

TENTATIVE BUDGET

FISCAL YEAR 2021-22



PRESENTED TO THE GOVERNING BOARD

JUNE 23, 2021

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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 2021-22

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TENTATIVE BUDGET FISCAL YEAR 2021-22

1. INTRODUCTION

The goal in preparing the Tentative Budget is to develop a balanced budget that provides for programs and services and meets the needs of the communities served by the Contra Costa Community College District (4CD), as delineated in the 4CD Strategic Plan. The foundation of the budget development process incorporates shared values, honesty, integrity, transparency and collaboration with the colleges and participatory governance committees. Fiscal prudence and adherence to Education Code Section 70901 and Title 5 Section 58301 are exercised in the development and management of the budget.

1.1 Governor’s Budget – May Revision

Governor Newsom released the May Revision for FY 2021-22 on May 14, 2021. Since January, projections for personal income tax, sales tax and corporate taxes have increased allowing a stronger budget outlook for 2021-22. In addition, federal relief funds that were approved by Congress add to this improved outlook. The updated budget framework includes funding for restoring college resources, post-pandemic recovery, equity, affordability, workforce development and guided pathways.

The Proposition 98 guarantee (K-12 and community college funding) for FY 2021-22 is now estimated at \$93.7 billion, which is \$5.6 billion more than what was estimated in January. The Governor’s May Revision largely designates these additional resources to fund a 4.05 percent cost of living adjustment (COLA), providing districts with needed ongoing, unrestricted dollars. Most of the remaining Proposition 98 dollars go towards one-time funding for various initiatives and programs. For the community college system, a few notable changes from the January proposal are: an increase in COLA from 1.5% to 4.05%, bringing COLA for the community college system closer to being in line with the K-12 system; full payment of 2020-21 deferrals; and new funding provided for the deferred maintenance program, which are all welcome developments. Table 1 illustrates how additional revenues specifically affect the community college system, their potential impact to 4CD, and the changes within each category since January.

<u>Category</u>	<u>Governor’s May Revision System Impact</u>	<u>4CD Impact</u>	<u>Change from January Proposal</u>
COLA (ongoing)	\$296.5 million to fund a COLA of 4.05 percent	Approximately \$7.3 million in additional apportionment revenue. As 4CD is in a hold harmless state under the SCFF, the 4.05 percent is applied to the total computational revenue 4CD receives	COLA increased from 1.5 percent to 4.05 percent, an increase of approximately \$4.6 million
Expand vocational training for ESL Students (ongoing)	\$50.0 million to expand vocational training for ESL students with linked pathways	4CD anticipates receiving approximately \$1.2 million of these funds if enacted	New funding in May revise
Support integrated basic needs center (ongoing)	\$30.0 million to establish and allow for integration of financial aid and basic needs centers	4CD anticipates receiving approximately \$720,000 of these funds if enacted	New funding in May revise
Deferred Maintenance and Instructional	\$314.0 million in deferred maintenance	4CD anticipates receiving \$7.5 million of these funds if enacted	New funding in May revise

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Equipment (one-time, categorical)	and instructional equipment funds		
Support continued implementation of Guided Pathways (one-time, categorical)	\$150.0 million to support continued implementation of Guided Pathways	4CD anticipates receiving \$3.6 million of these funds, if enacted	New funding in May revise
Support Retention and Enrollment Activities (one-time)	\$120.0 million to help colleges improve retention and enrollment	4CD anticipates receiving \$2.8 million of these funds, if enacted	Increased funding of \$100.0 million for this program
Expand Zero Cost Textbook pathways (one-time)	\$115.0 million to expand access to zero cost textbooks	Method of allocation is unclear	Increased funding of \$100.0 million for this program
Expand dual enrollment (one-time)	\$75.0 million to help expand dual enrollments through pathways partnerships	4CD anticipates receiving \$1.8 million of these funds if enacted	New funding in May revise
Transition back to in-person education (one-time)	\$50.0 million to help transition back to in-person education	4CD anticipates receiving \$1.2 million of these funds if enacted	New funding in May revise

Table 1

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

1.2 FY 2021-22 Tentative Budget Planning

Included in the FY 2021-22 Tentative Budget is the 1.5 percent proposed increase in COLA from January; this assumption results in a \$2.7 million increase in year-over-year revenue for 4CD. This revenue increase is based upon the January proposal from the Governor and will be updated in the Adoption Budget. Additional large dollar variables include an assumed 5.30 percent increase in health benefits, 1.2 percent in step and column salary increases, and the CalPERS rate rising from 20.7 to 23.0 percent. Fortunately, analysis coming from health insurance providers indicate the finalized health benefit rate increases will be lower in the Adoption Budget.

As 4CD is still in the hold harmless provision within the Student Centered Funding Formula (SCFF), it is budgeting for an unchanged resident FTES target in FY 2021-22 operational budgets. Maintaining the level of funding associated with this target allows 4CD to sustain its existing operations, invest in outreach and equity, and be in a state of readiness if the demand for services rises. Table 2 illustrates the static resident FTES target and also shows the dollar value of the budgeted COLA increase, as proposed in January, directly related to that target.

**TENTATIVE BUDGET
FISCAL YEAR 2021-22**

	FY 2020-21 Resident <u>FTES Target</u>	FY 2021-22 Resident <u>FTES Target</u>	<u>FTES Difference</u>	<u>\$ Difference</u>
CCC	5,381	5,381	-	\$ 508,369
DVC	15,336	15,336	-	1,448,869
LMC	7,951	7,951	-	751,171
Total	28,668	28,668	-	\$ 2,708,409

Table 2

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

2. FISCAL YEAR 2020-21 UPDATE

In September 2020, the Governing Board adopted the FY 2020-21 budget with an almost flat year over year ongoing revenue for 4CD. Despite no additional ongoing funding available from the state, 4CD was fortunate to continue to receive the same level of funding as it did the year before, utilizing the hold harmless provision of the SCFF. With very small year-over-year increases in healthcare benefits, pension savings provided by the state budget, and reduced operating expenses due to COVID-19, 4CD's ongoing operating budget had a small structural deficit of approximately \$700,000.00, within 0.3 percent of its total expenditure budget. This close balance between revenue and expenses was achieved even after the three percent salary increase that was implemented as a result of prior year negotiations.

Another important funding source to highlight for FY 2020-21 is the federal funding provided to the schools and colleges. In response to the COVID-19 pandemic and its impact on schools and colleges, Congress approved three separate rounds of Higher Education Emergency Relief Funds (HEERF) to help colleges quickly adapt to distance learning and alleviate pandemic related costs. Under the combined HEERF grants, 4CD is scheduled to receive approximately \$94 million in federal funding, \$39 million of which must be used for direct student aid and the rest for institutional expenditures. HEERF funds have to be spent within a year of the date each round of funding is authorized.

With reduced expenditures due to vacancies and canceled sections as well as the federal funding covering COVID-19 related costs, 4CD expects to end FY 2020-21 with a surplus. Table 3 shows the result of this surplus and its impact on 4CD's fund balance.

Unrestricted General Fund, Operating	
Net Income over Expenses	\$ 1,269,851
Beginning Fund Balance at July 1, 2020	\$ 29,858,985
Operating Surplus	<u>1,269,851</u>
Projected Ending Balance at June 30, 2021	\$ 31,128,836

Table 3

**TENTATIVE BUDGET
FISCAL YEAR 2021-22**

Detailed below are notable changes in revenues and expenditures from FY 2020-21 Adoption Budget.

2.1 FY 2020-21 Changes in Revenues

SCFF Hold Harmless Provision

Due to 4CD's SCFF hold harmless status, an additional \$3.0 million in apportionment revenue above 4CD's funded FTES target will be realized. As the Governing Board has previously directed, 4CD staff will transfer these dollars into a restricted fund for eventual deposit into 4CD's irrevocable trust for retiree health benefits.

Apportionment Deficit Factor

Each year, the State Chancellor's Office estimates a deficit factor that might reduce apportionment revenue. The deficit factor takes into account anticipated revenue reductions in local tax revenues and enrollment fees. Apportionment schedules released in March 2021 indicate an anticipated deficit factor of 2.4 percent. If the deficit factor does stay at 2.4 percent, this will result in a revenue reduction of \$4.3 million to 4CD. Based on past experience, the anticipated deficit factor usually reduces to 0.5 percent or thereabouts by the end of the Fiscal Year. Revised projections for state revenues also indicate that the deficit factor will go down. A better estimate should be available on this at the end of June.

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 the pandemic, non-resident tuition is approximately \$1.6 million less than originally budgeted.

Other Ongoing Revenues

Due to the effects of the pandemic, 4CD experienced approximately \$2.6 million in lost revenues within its other ongoing revenue sources, such as interest earnings, student fees other than tuition, rental fees, and so on. 4CD has an opportunity to utilize federal relief funds to recover some of the lost revenue and staff is working on identifying which revenue line items can be recovered.

2.2 FY 2020-21 Changes in Expenditures

The closure that began in March 2020 stretched through FY 2020-21, reducing hourly personnel, the number of sections offered, and other non-personnel expenditures, such as supplies and travel. Some vacancies were left unfilled generating additional one-time savings. It is anticipated 4CD will realize budget savings of over \$10.0 million in these various expenditure buckets.

2.3 FY 2020-21 Adopted Budget and Projected Reserves

4CD's expenses are currently below budget due to unfilled vacancies, cancelled course sections and reduced expenses within non-personnel expenditures, as explained above. 4CD also experienced reduced revenues in various areas, some of which may be recovered by the federal stimulus funds. This results in a one-time structural surplus, providing a unique opportunity to set aside funds towards the enrollment recovery campaign that has been in the works. As the hold harmless provision sunsets, enrollment recovery will be critical to maintain 4CD's ongoing apportionment funding. Table 4 compares budgeted versus projected reserves for the operating, ongoing portion of the unrestricted general fund at the end of 2020-21. The projected ending balance is inclusive of expected transfers for maintenance and capital projects, long-term liabilities, and other one-time designations.

**TENTATIVE BUDGET
FISCAL YEAR 2021-22**

	2020-21 Adopted Budget	2020-21 Projected Ending Balance
Designated 4CD Reserves	\$ 389,980	\$ 389,980
Designated College and DO Reserves	5,321,699	5,321,699
Subtotal, Designated Site Reserves	\$ 5,711,679	\$ 5,711,679
5% Governing Board Contingency Reserve	10,113,276	10,113,276
5% Governing Board Reserve	10,113,276	10,113,276
Subtotal, Designated Governing Board Reserves	\$ 20,226,552	\$ 20,226,552
Undesignated 4CD Reserves	130,498	611,424
Undesignated College and DO Reserves	3,090,972	4,579,181
Subtotal, Undesignated Reserves	\$ 3,221,470	\$ 5,190,605
TOTAL RESERVES	\$ 29,159,701	\$ 31,128,836

Table 4

3. FISCAL YEAR 2021-22 TENTATIVE BUDGET

The January proposal from the Governor resulted in 4CD budgeting \$2.7 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 2021-22 FTES

Resident

With a FY 2021-22 resident FTES target of 28,668, 4CD is budgeting for no change in its resident FTES target. Chart 1 reflects a five-year history of actual reported resident FTES including summer shifting and stability, with a projection for FY 2020-21 and targets for FY 2021-22.

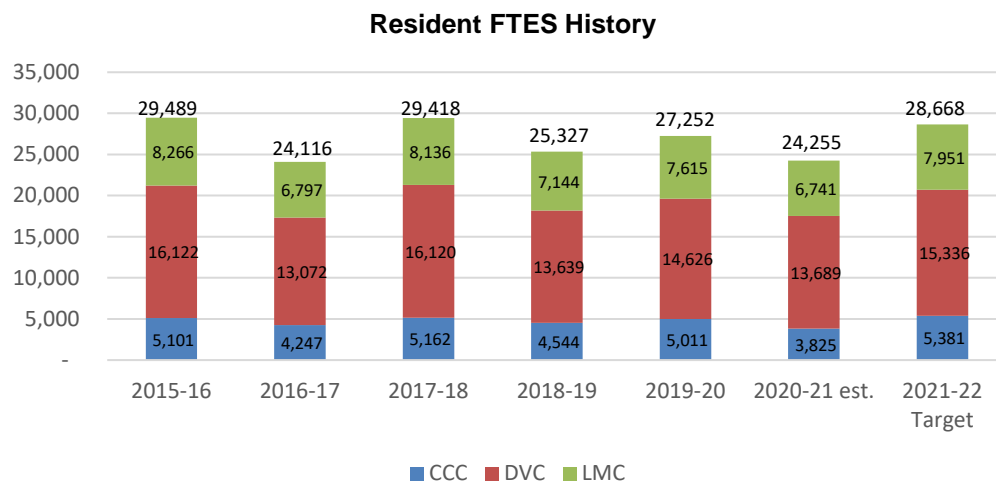


Chart 1

Nonresident

For the Tentative Budget, 4CD is planning an unchanged non-resident FTES targets. However, in recognition of declining international student enrollment and the likelihood of these trends staying as is for 2021-22, Diablo Valley College (DVC) may adjust its non-

**TENTATIVE BUDGET
FISCAL YEAR 2021-22**

resident target downwards for the Adoption Budget. Additional enrollment information is currently being gathered and will inform that decision. The targets and total tuition dollars associated with these non-resident students, are included in Table 5.

	FY 2020-21 Non-Resident FTES Target	FY 2021-22 Non-Resident FTES Target	FTES Difference	Total Non-Resident \$
CCC	200	200	-	\$ 1,116,436
DVC	1,500	1,500	-	9,712,249
LMC	100	100	-	507,359
Total	1,800	1,800	-	\$ 11,336,045

Table 5

Aggregate Resident and Nonresident FTES

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

	FY 2021-22 Total FTES Targets			
	Resident	Nonresident	Total	% of Total
CCC	5,381	200	5,581	18%
DVC	15,336	1,500	16,836	56%
LMC	7,951	100	8,051	26%
Total	28,668	1,800	30,468	100.00%

Table 6

3.2 FY 2021-22 Tentative Budget Assumptions

Revenue Assumptions

Following are major revenue assumptions incorporated within the Tentative Budget. These revenue assumptions total \$1.9 million in incremental revenue over the 2020-21 Adoption Budget.

- COLA of 1.50 percent
 - *Potential impact:* A COLA of 1.50 percent at the resident FTES target of 28,668 will generate \$2.7 million in incremental revenue for 4CD.
- Nonresident FTES target remains unchanged with a year over year flat tuition rate
- State lottery revenue
 - *Potential impact:* \$530,000 decrease in lottery revenue received from the state. This adjustment is due to the decline in reportable FTES to the state.
- Interest Income
 - *Potential impact:* \$200,000 decrease in interest earnings caused by state deferrals and reduced interest rates.

Expenditure Assumptions

Delineated below are major expenditure assumptions that total roughly \$3.1 million in increased expenses over 2020-21 Adoption Budget.

- Health benefits costs to increase by 5.30 percent
 - *Potential Impact:* A 5.30 percent increase in health benefits costs results in approximately \$1.9 million in additional expenses to 4CD. This increase includes retiree health benefits, which now comprise approximately 37 percent of the anticipated \$36.2 million annual health benefit expenses.
- Step and column salary increases at 1.2 percent of total salaries

**TENTATIVE BUDGET
FISCAL YEAR 2021-22**

- *Potential Impact:* Step and column increases are projected to cost \$1.1 million and include all classes of employees.
- CalSTRS employer contribution rate slightly declines from 16.15 to 15.92 percent resulting in a slight reduction of costs by about \$130,000
- CalPERS employer contribution rate to increase from 20.70 to 23.00 percent
 - *Potential impact:* An increase in the CalPERS employer contribution rate from 20.70 to 23.00 percent creates an additional \$800,000 expense to 4CD.

Other Expenditure Assumptions

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

- the retiree health benefit contribution will remain at \$1 million;
- the self-insurance annual contribution will remain at \$50,000;
- the worker’s compensation rate will remain at 1.368 percent for tentative budget; and
- the state unemployment insurance rate will remain at 0.05 percent for tentative budget, but due to increased levels of unemployment and related claims, a rate increase will be incorporated in adoption budget.

3.3 Impact on Operating Fund Balance

The difference between current revenue and current expense is commonly referred to as “operating surplus” or alternately as “operating deficit” and is used to measure whether the budget is structurally balanced. 4CD pays very close attention to the relationship between operating income and expense. To the degree that expenses exceed revenue, the operating fund balance is negatively impacted. Always, but particularly in difficult fiscal times, the strength of the operating fund balance is critical to 4CD’s ability to mitigate external factors and provide temporary relief from economic downturns. Table 7 provides an overall look at income and expense within the unrestricted operating portion of the general fund and the effect on 4CD’s fund balance.

Unrestricted General Fund, Operating

Income	\$ 204,927,334
Expenses	<u>206,817,185</u>
Net Income over Expenses	(1,889,851)
 Beginning Fund Balance at July 1, 2021	 \$ 31,128,836
Anticipated Operating Deficit	(1,889,851)
 Projected Ending Balance at June 30, 2022	 \$ 29,238,985

Table 7

3.4 Components of Ending Operating Fund Balance

The projected ending balance of \$29,238,985 at June 30, 2022, has restricted and unrestricted components. Table 8 summarizes those components.

**TENTATIVE BUDGET
FISCAL YEAR 2021-22**

Projected Ending Fund Balance

	<u>Restricted</u>
5% Board Reserve	\$ 10,276,710
5% Board Reserve	10,276,710
1% Site Reserves	3,562,372
Designated Reserves	<u>1,397,999</u>
Subtotal Restricted	\$ 25,513,791
	<u>Unrestricted</u>
Undesignated Reserves	<u>\$ 3,725,194</u>
Subtotal Unrestricted	\$ 3,725,194
 Total Reserves	 \$ 29,238,985

Table 8

Chart 2 reflects a seven-year history of actual operating ending fund balances with projections for 2020-21 and 2021-22.

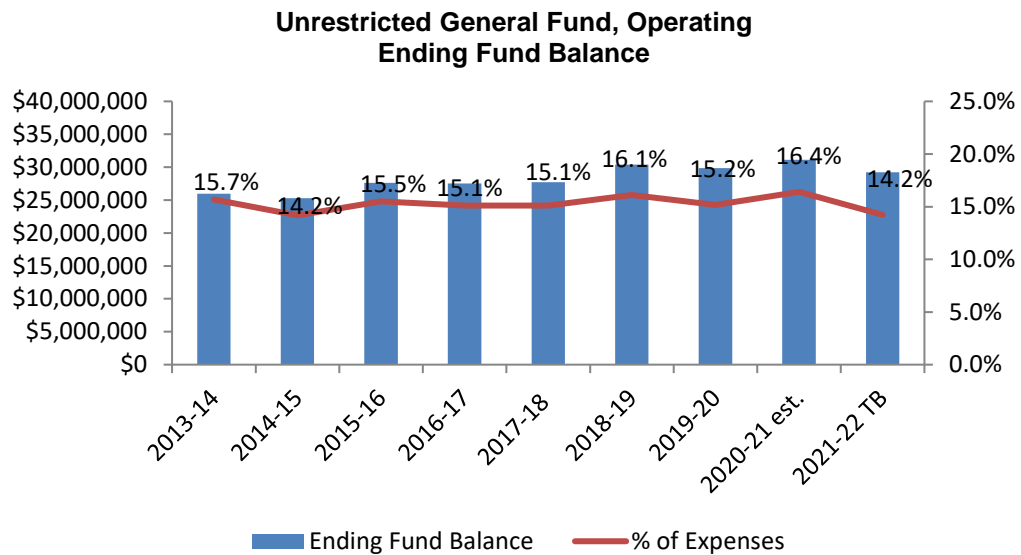


Chart 2

3.5 Areas of Concern


- Declining enrollment trends and the potential impact to 4CD's apportionment revenue;
- end of hold harmless provision at the end of FY 2023-24;
- potential increase to health care costs and related impact on 4CD budget;
- planned year-over-year increases in employer-paid pension costs for CalSTRS and CalPERS members will be a continual strain on 4CD's finances.

**TENTATIVE BUDGET
FISCAL YEAR 2021-22**

4. ALL FUNDS RECAP

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

	Fund	Beginning Balance July, 01, 2021	Total Revenues	Total Expenses	Ending Balance June, 30, 2022
F11	Unrestricted GF	43,079,781	213,566,850	220,950,623	35,696,008
F12	Restricted GF	1,047,000	42,907,947	43,896,815	58,132
F21	2002 Bond Redemption	9,598,204	12,203,300	12,163,653	9,637,851
F22	2006 Bond Redemption	6,714,086	8,662,500	8,553,746	6,822,840
F23	2014 Bond Redemption	26,972,390	25,321,650	25,299,650	26,994,390
F29	Long-term Debt	15,950,633	45,000	80,000	15,915,633
F41	Capital Project	32,000,003	1,690,000	10,289,530	23,400,473
F43	Bond 2006	-	-	-	-
F44	Bond 2014	61,743,897	761,313	61,743,899	761,311
F51	Bookstore	578,994	3,290,990	3,517,422	352,562
F52	Cafeteria	1,141,111	1,032,097	1,048,948	1,124,260
F61	Self Insurance	838,240	62,660	50,000	850,900
F69	Retiree Benefits	4,574,241	1,061,700	1,041,200	4,594,741
F71	Student Organization	1,181,523	115,544	95,275	1,201,792
F72	Student Rep. Fee	109,054	83,237	83,237	109,054
F73	Student Center	877,505	53,461	50,461	880,505
F74	Financial Aid	-	40,793,599	40,793,599	-
F75	Scholarship Trust	492,464	1,500	50	493,914
F77	OPEB Irrevocable Trust	162,963,327	13,388,250	425,000	175,926,577
Total		\$ 369,862,453	\$ 365,041,598	\$ 430,083,108	\$ 304,820,943



\$735 Million

Table 9

5. CONCLUSION

4CD is expected to be in sound financial standing during the hold harmless years. This provides time to plan and address declining enrollment trends, which is necessary to mitigate a fiscal cliff when 4CD comes off of the hold harmless provision of the SCFF at the end of FY 2023-24. 4CD is poised to handle potential financial impacts in a transparent and collegial fashion that will have the least impact upon students while remaining committed to its mission. 4CD remains steadfast in its values and ideals in good or bad economic times and will continue to be a beacon of excellence in learning and equitable student success.

6. TENTATIVE BUDGET – FISCAL YEAR 2021-22

The Tentative Budget for Fiscal Year 2021-22 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
2021-2022 TENTATIVE BUDGET
SUMMARY OVERVIEW
For ONGOING GENERAL UNRESTRICTED FUNDS**

Summary Overview: 2021-2022 TENTATIVE BUDGET - Unrestricted General Fund, Ongoing

	CCC	DVC	LMC	Subtotal	DO/DW Services	Districtwide Operations	TOTAL
BUDGET RESOURCES							
BEGINNING FUND BALANCE, July, 01, 2021							
Total Beginning Fund Balance	2,087,139	4,593,495	2,568,507	9,249,141	1,337,666	20,542,029	31,128,836
REVENUES							
Apportionment Revenue							
State Funding	-	-	-	-	-	47,878,040	47,878,040
Property Taxes	-	-	-	-	-	112,345,415	112,345,415
Local Funding	-	-	-	-	-	4,809,349	4,809,349
Student Enrollment Fees, 98%	-	-	-	-	-	15,184,349	15,184,349
Subtotal	-	-	-	-	-	180,217,153	180,217,153
Less Property Tax Adjustment	-	-	-	-	-	-	-
Federal Revenues	-	-	4,845	4,845	-	-	4,845
State Revenues <i>(exclusive of Apportionment revenue)</i>	78,384	638,077	92,390	808,851	-	7,090,984	7,899,835
Local Revenues, SB 361 Revenue Allocation	450,376	2,154,360	59,940	2,664,676	-	11,336,045	14,000,721
Local Revenues beyond SB 361 Revenue Allocation	359,893	436,261	813,758	1,609,912	786,000	-	2,395,912
Other Financing Sources	-	-	-	-	2,000	-	2,000
Interfund Transfers in	-	-	80,000	80,000	-	-	80,000
Intrafund and Subfund Transfers In	318,011	712,914	379,272	1,410,197	129,713	26,815,542	28,355,452
District and Inter-campus Subsidy	-	-	-	-	-	-	-
Total Current Revenue	1,206,664	3,941,612	1,430,205	6,578,481	917,713	225,459,724	232,955,918
Operating Allocation	29,350,069	82,311,588	41,891,059	153,552,716	18,296,820	-	171,849,536
TOTAL RESOURCES	32,643,872	90,846,695	45,889,771	169,380,338	20,552,199	246,001,753	435,934,290

Summary Overview: 2021-2022 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	8,240,423	26,936,983	11,770,255	46,947,661	-	-	46,947,661
Part-time Faculty, Instructional & Non-Instructional	5,483,166	14,945,865	7,541,084	27,970,115	-	272,654	28,242,769
Academic Managers	1,759,111	3,391,218	2,378,280	7,528,609	1,194,204	151,080	8,873,893
Classified Managers	1,048,719	1,512,935	1,486,865	4,048,519	3,280,443	-	7,328,962
Full-time Classified	4,348,203	11,290,514	5,831,660	21,470,377	6,085,178	106,151	27,661,706
Hourly classified, students, other	323,717	1,180,145	748,144	2,252,006	248,520	27,506	2,528,032
Total Salaries	21,203,339	59,257,660	29,756,288	110,217,287	10,808,345	557,391	121,583,023
Employee Benefits	7,804,023	22,480,474	11,356,132	41,640,629	5,571,858	13,643,982	60,856,469
Total Salaries and Benefits	29,007,362	81,738,134	41,112,420	151,857,916	16,380,203	14,201,373	182,439,492
Supplies	661,616	1,823,289	613,142	3,098,047	290,400	1,500	3,389,947
Operating expenses	1,094,813	3,052,036	2,066,046	6,212,895	2,879,021	10,139,260	19,231,176
Equipment and Capital Outlay	132,949	159,318	67,506	359,773	111,700	-	471,473
Other Outgo	54,500	107,097	73,500	235,097	-	1,050,000	1,285,097
Intrafund and Subfund Transfers Out	-	-	-	-	-	199,878,120	199,878,120
TOTAL USES	30,951,240	86,879,874	43,932,614	161,763,728	19,661,324	225,270,253	406,695,305
Net Revenues over/(under) Expenditures	(394,507)	(626,674)	(611,350)	(1,632,531)	(446,791)	189,471	(1,889,851)
ENDING FUND BALANCE, June, 30, 2022	1,692,632	3,966,821	1,957,157	7,616,610	890,875	20,731,500	29,238,985
Components of Ending Fund Balance (Reserves)							
Minimum Reserve - 1% per site, 5% Districtwide	309,312	2,605,060	448,000	3,362,372	200,000	10,276,710	13,839,082
3% Board Contingency Reserve	-	-	-	-	-	-	-
Designated Reserves - Deficit Reserves, 5% Board Reserve	162,697	486,967	551,354	1,201,018	98,931	10,374,760	11,674,709
Undesignated Reserves	1,220,623	874,794	957,803	3,053,220	591,944	80,030	3,725,194
	1,692,632	3,966,821	1,957,157	7,616,610	890,875	20,731,500	29,238,985

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2021-2022 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 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
Sources:						
8610 General Apportionment Revenue	21,430,990	32,088,330	13,306,934	13,306,934	1,020,234	17,370,485
8630 Education Protection Account	24,588,459	14,053,532	30,507,555	30,507,555	22,676,550	30,507,555
8671 Homeowners Revenue	633,307	626,848	633,307	633,307	304,944	633,000
8672 In Lieu of Taxes (wildlife)	-	4,622	-	-	4,309	-
8811 Tax Allocation, Secured Roll Revenue	88,540,312	92,549,360	91,393,715	91,393,715	94,017,654	91,393,715
8812 Tax Allocation, Supplemental Roll Revenue	2,185,267	2,047,813	3,159,221	3,159,221	30,566	3,159,221
8813 Tax Allocation, Unsecured Roll Revenue	2,697,218	2,807,197	2,783,984	2,783,984	2,674,862	2,783,984
8817 ERAF	13,482,004	14,099,861	14,375,495	14,375,495	10,939,935	14,375,495
8919 Redevelopment Agency Revenue/Residual	4,700,703	5,686,330	4,809,349	4,809,349	2,702,302	4,809,349
8874 98% of Enrollment Fees	16,705,035	14,880,662	16,705,035	16,705,035	18,809,240	15,184,349
Apportionment Revenues	\$ 174,963,295	\$ 178,844,555	\$ 177,674,595	\$ 177,674,595	\$ 153,180,596	\$ 180,217,153
8160 Veterans Education	4,845	4,230	4,845	4,845	3,536	4,845
Total Federal Revenues	\$ 4,845	\$ 4,230	\$ 4,845	\$ 4,845	\$ 3,536	\$ 4,845
8613 Apprenticeship Revenue	599,008	514,708	513,561	513,561	431,391	513,561
8614 Part Time Instructor Pay Increase	746,074	469,817	541,419	541,419	538,750	541,419
8617 Part Time Office Hours	642,143	529,776	374,000	374,000	132,444	374,000
8618 Part Time Health Revenue	20,212	24,230	25,000	25,000	1,358	25,000
8620 General Categorical Programs	322,403	294,643	295,290	295,290	285,242	295,290
8680 Lottery Revenue	6,111,259	3,401,350	4,510,184	4,510,184	3,557,122	3,979,248
8690 State Tax Subventions	2,146,140	2,100,832	2,171,317	2,171,317	2,141,245	2,171,317
Total Other State Revenues	\$ 10,587,239	\$ 7,335,356	\$ 8,430,771	\$ 8,430,771	\$ 7,087,552	\$ 7,899,835

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
8840 Sales and Commissions	73,486	77,038	-	3,697	3,703	-
8851 Rentals and Leases	426,424	357,893	182,210	229,734	139,318	348,200
8860 Interest and Investment Income	1,744,601	1,387,669	950,000	950,000	247,940	750,000
8874 2% of Enrollment Fees	340,919	303,687	340,919	340,919	383,862	284,532
8870 Other Student Fees and Charges	1,856,305	1,530,609	1,478,564	1,559,591	726,826	1,280,144
8880 Nonresident Tuition	11,136,744	10,949,720	11,336,045	11,336,045	9,731,061	11,336,045
8880 Other Student Fees	1,263,035	433,544	1,100,000	762,551	335,180	1,100,000
8890 Other Local Revenues	1,940,513	1,753,455	1,041,587	1,168,003	455,055	1,297,712
Total Other Local Revenues	\$ 18,782,027	\$ 16,793,615	\$ 16,429,325	\$ 16,350,540	\$ 12,022,945	\$ 16,396,633
Total Revenues	\$ 204,337,406	\$ 202,977,756	\$ 202,539,536	\$ 202,460,751	\$ 172,294,629	\$ 204,518,466
8900 Other Financing Sources, Miscellaneous	1,474	981	-	-	-	-
8910 Proceeds of General Fixed Assets	-	4,732	2,000	2,000	100	2,000
8980 Interfund Transfers In	247,071	15,586	80,000	221,267	183,592	80,000
8990 Intrafund and Subfund Transfers In	27,125,854	27,435,402	26,204,695	26,210,917	25,499,196	28,355,452
8994 Operating Allocation	166,988,068	170,144,776	171,928,308	171,928,308	171,928,308	171,849,536
Total Other Financing Sources	\$ 194,362,467	\$ 197,601,477	\$ 198,215,003	\$ 198,362,492	\$ 197,611,196	\$ 200,286,988
Total Revenues and Other Financing Sources	\$ 398,699,873	\$ 400,579,233	\$ 400,754,539	\$ 400,823,243	\$ 369,905,825	\$ 404,805,454

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
Uses:						
1100 Monthly Instructional Salary	33,208,473	34,952,580	38,515,475	38,515,475	33,869,090	39,252,481
1200 Noninstructional Salaries Full Time	13,203,177	15,860,859	16,318,969	16,225,526	14,712,582	16,569,073
1300 Instructional Salaries Part Time	30,709,271	31,627,576	28,313,113	28,313,113	24,368,232	27,002,534
1400 Noninstructional Salaries Part Time	2,032,902	1,797,827	1,240,235	1,341,918	1,155,962	1,240,235
Total Academic Salaries	\$ 79,153,823	\$ 84,238,842	\$ 84,387,792	\$ 84,396,032	\$ 74,105,866	\$ 84,064,323
2100 Noninstructional Salaries Full Time	27,338,060	28,592,914	31,332,174	31,332,174	26,866,325	31,212,441
2200 Instructional Aides Full Time	3,190,098	3,385,931	3,675,387	3,675,387	3,243,782	3,778,227
2300 Variable Non-Instructional	3,914,236	3,179,770	1,772,109	1,856,971	1,292,766	1,737,370
2400 Variable Classroom Aide	826,803	763,829	672,273	672,273	323,696	672,273
2600 Variable Aide Other	187,133	188,609	118,389	118,389	65,276	118,389
Total Classified Salaries	\$ 35,456,330	\$ 36,111,053	\$ 37,570,332	\$ 37,655,194	\$ 31,791,845	\$ 37,518,700
3000 Benefits	55,309,029	57,456,448	58,529,868	58,529,868	51,150,905	60,856,469
Total Salaries and Benefits	\$ 169,919,182	\$ 177,806,343	\$ 180,487,992	\$ 180,581,094	\$ 157,048,616	\$ 182,439,492
4000 Supplies and Materials	\$ 768,047	\$ 1,467,203	\$ 3,303,446	\$ 2,966,432	\$ 1,886,413	\$ 3,389,947

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
5100 Consultants	1,274,730	1,110,946	1,249,073	1,278,123	891,400	1,284,073
5200 Travel	694,971	489,165	885,492	905,172	117,908	895,859
5300 Dues and Memberships	322,655	373,346	389,414	390,513	276,571	394,414
5400 Insurance	2,653,839	2,477,319	2,847,708	2,847,708	1,521,289	2,699,713
5500 Utilities and Housekeeping	4,577,949	4,782,016	5,059,085	5,059,085	3,817,768	5,446,902
5600 Contract Services	3,895,486	3,870,936	3,618,625	3,633,573	4,158,908	4,568,608
5690 Other Operating Expenses	1,352,232	1,336,116	1,481,904	1,482,219	768,983	1,505,404
5700 Legal/Elections/Audit Expenses	1,339,088	1,414,982	1,090,000	1,090,000	1,255,387	1,090,000
5800 Other Services and Expenses	1,468,412	1,177,538	1,319,605	1,319,605	711,694	1,291,605
5900 Interprogram Charges (credits)	(77,401)	(61,686)	54,598	54,598	(157)	54,598
Total Other Operating Expenses	\$ 17,501,961	\$ 16,970,678	\$ 17,995,504	\$ 18,060,596	\$ 13,519,751	\$ 19,231,176
6100 Sites and Site Improvements	-	30	1,500	1,500	-	1,500
6200 Buildings	30,089	17,780	21,000	21,000	16,610	21,000
6300 Library Books	55,686	53,676	64,748	64,800	54,712	64,748
6400 Equipment	471,994	511,886	389,225	461,341	292,076	384,225
Total Capital Outlay	\$ 557,769	\$ 583,372	\$ 476,473	\$ 548,641	\$ 363,398	\$ 471,473
7300 Interfund Transfers Out	8,468,530	4,973,286	1,455,308	1,953,977	1,548,669	1,283,000
7600 Other Student Payments	200	57,075	2,097	2,097	-	2,097
7800 Intrafund and Subfund Transfers Out	31,818,763	29,133,629	25,804,695	25,910,624	25,598,903	28,028,584
7894 Operating Allocation from	166,988,068	170,144,776	171,928,308	171,928,308	171,928,308	171,849,536
Total Transfers and Other Outgo	\$ 207,275,561	\$ 204,308,766	\$ 199,190,408	\$ 199,795,006	\$ 199,075,880	\$ 201,163,217
Total Expenses	\$ 396,022,520	\$ 401,136,362	\$ 401,453,823	\$ 401,951,769	\$ 371,894,058	\$ 406,695,305

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
Net Revenues Over (Under) Expenses	\$ 2,677,353	\$ (557,129)	\$ (699,284)	\$ (1,128,526)	\$ (1,988,233)	\$ (1,889,851)
Beginning Fund Balance	27,738,761	30,416,114	29,858,985	29,858,985	29,858,985	31,128,836
Ending Fund Balance	\$ 30,416,114	\$ 29,858,985	\$ 29,159,701	\$ 28,730,459	\$ 27,870,752	\$ 29,238,985
<u>Board and College / DO Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	10,113,276	10,113,276	-	10,276,710
7902 5% Board Contingency Reserve	-	-	10,113,276	10,113,276	-	10,276,710
7903 Deficit Funding Reserve	-	-	846,415	846,415	-	862,126
7904 College/DO Local Reserves (1% minimum)	-	-	3,663,444	3,485,675	-	3,562,372
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	1,112,879	1,252,416	-	446,932
			<u>25,938,231</u>	<u>25,899,999</u>		<u>25,513,791</u>
<u>Unrestricted Reserves</u>						
7997 Undesignated District Reserves	-	-	130,498	113,152	-	80,030
7999 Undesignated College and DO Reserves	-	-	3,090,972	2,717,308	-	3,645,164
			<u>3,221,470</u>	<u>2,830,460</u>		<u>3,725,194</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 29,159,701	\$ 28,730,459	\$ -	\$ 29,238,985

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
Sources:						
8613 Apprenticeship Revenue	11,980	10,294	10,271	10,271	8,630	10,271
8620 General Categorical Programs	75,487	67,006	68,113	68,113	65,419	68,113
Total Other State Revenues	\$ 87,467	\$ 77,300	\$ 78,384	\$ 78,384	\$ 74,049	\$ 78,384
8840 Sales and Commissions	105	60	-	-	-	-
8851 Rentals and Leases	90,667	124,385	-	45,050	54,736	80,000
8874 2% of Enrollment Fees	39,675	35,478	36,123	36,123	46,292	35,478
8870 Other Student Fees and Charges	152,152	109,700	94,000	115,103	52,252	64,898
8880 Other Student Fees	143,837	52,179	350,000	178,181	24,225	350,000
8890 Other Local Revenues	624,677	465,528	225,046	314,864	142,669	279,893
Total Other Local Revenues	\$ 1,051,113	\$ 787,330	\$ 705,169	\$ 689,321	\$ 320,174	\$ 810,269
Total Revenues	\$ 1,138,580	\$ 864,630	\$ 783,553	\$ 767,705	\$ 394,223	\$ 888,653
8980 Interfund Transfers In	15,000	15,586	-	141,267	141,267	-
8990 Intrafund and Subfund Transfers In	423,233	671,813	299,368	299,368	209,121	318,011
8994 Operating Allocation	28,245,110	28,815,524	29,310,824	29,310,824	29,310,824	29,350,069
Total Other Financing Sources	\$ 28,683,343	\$ 29,502,923	\$ 29,610,192	\$ 29,751,459	\$ 29,661,212	\$ 29,668,080
Total Revenues and Other Financing Sources	\$ 29,821,923	\$ 30,367,553	\$ 30,393,745	\$ 30,519,164	\$ 30,055,435	\$ 30,556,733

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
Uses:						
1100 Monthly Instructional Salary	5,370,099	6,081,084	6,271,313	6,271,313	5,475,657	6,084,062
1200 Noninstructional Salaries Full Time	3,233,978	3,406,349	3,716,466	3,716,466	3,189,549	3,915,472
1300 Instructional Salaries Part Time	5,392,426	5,691,346	5,124,411	5,124,411	4,204,334	5,124,411
1400 Noninstructional Salaries Part Time	621,108	578,895	358,755	366,995	373,334	358,755
Total Academic Salaries	\$ 14,617,611	\$ 15,757,674	\$ 15,470,945	\$ 15,479,185	\$ 13,242,874	\$ 15,482,700
2100 Noninstructional Salaries Full Time	3,834,059	4,262,000	4,642,701	4,642,701	4,061,937	4,691,315
2200 Instructional Aides Full Time	637,707	682,184	707,997	707,997	632,294	705,607
2300 Variable Non-Instructional	1,103,828	895,194	337,456	414,506	299,859	304,717
2400 Variable Classroom Aide	3,765	16,633	19,000	19,000	14,570	19,000
Total Classified Salaries	\$ 5,579,359	\$ 5,856,011	\$ 5,707,154	\$ 5,784,204	\$ 5,008,660	\$ 5,720,639
3000 Benefits	6,727,104	7,400,959	7,495,306	7,495,306	6,572,880	7,804,023
Total Salaries and Benefits	\$ 26,924,074	\$ 29,014,644	\$ 28,673,405	\$ 28,758,695	\$ 24,824,414	\$ 29,007,362
4000 Supplies and Materials	\$ 203,402	\$ 281,993	\$ 637,615	\$ 512,256	\$ 334,977	\$ 661,616
5100 Consultants	87,469	109,334	44,455	44,455	88,927	44,455
5200 Travel	116,152	90,978	114,791	135,971	26,510	111,304
5300 Dues and Memberships	69,564	78,030	136,081	137,180	22,619	136,081
5400 Insurance	92,127	-	94,000	94,000	-	64,898
5500 Utilities and Housekeeping	36,277	38,387	69,576	69,576	25,412	69,576
5600 Contract Services	875,529	754,356	486,923	486,923	488,854	486,923
5690 Other Operating Expenses	69,169	53,813	143,752	143,752	74,619	143,752
5800 Other Services and Expenses	77,193	94,523	37,824	37,824	16,754	37,824
Total Other Operating Expenses	\$ 1,423,480	\$ 1,219,421	\$ 1,127,402	\$ 1,149,681	\$ 743,695	\$ 1,094,813

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
6200 Buildings	30,089	17,780	21,000	21,000	16,610	21,000
6300 Library Books	730	8,442	10,500	10,552	6,545	10,500
6400 Equipment	95,276	156,522	101,449	103,339	52,755	101,449
Total Capital Outlay	\$ 126,095	\$ 182,744	\$ 132,949	\$ 134,891	\$ 75,910	\$ 132,949
7300 Interfund Transfers Out	64,119	50,213	69,500	69,500	-	54,500
7600 Other Student Payments	200	57,075	-	-	-	-
7800 Intrafund and Subfund Transfers Out	238,170	144,174	16,700	16,700	-	-
Total Transfers and Other Outgo	\$ 302,489	\$ 251,462	\$ 86,200	\$ 86,200	\$ -	\$ 54,500
Total Expenses	\$ 28,979,540	\$ 30,950,264	\$ 30,657,571	\$ 30,641,723	\$ 25,978,996	\$ 30,951,240
Net Revenues Over (Under) Expenses	\$ 842,383	\$ (582,711)	\$ (263,826)	\$ (122,559)	\$ 4,076,439	\$ (394,507)
Beginning Fund Balance	1,567,364	2,409,747	1,827,036	1,835,039	1,827,036	2,087,139
Ending Fund Balance	\$ 2,409,747	\$ 1,827,036	\$ 1,563,210	\$ 1,712,480	\$ 5,903,475	\$ 1,692,632
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	141,957	141,957	-	151,415
7904 College/DO Local Reserves (1% minimum)	-	-	410,529	410,529	-	309,312
7900 Designated Reserves	-	-	361,584	369,590	-	11,282
			<u>914,070</u>	<u>922,076</u>		<u>472,009</u>
<u>Unrestricted Reserves</u>						
7997 Undesignated District Reserves	-	-	-	141,267	-	-
7999 Undesignated College and DO Reserves	-	-	649,140	649,137	-	1,220,623
			<u>649,140</u>	<u>790,404</u>		<u>1,220,623</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 1,563,210	\$ 1,712,480	\$ -	\$ 1,692,632

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
Sources:						
8613 Apprenticeship Revenue	587,028	504,414	503,290	503,290	422,761	503,290
8620 General Categorical Programs	147,513	138,877	134,787	134,787	133,510	134,787
Total Other State Revenues	\$ 734,541	\$ 643,291	\$ 638,077	\$ 638,077	\$ 556,271	\$ 638,077
8840 Sales and Commissions	73,381	76,978	-	3,697	3,703	-
8851 Rentals and Leases	229,767	147,118	162,210	162,210	62,108	162,210
8874 2% of Enrollment Fees	228,976	204,054	239,039	239,039	250,446	204,054
8870 Other Student Fees and Charges	1,598,069	1,342,560	1,369,624	1,401,014	614,333	1,200,306
8880 Other Student Fees	1,075,252	360,700	750,000	578,978	291,307	750,000
8890 Other Local Revenues	347,140	321,822	177,916	212,203	132,577	274,051
Total Other Local Revenues	\$ 3,552,585	\$ 2,453,232	\$ 2,698,789	\$ 2,597,141	\$ 1,354,474	\$ 2,590,621
Total Revenues	\$ 4,287,126	\$ 3,096,523	\$ 3,336,866	\$ 3,235,218	\$ 1,910,745	\$ 3,228,698
8900 Other Financing Sources, Miscellaneous	1,474	981	-	-	-	-
8980 Interfund Transfers In	232,071	-	-	-	-	-
8990 Intrafund and Subfund Transfers In	767,396	863,827	638,355	644,577	516,619	712,914
8994 Operating Allocation	80,947,036	81,816,710	82,458,708	82,458,708	82,458,708	82,311,588
Total Other Financing Sources	\$ 81,947,977	\$ 82,681,518	\$ 83,097,063	\$ 83,103,285	\$ 82,975,327	\$ 83,024,502
Total Revenues and Other Financing Sources	\$ 86,235,103	\$ 85,778,041	\$ 86,433,929	\$ 86,338,503	\$ 84,886,072	\$ 86,253,200

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
Uses:						
1100 Monthly Instructional Salary	20,146,012	20,173,981	23,252,978	23,252,978	20,187,798	23,682,672
1200 Noninstructional Salaries Full Time	5,031,475	7,068,665	6,499,663	6,406,220	6,444,581	6,645,529
1300 Instructional Salaries Part Time	17,156,984	17,443,335	16,043,169	16,043,169	13,501,015	14,732,590
1400 Noninstructional Salaries Part Time	425,419	371,665	213,275	306,718	347,371	213,275
Total Academic Salaries	\$ 42,759,890	\$ 45,057,646	\$ 46,009,085	\$ 46,009,085	\$ 40,480,765	\$ 45,274,066
2100 Noninstructional Salaries Full Time	9,070,941	9,732,474	10,726,626	10,726,626	9,604,707	11,117,748
2200 Instructional Aides Full Time	1,428,689	1,590,624	1,648,326	1,648,326	1,471,689	1,685,701
2300 Variable Non-Instructional	1,522,909	1,170,711	768,578	768,578	545,876	768,578
2400 Variable Classroom Aide	318,538	289,824	350,568	350,568	204,879	350,568
2600 Variable Aide Other	130,381	108,769	60,999	60,999	35,167	60,999
Total Classified Salaries	\$ 12,471,458	\$ 12,892,402	\$ 13,555,097	\$ 13,555,097	\$ 11,862,318	\$ 13,983,594
3000 Benefits	20,239,102	21,430,732	21,818,097	21,818,097	19,917,743	22,480,474
Total Salaries and Benefits	\$ 75,470,450	\$ 79,380,780	\$ 81,382,279	\$ 81,382,279	\$ 72,260,826	\$ 81,738,134
4000 Supplies and Materials	\$ (3,929)	\$ 517,037	\$ 1,760,789	\$ 1,518,795	\$ 1,002,071	\$ 1,823,289
5100 Consultants	160,619	173,203	135,434	166,484	88,375	135,434
5200 Travel	252,072	167,556	302,233	302,233	44,817	321,087
5300 Dues and Memberships	84,925	83,225	63,740	63,740	66,894	63,740
5400 Insurance	1,338,018	1,183,704	1,188,768	1,188,768	223,200	1,069,875
5500 Utilities and Housekeeping	61,754	84,714	106,444	106,444	64,242	106,444
5600 Contract Services	854,723	689,389	752,668	767,616	811,107	752,668
5690 Other Operating Expenses	478,980	343,413	484,007	484,262	169,965	504,007
5800 Other Services and Expenses	77,529	35,023	98,781	98,781	34,037	98,781
Total Other Operating Expenses	\$ 3,308,620	\$ 2,760,227	\$ 3,132,075	\$ 3,178,328	\$ 1,502,637	\$ 3,052,036

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
6300 Library Books	43,940	40,378	40,000	40,000	24,497	40,000
6400 Equipment	237,917	216,368	124,318	194,544	164,292	119,318
Total Capital Outlay	\$ 281,857	\$ 256,746	\$ 164,318	\$ 234,544	\$ 188,789	\$ 159,318
7300 Interfund Transfers Out	5,949,871	2,815,137	105,000	206,929	101,929	105,000
7600 Other Student Payments	-	-	2,097	2,097	-	2,097
7800 Intrafund and Subfund Transfers Out	844,356	312,091	-	101,929	101,929	-
Total Transfers and Other Outgo	\$ 6,794,227	\$ 3,127,228	\$ 107,097	\$ 310,955	\$ 203,858	\$ 107,097
Total Expenses	\$ 85,851,225	\$ 86,042,018	\$ 86,546,558	\$ 86,624,901	\$ 75,158,181	\$ 86,879,874
Net Revenues Over (Under) Expenses	\$ 383,878	\$ (263,977)	\$ (112,629)	\$ (286,398)	\$ 9,727,891	\$ (626,674)
Beginning Fund Balance	3,667,932	4,051,810	3,787,833	3,790,970	3,787,833	4,593,495
Ending Fund Balance	\$ 4,051,810	\$ 3,787,833	\$ 3,675,204	\$ 3,504,572	\$ 13,515,724	\$ 3,966,821
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	404,583	404,583	-	404,833
7904 College/DO Local Reserves (1% minimum)	-	-	2,604,915	2,427,146	-	2,605,060
7900 Designated Reserves	-	-	91,706	94,841	-	82,134
			<u>3,101,204</u>	<u>2,926,570</u>		<u>3,092,027</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	574,000	578,002	-	874,794
			<u>574,000</u>	<u>578,002</u>		<u>874,794</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 3,675,204	\$ 3,504,572	\$ -	\$ 3,966,821

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
Sources:						
8160 Veterans Education	4,845	4,230	4,845	4,845	3,536	4,845
Total Federal Revenues	\$ 4,845	\$ 4,230	\$ 4,845	\$ 4,845	\$ 3,536	\$ 4,845
8620 General Categorical Programs	99,403	88,760	92,390	92,390	86,313	92,390
Total Other State Revenues	\$ 99,403	\$ 88,760	\$ 92,390	\$ 92,390	\$ 86,313	\$ 92,390
8851 Rentals and Leases	105,990	86,390	20,000	22,474	22,474	105,990
8874 2% of Enrollment Fees	72,268	64,155	65,757	65,757	87,124	45,000
8870 Other Student Fees and Charges	106,084	78,349	14,940	43,474	60,241	14,940
8880 Other Student Fees	43,946	20,665	-	5,392	19,648	-
8890 Other Local Revenues	911,326	929,133	582,625	584,866	254,497	707,768
Total Other Local Revenues	\$ 1,239,614	\$ 1,178,692	\$ 683,322	\$ 721,963	\$ 443,984	\$ 873,698
Total Revenues	\$ 1,343,862	\$ 1,271,682	\$ 780,557	\$ 819,198	\$ 533,833	\$ 970,933
8910 Proceeds of General Fixed Assets	-	-	-	-	100	-
8980 Interfund Transfers In	-	-	80,000	80,000	42,325	80,000
8990 Intrafund and Subfund Transfers In	295,184	354,650	341,523	341,523	249,713	379,272
8994 Operating Allocation	40,016,703	41,397,228	41,853,569	41,853,569	41,853,569	41,891,059
Total Other Financing Sources	\$ 40,311,887	\$ 41,751,878	\$ 42,275,092	\$ 42,275,092	\$ 42,145,707	\$ 42,350,331
Total Revenues and Other Financing Sources	\$ 41,655,749	\$ 43,023,560	\$ 43,055,649	\$ 43,094,290	\$ 42,679,540	\$ 43,321,264

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
Uses:						
1100 Monthly Instructional Salary	7,692,362	8,697,515	8,991,184	8,991,184	8,205,635	9,485,747
1200 Noninstructional Salaries Full Time	3,719,699	4,062,376	4,762,884	4,762,884	3,839,033	4,662,788
1300 Instructional Salaries Part Time	8,159,861	8,492,895	7,145,533	7,145,533	6,662,883	7,145,533
1400 Noninstructional Salaries Part Time	749,788	683,829	395,551	395,551	375,923	395,551
Total Academic Salaries	\$ 20,321,710	\$ 21,936,615	\$ 21,295,152	\$ 21,295,152	\$ 19,083,474	\$ 21,689,619
2100 Noninstructional Salaries Full Time	5,292,649	5,387,137	6,442,617	6,442,617	5,025,063	5,931,606
2200 Instructional Aides Full Time	1,123,702	1,113,123	1,319,064	1,319,064	1,139,799	1,386,919
2300 Variable Non-Instructional	912,457	641,082	388,049	395,861	141,292	388,049
2400 Variable Classroom Aide	504,500	457,372	302,705	302,705	104,247	302,705
2600 Variable Aide Other	56,752	79,840	57,390	57,390	30,109	57,390
Total Classified Salaries	\$ 7,890,060	\$ 7,678,554	\$ 8,509,825	\$ 8,517,637	\$ 6,440,510	\$ 8,066,669
3000 Benefits	10,108,022	10,610,334	11,089,293	11,089,293	9,517,427	11,356,132
Total Salaries and Benefits	\$ 38,319,792	\$ 40,225,503	\$ 40,894,270	\$ 40,902,082	\$ 35,041,411	\$ 41,112,420
4000 Supplies and Materials	\$ 288,841	\$ 454,138	\$ 613,142	\$ 643,911	\$ 397,882	\$ 613,142
5100 Consultants	115,341	117,849	122,921	122,921	29,360	122,921
5200 Travel	134,622	91,693	134,775	134,775	12,992	134,775
5300 Dues and Memberships	78,032	80,986	61,493	61,493	47,449	61,493
5400 Insurance	50,428	20,202	14,940	14,940	-	14,940
5500 Utilities and Housekeeping	43,237	48,305	33,092	33,092	38,711	33,092
5600 Contract Services	583,762	481,019	679,817	679,817	677,132	779,817
5690 Other Operating Expenses	686,149	811,256	750,560	750,620	435,587	750,560
5800 Other Services and Expenses	51,110	45,316	113,850	113,850	33,830	113,850
5900 Interprogram Charges (credits)	(77,454)	(61,781)	54,598	54,598	(164)	54,598
Total Other Operating Expenses	\$ 1,665,227	\$ 1,634,845	\$ 1,966,046	\$ 1,966,106	\$ 1,274,897	\$ 2,066,046

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
6300 Library Books	11,016	4,856	14,248	14,248	23,670	14,248
6400 Equipment	91,181	82,767	53,258	53,258	25,663	53,258
Total Capital Outlay	\$ 102,197	\$ 87,623	\$ 67,506	\$ 67,506	\$ 49,333	\$ 67,506
7300 Interfund Transfers Out	54,540	57,936	63,500	460,240	396,740	73,500
7800 Intrafund and Subfund Transfers Out	614,357	729,675	-	-	-	-
Total Transfers and Other Outgo	\$ 668,897	\$ 787,611	\$ 63,500	\$ 460,240	\$ 396,740	\$ 73,500
Total Expenses	\$ 41,044,954	\$ 43,189,720	\$ 43,604,464	\$ 44,039,845	\$ 37,160,263	\$ 43,932,614
Net Revenues Over (Under) Expenses	\$ 610,795	\$ (166,160)	\$ (548,815)	\$ (945,555)	\$ 5,519,277	\$ (611,350)
Beginning Fund Balance	1,962,409	2,573,204	2,407,044	2,409,927	2,407,044	2,568,507
Ending Fund Balance	\$ 2,573,204	\$ 2,407,044	\$ 1,858,229	\$ 1,464,372	\$ 7,926,321	\$ 1,957,157
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	209,757	209,757	-	209,757
7904 College/DO Local Reserves (1% minimum)	-	-	448,000	448,000	-	448,000
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	260,760	263,645	-	252,656
			<u>1,007,458</u>	<u>1,010,343</u>		<u>999,354</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	850,771	454,029	-	957,803
			<u>850,771</u>	<u>454,029</u>		<u>957,803</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 1,858,229	\$ 1,464,372	\$ -	\$ 1,957,157

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
<u>Sources:</u>						
8860 Interest and Investment Income	1,744,601	1,387,669	950,000	950,000	247,940	750,000
8890 Other Local Revenues	57,370	36,972	56,000	56,070	(74,688)	36,000
Total Other Local Revenues	\$ 1,801,971	\$ 1,424,641	\$ 1,006,000	\$ 1,006,070	\$ 173,252	\$ 786,000
Total Revenues	\$ 1,801,971	\$ 1,424,641	\$ 1,006,000	\$ 1,006,070	\$ 173,252	\$ 786,000
8910 Proceeds of General Fixed Assets	-	4,732	2,000	2,000	-	2,000
8990 Intrafund and Subfund Transfers In	980,843	542,212	129,006	129,006	127,300	129,713
8994 Operating Allocation	17,779,219	18,115,314	18,305,207	18,305,207	18,305,207	18,296,820
Total Other Financing Sources	\$ 18,760,062	\$ 18,662,258	\$ 18,436,213	\$ 18,436,213	\$ 18,432,507	\$ 18,428,533
Total Revenues and Other Financing Sources	\$ 20,562,033	\$ 20,086,899	\$ 19,442,213	\$ 19,442,283	\$ 18,605,759	\$ 19,214,533
<u>Uses:</u>						
1200 Noninstructional Salaries Full Time	1,086,167	1,176,757	1,188,876	1,188,876	1,100,929	1,194,204
1400 Noninstructional Salaries Part Time	196	-	-	-	-	-
Total Academic Salaries	\$ 1,086,363	\$ 1,176,757	\$ 1,188,876	\$ 1,188,876	\$ 1,100,929	\$ 1,194,204
2100 Noninstructional Salaries Full Time	9,043,227	9,107,483	9,413,850	9,413,850	8,077,317	9,365,621
2300 Variable Non-Instructional	374,246	472,783	250,520	250,520	299,609	248,520
Total Classified Salaries	\$ 9,417,473	\$ 9,580,266	\$ 9,664,370	\$ 9,664,370	\$ 8,376,926	\$ 9,614,141
3000 Benefits	4,941,874	4,952,099	5,152,254	5,152,254	4,479,037	5,571,858

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
Total Salaries and Benefits	\$ 15,445,710	\$ 15,709,122	\$ 16,005,500	\$ 16,005,500	\$ 13,956,892	\$ 16,380,203
4000 Supplies and Materials	\$ 276,101	\$ 213,675	\$ 290,400	\$ 289,970	\$ 151,483	\$ 290,400
5100 Consultants	911,301	710,560	946,263	944,263	684,738	981,263
5200 Travel	176,344	137,271	323,693	322,193	33,589	318,693
5300 Dues and Memberships	79,134	130,195	127,600	127,600	128,059	132,600
5500 Utilities and Housekeeping	187,317	194,445	150,110	150,110	62,586	150,110
5600 Contract Services	197,042	142,415	143,120	143,120	90,256	143,120
5690 Other Operating Expenses	117,933	127,633	103,585	103,585	88,812	107,085
5700 Legal/Elections/Audit Expenses	3,698	15,050	5,000	5,000	12,842	5,000
5800 Other Services and Expenses	1,262,580	905,662	1,069,150	1,069,150	627,073	1,041,150
5900 Interprogram Charges (credits)	53	95	-	-	7	-
Total Other Operating Expenses	\$ 2,935,402	\$ 2,363,326	\$ 2,868,521	\$ 2,865,021	\$ 1,727,962	\$ 2,879,021
6100 Sites and Site Improvements	-	30	1,500	1,500	-	1,500
6400 Equipment	47,620	56,229	110,200	110,200	49,366	110,200
Total Capital Outlay	\$ 47,620	\$ 56,259	\$ 111,700	\$ 111,700	\$ 49,366	\$ 111,700
7300 Interfund Transfers Out	1,300,000	1,000,000	167,308	167,308	-	-
7800 Intrafund and Subfund Transfers Out	475,703	481,181	-	4,000	18,408	-
Total Transfers and Other Outgo	\$ 1,775,703	\$ 1,481,181	\$ 167,308	\$ 171,308	\$ 18,408	\$ -
Total Expenses	\$ 20,480,536	\$ 19,823,563	\$ 19,443,429	\$ 19,443,499	\$ 15,904,111	\$ 19,661,324

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
Net Revenues Over (Under) Expenses	\$ 81,497	\$ 263,336	\$ (1,216)	\$ (1,216)	\$ 2,701,648	\$ (446,791)
Beginning Fund Balance	972,411	1,053,908	1,317,244	1,351,814	1,317,244	1,337,666
Ending Fund Balance	\$ 1,053,908	\$ 1,317,244	\$ 1,316,028	\$ 1,350,598	\$ 4,018,892	\$ 890,875
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	90,118	90,118	-	96,121
7904 College/DO Local Reserves (1% minimum)	-	-	200,000	200,000	-	200,000
7900 Designated Reserves	-	-	8,849	24,340	-	2,810
			<u>298,967</u>	<u>314,458</u>		<u>298,931</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	1,017,061	1,036,140	-	591,944
			<u>1,017,061</u>	<u>1,036,140</u>		<u>591,944</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 1,316,028	\$ 1,350,598	\$ -	\$ 890,875

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
Sources:						
8610 General Apportionment Revenue	21,430,990	32,088,330	13,306,934	13,306,934	1,020,234	17,370,485
8630 Education Protection Account	24,588,459	14,053,532	30,507,555	30,507,555	22,676,550	30,507,555
8671 Homeowners Revenue	633,307	626,848	633,307	633,307	304,944	633,000
8672 In Lieu of Taxes (wildlife)	-	4,622	-	-	4,309	-
8811 Tax Allocation, Secured Roll Revenue	88,540,312	92,549,360	91,393,715	91,393,715	94,017,654	91,393,715
8812 Tax Allocation, Supplemental Roll Revenue	2,185,267	2,047,813	3,159,221	3,159,221	30,566	3,159,221
8813 Tax Allocation, Unsecured Roll Revenue	2,697,218	2,807,197	2,783,984	2,783,984	2,674,862	2,783,984
8817 ERAF	13,482,004	14,099,861	14,375,495	14,375,495	10,939,935	14,375,495
8819 Redevelopment Agency Revenue/Residual	4,700,703	5,686,330	4,809,349	4,809,349	2,702,302	4,809,349
8874 98% of Enrollment Fees	16,705,035	14,880,662	16,705,035	16,705,035	18,809,240	15,184,349
Apportionment Revenues	\$ 174,963,295	\$ 178,844,555	\$ 177,674,595	\$ 177,674,595	\$ 153,180,596	\$ 180,217,153
8614 Part Time Instructor Pay Increase	746,074	469,817	541,419	541,419	538,750	541,419
8617 Part Time Office Hours	642,143	529,776	374,000	374,000	132,444	374,000
8618 Part Time Health Revenue	20,212	24,230	25,000	25,000	1,358	25,000
8680 Lottery Revenue	6,111,259	3,401,350	4,510,184	4,510,184	3,557,122	3,979,248
8690 State Tax Subventions	2,146,140	2,100,832	2,171,317	2,171,317	2,141,245	2,171,317
Total Other State Revenues	\$ 9,665,828	\$ 6,526,005	\$ 7,621,920	\$ 7,621,920	\$ 6,370,919	\$ 7,090,984
8880 Nonresident Tuition	11,136,744	10,949,720	11,336,045	11,336,045	9,731,061	11,336,045
Total Other Local Revenues	\$ 11,136,744	\$ 10,949,720	\$ 11,336,045	\$ 11,336,045	\$ 9,731,061	\$ 11,336,045
Total Revenues	\$ 195,765,867	\$ 196,320,280	\$ 196,632,560	\$ 196,632,560	\$ 169,282,576	\$ 198,644,182
8990 Intrafund and Subfund Transfers In	24,659,198	25,002,900	24,796,443	24,796,443	24,396,443	26,815,542
Total Other Financing Sources	\$ 24,659,198	\$ 25,002,900	\$ 24,796,443	\$ 24,796,443	\$ 24,396,443	\$ 26,815,542
Total Revenues and Other Financing Sources	\$ 220,425,065	\$ 221,323,180	\$ 221,429,003	\$ 221,429,003	\$ 193,679,019	\$ 225,459,724

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
Uses:						
1200 Noninstructional Salaries Full Time	131,858	146,712	151,080	151,080	138,490	151,080
1400 Noninstructional Salaries Part Time	236,391	163,438	272,654	272,654	59,334	272,654
Total Academic Salaries	\$ 368,249	\$ 310,150	\$ 423,734	\$ 423,734	\$ 197,824	\$ 423,734
2100 Noninstructional Salaries Full Time	97,184	103,820	106,380	106,380	97,301	106,151
2300 Variable Non-Instructional	796	-	27,506	27,506	6,130	27,506
Total Classified Salaries	\$ 97,980	\$ 103,820	\$ 133,886	\$ 133,886	\$ 103,431	\$ 133,657
3000 Benefits	13,292,927	13,062,324	12,974,918	12,974,918	10,663,818	13,643,982
Total Salaries and Benefits	\$ 13,759,156	\$ 13,476,294	\$ 13,532,538	\$ 13,532,538	\$ 10,965,073	\$ 14,201,373
4000 Supplies and Materials	\$ 3,632	\$ 360	\$ 1,500	\$ 1,500	\$ -	\$ 1,500
5200 Travel	15,781	1,667	10,000	10,000	-	10,000
5300 Dues and Memberships	11,000	910	500	500	11,550	500
5400 Insurance	1,173,266	1,273,413	1,550,000	1,550,000	1,298,089	1,550,000
5500 Utilities and Housekeeping	4,249,364	4,416,165	4,699,863	4,699,863	3,626,817	5,087,680
5600 Contract Services	1,384,430	1,803,757	1,556,097	1,556,097	2,091,559	2,406,080
5690 Other Operating Expenses	1	1	-	-	-	-
5700 Legal/Elections/Audit Expenses	1,335,390	1,399,932	1,085,000	1,085,000	1,242,545	1,085,000
5800 Other Services and Expenses	-	97,014	-	-	-	-
Total Other Operating Expenses	\$ 8,169,232	\$ 8,992,859	\$ 8,901,460	\$ 8,901,460	\$ 8,270,560	\$ 10,139,260

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
7300 Interfund Transfers Out	1,100,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000
7800 Intrafund and Subfund Transfers Out	29,646,177	27,466,508	25,787,995	25,787,995	25,478,566	28,028,584
7894 Operating Allocation from	166,988,068	170,144,776	171,928,308	171,928,308	171,928,308	171,849,536
Total Transfers and Other Outgo	\$ 197,734,245	\$ 198,661,284	\$ 198,766,303	\$ 198,766,303	\$ 198,456,874	\$ 200,928,120
Total Expenses	\$ 219,666,265	\$ 221,130,797	\$ 221,201,801	\$ 221,201,801	\$ 217,692,507	\$ 225,270,253
Net Revenues Over (Under) Expenses	\$ 758,800	\$ 192,383	\$ 227,202	\$ 227,202	\$ (24,013,488)	\$ 189,471
Beginning Fund Balance	19,568,645	20,327,445	20,519,828	20,471,235	20,519,828	20,542,029
Ending Fund Balance	\$ 20,327,445	\$ 20,519,828	\$ 20,747,030	\$ 20,698,437	\$ (3,493,660)	\$ 20,731,500
<u>Board Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	10,113,276	10,113,276	-	10,276,710
7902 5% Board Contingency Reserve	-	-	10,113,276	10,113,276	-	10,276,710
7900 Designated Reserves	-	-	389,980	500,000	-	98,050
			<u>20,616,532</u>	<u>20,726,552</u>		<u>20,651,470</u>
<u>Unrestricted Reserves</u>						
7997 Undesignated District Reserves	-	-	130,498	(28,115)	-	80,030
			<u>130,498</u>	<u>-28,115</u>		<u>80,030</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 20,747,030	\$ 20,698,437	\$ -	\$ 20,731,500

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
<u>District Services</u>						
Board	234,829	250,973	311,080	311,080	123,648	296,155
Chancellor	803,292	869,557	928,608	928,608	899,097	893,562
Facilities	755,753	788,791	965,077	965,077	716,484	961,241
Foundation Services	898,344	433,075	-	-	3,161	-
Administrative Services and Finance	4,470,435	4,120,252	3,077,863	3,077,863	2,380,445	2,937,368
Human Resources	2,519,405	2,370,074	2,585,264	2,585,264	2,067,471	2,665,409
Information Technology Services	3,270,897	3,479,311	3,656,650	3,656,650	3,183,366	3,744,584
Internal Auditing	304,518	259,312	334,392	334,392	206,218	342,951
International Education	798,340	765,233	839,281	839,281	611,801	842,928
Marketing	389,219	417,941	427,497	427,497	350,247	437,627
Other	12,924	12,948	13,250	13,250	12,135	13,655
Payroll	855,590	758,862	941,067	941,067	609,040	967,809
Educational Planning	598,186	813,224	837,954	837,954	698,969	935,903
Police Services	3,003,996	3,120,651	2,997,103	2,997,173	2,830,149	3,080,962
Research	957,641	735,234	843,805	843,805	753,966	867,082
Purchasing	607,164	628,124	684,538	684,538	457,914	674,088
Total District Office Expenditures and Transfers Out	\$ 20,480,533	\$ 19,823,562	\$ 19,443,429	\$ 19,443,499	\$ 15,904,111	\$ 19,661,324
<u>Districtwide Expenses</u>						
Contractual Assessments	1,261,748	1,506,159	1,326,154	1,326,154	642,390	1,474,512
Regulatory Expenditures	19,070,958	18,827,736	19,325,866	19,325,866	15,926,377	20,230,664
Committed Obligations	3,652,542	4,365,045	3,683,611	3,683,611	4,257,571	4,685,448
Districtwide Operations	195,681,017	196,431,856	196,866,170	196,866,170	196,866,170	198,879,629
Total Districtwide Expenditures and Transfers Out	\$ 219,666,265	\$ 221,130,796	\$ 221,201,801	\$ 221,201,801	\$ 217,692,508	\$ 225,270,253
Total District Office and Districtwide Expenditures and Transfers Out	\$ 240,146,798	\$ 240,954,358	\$ 240,645,230	\$ 240,645,300	\$ 233,596,619	\$ 244,931,577

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
<u>Board and District Office Restricted Reserves</u>						
5% General Fund Reserve	-	-	10,113,276	10,113,276	-	10,276,710
5% Board Contingency Reserve	-	-	10,113,276	10,113,276	-	10,276,710
Deficit Funding Reserve	-	-	90,118	90,118	-	96,121
College/DO Local Reserves (1% minimum)	-	-	200,000	200,000	-	200,000
Designated Reserves	-	-	398,829	524,340	-	100,860
			<u>20,915,499</u>	<u>21,041,010</u>		<u>20,950,401</u>
<u>Unrestricted Reserves</u>						
Undesignated District Reserves	-	-	111,422	(28,115)	-	57,754
Undesignated College and DO Reserves	-	-	1,051,825	1,036,140	-	614,225
			<u>1,163,247</u>	<u>1,008,025</u>		<u>671,979</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 22,078,746	\$ 22,049,035	\$ -	\$ 21,622,380

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2021-2022 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 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
Sources:						
8150 Student Financial Aid Revenue	43,330	45,720	44,770	44,770	34,555	41,485
8160 Veterans Education	7,515	6,810	-	-	5,088	-
Total Federal Revenues	\$ 50,845	\$ 52,530	\$ 44,770	\$ 44,770	\$ 39,643	\$ 41,485
8659 Other Reimbursable Categorical Programs	43,893	95,453	18,526	18,526	22,406	11,276
8690 State Tax Subventions	11,751,671	7,693,544	7,140,062	7,140,062	-	7,140,062
Total Other State Revenues	\$ 11,795,564	\$ 7,788,997	\$ 7,158,588	\$ 7,158,588	\$ 22,406	\$ 7,151,338
8830 Contract Services	118,228	53,707	110,908	110,908	79,508	112,231
8851 Rentals and Leases	130,163	233,045	269,954	269,954	289,039	100,000
8870 Other Student Fees and Charges	425,395	291,475	265,000	265,000	228,999	265,000
8880 Other Student Fees	133,297	41,327	21,017	21,017	10,337	21,017
8890 Other Local Revenues	1,765,697	712,830	1,298,947	1,343,055	856,881	1,275,313
Total Other Local Revenues	\$ 2,572,780	\$ 1,332,384	\$ 1,965,826	\$ 2,009,934	\$ 1,464,764	\$ 1,773,561
Total Revenues	\$ 14,419,189	\$ 9,173,911	\$ 9,169,184	\$ 9,213,292	\$ 1,526,813	\$ 8,966,384
8980 Interfund Transfers In	1,186,062	904,692	118,450	118,450	118,450	-
8990 Intrafund and Subfund Transfers In	4,845,898	2,083,575	-	101,929	101,929	-
Total Other Financing Sources	\$ 6,031,960	\$ 2,988,267	\$ 118,450	\$ 220,379	\$ 220,379	\$ -
Total Revenues and Other Financing Sources	\$ 20,451,149	\$ 12,162,178	\$ 9,287,634	\$ 9,433,671	\$ 1,747,192	\$ 8,966,384

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
Uses:						
1200 Noninstructional Salaries Full Time	565,468	44,625	-	-	31,633	-
1300 Instructional Salaries Part Time	30,664	35,508	50,000	50,000	20,053	50,000
1400 Noninstructional Salaries Part Time	17,171	29,415	107,600	107,600	20,161	82,600
Total Academic Salaries	\$ 613,303	\$ 109,548	\$ 157,600	\$ 157,600	\$ 71,847	\$ 132,600
2100 Noninstructional Salaries Full Time	766,184	89,689	70,531	70,531	144,744	70,872
2300 Variable Non-Instructional	607,786	574,467	1,050,042	1,050,042	325,274	1,050,042
2400 Variable Classroom Aide	91,878	58,561	52,784	52,784	79,802	52,784
2600 Variable Aide Other	-	-	23,904	23,904	-	23,904
Total Classified Salaries	\$ 1,465,848	\$ 722,717	\$ 1,197,261	\$ 1,197,261	\$ 549,820	\$ 1,197,602
3000 Benefits	12,016,994	7,861,701	7,305,056	7,305,056	113,546	7,306,390
Total Salaries and Benefits	\$ 14,096,145	\$ 8,693,966	\$ 8,659,917	\$ 8,659,917	\$ 735,213	\$ 8,636,592
4000 Supplies and Materials	\$ 281,156	\$ 207,831	\$ 1,181,196	\$ 1,227,107	\$ 82,345	\$ 1,179,125
5100 Consultants	157,012	127,871	158,535	158,535	151,123	180,663
5200 Travel	133,570	74,855	143,245	148,245	5,190	144,287
5300 Dues and Memberships	25,427	23,095	8,000	8,000	5,211	8,000
5500 Utilities and Housekeeping	10,046	6,813	-	-	10,160	-
5600 Contract Services	26,556	108,632	6,464	92,464	100,416	6,464
5690 Other Operating Expenses	368,726	151,932	1,243,436	1,243,436	66,889	1,736,509
5800 Other Services and Expenses	246,146	912,297	297,333	297,333	176,498	297,333
5900 Interprogram Charges (credits)	1,135	(172)	1,794	1,794	47	1,794
5910 Indirect Costs	(235,696)	(158,813)	(66,883)	(1,040,202)	(884,357)	(66,883)
Total Other Operating Expenses	\$ 732,922	\$ 1,246,510	\$ 1,791,924	\$ 909,605	\$ (368,823)	\$ 2,308,167

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
6200 Buildings	4,620	2,643	155,169	155,169	39,734	165,169
6300 Library Books	(8,648)	904	3,152	3,152	(1,775)	6,984
6400 Equipment	868,176	693,646	1,837,401	2,047,597	58,296	1,837,401
Total Capital Outlay	\$ 864,148	\$ 697,193	\$ 1,995,722	\$ 2,205,918	\$ 96,255	\$ 2,009,554
7300 Interfund Transfers Out	2,500,000	-	449,139	449,139	-	-
7600 Other Student Payments	7,386	-	-	-	-	-
7800 Intrafund and Subfund Transfers Out	152,989	385,348	400,000	402,222	2,222	326,868
Total Transfers and Other Outgo	\$ 2,660,375	\$ 385,348	\$ 849,139	\$ 851,361	\$ 2,222	\$ 326,868
Total Expenses	\$ 18,634,746	\$ 11,230,848	\$ 14,477,898	\$ 13,853,908	\$ 547,212	\$ 14,460,306
Net Revenues Over (Under) Expenses	\$ 1,816,403	\$ 931,330	\$ (5,190,264)	\$ (4,420,237)	\$ 1,199,980	\$ (5,493,922)
Beginning Fund Balance	9,329,290	11,145,693	12,077,023	12,077,021	12,077,023	11,950,945
Ending Fund Balance	\$ 11,145,693	\$ 12,077,023	\$ 6,886,759	\$ 7,656,784	\$ 13,277,003	\$ 6,457,023
<u>Board and College / DO Restricted Reserves</u>						
7900 Designated Reserves	-	-	5,746,088	6,056,639	-	5,345,494
			<u>5,746,088</u>	<u>6,056,639</u>		<u>5,345,494</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	1,140,671	1,600,145	-	1,111,529
			<u>1,140,671</u>	<u>1,600,145</u>		<u>1,111,529</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 6,886,759	\$ 7,656,784	\$ -	\$ 6,457,023

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
Sources:						
8150 Student Financial Aid Revenue	10,590	11,930	10,500	10,500	6,935	10,500
8160 Veterans Education	1,080	960	-	-	896	-
Total Federal Revenues	\$ 11,670	\$ 12,890	\$ 10,500	\$ 10,500	\$ 7,831	\$ 10,500
8659 Other Reimbursable Categorical Programs	9,590	40,959	7,250	7,250	7,538	-
Total Other State Revenues	\$ 9,590	\$ 40,959	\$ 7,250	\$ 7,250	\$ 7,538	\$ -
8851 Rentals and Leases	38,441	63,513	25,000	25,000	70,319	35,000
8870 Other Student Fees and Charges	3,326	-	-	-	-	-
8890 Other Local Revenues	197,170	148,245	67,400	80,954	48,604	45,900
Total Other Local Revenues	\$ 238,937	\$ 211,758	\$ 92,400	\$ 105,954	\$ 118,923	\$ 80,900
Total Revenues	\$ 260,197	\$ 265,607	\$ 110,150	\$ 123,704	\$ 134,292	\$ 91,400
Total Revenues and Other Financing Sources	\$ 260,197	\$ 265,607	\$ 110,150	\$ 123,704	\$ 134,292	\$ 91,400

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
Uses:						
1400 Noninstructional Salaries Part Time	199	-	-	-	-	-
Total Academic Salaries	\$ 199	\$ -	\$ -	\$ -	\$ -	\$ -
2100 Noninstructional Salaries Full Time	15,975	3,806	-	-	-	-
2300 Variable Non-Instructional	39,030	26,257	42,611	42,611	23,126	42,611
2400 Variable Classroom Aide	-	288	-	-	-	-
Total Classified Salaries	\$ 55,005	\$ 30,351	\$ 42,611	\$ 42,611	\$ 23,126	\$ 42,611
3000 Benefits	13,648	2,959	3,864	3,864	535	3,864
Total Salaries and Benefits	\$ 68,852	\$ 33,310	\$ 46,475	\$ 46,475	\$ 23,661	\$ 46,475
4000 Supplies and Materials	\$ 14,240	\$ 17,753	\$ 270,560	\$ 284,114	\$ 3,466	\$ 284,060
5100 Consultants	16,154	11,024	-	-	3,838	22,128
5200 Travel	25,923	12,977	19,306	19,306	-	1,694
5300 Dues and Memberships	7,665	10,495	-	-	-	-
5500 Utilities and Housekeeping	-	-	-	-	1,552	-
5600 Contract Services	20,720	-	6,464	6,464	735	6,464
5690 Other Operating Expenses	95,001	-	248,002	248,002	(1)	231,142
5800 Other Services and Expenses	924	1,400	-	-	1,290	-
5910 Indirect Costs	(136,463)	(90,781)	-	(280,738)	(229,847)	-
Total Other Operating Expenses	\$ 29,924	\$ (54,885)	\$ 273,772	\$ (6,966)	\$ (222,433)	\$ 261,428
6200 Buildings	-	-	155,169	155,169	42,575	165,169
6400 Equipment	-	2,719	532,314	532,314	-	532,314
Total Capital Outlay	\$ -	\$ 2,719	\$ 687,483	\$ 687,483	\$ 42,575	\$ 697,483

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
Total Expenses	\$ 113,016	\$ (1,103)	\$ 1,278,290	\$ 1,011,106	\$ (152,731)	\$ 1,289,446
Net Revenues Over (Under) Expenses	\$ 147,181	\$ 266,710	\$ (1,168,140)	\$ (887,402)	\$ 287,023	\$ (1,198,046)
Beginning Fund Balance	1,690,221	1,837,402	2,104,112	2,104,110	2,104,112	2,126,452
Ending Fund Balance	\$ 1,837,402	\$ 2,104,112	\$ 935,972	\$ 1,216,708	\$ 2,391,135	\$ 928,406
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	935,972	1,216,708	-	928,406
			<u>935,972</u>	<u>1,216,708</u>		<u>928,406</u>
<u>Unrestricted Reserves</u>						
			<u>0</u>	<u>0</u>		<u>0</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 935,972	\$ 1,216,708	\$ -	\$ 928,406

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
Sources:						
8150 Student Financial Aid Revenue	19,080	19,400	19,400	19,400	16,155	16,115
8160 Veterans Education	6,435	5,850	-	-	4,192	-
Total Federal Revenues	\$ 25,515	\$ 25,250	\$ 19,400	\$ 19,400	\$ 20,347	\$ 16,115
8659 Other Reimbursable Categorical Programs	13,789	27,786	-	-	9,856	-
Total Other State Revenues	\$ 13,789	\$ 27,786	\$ -	\$ -	\$ 9,856	\$ -
8830 Contract Services	114,300	48,978	100,000	100,000	74,987	100,000
8851 Rentals and Leases	42,243	64,181	199,954	199,954	64,456	-
8870 Other Student Fees and Charges	420,869	290,862	265,000	265,000	227,674	265,000
8880 Other Student Fees	99,500	33,832	-	-	10,337	-
8890 Other Local Revenues	1,124,901	376,355	1,188,640	1,196,290	773,476	1,190,105
Total Other Local Revenues	\$ 1,801,813	\$ 814,208	\$ 1,753,594	\$ 1,761,244	\$ 1,150,930	\$ 1,555,105
Total Revenues	\$ 1,841,117	\$ 867,244	\$ 1,772,994	\$ 1,780,644	\$ 1,181,133	\$ 1,571,220
8980 Interfund Transfers In	145,852	347,702	118,450	118,450	118,450	-
8990 Intrafund and Subfund Transfers In	477,872	13,182	-	101,929	101,929	-
Total Other Financing Sources	\$ 623,724	\$ 360,884	\$ 118,450	\$ 220,379	\$ 220,379	\$ -
Total Revenues and Other Financing Sources	\$ 2,464,841	\$ 1,228,128	\$ 1,891,444	\$ 2,001,023	\$ 1,401,512	\$ 1,571,220

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
Uses:						
1200 Noninstructional Salaries Full Time	282,234	-	-	-	-	-
1300 Instructional Salaries Part Time	28,576	33,032	50,000	50,000	20,053	50,000
1400 Noninstructional Salaries Part Time	10,531	14,013	42,500	42,500	7,910	17,500
Total Academic Salaries	\$ 321,341	\$ 47,045	\$ 92,500	\$ 92,500	\$ 27,963	\$ 67,500
2100 Noninstructional Salaries Full Time	107,377	79,612	63,785	63,785	58,469	63,785
2300 Variable Non-Instructional	568,056	541,995	995,000	995,000	283,110	995,000
2400 Variable Classroom Aide	89,628	58,273	35,000	35,000	79,802	35,000
Total Classified Salaries	\$ 765,061	\$ 679,880	\$ 1,093,785	\$ 1,093,785	\$ 421,381	\$ 1,093,785
3000 Benefits	254,641	143,224	148,734	148,734	91,292	149,658
Total Salaries and Benefits	\$ 1,341,043	\$ 870,149	\$ 1,335,019	\$ 1,335,019	\$ 540,636	\$ 1,310,943
4000 Supplies and Materials	\$ 157,004	\$ 136,252	\$ 744,494	\$ 753,947	\$ 56,421	\$ 728,923
5100 Consultants	118,543	98,975	115,000	115,000	95,035	115,000
5200 Travel	82,339	44,046	112,648	117,648	2,548	131,302
5300 Dues and Memberships	4,213	8,959	8,000	8,000	5,211	8,000
5500 Utilities and Housekeeping	10,046	6,813	-	-	8,608	-
5600 Contract Services	1,485	20,344	-	-	8,358	-
5690 Other Operating Expenses	42,739	44,105	888,778	888,778	66,891	1,398,711
5800 Other Services and Expenses	245,222	233,592	207,678	207,678	157,109	207,678
5910 Indirect Costs	-	-	-	(462,665)	(383,105)	-
Total Other Operating Expenses	\$ 504,587	\$ 456,834	\$ 1,332,104	\$ 874,439	\$ (39,345)	\$ 1,860,691

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
6300 Library Books	(8,648)	904	3,152	3,152	(1,775)	6,984
6400 Equipment	841,059	465,607	629,087	731,016	46,821	629,087
Total Capital Outlay	\$ 832,411	\$ 466,511	\$ 632,239	\$ 734,168	\$ 45,046	\$ 636,071
7800 Intrafund and Subfund Transfers Out	77,989	25,548	-	2,222	2,222	-
Total Transfers and Other Outgo	\$ 77,989	\$ 25,548	\$ -	\$ 2,222	\$ 2,222	\$ -
Total Expenses	\$ 2,913,034	\$ 1,955,294	\$ 4,043,856	\$ 3,699,795	\$ 604,980	\$ 4,536,628
Net Revenues Over (Under) Expenses	\$ (448,193)	\$ (727,166)	\$ (2,152,412)	\$ (1,698,772)	\$ 796,532	\$ (2,965,408)
Beginning Fund Balance	4,614,273	4,166,080	3,438,914	3,438,916	3,438,914	3,552,608
Ending Fund Balance	\$ 4,166,080	\$ 3,438,914	\$ 1,286,502	\$ 1,740,144	\$ 4,235,446	\$ 587,200
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	1,255,552	1,251,527	-	587,199
			<u>1,255,552</u>	<u>1,251,527</u>		<u>587,199</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	30,950	488,617	-	1
			<u>30,950</u>	<u>488,617</u>		<u>1</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 1,286,502	\$ 1,740,144	\$ -	\$ 587,200

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
Sources:						
8150 Student Financial Aid Revenue	13,660	14,390	14,870	14,870	11,465	14,870
Total Federal Revenues	\$ 13,660	\$ 14,390	\$ 14,870	\$ 14,870	\$ 11,465	\$ 14,870
8659 Other Reimbursable Categorical Programs	20,514	26,708	11,276	11,276	5,012	11,276
Total Other State Revenues	\$ 20,514	\$ 26,708	\$ 11,276	\$ 11,276	\$ 5,012	\$ 11,276
8830 Contract Services	3,928	4,729	10,908	10,908	4,521	12,231
8851 Rentals and Leases	-	-	-	-	52,480	-
8870 Other Student Fees and Charges	1,200	613	-	-	1,325	-
8880 Other Student Fees	33,797	7,495	21,017	21,017	-	21,017
8890 Other Local Revenues	201,902	177,727	32,907	55,811	32,360	29,308
Total Other Local Revenues	\$ 240,827	\$ 190,564	\$ 64,832	\$ 87,736	\$ 90,686	\$ 62,556
Total Revenues	\$ 275,001	\$ 231,662	\$ 90,978	\$ 113,882	\$ 107,163	\$ 88,702
8980 Interfund Transfers In	40,424	42,802	-	-	-	-
8990 Intrafund and Subfund Transfers In	350,000	500,000	-	-	-	-
Total Other Financing Sources	\$ 390,424	\$ 542,802	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 665,425	\$ 774,464	\$ 90,978	\$ 113,882	\$ 107,163	\$ 88,702

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
Uses:						
1300 Instructional Salaries Part Time	2,088	2,476	-	-	-	-
1400 Noninstructional Salaries Part Time	6,441	15,402	65,100	65,100	12,251	65,100
Total Academic Salaries	\$ 8,529	\$ 17,878	\$ 65,100	\$ 65,100	\$ 12,251	\$ 65,100
2100 Noninstructional Salaries Full Time	29,373	6,271	6,746	6,746	6,184	7,087
2300 Variable Non-Instructional	700	6,215	12,431	12,431	19,038	12,431
2400 Variable Classroom Aide	2,250	-	17,784	17,784	-	17,784
2600 Variable Aide Other	-	-	23,904	23,904	-	23,904
Total Classified Salaries	\$ 32,323	\$ 12,486	\$ 60,865	\$ 60,865	\$ 25,222	\$ 61,206
3000 Benefits	22,344	8,507	12,396	12,396	6,894	12,806
Total Salaries and Benefits	\$ 63,196	\$ 38,871	\$ 138,361	\$ 138,361	\$ 44,367	\$ 139,112
4000 Supplies and Materials	\$ 96,118	\$ 51,439	\$ 156,142	\$ 179,046	\$ 21,596	\$ 156,142
5100 Consultants	7,315	15,977	28,535	28,535	-	28,535
5200 Travel	25,308	16,024	11,291	11,291	2,642	11,291
5300 Dues and Memberships	13,549	3,641	-	-	-	-
5600 Contract Services	3,151	5,222	-	-	-	-
5690 Other Operating Expenses	5,358	-	106,656	106,656	(1)	106,656
5800 Other Services and Expenses	-	1,301	-	-	13,200	-
5900 Interprogram Charges (credits)	1,135	(172)	1,794	1,794	47	1,794
5910 Indirect Costs	(94,244)	(63,916)	(66,883)	(296,799)	(267,960)	(66,883)
Total Other Operating Expenses	\$ (38,428)	\$ (21,923)	\$ 81,393	\$ (148,523)	\$ (252,072)	\$ 81,393
6200 Buildings	4,620	2,643	-	-	(2,841)	-
6400 Equipment	250	26,439	676,000	676,000	-	676,000
Total Capital Outlay	\$ 4,870	\$ 29,082	\$ 676,000	\$ 676,000	\$ (2,841)	\$ 676,000

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
7600 Other Student Payments	7,386	-	-	-	-	-
Total Transfers and Other Outgo	\$ 7,386	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 133,142	\$ 97,469	\$ 1,051,896	\$ 844,884	\$ (188,950)	\$ 1,052,647
Net Revenues Over (Under) Expenses	\$ 532,283	\$ 676,995	\$ (960,918)	\$ (731,002)	\$ 296,113	\$ (963,945)
Beginning Fund Balance	1,954,798	2,487,081	3,164,076	3,164,071	3,164,076	3,178,132
Ending Fund Balance	\$ 2,487,081	\$ 3,164,076	\$ 2,203,158	\$ 2,433,069	\$ 3,460,189	\$ 2,214,187
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	2,203,158	2,433,069	-	2,214,187
			<u>2,203,158</u>	<u>2,433,069</u>		<u>2,214,187</u>
<u>Unrestricted Reserves</u>						
			<u>0</u>	<u>0</u>		<u>0</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 2,203,158	\$ 2,433,069	\$ -	\$ 2,214,187

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
<u>Sources:</u>						
8690 State Tax Subventions	239,655	-	-	-	-	-
Total Other State Revenues	\$ 239,655	\$ -	\$ -	\$ -	\$ -	\$ -
8851 Rentals and Leases	49,479	105,351	45,000	45,000	101,784	65,000
8890 Other Local Revenues	241,724	10,503	10,000	10,000	2,441	10,000
Total Other Local Revenues	\$ 291,203	\$ 115,854	\$ 55,000	\$ 55,000	\$ 104,225	\$ 75,000
Total Revenues	\$ 530,858	\$ 115,854	\$ 55,000	\$ 55,000	\$ 104,225	\$ 75,000
8980 Interfund Transfers In	999,786	514,188	-	-	-	-
8990 Intrafund and Subfund Transfers In	4,018,026	1,570,393	-	-	-	-
Total Other Financing Sources	\$ 5,017,812	\$ 2,084,581	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 5,548,670	\$ 2,200,435	\$ 55,000	\$ 55,000	\$ 104,225	\$ 75,000
<u>Uses:</u>						
1200 Noninstructional Salaries Full Time	283,234	44,625	-	-	31,633	-
Total Academic Salaries	\$ 283,234	\$ 44,625	\$ -	\$ -	\$ 31,633	\$ -
2100 Noninstructional Salaries Full Time	613,459	-	-	-	80,091	-
Total Classified Salaries	\$ 613,459	\$ -	\$ -	\$ -	\$ 80,091	\$ -
3000 Benefits	214,345	13,467	-	-	14,825	-
Total Salaries and Benefits	\$ 1,111,038	\$ 58,092	\$ -	\$ -	\$ 126,549	\$ -
4000 Supplies and Materials	\$ 13,794	\$ 2,387	\$ 10,000	\$ 10,000	\$ 862	\$ 10,000

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
5100 Consultants	15,000	1,895	15,000	15,000	52,250	15,000
5200 Travel	-	1,808	-	-	-	-
5600 Contract Services	1,200	83,066	-	86,000	91,323	-
5690 Other Operating Expenses	225,628	107,827	-	-	-	-
5800 Other Services and Expenses	-	676,004	89,655	89,655	4,899	89,655
5910 Indirect Costs	(4,989)	(4,116)	-	-	(3,445)	-
Total Other Operating Expenses	\$ 236,839	\$ 866,484	\$ 104,655	\$ 190,655	\$ 145,027	\$ 104,655
6400 Equipment	26,867	198,881	-	108,267	11,475	-
Total Capital Outlay	\$ 26,867	\$ 198,881	\$ -	\$ 108,267	\$ 11,475	\$ -
7300 Interfund Transfers Out	2,500,000	-	449,139	449,139	-	-
7800 Intrafund and Subfund Transfers Out	75,000	359,800	400,000	400,000	-	326,868
Total Transfers and Other Outgo	\$ 2,575,000	\$ 359,800	\$ 849,139	\$ 849,139	\$ -	\$ 326,868
Total Expenses	\$ 3,963,538	\$ 1,485,644	\$ 963,794	\$ 1,158,061	\$ 283,913	\$ 441,523
Net Revenues Over (Under) Expenses	\$ 1,585,132	\$ 714,791	\$ (908,794)	\$ (1,103,061)	\$ (179,688)	\$ (366,523)
Beginning Fund Balance	1,069,998	2,655,130	3,369,921	3,369,924	3,369,921	3,093,753
Ending Fund Balance	\$ 2,655,130	\$ 3,369,921	\$ 2,461,127	\$ 2,266,863	\$ 3,190,233	\$ 2,727,230
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	1,351,406	1,155,335	-	1,615,702
			<u>1,351,406</u>	<u>1,155,335</u>		<u>1,615,702</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	1,109,721	1,111,528	-	1,111,528
			<u>1,109,721</u>	<u>1,111,528</u>		<u>1,111,528</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 2,461,127	\$ 2,266,863	\$ -	\$ 2,727,230

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
Sources:						
8690 State Tax Subventions	11,512,016	7,693,544	7,140,062	7,140,062	-	7,140,062
Total Other State Revenues	\$ 11,512,016	\$ 7,693,544	\$ 7,140,062	\$ 7,140,062	\$ -	\$ 7,140,062
Total Revenues	\$ 11,512,016	\$ 7,693,544	\$ 7,140,062	\$ 7,140,062	\$ -	\$ 7,140,062
Total Revenues and Other Financing Sources	\$ 11,512,016	\$ 7,693,544	\$ 7,140,062	\$ 7,140,062	\$ -	\$ 7,140,062
Uses:						
3000 Benefits	11,512,016	7,693,544	7,140,062	7,140,062	-	7,140,062
Total Salaries and Benefits	\$ 11,512,016	\$ 7,693,544	\$ 7,140,062	\$ 7,140,062	\$ -	\$ 7,140,062
Total Expenses	\$ 11,512,016	\$ 7,693,544	\$ 7,140,062	\$ 7,140,062	\$ -	\$ 7,140,062
Net Revenues Over (Under) Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board Restricted Reserves			<u>0</u>	<u>0</u>		<u>0</u>
Unrestricted Reserves			<u>0</u>	<u>0</u>		<u>0</u>

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
<u>District Services</u>						
Administrative Services and Finance	3,618,410	1,141,323	849,139	849,139	98,854	326,868
Human Resources	6,622	85,748	114,655	200,655	138,639	114,655
Information Technology Services	-	74,937	-	-	-	-
Payroll	75,000	-	-	-	-	-
Educational Planning	213,267	58,092	-	-	32,769	-
Police Services	35,239	125,544	-	108,267	13,650	-
Research	15,000	-	-	-	-	-
Total District Office Expenditures and Transfers Out	\$ 3,963,538	\$ 1,485,644	\$ 963,794	\$ 1,158,061	\$ 283,912	\$ 441,523
<u>Districtwide Expenses</u>						
Districtwide Operations	11,512,016	7,693,544	7,140,062	7,140,062	-	7,140,062
Total Districtwide Expenditures and Transfers Out	\$ 11,512,016	\$ 7,693,544	\$ 7,140,062	\$ 7,140,062	\$ -	\$ 7,140,062
Total District Office and Districtwide Expenditures and Transfers Out	\$ 15,475,554	\$ 9,179,188	\$ 8,103,856	\$ 8,298,123	\$ 283,912	\$ 7,581,585
<u>Board and District Office Restricted Reserves</u>						
Designated Reserves	-	-	1,351,406	1,155,335	-	1,615,702
			<u>1,351,406</u>	<u>1,155,335</u>		<u>1,615,702</u>
<u>Unrestricted Reserves</u>						
Undesignated College and DO Reserves	-	-	1,111,528	1,111,528	-	1,111,528
			<u>1,111,528</u>	<u>1,111,528</u>		<u>1,111,528</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 2,462,934	\$ 2,266,863	\$ -	\$ 2,727,230

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2021-2022 TENTATIVE BUDGET**

**SECTION - III
For ALL FUNDS**

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
Sources:						
8610 General Apportionment Revenue	21,430,990	32,088,330	13,306,934	13,306,934	1,020,234	17,370,485
8630 Education Protection Account	24,588,459	14,053,532	30,507,555	30,507,555	22,676,550	30,507,555
8671 Homeowners Revenue	633,307	626,848	633,307	633,307	304,944	633,000
8672 In Lieu of Taxes (wildlife)	-	4,622	-	-	4,309	-
8811 Tax Allocation, Secured Roll Revenue	88,540,312	92,549,360	91,393,715	91,393,715	94,017,654	91,393,715
8812 Tax Allocation, Supplemental Roll Revenue	2,185,267	2,047,813	3,159,221	3,159,221	30,566	3,159,221
8813 Tax Allocation, Unsecured Roll Revenue	2,697,218	2,807,197	2,783,984	2,783,984	2,674,862	2,783,984
8817 ERAF	13,482,004	14,099,861	14,375,495	14,375,495	10,939,935	14,375,495
8819 Redevelopment Agency Revenue/Residual	4,700,703	5,686,330	4,809,349	4,809,349	2,702,302	4,809,349
8874 98% of Enrollment Fees	16,705,035	14,880,662	16,705,035	16,705,035	18,809,240	15,184,349
Apportionment Revenues	\$ 174,963,295	\$ 178,844,555	\$ 177,674,595	\$ 177,674,595	\$ 153,180,596	\$ 180,217,153
8150 Student Financial Aid Revenue	43,330	45,720	44,770	44,770	34,555	41,485
8160 Veterans Education	12,360	11,040	4,845	4,845	8,624	4,845
Total Federal Revenues	\$ 55,690	\$ 56,760	\$ 49,615	\$ 49,615	\$ 43,179	\$ 46,330
8613 Apprenticeship Revenue	599,008	514,708	513,561	513,561	431,391	513,561
8614 Part Time Instructor Pay Increase	746,074	469,817	541,419	541,419	538,750	541,419
8617 Part Time Office Hours	642,143	529,776	374,000	374,000	132,444	374,000
8618 Part Time Health Revenue	20,212	24,230	25,000	25,000	1,358	25,000
8620 General Categorical Programs	322,403	294,643	295,290	295,290	285,242	295,290
8659 Other Reimbursable Categorical Programs	43,893	95,453	18,526	18,526	22,406	11,276
8680 Lottery Revenue	6,111,259	3,401,350	4,510,184	4,510,184	3,557,122	3,979,248
8690 State Tax Subventions	13,897,811	9,794,376	9,311,379	9,311,379	2,141,245	9,311,379
Total Other State Revenues	\$ 22,382,803	\$ 15,124,353	\$ 15,589,359	\$ 15,589,359	\$ 7,109,958	\$ 15,051,173

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
8830 Contract Services	118,228	53,707	110,908	110,908	79,508	112,231
8840 Sales and Commissions	73,486	77,038	-	3,697	3,703	-
8851 Rentals and Leases	556,587	590,938	452,164	499,688	428,357	448,200
8860 Interest and Investment Income	1,744,601	1,387,669	950,000	950,000	247,940	750,000
8874 2% of Enrollment Fees	340,919	303,687	340,919	340,919	383,862	284,532
8870 Other Student Fees and Charges	2,281,700	1,822,084	1,743,564	1,824,591	955,825	1,545,144
8880 Nonresident Tuition	11,136,744	10,949,720	11,336,045	11,336,045	9,731,061	11,336,045
8880 Other Student Fees	1,396,332	474,871	1,121,017	783,568	345,517	1,121,017
8890 Other Local Revenues	3,706,210	2,466,285	2,340,534	2,511,058	1,311,936	2,573,025
Total Other Local Revenues	\$ 21,354,807	\$ 18,125,999	\$ 18,395,151	\$ 18,360,474	\$ 13,487,709	\$ 18,170,194
Total Revenues	\$ 218,756,595	\$ 212,151,667	\$ 211,708,720	\$ 211,674,043	\$ 173,821,442	\$ 213,484,850
8900 Other Financing Sources, Miscellaneous	1,474	981	-	-	-	-
8910 Proceeds of General Fixed Assets	-	4,732	2,000	2,000	100	2,000
8980 Interfund Transfers In	1,433,133	920,278	198,450	339,717	302,042	80,000
8990 Intrafund and Subfund Transfers In	31,971,752	29,518,977	26,204,695	26,312,846	25,601,125	28,355,452
8994 Operating Allocation	166,988,068	170,144,776	171,928,308	171,928,308	171,928,308	171,849,536
Total Other Financing Sources	\$ 200,394,427	\$ 200,589,744	\$ 198,333,453	\$ 198,582,871	\$ 197,831,575	\$ 200,286,988
Total Revenues and Other Financing Sources	\$ 419,151,022	\$ 412,741,411	\$ 410,042,173	\$ 410,256,914	\$ 371,653,017	\$ 413,771,838

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
Uses:						
1100 Monthly Instructional Salary	33,208,473	34,952,580	38,515,475	38,515,475	33,869,090	39,252,481
1200 Noninstructional Salaries Full Time	13,768,645	15,905,484	16,318,969	16,225,526	14,744,215	16,569,073
1300 Instructional Salaries Part Time	30,739,935	31,663,084	28,363,113	28,363,113	24,388,285	27,052,534
1400 Noninstructional Salaries Part Time	2,050,073	1,827,242	1,347,835	1,449,518	1,176,123	1,322,835
Total Academic Salaries	\$ 79,767,126	\$ 84,348,390	\$ 84,545,392	\$ 84,553,632	\$ 74,177,713	\$ 84,196,923
2100 Noninstructional Salaries Full Time	28,104,244	28,682,603	31,402,705	31,402,705	27,011,069	31,283,313
2200 Instructional Aides Full Time	3,190,098	3,385,931	3,675,387	3,675,387	3,243,782	3,778,227
2300 Variable Non-Instructional	4,522,022	3,754,237	2,822,151	2,907,013	1,618,040	2,787,412
2400 Variable Classroom Aide	918,681	822,390	725,057	725,057	403,498	725,057
2600 Variable Aide Other	187,133	188,609	142,293	142,293	65,276	142,293
Total Classified Salaries	\$ 36,922,178	\$ 36,833,770	\$ 38,767,593	\$ 38,852,455	\$ 32,341,665	\$ 38,716,302
3000 Benefits	67,326,023	65,318,149	65,834,924	65,834,924	51,264,451	68,162,859
Total Salaries and Benefits	\$ 184,015,327	\$ 186,500,309	\$ 189,147,909	\$ 189,241,011	\$ 157,783,829	\$ 191,076,084
4000 Supplies and Materials	\$ 1,049,203	\$ 1,675,034	\$ 4,484,642	\$ 4,193,539	\$ 1,968,758	\$ 4,569,072

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
5100 Consultants	1,431,742	1,238,817	1,407,608	1,436,658	1,042,523	1,464,736
5200 Travel	828,541	564,020	1,028,737	1,053,417	123,098	1,040,146
5300 Dues and Memberships	348,082	396,441	397,414	398,513	281,782	402,414
5400 Insurance	2,653,839	2,477,319	2,847,708	2,847,708	1,521,289	2,699,713
5500 Utilities and Housekeeping	4,587,995	4,788,829	5,059,085	5,059,085	3,827,928	5,446,902
5600 Contract Services	3,922,042	3,979,568	3,625,089	3,726,037	4,259,324	4,575,072
5690 Other Operating Expenses	1,720,958	1,488,048	2,725,340	2,725,655	835,872	3,241,913
5700 Legal/Elections/Audit Expenses	1,339,088	1,414,982	1,090,000	1,090,000	1,255,387	1,090,000
5800 Other Services and Expenses	1,714,558	2,089,835	1,616,938	1,616,938	888,192	1,588,938
5900 Interprogram Charges (credits)	(76,266)	(61,858)	56,392	56,392	(110)	56,392
5910 Indirect Costs	(235,696)	(158,813)	(66,883)	(1,040,202)	(884,357)	(66,883)
Total Other Operating Expenses	\$ 18,234,883	\$ 18,217,188	\$ 19,787,428	\$ 18,970,201	\$ 13,150,928	\$ 21,539,343
6100 Sites and Site Improvements	-	30	1,500	1,500	-	1,500
6200 Buildings	34,709	20,423	176,169	176,169	56,344	186,169
6300 Library Books	47,038	54,580	67,900	67,952	52,937	71,732
6400 Equipment	1,340,170	1,205,532	2,226,626	2,508,938	350,372	2,221,626
Total Capital Outlay	\$ 1,421,917	\$ 1,280,565	\$ 2,472,195	\$ 2,754,559	\$ 459,653	\$ 2,481,027
7300 Interfund Transfers Out	10,968,530	4,973,286	1,904,447	2,403,116	1,548,669	1,283,000
7600 Other Student Payments	7,586	57,075	2,097	2,097	-	2,097
7800 Intrafund and Subfund Transfers Out	31,971,752	29,518,977	26,204,695	26,312,846	25,601,125	28,355,452
94xx District Office Assessment	166,988,068	170,144,776	171,928,308	171,928,308	171,928,308	171,849,536
Total Transfers and Other Outgo	\$ 209,935,936	\$ 204,694,114	\$ 200,039,547	\$ 200,646,367	\$ 199,078,102	\$ 201,490,085
Total Expenses	\$ 414,657,266	\$ 412,367,210	\$ 415,931,721	\$ 415,805,677	\$ 372,441,270	\$ 421,155,611

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
Net Revenues Over (Under) Expenses	\$ 4,493,756	\$ 374,201	\$ (5,889,548)	\$ (5,548,763)	\$ (788,253)	\$ (7,383,773)
Beginning Fund Balance	37,068,051	41,561,807	41,936,008	41,936,006	41,936,008	43,079,781
Ending Fund Balance	\$ 41,561,807	\$ 41,936,008	\$ 36,046,460	\$ 36,387,243	\$ 41,147,755	\$ 35,696,008
<u>Board and College / DO Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	10,113,276	10,113,276	-	10,276,710
7902 5% Board Contingency Reserve	-	-	10,113,276	10,113,276	-	10,276,710
7903 Deficit Funding Reserve	-	-	846,415	846,415	-	862,126
7904 College/DO Local Reserves (1% minimum)	-	-	3,663,444	3,485,675	-	3,562,372
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	6,858,967	7,309,055	-	5,792,426
			<u>31,684,319</u>	<u>31,956,638</u>		<u>30,859,285</u>
<u>Unrestricted Reserves</u>						
7997 Undesignated District Reserves	-	-	130,498	113,152	-	80,030
7999 Undesignated College and DO Reserves	-	-	4,231,643	4,317,453	-	4,756,693
			<u>4,362,141</u>	<u>4,430,605</u>		<u>4,836,723</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 36,046,460	\$ 36,387,243	\$ -	\$ 35,696,008

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
Sources:						
8120 Higher Education Act	2,447,066	1,855,339	1,148,446	3,904,694	1,303,820	1,781,748
8150 Student Financial Aid Revenue	817,075	847,927	643,032	658,742	582,033	649,073
8170 Vocational & Technical Education Act (VTEA)	1,059,931	1,167,616	1,209,810	1,187,367	-	1,006,962
8190 Other Federal Revenues	342,332	855,794	6,772,857	32,109,309	9,674,398	2,416,380
Total Federal Revenues	\$ 4,666,404	\$ 4,726,676	\$ 9,774,145	\$ 37,860,112	\$ 11,560,251	\$ 5,854,163
8610 General Apportionments	121,661	109,292	132,533	130,774	109,469	83,541
8620 General Categorical Programs	25,826,097	27,771,118	31,975,566	36,171,291	25,538,080	25,101,943
8659 Other Reimbursable Categorical Programs	2,163,698	1,831,868	2,255,047	2,255,784	2,303,370	1,754,451
8680 Other State Non-Tax Revenues	2,057,774	107,181	4,117,050	4,117,911	2,133,909	2,112,438
8680 Lottery Revenue	2,541,701	1,151,108	1,461,521	1,461,521	175,578	1,461,521
8690 Other State Revenues	6,115,063	4,017,311	4,847,850	7,606,408	5,256,707	3,724,856
Total State Revenues	\$ 38,825,994	\$ 34,987,878	\$ 44,789,567	\$ 51,743,689	\$ 35,517,113	\$ 34,238,750
8820 Contributions and Gifts	76,892	11,359	83	33,083	52,391	20,000
8830 Contract Services	-	-	1,000	1,000	-	-
8880 Nonresident Tuition and Other Student Fees	1,586,108	1,363,720	792,500	792,500	418	793,054
8890 Other Local Revenues	2,590,152	2,359,917	2,482,903	3,316,006	2,390,007	2,001,980
Total Local Revenues	\$ 4,253,152	\$ 3,734,996	\$ 3,276,486	\$ 4,142,589	\$ 2,442,816	\$ 2,815,034
Total Revenues	\$ 47,745,550	\$ 43,449,550	\$ 57,840,198	\$ 93,746,390	\$ 49,520,180	\$ 42,907,947
8980 Interfund Transfers In	-	1,007,540	616,447	959,841	343,394	-
Total Other Financing Sources	\$ -	\$ 1,007,540	\$ 616,447	\$ 959,841	\$ 343,394	\$ -
Total Revenues and Other Financing Sources	\$ 47,745,550	\$ 44,457,090	\$ 58,456,645	\$ 94,706,231	\$ 49,863,574	\$ 42,907,947

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
Uses:						
1100 Monthly Instructional Salary	288,508	336,787	328,026	451,155	300,934	322,559
1200 Noninstructional Salaries Full Time	5,532,655	5,772,438	5,330,430	6,720,124	7,910,180	4,941,884
1300 Instructional Salaries Part Time	255,341	213,223	300,705	496,514	120,412	224,732
1400 Noninstructional Salaries Part Time	3,180,797	3,054,654	1,646,450	2,169,573	2,500,552	1,703,073
Total Academic Salaries	\$ 9,257,301	\$ 9,377,102	\$ 7,605,611	\$ 9,837,366	\$ 10,832,078	\$ 7,192,248
2100 Noninstructional Salaries Full Time	7,309,234	8,178,871	9,376,496	9,935,209	8,298,710	8,972,547
2200 Instructional Aides Full Time	56,754	74,074	69,144	83,144	63,382	69,144
2300 Variable Non-Instructional	4,395,761	4,002,890	2,261,644	2,991,277	1,810,905	2,267,164
2400 Variable Classroom Aide	254,044	412,385	54,897	209,966	156,192	54,897
2600 Variable Aide Other	116,690	146,969	18,000	35,000	89,057	18,000
Total Classified Salaries	\$ 12,132,483	\$ 12,815,189	\$ 11,780,181	\$ 13,254,596	\$ 10,418,246	\$ 11,381,752
3000 Benefits	9,031,282	8,632,935	8,578,804	9,223,355	7,238,918	7,798,141
Total Salaries and Benefits	\$ 30,421,066	\$ 30,825,226	\$ 27,964,596	\$ 32,315,317	\$ 28,489,242	\$ 26,372,141
4000 Supplies and Materials	\$ 4,230,562	\$ 2,311,970	\$ 8,852,726	\$ 23,517,719	\$ 1,121,690	\$ 5,959,136
5100 Consultants	2,018,375	1,734,864	1,563,782	5,300,437	1,694,482	1,945,539
5200 Travel	1,079,947	609,420	649,447	396,784	46,469	573,232
5300 Dues and Memberships	142,676	91,549	40,942	140,334	176,833	20,942
5500 Utilities and Housekeeping	30,949	10,327	3,950	12,236	10,686	3,950
5600 Contract Services	761,937	481,086	356,301	805,020	1,100,644	196,188
5690 Other Operating Expenses	3,316,301	1,124,699	7,452,745	7,907,658	3,123,870	2,288,154
5700 Legal/Elections/Audit Expenses	-	-	-	1,950	36,431	-
5800 Other Services and Expenses	359,704	310,101	160,200	310,446	353,688	102,200
5900 Interprogram Charges (credits)	12,564	7,723	3,733	3,670	199	3,733
5910 Indirect Costs	419,972	265,981	288,534	748,481	983,059	457,124
Total Other Operating Expenses	\$ 8,142,425	\$ 4,635,750	\$ 10,519,634	\$ 15,627,016	\$ 7,526,361	\$ 5,591,062

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
6100 Sites and Site Improvements	-	-	-	121,021	141,822	-
6200 Buildings	6,813	4,252	2,771	613,279	-	2,771
6300 Library Books	74,010	95,990	22,789	52,789	126,536	12,000
6400 Equipment	2,526,740	2,466,502	2,611,480	4,793,001	4,373,920	1,383,289
Total Capital Outlay	\$ 2,607,563	\$ 2,566,744	\$ 2,637,040	\$ 5,580,090	\$ 4,642,278	\$ 1,398,060
7300 Interfund Transfers Out	607,233	1,398,813	-	2,449,032	2,175,569	-
7500 Student Financial Aid	468,151	1,198,709	1,939,588	2,399,056	949,895	919,386
7600 Other Student Payments	1,414,493	1,009,214	1,546,991	2,182,818	989,345	878,056
7900 Grant net AR (deferrals) not yet posted	-	-	5,043,513	10,339,232	5,097,534	2,778,974
Total Transfers and Other Outgo	\$ 2,489,877	\$ 3,606,736	\$ 8,530,092	\$ 17,370,138	\$ 9,212,343	\$ 4,576,416
Total Expenses	\$ 47,891,493	\$ 43,946,426	\$ 58,504,088	\$ 94,410,280	\$ 50,991,914	\$ 43,896,815
Net Revenues Over (Under) Expenses	\$ (145,943)	\$ 510,664	\$ (47,443)	\$ 295,951	\$ (1,128,340)	\$ (988,868)
Beginning Fund Balance	682,723	536,780	1,047,444	1,047,443	1,047,444	1,047,000
Ending Fund Balance	\$ 536,780	\$ 1,047,444	\$ 1,000,001	\$ 1,343,394	\$ (80,896)	\$ 58,132
7998 Restricted Reserve	-	-	1,000,001	1,343,394	-	58,132
Total Budgeted Reserves	\$ -	\$ -	\$ 1,000,001	\$ 1,343,394	\$ -	\$ 58,132

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
Sources:						
8670 State Tax Subventions	38,655	38,498	40,300	40,300	36,229	40,300
Total State Revenues	\$ 38,655	\$ 38,498	\$ 40,300	\$ 40,300	\$ 36,229	\$ 40,300
8810 Property Taxes	7,323,985	7,606,027	11,772,000	11,772,000	15,223,535	12,163,000
8860 Interest and Investment Income	78,809	58,713	44,500	44,500	3,748	-
Total Local Revenues	\$ 7,402,794	\$ 7,664,740	\$ 11,816,500	\$ 11,816,500	\$ 15,227,283	\$ 12,163,000
Total Revenues	\$ 7,441,449	\$ 7,703,238	\$ 11,856,800	\$ 11,856,800	\$ 15,263,512	\$ 12,203,300
Total Revenues and Other Financing Sources	\$ 7,441,449	\$ 7,703,238	\$ 11,856,800	\$ 11,856,800	\$ 15,263,512	\$ 12,203,300
Uses:						
7110 Bond Redemption	3,621,100	3,986,100	6,782,000	6,782,000	6,782,000	7,785,329
7120 Bond Interest and Other Charges	3,577,050	3,753,987	4,813,491	4,813,491	4,690,625	4,378,324
Total Transfers and Other Outgo	\$ 7,198,150	\$ 7,740,087	\$ 11,595,491	\$ 11,595,491	\$ 11,472,625	\$ 12,163,653
Total Expenses	\$ 7,198,150	\$ 7,740,087	\$ 11,595,491	\$ 11,595,491	\$ 11,472,625	\$ 12,163,653
Net Revenues Over (Under) Expenses	\$ 243,299	\$ (36,849)	\$ 261,309	\$ 261,309	\$ 3,790,887	\$ 39,647
Beginning Fund Balance	5,764,400	6,007,699	5,970,850	5,970,849	5,970,850	9,598,204
Ending Fund Balance	\$ 6,007,699	\$ 5,970,850	\$ 6,232,159	\$ 6,232,158	\$ 9,761,737	\$ 9,637,851
7912 Restricted Debt Reserve	-	-	6,232,159	6,232,158	-	9,637,851
Total Budgeted Reserves	\$ -	\$ -	\$ 6,232,159	\$ 6,232,158	\$ -	\$ 9,637,851

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
Sources:						
8670 State Tax Subventions	83,736	80,898	86,500	86,500	7,356	80,500
Total State Revenues	\$ 83,736	\$ 80,898	\$ 86,500	\$ 86,500	\$ 7,356	\$ 80,500
8810 Property Taxes	13,964,606	14,162,707	10,060,000	10,060,000	2,766,733	8,552,000
8860 Interest and Investment Income	163,347	145,470	68,500	68,500	31,882	30,000
Total Local Revenues	\$ 14,127,953	\$ 14,308,177	\$ 10,128,500	\$ 10,128,500	\$ 2,798,615	\$ 8,582,000
Total Revenues	\$ 14,211,689	\$ 14,389,075	\$ 10,215,000	\$ 10,215,000	\$ 2,805,971	\$ 8,662,500
Total Revenues and Other Financing Sources	\$ 14,211,689	\$ 14,389,075	\$ 10,215,000	\$ 10,215,000	\$ 2,805,971	\$ 8,662,500
Uses:						
7110 Bond Redemption	2,916,400	3,196,400	4,360,300	4,360,300	4,361,150	4,226,971
7120 Bond Interest and Other Charges	11,089,182	7,919,767	5,054,172	5,054,172	5,712,698	4,326,775
Total Transfers and Other Outgo	\$ 14,005,582	\$ 11,116,167	\$ 9,414,472	\$ 9,414,472	\$ 10,073,848	\$ 8,553,746
Total Expenses	\$ 14,005,582	\$ 11,116,167	\$ 9,414,472	\$ 9,414,472	\$ 10,073,848	\$ 8,553,746
Net Revenues Over (Under) Expenses	\$ 206,107	\$ 3,272,908	\$ 800,528	\$ 800,528	\$ (7,267,877)	\$ 108,754
Beginning Fund Balance	10,657,196	10,863,303	14,136,211	14,136,211	14,136,211	6,714,086
Ending Fund Balance	\$ 10,863,303	\$ 14,136,211	\$ 14,936,739	\$ 14,936,739	\$ 6,868,334	\$ 6,822,840
7912 Restricted Debt Reserve	-	-	14,936,739	14,936,739	-	6,822,840
Total Budgeted Reserves	\$ -	\$ -	\$ 14,936,739	\$ 14,936,739	\$ -	\$ 6,822,840

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
Sources:						
8670 State Tax Subventions	19,298	119,662	18,000	18,000	57,868	57,000
Total State Revenues	\$ 19,298	\$ 119,662	\$ 18,000	\$ 18,000	\$ 57,868	\$ 57,000
8810 Property Taxes	3,218,923	20,679,209	20,990,825	20,990,825	20,896,934	25,242,650
8860 Interest and Investment Income	27,546	172,177	22,000	22,000	50,773	22,000
Total Local Revenues	\$ 3,246,469	\$ 20,851,386	\$ 21,012,825	\$ 21,012,825	\$ 20,947,707	\$ 25,264,650
Total Revenues	\$ 3,265,767	\$ 20,971,048	\$ 21,030,825	\$ 21,030,825	\$ 21,005,575	\$ 25,321,650
8940 Proceeds of General Long-Term Debt	-	11,106,447	-	-	15,476,978	-
Total Other Financing Sources	\$ -	\$ 11,106,447	\$ -	\$ -	\$ 15,476,978	\$ -
Total Revenues and Other Financing Sources	\$ 3,265,767	\$ 32,077,495	\$ 21,030,825	\$ 21,030,825	\$ 36,482,553	\$ 25,321,650
Uses:						
7100 Debt Retirement	-	395,884	-	-	422,023	-
7110 Bond Redemption	1,500	10,650,000	14,045,000	14,045,000	19,661,500	15,535,000
7120 Bond Interest and Other Charges	3,316,700	4,762,715	6,775,825	6,775,825	7,440,984	9,764,650
Total Transfers and Other Outgo	\$ 3,318,200	\$ 15,808,599	\$ 20,820,825	\$ 20,820,825	\$ 27,524,507	\$ 25,299,650
Total Expenses	\$ 3,318,200	\$ 15,808,599	\$ 20,820,825	\$ 20,820,825	\$ 27,524,507	\$ 25,299,650
Net Revenues Over (Under) Expenses	\$ (52,433)	\$ 16,268,896	\$ 210,000	\$ 210,000	\$ 8,958,046	\$ 22,000
Beginning Fund Balance	1,916,632	1,864,199	18,133,095	18,133,095	18,133,095	26,972,390
Ending Fund Balance	\$ 1,864,199	\$ 18,133,095	\$ 18,343,095	\$ 18,343,095	\$ 27,091,141	\$ 26,994,390
7912 Restricted Debt Reserve	-	-	18,343,095	18,343,095	-	26,994,390
Total Budgeted Reserves	\$ -	\$ -	\$ 18,343,095	\$ 18,343,095	\$ -	\$ 26,994,390

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
<u>Sources:</u>						
8860 Interest and Investment Income	362,994	282,612	239,325	239,325	59,921	45,000
Total Local Revenues	\$ 362,994	\$ 282,612	\$ 239,325	\$ 239,325	\$ 59,921	\$ 45,000
Total Revenues	\$ 362,994	\$ 282,612	\$ 239,325	\$ 239,325	\$ 59,921	\$ 45,000
Total Revenues and Other Financing Sources	\$ 362,994	\$ 282,612	\$ 239,325	\$ 239,325	\$ 59,921	\$ 45,000
<u>Uses:</u>						
7300 Interfund Transfers Out	-	514,188	80,000	80,000	-	80,000
Total Transfers and Other Outgo	\$ -	\$ 514,188	\$ 80,000	\$ 80,000	\$ -	\$ 80,000
Total Expenses	\$ -	\$ 514,188	\$ 80,000	\$ 80,000	\$ -	\$ 80,000
Net Revenues Over (Under) Expenses	\$ 362,994	\$ (231,576)	\$ 159,325	\$ 159,325	\$ 59,921	\$ (35,000)
Beginning Fund Balance	15,774,655	16,137,649	15,906,073	15,906,073	15,906,073	15,950,633
Ending Fund Balance	\$ 16,137,649	\$ 15,906,073	\$ 16,065,398	\$ 16,065,398	\$ 15,965,994	\$ 15,915,633
7906 Load Bank Liability Reserve	-	-	8,699,296	8,699,296	-	8,779,296
7907 Vacation Liability Reserve	-	-	550,000	550,000	-	550,000
7912 Restricted Debt Reserve	-	-	6,816,102	6,816,102	-	6,586,337
Total Budgeted Reserves	\$ -	\$ -	\$ 16,065,398	\$ 16,065,398	\$ -	\$ 15,915,633

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
Sources:						
8652 Deferred Maintenance	170,839	112,838	-	-	-	-
Total State Revenues	\$ 170,839	\$ 112,838	\$ -	\$ -	\$ -	\$ -
8890 Other Local Revenues	2,256,970	2,419,879	1,430,000	1,430,000	1,298,069	1,690,000
Total Local Revenues	\$ 2,256,970	\$ 2,419,879	\$ 1,430,000	\$ 1,430,000	\$ 1,298,069	\$ 1,690,000
Total Revenues	\$ 2,427,809	\$ 2,532,717	\$ 1,430,000	\$ 1,430,000	\$ 1,298,069	\$ 1,690,000
8980 Interfund Transfers In	6,648,181	3,634,629	-	2,289,722	1,292,872	-
Total Other Financing Sources	\$ 6,648,181	\$ 3,634,629	\$ -	\$ 2,289,722	\$ 1,292,872	\$ -
Total Revenues and Other Financing Sources	\$ 9,075,990	\$ 6,167,346	\$ 1,430,000	\$ 3,719,722	\$ 2,590,941	\$ 1,690,000
Uses:						
5500 Utilities and Housekeeping	(1,916)	-	-	-	-	-
5600 Contract Services	587,950	432,876	433,063	433,063	44,502	325,063
5800 Other Services and Expenses	20,063	18,223	-	-	-	-
Total Other Operating Expenses	\$ 606,097	\$ 451,099	\$ 433,063	\$ 433,063	\$ 44,502	\$ 325,063
6100 Sites and Site Improvements	81,695	521,582	1,274,828	2,854,178	601,258	652,842
6200 Buildings	4,181,732	2,178,289	8,089,680	8,120,105	98,202	6,948,930
6400 Equipment	526,630	1,422,467	3,124,897	2,721,488	1,362,112	2,362,695
Total Capital Outlay	\$ 4,790,057	\$ 4,122,338	\$ 12,489,405	\$ 13,695,771	\$ 2,061,572	\$ 9,964,467
7300 Interfund Transfers Out	-	200,000	-	-	-	-

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
Total Transfers and Other Outgo	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 5,396,154	\$ 4,773,437	\$ 12,922,468	\$ 14,128,834	\$ 2,106,074	\$ 10,289,530
Net Revenues Over (Under) Expenses	\$ 3,679,836	\$ 1,393,909	\$ (11,492,468)	\$ (10,409,112)	\$ 484,867	\$ (8,599,530)
Beginning Fund Balance	28,915,718	32,595,554	33,967,777	33,989,463	33,989,463	32,000,003
Ending Fund Balance	\$ 32,595,554	\$ 33,989,463	\$ 22,475,309	\$ 23,580,351	\$ 34,474,330	\$ 23,400,473
7900 Designated Reserves	-	-	21,000	231,439	-	21,000
7913 Restricted Capital Reserve	-	-	22,454,309	23,348,912	-	23,379,473
Total Budgeted Reserves	\$ -	\$ -	\$ 22,475,309	\$ 23,580,351	\$ -	\$ 23,400,473

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
Sources:						
8690 Other State Revenues	13,792	-	-	-	-	-
Total State Revenues	\$ 13,792	\$ -	\$ -	\$ -	\$ -	\$ -
8860 Interest and Investment Income	783,466	351,906	230,000	230,000	35,001	-
Total Local Revenues	\$ 783,466	\$ 351,906	\$ 230,000	\$ 230,000	\$ 35,001	\$ -
Total Revenues	\$ 797,258	\$ 351,906	\$ 230,000	\$ 230,000	\$ 35,001	\$ -
Total Revenues and Other Financing Sources	\$ 797,258	\$ 351,906	\$ 230,000	\$ 230,000	\$ 35,001	\$ -
Uses:						
2100 Noninstructional Salaries Full Time	256,605	96,271	90,285	90,285	98,964	-
Total Classified Salaries	\$ 256,605	\$ 96,271	\$ 90,285	\$ 90,285	\$ 98,964	\$ -
3000 Benefits	144,700	45,021	43,248	43,248	42,872	-
Total Salaries and Benefits	\$ 401,305	\$ 141,292	\$ 133,533	\$ 133,533	\$ 141,836	\$ -
4000 Supplies and Materials	\$ 1,436	\$ -	\$ -	\$ -	\$ -	\$ -
5100 Consultants	819,768	145,703	394,454	394,454	138,387	-
5500 Utilities and Housekeeping	1,925	1,400	1,000	1,000	-	-
5600 Contract Services	9,861	3,920	2,000	2,000	2,633	-
Total Other Operating Expenses	\$ 831,554	\$ 151,023	\$ 397,454	\$ 397,454	\$ 141,020	\$ -

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
6200 Buildings	13,894,708	9,618,731	13,695,149	13,695,149	14,425,218	-
6400 Equipment	338,014	805,006	357,001	357,001	115,477	-
Total Capital Outlay	\$ 14,232,722	\$ 10,423,737	\$ 14,052,150	\$ 14,052,150	\$ 14,540,695	\$ -
Total Expenses	\$ 15,467,017	\$ 10,716,052	\$ 14,583,137	\$ 14,583,137	\$ 14,823,551	\$ -
Net Revenues Over (Under) Expenses	\$ (14,669,759)	\$ (10,364,146)	\$ (14,353,137)	\$ (14,353,137)	\$ (14,788,550)	\$ -
Beginning Fund Balance	39,836,467	25,166,708	14,802,546	14,802,562	14,802,562	-
Ending Fund Balance	\$ 25,166,708	\$ 14,802,562	\$ 449,409	\$ 449,425	\$ 14,012	\$ -
7913 Restricted Capital Reserve	-	-	449,409	449,425	-	-
Total Budgeted Reserves	\$ -	\$ -	\$ 449,409	\$ 449,425	\$ -	\$ -

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
Sources:						
8690 Other State Revenues	31,402	-	-	-	-	-
Total State Revenues	\$ 31,402	\$ -	\$ -	\$ -	\$ -	\$ -
8860 Interest and Investment Income	1,037,187	1,252,939	1,750,000	1,750,000	266,778	761,313
Total Local Revenues	\$ 1,037,187	\$ 1,252,939	\$ 1,750,000	\$ 1,750,000	\$ 266,778	\$ 761,313
Total Revenues	\$ 1,068,589	\$ 1,252,939	\$ 1,750,000	\$ 1,750,000	\$ 266,778	\$ 761,313
8900 Other Financing Sources, Miscellaneous	567,686	65,856	-	-	-	-
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	\$ 110,065,856	\$ 110,000,000	\$ 110,000,000	\$ 110,000,000	\$ -
Total Revenues and Other Financing Sources	\$ 1,636,275	\$ 111,318,795	\$ 111,750,000	\$ 111,750,000	\$ 110,266,778	\$ 761,313
Uses:						
2100 Noninstructional Salaries Full Time	587,105	748,516	689,312	689,312	735,715	900,321
2300 Variable Non-Instructional	-	437	-	-	1,720	-
Total Classified Salaries	\$ 587,105	\$ 748,953	\$ 689,312	\$ 689,312	\$ 737,435	\$ 900,321
3000 Benefits	331,058	355,449	335,720	335,720	336,413	491,011
Total Salaries and Benefits	\$ 918,163	\$ 1,104,402	\$ 1,025,032	\$ 1,025,032	\$ 1,073,848	\$ 1,391,332
4000 Supplies and Materials	\$ 5,029	\$ -	\$ 7,000	\$ 7,000	\$ -	\$ 6,000
5100 Consultants	3,096,755	4,196,564	5,300,000	5,300,000	3,424,982	3,000,000
5500 Utilities and Housekeeping	-	700	-	-	1,750	-
5600 Contract Services	62,809	46,606	128,000	128,000	32,650	128,000
5800 Other Services and Expenses	2,441	785	-	-	344	-
Total Other Operating Expenses	\$ 3,162,005	\$ 4,244,655	\$ 5,428,000	\$ 5,428,000	\$ 3,459,726	\$ 3,128,000

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
6200 Buildings	65,800,637	76,691,614	84,166,913	84,166,913	77,138,026	52,566,600
6400 Equipment	538,567	3,941,326	2,698,294	2,698,294	1,957,688	4,651,967
Total Capital Outlay	\$ 66,339,204	\$ 80,632,940	\$ 86,865,207	\$ 86,865,207	\$ 79,095,714	\$ 57,218,567
7100 Debt Retirement	-	162,593	-	-	448,029	-
Total Transfers and Other Outgo	\$ -	\$ 162,593	\$ -	\$ -	\$ 448,029	\$ -
Total Expenses	\$ 70,424,401	\$ 86,144,590	\$ 93,325,239	\$ 93,325,239	\$ 84,077,317	\$ 61,743,899
Net Revenues Over (Under) Expenses	\$ (68,788,126)	\$ 25,174,205	\$ 18,424,761	\$ 18,424,761	\$ 26,189,461	\$ (60,982,586)
Beginning Fund Balance	88,637,961	19,849,835	44,785,956	45,024,040	45,024,040	61,743,897
Ending Fund Balance	\$ 19,849,835	\$ 45,024,040	\$ 63,210,717	\$ 63,448,801	\$ 71,213,501	\$ 761,311
7913 Restricted Capital Reserve	-	-	63,210,717	63,448,801	-	761,311
Total Budgeted Reserves	\$ -	\$ -	\$ 63,210,717	\$ 63,448,801	\$ -	\$ 761,311

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
Sources:						
8690 Other State Revenues	70,911	-	-	-	-	-
Total State Revenues	\$ 70,911	\$ -	\$ -	\$ -	\$ -	\$ -
8840 Sales and Commissions	5,667,669	4,303,053	4,472,151	4,472,151	2,191,151	2,584,105
8850 Other Sales Revenue	2,413,343	1,891,227	2,095,684	2,095,684	251,962	706,885
Total Local Revenues	\$ 8,081,012	\$ 6,194,280	\$ 6,567,835	\$ 6,567,835	\$ 2,443,113	\$ 3,290,990
Total Revenues	\$ 8,151,923	\$ 6,194,280	\$ 6,567,835	\$ 6,567,835	\$ 2,443,113	\$ 3,290,990
8980 Interfund Transfers In	390,736	420,746	-	173,318	371,164	-
Total Other Financing Sources	\$ 390,736	\$ 420,746	\$ -	\$ 173,318	\$ 371,164	\$ -
Total Revenues and Other Financing Sources	\$ 8,542,659	\$ 6,615,026	\$ 6,567,835	\$ 6,741,153	\$ 2,814,277	\$ 3,290,990
Uses:						
2100 Noninstructional Salaries Full Time	1,153,499	1,116,851	1,001,509	1,001,509	871,014	904,161
2300 Variable Non-Instructional	392,160	298,542	352,000	352,000	6,115	334,000
Total Classified Salaries	\$ 1,545,659	\$ 1,415,393	\$ 1,353,509	\$ 1,353,509	\$ 877,129	\$ 1,238,161
3000 Benefits	752,001	654,818	602,192	602,192	507,426	607,622
Total Salaries and Benefits	\$ 2,297,660	\$ 2,070,211	\$ 1,955,701	\$ 1,955,701	\$ 1,384,555	\$ 1,845,783
4000 Supplies and Materials	\$ 15,688	\$ 18,590	\$ 29,547	\$ 29,547	\$ 9,741	\$ 19,547

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
5200 Travel	698	613	5,000	5,000	-	5,000
5500 Utilities and Housekeeping	57,735	50,454	50,950	50,950	42,544	50,950
5600 Contract Services	53,823	1,807	482	482	-	482
5690 Other Operating Expenses	74,856	72,348	50,000	50,000	63,422	50,000
5800 Other Services and Expenses	230,001	236,135	175,457	175,457	2,860	172,257
5930 Depreciation	6,213	4,232	-	-	-	-
Total Other Operating Expenses	\$ 423,326	\$ 365,589	\$ 281,889	\$ 281,889	\$ 108,826	\$ 278,689
6400 Equipment	6,932	1,410	-	-	-	-
Total Capital Outlay	\$ 6,932	\$ 1,410	\$ -	\$ -	\$ -	\$ -
7700 Cost of Goods Sold	5,909,260	4,559,761	4,559,306	4,559,306	1,736,793	1,373,403
Total Transfers and Other Outgo	\$ 5,909,260	\$ 4,559,761	\$ 4,559,306	\$ 4,559,306	\$ 1,736,793	\$ 1,373,403
Total Expenses	\$ 8,652,866	\$ 7,015,561	\$ 6,826,443	\$ 6,826,443	\$ 3,239,915	\$ 3,517,422
Net Revenues Over (Under) Expenses	\$ (110,207)	\$ (400,535)	\$ (258,608)	\$ (85,290)	\$ (425,638)	\$ (226,432)
Beginning Fund Balance	1,141,750	1,031,543	635,240	631,008	631,008	578,994
Ending Fund Balance	\$ 1,031,543	\$ 631,008	\$ 376,632	\$ 545,718	\$ 205,370	\$ 352,562
7999 Undesignated Reserve	-	-	376,632	545,718	-	352,562
Total Budgeted Reserves	\$ -	\$ -	\$ 376,632	\$ 545,718	\$ -	\$ 352,562

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
Sources:						
8690 Other State Revenues	21,566	-	-	-	-	-
Total State Revenues	\$ 21,566	\$ -	\$ -	\$ -	\$ -	\$ -
8840 Sales and Commissions	1,626,217	1,229,620	1,723,394	1,723,394	83,732	1,017,097
8850 Other Sales Revenue	8,207	-	-	-	-	-
8890 Other Local Revenues	38,276	29,888	15,000	15,000	-	15,000
Total Local Revenues	\$ 1,672,700	\$ 1,259,508	\$ 1,738,394	\$ 1,738,394	\$ 83,732	\$ 1,032,097
Total Revenues	\$ 1,694,266	\$ 1,259,508	\$ 1,738,394	\$ 1,738,394	\$ 83,732	\$ 1,032,097
8980 Interfund Transfers In	-	-	-	-	4,100	-
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ 4,100	\$ -
Total Revenues and Other Financing Sources	\$ 1,694,266	\$ 1,259,508	\$ 1,738,394	\$ 1,738,394	\$ 87,832	\$ 1,032,097
Uses:						
2100 Noninstructional Salaries Full Time	252,152	288,852	323,232	323,232	302,569	336,041
2300 Variable Non-Instructional	211,055	167,232	215,000	215,000	(393)	215,000
Total Classified Salaries	\$ 463,207	\$ 456,084	\$ 538,232	\$ 538,232	\$ 302,176	\$ 551,041
3000 Benefits	227,740	220,780	242,048	242,048	209,837	260,161
Total Salaries and Benefits	\$ 690,947	\$ 676,864	\$ 780,280	\$ 780,280	\$ 512,013	\$ 811,202
4000 Supplies and Materials	\$ 17,744	\$ 23,818	\$ 45,876	\$ 45,876	\$ 3,415	\$ 45,876

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
5100 Consultants	4,351	-	7,350	7,350	-	7,350
5200 Travel	-	95	-	-	-	-
5300 Dues and Memberships	-	4,388	-	-	-	-
5400 Insurance	-	373	-	-	-	-
5500 Utilities and Housekeeping	12,985	10,379	11,260	11,260	4,121	11,260
5600 Contract Services	23,069	14,926	25,000	25,000	4,160	25,000
5690 Other Operating Expenses	2,447	966	-	-	-	-
5800 Other Services and Expenses	49,311	62,078	63,260	63,260	660	63,260
5930 Depreciation	6,505	4,276	-	-	-	-
Total Other Operating Expenses	\$ 98,668	\$ 97,481	\$ 106,870	\$ 106,870	\$ 8,941	\$ 106,870
6400 Equipment	35,150	(4,838)	-	-	87	-
Total Capital Outlay	\$ 35,150	\$ (4,838)	\$ -	\$ -	\$ 87	\$ -
7700 Cost of Goods Sold	737,268	550,242	811,992	811,992	93,071	85,000
Total Transfers and Other Outgo	\$ 737,268	\$ 550,242	\$ 811,992	\$ 811,992	\$ 93,071	\$ 85,000
Total Expenses	\$ 1,579,777	\$ 1,343,567	\$ 1,745,018	\$ 1,745,018	\$ 617,527	\$ 1,048,948
Net Revenues Over (Under) Expenses	\$ 114,489	\$ (84,059)	\$ (6,624)	\$ (6,624)	\$ (529,695)	\$ (16,851)
Beginning Fund Balance	1,129,445	1,243,934	1,156,950	1,159,875	1,159,875	1,141,111
Ending Fund Balance	\$ 1,243,934	\$ 1,159,875	\$ 1,150,326	\$ 1,153,251	\$ 630,180	\$ 1,124,260
7999 Undesignated Reserve	-	-	1,150,326	1,153,251	-	1,124,260
Total Budgeted Reserves	\$ -	\$ -	\$ 1,150,326	\$ 1,153,251	\$ -	\$ 1,124,260

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
Sources:						
8860 Interest and Investment Income	20,404	15,080	12,660	12,660	3,163	12,660
Total Local Revenues	\$ 20,404	\$ 15,080	\$ 12,660	\$ 12,660	\$ 3,163	\$ 12,660
Total Revenues	\$ 20,404	\$ 15,080	\$ 12,660	\$ 12,660	\$ 3,163	\$ 12,660
8980 Interfund Transfers In	100,000	50,000	50,000	50,000	50,000	50,000
Total Other Financing Sources	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Total Revenues and Other Financing Sources	\$ 120,404	\$ 65,080	\$ 62,660	\$ 62,660	\$ 53,163	\$ 62,660
Uses:						
5400 Insurance	78,085	95,270	50,000	50,000	51,167	50,000
Total Other Operating Expenses	\$ 78,085	\$ 95,270	\$ 50,000	\$ 50,000	\$ 51,167	\$ 50,000
Total Expenses	\$ 78,085	\$ 95,270	\$ 50,000	\$ 50,000	\$ 51,167	\$ 50,000
Net Revenues Over (Under) Expenses	\$ 42,319	\$ (30,190)	\$ 12,660	\$ 12,660	\$ 1,996	\$ 12,660
Beginning Fund Balance	826,208	868,527	838,337	838,337	838,337	838,240
Ending Fund Balance	\$ 868,527	\$ 838,337	\$ 850,997	\$ 850,997	\$ 840,333	\$ 850,900
7911 Self-Insurance Claims Reserve	-	-	850,997	850,997	-	850,900
Total Budgeted Reserves	\$ -	\$ -	\$ 850,997	\$ 850,997	\$ -	\$ 850,900

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
Sources:						
8860 Interest and Investment Income	287,084	223,306	61,700	61,700	15,109	61,700
Total Local Revenues	\$ 287,084	\$ 223,306	\$ 61,700	\$ 61,700	\$ 15,109	\$ 61,700
Total Revenues	\$ 287,084	\$ 223,306	\$ 61,700	\$ 61,700	\$ 15,109	\$ 61,700
8900 Other Financing Sources, Miscellaneous	364,890	-	-	-	-	-
8980 Interfund Transfers In	4,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total Other Financing Sources	\$ 4,364,890	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Total Revenues and Other Financing Sources	\$ 4,651,974	\$ 1,223,306	\$ 1,061,700	\$ 1,061,700	\$ 1,015,109	\$ 1,061,700
Uses:						
5100 Consultants	16,846	6,029	-	-	-	-
5800 Other Services and Expenses	3,331	2,769	1,700	1,700	4	1,700
Total Other Operating Expenses	\$ 20,177	\$ 8,798	\$ 1,700	\$ 1,700	\$ 4	\$ 1,700
7300 Interfund Transfers Out	5,215,800	14,607,900	-	-	-	1,039,500
Total Transfers and Other Outgo	\$ 5,215,800	\$ 14,607,900	\$ -	\$ -	\$ -	\$ 1,039,500
Total Expenses	\$ 5,235,977	\$ 14,616,698	\$ 1,700	\$ 1,700	\$ 4	\$ 1,041,200
Net Revenues Over (Under) Expenses	\$ (584,003)	\$ (13,393,392)	\$ 1,060,000	\$ 1,060,000	\$ 1,015,105	\$ 20,500
Beginning Fund Balance	17,533,084	16,949,081	3,555,689	3,555,689	3,555,689	4,574,241
Ending Fund Balance	\$ 16,949,081	\$ 3,555,689	\$ 4,615,689	\$ 4,615,689	\$ 4,570,794	\$ 4,594,741
7998 Restricted Reserve	-	-	4,615,689	4,615,689	-	4,594,741
Total Budgeted Reserves	\$ -	\$ -	\$ 4,615,689	\$ 4,615,689	\$ -	\$ 4,594,741

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
Sources:						
8860 Interest and Investment Income	3,380	5,297	2,500	2,500	4,017	-
8890 Other Local Revenues	436,370	402,779	396,297	396,297	332,412	115,544
Total Local Revenues	\$ 439,750	\$ 408,076	\$ 398,797	\$ 398,797	\$ 336,429	\$ 115,544
Total Revenues	\$ 439,750	\$ 408,076	\$ 398,797	\$ 398,797	\$ 336,429	\$ 115,544
Total Revenues and Other Financing Sources	\$ 439,750	\$ 408,076	\$ 398,797	\$ 398,797	\$ 336,429	\$ 115,544
Uses:						
4000 Supplies and Materials	\$ 323,639	\$ 211,511	\$ 341,528	\$ 341,528	\$ 161,162	\$ 95,275
5200 Travel	10,759	-	-	-	-	-
5600 Contract Services	-	-	-	-	10,000	-
5690 Other Operating Expenses	-	-	5,500	5,500	150,000	-
5800 Other Services and Expenses	60	101	-	-	-	-
Total Other Operating Expenses	\$ 10,819	\$ 101	\$ 5,500	\$ 5,500	\$ 160,000	\$ -
7300 Interfund Transfers Out	232,071	-	-	-	-	-
Total Transfers and Other Outgo	\$ 232,071	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 566,529	\$ 211,612	\$ 347,028	\$ 347,028	\$ 321,162	\$ 95,275
Net Revenues Over (Under) Expenses	\$ (126,779)	\$ 196,464	\$ 51,769	\$ 51,769	\$ 15,267	\$ 20,269
Beginning Fund Balance	1,125,897	999,118	1,195,582	1,195,582	1,195,582	1,181,523
Ending Fund Balance	\$ 999,118	\$ 1,195,582	\$ 1,247,351	\$ 1,247,351	\$ 1,210,849	\$ 1,201,792
7900 Designated Reserves	-	-	74,314	74,314	-	50,000
7999 Undesignated Reserve	-	-	1,173,037	1,173,037	-	1,151,792
Total Budgeted Reserves	\$ -	\$ -	\$ 1,247,351	\$ 1,247,351	\$ -	\$ 1,201,792

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
Sources:						
8890 Other Local Revenues	89,033	92,335	83,237	83,237	129,694	83,237
Total Local Revenues	\$ 89,033	\$ 92,335	\$ 83,237	\$ 83,237	\$ 129,694	\$ 83,237
Total Revenues	\$ 89,033	\$ 92,335	\$ 83,237	\$ 83,237	\$ 129,694	\$ 83,237
Total Revenues and Other Financing Sources	\$ 89,033	\$ 92,335	\$ 83,237	\$ 83,237	\$ 129,694	\$ 83,237
Uses:						
4000 Supplies and Materials	\$ 220	\$ -	\$ 8,051	\$ 8,051	\$ -	\$ 8,051
5100 Consultants	-	-	-	-	25,500	-
5200 Travel	33,967	20,507	48,800	48,800	4,908	48,800
5800 Other Services and Expenses	40,154	37,593	26,386	26,386	64,847	26,386
Total Other Operating Expenses	\$ 74,121	\$ 58,100	\$ 75,186	\$ 75,186	\$ 95,255	\$ 75,186
Total Expenses	\$ 74,341	\$ 58,100	\$ 83,237	\$ 83,237	\$ 95,255	\$ 83,237
Net Revenues Over (Under) Expenses	\$ 14,692	\$ 34,235	\$ -	\$ -	\$ 34,439	\$ -
Beginning Fund Balance	45,289	59,981	94,216	94,216	94,216	109,054
Ending Fund Balance	\$ 59,981	\$ 94,216	\$ 94,216	\$ 94,216	\$ 128,655	\$ 109,054
7900 Designated Reserves	-	-	85,692	85,692	-	92,054
7999 Undesignated Reserve	-	-	8,524	8,524	-	17,000
Total Budgeted Reserves	\$ -	\$ -	\$ 94,216	\$ 94,216	\$ -	\$ 109,054

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
Sources:						
8860 Interest and Investment Income	38,284	14,569	12,968	12,968	3,102	3,000
8880 Nonresident Tuition and Other Student Fees	266,307	240,936	204,741	204,741	84,400	47,461
8890 Other Local Revenues	10,000	2,694	3,000	3,000	-	3,000
Total Local Revenues	\$ 314,591	\$ 258,199	\$ 220,709	\$ 220,709	\$ 87,502	\$ 53,461
Total Revenues	\$ 314,591	\$ 258,199	\$ 220,709	\$ 220,709	\$ 87,502	\$ 53,461
Total Revenues and Other Financing Sources	\$ 314,591	\$ 258,199	\$ 220,709	\$ 220,709	\$ 87,502	\$ 53,461
Uses:						
2300 Variable Non-Instructional	16,123	12,987	22,050	22,050	-	22,050
Total Classified Salaries	\$ 16,123	\$ 12,987	\$ 22,050	\$ 22,050	\$ -	\$ 22,050
3000 Benefits	356	175	461	461	-	461
Total Salaries and Benefits	\$ 16,479	\$ 13,162	\$ 22,511	\$ 22,511	\$ -	\$ 22,511
4000 Supplies and Materials	\$ 17,136	\$ 8,315	\$ 3,500	\$ 3,500	\$ 2,866	\$ 3,500

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
5200 Travel	3,804	(3,887)	8,000	8,000	3,047	8,000
5300 Dues and Memberships	550	348	850	850	251	850
5500 Utilities and Housekeeping	355	500	300	300	429	300
5600 Contract Services	1,232	-	300	300	-	300
5690 Other Operating Expenses	5,547	6,051	7,000	7,000	4,003	7,000
5800 Other Services and Expenses	2,613	1,504	2,500	2,500	-	2,500
Total Other Operating Expenses	\$ 14,101	\$ 4,516	\$ 18,950	\$ 18,950	\$ 7,730	\$ 18,950
6200 Buildings	1,100,000	-	-	-	-	-
6400 Equipment	8,220	2,023	5,500	5,500	5,782	5,500
Total Capital Outlay	\$ 1,108,220	\$ 2,023	\$ 5,500	\$ 5,500	\$ 5,782	\$ 5,500
7300 Interfund Transfers Out	114,900	116,750	118,450	118,450	118,450	-
Total Transfers and Other Outgo	\$ 114,900	\$ 116,750	\$ 118,450	\$ 118,450	\$ 118,450	\$ -
Total Expenses	\$ 1,270,836	\$ 144,766	\$ 168,911	\$ 168,911	\$ 134,828	\$ 50,461
Net Revenues Over (Under) Expenses	\$ (956,245)	\$ 113,433	\$ 51,798	\$ 51,798	\$ (47,326)	\$ 3,000
Beginning Fund Balance	1,771,750	815,505	928,938	928,938	928,938	877,505
Ending Fund Balance	\$ 815,505	\$ 928,938	\$ 980,736	\$ 980,736	\$ 881,612	\$ 880,505
7998 Restricted Reserve	-	-	193,708	193,708	-	80,505
7999 Undesignated Reserve	-	-	787,028	787,028	-	800,000
Total Budgeted Reserves	\$ -	\$ -	\$ 980,736	\$ 980,736	\$ -	\$ 880,505

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
Sources:						
8150 Student Financial Aid Revenue	33,660,261	39,451,354	35,618,585	35,618,585	33,418,315	35,188,760
Total Federal Revenues	\$ 33,660,261	\$ 39,451,354	\$ 35,618,585	\$ 35,618,585	\$ 33,418,315	\$ 35,188,760
8620 General Categorical Programs	2,644,231	2,240,322	2,371,839	2,371,839	4,447,509	2,371,839
8680 Other State Non-Tax Revenues	2,354,644	2,951,258	3,000,000	3,000,000	2,157,401	3,000,000
Total State Revenues	\$ 4,998,875	\$ 5,191,580	\$ 5,371,839	\$ 5,371,839	\$ 6,604,910	\$ 5,371,839
Total Revenues	\$ 38,659,136	\$ 44,642,934	\$ 40,990,424	\$ 40,990,424	\$ 40,023,225	\$ 40,560,599
8980 Interfund Transfers In	408,562	226,791	238,000	238,000	479,116	233,000
Total Other Financing Sources	\$ 408,562	\$ 226,791	\$ 238,000	\$ 238,000	\$ 479,116	\$ 233,000
Total Revenues and Other Financing Sources	\$ 39,067,698	\$ 44,869,725	\$ 41,228,424	\$ 41,228,424	\$ 40,502,341	\$ 40,793,599
Uses:						
7300 Interfund Transfers Out	58,092	56,947	-	-	-	-
7500 Student Financial Aid	39,009,606	44,812,778	41,228,424	41,228,424	40,502,341	40,793,599
Total Transfers and Other Outgo	\$ 39,067,698	\$ 44,869,725	\$ 41,228,424	\$ 41,228,424	\$ 40,502,341	\$ 40,793,599
Total Expenses	\$ 39,067,698	\$ 44,869,725	\$ 41,228,424	\$ 41,228,424	\$ 40,502,341	\$ 40,793,599
Net Revenues Over (Under) Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
Sources:						
8860 Interest and Investment Income	11,657	9,183	7,530	7,530	2,014	1,500
Total Local Revenues	\$ 11,657	\$ 9,183	\$ 7,530	\$ 7,530	\$ 2,014	\$ 1,500
Total Revenues	\$ 11,657	\$ 9,183	\$ 7,530	\$ 7,530	\$ 2,014	\$ 1,500
Total Revenues and Other Financing Sources	\$ 11,657	\$ 9,183	\$ 7,530	\$ 7,530	\$ 2,014	\$ 1,500
Uses:						
5800 Other Services and Expenses	17	35	10	10	47	50
Total Other Operating Expenses	\$ 17	\$ 35	\$ 10	\$ 10	\$ 47	\$ 50
7400 Other Transfers/Uses	6,000	11,000	10,000	10,000	10,000	-
Total Transfers and Other Outgo	\$ 6,000	\$ 11,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Total Expenses	\$ 6,017	\$ 11,035	\$ 10,010	\$ 10,010	\$ 10,047	\$ 50
Net Revenues Over (Under) Expenses	\$ 5,640	\$ (1,852)	\$ (2,480)	\$ (2,480)	\$ (8,033)	\$ 1,450
Beginning Fund Balance	497,205	502,845	501,009	500,993	500,993	492,464
Ending Fund Balance	\$ 502,845	\$ 500,993	\$ 498,529	\$ 498,513	\$ 492,960	\$ 493,914
7998 Restricted Reserve	-	-	498,529	498,513	-	493,914
Total Budgeted Reserves	\$ -	\$ -	\$ 498,529	\$ 498,513	\$ -	\$ 493,914

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

Description	Final Actuals 2018-2019	Final Actuals 2019-2020	Adoption Budget 2020-2021	Adjusted Budget 2020-2021	YTD Actuals 2020-2021	Tentative Budget 2021-2022
Sources:						
8860 Interest and Investment Income	5,519,558	5,044,327	2,760,000	23,233,871	25,505,461	12,348,750
Total Local Revenues	\$ 5,519,558	\$ 5,044,327	\$ 2,760,000	\$ 23,233,871	\$ 25,505,461	\$ 12,348,750
Total Revenues	\$ 5,519,558	\$ 5,044,327	\$ 2,760,000	\$ 23,233,871	\$ 25,505,461	\$ 12,348,750
8980 Interfund Transfers In	5,215,800	14,607,900	-	-	-	1,039,500
Total Other Financing Sources	\$ 5,215,800	\$ 14,607,900	\$ -	\$ -	\$ -	\$ 1,039,500
Total Revenues and Other Financing Sources	\$ 10,735,358	\$ 19,652,227	\$ 2,760,000	\$ 23,233,871	\$ 25,505,461	\$ 13,388,250
Uses:						
5800 Other Services and Expenses	377,549	424,686	425,000	425,000	377,071	425,000
Total Other Operating Expenses	\$ 377,549	\$ 424,686	\$ 425,000	\$ 425,000	\$ 377,071	\$ 425,000
Total Expenses	\$ 377,549	\$ 424,686	\$ 425,000	\$ 425,000	\$ 377,071	\$ 425,000
Net Revenues Over (Under) Expenses	\$ 10,357,809	\$ 19,227,541	\$ 2,335,000	\$ 22,808,871	\$ 25,128,390	\$ 12,963,250
Beginning Fund Balance	107,766,132	118,123,941	137,351,482	137,351,482	137,351,482	162,963,327
Ending Fund Balance	\$ 118,123,941	\$ 137,351,482	\$ 139,686,482	\$ 160,160,353	\$ 162,479,872	\$ 175,926,577
7998 Restricted Reserve	-	-	139,686,482	160,160,353	-	175,926,577
Total Budgeted Reserves	\$ -	\$ -	\$ 139,686,482	\$ 160,160,353	\$ -	\$ 175,926,577



APPENDICES

- A. 2021-22 BUDGET YEAR 50% LAW CALCULATION**
- B. STEP AND LONGEVITY COST ESTIMATES FOR FY 2021-22**
- C. SALARY SCHEDULE AND 4CD BENEFITS PREMIUM HISTORY**
- D. GLOSSARY**

Appendix A

2021-22 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: 2021-22, for the period ended June 30, 2022

TB 2022 data as of 06/03/21

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	66,255,015	66,255,015	0	0	66,255,015	66,255,015
Noninstructional Salaries (CA 1200 and 1400)	408		17,054,842		0		17,054,842
Subtotal Academic Salaries	409	66,255,015	83,309,857	0	0	66,255,015	83,309,857
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		31,028,782		0		31,028,782
Noninstructional Aides (CA 2200 and 2400)	416	4,468,284	4,468,284	0	0	4,468,284	4,468,284
Subtotal Classified Salaries	419	4,468,284	35,497,066	0	0	4,468,284	35,497,066
Employee Benefits (CA 3000)	429	33,509,678	66,439,200	0	0	33,509,678	66,439,200
Supplies and Materials (CA 4000)	435		3,671,851		0		3,671,851
Other Operating Expenses and Services (CA 5000)	449	600,000	18,838,130	0	0	600,000	18,838,130
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		796,350		0		796,350
Total (409 + 419 + 429) and (435 + 449 + 451)	459	104,832,977	208,552,454	0	0	104,832,977	208,552,454
Less Exclusions for Current Expenses of Education	469	7,256,354	18,600,865	0	0	7,256,354	18,600,865
Totals for ESC 84362, 50 percent law (459 - 469)	470	97,576,623	189,951,589	0	0	97,576,623	189,951,589
Percentage of CEE (470, col. 1 / 470, col.2)	471	51.37%	100.00%			51.37%	100.00%
50 Percent of Current Expense of Education (50% of 470, col. 2)	472		94,975,794				94,975,794
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		94,975,794				94,975,794

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: 2021-22, for the period ended June 30, 2022

TB 2022 data as of 06/03/21

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 18.3176%		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	11,208,473	11,208,473	0	0	11,208,473	11,208,473
Noninstructional Salaries (CA 1200 and 1400)	408		4,136,299		296,367		4,432,666
Subtotal Academic Salaires	409	11,208,473	15,344,772	0	296,367	11,208,473	15,641,139
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		4,559,368		1,719,676		6,279,044
Noninstructional Aides (CA 2200 and 2400)	416	724,607	724,607	0	0	724,607	724,607
Subtotal Classified Salaries	419	724,607	5,283,975	0	1,719,676	724,607	7,003,651
Employee Benefits (CA 3000)	429	3,318,509	7,571,828	2,218,551	4,790,198	5,537,060	12,362,026
Supplies and Materials (CA 4000)	435		646,373		54,275		700,648
Other Operating Expenses and Services (CA 5000)	449	0	1,069,360	0	2,354,090	0	3,423,450
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		195,392		3,664		199,056
Total (409 + 419 + 429) and (435 + 449 + 451)	459	15,251,589	30,111,700	2,218,551	9,218,270	17,470,140	39,329,970
Less Exclusions for Current Expenses of Education	469	0	64,898	1,329,188	3,208,517	1,329,188	3,273,415
Totals for ESC 84362, 50 percent law (459 - 469)	470	15,251,589	30,046,802	889,363	6,009,753	16,140,952	36,056,555
Percentage of CEE (470, col. 1 / 470, col.2)	471	50.76%	100.00%			44.77%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		15,023,401				18,028,277
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		15,023,401				18,028,277

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: 2021-22, for the period ended June 30, 2022

TB 2022 data as of 06/03/21

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 55.2580%		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	38,415,262	38,415,262	0	0	38,415,262	38,415,262
Noninstructional Salaries (CA 1200 and 1400)	408		6,590,076		894,040		7,484,116
Subtotal Academic Salaires	409	38,415,262	45,005,338	0	894,040	38,415,262	45,899,378
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		11,418,874		5,187,686		16,606,560
Noninstructional Aides (CA 2200 and 2400)	416	2,036,269	2,036,269	0	0	2,036,269	2,036,269
Subtotal Classified Salaries	419	2,036,269	13,455,143	0	5,187,686	2,036,269	18,642,829
Employee Benefits (CA 3000)	429	12,508,431	21,818,531	6,692,623	14,450,416	19,201,054	36,268,947
Supplies and Materials (CA 4000)	435		2,003,261		163,729		2,166,990
Other Operating Expenses and Services (CA 5000)	449	0	2,801,443	0	7,101,499	0	9,902,942
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		36,600		11,052		47,652
Total (409 + 419 + 429) and (435 + 449 + 451)	459	52,959,962	85,120,316	6,692,623	27,808,422	59,652,585	112,928,738
Less Exclusions for Current Expenses of Education	469	0	1,069,875	4,009,714	10,234,345	4,009,714	11,304,220
Totals for ESC 84362, 50 percent law (459 - 469)	470	52,959,962	84,050,441	2,682,909	17,574,077	55,642,871	101,624,518
Percentage of CEE (470, col. 1 / 470, col.2)	471	63.01%	100.00%			54.75%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		42,025,220				50,812,259
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		42,025,220				50,812,259

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: 2021-22, for the period ended June 30, 2022

TB 2022 data as of 06/03/21

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 26.4244%		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	16,631,280	16,631,280	0	0	16,631,280	16,631,280
Noninstructional Salaries (CA 1200 and 1400)	408		4,710,529		427,531		5,138,060
Subtotal Academic Salaires	409	16,631,280	21,341,809	0	427,531	16,631,280	21,769,340
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		5,662,419		2,480,759		8,143,178
Noninstructional Aides (CA 2200 and 2400)	416	1,707,408	1,707,408	0	0	1,707,408	1,707,408
Subtotal Classified Salaries	419	1,707,408	7,369,827	0	2,480,759	1,707,408	9,850,586
Employee Benefits (CA 3000)	429	5,571,142	10,898,017	3,200,422	6,910,210	8,771,564	17,808,227
Supplies and Materials (CA 4000)	435		725,917		78,296		804,213
Other Operating Expenses and Services (CA 5000)	449	600,000	2,115,791	0	3,395,947	600,000	5,511,738
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		544,358		5,285		549,643
Total (409 + 419 + 429) and (435 + 449 + 451)	459	24,509,830	42,995,719	3,200,422	13,298,028	27,710,252	56,293,747
Less Exclusions for Current Expenses of Education	469	0	14,940	1,917,451	4,615,318	1,917,451	4,630,258
Totals for ESC 84362, 50 percent law (459 - 469)	470	24,509,830	42,980,779	1,282,971	8,682,710	25,792,801	51,663,489
Percentage of CEE (470, col. 1 / 470, col.2)	471	57.03%	100.00%			49.92%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		21,490,389				25,831,744
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		21,490,389				25,831,744

Appendix B

STEP AND LONGEVITY COST ESTIMATES FOR FY 2021-22

APPENDIX B

Step and Longevity Cost Estimates for 2021-22 Budget Year

	Step \$	Step #	Longevity/Column \$	Longevity/Column #	TOTAL \$	TOTAL #
Local 1	\$346,000	173	\$118,937	91	\$464,937	264
Manager, Supervisor, Confidential	\$136,000	40	\$52,250	19	\$188,250	59
UF Fulltime ⁽¹⁾	\$463,175	191	\$88,200	12	\$551,375	203
UF Parttime ⁽²⁾	\$131,250	250	\$21,000	40	\$152,250	290
TOTAL	\$1,076,425	654	\$280,387	162	\$1,356,812	816

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

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

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

Appendix C

SALARY SCHEDULE AND 4CD BENEFITS PREMIUM HISTORY

APPENDIX C

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

Fiscal Year	Salary Schedule Changes					Benefits Premium Changes	
	Faculty	Classified	Confidentials	Managers/ Supervisors	Chancellor's Cabinet	Medical Plans - Actuals	Dental Plans - Actuals
83-84	0.0%	0.0%	0.0%	0.0%	0.0%		
84-85 eff. 7-1-84 eff. 7-1-85	8.4% 4.0%	10.4%	8.4% 4.0%	8.4% 4.0%	8.4% 4.0%		
85-86	6.2% (87.1% of work year)	5.4%	5.4%	5.4%	5.4%		
86-87	5.0%	5.4%	5.0%	5.0%	5.0%		
87-88	4.0%	4.0%	4.0%	4.0%	4.0%		
88-89	4.7%	4.7%	4.7%	4.6/7%	4.6/7%		
89-90	7.0%	7.0%	7.0%	7.0%	7.0%		
90-91	6.5%	6.5%	6.5%	6.5%	6.5%		
91-92	3.0%	3.0%	3.0%	3.0%	3.0%		
92-93	0.0%	0.0%	0.0%	0.0%	0.0%		
93-94	2.0%	2.0%	2.0%	2.0%	2.0%	5.53%	2.66%
94-95	2.0%	2.0%	2.0%	2.0%	2.0%	-0.03%	5.82%
95-96	4.0%	4.0%	4.0%	4.0%	4.0%	-6.95%	0.80%
96-97	4.0%	4.0%	4.0%	4.0%	4.0%	0.61%	4.17%
97-98	2.97%	2.97%	2.97%	2.97%	2.97%	14.18%	8.13%
98-99	2.26%	2.26%	2.26%	2.26%	2.26%	11.39%	6.50%
99-00	1.41%	1.41%	1.41%	1.41%	1.41%	11.90%	5.25%
00-01 ⁽⁴⁾	6% + 1%	6% + 1%	6% + 1%	6% + 1%	6% + 1%	14.72%	15.45%
01-02	4.25%	4.25%	4.25%	4.25%	4.25%	12.20%	6.97%
02-03 ⁽⁶⁾	6.2%	6.2%	6.2%	6.2%	6.2%	24.03%	-1.42%
03-04 ⁽¹⁾⁽⁵⁾⁽⁷⁾	0.0%	0.0%	0.0%	0.0%	-2.0%	9.46%	-8.51%
04-05 ⁽²⁾⁽³⁾	-6.9% eff 4/1/05	0.00%	-7.00%	-7.00%	-7.00%	18.37%	6.17%
05-06 ⁽³⁾	-6.90%	-3.38% eff 8/1/05	-5.25%	-5.25%	-5.25%	8.34%	9.50%
06-07	5.54% ⁽⁸⁾	3.5% ⁽⁸⁾	5.54% ⁽⁸⁾	5.54% ⁽⁸⁾	5.54% ⁽⁸⁾	4.58%	3.40%
07-08	7.00%	7.00%	7.00%	7.00%	Contract	17.51%	0.00%
08-09	3.57%	3.57%	3.57%	3.57%	Contract	7.04%	3.99%
09-10	0.00%	0.00%	0.00%	0.00%	Contract	7.07%	8.88%
10-11	0.00%	0.00%	0.00%	0.00%	Contract	7.83%	-6.48%
11-12	0.00%	0.00%	0.00%	0.00%	Contract	5.05%	3.14%
12-13	0.00%	0.00%	0.00%	0.00%	Contract	3.48%	-4.99%
13-14	2.00%	2.00%	2.00%	2.00%	Contract	14.00%	-2.88%
14-15	0.00%	0.00%	0.00%	0.00%	Contract	8.91%	0.00%
15-16	5.00%	5.00%	5.00%	5.00%	Contract	3.55%	4.33%
16-17	0.00%	0.00%	0.00%	0.00%	Contract	8.31%	-6.19%
17-18	2.30%	0.00%	2.50%	2.50%	Contract	4.00%	0.00%
18-19	0.50%	3.00%	0.50%	0.50%	Contract	-0.16%	0.00%
19-20	5.00%	5.00%	6.00% ⁽⁹⁾	6.00% ⁽⁹⁾	Contract	1.73%	0.00%
20-21	3.00%	3.00%	3.00%	3.00%	Contract	1.87%	-3.03%
21-22	TBD	TBD	TBD	TBD	Contract	TBD	TBD
* Projected							
⁽¹⁾ Chancellor's Cabinet -2% FY 03-04 only							
⁽²⁾ Classified 7% furlough. Conf, Mgr/Sup, Cabinet -7% FY 04-05 only							
⁽³⁾ Faculty 3.38% for FY 04-05 and 5.25% for FY 05-06 administered as 6.9% 4/1/05 - 6/30/06							
⁽⁴⁾ Medical copay \$0 to \$5							
⁽⁵⁾ Medical copay \$5 to \$15							
⁽⁶⁾ Dental plan switch to ACSIG Insured							
⁽⁷⁾ Dental plan switch to ACSIG Self-insured							
⁽⁸⁾ Restoration of 03-04 Salary Schedule							
⁽⁹⁾ Extra 1% on salary schedule for increasing health benefit premiums from 6% to 12%							

Appendix D

GLOSSARY

APPENDIX D

GLOSSARY

50 Percent Law

Section 84362 of the *Education Code*, commonly known as the Fifty Percent Law, requires that a minimum of 50% of the 4CD's current expense of education be expended during each fiscal year for "salaries of classroom instructors." Salaries include benefits and the salaries of instructional aides.

Accounts Payable

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

Accounts Receivable

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

Activity Code

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

Administrator

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

Allocation of Costs

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

Apportionments

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

Capital Outlay

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

Capital Projects Funds

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

Categorical Funds

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

Certificates of Participation (COPs)

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

Chart of Accounts

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

Collective Bargaining - SB 160 (1975)

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

Compensated Absences

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

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

Current Assets

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

Debt Service Funds

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

Disabled Student Programs and Services (DSP&S)

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

Educational Administrator

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

Enterprise Funds

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

policy, management control, accountability, or other purposes.

Extended Opportunity Programs and Services (EOPS)

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

Fiscal Year

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

Fixed Assets

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

Full-time Equivalent (FTE) Employees

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

Full-time Equivalent Students (FTES)

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

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

Fund

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

Fund Balance

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

Gann Limitation

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

General Fund

The fund used to account for the ordinary operations of 4CD. It is available for any legally authorized purpose not specified for payment by other funds.

Generally Accepted Accounting Principles (GAAP)

Uniform minimum standards and guidelines for financial accounting and reporting.

General Purpose Tax Rate

4CD's tax rate, determined by statute as interpreted by the County Controller. The base rate was established in 1978, after the passage of Proposition 13, and changes have occurred based on a complex formula using tax rate areas.

Grants

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

Interfund Transfers

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

Intrafund Transfer

The transfer of moneys within a fund of 4CD.

Irrevocable Trust

A trust that cannot be modified or terminated without the permission of the beneficiary. The grantor, having transferred assets into the trust, effectively removes all of his or her rights of ownership to the assets and the trust. 4CD currently has an irrevocable trust to fund retiree health benefits.

Nonresident Tuition

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

Objects of Expenditure

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

- **Certificated Salaries (object series 51000)**
Includes expenditures for full-time, part-time and prorated portions of salaries for all certificated personnel.
- **Classified Salaries (object series 52000)**
Includes expenditures for full-time, part-time and prorated portions of salaries for all classified personnel.
- **Employee Benefits (object series 53000)**
Includes all expenditures for employer's contributions to retirement plans, and for health and welfare benefits for employees or their dependents, retired employees and Governing Board members.
- **Supplies (object series 54000)**
Includes supplies and materials, typically with a limited lifespan.
- **Other Operating Expenses (object series 55000)**

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

- **Capital Outlay (object series 56000)**
Includes expenditures for sites, improvement of buildings, books and media for libraries and new equipment.
- **Other Outgo (object series 57000)**
Includes expenditures for retirement of debt, interfund transfers, other transfers, appropriations for contingencies, and student financial aid.

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

Proposition 13 (1978)
An initiative amendment passed in June 1978 which added Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. The measure also defines assessed value and the voting requirements to levy new taxes.

Proposition 98 (1988)
An amendment to the California Constitution establishing minimum funding levels for K-14 education and changing some of the provisions of Proposition 4 (Gann limit).

Proposition 111 (1990)
A Senate Constitutional Amendment which modified Proposition 98 and made numerous changes to the way the appropriations limit is calculated and how the minimum funding guarantee for public schools and community colleges is determined; this includes the appropriations limit formula, the K-14 education funding guarantee and the allocation of excess revenues.

Public Employees' Retirement System (PERS)

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

Public Employment Relations Board (PERB)

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

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

- **Board 5% Reserve**
Per Board Policy 5033, a 5% Board reserve shall be set aside to address significant opportunities that present themselves through the year and covers the minimum prudent standard set by the State Chancellor's Office. This is calculated on the ongoing, operating expenditure budget of 4CD, not including interfund or intrafund transfers out.
- **Board 5% Contingency Reserve**
Per Business Procedure 18.01, a 5% contingency reserve shall be set aside to address significant opportunities that present themselves throughout the year and covers the minimum prudent standard set by the State Chancellor's Office. This is calculated on the ongoing, operating expenditure budget of 4CD, not including interfund or intrafund transfers out.

State Teachers' Retirement System (STRS)

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

Student Financial Aid Funds

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

Federal Aid:

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

State Aid:

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

Weekly Student Contact Hours (WSCH)

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

Taxonomy of Programs (TOP)

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

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

Tax and Revenue Anticipation Notes (TRANS)

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

Useful Life

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