

# **TENTATIVE BUDGET**

## **FISCAL YEAR 2023-24**



**PRESENTED TO THE GOVERNING BOARD**

**JUNE 14, 2023**

Dr. Micaela Ochoa, Executive Vice Chancellor, Administrative Services

Arzu Smith, Director of District Finance Services

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

**GOVERNING BOARD  
AND  
ADMINISTRATIVE OFFICERS**

GOVERNING BOARD

Fernando Sandoval, President  
John E. Márquez, Vice President  
Rebecca Barrett, Secretary  
Andy Li  
Dr. Judy E. Walters  
Ivan Hernandez, Student Trustee

ADMINISTRATIVE OFFICERS

Mojdeh Mehdizadeh, Interim Chancellor  
Dr. Kimberly R. Rogers, President, Contra Costa College  
Susan E. Lamb, President, Diablo Valley College  
Dr. Pamela Ralston, President, Los Medanos College

# TENTATIVE BUDGET FISCAL YEAR 2023-24

## Table of Contents

<b>1.</b>	<b>INTRODUCTION</b> .....	1
1.1	Governor's Budget – May Revision .....	1
1.2	FY 2023-24 Tentative Budget Planning .....	3
<b>2.</b>	<b>FISCAL YEAR 2022-23 UPDATE</b> .....	3
2.1	FY 2022-23 Changes in Revenues .....	4
2.2	FY 2022-23 Changes in Expenditures.....	5
2.3	FY 2022-23 Adopted Budget and Projected Reserves .....	5
<b>3.</b>	<b>FISCAL YEAR 2023-24 TENTATIVE BUDGET</b> .....	6
3.1	FY 2023-24 FTES.....	6
3.2	FY 2023-24 Tentative Budget Assumptions .....	7
3.3	Impact on Operating Fund Balance .....	8
3.4	Components of Ending Operating Fund Balance .....	9
3.5	Areas of Concern.....	10
<b>4.</b>	<b>ALL FUNDS RECAP</b> .....	10
<b>5.</b>	<b>CONCLUSION</b> .....	11
<b>6.</b>	<b>TENTATIVE BUDGET – FISCAL YEAR 2023-24</b> .....	11
6.1	Summary Overview, Unrestricted General Fund, Ongoing.....	12
6.2	Section I, Unrestricted General Fund, Ongoing.....	15
6.3	Section II, Unrestricted General Fund, One Time .....	38
6.4	Section III, All Funds.....	55
<b>Appendices:</b>		
	2023-24 Budget Year 50% Law Calculation .....	A
	Step and Longevity Cost Estimates for FY 2023-24 .....	B
	Salary Schedule and 4CD Benefits Premium History .....	C
	Glossary .....	D

## **TENTATIVE BUDGET FISCAL YEAR 2023-24**

### **1. INTRODUCTION**

The Contra Costa Community College District's (4CD) Mission is to transform lives by providing outstanding learning opportunities, nurturing and empowering all students to achieve their educational goals. As such, the goal in preparing the Tentative Budget is to develop a balanced budget that provides for programs and services that meet the needs of the communities served by 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**

On May 12, 2023, Governor Newsom released the May Revision for Fiscal Year (FY) FY 2023-24. The overall state budget would be \$306 billion under the May Revision. This is higher than proposed in January, but slightly lower than the FY 2022-23 enacted budget (\$308 billion); however, compared to the FY 2022-23 Budget Act, General fund spending in the May Revision decreases approximately \$10 billion from \$234.4 billion to \$224.0 billion, or 4.4%.

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

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

The Proposition 98 guarantee for K-12 and community colleges funding for FY 2023-24 is now estimated at \$106.8 billion, about the same as in FY 2022-23. The Proposition 98 guarantee for community colleges (including Adult Education, Apprenticeship, and K-12 Strong Workforce programs) is \$12.3 billion, \$52 million over the prior year (FY 2022-23). Compared to the Governor's January Budget Proposal, the May Revision decreases funding for the California Community Colleges by \$360 million.

The 2021 Budget Act extended the Student Centered Funding Formula's (SCFF) hold harmless provision through 2024-25, under which districts will earn at least their FY 2017-18 total computational revenue (adjusted by cost of living adjustment (COLA) each year). The 2022 Budget Act extended the revenue protections in a modified form beginning in FY 2025-26, with a district's FY 2024-25 funding representing its new "floor." Starting in FY 2025-26, districts will be funded at their SCFF generated amount that year or their "floor" (FY 2024-25 funding amount), whichever is higher. This revised hold harmless provision will no longer include adjustments to reflect cumulative COLAs over time, as is the case with the provision in effect through FY 2024-25, so a district's hold harmless amount would not grow.

**TENTATIVE BUDGET  
FISCAL YEAR 2023-24**

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

<b>Category</b>	<b>Governor's May Revision System Impact</b>	<b>4CD Impact</b>	<b>Change from January Proposal</b>
SCFF COLA <b>(ongoing)</b>	\$678.0 million to fund a COLA of 8.22%.	Approximately \$17 million in additional apportionment revenue.	COLA increased from 8.13% to 8.22%, an increase of approximately \$25.4 million.
SCFF Growth <b>(ongoing)</b>	\$26.4 million for enrollment growth.	0.5% for growth would result in approximately \$660,000 of additional ongoing funding to 4CD. This would require 4CD to generate additional FTES above its target.	SCFF growth funding decreased from \$28.8 million to \$26.4 million, a decrease of approximately \$2.4 million.
COLA for EOPS, DSPS, Apprenticeship, CalWORKs, Child Care Tax Bailout, CARE <b>(ongoing)</b>	\$38.9 million to fund a COLA of 8.22%.	Approximately \$973 million in additional revenue.	COLA increased from 8.13% to 8.22%, an increase of approximately \$500k.
COLA for Adult Education <b>(ongoing)</b>	\$49.1 million to fund COLA of 8.22%.	District funding is contingent on 4CD's participation in this program.	COLA increased from 8.13% to 8.22%, an increase of approximately \$600 K.
LGBTQ+ Pilot Program <b>(ongoing)</b>	\$10 million.	TBD once additional information is received.	New program in May Revise.
Equal Employment Opportunity Program <b>(ongoing)</b>	\$4.2 million.	TBD once additional information is received.	New program in May Revise.
Deferred Maintenance <b>(one-time)</b>	Reduce Deferred Maintenance funding by \$452.2 million.	Approximately \$11.3 million in reductions.	Reduce FY 2022-23 funding from \$840.7 million to \$388.5 million, a reduction of approximately \$452.2 million.
COVID-19 Recovery Block Grant Discretionary Block Grant <b>(one-time)</b>	Reduce COVID-19 Recovery Block Grant funding by \$345 million.	Approximately \$8.6 million in reductions	Reduce funding from \$650 million to \$305 million, a reduction of \$345 million.

**TENTATIVE BUDGET  
FISCAL YEAR 2023-24**

Retention and Enrollment Strategies <b>(one-time)</b>	Reduce Retention and Enrollment Strategies funding by \$100 million.	Approximately \$2.5 million in reductions.	Reduce funding from \$200 million to \$100 million, a reduction of \$100 million.
Student Equity and Achievement Program, Student Financial Aid Administration, Student Mental Health Resources	Provide additional flexibility in the spending of categorical dollars to community college districts.	TBD once additional information is provided.	The Governor is proposing statutory changes to allow community college districts to spend flexibly among the noted categorical programs, beginning in FY 2023-24.

**Table 1**

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

**1.2 FY 2023-24 Tentative Budget Planning**

Included in the FY 2023-24 Tentative Budget is the 8.13% proposed increase in COLA from January. This assumption results in a \$16.4 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. Please note the estimated fiscal impact associated with the 8.22 % COLA from the May Revision is provided in Table 1. Additional large dollar variables include an assumed 2.33% increase in health benefits, 1.2% in step and column salary increases, and the CalPERS rate rising from 25.37% to 26.68%. The STRS rate remains the same at 19.10%. Analysis coming from health insurance providers indicates the finalized health benefit rate increases will be slightly higher in the Adoption Budget.

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

	<b>FY 2022-23 Resident FTES Target</b>	<b>FY 2023-24 Resident FTES Target</b>	<b>FTES Difference</b>	<b>\$ Difference</b>
<b>CCC</b>	5,381	5,381	-	\$ 3,084,978
<b>DVC</b>	15,336	15,336	-	8,792,273
<b>LMC</b>	7,951	7,951	-	4,558,383
<b>Total</b>	<b>28,668</b>	<b>28,668</b>	-	<b>\$16,435,634</b>

**Table 2**

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

**2. FISCAL YEAR 2022-23 UPDATE**

In September 2022, the Governing Board adopted the FY 2022-23 budget with a 6.56% COLA providing an increase in apportionment funding in the amount of \$12.4 million. 4CD budgeted for year-over-year increases in step and column wage costs, healthcare benefits, pension costs and operating expenses. In summary, 4CD's ongoing operating budget had a structural surplus of

**TENTATIVE BUDGET  
FISCAL YEAR 2023-24**

approximately \$1.3 million. This balance between revenue and expenses was achieved prior to the completion of bargaining union agreements for salary increases which are not reflected in the Adopted Budget.

Another important funding source to highlight for FY 2022-23 is the federal and state funding that was available to schools and colleges. In response to the COVID-19 pandemic and its impact on schools and colleges between 2020 and 2021, Congress awarded three separate rounds of Higher Education Emergency Relief Funds (HEERF) to help colleges quickly adapt to distance learning and alleviate pandemic related costs. During the same period, the State also awarded \$2.7 million in a COVID-19 Response Block grant (CRF). Under the combined HEERF (\$95.2 million) and CRF (\$2.7 million), 4CD received approximately \$98.0 million in federal and state funding. \$39.0 million of the HEERF funding is restricted for direct student aid and the rest for institutional expenditures. As the pandemic is coming to an end, HEERF grants will end on June 30, 2023. As of May 31, 2023, 4CD spent \$97.2 million or 99.2% of the total available funds. Remaining funds will be utilized to recover FY 2022-23 lost revenues which include parking fees, other student fees, and auxiliary operation revenues.

In addition, the FY 2022-23 state budget included an additional one-time block grant for community colleges to continue addressing issues related to the COVID-19 pandemic. 4CD's original allocation under this COVID Recovery Response Block Grant (CRR) was \$17.1 million with no statutory expiration date for the funds. However, with the state revenues coming in lower than projected, the Governor's May Revise proposes to reduce this funding by approximately 53%. This would reduce 4CD's allocation from \$17.1 million to \$8.0 million, a reduction of roughly \$9.1 million.

4CD expects to end FY 2022-23 with a higher surplus than the adopted budget. This is mostly due to the Emergency Conditions Allowance funding that was approved mid-year. Other factors include reduced expenditures due to controlled spending, funding available from the HEERF and the CRR grants and the savings from vacancies. Table 3 shows the result of this projected surplus and its impact on 4CD's fund balance.

**Unrestricted General Fund, Operating**

Beginning Fund Balance at July 1, 2022	\$ 30,238,469
Projected Operating Surplus	<u>8,217,599</u>
<b>Projected Ending Balance at June 30, 2023</b>	<b>\$ 38,456,068</b>

**Table 3**

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

**2.1 FY 2022-23 Changes in Revenues**

Emergency Conditions Allowance

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

**TENTATIVE BUDGET  
FISCAL YEAR 2023-24**

bonus of 2% to staff and faculty. Remaining ECA funds will be set aside to bring 4CD's reserves to the required level.

Apportionment Deficit Factor

Each year, the State Chancellor's Office estimates a deficit factor that might reduce apportionment revenue. The deficit factor considers revenue reductions in local tax revenues and enrollment fees. For FY 2022-23, apportionment schedules released in February 2023 indicate an anticipated deficit factor of 0.0%. However, with the anticipated shortfall in state revenues, 4CD may have a deficit factor at the end of the year. A better estimate for the current fiscal year should be available at the end of June.

Non-Resident Tuition

With enrollment levels currently increasing, 4CD is forecasting higher than budgeted FTES for non-resident students. Accordingly, non-resident tuition is estimated at roughly \$500,000 higher than originally budgeted.

Interest and Investment Income

Due to higher interest rates on County pooled earnings, interest and investment income are expected to come in \$3.5 million above budget.

Other Local Income

Due to the continuing effects of the pandemic, other local revenues (rentals, childcare fees, event receipts, etc.) are forecasted to be below budget by \$800,000. In FY 2022-23, 4CD will still have an opportunity to utilize federal relief funds to recover some of the lost revenues.

**2.2 FY 2022-23 Changes in Expenditures**

FY 2022-23, negotiations with employee groups were finalized after the Adoption Budget was approved in September 2022. Each employee group received a 5% retroactive COLA back to July 1, 2022. In addition, faculty, management and confidential groups received 1% and the classified professionals received a 1.5% additional COLA, effective January 1, 2023. All employee groups also received a 2% bonus pay funded by the one-time ECA revenues. Cost of ongoing salary increases is estimated at \$6.6 million and is expected to be covered by the budgeted surplus as well as the savings generated by vacancies. Cost of bonus payments is estimated at \$2.4 million and has been funded from the one-time ECA revenues.

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

Operating expenditures combined are forecasted to come in lower than budget by roughly \$900,000. This is partially due to the colleges' utilization of HEERF funds for various supplies and software expenditures.

One important item to note is the Governor's January and May proposals do not include funding for the FY 2023-24 deferred maintenance program. In addition, the Governor's May proposal includes a 53.8% reduction to the FY 2022-23 deferred maintenance allocation. 4CD's deferred maintenance needs greatly surpass the funding available under the state deferred maintenance program. As a result, 4CD may need to set aside funds in the capital projects fund to ensure funding is available for urgent projects.

**2.3 FY 2022-23 Adopted Budget and Projected Reserves**

4CD projects to end the year with higher reserves mainly due to the ECA funding that was approved mid-year. ECA funding comes with multiple eligibility requirements, one of which is to maintain general fund reserves of no less than two months of general fund

**TENTATIVE BUDGET  
FISCAL YEAR 2023-24**

operating revenues or expenditures. Projected increase in reserves will be used to meet this obligation.

Table 4 compares budgeted versus projected reserves for the operating, ongoing portion of the unrestricted general fund at the end of FY 2022-23. The projected ending balance is inclusive of expected transfers for maintenance and capital projects, long-term liabilities, and other one-time designations.

	<b>2022-23 Adopted Budget</b>	<b>2022-23 Projected Ending Balance</b>
Designated 4CD Reserves	\$ 1,038,149	\$ 1,038,149
Designated College and DO Reserves	4,666,500	4,666,500
<b>Subtotal, Designated Site Reserves</b>	<b>\$ 5,704,649</b>	<b>\$ 5,704,649</b>
5% Governing Board Contingency Reserve	11,204,554	11,204,554
5% Governing Board Reserve	11,204,554	11,204,554
<b>Subtotal, Designated Governing Board Reserves</b>	<b>\$ 22,409,108</b>	<b>\$ 22,409,108</b>
Undesignated 4CD Reserves	11,396	6,868,628
Undesignated College and DO Reserves	3,473,683	3,473,683
<b>Subtotal, Undesignated Reserves</b>	<b>\$ 3,485,069</b>	<b>\$ 10,342,311</b>
<b>TOTAL RESERVES</b>	<b>\$ 31,598,836</b>	<b>\$ 38,456,068</b>

**Table 4**

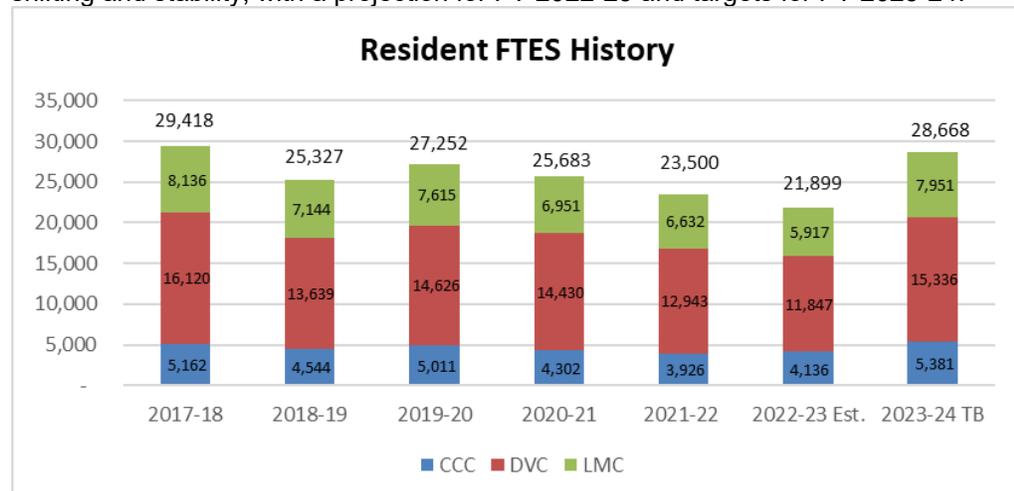
**3. FISCAL YEAR 2023-24 TENTATIVE BUDGET**

The information derived from the Governor’s January proposal kick-starts 4CD’s budget development process (as delineated in Business Procedure 18.06, Budget Preparation) and leads to a series of agreed-upon assumptions that are used in the establishment of the Tentative Budget. Any shifts in these assumptions will be incorporated into the Adoption Budget presented to the Governing Board in September.

**3.1 FY 2023-24 FTES**

Resident

4CD is holding its resident FTES targets the same for the Tentative Budget at 28,668. Chart 1 reflects a five-year history of actual reported resident FTES, including summer shifting and stability, with a projection for FY 2022-23 and targets for FY 2023-24.



**Chart 1**

**TENTATIVE BUDGET  
FISCAL YEAR 2023-24**

Nonresident

4CD is holding its non-resident FTES targets the same for the Tentative Budget. However, due to the increases in the cost of education, the nonresident tuition fee will increase from \$290 to \$358 per unit, starting summer 2023. This rate increase is calculated based on the guidelines issued by the State Chancellor's Office and the applicable Education Codes and is the lowest fee option that is available to 4CD for FY 2023-24. The targets and total tuition dollars associated with these non-resident students are included in Table 5.

	<b>FY 2022-23 Non-Resident FTES Target</b>	<b>FY 2023-24 Non-Resident FTES Target</b>	<b>FTES Difference</b>	<b>Total Non-Resident \$</b>
<b>CCC</b>	100	100	-	\$ 730,479
<b>DVC</b>	1,200	1,200	-	\$ 9,962,171
<b>LMC</b>	100	100	-	\$ 675,965
<b>Total</b>	<b>1,400</b>	<b>1,400</b>	-	<b>\$ 11,368,615</b>

**Table 5**

Aggregate Resident and Nonresident FTES

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

	<b>FY 2023-24 Total FTES Targets</b>			
	<b>Resident</b>	<b>Nonresident</b>	<b>Total</b>	<b>% of Total</b>
<b>CCC</b>	5,381	100	5,481	18%
<b>DVC</b>	15,336	1,200	16,536	55%
<b>LMC</b>	7,951	100	8,051	27%
<b>Total</b>	<b>28,668</b>	<b>1,400</b>	<b>30,068</b>	<b>100.00%</b>

**Table 6**

**3.2 FY 2023-24 Tentative Budget Assumptions**

Revenue Assumptions

Following are major revenue assumptions incorporated within the Tentative Budget. These revenue assumptions total \$18.6 million in incremental revenue over the FY 2022-23 Adoption Budget.

- COLA of 8.13%
  - *Potential impact:* A COLA of 8.13% will generate \$16.4 million in incremental revenue for 4CD.
- Nonresident FTES
  - *Potential impact:* \$2.2 million increase in revenue generated by the increase in per unit fee.

Expenditure Assumptions

Delineated below are major expenditure assumptions that total roughly \$5.7 million in increased expenses over FY 2022-23 Adoption Budget.

- Health benefits costs to increase by 2.33%
  - *Potential Impact:* A 2.33% increase in health benefit costs results in approximately \$800,000 in additional expenses to 4CD. This increase includes retiree health benefits, which now comprise approximately 36% of the anticipated \$36.4 million annual health benefit expenses

**TENTATIVE BUDGET  
FISCAL YEAR 2023-24**

- Step and column salary increases at 1.2% of total salaries
  - *Potential Impact:* Step and column increases are projected to cost \$1.4 million and include all classes of employees.
- CalSTRS employer contribution rate stays the same at 19.10%. However, the increased salary base is expected to generate a cost increase of roughly \$885,000.
- CalPERS employer contribution rate was expected to decrease from 25.37% to 25.20% in January and the Tentative Budget is based on this assumption. However, updated May assumptions indicate PERS rate will increase from 25.37% to 26.68%. The Adoption Budget will reflect the most current rates.
  - *Potential impact:* Tentative Budget is based on assumptions from January. Even though the rate was anticipated to decrease in January, the increased salary base still resulted in a PERS budget increase of roughly \$670,000.
- Utility rate increases are estimated at 12% increasing this budget line item by roughly \$800,000.
- Information Technology assessments went up by roughly \$1.1 million, bringing this budget line item to \$3.3 million. The estimated increase includes \$600,000 in anticipated server replacement costs and \$500,000 in estimated telecom system replacement.

Other Expenditure Assumptions

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

- the retiree health benefit contribution is budgeted at \$4.9 million, including a contribution of \$3.9 million funded by FTES funding over target;
- the self-insurance annual contribution will remain at \$50,000; and
- the worker’s compensation rate will remain at 1.212% for tentative 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.

<b>Unrestricted General Fund, Operating</b>	
Income	\$246,373,974
Expenses	<u>244,158,832</u>
Net Income over Expenses	2,215,142
Beginning Fund Balance at July 1, 2023	\$ 38,456,068
Anticipated Operating Deficit	2,215,142
<b>Projected Ending Balance at June 30, 2024</b>	<b>\$ 40,671,210</b>

**Table 7**

**TENTATIVE BUDGET  
FISCAL YEAR 2023-24**

**3.4 Components of Ending Operating Fund Balance**

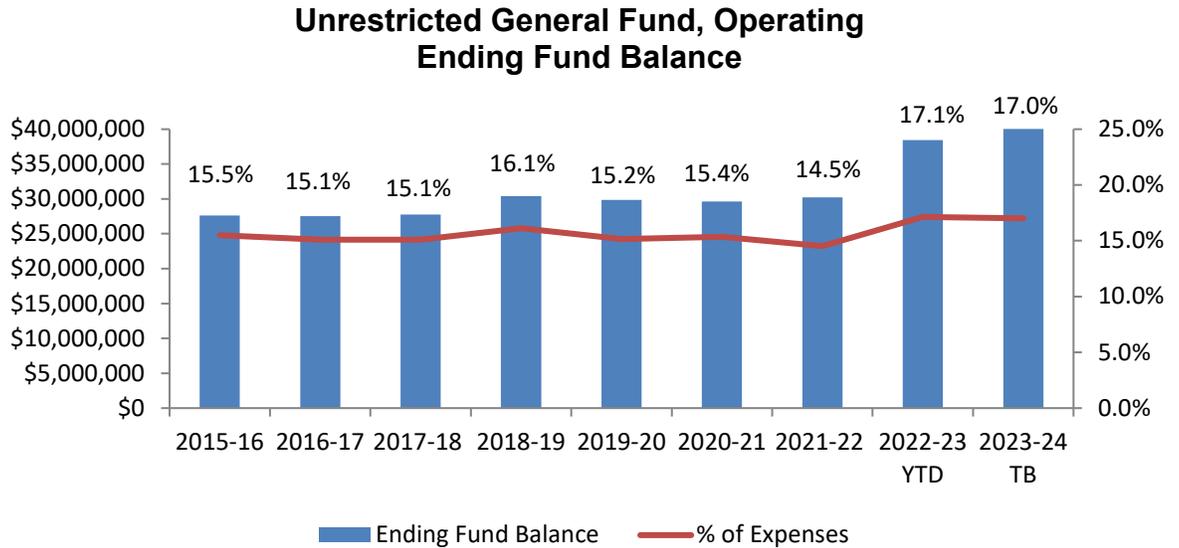
The projected ending balance of \$40,671,210 at June 30, 2024, has restricted and unrestricted components. Table 8 summarizes those components.

**Projected Ending Fund Balance**

	<u><b>Restricted</b></u>
5% Board Reserve	\$ 11,947,417
5% Board Reserve	11,947,417
1% Site Reserves	3,709,205
Designated Reserves	<u>1,390,878</u>
Subtotal Restricted	\$ 28,994,917
	<u><b>Unrestricted</b></u>
Undesignated Reserves	<u>11,676,293</u>
Subtotal Unrestricted	\$ 11,676,293
<b>Total Reserves</b>	<b>\$ 40,671,210</b>

**Table 8**

Chart 2 reflects a seven-year history of actual operating ending fund balances with projections for FY 2022-23 and FY 2023-24.



**Chart 2**

**TENTATIVE BUDGET  
FISCAL YEAR 2023-24**

**3.5 Areas of Concern**

- Unusually strong revenues throughout the pandemic period, mainly generated from grants, allowed for elevated spending that was not expected to be sustained.
- While enrollment appears to be stabilizing for some colleges, continued declining enrollment trends across the state and country for community colleges create a potential impact to 4CD's apportionment revenue.
- 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.
- Governor's proposed reductions to current year Deferred Maintenance and COVID Block grant funding, and FY 2023-24 Student Retention and Enrollment funding.

**4. ALL FUNDS RECAP**

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

<u>Fund</u>	<u>Beginning Balance July, 01, 2023</u>	<u>Total Revenues</u>	<u>Total Expenses</u>	<u>Ending Balance June, 30, 2024</u>
F11 Unrestricted GF	\$ 61,760,408	\$ 256,008,682	\$ 259,855,400	\$ 57,913,690
F12 Restricted GF 2002 Bond	1,129,295	66,967,772	67,223,324	873,743
F21 Redemption 2006 Bond	8,425,134	10,717,067	10,641,871	8,500,330
F22 Redemption 2014 Bond	10,485,673	8,788,344	11,063,347	8,210,670
F23 Redemption	26,144,635	25,801,081	29,979,460	21,966,256
F29 Long-term Debt	16,333,958	482,643	80,000	16,736,601
F41 Capital Project	52,039,815	3,212,857	15,902,794	39,349,878
F44 Bond 2014	87,857,597	761,313	16,985,425	71,633,485
F51 Bookstore	5,565,764	3,297,034	4,642,936	4,219,862
F52 Cafeteria	1,276,469	1,053,603	1,350,795	979,277
F61 Self Insurance	839,021	73,992	50,000	863,013
F69 Retiree Benefits Student	7,504,218	5,204,278	1,000,004	11,708,492
F71 Organization	1,307,802	330,920	199,237	1,439,485
F72 Student Rep. Fee	162,548	129,077	110,237	181,388
F73 Student Center	1,151,474	133,461	50,428	1,234,507
F74 Financial Aid	-	45,963,678	45,963,678	-
F75 Scholarship Trust OPEB Irrevocable	497,171	7,000	6,050	498,121
F77 Trust	152,293,126	6,661,298	580,000	158,374,424
<b>Total</b>	<b>\$ 434,774,108</b>	<b>\$ 435,594,100</b>	<b>\$ 465,684,986</b>	<b>\$ 404,683,222</b>


  
**\$870 Million**

**Table 9**

**TENTATIVE BUDGET  
FISCAL YEAR 2023-24**

**5. CONCLUSION**

In summary, the budget reflects management's optimism for the upcoming fiscal year and restoring student enrollment to levels experienced before the COVID-19 pandemic, given the enrollment recovery planning effort. Also, the modified extension of the SCFF hold harmless provision extends through FY 2024-25 and 4CD's 2024-25 funding will represent its new "floor," below which its funding cannot drop beginning in 2025-26. Starting in 2025-26, districts across the state will be funded at their SCFF generated amount that year or their "floor" (2024-25 funding amount), whichever is higher.

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 2023-24**

The Tentative Budget for FY 2023-24 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**  
**2023-2024 TENTATIVE BUDGET**  
**SUMMARY OVERVIEW**  
**For ONGOING GENERAL UNRESTRICTED FUNDS**

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

	CCC	DVC	LMC	Subtotal	DO/DW Services	Districtwide Operations	TOTAL
<b>BUDGET RESOURCES</b>							
<b>BEGINNING FUND BALANCE, July, 01, 2023</b>							
Total Beginning Fund Balance	1,426,019	4,720,002	2,447,241	8,593,262	945,410	28,917,396	38,456,068
<b>REVENUES</b>							
Apportionment Revenue							
State Funding	-	-	-	-	-	62,539,756	62,539,756
Property Taxes	-	-	-	-	-	134,852,502	134,852,502
Local Funding	-	-	-	-	-	7,127,204	7,127,204
Student Enrollment Fees, 98%	-	-	-	-	-	14,076,494	14,076,494
Subtotal	-	-	-	-	-	218,595,956	218,595,956
Federal Revenues	-	-	4,845	4,845	-	-	4,845
State Revenues ( <i>exclusive of Apportionment revenue</i> )	78,858	880,120	92,390	1,051,368	-	11,304,767	12,356,135
Local Revenues, SB 361 Revenue Allocation	412,339	1,763,288	89,918	2,265,545	-	11,368,615	13,634,160
Local Revenues beyond SB 361 Revenue Allocation	345,992	436,261	657,625	1,439,878	461,000	-	1,900,878
Other Financing Sources	-	-	-	-	2,000	-	2,000
Interfund Transfers in	-	-	80,000	80,000	-	-	80,000
Intrafund and Subfund Transfers In	315,050	801,461	336,527	1,453,038	126,131	30,331,328	31,910,497
District and Inter-campus Subsidy	-	-	-	-	-	-	-
Total Current Revenue	1,152,239	3,881,130	1,261,305	6,294,674	589,131	271,600,666	278,484,471
Operating Allocation	35,592,294	97,620,346	51,409,042	184,621,682	21,998,893	-	206,620,575
<b>TOTAL RESOURCES</b>	<b>38,170,552</b>	<b>106,221,478</b>	<b>55,117,588</b>	<b>199,509,618</b>	<b>23,533,434</b>	<b>300,518,062</b>	<b>523,561,114</b>

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

	CCC	DVC	LMC	Subtotal	DO/DW Services	Districtwide Operations	TOTAL
<b>BUDGET USES</b>							
Expenditures:							
Salaries							
Full-time Faculty, Instructional & Non-Instructional	9,635,264	28,622,279	13,366,204	51,623,747	-	-	51,623,747
Part-time Faculty, Instructional & Non-Instructional	6,127,750	21,374,994	9,338,850	36,841,594	-	272,669	37,114,263
Academic Managers	2,088,996	3,818,415	2,660,522	8,567,933	1,267,330	168,276	10,003,539
Classified Managers	1,234,786	1,762,104	1,663,188	4,660,078	3,848,425	-	8,508,503
Full-time Classified	5,076,721	13,446,710	7,491,298	26,014,729	6,966,656	122,082	33,103,467
Hourly classified, students, other	373,717	1,237,335	1,197,273	2,808,325	248,100	27,508	3,083,933
Total Salaries	24,537,234	70,261,837	35,717,335	130,516,406	12,330,511	590,535	143,437,452
Employee Benefits	9,300,375	25,345,796	13,442,061	48,088,232	6,084,183	13,336,729	67,509,144
Total Salaries and Benefits	33,837,609	95,607,633	49,159,396	178,604,638	18,414,694	13,927,264	210,946,596
Supplies							
Supplies	713,707	1,826,052	1,078,189	3,617,948	287,600	1,500	3,907,048
Operating expenses	1,169,358	2,676,608	2,291,174	6,137,140	3,006,866	13,347,512	22,491,518
Equipment and Capital Outlay	131,949	189,918	67,506	389,373	111,700	1,100,000	1,601,073
Other Outgo	54,500	109,097	73,500	237,097	-	4,975,500	5,212,597
Intrafund and Subfund Transfers Out	16,700	200,000	-	216,700	-	238,514,372	238,731,072
<b>TOTAL USES</b>	35,923,823	100,609,308	52,669,765	189,202,896	21,820,860	271,866,148	482,889,904
Net Revenues over/(under) Expenditures	820,710	892,168	582	1,713,460	767,164	(265,482)	2,215,142
<b>ENDING FUND BALANCE, June, 30, 2024</b>							
	2,246,729	5,612,170	2,447,823	10,306,722	1,712,574	28,651,914	40,671,210
<b>Components of Ending Fund Balance (Reserves)</b>							
Minimum Reserve - 1% per site, 5% Districtwide	359,238	2,605,060	526,698	3,490,996	218,209	11,947,417	15,656,622
3% Board Contingency Reserve	-	-	-	-	-	-	-
Designated Reserves - Deficit Reserves, 5% Board Reserve	182,056	281,987	580,287	1,044,330	46,548	12,247,417	13,338,295
Undesignated Reserves	1,705,435	2,725,123	1,340,838	5,771,396	1,447,817	4,457,080	11,676,293
	2,246,729	5,612,170	2,447,823	10,306,722	1,712,574	28,651,914	40,671,210

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT**  
**2023-2024 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 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
<b>Sources:</b>						
8610 General Apportionment Revenue	1,390,256	3,418,903	12,215,518	21,316,168	21,574,630	13,300,594
8630 Education Protection Account	41,297,053	45,222,183	45,222,183	45,222,183	33,799,037	49,239,162
8671 Homeowners Revenue	617,895	612,720	623,557	623,557	293,650	678,946
8672 In Lieu of Taxes (wildlife)	4,309	3,937	4,007	4,007	4,030	4,363
8811 Tax Allocation, Secured Roll Revenue	96,880,280	99,870,467	101,636,779	101,636,779	104,040,596	110,664,932
8812 Tax Allocation, Supplemental Roll Revenue	1,757,327	3,045,646	3,099,512	3,099,512	53,988	3,374,834
8813 Tax Allocation, Unsecured Roll Revenue	2,895,856	2,819,697	2,869,567	2,869,567	2,976,414	3,124,464
8817 ERAF	14,410,498	15,346,267	15,617,682	15,617,682	11,845,680	17,004,963
8919 Redevelopment Agency Revenue/Residual	5,712,007	6,432,004	6,545,760	6,545,760	3,557,553	7,127,204
8874 98% of Enrollment Fees	15,429,218	14,076,494	14,325,757	14,325,757	16,622,204	14,076,494
<b>Apportionment Revenues</b>	<b>\$ 180,394,699</b>	<b>\$ 190,848,318</b>	<b>\$ 202,160,322</b>	<b>\$ 211,260,972</b>	<b>\$ 194,767,782</b>	<b>\$ 218,595,956</b>
8160 Veterans Education	3,536	2,528	4,845	4,845	-	4,845
<b>Total Federal Revenues</b>	<b>\$ 3,536</b>	<b>\$ 2,528</b>	<b>\$ 4,845</b>	<b>\$ 4,845</b>	<b>\$ -</b>	<b>\$ 4,845</b>
8613 Apprenticeship Revenue	513,561	1,069,144	703,361	703,361	954,660	760,544
8614 Part Time Instructor Pay Increase	615,916	598,001	657,417	657,417	546,786	657,417
8617 Part Time Office Hours	579,028	578,167	500,148	500,148	107,087	500,148
8618 Part Time Health Revenue	37,550	14,689	22,377	22,377	2,391	22,377
8620 General Categorical Programs	295,242	275,817	295,290	295,290	215,275	290,824
8680 Lottery Revenue	5,580,096	5,357,991	5,196,390	5,196,390	4,397,306	5,122,270
8690 State Tax Subventions	2,308,897	4,844,604	4,757,530	4,757,530	4,288,050	5,002,555
<b>Total Other State Revenues</b>	<b>\$ 9,930,290</b>	<b>\$ 12,738,413</b>	<b>\$ 12,132,513</b>	<b>\$ 12,132,513</b>	<b>\$ 10,511,555</b>	<b>\$ 12,356,135</b>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
8820 Contributions and Gifts	-	40,600	-	30,000	30,000	-
8840 Sales and Commissions	6,885	9,521	-	11,631	13,512	-
8851 Rentals and Leases	144,161	87,848	292,210	292,210	90,220	292,210
8860 Interest and Investment Income	338,418	515,578	425,000	425,000	3,304,747	425,000
8874 2% of Enrollment Fees	314,882	287,276	287,275	287,275	339,228	287,276
8870 Other Student Fees and Charges	747,029	1,007,924	878,269	1,191,474	1,159,522	878,269
8880 Nonresident Tuition	9,687,131	9,082,632	9,209,213	9,209,213	10,627,990	11,368,615
8880 Other Student Fees	331,039	364,210	1,100,000	285,149	398,060	1,100,000
8890 Other Local Revenues	774,081	1,116,035	1,613,730	1,718,076	831,166	1,183,668
<b>Total Other Local Revenues</b>	<b>\$ 12,343,626</b>	<b>\$ 12,511,624</b>	<b>\$ 13,805,697</b>	<b>\$ 13,450,028</b>	<b>\$ 16,794,445</b>	<b>\$ 15,535,038</b>
<b>Total Revenues</b>	<b>\$ 202,672,151</b>	<b>\$ 216,100,883</b>	<b>\$ 228,103,377</b>	<b>\$ 236,848,358</b>	<b>\$ 222,073,782</b>	<b>\$ 246,491,974</b>
8900 Other Financing Sources, Miscellaneous	-	364	-	218	238	-
8910 Proceeds of General Fixed Assets	100	20,261	2,000	12,297	21,544	2,000
8980 Interfund Transfers In	1,170,173	386,937	80,000	80,000	-	80,000
8990 Intrafund and Subfund Transfers In	26,493,958	31,798,132	32,575,038	33,679,069	28,686,393	31,910,497
8994 Operating Allocation	170,858,428	179,108,832	190,468,388	193,358,388	193,358,388	206,620,575
<b>Total Other Financing Sources</b>	<b>\$ 198,522,659</b>	<b>\$ 211,314,526</b>	<b>\$ 223,125,426</b>	<b>\$ 227,129,972</b>	<b>\$ 222,066,563</b>	<b>\$ 238,613,072</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 401,194,810</b>	<b>\$ 427,415,409</b>	<b>\$ 451,228,803</b>	<b>\$ 463,978,330</b>	<b>\$ 444,140,345</b>	<b>\$ 485,105,046</b>

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

<u>Description</u>	<u>Final Actuals 2020-2021</u>	<u>Final Actuals 2021-2022</u>	<u>Adopted Budget 2022-2023</u>	<u>Adjusted Budget 2022-2023</u>	<u>YTD Actuals 2022-2023</u>	<u>Tentative Budget 2023-2024</u>
<b><u>Uses:</u></b>						
1100 Monthly Instructional Salary	36,709,700	37,444,857	39,730,139	41,479,439	35,304,484	42,325,316
1200 Noninstructional Salaries Full Time	16,178,806	17,564,097	18,194,800	18,994,924	16,570,856	19,301,970
1300 Instructional Salaries Part Time	28,558,526	30,232,325	32,192,604	33,610,025	27,571,527	35,714,407
1400 Noninstructional Salaries Part Time	1,600,601	1,957,435	1,382,856	1,402,551	2,290,700	1,399,856
<b>Total Academic Salaries</b>	<b>\$ 83,047,633</b>	<b>\$ 87,198,714</b>	<b>\$ 91,500,399</b>	<b>\$ 95,486,939</b>	<b>\$ 81,737,567</b>	<b>\$ 98,741,549</b>
2100 Noninstructional Salaries Full Time	29,355,430	30,846,007	34,515,951	36,175,314	30,901,556	37,539,165
2200 Instructional Aides Full Time	3,498,342	3,586,936	4,124,588	4,395,418	3,395,536	4,072,805
2300 Variable Non-Instructional	1,599,469	3,412,044	2,080,005	2,352,087	3,360,820	2,236,081
2400 Variable Classroom Aide	370,980	542,889	706,771	706,771	530,519	706,771
2600 Variable Aide Other	77,108	96,888	141,081	97,459	87,090	141,081
<b>Total Classified Salaries</b>	<b>\$ 34,901,329</b>	<b>\$ 38,484,764</b>	<b>\$ 41,568,396</b>	<b>\$ 43,727,049</b>	<b>\$ 38,275,521</b>	<b>\$ 44,695,903</b>
3000 Benefits	57,374,647	58,809,201	65,144,103	66,298,717	55,628,753	67,509,144
<b>Total Salaries and Benefits</b>	<b>\$ 175,323,609</b>	<b>\$ 184,492,679</b>	<b>\$ 198,212,898</b>	<b>\$ 205,512,705</b>	<b>\$ 175,641,841</b>	<b>\$ 210,946,596</b>
4000 Supplies and Materials	\$ 1,179,647	\$ 1,445,821	\$ 3,760,247	\$ 3,138,554	\$ 2,403,786	\$ 3,907,048

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
5100 Consultants	1,132,978	1,066,492	1,313,073	1,337,823	1,058,244	1,363,073
5200 Travel	161,912	521,382	951,610	954,735	541,350	933,257
5300 Dues and Memberships	283,348	453,213	362,864	362,864	448,565	362,864
5400 Insurance	1,801,849	2,209,067	2,377,838	2,563,271	2,647,433	2,377,838
5500 Utilities and Housekeeping	4,592,071	5,655,061	6,957,463	6,957,463	5,954,095	7,763,940
5600 Contract Services	4,279,369	5,176,777	4,457,669	4,483,269	5,656,681	4,582,682
5690 Other Operating Expenses	866,166	983,282	1,459,621	1,054,706	1,318,374	1,502,721
5700 Legal/Elections/Audit Expenses	1,887,231	4,552,002	2,331,920	2,331,920	2,040,876	2,087,440
5800 Other Services and Expenses	846,848	1,024,998	1,348,105	1,358,105	1,045,863	1,463,105
5900 Interprogram Charges (credits)	(13,099)	(1,730)	54,598	54,598	85	54,598
<b>Total Other Operating Expenses</b>	<b>\$ 15,838,673</b>	<b>\$ 21,640,544</b>	<b>\$ 21,614,761</b>	<b>\$ 21,458,754</b>	<b>\$ 20,711,566</b>	<b>\$ 22,491,518</b>
6100 Sites and Site Improvements	-	-	1,500	1,500	1,000	1,500
6200 Buildings	21,513	19,682	21,000	21,000	10,839	21,000
6300 Library Books	1,775	(2,979)	64,748	75,446	46,728	64,748
6400 Equipment	333,475	659,887	413,825	418,885	390,127	1,513,825
<b>Total Capital Outlay</b>	<b>\$ 356,763</b>	<b>\$ 676,590</b>	<b>\$ 501,073</b>	<b>\$ 516,831</b>	<b>\$ 448,694</b>	<b>\$ 1,601,073</b>
7300 Interfund Transfers Out	1,742,980	6,024,971	4,915,000	4,915,000	1,050,000	5,210,500
7600 Other Student Payments	1,139	-	2,097	2,097	-	2,097
7700 Cost of Goods Sold	-	268	-	-	1,079	-
7800 Intrafund and Subfund Transfers Out	36,141,666	33,398,133	30,445,215	30,500,374	28,686,393	32,110,497
7894 Operating Allocation from	170,858,428	179,108,832	190,468,388	193,358,388	193,358,388	206,620,575
<b>Total Transfers and Other Outgo</b>	<b>\$ 208,744,213</b>	<b>\$ 218,532,204</b>	<b>\$ 225,830,700</b>	<b>\$ 228,775,859</b>	<b>\$ 223,095,860</b>	<b>\$ 243,943,669</b>
<b>Total Expenses</b>	<b>\$ 401,442,905</b>	<b>\$ 426,787,838</b>	<b>\$ 449,919,679</b>	<b>\$ 459,402,703</b>	<b>\$ 422,301,747</b>	<b>\$ 482,889,904</b>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (248,095)</b>	<b>\$ 627,571</b>	<b>\$ 1,309,124</b>	<b>\$ 4,575,627</b>	<b>\$ 21,838,598</b>	<b>\$ 2,215,142</b>
<b>Beginning Fund Balance</b>	29,858,986	29,610,891	30,289,708	30,238,462	30,238,462	38,456,068
<b>Ending Fund Balance</b>	<b>\$ 29,610,891</b>	<b>\$ 30,238,462</b>	<b>\$ 31,598,832</b>	<b>\$ 34,814,089</b>	<b>\$ 52,077,060</b>	<b>\$ 40,671,210</b>
<b><u>Board and College / DO Restricted Reserves</u></b>						
7901 5% General Fund Reserve	-	-	11,204,554	11,204,554	-	11,947,417
7902 5% Board Contingency Reserve	-	-	11,204,554	11,204,554	-	11,947,417
7903 Deficit Funding Reserve	-	-	1,010,802	1,010,802	-	579,343
7904 College/DO Local Reserves (1% minimum)	-	-	3,655,698	3,655,698	-	3,709,205
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	949,208	388,285	-	722,594
			<u>28,113,757</u>	<u>27,552,834</u>		<u>28,994,917</u>
<b><u>Unrestricted Reserves</u></b>						
7997 Undesignated District Reserves	-	-	11,394	6,711,514	-	4,457,080
7999 Undesignated College and DO Reserves	-	-	3,473,681	549,741	-	7,219,213
			<u>3,485,075</u>	<u>7,261,255</u>		<u>11,676,293</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 31,598,832</b>	<b>\$ 34,814,089</b>	<b>\$ -</b>	<b>\$ 40,671,210</b>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
<b>Sources:</b>						
8613 Apprenticeship Revenue	10,271	21,383	14,067	14,067	19,091	15,211
8620 General Categorical Programs	75,420	63,647	68,113	68,113	43,894	63,647
<b>Total Other State Revenues</b>	<b>\$ 85,691</b>	<b>\$ 85,030</b>	<b>\$ 82,180</b>	<b>\$ 82,180</b>	<b>\$ 62,985</b>	<b>\$ 78,858</b>
8820 Contributions and Gifts	-	40,600	-	30,000	30,000	-
8840 Sales and Commissions	30	15	-	15	15	-
8851 Rentals and Leases	59,579	87,584	80,000	80,000	50,124	80,000
8874 2% of Enrollment Fees	35,987	32,748	33,161	33,161	51,326	32,748
8870 Other Student Fees and Charges	53,880	57,769	29,591	104,223	106,466	29,591
8880 Other Student Fees	23,831	77,423	350,000	88,562	66,348	350,000
8890 Other Local Revenues	162,188	286,819	696,054	747,693	310,661	265,992
<b>Total Other Local Revenues</b>	<b>\$ 335,495</b>	<b>\$ 582,958</b>	<b>\$ 1,188,806</b>	<b>\$ 1,083,654</b>	<b>\$ 614,940</b>	<b>\$ 758,331</b>
<b>Total Revenues</b>	<b>\$ 421,186</b>	<b>\$ 667,988</b>	<b>\$ 1,270,986</b>	<b>\$ 1,165,834</b>	<b>\$ 677,925</b>	<b>\$ 837,189</b>
8910 Proceeds of General Fixed Assets	-	6,055	-	10,297	11,418	-
8980 Interfund Transfers In	746,144	386,937	-	-	-	-
8990 Intrafund and Subfund Transfers In	305,306	232,557	358,131	358,131	160,980	315,050
8994 Operating Allocation	29,043,104	30,637,662	32,815,718	33,286,438	33,286,438	35,592,294
<b>Total Other Financing Sources</b>	<b>\$ 30,094,554</b>	<b>\$ 31,263,211</b>	<b>\$ 33,173,849</b>	<b>\$ 33,654,866</b>	<b>\$ 33,458,836</b>	<b>\$ 35,907,344</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 30,515,740</b>	<b>\$ 31,931,199</b>	<b>\$ 34,444,835</b>	<b>\$ 34,820,700</b>	<b>\$ 34,136,761</b>	<b>\$ 36,744,533</b>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
<b>Uses:</b>						
1100 Monthly Instructional Salary	5,975,595	6,300,827	6,871,829	7,174,323	6,092,051	7,573,635
1200 Noninstructional Salaries Full Time	3,534,349	3,903,617	3,951,636	4,125,585	3,684,411	4,150,625
1300 Instructional Salaries Part Time	4,930,773	5,388,772	5,572,467	5,817,764	5,415,036	5,752,749
1400 Noninstructional Salaries Part Time	470,477	535,611	358,755	374,548	603,438	375,001
<b>Total Academic Salaries</b>	<b>\$ 14,911,194</b>	<b>\$ 16,128,827</b>	<b>\$ 16,754,687</b>	<b>\$ 17,492,220</b>	<b>\$ 15,794,936</b>	<b>\$ 17,852,010</b>
2100 Noninstructional Salaries Full Time	4,464,491	4,460,854	5,210,970	5,440,398	4,599,286	5,544,159
2200 Instructional Aides Full Time	680,365	637,592	931,500	972,512	576,438	767,348
2300 Variable Non-Instructional	391,474	987,579	348,717	368,717	908,880	354,717
2400 Variable Classroom Aide	19,713	36,438	19,000	19,000	34,381	19,000
<b>Total Classified Salaries</b>	<b>\$ 5,556,043</b>	<b>\$ 6,122,463</b>	<b>\$ 6,510,187</b>	<b>\$ 6,800,627</b>	<b>\$ 6,118,985</b>	<b>\$ 6,685,224</b>
3000 Benefits	7,269,199	7,772,853	9,120,120	9,321,715	7,777,203	9,300,375
<b>Total Salaries and Benefits</b>	<b>\$ 27,736,436</b>	<b>\$ 30,024,143</b>	<b>\$ 32,384,994</b>	<b>\$ 33,614,562</b>	<b>\$ 29,691,124</b>	<b>\$ 33,837,609</b>
4000 Supplies and Materials	\$ 172,471	\$ 252,454	\$ 666,906	\$ 479,574	\$ 472,677	\$ 713,707
5100 Consultants	95,551	35,008	54,955	54,955	61,844	54,955
5200 Travel	30,202	70,155	162,131	165,256	65,951	153,839
5300 Dues and Memberships	23,894	99,850	79,081	79,081	94,739	79,081
5400 Insurance	-	107,204	29,591	29,591	43,423	29,591
5500 Utilities and Housekeeping	28,141	36,713	39,576	39,576	25,807	39,576
5600 Contract Services	585,355	1,029,539	589,923	590,073	865,057	625,923
5690 Other Operating Expenses	101,314	147,610	103,969	109,069	98,723	108,569
5800 Other Services and Expenses	29,382	27,106	37,824	47,824	99,451	77,824
<b>Total Other Operating Expenses</b>	<b>\$ 893,839</b>	<b>\$ 1,553,185</b>	<b>\$ 1,097,050</b>	<b>\$ 1,115,425</b>	<b>\$ 1,354,995</b>	<b>\$ 1,169,358</b>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
6200 Buildings	21,513	19,682	21,000	21,000	10,839	21,000
6300 Library Books	-	-	10,500	10,862	620	10,500
6400 Equipment	107,275	57,212	100,449	105,509	83,042	100,449
<b>Total Capital Outlay</b>	<b>\$ 128,788</b>	<b>\$ 76,894</b>	<b>\$ 131,949</b>	<b>\$ 137,371</b>	<b>\$ 94,501</b>	<b>\$ 131,949</b>
7300 Interfund Transfers Out	14,268	31,653	54,500	54,500	-	54,500
7800 Intrafund and Subfund Transfers Out	1,968,132	-	16,700	16,700	-	16,700
<b>Total Transfers and Other Outgo</b>	<b>\$ 1,982,400</b>	<b>\$ 31,653</b>	<b>\$ 71,200</b>	<b>\$ 71,200</b>	<b>\$ -</b>	<b>\$ 71,200</b>
<b>Total Expenses</b>	<b>\$ 30,913,934</b>	<b>\$ 31,938,329</b>	<b>\$ 34,352,099</b>	<b>\$ 35,418,132</b>	<b>\$ 31,613,297</b>	<b>\$ 35,923,823</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (398,194)</b>	<b>\$ (7,130)</b>	<b>\$ 92,736</b>	<b>\$ (597,432)</b>	<b>\$ 2,523,464</b>	<b>\$ 820,710</b>
<b>Beginning Fund Balance</b>	<b>1,835,040</b>	<b>1,436,848</b>	<b>1,413,218</b>	<b>1,429,718</b>	<b>1,429,718</b>	<b>1,426,019</b>
<b>Ending Fund Balance</b>	<b>\$ 1,436,846</b>	<b>\$ 1,429,718</b>	<b>\$ 1,505,954</b>	<b>\$ 832,286</b>	<b>\$ 3,953,182</b>	<b>\$ 2,246,729</b>
<b><u>Restricted Reserves</u></b>						
7903 Deficit Funding Reserve	-	-	169,528	169,528	-	73,324
7904 College/DO Local Reserves (1% minimum)	-	-	359,044	359,044	-	359,238
7900 Designated Reserves	-	-	100,440	95,340	-	108,732
			<u>629,012</u>	<u>623,912</u>		<u>541,294</u>
<b><u>Unrestricted Reserves</u></b>						
7999 Undesignated College and DO Reserves	-	-	876,942	208,374	-	1,705,435
			<u>876,942</u>	<u>208,374</u>		<u>1,705,435</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,505,954</b>	<b>\$ 832,286</b>	<b>\$ -</b>	<b>\$ 2,246,729</b>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
<b>Sources:</b>						
8613 Apprenticeship Revenue	503,290	1,047,761	689,294	689,294	935,569	745,333
8620 General Categorical Programs	133,509	128,257	134,787	134,787	106,763	134,787
8690 State Tax Subventions	-	10,500	-	-	-	-
<b>Total Other State Revenues</b>	<b>\$ 636,799</b>	<b>\$ 1,186,518</b>	<b>\$ 824,081</b>	<b>\$ 824,081</b>	<b>\$ 1,042,332</b>	<b>\$ 880,120</b>
8840 Sales and Commissions	6,855	9,506	-	11,616	13,497	-
8851 Rentals and Leases	62,108	264	162,210	162,210	36,915	162,210
8874 2% of Enrollment Fees	211,759	191,153	190,413	190,413	204,821	191,153
8870 Other Student Fees and Charges	630,576	884,607	822,135	1,033,118	990,463	822,135
8880 Other Student Fees	288,225	264,015	750,000	189,436	301,147	750,000
8890 Other Local Revenues	136,505	191,696	274,051	317,426	226,038	274,051
<b>Total Other Local Revenues</b>	<b>\$ 1,336,028</b>	<b>\$ 1,541,241</b>	<b>\$ 2,198,809</b>	<b>\$ 1,904,219</b>	<b>\$ 1,772,881</b>	<b>\$ 2,199,549</b>
<b>Total Revenues</b>	<b>\$ 1,972,827</b>	<b>\$ 2,727,759</b>	<b>\$ 3,022,890</b>	<b>\$ 2,728,300</b>	<b>\$ 2,815,213</b>	<b>\$ 3,079,669</b>
8900 Other Financing Sources, Miscellaneous	-	364	-	218	238	-
8910 Proceeds of General Fixed Assets	-	1,976	-	-	2,743	-
8990 Intrafund and Subfund Transfers In	671,744	666,671	1,029,517	1,981,398	433,052	801,461
8994 Operating Allocation	81,486,510	85,133,634	89,977,370	91,397,516	91,397,516	97,620,346
<b>Total Other Financing Sources</b>	<b>\$ 82,158,254</b>	<b>\$ 85,802,645</b>	<b>\$ 91,006,887</b>	<b>\$ 93,379,132</b>	<b>\$ 91,833,549</b>	<b>\$ 98,421,807</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 84,131,081</b>	<b>\$ 88,530,404</b>	<b>\$ 94,029,777</b>	<b>\$ 96,107,432</b>	<b>\$ 94,648,762</b>	<b>\$ 101,501,476</b>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
<b>Uses:</b>						
1100 Monthly Instructional Salary	21,775,364	21,527,847	23,102,071	24,119,362	20,199,356	23,752,557
1200 Noninstructional Salaries Full Time	7,189,250	7,631,763	8,208,984	8,570,464	7,422,602	8,688,137
1300 Instructional Salaries Part Time	15,825,148	16,858,132	18,082,368	18,878,619	14,534,635	21,153,359
1400 Noninstructional Salaries Part Time	498,684	697,552	221,635	190,395	964,138	221,635
<b>Total Academic Salaries</b>	<b>\$ 45,288,446</b>	<b>\$ 46,715,294</b>	<b>\$ 49,615,058</b>	<b>\$ 51,758,840</b>	<b>\$ 43,120,731</b>	<b>\$ 53,815,688</b>
2100 Noninstructional Salaries Full Time	10,503,371	11,192,819	12,224,549	12,762,806	11,178,776	13,409,757
2200 Instructional Aides Full Time	1,597,934	1,666,176	1,770,649	1,848,613	1,528,123	1,799,057
2300 Variable Non-Instructional	672,504	1,222,420	768,578	833,200	1,346,861	768,578
2400 Variable Classroom Aide	235,628	278,565	385,066	385,066	227,044	385,066
2600 Variable Aide Other	43,590	54,858	83,691	40,069	38,238	83,691
<b>Total Classified Salaries</b>	<b>\$ 13,053,027</b>	<b>\$ 14,414,838</b>	<b>\$ 15,232,533</b>	<b>\$ 15,869,754</b>	<b>\$ 14,319,042</b>	<b>\$ 16,446,149</b>
3000 Benefits	21,924,228	22,891,797	24,601,095	25,161,296	22,002,852	25,345,796
<b>Total Salaries and Benefits</b>	<b>\$ 80,265,701</b>	<b>\$ 84,021,929</b>	<b>\$ 89,448,686</b>	<b>\$ 92,789,890</b>	<b>\$ 79,442,625</b>	<b>\$ 95,607,633</b>
4000 Supplies and Materials	\$ 568,819	\$ 628,964	\$ 1,826,052	\$ 1,309,546	\$ 1,150,343	\$ 1,826,052
5100 Consultants	111,928	124,703	135,434	160,184	155,506	135,434
5200 Travel	62,897	252,132	321,087	321,087	260,850	323,530
5300 Dues and Memberships	69,367	117,541	63,740	63,740	104,503	63,740
5400 Insurance	503,760	659,384	691,704	877,137	861,920	691,704
5500 Utilities and Housekeeping	71,502	113,061	106,744	106,744	127,194	106,744
5600 Contract Services	923,397	1,059,803	752,668	754,118	1,058,428	752,668
5690 Other Operating Expenses	185,769	402,173	504,007	524,172	690,895	504,007
5800 Other Services and Expenses	41,255	105,959	98,781	98,781	163,887	98,781
<b>Total Other Operating Expenses</b>	<b>\$ 1,969,875</b>	<b>\$ 2,834,756</b>	<b>\$ 2,674,165</b>	<b>\$ 2,905,963</b>	<b>\$ 3,423,183</b>	<b>\$ 2,676,608</b>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
6300 Library Books	1,775	(2,979)	40,000	50,336	30,132	40,000
6400 Equipment	159,865	97,452	149,918	149,918	168,970	149,918
<b>Total Capital Outlay</b>	<b>\$ 161,640</b>	<b>\$ 94,473</b>	<b>\$ 189,918</b>	<b>\$ 200,254</b>	<b>\$ 199,102</b>	<b>\$ 189,918</b>
7300 Interfund Transfers Out	209,601	716,987	107,000	107,000	-	107,000
7600 Other Student Payments	1,139	-	2,097	2,097	-	2,097
7800 Intrafund and Subfund Transfers Out	612,611	-	-	-	-	200,000
<b>Total Transfers and Other Outgo</b>	<b>\$ 823,351</b>	<b>\$ 716,987</b>	<b>\$ 109,097</b>	<b>\$ 109,097</b>	<b>\$ -</b>	<b>\$ 309,097</b>
<b>Total Expenses</b>	<b>\$ 83,789,386</b>	<b>\$ 88,297,109</b>	<b>\$ 94,247,918</b>	<b>\$ 97,314,750</b>	<b>\$ 84,215,253</b>	<b>\$ 100,609,308</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 341,695</b>	<b>\$ 233,295</b>	<b>\$ (218,141)</b>	<b>\$ (1,207,318)</b>	<b>\$ 10,433,509</b>	<b>\$ 892,168</b>
<b>Beginning Fund Balance</b>	<b>3,790,970</b>	<b>4,132,665</b>	<b>4,378,321</b>	<b>4,365,960</b>	<b>4,365,960</b>	<b>4,720,002</b>
<b>Ending Fund Balance</b>	<b>\$ 4,132,665</b>	<b>\$ 4,365,960</b>	<b>\$ 4,160,180</b>	<b>\$ 3,158,642</b>	<b>\$ 14,799,469</b>	<b>\$ 5,612,170</b>
<b>Restricted Reserves</b>						
7903 Deficit Funding Reserve	-	-	483,159	483,159	-	208,976
7904 College/DO Local Reserves (1% minimum)	-	-	2,605,060	2,605,060	-	2,605,060
7900 Designated Reserves	-	-	67,708	67,708	-	73,011
			<u>3,155,927</u>	<u>3,155,927</u>		<u>2,887,047</u>
<b>Unrestricted Reserves</b>						
7999 Undesignated College and DO Reserves	-	-	1,004,253	2,715	-	2,725,123
			<u>1,004,253</u>	<u>2,715</u>		<u>2,725,123</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,160,180</b>	<b>\$ 3,158,642</b>	<b>\$ -</b>	<b>\$ 5,612,170</b>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
<b>Sources:</b>						
8160 Veterans Education	3,536	2,528	4,845	4,845	-	4,845
<b>Total Federal Revenues</b>	<b>\$ 3,536</b>	<b>\$ 2,528</b>	<b>\$ 4,845</b>	<b>\$ 4,845</b>	<b>\$ -</b>	<b>\$ 4,845</b>
8620 General Categorical Programs	86,313	83,913	92,390	92,390	64,618	92,390
<b>Total Other State Revenues</b>	<b>\$ 86,313</b>	<b>\$ 83,913</b>	<b>\$ 92,390</b>	<b>\$ 92,390</b>	<b>\$ 64,618</b>	<b>\$ 92,390</b>
8851 Rentals and Leases	22,474	-	50,000	50,000	3,181	50,000
8874 2% of Enrollment Fees	67,136	63,375	63,701	63,701	83,081	63,375
8870 Other Student Fees and Charges	62,573	65,548	26,543	54,133	62,593	26,543
8880 Other Student Fees	18,983	22,772	-	7,151	30,565	-
8890 Other Local Revenues	458,663	650,037	607,625	616,917	210,861	607,625
<b>Total Other Local Revenues</b>	<b>\$ 629,829</b>	<b>\$ 801,732</b>	<b>\$ 747,869</b>	<b>\$ 791,902</b>	<b>\$ 390,281</b>	<b>\$ 747,543</b>
<b>Total Revenues</b>	<b>\$ 719,678</b>	<b>\$ 888,173</b>	<b>\$ 845,104</b>	<b>\$ 889,137</b>	<b>\$ 454,899</b>	<b>\$ 844,778</b>
8910 Proceeds of General Fixed Assets	100	12,230	-	-	3,433	-
8980 Interfund Transfers In	424,029	-	80,000	80,000	-	80,000
8990 Intrafund and Subfund Transfers In	356,747	390,769	369,914	425,073	218,566	336,527
8994 Operating Allocation	42,137,517	44,267,819	47,396,130	48,087,566	48,087,566	51,409,042
<b>Total Other Financing Sources</b>	<b>\$ 42,918,393</b>	<b>\$ 44,670,818</b>	<b>\$ 47,846,044</b>	<b>\$ 48,592,639</b>	<b>\$ 48,309,565</b>	<b>\$ 51,825,569</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 43,638,071</b>	<b>\$ 45,558,991</b>	<b>\$ 48,691,148</b>	<b>\$ 49,481,776</b>	<b>\$ 48,764,464</b>	<b>\$ 52,670,347</b>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
<b>Uses:</b>						
1100 Monthly Instructional Salary	8,958,741	9,616,183	9,756,239	10,185,754	9,013,077	10,999,124
1200 Noninstructional Salaries Full Time	4,104,283	4,534,781	4,633,338	4,837,320	4,341,282	5,027,602
1300 Instructional Salaries Part Time	7,802,605	7,985,421	8,537,769	8,913,642	7,621,856	8,808,299
1400 Noninstructional Salaries Part Time	530,606	586,865	530,551	553,908	588,293	530,551
<b>Total Academic Salaries</b>	<b>\$ 21,396,235</b>	<b>\$ 22,723,250</b>	<b>\$ 23,457,897</b>	<b>\$ 24,490,624</b>	<b>\$ 21,564,508</b>	<b>\$ 25,365,576</b>
2100 Noninstructional Salaries Full Time	5,466,242	5,468,113	6,931,032	7,382,857	5,922,290	7,648,086
2200 Instructional Aides Full Time	1,220,043	1,283,168	1,422,439	1,574,293	1,290,975	1,506,400
2300 Variable Non-Instructional	168,503	340,363	687,178	874,638	382,493	837,178
2400 Variable Classroom Aide	115,639	227,886	302,705	302,705	269,094	302,705
2600 Variable Aide Other	33,518	42,030	57,390	57,390	48,852	57,390
<b>Total Classified Salaries</b>	<b>\$ 7,003,945</b>	<b>\$ 7,361,560</b>	<b>\$ 9,400,744</b>	<b>\$ 10,191,883</b>	<b>\$ 7,913,704</b>	<b>\$ 10,351,759</b>
3000 Benefits	10,459,571	10,996,160	12,541,705	12,821,806	11,054,661	13,442,061
<b>Total Salaries and Benefits</b>	<b>\$ 38,859,751</b>	<b>\$ 41,080,970</b>	<b>\$ 45,400,346</b>	<b>\$ 47,504,313</b>	<b>\$ 40,532,873</b>	<b>\$ 49,159,396</b>
4000 Supplies and Materials	\$ 251,163	\$ 392,941	\$ 978,189	\$ 1,060,294	\$ 627,033	\$ 1,078,189
5100 Consultants	32,300	36,789	122,921	122,921	138,422	172,921
5200 Travel	18,732	72,539	149,577	149,577	72,253	135,800
5300 Dues and Memberships	49,544	92,331	61,493	61,493	92,480	61,493
5400 Insurance	-	54,255	26,543	26,543	-	26,543
5500 Utilities and Housekeeping	46,295	44,240	33,092	33,092	41,276	33,092
5600 Contract Services	709,058	624,636	794,817	818,817	553,193	874,817
5690 Other Operating Expenses	473,871	326,356	704,560	274,380	435,885	743,060
5800 Other Services and Expenses	38,147	69,447	113,850	113,850	26,908	188,850
5900 Interprogram Charges (credits)	(13,114)	(1,733)	54,598	54,598	76	54,598
<b>Total Other Operating Expenses</b>	<b>\$ 1,354,833</b>	<b>\$ 1,318,860</b>	<b>\$ 2,061,451</b>	<b>\$ 1,655,271</b>	<b>\$ 1,360,493</b>	<b>\$ 2,291,174</b>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
6300 Library Books	-	-	14,248	14,248	15,976	14,248
6400 Equipment	14,805	36,123	53,258	53,258	33,374	53,258
<b>Total Capital Outlay</b>	<b>\$ 14,805</b>	<b>\$ 36,123</b>	<b>\$ 67,506</b>	<b>\$ 67,506</b>	<b>\$ 49,350</b>	<b>\$ 67,506</b>
7300 Interfund Transfers Out	469,111	1,067,136	73,500	73,500	-	73,500
7700 Cost of Goods Sold	-	268	-	-	1,079	-
7800 Intrafund and Subfund Transfers Out	2,713,789	1,600,000	-	55,159	-	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 3,182,900</b>	<b>\$ 2,667,404</b>	<b>\$ 73,500</b>	<b>\$ 128,659</b>	<b>\$ 1,079</b>	<b>\$ 73,500</b>
<b>Total Expenses</b>	<b>\$ 43,663,452</b>	<b>\$ 45,496,298</b>	<b>\$ 48,580,992</b>	<b>\$ 50,416,043</b>	<b>\$ 42,570,828</b>	<b>\$ 52,669,765</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (25,381)</b>	<b>\$ 62,693</b>	<b>\$ 110,156</b>	<b>\$ (934,267)</b>	<b>\$ 6,193,636</b>	<b>\$ 582</b>
<b>Beginning Fund Balance</b>	2,409,927	2,384,546	2,447,239	2,447,239	2,447,239	2,447,241
<b>Ending Fund Balance</b>	<b>\$ 2,384,546</b>	<b>\$ 2,447,239</b>	<b>\$ 2,557,395</b>	<b>\$ 1,512,972</b>	<b>\$ 8,640,875</b>	<b>\$ 2,447,823</b>
<b>Restricted Reserves</b>						
7903 Deficit Funding Reserve	-	-	250,495	250,495	-	250,495
7904 College/DO Local Reserves (1% minimum)	-	-	486,594	486,594	-	526,698
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	461,925	405,999	-	240,851
			<u>1,287,955</u>	<u>1,232,029</u>		<u>1,106,985</u>
<b>Unrestricted Reserves</b>						
7999 Undesignated College and DO Reserves	-	-	1,269,440	280,943	-	1,340,838
			<u>1,269,440</u>	<u>280,943</u>		<u>1,340,838</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,557,395</b>	<b>\$ 1,512,972</b>	<b>\$ -</b>	<b>\$ 2,447,823</b>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
<b>Sources:</b>						
8860 Interest and Investment Income	338,418	515,578	425,000	425,000	3,304,747	425,000
8890 Other Local Revenues	16,725	(12,517)	36,000	36,040	83,606	36,000
<b>Total Other Local Revenues</b>	<b>\$ 355,143</b>	<b>\$ 503,061</b>	<b>\$ 461,000</b>	<b>\$ 461,040</b>	<b>\$ 3,388,353</b>	<b>\$ 461,000</b>
<b>Total Revenues</b>	<b>\$ 355,143</b>	<b>\$ 503,061</b>	<b>\$ 461,000</b>	<b>\$ 461,040</b>	<b>\$ 3,388,353</b>	<b>\$ 461,000</b>
8910 Proceeds of General Fixed Assets	-	-	2,000	2,000	3,950	2,000
8990 Intrafund and Subfund Transfers In	127,300	34,368	126,204	223,195	126,204	126,131
8994 Operating Allocation	18,191,297	19,069,717	20,279,170	20,586,868	20,586,868	21,998,893
<b>Total Other Financing Sources</b>	<b>\$ 18,318,597</b>	<b>\$ 19,104,085</b>	<b>\$ 20,407,374</b>	<b>\$ 20,812,063</b>	<b>\$ 20,717,022</b>	<b>\$ 22,127,024</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 18,673,740</b>	<b>\$ 19,607,146</b>	<b>\$ 20,868,374</b>	<b>\$ 21,273,103</b>	<b>\$ 24,105,375</b>	<b>\$ 22,588,024</b>
<b>Uses:</b>						
1200 Noninstructional Salaries Full Time	1,199,844	1,335,260	1,242,166	1,302,879	966,041	1,267,330
1400 Noninstructional Salaries Part Time	-	2,027	-	11,785	-	-
<b>Total Academic Salaries</b>	<b>\$ 1,199,844</b>	<b>\$ 1,337,287</b>	<b>\$ 1,242,166</b>	<b>\$ 1,314,664</b>	<b>\$ 966,041</b>	<b>\$ 1,267,330</b>
2100 Noninstructional Salaries Full Time	8,815,160	9,612,501	10,063,088	10,502,941	9,201,204	10,815,081
2300 Variable Non-Instructional	360,858	860,652	248,100	248,100	722,586	248,100
<b>Total Classified Salaries</b>	<b>\$ 9,176,018</b>	<b>\$ 10,473,153</b>	<b>\$ 10,311,188</b>	<b>\$ 10,751,041</b>	<b>\$ 9,923,790</b>	<b>\$ 11,063,181</b>
3000 Benefits	4,879,202	5,416,629	5,817,421	5,930,138	5,043,820	6,084,183

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
<b>Total Salaries and Benefits</b>	<b>\$ 15,255,064</b>	<b>\$ 17,227,069</b>	<b>\$ 17,370,775</b>	<b>\$ 17,995,843</b>	<b>\$ 15,933,651</b>	<b>\$ 18,414,694</b>
4000 Supplies and Materials	\$ 187,194	\$ 171,026	\$ 287,600	\$ 287,640	\$ 153,733	\$ 287,600
5100 Consultants	893,199	869,992	999,763	999,763	702,472	999,763
5200 Travel	50,081	126,295	308,815	308,815	142,296	310,088
5300 Dues and Memberships	128,993	131,363	158,050	158,050	144,109	158,050
5500 Utilities and Housekeeping	66,804	28,925	150,110	150,110	57,331	150,110
5600 Contract Services	101,225	404,277	139,120	139,120	513,149	139,120
5690 Other Operating Expenses	105,212	107,143	147,085	147,085	92,871	147,085
5700 Legal/Elections/Audit Expenses	15,564	52,202	5,000	5,000	219	5,000
5800 Other Services and Expenses	738,064	822,486	1,097,650	1,097,650	755,617	1,097,650
5900 Interprogram Charges (credits)	15	3	-	-	9	-
<b>Total Other Operating Expenses</b>	<b>\$ 2,099,157</b>	<b>\$ 2,542,686</b>	<b>\$ 3,005,593</b>	<b>\$ 3,005,593</b>	<b>\$ 2,408,073</b>	<b>\$ 3,006,866</b>
6100 Sites and Site Improvements	-	-	1,500	1,500	1,000	1,500
6400 Equipment	51,530	57,113	110,200	110,200	103,403	110,200
<b>Total Capital Outlay</b>	<b>\$ 51,530</b>	<b>\$ 57,113</b>	<b>\$ 111,700</b>	<b>\$ 111,700</b>	<b>\$ 104,403</b>	<b>\$ 111,700</b>
7800 Intrafund and Subfund Transfers Out	1,542,322	-	-	-	-	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 1,542,322</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenses</b>	<b>\$ 19,135,267</b>	<b>\$ 19,997,894</b>	<b>\$ 20,775,668</b>	<b>\$ 21,400,776</b>	<b>\$ 18,599,860</b>	<b>\$ 21,820,860</b>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (461,527)</b>	<b>\$ (390,748)</b>	<b>\$ 92,706</b>	<b>\$ (127,673)</b>	<b>\$ 5,505,515</b>	<b>\$ 767,164</b>
<b>Beginning Fund Balance</b>	1,351,814	890,287	544,394	499,539	499,539	945,410
<b>Ending Fund Balance</b>	<b>\$ 890,287</b>	<b>\$ 499,539</b>	<b>\$ 637,100</b>	<b>\$ 371,866</b>	<b>\$ 6,005,054</b>	<b>\$ 1,712,574</b>
<b><u>Restricted Reserves</u></b>						
7903 Deficit Funding Reserve	-	-	107,620	107,620	-	46,548
7904 College/DO Local Reserves (1% minimum)	-	-	205,000	205,000	-	218,209
7900 Designated Reserves	-	-	1,434	1,537	-	-
			<u>314,054</u>	<u>314,157</u>		<u>264,757</u>
<b><u>Unrestricted Reserves</u></b>						
7999 Undesignated College and DO Reserves	-	-	323,046	57,709	-	1,447,817
			<u>323,046</u>	<u>57,709</u>		<u>1,447,817</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 637,100</b>	<b>\$ 371,866</b>	<b>\$ -</b>	<b>\$ 1,712,574</b>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
<b>Sources:</b>						
8610 General Apportionment Revenue	1,390,256	3,418,903	12,215,518	21,316,168	21,574,630	13,300,594
8630 Education Protection Account	41,297,053	45,222,183	45,222,183	45,222,183	33,799,037	49,239,162
8671 Homeowners Revenue	617,895	612,720	623,557	623,557	293,650	678,946
8672 In Lieu of Taxes (wildlife)	4,309	3,937	4,007	4,007	4,030	4,363
8811 Tax Allocation, Secured Roll Revenue	96,880,280	99,870,467	101,636,779	101,636,779	104,040,596	110,664,932
8812 Tax Allocation, Supplemental Roll Revenue	1,757,327	3,045,646	3,099,512	3,099,512	53,988	3,374,834
8813 Tax Allocation, Unsecured Roll Revenue	2,895,856	2,819,697	2,869,567	2,869,567	2,976,414	3,124,464
8817 ERAF	14,410,498	15,346,267	15,617,682	15,617,682	11,845,680	17,004,963
8819 Redevelopment Agency Revenue/Residual	5,712,007	6,432,004	6,545,760	6,545,760	3,557,553	7,127,204
8874 98% of Enrollment Fees	15,429,218	14,076,494	14,325,757	14,325,757	16,622,204	14,076,494
<b>Apportionment Revenues</b>	<b>\$ 180,394,699</b>	<b>\$ 190,848,318</b>	<b>\$ 202,160,322</b>	<b>\$ 211,260,972</b>	<b>\$ 194,767,782</b>	<b>\$ 218,595,956</b>
8614 Part Time Instructor Pay Increase	615,916	598,001	657,417	657,417	546,786	657,417
8617 Part Time Office Hours	579,028	578,167	500,148	500,148	107,087	500,148
8618 Part Time Health Revenue	37,550	14,689	22,377	22,377	2,391	22,377
8680 Lottery Revenue	5,580,096	5,357,991	5,196,390	5,196,390	4,397,306	5,122,270
8690 State Tax Subventions	2,308,897	4,834,104	4,757,530	4,757,530	4,288,050	5,002,555
<b>Total Other State Revenues</b>	<b>\$ 9,121,487</b>	<b>\$ 11,382,952</b>	<b>\$ 11,133,862</b>	<b>\$ 11,133,862</b>	<b>\$ 9,341,620</b>	<b>\$ 11,304,767</b>
8880 Nonresident Tuition	9,687,131	9,082,632	9,209,213	9,209,213	10,627,990	11,368,615
<b>Total Other Local Revenues</b>	<b>\$ 9,687,131</b>	<b>\$ 9,082,632</b>	<b>\$ 9,209,213</b>	<b>\$ 9,209,213</b>	<b>\$ 10,627,990</b>	<b>\$ 11,368,615</b>
<b>Total Revenues</b>	<b>\$ 199,203,317</b>	<b>\$ 211,313,902</b>	<b>\$ 222,503,397</b>	<b>\$ 231,604,047</b>	<b>\$ 214,737,392</b>	<b>\$ 241,269,338</b>
8990 Intrafund and Subfund Transfers In	25,032,861	30,473,767	30,691,272	30,691,272	27,747,591	30,331,328
<b>Total Other Financing Sources</b>	<b>\$ 25,032,861</b>	<b>\$ 30,473,767</b>	<b>\$ 30,691,272</b>	<b>\$ 30,691,272</b>	<b>\$ 27,747,591</b>	<b>\$ 30,331,328</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 224,236,178</b>	<b>\$ 241,787,669</b>	<b>\$ 253,194,669</b>	<b>\$ 262,295,319</b>	<b>\$ 242,484,983</b>	<b>\$ 271,600,666</b>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
<b>Uses:</b>						
1200 Noninstructional Salaries Full Time	151,080	158,676	158,676	158,676	156,520	168,276
1400 Noninstructional Salaries Part Time	100,834	135,380	271,915	271,915	134,831	272,669
<b>Total Academic Salaries</b>	<b>\$ 251,914</b>	<b>\$ 294,056</b>	<b>\$ 430,591</b>	<b>\$ 430,591</b>	<b>\$ 291,351</b>	<b>\$ 440,945</b>
2100 Noninstructional Salaries Full Time	106,166	111,720	86,312	86,312	-	122,082
2300 Variable Non-Instructional	6,130	1,030	27,432	27,432	-	27,508
<b>Total Classified Salaries</b>	<b>\$ 112,296</b>	<b>\$ 112,750</b>	<b>\$ 113,744</b>	<b>\$ 113,744</b>	<b>\$ -</b>	<b>\$ 149,590</b>
3000 Benefits	12,842,447	11,731,762	13,063,762	13,063,762	9,750,217	13,336,729
<b>Total Salaries and Benefits</b>	<b>\$ 13,206,657</b>	<b>\$ 12,138,568</b>	<b>\$ 13,608,097</b>	<b>\$ 13,608,097</b>	<b>\$ 10,041,568</b>	<b>\$ 13,927,264</b>
4000 Supplies and Materials	\$ -	\$ 436	\$ 1,500	\$ 1,500	\$ -	\$ 1,500
5200 Travel	-	261	10,000	10,000	-	10,000
5300 Dues and Memberships	11,550	12,128	500	500	12,734	500
5400 Insurance	1,298,089	1,388,224	1,630,000	1,630,000	1,742,090	1,630,000
5500 Utilities and Housekeeping	4,379,329	5,432,122	6,627,941	6,627,941	5,702,487	7,434,418
5600 Contract Services	1,960,334	2,058,522	2,181,141	2,181,141	2,666,854	2,190,154
5700 Legal/Elections/Audit Expenses	1,871,667	4,499,800	2,326,920	2,326,920	2,040,657	2,082,440
<b>Total Other Operating Expenses</b>	<b>\$ 9,520,969</b>	<b>\$ 13,391,057</b>	<b>\$ 12,776,502</b>	<b>\$ 12,776,502</b>	<b>\$ 12,164,822</b>	<b>\$ 13,347,512</b>
6400 Equipment	-	411,987	-	-	1,338	1,100,000
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ 411,987</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,338</b>	<b>\$ 1,100,000</b>

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

<u>Description</u>	<u>Final Actuals 2020-2021</u>	<u>Final Actuals 2021-2022</u>	<u>Adopted Budget 2022-2023</u>	<u>Adjusted Budget 2022-2023</u>	<u>YTD Actuals 2022-2023</u>	<u>Tentative Budget 2023-2024</u>
7300 Interfund Transfers Out	1,050,000	4,209,195	4,680,000	4,680,000	1,050,000	4,975,500
7800 Intrafund and Subfund Transfers Out	29,304,812	31,798,133	30,428,515	30,428,515	28,686,393	31,893,797
7894 Operating Allocation from	170,858,428	179,108,832	190,468,388	193,358,388	193,358,388	206,620,575
<b>Total Transfers and Other Outgo</b>	<b>\$ 201,213,240</b>	<b>\$ 215,116,160</b>	<b>\$ 225,576,903</b>	<b>\$ 228,466,903</b>	<b>\$ 223,094,781</b>	<b>\$ 243,489,872</b>
<b>Total Expenses</b>	<b>\$ 223,940,866</b>	<b>\$ 241,058,208</b>	<b>\$ 251,963,002</b>	<b>\$ 254,853,002</b>	<b>\$ 245,302,509</b>	<b>\$ 271,866,148</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 295,312</b>	<b>\$ 729,461</b>	<b>\$ 1,231,667</b>	<b>\$ 7,442,317</b>	<b>\$ (2,817,526)</b>	<b>\$ (265,482)</b>
<b>Beginning Fund Balance</b>	20,471,235	20,766,547	21,506,538	21,496,008	21,496,008	28,917,396
<b>Ending Fund Balance</b>	<b>\$ 20,766,547</b>	<b>\$ 21,496,008</b>	<b>\$ 22,738,205</b>	<b>\$ 28,938,325</b>	<b>\$ 18,678,482</b>	<b>\$ 28,651,914</b>
<b><u>Board Restricted Reserves</u></b>						
7901 5% General Fund Reserve	-	-	11,204,554	11,204,554	-	11,947,417
7902 5% Board Contingency Reserve	-	-	11,204,554	11,204,554	-	11,947,417
7900 Designated Reserves	-	-	317,701	(182,299)	-	300,000
			<u>22,726,809</u>	<u>22,226,809</u>		<u>24,194,834</u>
<b><u>Unrestricted Reserves</u></b>						
7997 Undesignated District Reserves	-	-	11,396	6,711,516	-	4,457,080
			<u>11,396</u>	<u>6,711,516</u>		<u>4,457,080</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,738,205</b>	<b>\$ 28,938,325</b>	<b>\$ -</b>	<b>\$ 28,651,914</b>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
<b><u>District Services</u></b>						
Board	189,453	204,046	236,024	236,024	165,140	236,703
Chancellor	968,580	1,181,314	1,010,983	1,010,983	936,914	1,032,916
Facilities	796,938	838,601	1,072,381	1,072,381	718,237	1,096,496
Foundation Services	3,446	-	-	-	-	-
Administrative Services and Finance	4,038,237	3,187,658	3,474,947	4,096,867	2,871,870	3,554,658
Human Resources	2,397,725	2,887,915	2,564,482	2,564,482	2,475,248	2,805,778
Information Technology Services	3,559,571	3,535,049	3,846,534	3,849,682	3,548,125	4,070,080
Internal Auditing	219,039	166,725	381,307	381,307	178,481	387,133
International Education	683,640	804,643	939,353	939,353	819,859	957,638
Marketing	383,879	465,768	517,847	517,847	452,659	540,690
Other	13,303	14,108	12,992	12,992	2,806	12,277
Payroll	667,928	856,817	989,087	989,087	887,584	1,068,908
Educational Planning	770,034	782,623	970,997	970,997	389,534	981,292
Police Services	3,107,152	3,489,107	3,084,253	3,084,293	3,562,042	3,304,072
Research	823,419	895,188	928,653	928,653	897,766	988,170
Purchasing	512,922	688,331	745,828	745,828	693,596	784,049
<b>Total District Office Expenditures and Transfers Out</b>	<b>\$ 19,135,266</b>	<b>\$ 19,997,893</b>	<b>\$ 20,775,668</b>	<b>\$ 21,400,776</b>	<b>\$ 18,599,861</b>	<b>\$ 21,820,860</b>
<b><u>Districtwide Expenses</u></b>						
Contractual Assessments	976,452	1,008,662	1,695,691	1,695,691	364,043	1,403,622
Regulatory Expenditures	18,933,791	18,646,565	21,366,913	21,366,913	17,306,839	22,462,223
Committed Obligations	4,681,361	11,222,381	5,583,144	5,583,144	5,868,232	6,465,483
Districtwide Operations	199,349,262	210,180,600	223,317,254	226,207,254	221,763,396	241,534,820
<b>Total Districtwide Expenditures and Transfers Out</b>	<b>\$ 223,940,866</b>	<b>\$ 241,058,208</b>	<b>\$ 251,963,002</b>	<b>\$ 254,853,002</b>	<b>\$ 245,302,510</b>	<b>\$ 271,866,148</b>
<b>Total District Office and Districtwide Expenditures and Transfers Out</b>	<b>\$ 243,076,132</b>	<b>\$ 261,056,101</b>	<b>\$ 272,738,670</b>	<b>\$ 276,253,778</b>	<b>\$ 263,902,371</b>	<b>\$ 293,687,008</b>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
<b><u>Board and District Office Restricted Reserves</u></b>						
5% General Fund Reserve	-	-	11,204,554	11,204,554	-	11,947,417
5% Board Contingency Reserve	-	-	11,204,554	11,204,554	-	11,947,417
Deficit Funding Reserve	-	-	107,620	107,620	-	46,548
College/DO Local Reserves (1% minimum)	-	-	205,000	205,000	-	218,209
Designated Reserves	-	-	319,135	(180,762)	-	300,000
			<u>23,040,863</u>	<u>22,540,966</u>		<u>24,459,591</u>
<b><u>Unrestricted Reserves</u></b>						
Undesignated District Reserves	-	-	11,396	6,721,943	-	4,457,080
Undesignated College and DO Reserves	-	-	323,046	50,000	-	1,447,817
			<u>334,442</u>	<u>6,771,943</u>		<u>5,904,897</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,375,305</b>	<b>\$ 29,312,909</b>	<b>\$ -</b>	<b>\$ 30,364,488</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT  
2023-2024 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 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
<b>Sources:</b>						
8150 Student Financial Aid Revenue	34,555	38,090	40,985	40,985	38,775	40,985
8160 Veterans Education	5,088	3,680	-	-	704	-
<b>Total Federal Revenues</b>	<b>\$ 39,643</b>	<b>\$ 41,770</b>	<b>\$ 40,985</b>	<b>\$ 40,985</b>	<b>\$ 39,479</b>	<b>\$ 40,985</b>
8659 Other Reimbursable Categorical Programs	22,406	43,400	11,276	11,276	53,978	11,276
8690 State Tax Subventions	6,573,125	7,744,889	7,745,000	7,745,000	-	7,745,000
<b>Total Other State Revenues</b>	<b>\$ 6,595,531</b>	<b>\$ 7,788,289</b>	<b>\$ 7,756,276</b>	<b>\$ 7,756,276</b>	<b>\$ 53,978</b>	<b>\$ 7,756,276</b>
8820 Contributions and Gifts	-	-	-	-	50,000	-
8830 Contract Services	108,037	6,228	112,989	112,989	75,391	112,989
8851 Rentals and Leases	295,666	253,380	175,000	175,000	231,001	135,000
8870 Other Student Fees and Charges	267,220	233,009	265,000	265,000	225,827	265,000
8880 Other Student Fees	11,487	30,886	840	840	17,450	30,840
8890 Other Local Revenues	1,030,479	870,581	1,042,613	1,183,303	692,599	1,093,618
<b>Total Other Local Revenues</b>	<b>\$ 1,712,889</b>	<b>\$ 1,394,084</b>	<b>\$ 1,596,442</b>	<b>\$ 1,737,132</b>	<b>\$ 1,292,268</b>	<b>\$ 1,637,447</b>
<b>Total Revenues</b>	<b>\$ 8,348,063</b>	<b>\$ 9,224,143</b>	<b>\$ 9,393,703</b>	<b>\$ 9,534,393</b>	<b>\$ 1,385,725</b>	<b>\$ 9,434,708</b>
8980 Interfund Transfers In	2,906,090	747,354	-	-	350	-
8990 Intrafund and Subfund Transfers In	9,659,929	6,580,214	-	-	-	200,000
<b>Total Other Financing Sources</b>	<b>\$ 12,566,019</b>	<b>\$ 7,327,568</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 350</b>	<b>\$ 200,000</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 20,914,082</b>	<b>\$ 16,551,711</b>	<b>\$ 9,393,703</b>	<b>\$ 9,534,393</b>	<b>\$ 1,386,075</b>	<b>\$ 9,634,708</b>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
<b>Uses:</b>						
1200 Noninstructional Salaries Full Time	25,633	35,089	34,766	34,766	113,738	156,936
1300 Instructional Salaries Part Time	20,587	8,229	50,000	50,000	-	50,000
1400 Noninstructional Salaries Part Time	24,220	17,067	82,600	132,600	9,586	82,600
<b>Total Academic Salaries</b>	<b>\$ 70,440</b>	<b>\$ 60,385</b>	<b>\$ 167,366</b>	<b>\$ 217,366</b>	<b>\$ 123,324</b>	<b>\$ 289,536</b>
2100 Noninstructional Salaries Full Time	70,532	96,760	140,867	140,867	97,084	100,071
2300 Variable Non-Instructional	428,432	364,375	1,046,932	1,046,932	286,374	1,094,401
2400 Variable Classroom Aide	126,897	134,187	52,784	52,784	67,346	62,871
2600 Variable Aide Other	-	-	23,904	23,904	2,224	23,904
<b>Total Classified Salaries</b>	<b>\$ 625,861</b>	<b>\$ 595,322</b>	<b>\$ 1,264,487</b>	<b>\$ 1,264,487</b>	<b>\$ 453,028</b>	<b>\$ 1,281,247</b>
3000 Benefits	6,702,432	7,879,595	7,979,588	7,979,588	147,034	8,003,244
<b>Total Salaries and Benefits</b>	<b>\$ 7,398,733</b>	<b>\$ 8,535,302</b>	<b>\$ 9,411,441</b>	<b>\$ 9,461,441</b>	<b>\$ 723,386</b>	<b>\$ 9,574,027</b>
4000 Supplies and Materials	\$ 102,272	\$ 236,533	\$ 1,263,178	\$ 1,732,958	\$ 258,743	\$ 1,386,236
5100 Consultants	217,138	196,456	198,787	198,787	377,458	196,187
5200 Travel	6,040	45,730	146,964	146,964	43,492	146,964
5300 Dues and Memberships	5,235	1,201	8,000	8,000	9,477	8,000
5500 Utilities and Housekeeping	14,475	4,503	-	-	9,358	-
5600 Contract Services	100,415	188,321	2,085,415	2,185,415	117,754	650,000
5690 Other Operating Expenses	81,389	111,811	1,749,649	2,027,649	154,721	1,220,951
5800 Other Services and Expenses	754,544	567,944	297,333	620,810	503,471	449,683
5900 Interprogram Charges (credits)	(18)	54	1,794	1,794	66	1,794
5910 Indirect Costs	(1,497,242)	(793,426)	(229,916)	(229,916)	(331,808)	(229,916)
<b>Total Other Operating Expenses</b>	<b>\$ (318,024)</b>	<b>\$ 322,594</b>	<b>\$ 4,258,026</b>	<b>\$ 4,959,503</b>	<b>\$ 883,989</b>	<b>\$ 2,443,663</b>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
6200 Buildings	41,727	14,487	298,257	298,257	(5,389)	298,257
6300 Library Books	(1,775)	2,979	6,984	6,984	332	6,984
6400 Equipment	68,942	572,876	1,337,401	1,621,372	471,681	1,337,401
<b>Total Capital Outlay</b>	<b>\$ 108,894</b>	<b>\$ 590,342</b>	<b>\$ 1,642,642</b>	<b>\$ 1,926,613</b>	<b>\$ 466,624</b>	<b>\$ 1,642,642</b>
7300 Interfund Transfers Out	2,988,000	606,369	650,000	650,000	-	650,000
7800 Intrafund and Subfund Transfers Out	12,222	4,980,214	2,129,823	3,178,695	-	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 3,000,222</b>	<b>\$ 5,586,583</b>	<b>\$ 2,779,823</b>	<b>\$ 3,828,695</b>	<b>\$ -</b>	<b>\$ 650,000</b>
<b>Total Expenses</b>	<b>\$ 10,292,097</b>	<b>\$ 15,271,354</b>	<b>\$ 19,355,110</b>	<b>\$ 21,909,210</b>	<b>\$ 2,332,742</b>	<b>\$ 15,696,568</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 10,621,985</b>	<b>\$ 1,280,357</b>	<b>\$ (9,961,407)</b>	<b>\$ (12,374,817)</b>	<b>\$ (946,667)</b>	<b>\$ (6,061,860)</b>
<b>Beginning Fund Balance</b>	12,077,020	22,699,005	23,920,651	23,979,362	23,979,362	23,304,340
<b>Ending Fund Balance</b>	<b>\$ 22,699,005</b>	<b>\$ 23,979,362</b>	<b>\$ 13,959,244</b>	<b>\$ 11,604,545</b>	<b>\$ 23,032,695</b>	<b>\$ 17,242,480</b>
<b><u>Board and College / DO Restricted Reserves</u></b>						
7900 Designated Reserves	-	-	8,215,920	7,473,988	-	10,684,660
			<u>8,215,920</u>	<u>7,473,988</u>		<u>10,684,660</u>
<b><u>Unrestricted Reserves</u></b>						
7910 Potential Salary Increase Reserve	-	-	1,450,000	1,450,000	-	1,450,000
7999 Undesignated College and DO Reserves	-	-	4,293,324	2,680,557	-	5,107,820
			<u>5,743,324</u>	<u>4,130,557</u>		<u>6,557,820</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,959,244</b>	<b>\$ 11,604,545</b>	<b>\$ -</b>	<b>\$ 17,242,480</b>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
<b>Sources:</b>						
8150 Student Financial Aid Revenue	6,935	16,810	10,000	10,000	9,570	10,000
8160 Veterans Education	896	688	-	-	704	-
<b>Total Federal Revenues</b>	<b>\$ 7,831</b>	<b>\$ 17,498</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,274</b>	<b>\$ 10,000</b>
8659 Other Reimbursable Categorical Programs	7,538	5,652	-	-	11,564	-
<b>Total Other State Revenues</b>	<b>\$ 7,538</b>	<b>\$ 5,652</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,564</b>	<b>\$ -</b>
8830 Contract Services	-	-	-	-	71,239	-
8851 Rentals and Leases	71,826	75,373	70,000	70,000	50,252	70,000
8870 Other Student Fees and Charges	-	-	-	-	5,650	-
8890 Other Local Revenues	70,204	131,822	113,200	118,026	106,138	113,200
<b>Total Other Local Revenues</b>	<b>\$ 142,030</b>	<b>\$ 207,195</b>	<b>\$ 183,200</b>	<b>\$ 188,026</b>	<b>\$ 233,279</b>	<b>\$ 183,200</b>
<b>Total Revenues</b>	<b>\$ 157,399</b>	<b>\$ 230,345</b>	<b>\$ 193,200</b>	<b>\$ 198,026</b>	<b>\$ 255,117</b>	<b>\$ 193,200</b>
8980 Interfund Transfers In	68,654	56,773	-	-	-	-
8990 Intrafund and Subfund Transfers In	1,950,000	1,478,951	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ 2,018,654</b>	<b>\$ 1,535,724</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 2,176,053</b>	<b>\$ 1,766,069</b>	<b>\$ 193,200</b>	<b>\$ 198,026</b>	<b>\$ 255,117</b>	<b>\$ 193,200</b>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
<b>Uses:</b>						
1400 Noninstructional Salaries Part Time	-	786	-	-	-	-
<b>Total Academic Salaries</b>	<b>\$ -</b>	<b>\$ 786</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
2300 Variable Non-Instructional	26,032	32,695	39,501	39,501	28,637	39,501
<b>Total Classified Salaries</b>	<b>\$ 26,032</b>	<b>\$ 32,695</b>	<b>\$ 39,501</b>	<b>\$ 39,501</b>	<b>\$ 28,637</b>	<b>\$ 39,501</b>
3000 Benefits	708	1,129	3,699	3,699	805	3,580
<b>Total Salaries and Benefits</b>	<b>\$ 26,740</b>	<b>\$ 34,610</b>	<b>\$ 43,200</b>	<b>\$ 43,200</b>	<b>\$ 29,442</b>	<b>\$ 43,081</b>
4000 Supplies and Materials	\$ 4,182	\$ 64,011	\$ 368,113	\$ 372,939	\$ 90,499	\$ 369,679
5100 Consultants	3,938	13,450	55,252	55,252	62,229	52,652
5200 Travel	-	29,140	5,994	5,994	32,105	5,994
5300 Dues and Memberships	-	-	-	-	5,600	-
5500 Utilities and Housekeeping	1,616	-	-	-	-	-
5600 Contract Services	735	-	1,485,415	1,485,415	51,675	50,000
5690 Other Operating Expenses	-	81,533	244,282	244,282	77,343	244,282
5800 Other Services and Expenses	1,290	2,459	-	323,477	338,157	150,000
5910 Indirect Costs	(434,150)	(351,457)	-	-	(206,682)	-
<b>Total Other Operating Expenses</b>	<b>\$ (426,571)</b>	<b>\$ (224,875)</b>	<b>\$ 1,790,943</b>	<b>\$ 2,114,420</b>	<b>\$ 360,427</b>	<b>\$ 502,928</b>
6200 Buildings	44,568	4,542	298,257	298,257	1,516	298,257
6400 Equipment	-	-	532,314	532,314	6,611	532,314
<b>Total Capital Outlay</b>	<b>\$ 44,568</b>	<b>\$ 4,542</b>	<b>\$ 830,571</b>	<b>\$ 830,571</b>	<b>\$ 8,127</b>	<b>\$ 830,571</b>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
7800 Intrafund and Subfund Transfers Out	-	1,478,951	-	-	-	-
<b>Total Transfers and Other Outgo</b>	<b>\$ -</b>	<b>\$ 1,478,951</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenses</b>	<b>\$ (351,081)</b>	<b>\$ 1,357,239</b>	<b>\$ 3,032,827</b>	<b>\$ 3,361,130</b>	<b>\$ 488,495</b>	<b>\$ 1,746,259</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 2,527,134</b>	<b>\$ 408,830</b>	<b>\$ (2,839,627)</b>	<b>\$ (3,163,104)</b>	<b>\$ (233,378)</b>	<b>\$ (1,553,059)</b>
<b>Beginning Fund Balance</b>	2,104,111	4,631,245	5,040,075	5,040,075	5,040,075	5,034,406
<b>Ending Fund Balance</b>	<b>\$ 4,631,245</b>	<b>\$ 5,040,075</b>	<b>\$ 2,200,448</b>	<b>\$ 1,876,971</b>	<b>\$ 4,806,697</b>	<b>\$ 3,481,347</b>
<b><u>Restricted Reserves</u></b>						
7900 Designated Reserves	-	-	2,200,448	1,876,971	-	2,002,396
			<u>2,200,448</u>	<u>1,876,971</u>		<u>2,002,396</u>
<b><u>Unrestricted Reserves</u></b>						
7999 Undesignated College and DO Reserves	-	-	-	-	-	1,478,951
			<u>0</u>	<u>0</u>		<u>1,478,951</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,200,448</b>	<b>\$ 1,876,971</b>	<b>\$ -</b>	<b>\$ 3,481,347</b>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
<b>Sources:</b>						
8150 Student Financial Aid Revenue	16,155	13,040	16,115	16,115	16,985	16,115
8160 Veterans Education	4,192	2,992	-	-	-	-
<b>Total Federal Revenues</b>	<b>\$ 20,347</b>	<b>\$ 16,032</b>	<b>\$ 16,115</b>	<b>\$ 16,115</b>	<b>\$ 16,985</b>	<b>\$ 16,115</b>
8659 Other Reimbursable Categorical Programs	9,856	21,859	-	-	25,665	-
<b>Total Other State Revenues</b>	<b>\$ 9,856</b>	<b>\$ 21,859</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,665</b>	<b>\$ -</b>
8820 Contributions and Gifts	-	-	-	-	50,000	-
8830 Contract Services	103,516	6,228	100,000	100,000	4,152	100,000
8851 Rentals and Leases	64,456	53,202	-	-	40,416	-
8870 Other Student Fees and Charges	265,895	217,687	265,000	265,000	216,573	265,000
8880 Other Student Fees	11,487	30,676	-	-	17,450	30,000
8890 Other Local Revenues	923,408	641,866	890,105	933,697	477,463	941,110
<b>Total Other Local Revenues</b>	<b>\$ 1,368,762</b>	<b>\$ 949,659</b>	<b>\$ 1,255,105</b>	<b>\$ 1,298,697</b>	<b>\$ 806,054</b>	<b>\$ 1,336,110</b>
<b>Total Revenues</b>	<b>\$ 1,398,965</b>	<b>\$ 987,550</b>	<b>\$ 1,271,220</b>	<b>\$ 1,314,812</b>	<b>\$ 848,704</b>	<b>\$ 1,352,225</b>
8980 Interfund Transfers In	2,817,259	29,118	-	-	350	-
8990 Intrafund and Subfund Transfers In	601,929	2,501,263	-	-	-	200,000
<b>Total Other Financing Sources</b>	<b>\$ 3,419,188</b>	<b>\$ 2,530,381</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 350</b>	<b>\$ 200,000</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 4,818,153</b>	<b>\$ 3,517,931</b>	<b>\$ 1,271,220</b>	<b>\$ 1,314,812</b>	<b>\$ 849,054</b>	<b>\$ 1,552,225</b>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
<b>Uses:</b>						
1200 Noninstructional Salaries Full Time	-	35,089	34,766	34,766	113,738	156,936
1300 Instructional Salaries Part Time	20,587	8,229	50,000	50,000	-	50,000
1400 Noninstructional Salaries Part Time	7,910	-	17,500	67,500	8,213	17,500
<b>Total Academic Salaries</b>	<b>\$ 28,497</b>	<b>\$ 43,318</b>	<b>\$ 102,266</b>	<b>\$ 152,266</b>	<b>\$ 121,951</b>	<b>\$ 224,436</b>
2100 Noninstructional Salaries Full Time	63,785	89,094	133,049	133,049	89,358	92,135
2300 Variable Non-Instructional	357,256	330,227	995,000	995,000	257,737	1,042,469
2400 Variable Classroom Aide	126,897	132,088	35,000	35,000	67,346	45,087
<b>Total Classified Salaries</b>	<b>\$ 547,938</b>	<b>\$ 551,409</b>	<b>\$ 1,163,049</b>	<b>\$ 1,163,049</b>	<b>\$ 414,441</b>	<b>\$ 1,179,691</b>
3000 Benefits	109,227	125,772	217,631	217,631	141,403	241,596
<b>Total Salaries and Benefits</b>	<b>\$ 685,662</b>	<b>\$ 720,499</b>	<b>\$ 1,482,946</b>	<b>\$ 1,532,946</b>	<b>\$ 677,795</b>	<b>\$ 1,645,723</b>
4000 Supplies and Materials	\$ 69,761	\$ 106,438	\$ 728,923	\$ 1,101,705	\$ 95,405	\$ 850,415
5100 Consultants	147,950	131,568	115,000	115,000	274,966	115,000
5200 Travel	3,398	14,534	129,679	129,679	7,333	129,679
5300 Dues and Memberships	5,235	1,201	8,000	8,000	3,877	8,000
5500 Utilities and Housekeeping	12,859	4,503	-	-	9,358	-
5600 Contract Services	8,357	42,255	-	100,000	-	-
5690 Other Operating Expenses	81,390	30,278	1,398,711	1,676,711	77,378	870,013
5800 Other Services and Expenses	201,264	255,350	207,678	207,678	164,360	210,028
5910 Indirect Costs	(697,888)	(313,549)	-	-	(32,798)	-
<b>Total Other Operating Expenses</b>	<b>\$ (237,435)</b>	<b>\$ 166,140</b>	<b>\$ 1,859,068</b>	<b>\$ 2,237,068</b>	<b>\$ 504,474</b>	<b>\$ 1,332,720</b>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
6300 Library Books	(1,775)	2,979	6,984	6,984	332	6,984
6400 Equipment	46,821	288,188	629,087	629,087	214,042	629,087
<b>Total Capital Outlay</b>	<b>\$ 45,046</b>	<b>\$ 291,167</b>	<b>\$ 636,071</b>	<b>\$ 636,071</b>	<b>\$ 214,374</b>	<b>\$ 636,071</b>
7300 Interfund Transfers Out	-	606,369	-	-	-	-
7800 Intrafund and Subfund Transfers Out	2,222	2,501,263	-	951,881	-	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 2,222</b>	<b>\$ 3,107,632</b>	<b>\$ -</b>	<b>\$ 951,881</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenses</b>	<b>\$ 565,256</b>	<b>\$ 4,391,876</b>	<b>\$ 4,707,008</b>	<b>\$ 6,459,671</b>	<b>\$ 1,492,048</b>	<b>\$ 4,464,929</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 4,252,897</b>	<b>\$ (873,945)</b>	<b>\$ (3,435,788)</b>	<b>\$ (5,144,859)</b>	<b>\$ (642,994)</b>	<b>\$ (2,912,704)</b>
<b>Beginning Fund Balance</b>	<b>3,438,916</b>	<b>7,691,813</b>	<b>6,778,752</b>	<b>6,817,868</b>	<b>6,817,868</b>	<b>6,405,079</b>
<b>Ending Fund Balance</b>	<b>\$ 7,691,813</b>	<b>\$ 6,817,868</b>	<b>\$ 3,342,964</b>	<b>\$ 1,673,009</b>	<b>\$ 6,174,874</b>	<b>\$ 3,492,375</b>
<b><u>Restricted Reserves</u></b>						
7900 Designated Reserves	-	-	661,168	603,978	-	975,034
			<u>661,168</u>	<u>603,978</u>		<u>975,034</u>
<b><u>Unrestricted Reserves</u></b>						
7999 Undesignated College and DO Reserves	-	-	2,681,796	1,069,031	-	2,517,341
			<u>2,681,796</u>	<u>1,069,031</u>		<u>2,517,341</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,342,964</b>	<b>\$ 1,673,009</b>	<b>\$ -</b>	<b>\$ 3,492,375</b>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
<b>Sources:</b>						
8150 Student Financial Aid Revenue	11,465	8,240	14,870	14,870	12,220	14,870
<b>Total Federal Revenues</b>	<b>\$ 11,465</b>	<b>\$ 8,240</b>	<b>\$ 14,870</b>	<b>\$ 14,870</b>	<b>\$ 12,220</b>	<b>\$ 14,870</b>
8659 Other Reimbursable Categorical Programs	5,012	15,889	11,276	11,276	16,749	11,276
<b>Total Other State Revenues</b>	<b>\$ 5,012</b>	<b>\$ 15,889</b>	<b>\$ 11,276</b>	<b>\$ 11,276</b>	<b>\$ 16,749</b>	<b>\$ 11,276</b>
8830 Contract Services	4,521	-	12,989	12,989	-	12,989
8851 Rentals and Leases	53,900	18,765	-	-	14,851	-
8870 Other Student Fees and Charges	1,325	15,322	-	-	3,604	-
8880 Other Student Fees	-	210	840	840	-	840
8890 Other Local Revenues	34,426	95,627	29,308	121,580	107,016	29,308
<b>Total Other Local Revenues</b>	<b>\$ 94,172</b>	<b>\$ 129,924</b>	<b>\$ 43,137</b>	<b>\$ 135,409</b>	<b>\$ 125,471</b>	<b>\$ 43,137</b>
<b>Total Revenues</b>	<b>\$ 110,649</b>	<b>\$ 154,053</b>	<b>\$ 69,283</b>	<b>\$ 161,555</b>	<b>\$ 154,440</b>	<b>\$ 69,283</b>
8980 Interfund Transfers In	20,177	661,463	-	-	-	-
8990 Intrafund and Subfund Transfers In	2,700,000	2,600,000	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ 2,720,177</b>	<b>\$ 3,261,463</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 2,830,826</b>	<b>\$ 3,415,516</b>	<b>\$ 69,283</b>	<b>\$ 161,555</b>	<b>\$ 154,440</b>	<b>\$ 69,283</b>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
<b>Uses:</b>						
1400 Noninstructional Salaries Part Time	16,310	16,281	65,100	65,100	1,373	65,100
<b>Total Academic Salaries</b>	<b>\$ 16,310</b>	<b>\$ 16,281</b>	<b>\$ 65,100</b>	<b>\$ 65,100</b>	<b>\$ 1,373</b>	<b>\$ 65,100</b>
2100 Noninstructional Salaries Full Time	6,747	7,666	7,818	7,818	7,726	7,936
2300 Variable Non-Instructional	45,144	1,453	12,431	12,431	-	12,431
2400 Variable Classroom Aide	-	2,099	17,784	17,784	-	17,784
2600 Variable Aide Other	-	-	23,904	23,904	2,224	23,904
<b>Total Classified Salaries</b>	<b>\$ 51,891</b>	<b>\$ 11,218</b>	<b>\$ 61,937</b>	<b>\$ 61,937</b>	<b>\$ 9,950</b>	<b>\$ 62,055</b>
3000 Benefits	12,235	7,805	13,258	13,258	4,826	13,068
<b>Total Salaries and Benefits</b>	<b>\$ 80,436</b>	<b>\$ 35,304</b>	<b>\$ 140,295</b>	<b>\$ 140,295</b>	<b>\$ 16,149</b>	<b>\$ 140,223</b>
4000 Supplies and Materials	\$ 27,467	\$ 65,625	\$ 156,142	\$ 248,314	\$ 72,839	\$ 156,142
5100 Consultants	-	400	28,535	28,535	40,263	28,535
5200 Travel	2,642	2,056	11,291	11,291	4,054	11,291
5600 Contract Services	-	146,066	600,000	600,000	53,705	600,000
5690 Other Operating Expenses	(1)	-	106,656	106,656	-	106,656
5800 Other Services and Expenses	13,760	935	-	-	954	-
5900 Interprogram Charges (credits)	(18)	54	1,794	1,794	66	1,794
5910 Indirect Costs	(361,759)	(128,420)	(229,916)	(229,916)	(92,328)	(229,916)
<b>Total Other Operating Expenses</b>	<b>\$ (345,376)</b>	<b>\$ 21,091</b>	<b>\$ 518,360</b>	<b>\$ 518,360</b>	<b>\$ 6,714</b>	<b>\$ 518,360</b>
6200 Buildings	(2,841)	9,945	-	-	(6,905)	-
6400 Equipment	-	12,800	176,000	176,000	-	176,000
<b>Total Capital Outlay</b>	<b>\$ (2,841)</b>	<b>\$ 22,745</b>	<b>\$ 176,000</b>	<b>\$ 176,000</b>	<b>\$ (6,905)</b>	<b>\$ 176,000</b>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
7300 Interfund Transfers Out	-	-	650,000	650,000	-	650,000
7800 Intrafund and Subfund Transfers Out	-	1,000,000	-	-	-	-
<b>Total Transfers and Other Outgo</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>	<b>\$ 650,000</b>	<b>\$ 650,000</b>	<b>\$ -</b>	<b>\$ 650,000</b>
<b>Total Expenses</b>	<b>\$ (240,314)</b>	<b>\$ 1,144,765</b>	<b>\$ 1,640,797</b>	<b>\$ 1,732,969</b>	<b>\$ 88,797</b>	<b>\$ 1,640,725</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 3,071,140</b>	<b>\$ 2,270,751</b>	<b>\$ (1,571,514)</b>	<b>\$ (1,571,414)</b>	<b>\$ 65,643</b>	<b>\$ (1,571,442)</b>
<b>Beginning Fund Balance</b>	3,164,072	6,235,212	8,486,368	8,505,963	8,505,963	8,486,368
<b>Ending Fund Balance</b>	<b>\$ 6,235,212</b>	<b>\$ 8,505,963</b>	<b>\$ 6,914,854</b>	<b>\$ 6,934,549</b>	<b>\$ 8,571,606</b>	<b>\$ 6,914,926</b>
<b><u>Restricted Reserves</u></b>						
7900 Designated Reserves	-	-	4,964,854	4,984,549	-	5,464,926
			<u>4,964,854</u>	<u>4,984,549</u>		<u>5,464,926</u>
<b><u>Unrestricted Reserves</u></b>						
7910 Potential Salary Increase Reserve	-	-	1,450,000	1,450,000	-	1,450,000
7999 Undesignated College and DO Reserves	-	-	500,000	500,000	-	-
			<u>1,950,000</u>	<u>1,950,000</u>		<u>1,450,000</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,914,854</b>	<b>\$ 6,934,549</b>	<b>\$ -</b>	<b>\$ 6,914,926</b>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
<b><u>Sources:</u></b>						
8851 Rentals and Leases	105,484	106,040	105,000	105,000	125,482	65,000
8890 Other Local Revenues	2,441	1,266	10,000	10,000	1,982	10,000
<b>Total Other Local Revenues</b>	<b>\$ 107,925</b>	<b>\$ 107,306</b>	<b>\$ 115,000</b>	<b>\$ 115,000</b>	<b>\$ 127,464</b>	<b>\$ 75,000</b>
<b>Total Revenues</b>	<b>\$ 107,925</b>	<b>\$ 107,306</b>	<b>\$ 115,000</b>	<b>\$ 115,000</b>	<b>\$ 127,464</b>	<b>\$ 75,000</b>
8990 Intrafund and Subfund Transfers In	4,408,000	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ 4,408,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 4,515,925</b>	<b>\$ 107,306</b>	<b>\$ 115,000</b>	<b>\$ 115,000</b>	<b>\$ 127,464</b>	<b>\$ 75,000</b>
<b><u>Uses:</u></b>						
1200 Noninstructional Salaries Full Time	25,633	-	-	-	-	-
<b>Total Academic Salaries</b>	<b>\$ 25,633</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
3000 Benefits	7,137	-	-	-	-	-
<b>Total Salaries and Benefits</b>	<b>\$ 32,770</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
4000 Supplies and Materials	\$ 862	\$ 459	\$ 10,000	\$ 10,000	\$ -	\$ 10,000

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
5100 Consultants	65,250	51,038	-	-	-	-
5600 Contract Services	91,323	-	-	-	12,374	-
5800 Other Services and Expenses	538,230	309,200	89,655	89,655	-	89,655
5910 Indirect Costs	(3,445)	-	-	-	-	-
<b>Total Other Operating Expenses</b>	<b>\$ 691,358</b>	<b>\$ 360,238</b>	<b>\$ 89,655</b>	<b>\$ 89,655</b>	<b>\$ 12,374</b>	<b>\$ 89,655</b>
6400 Equipment	22,121	271,888	-	283,971	251,028	-
<b>Total Capital Outlay</b>	<b>\$ 22,121</b>	<b>\$ 271,888</b>	<b>\$ -</b>	<b>\$ 283,971</b>	<b>\$ 251,028</b>	<b>\$ -</b>
7300 Interfund Transfers Out	2,988,000	-	-	-	-	-
7800 Intrafund and Subfund Transfers Out	10,000	-	2,129,823	2,226,814	-	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 2,998,000</b>	<b>\$ -</b>	<b>\$ 2,129,823</b>	<b>\$ 2,226,814</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenses</b>	<b>\$ 3,745,111</b>	<b>\$ 632,585</b>	<b>\$ 2,229,478</b>	<b>\$ 2,610,440</b>	<b>\$ 263,402</b>	<b>\$ 99,655</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 770,814</b>	<b>\$ (525,279)</b>	<b>\$ (2,114,478)</b>	<b>\$ (2,495,440)</b>	<b>\$ (135,938)</b>	<b>\$ (24,655)</b>
<b>Beginning Fund Balance</b>	<b>3,369,921</b>	<b>4,140,735</b>	<b>3,615,456</b>	<b>3,615,456</b>	<b>3,615,456</b>	<b>3,378,487</b>
<b>Ending Fund Balance</b>	<b>\$ 4,140,735</b>	<b>\$ 3,615,456</b>	<b>\$ 1,500,978</b>	<b>\$ 1,120,016</b>	<b>\$ 3,479,518</b>	<b>\$ 3,353,832</b>
<b><u>Restricted Reserves</u></b>						
7900 Designated Reserves	-	-	389,450	8,490	-	2,242,304
			<u>389,450</u>	<u>8,490</u>		<u>2,242,304</u>
<b><u>Unrestricted Reserves</u></b>						
7999 Undesignated College and DO Reserves	-	-	1,111,528	1,111,526	-	1,111,528
			<u>1,111,528</u>	<u>1,111,526</u>		<u>1,111,528</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,500,978</b>	<b>\$ 1,120,016</b>	<b>\$ -</b>	<b>\$ 3,353,832</b>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
<b>Sources:</b>						
8690 State Tax Subventions	6,573,125	7,744,889	7,745,000	7,745,000	-	7,745,000
<b>Total Other State Revenues</b>	<b>\$ 6,573,125</b>	<b>\$ 7,744,889</b>	<b>\$ 7,745,000</b>	<b>\$ 7,745,000</b>	<b>\$ -</b>	<b>\$ 7,745,000</b>
<b>Total Revenues</b>	<b>\$ 6,573,125</b>	<b>\$ 7,744,889</b>	<b>\$ 7,745,000</b>	<b>\$ 7,745,000</b>	<b>\$ -</b>	<b>\$ 7,745,000</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 6,573,125</b>	<b>\$ 7,744,889</b>	<b>\$ 7,745,000</b>	<b>\$ 7,745,000</b>	<b>\$ -</b>	<b>\$ 7,745,000</b>
<b>Uses:</b>						
3000 Benefits	6,573,125	7,744,889	7,745,000	7,745,000	-	7,745,000
<b>Total Salaries and Benefits</b>	<b>\$ 6,573,125</b>	<b>\$ 7,744,889</b>	<b>\$ 7,745,000</b>	<b>\$ 7,745,000</b>	<b>\$ -</b>	<b>\$ 7,745,000</b>
<b>Total Expenses</b>	<b>\$ 6,573,125</b>	<b>\$ 7,744,889</b>	<b>\$ 7,745,000</b>	<b>\$ 7,745,000</b>	<b>\$ -</b>	<b>\$ 7,745,000</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Board Restricted Reserves</b>			<u>0</u>	<u>0</u>		<u>0</u>
<b>Unrestricted Reserves</b>			<u>0</u>	<u>0</u>		<u>0</u>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
<b><u>District Services</u></b>						
Facilities	-	25,525	-	-	-	-
Administrative Services and Finance	3,536,405	309,200	2,129,823	2,226,814	-	-
Human Resources	151,639	33,259	99,655	99,655	12,374	99,655
Educational Planning	32,769	-	-	-	-	-
Police Services	24,297	264,601	-	283,971	251,028	-
<b>Total District Office Expenditures and Transfers Out</b>	<b>\$ 3,745,110</b>	<b>\$ 632,585</b>	<b>\$ 2,229,478</b>	<b>\$ 2,610,440</b>	<b>\$ 263,402</b>	<b>\$ 99,655</b>
<b><u>Districtwide Expenses</u></b>						
Districtwide Operations	6,573,125	7,744,889	7,745,000	7,745,000	-	7,745,000
<b>Total Districtwide Expenditures and Transfers Out</b>	<b>\$ 6,573,125</b>	<b>\$ 7,744,889</b>	<b>\$ 7,745,000</b>	<b>\$ 7,745,000</b>	<b>\$ -</b>	<b>\$ 7,745,000</b>
<b>Total District Office and Districtwide Expenditures and Transfers Out</b>	<b>\$ 10,318,235</b>	<b>\$ 8,377,474</b>	<b>\$ 9,974,478</b>	<b>\$ 10,355,440</b>	<b>\$ 263,402</b>	<b>\$ 7,844,655</b>
<b><u>Board and District Office Restricted Reserves</u></b>						
Designated Reserves	-	-	389,450	8,490	-	2,242,304
			<u>389,450</u>	<u>8,490</u>		<u>2,242,304</u>
<b><u>Unrestricted Reserves</u></b>						
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>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,500,978</b>	<b>\$ 1,120,018</b>	<b>\$ -</b>	<b>\$ 3,353,832</b>

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

**SECTION - III  
For ALL FUNDS**

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
<b>Sources:</b>						
8610 General Apportionment Revenue	1,390,256	3,418,903	12,215,518	21,316,168	21,574,630	13,300,594
8630 Education Protection Account	41,297,053	45,222,183	45,222,183	45,222,183	33,799,037	49,239,162
8671 Homeowners Revenue	617,895	612,720	623,557	623,557	293,650	678,946
8672 In Lieu of Taxes (wildlife)	4,309	3,937	4,007	4,007	4,030	4,363
8811 Tax Allocation, Secured Roll Revenue	96,880,280	99,870,467	101,636,779	101,636,779	104,040,596	110,664,932
8812 Tax Allocation, Supplemental Roll Revenue	1,757,327	3,045,646	3,099,512	3,099,512	53,988	3,374,834
8813 Tax Allocation, Unsecured Roll Revenue	2,895,856	2,819,697	2,869,567	2,869,567	2,976,414	3,124,464
8817 ERAF	14,410,498	15,346,267	15,617,682	15,617,682	11,845,680	17,004,963
8819 Redevelopment Agency Revenue/Residual	5,712,007	6,432,004	6,545,760	6,545,760	3,557,553	7,127,204
8874 98% of Enrollment Fees	15,429,218	14,076,494	14,325,757	14,325,757	16,622,204	14,076,494
<b>Apportionment Revenues</b>	<b>\$ 180,394,699</b>	<b>\$ 190,848,318</b>	<b>\$ 202,160,322</b>	<b>\$ 211,260,972</b>	<b>\$ 194,767,782</b>	<b>\$ 218,595,956</b>
8150 Student Financial Aid Revenue	34,555	38,090	40,985	40,985	38,775	40,985
8160 Veterans Education	8,624	6,208	4,845	4,845	704	4,845
<b>Total Federal Revenues</b>	<b>\$ 43,179</b>	<b>\$ 44,298</b>	<b>\$ 45,830</b>	<b>\$ 45,830</b>	<b>\$ 39,479</b>	<b>\$ 45,830</b>
8613 Apprenticeship Revenue	513,561	1,069,144	703,361	703,361	954,660	760,544
8614 Part Time Instructor Pay Increase	615,916	598,001	657,417	657,417	546,786	657,417
8617 Part Time Office Hours	579,028	578,167	500,148	500,148	107,087	500,148
8618 Part Time Health Revenue	37,550	14,689	22,377	22,377	2,391	22,377
8620 General Categorical Programs	295,242	275,817	295,290	295,290	215,275	290,824
8659 Other Reimbursable Categorical Programs	22,406	43,400	11,276	11,276	53,978	11,276
8680 Lottery Revenue	5,580,096	5,357,991	5,196,390	5,196,390	4,397,306	5,122,270
8690 State Tax Subventions	8,882,022	12,589,493	12,502,530	12,502,530	4,288,050	12,747,555
<b>Total Other State Revenues</b>	<b>\$ 16,525,821</b>	<b>\$ 20,526,702</b>	<b>\$ 19,888,789</b>	<b>\$ 19,888,789</b>	<b>\$ 10,565,533</b>	<b>\$ 20,112,411</b>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
8820 Contributions and Gifts	-	40,600	-	30,000	80,000	-
8830 Contract Services	108,037	6,228	112,989	112,989	75,391	112,989
8840 Sales and Commissions	6,885	9,521	-	11,631	13,512	-
8851 Rentals and Leases	439,827	341,228	467,210	467,210	321,221	427,210
8860 Interest and Investment Income	338,418	515,578	425,000	425,000	3,304,747	425,000
8874 2% of Enrollment Fees	314,882	287,276	287,275	287,275	339,228	287,276
8870 Other Student Fees and Charges	1,014,249	1,240,933	1,143,269	1,456,474	1,385,349	1,143,269
8880 Nonresident Tuition	9,687,131	9,082,632	9,209,213	9,209,213	10,627,990	11,368,615
8880 Other Student Fees	342,526	395,096	1,100,840	285,989	415,510	1,130,840
8890 Other Local Revenues	1,804,560	1,986,616	2,656,343	2,901,379	1,523,765	2,277,286
<b>Total Other Local Revenues</b>	<b>\$ 14,056,515</b>	<b>\$ 13,905,708</b>	<b>\$ 15,402,139</b>	<b>\$ 15,187,160</b>	<b>\$ 18,086,713</b>	<b>\$ 17,172,485</b>
<b>Total Revenues</b>	<b>\$ 211,020,214</b>	<b>\$ 225,325,026</b>	<b>\$ 237,497,080</b>	<b>\$ 246,382,751</b>	<b>\$ 223,459,507</b>	<b>\$ 255,926,682</b>
8900 Other Financing Sources, Miscellaneous	-	364	-	218	238	-
8910 Proceeds of General Fixed Assets	100	20,261	2,000	12,297	21,544	2,000
8980 Interfund Transfers In	4,076,263	1,134,291	80,000	80,000	350	80,000
8990 Intrafund and Subfund Transfers In	36,153,887	38,378,346	32,575,038	33,679,069	28,686,393	32,110,497
8994 Operating Allocation	170,858,428	179,108,832	190,468,388	193,358,388	193,358,388	206,620,575
<b>Total Other Financing Sources</b>	<b>\$ 211,088,678</b>	<b>\$ 218,642,094</b>	<b>\$ 223,125,426</b>	<b>\$ 227,129,972</b>	<b>\$ 222,066,913</b>	<b>\$ 238,813,072</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 422,108,892</b>	<b>\$ 443,967,120</b>	<b>\$ 460,622,506</b>	<b>\$ 473,512,723</b>	<b>\$ 445,526,420</b>	<b>\$ 494,739,754</b>

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

<u>Description</u>	<u>Final Actuals 2020-2021</u>	<u>Final Actuals 2021-2022</u>	<u>Adoption Budget 2022-2023</u>	<u>Adjusted Budget 2022-2023</u>	<u>YTD Actuals 2022-2023</u>	<u>Tentative Budget 2023-2024</u>
<b><u>Uses:</u></b>						
1100 Monthly Instructional Salary	36,709,700	37,444,857	39,730,139	41,479,439	35,304,484	42,325,316
1200 Noninstructional Salaries Full Time	16,204,439	17,599,186	18,229,566	19,029,690	16,684,594	19,458,906
1300 Instructional Salaries Part Time	28,579,113	30,240,554	32,242,604	33,660,025	27,571,527	35,764,407
1400 Noninstructional Salaries Part Time	1,624,821	1,974,502	1,465,456	1,535,151	2,300,286	1,482,456
<b>Total Academic Salaries</b>	<b>\$ 83,118,073</b>	<b>\$ 87,259,099</b>	<b>\$ 91,667,765</b>	<b>\$ 95,704,305</b>	<b>\$ 81,860,891</b>	<b>\$ 99,031,085</b>
2100 Noninstructional Salaries Full Time	29,425,962	30,942,767	34,656,818	36,316,181	30,998,640	37,639,236
2200 Instructional Aides Full Time	3,498,342	3,586,936	4,124,588	4,395,418	3,395,536	4,072,805
2300 Variable Non-Instructional	2,027,901	3,776,419	3,126,937	3,399,019	3,647,194	3,330,482
2400 Variable Classroom Aide	497,877	677,076	759,555	759,555	597,865	769,642
2600 Variable Aide Other	77,108	96,888	164,985	121,363	89,314	164,985
<b>Total Classified Salaries</b>	<b>\$ 35,527,190</b>	<b>\$ 39,080,086</b>	<b>\$ 42,832,883</b>	<b>\$ 44,991,536</b>	<b>\$ 38,728,549</b>	<b>\$ 45,977,150</b>
3000 Benefits	64,077,079	66,688,796	73,123,691	74,278,305	55,775,787	75,512,388
<b>Total Salaries and Benefits</b>	<b>\$ 182,722,342</b>	<b>\$ 193,027,981</b>	<b>\$ 207,624,339</b>	<b>\$ 214,974,146</b>	<b>\$ 176,365,227</b>	<b>\$ 220,520,623</b>
4000 Supplies and Materials	\$ 1,281,919	\$ 1,682,354	\$ 5,023,425	\$ 4,871,512	\$ 2,662,529	\$ 5,293,284

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
5100 Consultants	1,350,116	1,262,948	1,511,860	1,536,610	1,435,702	1,559,260
5200 Travel	167,952	567,112	1,098,574	1,101,699	584,842	1,080,221
5300 Dues and Memberships	288,583	454,414	370,864	370,864	458,042	370,864
5400 Insurance	1,801,849	2,209,067	2,377,838	2,563,271	2,647,433	2,377,838
5500 Utilities and Housekeeping	4,606,546	5,659,564	6,957,463	6,957,463	5,963,453	7,763,940
5600 Contract Services	4,379,784	5,365,098	6,543,084	6,668,684	5,774,435	5,232,682
5690 Other Operating Expenses	947,555	1,095,093	3,209,270	3,082,355	1,473,095	2,723,672
5700 Legal/Elections/Audit Expenses	1,887,231	4,552,002	2,331,920	2,331,920	2,040,876	2,087,440
5800 Other Services and Expenses	1,601,392	1,592,942	1,645,438	1,978,915	1,549,334	1,912,788
5900 Interprogram Charges (credits)	(13,117)	(1,676)	56,392	56,392	151	56,392
5910 Indirect Costs	(1,497,242)	(793,426)	(229,916)	(229,916)	(331,808)	(229,916)
<b>Total Other Operating Expenses</b>	<b>\$ 15,520,649</b>	<b>\$ 21,963,138</b>	<b>\$ 25,872,787</b>	<b>\$ 26,418,257</b>	<b>\$ 21,595,555</b>	<b>\$ 24,935,181</b>
6100 Sites and Site Improvements	-	-	1,500	1,500	1,000	1,500
6200 Buildings	63,240	34,169	319,257	319,257	5,450	319,257
6300 Library Books	-	-	71,732	82,430	47,060	71,732
6400 Equipment	402,417	1,232,763	1,751,226	2,040,257	861,808	2,851,226
<b>Total Capital Outlay</b>	<b>\$ 465,657</b>	<b>\$ 1,266,932</b>	<b>\$ 2,143,715</b>	<b>\$ 2,443,444</b>	<b>\$ 915,318</b>	<b>\$ 3,243,715</b>
7300 Interfund Transfers Out	4,730,980	6,631,340	5,565,000	5,565,000	1,050,000	5,860,500
7600 Other Student Payments	1,139	-	2,097	2,097	-	2,097
7700 Cost of Goods Sold	-	268	-	-	1,079	-
7800 Intrafund and Subfund Transfers Out	36,153,888	38,378,347	32,575,038	33,679,069	28,686,393	32,110,497
94xx District Office Assessment	170,858,428	179,108,832	190,468,388	193,358,388	193,358,388	206,620,575
<b>Total Transfers and Other Outgo</b>	<b>\$ 211,744,435</b>	<b>\$ 224,118,787</b>	<b>\$ 228,610,523</b>	<b>\$ 232,604,554</b>	<b>\$ 223,095,860</b>	<b>\$ 244,593,669</b>
<b>Total Expenses</b>	<b>\$ 411,735,002</b>	<b>\$ 442,059,192</b>	<b>\$ 469,274,789</b>	<b>\$ 481,311,913</b>	<b>\$ 424,634,489</b>	<b>\$ 498,586,472</b>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 10,373,890</b>	<b>\$ 1,907,928</b>	<b>\$ (8,652,283)</b>	<b>\$ (7,799,190)</b>	<b>\$ 20,891,931</b>	<b>\$ (3,846,718)</b>
<b>Beginning Fund Balance</b>	41,936,006	52,309,896	54,210,359	54,217,824	54,217,824	61,760,408
<b>Ending Fund Balance</b>	<b>\$ 52,309,896</b>	<b>\$ 54,217,824</b>	<b>\$ 45,558,076</b>	<b>\$ 46,418,634</b>	<b>\$ 75,109,755</b>	<b>\$ 57,913,690</b>
<b><u>Board and College / DO Restricted Reserves</u></b>						
7901 5% General Fund Reserve	-	-	11,204,554	11,204,554	-	11,947,417
7902 5% Board Contingency Reserve	-	-	11,204,554	11,204,554	-	11,947,417
7903 Deficit Funding Reserve	-	-	1,010,802	1,010,802	-	579,343
7904 College/DO Local Reserves (1% minimum)	-	-	3,655,698	3,655,698	-	3,709,205
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	9,165,128	7,862,273	-	11,407,254
			<u>36,329,677</u>	<u>35,026,822</u>		<u>39,679,577</u>
<b><u>Unrestricted Reserves</u></b>						
7910 Potential Salary Increase Reserve	-	-	1,450,000	1,450,000	-	1,450,000
7997 Undesignated District Reserves	-	-	11,394	6,711,514	-	4,457,080
7999 Undesignated College and DO Reserves	-	-	7,767,005	3,230,298	-	12,327,033
			<u>9,228,399</u>	<u>11,391,812</u>		<u>18,234,113</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,558,076</b>	<b>\$ 46,418,634</b>	<b>\$ -</b>	<b>\$ 57,913,690</b>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
<b>Sources:</b>						
8120 Higher Education Act	1,855,536	2,227,191	2,119,034	2,642,947	1,138,803	3,199,164
8150 Student Financial Aid Revenue	658,874	658,433	640,702	601,233	372,656	601,233
8170 Vocational & Technical Education Act (VTEA)	1,171,212	1,101,757	896,684	1,564,392	-	916,539
8190 Other Federal Revenues	26,533,976	24,162,887	8,049,214	8,236,029	6,179,185	348,300
<b>Total Federal Revenues</b>	<b>\$ 30,219,598</b>	<b>\$ 28,150,268</b>	<b>\$ 11,705,634</b>	<b>\$ 13,044,601</b>	<b>\$ 7,690,644</b>	<b>\$ 5,065,236</b>
8610 General Apportionments	130,762	107,138	123,482	131,769	68,520	123,482
8620 General Categorical Programs	26,286,197	29,275,001	32,024,093	44,465,138	40,822,138	32,448,810
8659 Other Reimbursable Categorical Programs	1,876,438	1,500,386	1,638,393	6,458,530	6,171,593	2,221,721
8680 Other State Non-Tax Revenues	2,134,705	2,113,914	2,127,438	2,127,438	107,887	2,112,438
8680 Lottery Revenue	1,303,859	1,279,284	1,461,521	1,461,521	3,383,441	1,424,720
8690 Other State Revenues	3,036,914	5,358,774	6,819,736	30,580,166	32,098,188	20,311,253
<b>Total State Revenues</b>	<b>\$ 34,768,875</b>	<b>\$ 39,634,497</b>	<b>\$ 44,194,663</b>	<b>\$ 85,224,562</b>	<b>\$ 82,651,767</b>	<b>\$ 58,642,424</b>
8820 Contributions and Gifts	13,886	15,042	(4,733)	4,734	39,963	900
8880 Nonresident Tuition and Other Student Fees	419	7,948	1,427,000	1,427,000	5,064	1,427,000
8890 Other Local Revenues	2,203,094	2,013,714	1,906,891	2,339,003	2,147,403	1,832,212
<b>Total Local Revenues</b>	<b>\$ 2,217,399</b>	<b>\$ 2,036,704</b>	<b>\$ 3,329,158</b>	<b>\$ 3,770,737</b>	<b>\$ 2,192,430</b>	<b>\$ 3,260,112</b>
<b>Total Revenues</b>	<b>\$ 67,205,872</b>	<b>\$ 69,821,469</b>	<b>\$ 59,229,455</b>	<b>\$ 102,039,900</b>	<b>\$ 92,534,841</b>	<b>\$ 66,967,772</b>
8980 Interfund Transfers In	-	1,206,369	-	-	-	-
8990 Intrafund and Subfund Transfers In	2,225,560	718,484	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ 2,225,560</b>	<b>\$ 1,924,853</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 69,431,432</b>	<b>\$ 71,746,322</b>	<b>\$ 59,229,455</b>	<b>\$ 102,039,900</b>	<b>\$ 92,534,841</b>	<b>\$ 66,967,772</b>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
<b>Uses:</b>						
1100 Monthly Instructional Salary	327,579	305,473	455,414	675,475	293,770	478,692
1200 Noninstructional Salaries Full Time	8,562,367	5,552,828	5,902,248	6,799,045	5,171,910	6,466,549
1300 Instructional Salaries Part Time	185,167	235,315	138,063	285,108	141,265	180,063
1400 Noninstructional Salaries Part Time	3,049,226	3,200,021	1,068,930	2,959,457	1,971,894	1,112,750
<b>Total Academic Salaries</b>	<b>\$ 12,124,339</b>	<b>\$ 9,293,637</b>	<b>\$ 7,564,655</b>	<b>\$ 10,719,085</b>	<b>\$ 7,578,839</b>	<b>\$ 8,238,054</b>
2100 Noninstructional Salaries Full Time	9,003,831	8,722,746	10,460,995	12,499,807	8,628,376	11,374,689
2200 Instructional Aides Full Time	69,144	72,648	92,031	243,890	215,611	307,604
2300 Variable Non-Instructional	2,265,367	3,892,385	2,600,455	5,081,715	3,644,159	3,349,257
2400 Variable Classroom Aide	176,347	381,736	57,944	247,469	266,422	57,944
2600 Variable Aide Other	107,003	84,933	40,000	56,200	81,688	40,000
<b>Total Classified Salaries</b>	<b>\$ 11,621,692</b>	<b>\$ 13,154,448</b>	<b>\$ 13,251,425</b>	<b>\$ 18,129,081</b>	<b>\$ 12,836,256</b>	<b>\$ 15,129,494</b>
3000 Benefits	8,712,065	9,204,185	10,281,033	11,986,749	8,006,741	10,825,234
<b>Total Salaries and Benefits</b>	<b>\$ 32,458,096</b>	<b>\$ 31,652,270</b>	<b>\$ 31,097,113</b>	<b>\$ 40,834,915</b>	<b>\$ 28,421,836</b>	<b>\$ 34,192,782</b>
4000 Supplies and Materials	\$ 2,522,524	\$ 3,068,696	\$ 6,244,102	\$ 10,135,021	\$ 1,434,993	\$ 7,739,975
5100 Consultants	2,337,521	3,540,104	1,414,741	3,630,583	2,030,567	1,367,258
5200 Travel	59,217	270,082	340,550	1,138,704	495,733	686,759
5300 Dues and Memberships	183,050	109,092	41,300	88,820	135,264	41,300
5400 Insurance	-	-	-	251,250	-	-
5500 Utilities and Housekeeping	12,942	13,050	3,700	16,133	7,198	3,700
5600 Contract Services	1,337,495	3,204,844	484,577	1,018,224	1,559,328	408,920
5690 Other Operating Expenses	3,553,104	3,615,238	2,716,624	5,632,902	1,306,762	2,939,360
5700 Legal/Elections/Audit Expenses	38,431	-	-	-	-	-
5800 Other Services and Expenses	414,436	646,284	156,741	1,450,468	509,481	520,694
5900 Interprogram Charges (credits)	1,079	582	3,594	3,031	-	3,594
5910 Indirect Costs	1,641,406	926,463	815,367	872,800	391,040	473,886
<b>Total Other Operating Expenses</b>	<b>\$ 9,578,681</b>	<b>\$ 12,325,739</b>	<b>\$ 5,977,194</b>	<b>\$ 14,102,915</b>	<b>\$ 6,435,373</b>	<b>\$ 6,445,471</b>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
6100 Sites and Site Improvements	141,822	-	-	-	1,554	-
6200 Buildings	8,200	2,600	12,980	229,275	85,551	12,980
6300 Library Books	216,371	134,111	10,786	77,914	47,539	10,786
6400 Equipment	5,339,352	6,234,056	1,117,381	3,132,775	3,173,430	1,192,381
<b>Total Capital Outlay</b>	<b>\$ 5,705,745</b>	<b>\$ 6,370,767</b>	<b>\$ 1,141,147</b>	<b>\$ 3,439,964</b>	<b>\$ 3,308,074</b>	<b>\$ 1,216,147</b>
7300 Interfund Transfers Out	13,238,411	4,635,608	500,000	500,000	754,616	-
7500 Student Financial Aid	1,624,917	1,689,219	1,149,171	1,378,593	3,785,188	1,360,934
7600 Other Student Payments	1,471,537	11,378,373	1,965,339	4,120,627	1,787,811	1,731,626
7700 Cost of Goods Sold	1,673	-	-	-	-	-
7800 Intrafund and Subfund Transfers Out	2,225,560	718,484	-	-	-	-
7900 Grant net AR (deferrals) not yet posted	-	-	11,463,402	27,835,878	48,819,692	14,536,389
<b>Total Transfers and Other Outgo</b>	<b>\$ 18,562,098</b>	<b>\$ 18,421,684</b>	<b>\$ 15,077,912</b>	<b>\$ 33,835,098</b>	<b>\$ 55,147,307</b>	<b>\$ 17,628,949</b>
<b>Total Expenses</b>	<b>\$ 68,827,144</b>	<b>\$ 71,839,156</b>	<b>\$ 59,537,468</b>	<b>\$ 102,347,913</b>	<b>\$ 94,747,583</b>	<b>\$ 67,223,324</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 604,288</b>	<b>\$ (92,834)</b>	<b>\$ (308,013)</b>	<b>\$ (308,013)</b>	<b>\$ (2,212,742)</b>	<b>\$ (255,552)</b>
<b>Beginning Fund Balance</b>	<b>1,047,443</b>	<b>1,651,731</b>	<b>1,558,897</b>	<b>1,558,897</b>	<b>1,558,897</b>	<b>1,129,295</b>
<b>Ending Fund Balance</b>	<b>\$ 1,651,731</b>	<b>\$ 1,558,897</b>	<b>\$ 1,250,884</b>	<b>\$ 1,250,884</b>	<b>\$ (653,845)</b>	<b>\$ 873,743</b>
7998 Restricted Reserve	-	-	1,250,884	1,250,884	-	873,743
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,250,884</b>	<b>\$ 1,250,884</b>	<b>\$ -</b>	<b>\$ 873,743</b>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
<b>Sources:</b>						
8670 State Tax Subventions	72,715	49,384	40,300	40,300	18,814	40,300
<b>Total State Revenues</b>	<b>\$ 72,715</b>	<b>\$ 49,384</b>	<b>\$ 40,300</b>	<b>\$ 40,300</b>	<b>\$ 18,814</b>	<b>\$ 40,300</b>
8810 Property Taxes	15,712,700	11,862,964	12,262,000	12,262,000	9,925,607	10,574,000
8860 Interest and Investment Income	16,636	30,484	27,000	27,000	94,696	102,767
<b>Total Local Revenues</b>	<b>\$ 15,729,336</b>	<b>\$ 11,893,448</b>	<b>\$ 12,289,000</b>	<b>\$ 12,289,000</b>	<b>\$ 10,020,303</b>	<b>\$ 10,676,767</b>
<b>Total Revenues</b>	<b>\$ 15,802,051</b>	<b>\$ 11,942,832</b>	<b>\$ 12,329,300</b>	<b>\$ 12,329,300</b>	<b>\$ 10,039,117</b>	<b>\$ 10,717,067</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 15,802,051</b>	<b>\$ 11,942,832</b>	<b>\$ 12,329,300</b>	<b>\$ 12,329,300</b>	<b>\$ 10,039,117</b>	<b>\$ 10,717,067</b>
<b>Uses:</b>						
7110 Bond Redemption	6,782,000	7,784,729	7,538,471	7,538,471	7,537,871	6,654,571
7120 Bond Interest and Other Charges	4,690,625	4,378,324	4,156,166	4,156,166	4,156,166	3,987,300
<b>Total Transfers and Other Outgo</b>	<b>\$ 11,472,625</b>	<b>\$ 12,163,053</b>	<b>\$ 11,694,637</b>	<b>\$ 11,694,637</b>	<b>\$ 11,694,037</b>	<b>\$ 10,641,871</b>
<b>Total Expenses</b>	<b>\$ 11,472,625</b>	<b>\$ 12,163,053</b>	<b>\$ 11,694,637</b>	<b>\$ 11,694,637</b>	<b>\$ 11,694,037</b>	<b>\$ 10,641,871</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 4,329,426</b>	<b>\$ (220,221)</b>	<b>\$ 634,663</b>	<b>\$ 634,663</b>	<b>\$ (1,654,920)</b>	<b>\$ 75,196</b>
<b>Beginning Fund Balance</b>	5,970,849	10,300,275	10,080,054	10,080,054	10,080,054	8,425,134
<b>Ending Fund Balance</b>	<b>\$ 10,300,275</b>	<b>\$ 10,080,054</b>	<b>\$ 10,714,717</b>	<b>\$ 10,714,717</b>	<b>\$ 8,425,134</b>	<b>\$ 8,500,330</b>
7912 Restricted Debt Reserve	-	-	10,714,717	10,714,717	-	8,500,330
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,714,717</b>	<b>\$ 10,714,717</b>	<b>\$ -</b>	<b>\$ 8,500,330</b>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
<b>Sources:</b>						
8670 State Tax Subventions	15,260	54,492	80,500	80,500	26,040	80,500
<b>Total State Revenues</b>	<b>\$ 15,260</b>	<b>\$ 54,492</b>	<b>\$ 80,500</b>	<b>\$ 80,500</b>	<b>\$ 26,040</b>	<b>\$ 80,500</b>
8810 Property Taxes	3,046,346	10,624,326	8,552,000	8,552,000	10,920,313	8,552,000
8860 Interest and Investment Income	36,630	27,165	24,100	24,100	110,276	155,844
<b>Total Local Revenues</b>	<b>\$ 3,082,976</b>	<b>\$ 10,651,491</b>	<b>\$ 8,576,100</b>	<b>\$ 8,576,100</b>	<b>\$ 11,030,589</b>	<b>\$ 8,707,844</b>
<b>Total Revenues</b>	<b>\$ 3,098,236</b>	<b>\$ 10,705,983</b>	<b>\$ 8,656,600</b>	<b>\$ 8,656,600</b>	<b>\$ 11,056,629</b>	<b>\$ 8,788,344</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 3,098,236</b>	<b>\$ 10,705,983</b>	<b>\$ 8,656,600</b>	<b>\$ 8,656,600</b>	<b>\$ 11,056,629</b>	<b>\$ 8,788,344</b>
<b>Uses:</b>						
7110 Bond Redemption	4,361,150	4,229,021	5,188,829	5,188,829	5,189,879	7,113,029
7120 Bond Interest and Other Charges	5,713,829	4,848,055	4,104,945	4,104,945	4,169,452	3,950,318
<b>Total Transfers and Other Outgo</b>	<b>\$ 10,074,979</b>	<b>\$ 9,077,076</b>	<b>\$ 9,293,774</b>	<b>\$ 9,293,774</b>	<b>\$ 9,359,331</b>	<b>\$ 11,063,347</b>
<b>Total Expenses</b>	<b>\$ 10,074,979</b>	<b>\$ 9,077,076</b>	<b>\$ 9,293,774</b>	<b>\$ 9,293,774</b>	<b>\$ 9,359,331</b>	<b>\$ 11,063,347</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (6,976,743)</b>	<b>\$ 1,628,907</b>	<b>\$ (637,174)</b>	<b>\$ (637,174)</b>	<b>\$ 1,697,298</b>	<b>\$ (2,275,003)</b>
<b>Beginning Fund Balance</b>	14,136,211	7,159,468	8,788,375	8,788,375	8,788,375	10,485,673
<b>Ending Fund Balance</b>	<b>\$ 7,159,468</b>	<b>\$ 8,788,375</b>	<b>\$ 8,151,201</b>	<b>\$ 8,151,201</b>	<b>\$ 10,485,673</b>	<b>\$ 8,210,670</b>
7912 Restricted Debt Reserve	-	-	8,151,201	8,151,201	-	8,210,670
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,151,201</b>	<b>\$ 8,151,201</b>	<b>\$ -</b>	<b>\$ 8,210,670</b>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
<b>Sources:</b>						
8670 State Tax Subventions	116,369	116,709	57,000	57,000	53,307	57,000
<b>Total State Revenues</b>	<b>\$ 116,369</b>	<b>\$ 116,709</b>	<b>\$ 57,000</b>	<b>\$ 57,000</b>	<b>\$ 53,307</b>	<b>\$ 57,000</b>
8810 Property Taxes	21,796,703	23,150,952	25,342,200	25,342,200	22,559,451	25,342,200
8860 Interest and Investment Income	80,938	97,616	93,900	93,900	356,779	401,881
<b>Total Local Revenues</b>	<b>\$ 21,877,641</b>	<b>\$ 23,248,568</b>	<b>\$ 25,436,100</b>	<b>\$ 25,436,100</b>	<b>\$ 22,916,230</b>	<b>\$ 25,744,081</b>
<b>Total Revenues</b>	<b>\$ 21,994,010</b>	<b>\$ 23,365,277</b>	<b>\$ 25,493,100</b>	<b>\$ 25,493,100</b>	<b>\$ 22,969,537</b>	<b>\$ 25,801,081</b>
8940 Proceeds of General Long-Term Debt	15,476,978	-	-	-	5,159,639	-
<b>Total Other Financing Sources</b>	<b>\$ 15,476,978</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,159,639</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 37,470,988</b>	<b>\$ 23,365,277</b>	<b>\$ 25,493,100</b>	<b>\$ 25,493,100</b>	<b>\$ 28,129,176</b>	<b>\$ 25,801,081</b>
<b>Uses:</b>						
7100 Debt Retirement	422,023	-	-	-	-	-
7110 Bond Redemption	19,663,000	15,537,250	17,040,000	17,040,000	17,040,750	16,480,000
7120 Bond Interest and Other Charges	7,440,984	9,764,650	9,113,150	9,113,150	11,085,244	13,499,460
<b>Total Transfers and Other Outgo</b>	<b>\$ 27,526,007</b>	<b>\$ 25,301,900</b>	<b>\$ 26,153,150</b>	<b>\$ 26,153,150</b>	<b>\$ 28,125,994</b>	<b>\$ 29,979,460</b>
<b>Total Expenses</b>	<b>\$ 27,526,007</b>	<b>\$ 25,301,900</b>	<b>\$ 26,153,150</b>	<b>\$ 26,153,150</b>	<b>\$ 28,125,994</b>	<b>\$ 29,979,460</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 9,944,981</b>	<b>\$ (1,936,623)</b>	<b>\$ (660,050)</b>	<b>\$ (660,050)</b>	<b>\$ 3,182</b>	<b>\$ (4,178,379)</b>
<b>Beginning Fund Balance</b>	<b>18,133,095</b>	<b>28,078,076</b>	<b>26,141,453</b>	<b>26,141,453</b>	<b>26,141,453</b>	<b>26,144,635</b>
<b>Ending Fund Balance</b>	<b>\$ 28,078,076</b>	<b>\$ 26,141,453</b>	<b>\$ 25,481,403</b>	<b>\$ 25,481,403</b>	<b>\$ 26,144,635</b>	<b>\$ 21,966,256</b>
7912 Restricted Debt Reserve	-	-	25,481,403	25,481,403	-	21,966,256
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,481,403</b>	<b>\$ 25,481,403</b>	<b>\$ -</b>	<b>\$ 21,966,256</b>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
<b>Sources:</b>						
8860 Interest and Investment Income	77,630	88,874	95,900	95,900	376,434	482,643
<b>Total Local Revenues</b>	<b>\$ 77,630</b>	<b>\$ 88,874</b>	<b>\$ 95,900</b>	<b>\$ 95,900</b>	<b>\$ 376,434</b>	<b>\$ 482,643</b>
<b>Total Revenues</b>	<b>\$ 77,630</b>	<b>\$ 88,874</b>	<b>\$ 95,900</b>	<b>\$ 95,900</b>	<b>\$ 376,434</b>	<b>\$ 482,643</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 77,630</b>	<b>\$ 88,874</b>	<b>\$ 95,900</b>	<b>\$ 95,900</b>	<b>\$ 376,434</b>	<b>\$ 482,643</b>
<b>Uses:</b>						
7300 Interfund Transfers Out	-	-	80,000	80,000	-	80,000
<b>Total Transfers and Other Outgo</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ -</b>	<b>\$ 80,000</b>
<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ -</b>	<b>\$ 80,000</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 77,630</b>	<b>\$ 88,874</b>	<b>\$ 15,900</b>	<b>\$ 15,900</b>	<b>\$ 376,434</b>	<b>\$ 402,643</b>
<b>Beginning Fund Balance</b>	15,906,074	15,983,704	16,072,578	16,072,578	16,072,578	16,333,958
<b>Ending Fund Balance</b>	<b>\$ 15,983,704</b>	<b>\$ 16,072,578</b>	<b>\$ 16,088,478</b>	<b>\$ 16,088,478</b>	<b>\$ 16,449,012</b>	<b>\$ 16,736,601</b>
7906 Load Bank Liability Reserve	-	-	8,699,296	8,699,296	-	8,699,296
7907 Vacation Liability Reserve	-	-	550,000	550,000	-	550,000
7912 Restricted Debt Reserve	-	-	6,839,182	6,839,182	-	7,487,305
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,088,478</b>	<b>\$ 16,088,478</b>	<b>\$ -</b>	<b>\$ 16,736,601</b>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
<b>Sources:</b>						
8650 Reimbursable Categorical Programs	-	-	-	540,000	453,600	914,256
8652 Deferred Maintenance	-	11,323,949	-	15,707,393	13,194,210	-
8690 Other State Revenues	-	-	2,046,330	2,046,330	-	-
<b>Total State Revenues</b>	<b>\$ -</b>	<b>\$ 11,323,949</b>	<b>\$ 2,046,330</b>	<b>\$ 18,293,723</b>	<b>\$ 13,647,810</b>	<b>\$ 914,256</b>
8820 Contributions and Gifts	-	479,913	-	-	120,000	-
8890 Other Local Revenues	2,656,127	3,211,437	1,690,000	1,690,000	1,752,999	1,648,601
<b>Total Local Revenues</b>	<b>\$ 2,656,127</b>	<b>\$ 3,691,350</b>	<b>\$ 1,690,000</b>	<b>\$ 1,690,000</b>	<b>\$ 1,872,999</b>	<b>\$ 1,648,601</b>
<b>Total Revenues</b>	<b>\$ 2,656,127</b>	<b>\$ 15,015,299</b>	<b>\$ 3,736,330</b>	<b>\$ 19,983,723</b>	<b>\$ 15,520,809</b>	<b>\$ 2,562,857</b>
8980 Interfund Transfers In	1,692,828	2,329,317	650,000	650,000	600,321	650,000
<b>Total Other Financing Sources</b>	<b>\$ 1,692,828</b>	<b>\$ 2,329,317</b>	<b>\$ 650,000</b>	<b>\$ 650,000</b>	<b>\$ 600,321</b>	<b>\$ 650,000</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 4,348,955</b>	<b>\$ 17,344,616</b>	<b>\$ 4,386,330</b>	<b>\$ 20,633,723</b>	<b>\$ 16,121,130</b>	<b>\$ 3,212,857</b>
<b>Uses:</b>						
2100 Noninstructional Salaries Full Time	-	-	141,718	141,718	-	-
<b>Total Classified Salaries</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 141,718</b>	<b>\$ 141,718</b>	<b>\$ -</b>	<b>\$ -</b>
3000 Benefits	-	-	76,109	76,109	-	-
<b>Total Salaries and Benefits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 217,827</b>	<b>\$ 217,827</b>	<b>\$ -</b>	<b>\$ -</b>
5600 Contract Services	45,980	267,260	229,299	621,107	218,785	305,760
5800 Other Services and Expenses	-	108,145	-	-	32,180	-
<b>Total Other Operating Expenses</b>	<b>\$ 45,980</b>	<b>\$ 375,405</b>	<b>\$ 229,299</b>	<b>\$ 621,107</b>	<b>\$ 250,965</b>	<b>\$ 305,760</b>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
6100 Sites and Site Improvements	2,217,316	2,174,724	3,010,496	8,530,975	752,167	6,731,863
6200 Buildings	293,554	2,636,088	7,093,142	11,599,909	4,498,714	7,428,939
6400 Equipment	1,436,880	1,010,419	2,748,598	2,390,306	1,305,467	1,436,232
<b>Total Capital Outlay</b>	<b>\$ 3,947,750</b>	<b>\$ 5,821,231</b>	<b>\$ 12,852,236</b>	<b>\$ 22,521,190</b>	<b>\$ 6,556,348</b>	<b>\$ 15,597,034</b>
<b>Total Expenses</b>	<b>\$ 3,993,730</b>	<b>\$ 6,196,636</b>	<b>\$ 13,299,362</b>	<b>\$ 23,360,124</b>	<b>\$ 6,807,313</b>	<b>\$ 15,902,794</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 355,225</b>	<b>\$ 11,147,980</b>	<b>\$ (8,913,032)</b>	<b>\$ (2,726,401)</b>	<b>\$ 9,313,817</b>	<b>\$ (12,689,937)</b>
<b>Beginning Fund Balance</b>	33,989,462	34,344,687	45,492,667	45,492,667	45,492,667	52,039,815
<b>Ending Fund Balance</b>	<b>\$ 34,344,687</b>	<b>\$ 45,492,667</b>	<b>\$ 36,579,635</b>	<b>\$ 42,766,266</b>	<b>\$ 54,806,484</b>	<b>\$ 39,349,878</b>
7900 Designated Reserves	-	-	1,320,080	6,421,927	-	650,000
7913 Restricted Capital Reserve	-	-	35,259,555	36,344,339	-	38,699,878
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,579,635</b>	<b>\$ 42,766,266</b>	<b>\$ -</b>	<b>\$ 39,349,878</b>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
<b>Sources:</b>						
8860 Interest and Investment Income	336,355	164,777	761,313	761,313	1,735,722	761,313
<b>Total Local Revenues</b>	<b>\$ 336,355</b>	<b>\$ 164,777</b>	<b>\$ 761,313</b>	<b>\$ 761,313</b>	<b>\$ 1,735,722</b>	<b>\$ 761,313</b>
<b>Total Revenues</b>	<b>\$ 336,355</b>	<b>\$ 164,777</b>	<b>\$ 761,313</b>	<b>\$ 761,313</b>	<b>\$ 1,735,722</b>	<b>\$ 761,313</b>
8940 Proceeds of General Long-Term Debt	110,000,000	-	110,000,000	110,000,000	110,000,000	-
<b>Total Other Financing Sources</b>	<b>\$ 110,000,000</b>	<b>\$ -</b>	<b>\$ 110,000,000</b>	<b>\$ 110,000,000</b>	<b>\$ 110,000,000</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 110,336,355</b>	<b>\$ 164,777</b>	<b>\$ 110,761,313</b>	<b>\$ 110,761,313</b>	<b>\$ 111,735,722</b>	<b>\$ 761,313</b>
<b>Uses:</b>						
2100 Noninstructional Salaries Full Time	796,422	840,684	1,139,491	1,139,491	844,211	1,054,318
2300 Variable Non-Instructional	1,720	13,810	-	-	-	-
<b>Total Classified Salaries</b>	<b>\$ 798,142</b>	<b>\$ 854,494</b>	<b>\$ 1,139,491</b>	<b>\$ 1,139,491</b>	<b>\$ 844,211</b>	<b>\$ 1,054,318</b>
3000 Benefits	367,835	403,139	660,422	660,422	402,482	586,009
<b>Total Salaries and Benefits</b>	<b>\$ 1,165,977</b>	<b>\$ 1,257,633</b>	<b>\$ 1,799,913</b>	<b>\$ 1,799,913</b>	<b>\$ 1,246,693</b>	<b>\$ 1,640,327</b>
5100 Consultants	4,339,036	3,484,330	2,000,000	2,000,000	1,928,551	1,500,000
5500 Utilities and Housekeeping	2,100	2,100	-	-	1,950	-
5600 Contract Services	42,289	115,366	-	-	95,174	-
5800 Other Services and Expenses	494	65	-	-	3	-
<b>Total Other Operating Expenses</b>	<b>\$ 4,383,919</b>	<b>\$ 3,601,861</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>	<b>\$ 2,025,678</b>	<b>\$ 1,500,000</b>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
6200 Buildings	93,744,511	47,656,015	20,092,716	20,092,716	12,156,273	13,398,050
6400 Equipment	2,248,277	2,499,366	1,553,468	1,553,468	1,600,063	447,048
<b>Total Capital Outlay</b>	<b>\$ 95,992,788</b>	<b>\$ 50,155,381</b>	<b>\$ 21,646,184</b>	<b>\$ 21,646,184</b>	<b>\$ 13,756,336</b>	<b>\$ 13,845,098</b>
7100 Debt Retirement	448,029	97,500	-	-	848,162	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 448,029</b>	<b>\$ 97,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 848,162</b>	<b>\$ -</b>
<b>Total Expenses</b>	<b>\$ 101,990,713</b>	<b>\$ 55,112,375</b>	<b>\$ 25,446,097</b>	<b>\$ 25,446,097</b>	<b>\$ 17,876,869</b>	<b>\$ 16,985,425</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 8,345,642</b>	<b>\$ (54,947,598)</b>	<b>\$ 85,315,216</b>	<b>\$ 85,315,216</b>	<b>\$ 93,858,853</b>	<b>\$ (16,224,112)</b>
<b>Beginning Fund Balance</b>	45,024,042	53,369,684	(1,577,914)	(1,577,914)	(1,577,914)	87,857,597
<b>Ending Fund Balance</b>	<b>\$ 53,369,684</b>	<b>\$ (1,577,914)</b>	<b>\$ 83,737,302</b>	<b>\$ 83,737,302</b>	<b>\$ 92,280,939</b>	<b>\$ 71,633,485</b>
7913 Restricted Capital Reserve	-	-	83,737,302	83,737,302	-	71,633,485
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 83,737,302</b>	<b>\$ 83,737,302</b>	<b>\$ -</b>	<b>\$ 71,633,485</b>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
<b>Sources:</b>						
8840 Sales and Commissions	2,431,633	2,362,826	2,598,394	2,598,394	2,025,149	2,633,324
8850 Other Sales Revenue	274,576	520,662	663,710	663,710	771,383	663,710
<b>Total Local Revenues</b>	<b>\$ 2,706,209</b>	<b>\$ 2,883,488</b>	<b>\$ 3,262,104</b>	<b>\$ 3,262,104</b>	<b>\$ 2,796,532</b>	<b>\$ 3,297,034</b>
<b>Total Revenues</b>	<b>\$ 2,706,209</b>	<b>\$ 2,883,488</b>	<b>\$ 3,262,104</b>	<b>\$ 3,262,104</b>	<b>\$ 2,796,532</b>	<b>\$ 3,297,034</b>
8980 Interfund Transfers In	5,874,717	1,848,329	500,000	500,000	-	-
<b>Total Other Financing Sources</b>	<b>\$ 5,874,717</b>	<b>\$ 1,848,329</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 8,580,926</b>	<b>\$ 4,731,817</b>	<b>\$ 3,762,104</b>	<b>\$ 3,762,104</b>	<b>\$ 2,796,532</b>	<b>\$ 3,297,034</b>
<b>Uses:</b>						
2100 Noninstructional Salaries Full Time	944,990	902,312	1,030,324	1,030,324	896,082	1,133,549
2300 Variable Non-Instructional	6,734	102,002	331,000	331,000	167,504	331,000
<b>Total Classified Salaries</b>	<b>\$ 951,724</b>	<b>\$ 1,004,314</b>	<b>\$ 1,361,324</b>	<b>\$ 1,361,324</b>	<b>\$ 1,063,586</b>	<b>\$ 1,464,549</b>
3000 Benefits	551,760	540,960	694,055	694,055	536,956	736,672
<b>Total Salaries and Benefits</b>	<b>\$ 1,503,484</b>	<b>\$ 1,545,274</b>	<b>\$ 2,055,379</b>	<b>\$ 2,055,379</b>	<b>\$ 1,600,542</b>	<b>\$ 2,201,221</b>
4000 Supplies and Materials	\$ 11,273	\$ 23,387	\$ 19,047	\$ 19,047	\$ 25,454	\$ 19,047

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
5200 Travel	-	125	-	-	1,010	-
5500 Utilities and Housekeeping	50,254	34,319	56,300	56,300	36,542	56,300
5600 Contract Services	-	485	-	-	1,394	-
5690 Other Operating Expenses	65,198	68,539	70,000	70,000	77,007	70,000
5800 Other Services and Expenses	171,882	104,765	171,581	171,581	85,030	171,581
5930 Depreciation	1,478	1,637	-	-	-	-
<b>Total Other Operating Expenses</b>	<b>\$ 288,812</b>	<b>\$ 209,870</b>	<b>\$ 297,881</b>	<b>\$ 297,881</b>	<b>\$ 200,983</b>	<b>\$ 297,881</b>
6400 Equipment	1,453	20,717	-	-	464	-
<b>Total Capital Outlay</b>	<b>\$ 1,453</b>	<b>\$ 20,717</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 464</b>	<b>\$ -</b>
7700 Cost of Goods Sold	2,212,151	2,341,334	2,124,787	2,124,787	2,204,535	2,124,787
<b>Total Transfers and Other Outgo</b>	<b>\$ 2,212,151</b>	<b>\$ 2,341,334</b>	<b>\$ 2,124,787</b>	<b>\$ 2,124,787</b>	<b>\$ 2,204,535</b>	<b>\$ 2,124,787</b>
<b>Total Expenses</b>	<b>\$ 4,017,173</b>	<b>\$ 4,140,582</b>	<b>\$ 4,497,094</b>	<b>\$ 4,497,094</b>	<b>\$ 4,031,978</b>	<b>\$ 4,642,936</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 4,563,753</b>	<b>\$ 591,235</b>	<b>\$ (734,990)</b>	<b>\$ (734,990)</b>	<b>\$ (1,235,446)</b>	<b>\$ (1,345,902)</b>
<b>Beginning Fund Balance</b>	631,008	5,194,761	5,785,996	5,785,996	5,785,996	5,565,764
<b>Ending Fund Balance</b>	<b>\$ 5,194,761</b>	<b>\$ 5,785,996</b>	<b>\$ 5,051,006</b>	<b>\$ 5,051,006</b>	<b>\$ 4,550,550</b>	<b>\$ 4,219,862</b>
7999 Undesignated Reserve	-	-	5,051,006	5,051,006	-	4,219,862
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,051,006</b>	<b>\$ 5,051,006</b>	<b>\$ -</b>	<b>\$ 4,219,862</b>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
<b>Sources:</b>						
8840 Sales and Commissions	90,477	444,434	1,017,097	917,097	826,002	1,017,097
8850 Other Sales Revenue	-	105,674	-	100,000	23,038	-
8890 Other Local Revenues	-	-	15,000	15,000	-	15,000
<b>Total Local Revenues</b>	<b>\$ 90,477</b>	<b>\$ 550,108</b>	<b>\$ 1,032,097</b>	<b>\$ 1,032,097</b>	<b>\$ 849,040</b>	<b>\$ 1,032,097</b>
<b>Total Revenues</b>	<b>\$ 90,477</b>	<b>\$ 550,108</b>	<b>\$ 1,032,097</b>	<b>\$ 1,032,097</b>	<b>\$ 849,040</b>	<b>\$ 1,032,097</b>
8910 Proceeds of General Fixed Assets	-	9,600	-	-	497	21,506
8980 Interfund Transfers In	1,586,324	119,797	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ 1,586,324</b>	<b>\$ 129,397</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 497</b>	<b>\$ 21,506</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 1,676,801</b>	<b>\$ 679,505</b>	<b>\$ 1,032,097</b>	<b>\$ 1,032,097</b>	<b>\$ 849,537</b>	<b>\$ 1,053,603</b>
<b>Uses:</b>						
1400 Noninstructional Salaries Part Time	-	6,006	-	-	235	-
<b>Total Academic Salaries</b>	<b>\$ -</b>	<b>\$ 6,006</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 235</b>	<b>\$ -</b>
2100 Noninstructional Salaries Full Time	330,330	407,715	358,032	358,032	335,257	396,888
2200 Instructional Aides Full Time	-	-	22,152	22,152	-	23,606
2300 Variable Non-Instructional	(393)	76,664	215,000	215,000	91,021	215,000
<b>Total Classified Salaries</b>	<b>\$ 329,937</b>	<b>\$ 484,379</b>	<b>\$ 595,184</b>	<b>\$ 595,184</b>	<b>\$ 426,278</b>	<b>\$ 635,494</b>
3000 Benefits	228,971	273,876	269,765	269,765	237,862	302,616
<b>Total Salaries and Benefits</b>	<b>\$ 558,908</b>	<b>\$ 764,261</b>	<b>\$ 864,949</b>	<b>\$ 864,949</b>	<b>\$ 664,375</b>	<b>\$ 938,110</b>
4000 Supplies and Materials	\$ 4,954	\$ 12,463	\$ 30,876	\$ 30,876	\$ 13,785	\$ 38,100

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
5100 Consultants	-	-	7,350	7,350	-	7,350
5300 Dues and Memberships	-	9,762	-	-	3,717	-
5500 Utilities and Housekeeping	5,095	11,366	11,260	11,260	12,143	11,260
5600 Contract Services	4,881	3,874	25,000	25,000	15,054	25,000
5800 Other Services and Expenses	878	21,530	63,260	63,260	26,104	63,260
5930 Depreciation	3,709	1,397	-	-	-	-
<b>Total Other Operating Expenses</b>	<b>\$ 14,563</b>	<b>\$ 47,929</b>	<b>\$ 106,870</b>	<b>\$ 106,870</b>	<b>\$ 57,018</b>	<b>\$ 106,870</b>
6400 Equipment	8,682	-	-	-	763	-
<b>Total Capital Outlay</b>	<b>\$ 8,682</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 763</b>	<b>\$ -</b>
7700 Cost of Goods Sold	108,725	301,509	267,715	424,903	529,032	267,715
<b>Total Transfers and Other Outgo</b>	<b>\$ 108,725</b>	<b>\$ 301,509</b>	<b>\$ 267,715</b>	<b>\$ 424,903</b>	<b>\$ 529,032</b>	<b>\$ 267,715</b>
<b>Total Expenses</b>	<b>\$ 695,832</b>	<b>\$ 1,126,162</b>	<b>\$ 1,270,410</b>	<b>\$ 1,427,598</b>	<b>\$ 1,264,973</b>	<b>\$ 1,350,795</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 980,969</b>	<b>\$ (446,657)</b>	<b>\$ (238,313)</b>	<b>\$ (395,501)</b>	<b>\$ (415,436)</b>	<b>\$ (297,192)</b>
<b>Beginning Fund Balance</b>	1,159,876	2,140,845	1,694,188	1,694,188	1,694,188	1,276,469
<b>Ending Fund Balance</b>	<b>\$ 2,140,845</b>	<b>\$ 1,694,188</b>	<b>\$ 1,455,875</b>	<b>\$ 1,298,687</b>	<b>\$ 1,278,752</b>	<b>\$ 979,277</b>
7999 Undesignated Reserve	-	-	1,455,875	1,298,687	-	979,277
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,455,875</b>	<b>\$ 1,298,687</b>	<b>\$ -</b>	<b>\$ 979,277</b>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
<b>Sources:</b>						
8860 Interest and Investment Income	4,096	5,245	5,660	5,660	19,007	23,992
<b>Total Local Revenues</b>	<b>\$ 4,096</b>	<b>\$ 5,245</b>	<b>\$ 5,660</b>	<b>\$ 5,660</b>	<b>\$ 19,007</b>	<b>\$ 23,992</b>
<b>Total Revenues</b>	<b>\$ 4,096</b>	<b>\$ 5,245</b>	<b>\$ 5,660</b>	<b>\$ 5,660</b>	<b>\$ 19,007</b>	<b>\$ 23,992</b>
8980 Interfund Transfers In	50,000	50,000	50,000	50,000	50,000	50,000
<b>Total Other Financing Sources</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 54,096</b>	<b>\$ 55,245</b>	<b>\$ 55,660</b>	<b>\$ 55,660</b>	<b>\$ 69,007</b>	<b>\$ 73,992</b>
<b>Uses:</b>						
5400 Insurance	53,997	132,400	50,000	50,000	12,287	50,000
<b>Total Other Operating Expenses</b>	<b>\$ 53,997</b>	<b>\$ 132,400</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 12,287</b>	<b>\$ 50,000</b>
<b>Total Expenses</b>	<b>\$ 53,997</b>	<b>\$ 132,400</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 12,287</b>	<b>\$ 50,000</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 99</b>	<b>\$ (77,155)</b>	<b>\$ 5,660</b>	<b>\$ 5,660</b>	<b>\$ 56,720</b>	<b>\$ 23,992</b>
<b>Beginning Fund Balance</b>	838,336	838,435	761,280	761,280	761,280	839,021
<b>Ending Fund Balance</b>	<b>\$ 838,435</b>	<b>\$ 761,280</b>	<b>\$ 766,940</b>	<b>\$ 766,940</b>	<b>\$ 818,000</b>	<b>\$ 863,013</b>
7911 Self-Insurance Claims Reserve	-	-	766,940	766,940	-	863,013
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 766,940</b>	<b>\$ 766,940</b>	<b>\$ -</b>	<b>\$ 863,013</b>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
<b>Sources:</b>						
8860 Interest and Investment Income	20,144	43,528	47,000	47,000	202,674	278,778
<b>Total Local Revenues</b>	<b>\$ 20,144</b>	<b>\$ 43,528</b>	<b>\$ 47,000</b>	<b>\$ 47,000</b>	<b>\$ 202,674</b>	<b>\$ 278,778</b>
<b>Total Revenues</b>	<b>\$ 20,144</b>	<b>\$ 43,528</b>	<b>\$ 47,000</b>	<b>\$ 47,000</b>	<b>\$ 202,674</b>	<b>\$ 278,778</b>
8980 Interfund Transfers In	3,988,000	4,159,195	4,630,000	4,630,000	1,000,000	4,925,500
<b>Total Other Financing Sources</b>	<b>\$ 3,988,000</b>	<b>\$ 4,159,195</b>	<b>\$ 4,630,000</b>	<b>\$ 4,630,000</b>	<b>\$ 1,000,000</b>	<b>\$ 4,925,500</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 4,008,144</b>	<b>\$ 4,202,723</b>	<b>\$ 4,677,000</b>	<b>\$ 4,677,000</b>	<b>\$ 1,202,674</b>	<b>\$ 5,204,278</b>
<b>Uses:</b>						
5800 Other Services and Expenses	5	4	1,700	1,700	3	4
<b>Total Other Operating Expenses</b>	<b>\$ 5</b>	<b>\$ 4</b>	<b>\$ 1,700</b>	<b>\$ 1,700</b>	<b>\$ 3</b>	<b>\$ 4</b>
7300 Interfund Transfers Out	-	-	2,700,000	5,500,000	5,500,000	1,000,000
<b>Total Transfers and Other Outgo</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,700,000</b>	<b>\$ 5,500,000</b>	<b>\$ 5,500,000</b>	<b>\$ 1,000,000</b>
<b>Total Expenses</b>	<b>\$ 5</b>	<b>\$ 4</b>	<b>\$ 2,701,700</b>	<b>\$ 5,501,700</b>	<b>\$ 5,500,003</b>	<b>\$ 1,000,004</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 4,008,139</b>	<b>\$ 4,202,719</b>	<b>\$ 1,975,300</b>	<b>\$ (824,700)</b>	<b>\$ (4,297,329)</b>	<b>\$ 4,204,274</b>
<b>Beginning Fund Balance</b>	3,555,689	7,563,828	11,766,547	11,766,547	11,766,547	7,504,218
<b>Ending Fund Balance</b>	<b>\$ 7,563,828</b>	<b>\$ 11,766,547</b>	<b>\$ 13,741,847</b>	<b>\$ 10,941,847</b>	<b>\$ 7,469,218</b>	<b>\$ 11,708,492</b>
7998 Restricted Reserve	-	-	13,741,847	10,941,847	-	11,708,492
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,741,847</b>	<b>\$ 10,941,847</b>	<b>\$ -</b>	<b>\$ 11,708,492</b>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
<b>Sources:</b>						
8860 Interest and Investment Income	4,036	1,240	4,500	4,500	1,383	4,500
8890 Other Local Revenues	333,829	304,105	326,420	326,420	301,645	326,420
<b>Total Local Revenues</b>	<b>\$ 337,865</b>	<b>\$ 305,345</b>	<b>\$ 330,920</b>	<b>\$ 330,920</b>	<b>\$ 303,028</b>	<b>\$ 330,920</b>
<b>Total Revenues</b>	<b>\$ 337,865</b>	<b>\$ 305,345</b>	<b>\$ 330,920</b>	<b>\$ 330,920</b>	<b>\$ 303,028</b>	<b>\$ 330,920</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 337,865</b>	<b>\$ 305,345</b>	<b>\$ 330,920</b>	<b>\$ 330,920</b>	<b>\$ 303,028</b>	<b>\$ 330,920</b>
<b>Uses:</b>						
4000 Supplies and Materials	\$ 224,529	\$ 185,177	\$ 184,237	\$ 184,237	\$ 215,720	\$ 184,237
5200 Travel	-	737	-	-	-	-
5600 Contract Services	10,000	-	15,000	15,000	-	15,000
5690 Other Operating Expenses	150,000	-	-	-	-	-
5800 Other Services and Expenses	-	304	-	-	-	-
<b>Total Other Operating Expenses</b>	<b>\$ 160,000</b>	<b>\$ 1,041</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ 15,000</b>
<b>Total Expenses</b>	<b>\$ 384,529</b>	<b>\$ 186,218</b>	<b>\$ 199,237</b>	<b>\$ 199,237</b>	<b>\$ 215,720</b>	<b>\$ 199,237</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (46,664)</b>	<b>\$ 119,127</b>	<b>\$ 131,683</b>	<b>\$ 131,683</b>	<b>\$ 87,308</b>	<b>\$ 131,683</b>
<b>Beginning Fund Balance</b>	1,195,582	1,148,918	1,268,045	1,268,045	1,268,045	1,307,802
<b>Ending Fund Balance</b>	<b>\$ 1,148,918</b>	<b>\$ 1,268,045</b>	<b>\$ 1,399,728</b>	<b>\$ 1,399,728</b>	<b>\$ 1,355,353</b>	<b>\$ 1,439,485</b>
7900 Designated Reserves	-	-	167,071	167,071	-	208,240
7999 Undesignated Reserve	-	-	1,232,657	1,232,657	-	1,231,245
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,399,728</b>	<b>\$ 1,399,728</b>	<b>\$ -</b>	<b>\$ 1,439,485</b>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
<b><u>Sources:</u></b>						
8890 Other Local Revenues	129,694	121,992	129,237	129,237	120,936	129,077
<b>Total Local Revenues</b>	<b>\$ 129,694</b>	<b>\$ 121,992</b>	<b>\$ 129,237</b>	<b>\$ 129,237</b>	<b>\$ 120,936</b>	<b>\$ 129,077</b>
<b>Total Revenues</b>	<b>\$ 129,694</b>	<b>\$ 121,992</b>	<b>\$ 129,237</b>	<b>\$ 129,237</b>	<b>\$ 120,936</b>	<b>\$ 129,077</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 129,694</b>	<b>\$ 121,992</b>	<b>\$ 129,237</b>	<b>\$ 129,237</b>	<b>\$ 120,936</b>	<b>\$ 129,077</b>
<b><u>Uses:</u></b>						
4000 Supplies and Materials	\$ -	\$ 304	\$ 8,051	\$ 8,051	\$ -	\$ 8,051
5100 Consultants	25,500	-	-	-	-	-
5200 Travel	4,908	29,983	48,800	48,800	47,162	48,800
5800 Other Services and Expenses	64,847	66,870	53,386	53,386	61,357	53,386
<b>Total Other Operating Expenses</b>	<b>\$ 95,255</b>	<b>\$ 96,853</b>	<b>\$ 102,186</b>	<b>\$ 102,186</b>	<b>\$ 108,519</b>	<b>\$ 102,186</b>
<b>Total Expenses</b>	<b>\$ 95,255</b>	<b>\$ 97,157</b>	<b>\$ 110,237</b>	<b>\$ 110,237</b>	<b>\$ 108,519</b>	<b>\$ 110,237</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 34,439</b>	<b>\$ 24,835</b>	<b>\$ 19,000</b>	<b>\$ 19,000</b>	<b>\$ 12,417</b>	<b>\$ 18,840</b>
<b>Beginning Fund Balance</b>	94,216	128,655	153,490	153,490	153,490	162,548
<b>Ending Fund Balance</b>	<b>\$ 128,655</b>	<b>\$ 153,490</b>	<b>\$ 172,490</b>	<b>\$ 172,490</b>	<b>\$ 165,907</b>	<b>\$ 181,388</b>
7900 Designated Reserves	-	-	124,494	124,494	-	133,392
7999 Undesignated Reserve	-	-	47,996	47,996	-	47,996
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 172,490</b>	<b>\$ 172,490</b>	<b>\$ -</b>	<b>\$ 181,388</b>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
<b>Sources:</b>						
8860 Interest and Investment Income	4,027	5,761	3,000	3,000	27,512	3,000
8880 Nonresident Tuition and Other Student Fees	95,291	118,698	127,461	127,461	139,564	127,461
8890 Other Local Revenues	-	-	3,000	3,000	-	3,000
<b>Total Local Revenues</b>	<b>\$ 99,318</b>	<b>\$ 124,459</b>	<b>\$ 133,461</b>	<b>\$ 133,461</b>	<b>\$ 167,076</b>	<b>\$ 133,461</b>
<b>Total Revenues</b>	<b>\$ 99,318</b>	<b>\$ 124,459</b>	<b>\$ 133,461</b>	<b>\$ 133,461</b>	<b>\$ 167,076</b>	<b>\$ 133,461</b>
8980 Interfund Transfers In	150,125	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ 150,125</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 249,443</b>	<b>\$ 124,459</b>	<b>\$ 133,461</b>	<b>\$ 133,461</b>	<b>\$ 167,076</b>	<b>\$ 133,461</b>
<b>Uses:</b>						
2300 Variable Non-Instructional	-	522	22,050	22,050	8,984	22,050
<b>Total Classified Salaries</b>	<b>\$ -</b>	<b>\$ 522</b>	<b>\$ 22,050</b>	<b>\$ 22,050</b>	<b>\$ 8,984</b>	<b>\$ 22,050</b>
3000 Benefits	-	6	434	434	105	428
<b>Total Salaries and Benefits</b>	<b>\$ -</b>	<b>\$ 528</b>	<b>\$ 22,484</b>	<b>\$ 22,484</b>	<b>\$ 9,089</b>	<b>\$ 22,478</b>
4000 Supplies and Materials	\$ 3,637	\$ 8,945	\$ 3,500	\$ 3,500	\$ 6,178	\$ 3,500

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
5200 Travel	3,047	2,697	8,000	8,000	10,072	8,000
5300 Dues and Memberships	251	290	850	850	316	850
5500 Utilities and Housekeeping	566	553	300	300	589	300
5600 Contract Services	-	-	300	300	1,831	300
5690 Other Operating Expenses	4,137	2,486	7,000	7,000	7,331	7,000
5800 Other Services and Expenses	-	-	2,500	2,500	-	2,500
<b>Total Other Operating Expenses</b>	<b>\$ 8,001</b>	<b>\$ 6,026</b>	<b>\$ 18,950</b>	<b>\$ 18,950</b>	<b>\$ 20,139</b>	<b>\$ 18,950</b>
6400 Equipment	5,782	-	5,500	5,500	2,099	5,500
<b>Total Capital Outlay</b>	<b>\$ 5,782</b>	<b>\$ -</b>	<b>\$ 5,500</b>	<b>\$ 5,500</b>	<b>\$ 2,099</b>	<b>\$ 5,500</b>
7300 Interfund Transfers Out	118,450	-	-	-	-	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 118,450</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenses</b>	<b>\$ 135,870</b>	<b>\$ 15,499</b>	<b>\$ 50,434</b>	<b>\$ 50,434</b>	<b>\$ 37,505</b>	<b>\$ 50,428</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 113,573</b>	<b>\$ 108,960</b>	<b>\$ 83,027</b>	<b>\$ 83,027</b>	<b>\$ 129,571</b>	<b>\$ 83,033</b>
<b>Beginning Fund Balance</b>	<b>928,941</b>	<b>1,042,514</b>	<b>1,151,474</b>	<b>1,151,474</b>	<b>1,151,474</b>	<b>1,151,474</b>
<b>Ending Fund Balance</b>	<b>\$ 1,042,514</b>	<b>\$ 1,151,474</b>	<b>\$ 1,234,501</b>	<b>\$ 1,234,501</b>	<b>\$ 1,281,045</b>	<b>\$ 1,234,507</b>
7998 Restricted Reserve	-	-	249,772	249,772	-	249,778
7999 Undesignated Reserve	-	-	984,729	984,729	-	984,729
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,234,501</b>	<b>\$ 1,234,501</b>	<b>\$ -</b>	<b>\$ 1,234,507</b>

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

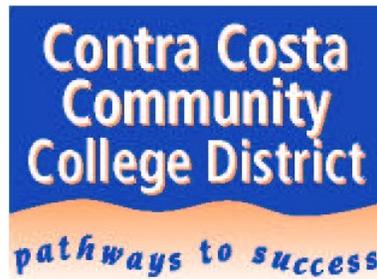
Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
<b>Sources:</b>						
8150 Student Financial Aid Revenue	37,258,731	47,579,941	36,191,664	36,191,664	36,133,841	38,942,209
<b>Total Federal Revenues</b>	<b>\$ 37,258,731</b>	<b>\$ 47,579,941</b>	<b>\$ 36,191,664</b>	<b>\$ 36,191,664</b>	<b>\$ 36,133,841</b>	<b>\$ 38,942,209</b>
8620 General Categorical Programs	3,272,589	3,075,824	2,386,950	2,386,950	6,351,398	2,786,469
8680 Other State Non-Tax Revenues	2,693,225	3,828,736	4,000,000	4,000,000	3,405,097	4,000,000
<b>Total State Revenues</b>	<b>\$ 5,965,814</b>	<b>\$ 6,904,560</b>	<b>\$ 6,386,950</b>	<b>\$ 6,386,950</b>	<b>\$ 9,756,495</b>	<b>\$ 6,786,469</b>
<b>Total Revenues</b>	<b>\$ 43,224,545</b>	<b>\$ 54,484,501</b>	<b>\$ 42,578,614</b>	<b>\$ 42,578,614</b>	<b>\$ 45,890,336</b>	<b>\$ 45,728,678</b>
8980 Interfund Transfers In	724,738	445,816	235,000	235,000	154,295	235,000
<b>Total Other Financing Sources</b>	<b>\$ 724,738</b>	<b>\$ 445,816</b>	<b>\$ 235,000</b>	<b>\$ 235,000</b>	<b>\$ 154,295</b>	<b>\$ 235,000</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 43,949,283</b>	<b>\$ 54,930,317</b>	<b>\$ 42,813,614</b>	<b>\$ 42,813,614</b>	<b>\$ 46,044,631</b>	<b>\$ 45,963,678</b>
<b>Uses:</b>						
7300 Interfund Transfers Out	55,153	26,165	-	-	-	-
7500 Student Financial Aid	43,894,130	54,904,152	42,813,614	42,813,614	46,044,631	45,963,678
<b>Total Transfers and Other Outgo</b>	<b>\$ 43,949,283</b>	<b>\$ 54,930,317</b>	<b>\$ 42,813,614</b>	<b>\$ 42,813,614</b>	<b>\$ 46,044,631</b>	<b>\$ 45,963,678</b>
<b>Total Expenses</b>	<b>\$ 43,949,283</b>	<b>\$ 54,930,317</b>	<b>\$ 42,813,614</b>	<b>\$ 42,813,614</b>	<b>\$ 46,044,631</b>	<b>\$ 45,963,678</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
<b>Sources:</b>						
8860 Interest and Investment Income	2,503	2,372	3,000	3,000	9,873	7,000
<b>Total Local Revenues</b>	<b>\$ 2,503</b>	<b>\$ 2,372</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 9,873</b>	<b>\$ 7,000</b>
<b>Total Revenues</b>	<b>\$ 2,503</b>	<b>\$ 2,372</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 9,873</b>	<b>\$ 7,000</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 2,503</b>	<b>\$ 2,372</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 9,873</b>	<b>\$ 7,000</b>
<b>Uses:</b>						
5800 Other Services and Expenses	48	46	50	50	15	50
<b>Total Other Operating Expenses</b>	<b>\$ 48</b>	<b>\$ 46</b>	<b>\$ 50</b>	<b>\$ 50</b>	<b>\$ 15</b>	<b>\$ 50</b>
7400 Other Transfers/Uses	10,000	4,000	-	-	-	6,000
<b>Total Transfers and Other Outgo</b>	<b>\$ 10,000</b>	<b>\$ 4,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,000</b>
<b>Total Expenses</b>	<b>\$ 10,048</b>	<b>\$ 4,046</b>	<b>\$ 50</b>	<b>\$ 50</b>	<b>\$ 15</b>	<b>\$ 6,050</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (7,545)</b>	<b>\$ (1,674)</b>	<b>\$ 2,950</b>	<b>\$ 2,950</b>	<b>\$ 9,858</b>	<b>\$ 950</b>
<b>Beginning Fund Balance</b>	500,993	493,448	491,774	491,774	491,774	497,171
<b>Ending Fund Balance</b>	<b>\$ 493,448</b>	<b>\$ 491,774</b>	<b>\$ 494,724</b>	<b>\$ 494,724</b>	<b>\$ 501,632</b>	<b>\$ 498,121</b>
7998 Restricted Reserve	-	-	494,724	494,724	-	498,121
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 494,724</b>	<b>\$ 494,724</b>	<b>\$ -</b>	<b>\$ 498,121</b>

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

Description	Final Actuals 2020-2021	Final Actuals 2021-2022	Adoption Budget 2022-2023	Adjusted Budget 2022-2023	YTD Actuals 2022-2023	Tentative Budget 2023-2024
<b>Sources:</b>						
8860 Interest and Investment Income	35,638,882	(32,975,906)	5,410,722	5,410,722	7,328,473	5,661,298
<b>Total Local Revenues</b>	<b>\$ 35,638,882</b>	<b>\$ (32,975,906)</b>	<b>\$ 5,410,722</b>	<b>\$ 5,410,722</b>	<b>\$ 7,328,473</b>	<b>\$ 5,661,298</b>
<b>Total Revenues</b>	<b>\$ 35,638,882</b>	<b>\$ (32,975,906)</b>	<b>\$ 5,410,722</b>	<b>\$ 5,410,722</b>	<b>\$ 7,328,473</b>	<b>\$ 5,661,298</b>
8980 Interfund Transfers In	-	-	2,700,000	5,500,000	5,500,000	1,000,000
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,700,000</b>	<b>\$ 5,500,000</b>	<b>\$ 5,500,000</b>	<b>\$ 1,000,000</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 35,638,882</b>	<b>\$ (32,975,906)</b>	<b>\$ 8,110,722</b>	<b>\$ 10,910,722</b>	<b>\$ 12,828,473</b>	<b>\$ 6,661,298</b>
<b>Uses:</b>						
5800 Other Services and Expenses	515,161	554,383	580,000	580,000	360,263	580,000
<b>Total Other Operating Expenses</b>	<b>\$ 515,161</b>	<b>\$ 554,383</b>	<b>\$ 580,000</b>	<b>\$ 580,000</b>	<b>\$ 360,263</b>	<b>\$ 580,000</b>
<b>Total Expenses</b>	<b>\$ 515,161</b>	<b>\$ 554,383</b>	<b>\$ 580,000</b>	<b>\$ 580,000</b>	<b>\$ 360,263</b>	<b>\$ 580,000</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 35,123,721</b>	<b>\$ (33,530,289)</b>	<b>\$ 7,530,722</b>	<b>\$ 10,330,722</b>	<b>\$ 12,468,210</b>	<b>\$ 6,081,298</b>
<b>Beginning Fund Balance</b>	137,351,482	172,475,203	138,944,914	138,944,914	138,944,914	152,293,126
<b>Ending Fund Balance</b>	<b>\$ 172,475,203</b>	<b>\$ 138,944,914</b>	<b>\$ 146,475,636</b>	<b>\$ 149,275,636</b>	<b>\$ 151,413,124</b>	<b>\$ 158,374,424</b>
7998 Restricted Reserve	-	-	146,475,636	149,275,636	-	158,374,424
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 146,475,636</b>	<b>\$ 149,275,636</b>	<b>\$ -</b>	<b>\$ 158,374,424</b>



## **APPENDICES**

- A. 2023-24 BUDGET YEAR 50% LAW CALCULATION**
- B. STEP AND LONGEVITY COST ESTIMATES FOR FY 2023-24**
- C. SALARY SCHEDULE AND 4CD BENEFITS PREMIUM HISTORY**
- D. GLOSSARY**

# **Appendix A**

## **2023-24 BUDGET YEAR 50% LAW CALCULATION**

APPENDIX A

Contra Costa Community College District

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

Based on Fund 11 Status for ALL LOCATIONS

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

TB 2024 data as of 06/05/23

Object Category	State Use Only (EDP)	Expenditures Before Allocation		n/a		All Locations Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	78,039,723	78,039,723	0	0	78,039,723	78,039,723
Noninstructional Salaries (CA 1200 and 1400)	408		20,017,642		0		20,017,642
<b>Subtotal Academic Salaires</b>	409	78,039,723	98,057,365	0	0	78,039,723	98,057,365
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		37,235,009		0		37,235,009
Noninstructional Aides (CA 2200 and 2400)	416	4,797,360	4,797,360	0	0	4,797,360	4,797,360
<b>Subtotal Classified Salaries</b>	419	4,797,360	42,032,369	0	0	4,797,360	42,032,369
Employee Benefits (CA 3000)	429	36,395,308	73,511,830	0	0	36,395,308	73,511,830
Supplies and Materials (CA 4000)	435		4,233,336		0		4,233,336
Other Operating Expenses and Services (CA 5000)	449	600,000	22,506,679	0	0	600,000	22,506,679
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		296,950		0		296,950
<b>Total (409 + 419 + 429) and (435 + 449 + 451)</b>	459	119,832,391	240,638,529	0	0	119,832,391	240,638,529
Less Exclusions for Current Expenses of Education	469	6,841,933	19,035,319	0	0	6,841,933	19,035,319
<b>Totals for ESC 84362, 50 percent law (459 - 469)</b>	470	112,990,458	221,603,210	0	0	112,990,458	221,603,210
Percentage of CEE (470, col. 1 / 470, col.2)	471	50.99%	100.00%			50.99%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		110,801,605				110,801,605
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		110,801,605				110,801,605

**Contra Costa Community College District**

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

**Based on Fund 11 Status for CONTRA COSTA COLLEGE**

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

TB 2024 data as of 06/05/23

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 18.7701%		Contra Costa College Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	13,326,384	13,326,384	0	0	13,326,384	13,326,384
Noninstructional Salaries (CA 1200 and 1400)	408		4,396,016		320,644		4,716,660
<b>Subtotal Academic Salaires</b>	409	13,326,384	17,722,400	0	320,644	13,326,384	18,043,044
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		5,392,810		1,995,840		7,388,650
Noninstructional Aides (CA 2200 and 2400)	416	786,348	786,348	0	0	786,348	786,348
<b>Subtotal Classified Salaries</b>	419	786,348	6,179,158	0	1,995,840	786,348	8,174,998
Employee Benefits (CA 3000)	429	4,317,427	9,068,378	2,270,668	5,046,993	6,588,095	14,115,371
Supplies and Materials (CA 4000)	435		740,048		55,616		795,664
Other Operating Expenses and Services (CA 5000)	449	0	1,292,445	0	3,026,453	0	4,318,898
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		195,392		3,754		199,146
<b>Total (409 + 419 + 429) and (435 + 449 + 451)</b>	459	18,430,159	35,197,821	2,270,668	10,449,300	20,700,827	45,647,121
Less Exclusions for Current Expenses of Education	469	0	29,591	1,284,235	3,438,125	1,284,235	3,467,716
<b>Totals for ESC 84362, 50 percent law (459 - 469)</b>	470	18,430,159	35,168,230	986,433	7,011,175	19,416,592	42,179,405
Percentage of CEE (470, col. 1 / 470, col.2)	471	52.41%	100.00%			46.03%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		17,584,115				21,089,702
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		17,584,115				21,089,702

**Contra Costa Community College District**

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

**Based on Fund 11 Status for DIABLO VALLEY COLLEGE**

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

TB 2024 data as of 06/05/23

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 53.4952%		Diablo Valley College Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	44,905,916	44,905,916	0	0	44,905,916	44,905,916
Noninstructional Salaries (CA 1200 and 1400)	408		8,630,076		913,845		9,543,921
<b>Subtotal Academic Salaires</b>	409	44,905,916	53,535,992	0	913,845	44,905,916	54,449,837
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		13,363,790		5,688,200		19,051,990
Noninstructional Aides (CA 2200 and 2400)	416	2,184,123	2,184,123	0	0	2,184,123	2,184,123
<b>Subtotal Classified Salaries</b>	419	2,184,123	15,547,913	0	5,688,200	2,184,123	21,236,113
Employee Benefits (CA 3000)	429	13,249,251	24,534,518	6,471,466	14,384,071	19,720,717	38,918,589
Supplies and Materials (CA 4000)	435		2,006,024		158,506		2,164,530
Other Operating Expenses and Services (CA 5000)	449	0	2,426,015	0	8,625,474	0	11,051,489
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		37,200		10,699		47,899
<b>Total (409 + 419 + 429) and (435 + 449 + 451)</b>	459	60,339,290	98,087,662	6,471,466	29,780,795	66,810,756	127,868,457
Less Exclusions for Current Expenses of Education	469	0	691,704	3,660,105	10,152,950	3,660,105	10,844,654
<b>Totals for ESC 84362, 50 percent law (459 - 469)</b>	470	60,339,290	97,395,958	2,811,361	19,627,845	63,150,651	117,023,803
Percentage of CEE (470, col. 1 / 470, col.2)	471	61.95%	100.00%			53.96%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		48,697,979				58,511,901
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		48,697,979				58,511,901

**Contra Costa Community College District**

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

**Based on Fund 11 Status for LOS MEDANOS COLLEGE**

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

TB 2024 data as of 06/05/23

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 27.7348%		Los Medanos College Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	19,807,423	19,807,423	0	0	19,807,423	19,807,423
Noninstructional Salaries (CA 1200 and 1400)	408		5,283,275		473,786		5,757,061
<b>Subtotal Academic Salaires</b>	409	19,807,423	25,090,698	0	473,786	19,807,423	25,564,484
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		7,845,303		2,949,066		10,794,369
Noninstructional Aides (CA 2200 and 2400)	416	1,826,889	1,826,889	0	0	1,826,889	1,826,889
<b>Subtotal Classified Salaries</b>	419	1,826,889	9,672,192	0	2,949,066	1,826,889	12,621,258
Employee Benefits (CA 3000)	429	6,731,344	13,020,400	3,355,153	7,457,469	10,086,497	20,477,869
Supplies and Materials (CA 4000)	435		1,190,964		82,178		1,273,142
Other Operating Expenses and Services (CA 5000)	449	600,000	2,664,386	0	4,471,906	600,000	7,136,292
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		44,358		5,547		49,905
<b>Total (409 + 419 + 429) and (435 + 449 + 451)</b>	459	28,965,656	51,682,998	3,355,153	15,439,952	32,320,809	67,122,950
Less Exclusions for Current Expenses of Education	469	0	26,543	1,897,593	5,079,350	1,897,593	5,105,893
<b>Totals for ESC 84362, 50 percent law (459 - 469)</b>	470	28,965,656	51,656,455	1,457,560	10,360,602	30,423,216	62,017,057
Percentage of CEE (470, col. 1 / 470, col.2)	471	56.07%	100.00%			49.06%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		25,828,227				31,008,528
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		25,828,227				31,008,528

## **Appendix B**

# **STEP AND LONGEVITY COST ESTIMATES FOR FY 2023-24**

## APPENDIX B

### Step and Longevity Cost Estimates for 2023-24 Budget Year

	Step \$	Step #	Longevity/Column \$	Longevity/Column #	TOTAL \$	TOTAL #
Local 1	\$332,021	158	\$124,967	91	<b>\$456,988</b>	<b>249</b>
Manager, Supervisor, Confidential	\$192,909	54	\$57,789	20	<b>\$250,698</b>	<b>74</b>
UF Fulltime <sup>(1)</sup>	\$417,100	172	\$88,200	12	<b>\$505,300</b>	<b>184</b>
UF Parttime <sup>(2)</sup>	\$131,250	250	\$21,000	40	<b>\$152,250</b>	<b>290</b>
<b>TOTAL</b>	<b>\$1,073,280</b>	<b>634</b>	<b>\$291,956</b>	<b>163</b>	<b>\$1,365,236</b>	<b>797</b>

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

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

<sup>(2)</sup> 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 <sup>(4)</sup>	6% + 1%	6% + 1%	6% + 1%	6% + 1%	6% + 1%	14.72%	15.45%
01-02	4.25%	4.25%	4.25%	4.25%	4.25%	12.20%	6.97%
02-03 <sup>(6)</sup>	6.2%	6.2%	6.2%	6.2%	6.2%	24.03%	-1.42%
03-04 <sup>(1)(5)(7)</sup>	0.0%	0.0%	0.0%	0.0%	-2.0%	9.46%	-8.51%
04-05 <sup>(2)(3)</sup>	-6.9% eff 4/1/05	0.00%	-7.00%	-7.00%	-7.00%	18.37%	6.17%
05-06 <sup>(3)</sup>	-6.90%	-3.38% eff 8/1/05	-5.25%	-5.25%	-5.25%	8.34%	9.50%
06-07	5.54% <sup>(8)</sup>	3.5% <sup>(8)</sup>	5.54% <sup>(8)</sup>	5.54% <sup>(8)</sup>	5.54% <sup>(8)</sup>	4.58%	3.40%
07-08	7.00%	7.00%	7.00%	7.00%	Contract	17.51%	0.00%
08-09	3.57%	3.57%	3.57%	3.57%	Contract	7.04%	3.99%
09-10	0.00%	0.00%	0.00%	0.00%	Contract	7.07%	8.88%
10-11	0.00%	0.00%	0.00%	0.00%	Contract	7.83%	-6.48%
11-12	0.00%	0.00%	0.00%	0.00%	Contract	5.05%	3.14%
12-13	0.00%	0.00%	0.00%	0.00%	Contract	3.48%	-4.99%
13-14	2.00%	2.00%	2.00%	2.00%	Contract	14.00%	-2.88%
14-15	0.00%	0.00%	0.00%	0.00%	Contract	8.91%	0.00%
15-16	5.00%	5.00%	5.00%	5.00%	Contract	3.55%	4.33%
16-17	0.00%	0.00%	0.00%	0.00%	Contract	8.31%	-6.19%
17-18	2.30%	0.00%	2.50%	2.50%	Contract	4.00%	0.00%
18-19	0.50%	3.00%	0.50%	0.50%	Contract	-0.16%	0.00%
19-20	5.00%	5.00%	6.00% <sup>(9)</sup>	6.00% <sup>(9)</sup>	Contract	1.73%	0.00%
20-21	3.00%	3.00%	3.00%	3.00%	Contract	1.87%	-3.30%
21-22 <sup>(10)</sup>	N/A	5.07%	5.07%	5.07%	Contract	2.02%	0.00%
22-23	6.00%	6.50%	6.0%	6.00%	Contract	1.75%	0.00%
23-24	TBD	TBD	TBD	TBD	Contract	TBD	TBD

\* Projected

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

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

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

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

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

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

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

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

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

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

# **Appendix D**

## **GLOSSARY**

## APPENDIX D

### GLOSSARY

#### **50 % Law**

Section 84362 of the *Education Code*, commonly known as the Fifty % 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

**Taxonomy of Programs (TOP)**

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

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

**Tax and Revenue Anticipation Notes (TRANs)**

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

**Useful Life**

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

**Weekly Student Contact Hours (WSCH)**

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