
8690 Other State Revenues	-	31,402	-	-	-	-
Total State Revenues	\$ -	\$ 31,402	\$ -	\$ -	\$ -	\$ -
8860 Interest and Investment Income	1,522,146	1,037,187	1,000,000	1,000,000	1,099,698	1,750,000
Total Local Revenues	\$ 1,522,146	\$ 1,037,187	\$ 1,000,000	\$ 1,000,000	\$ 1,099,698	\$ 1,750,000
Total Revenues	\$ 1,522,146	\$ 1,068,589	\$ 1,000,000	\$ 1,000,000	\$ 1,099,698	\$ 1,750,000
8900 Other Financing Sources, Miscellaneous	-	567,686	-	-	72,244	-
8940 Proceeds of General Long-Term Debt	-	-	110,000,000	110,000,000	110,000,000	110,000,000
Total Other Financing Sources	\$ -	\$ 567,686	\$ 110,000,000	\$ 110,000,000	\$ 110,072,244	\$ 110,000,000
Total Revenues and Other Financing Sources	\$ 1,522,146	\$ 1,636,275	\$ 111,000,000	\$ 111,000,000	\$ 111,171,942	\$ 111,750,000
Uses:						
2100 Noninstructional Salaries Full Time	698,608	587,105	723,278	723,278	534,303	599,699
2300 Variable Non-Instructional	-	-	-	-	437	-
Total Classified Salaries	\$ 698,608	\$ 587,105	\$ 723,278	\$ 723,278	\$ 534,740	\$ 599,699
3000 Benefits	290,906	331,058	381,694	381,694	255,332	303,725
Total Salaries and Benefits	\$ 989,514	\$ 918,163	\$ 1,104,972	\$ 1,104,972	\$ 790,072	\$ 903,424
4000 Supplies and Materials	\$ 1,287	\$ 5,029	\$ 7,000	\$ 7,000	\$ 5,022	\$ 6,000
5100 Consultants	1,992,564	3,096,755	4,000,000	4,000,000	3,206,161	4,300,000
5500 Utilities and Housekeeping	-	-	-	-	525	-
5600 Contract Services	127,211	62,809	125,000	125,000	34,874	128,000
5800 Other Services and Expenses	4,701	2,441	-	-	600	-
Total Other Operating Expenses	\$ 2,124,476	\$ 3,162,005	\$ 4,125,000	\$ 4,125,000	\$ 3,242,160	\$ 4,428,000

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
6200 Buildings	21,515,241	65,800,637	83,932,221	83,932,221	64,737,679	90,464,413
6400 Equipment	134,712	538,567	7,004,385	7,004,385	2,932,355	4,973,181
Total Capital Outlay	\$ 21,649,953	\$ 66,339,204	\$ 90,936,606	\$ 90,936,606	\$ 67,670,034	\$ 95,437,594
7100 Debt Retirement	-	-	-	-	162,593	-
7400 Other Transfers/Uses	444,712	-	-	-	-	-
Total Transfers and Other Outgo	\$ 444,712	\$ -	\$ -	\$ -	\$ 162,593	\$ -
Total Expenses	\$ 25,209,942	\$ 70,424,401	\$ 96,173,578	\$ 96,173,578	\$ 71,869,881	\$ 100,775,018
Net Revenues Over (Under) Expenses	\$ (23,687,796)	\$ (68,788,126)	\$ 14,826,422	\$ 14,826,422	\$ 39,302,061	\$ 10,974,982
Beginning Fund Balance	112,325,758	88,637,961	19,880,812	19,849,835	19,849,836	70,475,650
Ending Fund Balance	\$ 88,637,962	\$ 19,849,835	\$ 34,707,234	\$ 34,676,257	\$ 59,151,897	\$ 81,450,632
7913 Restricted Capital Reserve	-	-	34,707,234	34,676,257	-	81,450,632
Total Budgeted Reserves	\$ -	\$ -	\$ 34,707,234	\$ 34,676,257	\$ -	\$ 81,450,632

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
Sources:						
8690 Other State Revenues	-	70,911	-	-	-	-
Total State Revenues	\$ -	\$ 70,911	\$ -	\$ -	\$ -	\$ -
8840 Sales and Commissions	6,364,898	5,667,669	7,066,273	7,066,273	4,052,219	5,404,319
8850 Other Sales Revenue	2,603,715	2,413,343	2,597,091	2,597,091	1,859,601	2,375,684
Total Local Revenues	\$ 8,968,613	\$ 8,081,012	\$ 9,663,364	\$ 9,663,364	\$ 5,911,820	\$ 7,780,003
Total Revenues	\$ 8,968,613	\$ 8,151,923	\$ 9,663,364	\$ 9,663,364	\$ 5,911,820	\$ 7,780,003
8910 Resale Rebates	184,718	-	268,311	268,311	-	62,522
8980 Interfund Transfers In	-	390,736	-	-	-	-
Total Other Financing Sources	\$ 184,718	\$ 390,736	\$ 268,311	\$ 268,311	\$ -	\$ 62,522
Total Revenues and Other Financing Sources	\$ 9,153,331	\$ 8,542,659	\$ 9,931,675	\$ 9,931,675	\$ 5,911,820	\$ 7,842,525
Uses:						
2100 Noninstructional Salaries Full Time	1,236,087	1,153,499	1,127,109	1,127,109	1,029,467	1,203,270
2300 Variable Non-Instructional	403,969	392,160	408,000	408,000	298,542	401,000
Total Classified Salaries	\$ 1,640,056	\$ 1,545,659	\$ 1,535,109	\$ 1,535,109	\$ 1,328,009	\$ 1,604,270
3000 Benefits	700,146	752,001	679,615	679,615	604,506	746,955
Total Salaries and Benefits	\$ 2,340,202	\$ 2,297,660	\$ 2,214,724	\$ 2,214,724	\$ 1,932,515	\$ 2,351,225
4000 Supplies and Materials	\$ 16,714	\$ 15,688	\$ 20,547	\$ 20,547	\$ 24,739	\$ 30,547

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
5200 Travel	60	698	20,256	20,256	613	20,256
5500 Utilities and Housekeeping	55,817	57,735	51,150	51,150	39,826	51,150
5600 Contract Services	64,155	53,823	14,000	14,000	1,807	14,000
5690 Other Operating Expenses	63,576	74,856	82,368	82,368	66,757	82,368
5800 Other Services and Expenses	248,290	230,001	171,357	171,357	154,850	172,857
5930 Depreciation	6,922	6,213	1,000	1,000	-	-
Total Other Operating Expenses	\$ 438,820	\$ 423,326	\$ 340,131	\$ 340,131	\$ 263,853	\$ 340,631
6400 Equipment	9,230	6,932	-	-	1,410	-
Total Capital Outlay	\$ 9,230	\$ 6,932	\$ -	\$ -	\$ 1,410	\$ -
7700 Cost of Goods Sold	6,785,891	5,909,260	7,840,583	7,840,583	4,480,265	5,387,174
Total Transfers and Other Outgo	\$ 6,785,891	\$ 5,909,260	\$ 7,840,583	\$ 7,840,583	\$ 4,480,265	\$ 5,387,174
Total Expenses	\$ 9,590,857	\$ 8,652,866	\$ 10,415,985	\$ 10,415,985	\$ 6,702,782	\$ 8,109,577
Net Revenues Over (Under) Expenses	\$ (437,526)	\$ (110,207)	\$ (484,310)	\$ (484,310)	\$ (790,962)	\$ (267,052)
Beginning Fund Balance	1,579,275	1,141,750	1,031,543	1,031,543	1,031,544	817,053
Ending Fund Balance	\$ 1,141,749	\$ 1,031,543	\$ 547,233	\$ 547,233	\$ 240,582	\$ 550,001
7900 Designated Reserves	-	-	18,727	18,727	-	-
7999 Undesignated Reserve	-	-	528,506	528,506	-	550,001
Total Budgeted Reserves	\$ -	\$ -	\$ 547,233	\$ 547,233	\$ -	\$ 550,001

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
Sources:						
8690 Other State Revenues	-	21,566	-	-	-	-
Total State Revenues	\$ -	\$ 21,566	\$ -	\$ -	\$ -	\$ -
8840 Sales and Commissions	1,679,100	1,626,217	1,775,626	1,775,626	1,174,185	1,723,394
8850 Other Sales Revenue	9,433	8,207	-	-	-	-
8890 Other Local Revenues	35,411	38,276	25,000	25,000	29,888	25,000
Total Local Revenues	\$ 1,723,944	\$ 1,672,700	\$ 1,800,626	\$ 1,800,626	\$ 1,204,073	\$ 1,748,394
Total Revenues	\$ 1,723,944	\$ 1,694,266	\$ 1,800,626	\$ 1,800,626	\$ 1,204,073	\$ 1,748,394
Total Revenues and Other Financing Sources	\$ 1,723,944	\$ 1,694,266	\$ 1,800,626	\$ 1,800,626	\$ 1,204,073	\$ 1,748,394
Uses:						
2100 Noninstructional Salaries Full Time	214,469	252,152	321,727	321,727	263,200	284,045
2300 Variable Non-Instructional	266,455	211,055	195,500	195,500	166,838	215,500
Total Classified Salaries	\$ 480,924	\$ 463,207	\$ 517,227	\$ 517,227	\$ 430,038	\$ 499,545
3000 Benefits	168,821	227,740	210,680	210,680	202,499	212,283
Total Salaries and Benefits	\$ 649,745	\$ 690,947	\$ 727,907	\$ 727,907	\$ 632,537	\$ 711,828
4000 Supplies and Materials	\$ 27,419	\$ 17,744	\$ 46,376	\$ 46,376	\$ 23,298	\$ 46,376

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
5100 Consultants	11,517	4,351	7,350	7,350	-	7,350
5200 Travel	-	-	-	-	95	-
5400 Insurance	-	-	-	-	373	-
5500 Utilities and Housekeeping	14,025	12,985	11,260	11,260	10,144	11,260
5600 Contract Services	24,130	23,069	37,000	37,000	14,712	37,000
5690 Other Operating Expenses	5,485	2,447	4,908	4,908	966	4,908
5800 Other Services and Expenses	53,329	49,311	63,260	63,260	36,740	63,260
5930 Depreciation	8,013	6,505	2,101	2,101	-	2,101
Total Other Operating Expenses	\$ 116,499	\$ 98,668	\$ 125,879	\$ 125,879	\$ 63,030	\$ 125,879
6400 Equipment	13,848	35,150	10,000	10,000	2,363	10,000
Total Capital Outlay	\$ 13,848	\$ 35,150	\$ 10,000	\$ 10,000	\$ 2,363	\$ 10,000
7700 Cost of Goods Sold	802,137	737,268	867,568	867,568	545,980	831,415
Total Transfers and Other Outgo	\$ 802,137	\$ 737,268	\$ 867,568	\$ 867,568	\$ 545,980	\$ 831,415
Total Expenses	\$ 1,609,648	\$ 1,579,777	\$ 1,777,730	\$ 1,777,730	\$ 1,267,208	\$ 1,725,498
Net Revenues Over (Under) Expenses	\$ 114,296	\$ 114,489	\$ 22,896	\$ 22,896	\$ (63,135)	\$ 22,896
Beginning Fund Balance	1,015,149	1,129,444	1,243,933	1,243,933	1,243,934	1,135,121
Ending Fund Balance	\$ 1,129,445	\$ 1,243,933	\$ 1,266,829	\$ 1,266,829	\$ 1,180,799	\$ 1,158,017
7999 Undesignated Reserve	-	-	1,266,829	1,266,829	-	1,158,017
Total Budgeted Reserves	\$ -	\$ -	\$ 1,266,829	\$ 1,266,829	\$ -	\$ 1,158,017

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
Sources:						
8860 Interest and Investment Income	12,267	20,404	11,450	11,450	12,771	11,450
Total Local Revenues	\$ 12,267	\$ 20,404	\$ 11,450	\$ 11,450	\$ 12,771	\$ 11,450
Total Revenues	\$ 12,267	\$ 20,404	\$ 11,450	\$ 11,450	\$ 12,771	\$ 11,450
8980 Interfund Transfers In	100,000	100,000	50,000	50,000	50,000	50,000
Total Other Financing Sources	\$ 100,000	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Total Revenues and Other Financing Sources	\$ 112,267	\$ 120,404	\$ 61,450	\$ 61,450	\$ 62,771	\$ 61,450
Uses:						
5400 Insurance	39,913	78,085	50,000	50,000	87,943	50,000
Total Other Operating Expenses	\$ 39,913	\$ 78,085	\$ 50,000	\$ 50,000	\$ 87,943	\$ 50,000
Total Expenses	\$ 39,913	\$ 78,085	\$ 50,000	\$ 50,000	\$ 87,943	\$ 50,000
Net Revenues Over (Under) Expenses	\$ 72,354	\$ 42,319	\$ 11,450	\$ 11,450	\$ (25,172)	\$ 11,450
Beginning Fund Balance	753,855	826,209	868,527	868,527	868,527	852,043
Ending Fund Balance	\$ 826,209	\$ 868,528	\$ 879,977	\$ 879,977	\$ 843,355	\$ 863,493
7911 Self-Insurance Claims Reserve	-	-	879,977	879,977	-	863,493
Total Budgeted Reserves	\$ -	\$ -	\$ 879,977	\$ 879,977	\$ -	\$ 863,493

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
Sources:						
8860 Interest and Investment Income	208,407	287,084	171,165	171,165	216,340	171,165
Total Local Revenues	\$ 208,407	\$ 287,084	\$ 171,165	\$ 171,165	\$ 216,340	\$ 171,165
Total Revenues	\$ 208,407	\$ 287,084	\$ 171,165	\$ 171,165	\$ 216,340	\$ 171,165
8900 Other Financing Sources, Miscellaneous	-	364,890	-	-	-	-
8980 Interfund Transfers In	5,000,000	4,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total Other Financing Sources	\$ 5,000,000	\$ 4,364,890	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Total Revenues and Other Financing Sources	\$ 5,208,407	\$ 4,651,974	\$ 1,171,165	\$ 1,171,165	\$ 1,216,340	\$ 1,171,165
Uses:						
5100 Consultants	53,689	16,846	54,000	54,000	6,029	54,000
5800 Other Services and Expenses	1,426	3,331	1,700	1,700	2,768	1,700
Total Other Operating Expenses	\$ 55,115	\$ 20,177	\$ 55,700	\$ 55,700	\$ 8,797	\$ 55,700
7300 Interfund Transfers Out	5,215,800	5,215,800	5,215,800	5,215,800	14,607,900	-
7400 Other Transfers/Uses	150,115	-	-	-	-	-
Total Transfers and Other Outgo	\$ 5,365,915	\$ 5,215,800	\$ 5,215,800	\$ 5,215,800	\$ 14,607,900	\$ -
Total Expenses	\$ 5,421,030	\$ 5,235,977	\$ 5,271,500	\$ 5,271,500	\$ 14,616,697	\$ 55,700
Net Revenues Over (Under) Expenses	\$ (212,623)	\$ (584,003)	\$ (4,100,335)	\$ (4,100,335)	\$ (13,400,357)	\$ 1,115,465
Beginning Fund Balance	17,745,707	17,533,084	16,949,081	16,949,081	16,949,081	3,532,009
Ending Fund Balance	\$ 17,533,084	\$ 16,949,081	\$ 12,848,746	\$ 12,848,746	\$ 3,548,724	\$ 4,647,474
7998 Restricted Reserve	-	-	12,848,746	12,848,746	-	4,647,474
Total Budgeted Reserves	\$ -	\$ -	\$ 12,848,746	\$ 12,848,746	\$ -	\$ 4,647,474

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
Sources:						
8860 Interest and Investment Income	2,339	3,380	800	800	5,267	-
8890 Other Local Revenues	456,277	436,370	425,092	425,092	402,779	397,544
Total Local Revenues	\$ 458,616	\$ 439,750	\$ 425,892	\$ 425,892	\$ 408,046	\$ 397,544
Total Revenues	\$ 458,616	\$ 439,750	\$ 425,892	\$ 425,892	\$ 408,046	\$ 397,544
Total Revenues and Other Financing Sources	\$ 458,616	\$ 439,750	\$ 425,892	\$ 425,892	\$ 408,046	\$ 397,544
Uses:						
4000 Supplies and Materials	\$ 300,708	\$ 323,639	\$ 397,136	\$ 397,136	\$ 191,334	\$ 341,528
5200 Travel	5,677	10,759	-	-	-	-
5690 Other Operating Expenses	-	-	5,500	5,500	-	5,500
5800 Other Services and Expenses	240	60	-	-	(10)	-
Total Other Operating Expenses	\$ 5,917	\$ 10,819	\$ 5,500	\$ 5,500	\$ (10)	\$ 5,500
7300 Interfund Transfers Out	201,110	232,071	-	-	-	-
Total Transfers and Other Outgo	\$ 201,110	\$ 232,071	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 507,735	\$ 566,529	\$ 402,636	\$ 402,636	\$ 191,324	\$ 347,028
Net Revenues Over (Under) Expenses	\$ (49,119)	\$ (126,779)	\$ 23,256	\$ 23,256	\$ 216,722	\$ 50,516
Beginning Fund Balance	1,175,016	1,125,898	999,117	999,116	999,119	1,228,111
Ending Fund Balance	\$ 1,125,897	\$ 999,119	\$ 1,022,373	\$ 1,022,372	\$ 1,215,841	\$ 1,278,627
7900 Designated Reserves	-	-	33,220	33,220	-	74,869
7999 Undesignated Reserve	-	-	989,153	989,152	-	1,203,758
Total Budgeted Reserves	\$ -	\$ -	\$ 1,022,373	\$ 1,022,372	\$ -	\$ 1,278,627

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
<u>Sources:</u>						
8890 Other Local Revenues	83,409	89,033	83,300	83,300	83,811	90,177
Total Local Revenues	\$ 83,409	\$ 89,033	\$ 83,300	\$ 83,300	\$ 83,811	\$ 90,177
Total Revenues	\$ 83,409	\$ 89,033	\$ 83,300	\$ 83,300	\$ 83,811	\$ 90,177
Total Revenues and Other Financing Sources	\$ 83,409	\$ 89,033	\$ 83,300	\$ 83,300	\$ 83,811	\$ 90,177
<u>Uses:</u>						
4000 Supplies and Materials	\$ 2,519	\$ 220	\$ 8,051	\$ 8,051	\$ -	\$ 8,051
5100 Consultants	6,400	-	-	-	-	-
5200 Travel	34,462	33,967	48,800	48,800	23,891	48,800
5800 Other Services and Expenses	37,679	40,154	33,326	33,326	37,593	33,326
Total Other Operating Expenses	\$ 78,541	\$ 74,121	\$ 82,126	\$ 82,126	\$ 61,484	\$ 82,126
Total Expenses	\$ 81,060	\$ 74,341	\$ 90,177	\$ 90,177	\$ 61,484	\$ 90,177
Net Revenues Over (Under) Expenses	\$ 2,349	\$ 14,692	\$ (6,877)	\$ (6,877)	\$ 22,327	\$ -
Beginning Fund Balance	42,940	45,290	59,981	59,981	59,980	78,564
Ending Fund Balance	\$ 45,289	\$ 59,982	\$ 53,104	\$ 53,104	\$ 82,307	\$ 78,564
7900 Designated Reserves	-	-	53,104	53,104	-	78,564
Total Budgeted Reserves	\$ -	\$ -	\$ 53,104	\$ 53,104	\$ -	\$ 78,564

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

<u>Description</u>	<u>Final Actuals 2017-2018</u>	<u>Final Actuals 2018-2019</u>	<u>Adoption Budget 2019-2020</u>	<u>Adjusted Budget 2019-2020</u>	<u>YTD Actuals 2019-2020</u>	<u>Tentative Budget 2020-2021</u>
<u>Sources:</u>						
8860 Interest and Investment Income	24,811	38,284	14,868	14,868	12,125	12,968
8880 Nonresident Tuition and Other Student Fees	277,581	266,307	207,130	207,130	230,907	204,735
8890 Other Local Revenues	-	10,000	21,000	21,000	2,694	3,000
Total Local Revenues	\$ 302,392	\$ 314,591	\$ 242,998	\$ 242,998	\$ 245,726	\$ 220,703
Total Revenues	\$ 302,392	\$ 314,591	\$ 242,998	\$ 242,998	\$ 245,726	\$ 220,703
Total Revenues and Other Financing Sources	\$ 302,392	\$ 314,591	\$ 242,998	\$ 242,998	\$ 245,726	\$ 220,703
<u>Uses:</u>						
2300 Variable Non-Instructional	23,805	16,123	22,050	22,050	12,987	22,050
Total Classified Salaries	\$ 23,805	\$ 16,123	\$ 22,050	\$ 22,050	\$ 12,987	\$ 22,050
3000 Benefits	268	356	455	455	175	455
Total Salaries and Benefits	\$ 24,073	\$ 16,479	\$ 22,505	\$ 22,505	\$ 13,162	\$ 22,505
4000 Supplies and Materials	\$ (6,999)	\$ 17,136	\$ 3,500	\$ 3,500	\$ 7,996	\$ 3,500

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
5100 Consultants	6,400	-	-	-	-	-
5200 Travel	3,469	3,804	8,000	8,000	(3,887)	8,000
5300 Dues and Memberships	-	550	850	850	348	850
5500 Utilities and Housekeeping	366	355	300	300	460	300
5600 Contract Services	-	1,232	300	300	-	300
5690 Other Operating Expenses	6,280	5,547	7,000	7,000	5,387	7,000
5800 Other Services and Expenses	2,978	2,613	2,500	2,500	1,504	2,500
Total Other Operating Expenses	\$ 19,493	\$ 14,101	\$ 18,950	\$ 18,950	\$ 3,812	\$ 18,950
6200 Buildings	-	1,100,000	-	-	-	-
6400 Equipment	6,194	8,220	5,500	5,500	2,023	5,500
Total Capital Outlay	\$ 6,194	\$ 1,108,220	\$ 5,500	\$ 5,500	\$ 2,023	\$ 5,500
7300 Interfund Transfers Out	112,900	114,900	116,750	116,750	116,750	118,450
Total Transfers and Other Outgo	\$ 112,900	\$ 114,900	\$ 116,750	\$ 116,750	\$ 116,750	\$ 118,450
Total Expenses	\$ 155,661	\$ 1,270,836	\$ 167,205	\$ 167,205	\$ 143,743	\$ 168,905
Net Revenues Over (Under) Expenses	\$ 146,731	\$ (956,245)	\$ 75,793	\$ 75,793	\$ 101,983	\$ 51,798
Beginning Fund Balance	1,625,020	1,771,751	815,506	815,506	815,506	883,180
Ending Fund Balance	\$ 1,771,751	\$ 815,506	\$ 891,299	\$ 891,299	\$ 917,489	\$ 934,978
7998 Restricted Reserve	-	-	204,251	204,251	-	202,547
7999 Undesignated Reserve	-	-	687,048	687,048	-	732,431
Total Budgeted Reserves	\$ -	\$ -	\$ 891,299	\$ 891,299	\$ -	\$ 934,978

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
Sources:						
8150 Student Financial Aid Revenue	35,064,388	33,660,261	33,834,684	33,834,684	34,858,562	33,768,585
Total Federal Revenues	\$ 35,064,388	\$ 33,660,261	\$ 33,834,684	\$ 33,834,684	\$ 34,858,562	\$ 33,768,585
8620 General Categorical Programs	1,700,438	2,644,231	2,290,632	2,290,632	2,290,632	2,297,864
8680 Other State Non-Tax Revenues	2,441,193	2,354,645	2,575,000	2,575,000	2,353,244	2,725,000
Total State Revenues	\$ 4,141,631	\$ 4,998,876	\$ 4,865,632	\$ 4,865,632	\$ 4,643,876	\$ 5,022,864
Total Revenues	\$ 39,206,019	\$ 38,659,137	\$ 38,700,316	\$ 38,700,316	\$ 39,502,438	\$ 38,791,449
8980 Interfund Transfers In	269,336	408,562	235,000	235,000	216,697	235,000
Total Other Financing Sources	\$ 269,336	\$ 408,562	\$ 235,000	\$ 235,000	\$ 216,697	\$ 235,000
Total Revenues and Other Financing Sources	\$ 39,475,355	\$ 39,067,699	\$ 38,935,316	\$ 38,935,316	\$ 39,719,135	\$ 39,026,449
Uses:						
7300 Interfund Transfers Out	80,953	58,092	-	-	-	-
7500 Student Financial Aid	39,394,401	39,009,607	38,935,316	38,935,316	39,718,635	39,026,449
Total Transfers and Other Outgo	\$ 39,475,354	\$ 39,067,699	\$ 38,935,316	\$ 38,935,316	\$ 39,718,635	\$ 39,026,449
Total Expenses	\$ 39,475,354	\$ 39,067,699	\$ 38,935,316	\$ 38,935,316	\$ 39,718,635	\$ 39,026,449
Net Revenues Over (Under) Expenses	\$ 1	\$ -	\$ -	\$ -	\$ 500	\$ -
Beginning Fund Balance	-	-	-	-	-	-
Ending Fund Balance	\$ 1	\$ -	\$ -	\$ -	\$ 500	\$ -

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
Sources:						
8860 Interest and Investment Income	7,172	11,657	5,950	5,950	7,639	5,950
Total Local Revenues	\$ 7,172	\$ 11,657	\$ 5,950	\$ 5,950	\$ 7,639	\$ 5,950
Total Revenues	\$ 7,172	\$ 11,657	\$ 5,950	\$ 5,950	\$ 7,639	\$ 5,950
Total Revenues and Other Financing Sources	\$ 7,172	\$ 11,657	\$ 5,950	\$ 5,950	\$ 7,639	\$ 5,950
Uses:						
5800 Other Services and Expenses	10	17	10	10	12	10
Total Other Operating Expenses	\$ 10	\$ 17	\$ 10	\$ 10	\$ 12	\$ 10
7400 Other Transfers/Uses	6,000	6,000	11,000	11,000	11,000	8,000
Total Transfers and Other Outgo	\$ 6,000	\$ 6,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 8,000
Total Expenses	\$ 6,010	\$ 6,017	\$ 11,010	\$ 11,010	\$ 11,012	\$ 8,010
Net Revenues Over (Under) Expenses	\$ 1,162	\$ 5,640	\$ (5,060)	\$ (5,060)	\$ (3,373)	\$ (2,060)
Beginning Fund Balance	496,044	497,205	500,428	502,845	502,845	500,428
Ending Fund Balance	\$ 497,206	\$ 502,845	\$ 495,368	\$ 497,785	\$ 499,472	\$ 498,368
7998 Restricted Reserve	-	-	495,368	497,785	-	498,368
Total Budgeted Reserves	\$ -	\$ -	\$ 495,368	\$ 497,785	\$ -	\$ 498,368

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

Description	Final Actuals 2017-2018	Final Actuals 2018-2019	Adoption Budget 2019-2020	Adjusted Budget 2019-2020	YTD Actuals 2019-2020	Tentative Budget 2020-2021
Sources:						
8860 Interest and Investment Income	7,065,466	5,519,558	5,500,000	5,500,000	(3,707,904)	2,025,000
Total Local Revenues	\$ 7,065,466	\$ 5,519,558	\$ 5,500,000	\$ 5,500,000	\$ (3,707,904)	\$ 2,025,000
Total Revenues	\$ 7,065,466	\$ 5,519,558	\$ 5,500,000	\$ 5,500,000	\$ (3,707,904)	\$ 2,025,000
8980 Interfund Transfers In	5,215,800	5,215,800	5,215,800	5,215,800	14,607,900	-
Total Other Financing Sources	\$ 5,215,800	\$ 5,215,800	\$ 5,215,800	\$ 5,215,800	\$ 14,607,900	\$ -
Total Revenues and Other Financing Sources	\$ 12,281,266	\$ 10,735,358	\$ 10,715,800	\$ 10,715,800	\$ 10,899,996	\$ 2,025,000
Uses:						
5800 Other Services and Expenses	355,956	377,549	375,000	375,000	350,671	375,000
Total Other Operating Expenses	\$ 355,956	\$ 377,549	\$ 375,000	\$ 375,000	\$ 350,671	\$ 375,000
Total Expenses	\$ 355,956	\$ 377,549	\$ 375,000	\$ 375,000	\$ 350,671	\$ 375,000
Net Revenues Over (Under) Expenses	\$ 11,925,310	\$ 10,357,809	\$ 10,340,800	\$ 10,340,800	\$ 10,549,325	\$ 1,650,000
Beginning Fund Balance	95,840,822	107,766,133	118,123,941	118,123,941	118,123,940	135,248,750
Ending Fund Balance	\$ 107,766,132	\$ 118,123,942	\$ 128,464,741	\$ 128,464,741	\$ 128,673,265	\$ 136,898,750
7 Restricted Reserve	-	-	-	-	-	-
Total Budgeted Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



APPENDICES

- A. 2020-21 BUDGET YEAR 50% LAW CALCULATION**
- B. STEP AND LONGEVITY COST ESTIMATES FOR FY 2020-21**
- C. SALARY SCHEDULE AND DISTRICT BENEFITS PREMIUM HISTORY**
- D. GLOSSARY**

Appendix A

**2020-21 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: 2020-21, for the period ended June 30, 2021

TB 2021 data as of 06/14/20

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	68,792,226	68,792,226	0	0	68,792,226	68,792,226
Noninstructional Salaries (CA 1200 and 1400)	408		16,848,914		0		16,848,914
Subtotal Academic Salaires	409	68,792,226	85,641,140	0	0	68,792,226	85,641,140
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		31,778,736		0		31,778,736
Noninstructional Aides (CA 2200 and 2400)	416	4,199,267	4,272,828	0	0	4,199,267	4,272,828
Subtotal Classified Salaries	419	4,199,267	36,051,564	0	0	4,199,267	36,051,564
Employee Benefits (CA 3000)	429	34,654,217	66,992,662	0	0	34,654,217	66,992,662
Supplies and Materials (CA 4000)	435		3,636,986		0		3,636,986
Other Operating Expenses and Services (CA 5000)	449	631,125	18,359,217	0	0	631,125	18,359,217
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		598,377		0		598,377
Total (409 + 419 + 429) and (435 + 449 + 451)	459	108,276,835	211,279,946	0	0	108,276,835	211,279,946
Less Exclusions for Current Expenses of Education	469	6,891,125	19,112,346	0	0	6,891,125	19,112,346
Totals for ESC 84362, 50 percent law (459 - 469)	470	101,385,710	192,167,600	0	0	101,385,710	192,167,600
Percentage of CEE (470, col. 1 / 470, col.2)	471	52.76%	100.00%			52.76%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		96,083,800				96,083,800
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		96,083,800				96,083,800

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: 2020-21, for the period ended June 30, 2021

TB 2021 data as of 06/14/20

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 18.0057%		Contra Costa College Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	11,497,942	11,497,942	0	0	11,497,942	11,497,942
Noninstructional Salaries (CA 1200 and 1400)	408		3,985,717		294,704		4,280,421
Subtotal Academic Salaires	409	11,497,942	15,483,659	0	294,704	11,497,942	15,778,363
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		4,537,201		1,708,908		6,246,109
Noninstructional Aides (CA 2200 and 2400)	416	724,160	724,160	0	0	724,160	724,160
Subtotal Classified Salaries	419	724,160	5,261,361	0	1,708,908	724,160	6,970,269
Employee Benefits (CA 3000)	429	3,583,111	7,673,701	2,115,019	4,571,689	5,698,130	12,245,390
Supplies and Materials (CA 4000)	435		574,093		54,251		628,344
Other Operating Expenses and Services (CA 5000)	449	0	1,114,965	0	2,092,906	0	3,207,871
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		195,392		3,601		198,993
Total (409 + 419 + 429) and (435 + 449 + 451)	459	15,805,213	30,303,171	2,115,019	8,726,059	17,920,232	39,029,230
Less Exclusions for Current Expenses of Education	469	0	0	1,240,797	3,101,020	1,240,797	3,101,020
Totals for ESC 84362, 50 percent law (459 - 469)	470	15,805,213	30,303,171	874,222	5,625,039	16,679,435	35,928,210
Percentage of CEE (470, col. 1 / 470, col.2)	471	52.16%	100.00%			46.42%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		15,151,585				17,964,105
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		15,151,585				17,964,105

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: 2020-21, for the period ended June 30, 2021

TB 2021 data as of 06/14/20

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 55.7849%		Diablo Valley College Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	41,014,915	41,014,915	0	0	41,014,915	41,014,915
Noninstructional Salaries (CA 1200 and 1400)	408		6,561,300		913,046		7,474,346
Subtotal Academic Salaires	409	41,014,915	47,576,215	0	913,046	41,014,915	48,489,261
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		11,313,532		5,294,495		16,608,027
Noninstructional Aides (CA 2200 and 2400)	416	1,999,973	1,999,973	0	0	1,999,973	1,999,973
Subtotal Classified Salaries	419	1,999,973	13,313,505	0	5,294,495	1,999,973	18,608,000
Employee Benefits (CA 3000)	429	13,335,925	22,464,619	6,552,697	14,163,889	19,888,622	36,628,508
Supplies and Materials (CA 4000)	435		1,485,022		168,080		1,653,102
Other Operating Expenses and Services (CA 5000)	449	0	3,462,555	0	6,484,187	0	9,946,742
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		338,627		11,157		349,784
Total (409 + 419 + 429) and (435 + 449 + 451)	459	56,350,813	88,640,543	6,552,697	27,034,854	62,903,510	115,675,397
Less Exclusions for Current Expenses of Education	469	0	0	3,844,206	9,607,499	3,844,206	9,607,499
Totals for ESC 84362, 50 percent law (459 - 469)	470	56,350,813	88,640,543	2,708,491	17,427,355	59,059,304	106,067,898
Percentage of CEE (470, col. 1 / 470, col.2)	471	63.57%	100.00%			55.68%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		44,320,271				53,033,949
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		44,320,271				53,033,949

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: 2020-21, for the period ended June 30, 2021

TB 2021 data as of 06/14/20

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 26.2094%		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	16,279,369	16,279,369	0	0	16,279,369	16,279,369
Noninstructional Salaries (CA 1200 and 1400)	408		4,665,171		428,976		5,094,147
Subtotal Academic Salaires	409	16,279,369	20,944,540	0	428,976	16,279,369	21,373,516
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		6,437,089		2,487,511		8,924,600
Noninstructional Aides (CA 2200 and 2400)	416	1,475,134	1,548,695	0	0	1,475,134	1,548,695
Subtotal Classified Salaries	419	1,475,134	7,985,784	0	2,487,511	1,475,134	10,473,295
Employee Benefits (CA 3000)	429	5,988,814	11,464,150	3,078,651	6,654,614	9,067,465	18,118,764
Supplies and Materials (CA 4000)	435		837,694		78,969		916,663
Other Operating Expenses and Services (CA 5000)	449	631,125	2,158,141	0	3,046,463	631,125	5,204,604
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		44,358		5,242		49,600
Total (409 + 419 + 429) and (435 + 449 + 451)	459	24,374,442	43,434,667	3,078,651	12,701,775	27,453,093	56,136,442
Less Exclusions for Current Expenses of Education	469	0	441,000	1,806,122	4,513,888	1,806,122	4,954,888
Totals for ESC 84362, 50 percent law (459 - 469)	470	24,374,442	42,993,667	1,272,529	8,187,887	25,646,971	51,181,554
Percentage of CEE (470, col. 1 / 470, col.2)	471	56.69%	100.00%			50.11%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		21,496,833				25,590,777
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		21,496,833				25,590,777

Appendix B

STEP AND LONGEVITY COST ESTIMATES FOR FY 2020-21

APPENDIX B

Step and Longevity Cost Estimates for 2020-21 Budget Year

	Step \$	Step #	Longevity/Column \$	Longevity/Column #	TOTAL \$	TOTAL #
Local 1	\$430,000	215	\$108,500	83	\$538,500	298
Manager, Supervisor, Confidential	\$159,800	47	\$57,750	21	\$217,550	68
UF Fulltime ⁽¹⁾	\$339,500	140	\$88,200	12	\$427,700	152
UF Parttime ⁽²⁾	\$131,250	250	\$21,000	40	\$152,250	290
TOTAL	\$1,060,550	652	\$275,450	156	\$1,336,000	808

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

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

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

Appendix C

SALARY SCHEDULE AND DISTRICT BENEFITS PREMIUM HISTORY

APPENDIX C

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

Fiscal Year	Salary Schedule Changes					Benefits Premium Changes	
	Faculty	Classified	Confidentials	Managers/ Supervisors	Chancellor's Cabinet	Medical Plans - Actuals	Dental Plans - Actuals
83-84	0.0%	0.0%	0.0%	0.0%	0.0%		
84-85 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	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%							

Appendix D

GLOSSARY

APPENDIX D

GLOSSARY

50 Percent Law

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

Accounts Payable

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

Accounts Receivable

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

Activity Code

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

Administrator

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

Allocation of Costs

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

Apportionments

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

Capital Outlay

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

Capital Projects Funds

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

Categorical Funds

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

Certificates of Participation (COPs)

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

Chart of Accounts

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

Collective Bargaining - SB 160 (1975)

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

Compensated Absences

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

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

Current Assets

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

Debt Service Funds

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

Disabled Student Programs and Services (DSP&S)

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

Educational Administrator

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

Enterprise Funds

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

policy, management control, accountability, or other purposes.

Extended Opportunity Programs and Services (EOPS)

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

Fiscal Year

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

Fixed Assets

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

Full-time Equivalent (FTE) Employees

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

Full-time Equivalent Students (FTES)

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

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

Fund

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

Fund Balance

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

Gann Limitation

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

General Fund

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

Generally Accepted Accounting Principles (GAAP)

Uniform minimum standards and guidelines for financial accounting and reporting.

General Purpose Tax Rate

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

Grants

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

Interfund Transfers

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

Intrafund Transfer

The transfer of moneys within a fund of the district.

Irrevocable Trust

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

Nonresident Tuition

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

Objects of Expenditure

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

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

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

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

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

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

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

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

Other Post-Employment Benefits (OPEB)

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

Proposition 13 (1978)

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

Proposition 98 (1988)

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

Proposition 111 (1990)

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

Public Employees' Retirement System (PERS)

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

Public Employment Relations Board (PERB)

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

Reserves

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

- **Board 5% Reserve**

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

- **Board 5% Contingency Reserve**

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

State Teachers' Retirement System (STRS)

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

Student Financial Aid Funds

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

Federal Aid:

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

State Aid:

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

Taxonomy of Programs (TOP)

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

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

Tax and Revenue Anticipation Notes (TRANS)

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

Useful Life

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

Weekly Student Contact Hours (WSCH)

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