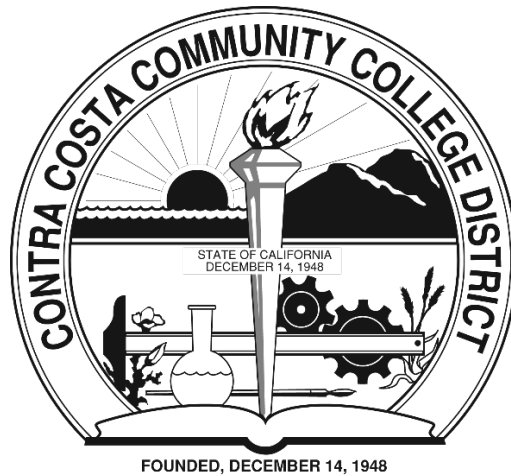


# **TENTATIVE BUDGET**

## **FISCAL YEAR 2024-25**



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**JUNE 12, 2024**

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

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# TENTATIVE BUDGET FISCAL YEAR 2024-25

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**TENTATIVE BUDGET  
FISCAL YEAR 2024-25**

**1. INTRODUCTION**

The Contra Costa Community College District’s (4CD) Mission is to transform lives by providing outstanding learning opportunities, nurturing, and empowering all students to achieve their educational goals. 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 4CD serves, 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 10, 2024, Governor Newsom held a press conference to announce the major features of the May Revision for the 2024-25 fiscal year (FY). The announcement marked a significant deviation from previous years with only high-level information reported and a marked shift in past practice with the proposal focusing on a two-year set of solutions to address the growing State budget deficit. This change in approach relates to the significant challenges that occurred with the delay in filing of 2022 tax returns until November 2023.

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

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

Community college-related funding changes in this plan authorized the Administration to freeze additional one-time funding from the 2021, 2022, or 2023 Budget Acts.

Since January, revenue collections have continued to lag previous projections, and the Administration’s May Revision increased the anticipated budget deficit from \$38 billion to \$44.9 billion in 2024-25. In addition, the proposal expects an additional \$28.4 billion deficit in 2025-26. (Table 1)

<b><u>2-Year State Budget Deficit</u></b>	<b><u>\$ billions</u></b>
January Proposal	\$38
May Revision adjustment	+\$6.9
2025-26 additional deficit	\$28.4
<b>TOTAL</b>	<b>\$73.3</b>
April 2024 early action	(\$17.3)
<b>Revised 2-year deficit</b>	<b>\$56.0</b>

**Table 1**

**TENTATIVE BUDGET  
FISCAL YEAR 2024-25**

The revised budget proposal uses several mechanisms to close the remainder of the projected 2024-25 shortfall of \$27.6 billion (\$38 billion - \$17.3 billion + \$6.9 billion), which includes funding delays, reductions from the 2022-23 and 2023-24 budgets, internal borrowing and fund shifts, and withdrawal of some state reserves. The proposal also reduces/cuts the remaining balances from the Learning-Aligned Education Program (LAEP), which would effectively eliminate the program that was initially funded to run through 2030-31.

**Withdrawal From Public School System Stabilization Account**

The proposal includes withdrawals from the Public School System Stabilization Account (PSSSA) for the 2023-24 and 2024-24 budget years. These withdrawals will eliminate the entire reserve at the end of 2024-25. (Table 2)

<u>Year</u>	<u>K-12 Withdrawal</u>	<u>Community College Withdrawal</u>
2023-24	\$5.29 billion	\$532 million
2024-25	\$2.208 billion	\$382 million
<b>TOTAL</b>	<b>\$7.498 billion</b>	<b>\$914 million</b>

**Table 2**

**Proposition 98**

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

**“The Maneuver” – State Deferrals Become Part of the Compromise**

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

Just after Memorial Day, the administration, and California Teachers’ Association (CTA) agreed to a revised proposal that includes the suspension of Proposition 98 to address the overpayment. Any suspension of Proposition 98 requires a two-thirds majority vote from the legislature and often creates a maintenance factor which must be repaid to education when state funding increases. Proposition 98 would be suspended for FY 2023-24 retroactively under the tentative budget details for this agreement. The State would then implement deferrals, delaying payment owed to districts, and creating a maintenance factor to be paid back in future years. The deferral is a way for the State to account for a reduction in budgeted expenditures in a given year, and postponing payments into future years. Districts, in turn, would also postpone the anticipated state revenue into a future year. The accounting of this revenue requires districts to “book” a receivable revenue that will not be paid until the future.

**TENTATIVE BUDGET  
FISCAL YEAR 2024-25**

Deferrals were a significant element of the State budget solution during the “Great Recession” and equaled upward of \$8 billion per year, or almost 10% of some district’s budgets. This compromise proposal calls for three years of deferrals, ranging from \$1.3 billion to \$2.6 billion, from 2023-24 through 2025-26. The last deferral, for \$2.4 billion, would make up about 2% of funding to community colleges and school districts. Together, the three deferrals should have no appreciable impact on school and community college budgets but will require \$2.4 billion in future State school funding to pay off the maintenance factor that will be created.

The first deferral assessed to 2022-23 will be addressed by utilizing the PSSSA fund as outlined previously. The second deferral, as part of the 2023-24 budget, will be accounted for in the current fiscal year and should not impact district cash flow this late in the year. The deferral for 2024-25 would take effect in June 2025 and involve an accounting shift from June, the last month of the fiscal year, to July, the first month of fiscal year 2025-26. The impact on 4CD results in needing to utilize existing cash reserves to temporarily cover the gap to pay salaries and invoices in June 2025 without state apportionment being received until the next year. While additional deferrals have not been proposed, the magnitude of the state budget deficit creates concern that more deferrals could be added at a later date if economic conditions weaken.

Deferrals place the burden of managing cash flow on districts. Maintaining strong reserves, above the minimum requirements, is essential and required pursuant to Board Policy 5033. Cash flow management becomes an important increased responsibility and districts that do not maintain sufficient reserves often have to borrow the funds through vehicles such as Tax Revenue Anticipation Notes (TRANS) or other actions. Contra Costa County is a “teeter” county, which means that districts can work with the Country Treasurer to obtain an advance of Property Tax Revenue to help manage cash flow and support 4CD to be able to mitigate the deferrals proposed in the new compromise.

**Student Centered Funding Formula (SCFF)**

The May proposal includes the statutory 1.07% cost of living adjustment (COLA), which was increased from the previous 0.76% COLA that had been included in the January proposal. The SCFF hold harmless provisions change with the 2024-25 budget which will be the last year that hold harmless provisions will include a COLA.

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, meaning a district’s hold harmless amount would not grow.

The overall May Revision held community college funding relatively stable compared to other segments of the budget. There were very few new proposals included in the May Revision, and those that are listed in Table 3 below are for specific projects and would not likely be distributed to districts. As noted earlier in this narrative, there is one significant reduction with the proposed sweep of all remaining balances that were allocated one-time for the LAEP.

**TENTATIVE BUDGET  
FISCAL YEAR 2024-25**

<b>Category</b>	<b>Governor's May Revision System Impact</b>	<b>4CD Impact</b>	<b>Change from January Proposal</b>
SCFF COLA (ongoing)	1.07% COLA	Approximately \$0.67 million in additional apportionment revenue above the \$1.6 million in January for a total of \$2.3 million under SCFF hold harmless	SCFF COLA increased from \$69.15 million (0.76%) to \$100.22 million, an increase of \$31.07 million
SCFF Growth (ongoing)	\$28.09 million for enrollment growth.	No impact to 4CD	SCFF growth funding decreased from \$29.59 million to \$28.09 million, a decrease of approximately \$1.5 million
COLA for EOPS, DSPS, Apprenticeship, CalWORKs, Child Care Tax Bailout, CAR, mandate block grant (ongoing)	\$14.52 million to fund a COLA of 1.07%.	Approximately \$30k in additional apportionment above the \$75k in January for a total \$105k for these grant programs in which 4CD participates	COLA increased from 0.76% to 1.07%, an increase of approximately \$1.95 million
COLA for Adult Education (ongoing)	\$6.92 million to fund COLA of 1.07%.	District funding is contingent on 4CD's participation in this program	COLA increased from 0.76% to 1.07%, an increase of approximately \$2.0 million
Expand nursing program capacity (one-time)	\$60 million.	TBD once additional information is received	New program funding unchanged from January
Expand eTranscript California (one-time)	\$12.0 million.	TBD once additional information is received	New program in May Revise (not accepted in legislative response)
Common cloud data platform demonstration project (one-time)	\$12.0 million.	TBD once additional information is received	New program in May Revise (not accepted in legislative response)
Mapping pathways for Credit for Prior Learning (one-time)	\$6.0 million.	TBD once additional information is received	New program in May Revise
Pathway for low-income workers demonstration project (one-time)	\$5.0 million.	TBD once additional information is received	New program in May Revise
Learning Aligned Education Program (one-time)	State sweep of approximately \$465 million in unspent funds	Reduction of \$4.7 million (\$5.2 million was initially received)	Elimination of the program that was funded with one-time revenue in 2022-23 and was to be used by 2030

**Table 3**

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

**TENTATIVE BUDGET  
FISCAL YEAR 2024-25**

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

Included in the FY 2024-25 Tentative Budget is the 0.76% proposed increase in COLA from January. While 4CD was funded via stability for FY 2023-24, a COLA of 0.76% is applied to the hold harmless SCFF calculation resulting in a reduction of revenue received year over year. For this reason, the revenue from stability was considered one-time in the current fiscal year to operationally reflect the small \$1.6 million increase in hold harmless SCFF revenue generated by the 0.76% COLA.

The Tentative Budget incorporates several changes in expenditures including an 11.04% increase in health benefits, 1.2% in step and column salary increases, utilities increase of 15%, and CalPERS rate rising from 26.68% to 27.60%. The STRS rate remains the same at 19.10%. A reduction in legal costs of 20% in ongoing expenditures is included as a result of changes in legal services being provided by Santa Clara County and a reduction of utilization of outside legal support by staff.

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

In September 2023, the Governing Board adopted the FY 2023-24 budget with an 8.22% COLA. 4CD budgeted for year over year increases in step and column wage costs, healthcare benefits, pension costs and operating expenses. In summary, 4CD's ongoing adopted operating budget had an operating surplus of approximately \$11.7 million. This balance was achieved prior to the completion of bargaining union agreements for salary increases, which were not reflected in the Adopted Budget.

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

As the state deficits continue to increase, the need for additional reserves will become increasingly important, especially as hold harmless revenue becomes flat and no additional COLA is provided in subsequent years. These one-time sources of revenue contributed to higher reserve levels, which become necessary considering the state budget solutions which include deferrals. These reserves will support 4CD in managing the expected economic slowdown in State revenue.

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



**TENTATIVE BUDGET  
FISCAL YEAR 2024-25**

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

Apportionment Deficit Factor

Each year, the State Chancellor's Office estimates a deficit factor that may result in a proportional reduction in apportionment revenue. The deficit factor considers reductions in local tax revenues and enrollment fees. For FY 2023-24, apportionment schedules released in February 2024 indicate an anticipated deficit factor of 3.55%.

However, with the anticipated shortfall in state revenues, 4CD may see a change in the deficit factor at the end of the year. A better estimate for the current fiscal year should be available at the end of June.

Nonresident Tuition

With enrollment levels currently increasing, 4CD is forecasting higher than budgeted revenue for nonresident students. Accordingly, nonresident tuition is estimated at roughly \$400,000 higher than originally budgeted (\$11.9 million versus \$11.5 million).

Interest and Investment Income

Due to higher interest rates on County pooled earnings, interest and investment income are expected to come in at \$6.3 million above the adopted budget.

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

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

**2.3 FY 2023-24 Adopted Budget and Projected Reserves**

4CD projects to end the year with higher reserves, than previously budgeted, mainly due to increased interest, one-time funding, and one-time stability revenue. Compliance with the Emergency Conditions Allowance requirements includes maintenance of general fund reserves of no less than two months of general fund operating expenditures. The projected increase in reserves levels will be used to meet this obligation.

Table 4 below compares budgeted versus projected reserves for the operating, ongoing portion of the unrestricted general fund at the end of FY 2023-24. The projected ending balance is inclusive of expected transfers for maintenance and capital projects, long-term liabilities, and other one-time designations.

**Unrestricted General Fund, Operating**

Beginning Fund Balance at July 1, 2023	\$ 36,126,176
Projected Operating Surplus	<u>\$ 17,708,138</u>
<b>Projected Ending Balance at June 30, 2024</b>	<b><u>\$ 53,834,309</u></b>

**Table 4**

The final ending fund balance will be adjusted at the Adoption Budget in September 2024 to reflect transfers and other related changes associated with the use of COVID one-time funds as well as adjustments related to vacancies and other planned activities that did not

**TENTATIVE BUDGET  
FISCAL YEAR 2024-25**

occur in the fiscal year. These adjustments are a natural process within the budget cycle. Estimates will be revised once the books have been closed.

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

The information 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 the development of assumptions that are used in Tentative Budget. Any shifts in these assumptions will be incorporated into the Adoption Budget presented to the Governing Board in September.

**3.1 FY 2024-25 FTES**

Resident

For the past several years the 2018-19 FTES of 28,668 has been utilized to calculate SCFF funding. The provision that allowed 4CD to utilize previous year FTES will end, effective FY 2024-25. In FY 2022-23, 4CD was funded via the SCFF calculation of the formula on this FTES total.

In FY 2023-24, 4CD was funded based upon the stability provision of the SCFF calculations (stability = previous year SCFF calculation multiplied by COLA). This stability revenue was considered one-time, and the FY 2023-24 budget was based upon the hold harmless provision (previous year hold harmless multiplied by COLA).

The SCFF formula for FY 2024-25 includes a three-year averaging of FTES (utilizing the actual FTES from FY 2022-23, 2023-24, FY 2024-25).

Beginning in FY 2025-26, the SCFF formula will use the actual two previous years and the current year. For budget purposes, the advanced apportionment utilizes the previous year FTES to estimate the current year, and then makes an adjustment at the end of the year.

The adjustment for FY 2023-24 SCFF calculation will not impact the revenue 4CD received under the stability provision of the SCFF formula for the FY 2023-24 budget; however, it will impact the revenue calculation for the adoption budget in September 2024.

The Resident FTES submitted as part of the April 2024 320 report for 4CD is 23,556. This total will be utilized to recalculate the SCFF for the current FY 2023-24 and will also be the foundation for the adoption budget in September 2024.

The Resident FTES total of 23,556 for FY 2023-24 does not include any summer borrowing and compares to the Resident FTES total of 21,893 submitted in FY 2022-23. The increase of 1,663 Resident FTES is equivalent to a year over year increase of 7.6%. (Table 5)

Nonresident FTES slightly decreased from 1,528 in FY 2022-23 to 1,515 at P2 in FY 2023-24.

<u>FY</u>	<u>FTES</u>	<u>Funding Methodology</u>	<u>Estimated SCFF Revenue</u>
2018-19 thru 2021-22	28,668 <sup>1</sup>	2023-24 Adoption Budget	\$218,777,901 SCFF Stability
2022-23	21,893	2024-25 Tentative Budget	\$220,440,613 SCFF Hold Harmless
2023-24	23,556	2024-25 Adoption Budget	TBD Based on State Budget

<sup>1</sup>2018-2019 FTES utilized for SCFF funding calculations through FY 2023-24

**Table 5**

**TENTATIVE BUDGET  
FISCAL YEAR 2024-25**

**3.2 FY 2024-25 Tentative Budget Assumptions**

Revenue Assumptions

Following are major revenue assumptions incorporated within the Tentative Budget.

- COLA of 0.76%
  - *Potential impact:* A COLA of 0.76% will generate \$1.6 million in incremental revenue for 4CD based upon SCFF Hold Harmless funding. Adopted COLA will be updated for the adoption budget in September 2024.

Expenditure Assumptions

Delineated below are major expenditure assumptions that total roughly \$7.7 million in increased expenses over FY 2023-24 Budget.

- Health benefits costs to increase by 11.04%.
  - *Estimated Impact:* Increase in health benefit costs results in approximately \$4.5 million in additional expenses to 4CD. This increase includes retiree health benefits bring the total cost for retirees and active employee annually to \$39.8 million for health benefit expenses.
- Step and column salary increases at 1.2% of total salaries.
  - *Estimated Impact:* Step and column increases are projected to cost \$1.8 million and include all classes of employees within Fund 11. These estimates are partially offset by retirements and the difference in replacement costs which is calculated after the books are closed.
- CalSTRS employer contribution rate stays the same at 19.10%. CalPERS employer contribution rate will increase from 26.68% to 27.60%. The Adoption Budget will reflect the most current rates.
  - *Potential impact:* Tentative Budget includes increased expenditures in STRS and PERS of roughly \$750,000.
- Utility rate increases are estimated at 15%, increasing this budget line item by roughly \$1.1 million.

**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.

The Tentative Budget does not include the updated projected COLA from 0.76% to 1.07%, nor does it include the additional 1,663 FTES that will be utilized to recalculate the SCFF for FY 2023-24. The adoption budget in September will be updated to reflect these changes after the State adopts the 2024 budget in June.

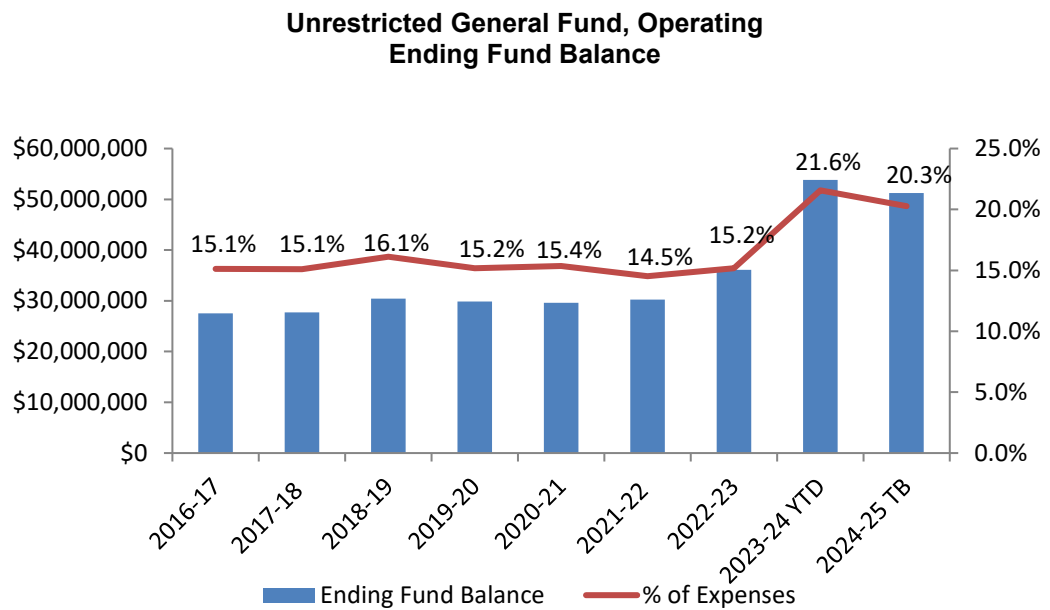
The Tentative Budget does include a structural deficit of \$2,599,517. The changes from FTES and COLA above should eliminate the structural deficit and will be incorporated into the FY 2024-25 Adoption Budget presented in September 2024.

**TENTATIVE BUDGET  
FISCAL YEAR 2024-25**

Due to the hold harmless provision of SCFF not receiving a COLA beginning in FY 2025-26, 4CD could be funded at the hold harmless floor for multiple years until FTES increase, or additional funding is provided by the State. The tentative budget projects flat funding for the subsequent years.

Because year over year the cost of operations increases, the lack of additional revenue in subsequent years creates a structural deficit of over \$7 million in FY 2025-26, with the deficit growing to over \$12 million in FY 2026-27.

It is anticipated that the deficit for FY 2024-25 will be eliminated at adoption budget due to increased FTES and the higher 1.07% COLA. The deficit for FY 2025-26 may be reduced should summer borrowing be funded by the State. (Chart 1)



**Chart 1**

**Summer Borrowing**

Prior to the implementation of the SCFF, 4CD utilized summer borrowing to provide consistent funding year over year. Summer borrowing is an option under the Education Code to include the FTES from two summer sessions into a single year FTES submission. Summer borrowing was last utilized by 4CD in the FY 2017-18 FTES submission as part of the 320 reports. This borrowing benefited 4CD throughout the implementation of the SCFF as it was built into the hold harmless provisions enacted during the pandemic.

For the current FY 2023-24, 4CD is submitting FTES from both summer 2023 and 2024 as part of the annual 320 report. When adding the anticipated FTES from summer 2024 (2,487) a total FTES of 26,043 would be used to calculate the hold harmless floor funding that would begin in FY 2025-26.

Revenue from summer borrowing is one-time and will not be included in the FY 2024-25 budget until it is received from the State. Should the State fund summer borrowing, it is anticipated the total will be just under \$4 million which would be included in the hold harmless funding for FY 2025-26. This would significantly reduce the structural deficit for that year. (Table 6)

**TENTATIVE BUDGET  
FISCAL YEAR 2024-25**

<u>FY</u>	<u>FTES</u>	<u>Funding Methodology</u>	<u>Estimated SCFF Revenue</u>
2018-19 thru 2021-22	28,668 <sup>2</sup>	2023-24 Adoption Budget	\$218,777,901 SCFF Stability
2022-23	21,893	2024-25 Tentative Budget	\$220,440,613 SCFF Hold Harmless
2023-24	23,556	2024-25 Adoption Budget	TBD Based on State Budget
2024-25	26,043*	2025-26 Tentative Budget	Recalculation of Hold Harmless

<sup>2</sup>Summer Borrowing will allow a recalculation of 2023-24 SCFF with increased FTES

**Table 6**

**3.4 50% Law**

The Tentative Budget includes an estimated calculation of the 50% law requirement. The current estimated calculation is 50.18% and it does not reflect some adjustments (distribution of benefits). This issue was identified during the review of the 50% law issues from FY 2021-22. Working with the external auditors, journal entries were completed at the closing of the books for the FY 2022-23 reporting period. The updated programming and allocation of benefits are planned to be implemented in July 2024, beginning with the first payroll of FY 2024-25. The Tentative Budget 50% calculation does not fully reflect the identified coding of benefits which will improve this total when the solution is implemented.

(Note: Technical corrections listed above impact reporting only, and do not impact the budget).

**3.5 Areas of Concern**

- The structural deficit of the State continues to put education funding at risk.
- The over apportionment of Proposition 98 in FY 2022-23 and the proposed solution implementing deferrals creates additional uncertainty related to State revenue apportionment.
- The Legislative Analyst has suggested that the option of summer borrowing be eliminated from the Education Code which would impact ongoing revenue for 4CD.
- The possibility exists of the State maintaining the proposed 3.55% deficit factor, estimated at \$8.5 million for the current year in February 2024.
- FTES growth not occurring and 4CD's apportionment revenue remaining at the hold harmless funding level.
- Potential continued increases in health care costs to all funds within the 4CD budget.
- Planned year over year increases in employer-paid pension costs for CalSTRS and CalPERS.
- Elimination of Deferred Maintenance and COVID Block grant funding as well as the end of other one-time grants.

**TENTATIVE BUDGET  
FISCAL YEAR 2024-25**

**4. ALL FUNDS RECAP**

Table 7 provides a high-level view of the overall Tentative Budget by fund.

<u>Fund</u>	<u>Beginning Balance July 01, 2024</u>	<u>Total Revenues</u>	<u>Total Expenses</u>	<u>Ending Balance June 30, 2025</u>
F11 Unrestricted GF	\$ 1,328,458	\$ 259,157,478	\$ 269,388,971	\$ 71,096,965
F12 Restricted GF	1,000,003	74,998,024	75,564,185	433,842
F21 2002 Bond Redemption	8,238,125	10,708,705	10,103,224	8,843,606
F22 2006 Bond Redemption	12,132,963	12,515,186	12,564,990	12,083,15
F23 2014 Bond Redemption	19,242,709	23,698,764	24,755,889	18,185,584
F29 Long-term Debt	17,290,341	160,821	80,000	17,371,162
F41 Capital Project	55,296,368	4,990,191	15,374,733	44,911,826
F44 Bond 2014	82,144,400	1,369,756	13,656,586	69,857,570
F51 Bookstore	3,013,867	3,815,991	4,746,001	2,083,857
F52 Cafeteria	1,124,440	1,105,723	1,395,126	835,037
F61 Self Insurance	136,224	1,922,724	1,504,000	554,948
F69 Retiree Benefits	12,607,367	2,232,542	1,000,004	13,839,905
F71 Student Organization	1,260,333	330,920	199,237	1,392,016
F72 Student Representation Fee	158,438	129,077	110,237	177,278
F73 Student Center	1,302,168	133,461	200,423	1,235,206
F74 Financial Aid	-	50,905,532	50,905,532	-
F75 Scholarship Trust	511,330	9,919	12,052	509,197
F77 OPEB Irrevocable Trust	177,512,252	9,901,113	490,000	186,923,365
<b>Total</b>	<b>\$ 474,299,786</b>	<b>\$ 458,085,927</b>	<b>\$ 482,051,190</b>	<b>\$ 450,334,523</b>



**Table 7**

**5. CONCLUSION**

In summary, the budget reflects management’s optimism for the upcoming fiscal year, including student enrollment moving closer to the levels experienced before the COVID-19 pandemic. The Tentative Budget reflects the modified extension of the SCFF hold harmless provision through FY 2024-25 and recognition that 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 manage potential negative 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 and will continue to be a beacon of excellence in learning and equitable student success.

The Tentative Budget does not include:

- a. the increase in FTES from FY2023-24 that will result in the SCFF and Hold Harmless calculations being updated for FY 2024-25;
- b. the proposed increase in COLA from 0.76% to 1.07%;
- c. the increase in FTES just reported on the spring 320 report; and
- d. the potential increase in the ongoing hold harmless floor that could result from summer borrowing.

**TENTATIVE BUDGET  
FISCAL YEAR 2024-25**

Each of these positive impacts on revenue are expected to be incorporated into the adoption budget in September 2024 once the State budget has been adopted.

**6. TENTATIVE BUDGET – FISCAL YEAR 2024-25**

The Tentative Budget for FY 2024-25 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**  
**2024-2025 TENTATIVE BUDGET**  
**SUMMARY OVERVIEW**  
**For ONGOING GENERAL UNRESTRICTED FUNDS**



## Summary Overview: 2024-2025 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, 2024</b>							
Total Beginning Fund Balance	2,036,507	5,033,285	2,425,541	9,495,333	1,081,172	43,257,804	53,834,309
<b>REVENUES</b>							
Apportionment Revenue							
State Funding	-	-	-	-	-	66,967,644	66,967,644
Property Taxes	-	-	-	-	-	133,788,702	133,788,702
Local Funding	-	-	-	-	-	7,077,670	7,077,670
Student Enrollment Fees, 98%	-	-	-	-	-	12,606,596	12,606,596
Subtotal	-	-	-	-	-	220,440,612	220,440,612
Federal Revenues	-	-	4,845	4,845	-	-	4,845
State Revenues <i>(exclusive of Apportionment revenue)</i>	79,564	914,729	92,390	1,086,683	-	11,351,615	12,438,298
Local Revenues, SB 361 Revenue Allocation	462,926	1,693,391	90,986	2,247,303	-	11,981,900	14,229,203
Local Revenues beyond SB 361 Revenue Allocation	345,992	436,261	657,541	1,439,794	1,521,000	-	2,960,794
Other Financing Sources	-	-	-	-	2,000	-	2,000
Interfund Transfers in	-	-	80,000	80,000	-	-	80,000
Intrafund and Subfund Transfers In	311,776	811,033	338,139	1,460,948	126,739	32,563,637	34,151,324
District and Inter-campus Subsidy	-	-	-	-	-	-	-
Total Current Revenue	1,200,258	3,855,414	1,263,901	6,319,573	1,649,739	276,337,764	284,307,076
Operating Allocation	35,643,301	97,691,865	51,476,605	184,811,771	22,021,542	-	206,833,313
<b>TOTAL RESOURCES</b>	<b>38,880,066</b>	<b>106,580,564</b>	<b>55,166,047</b>	<b>200,626,677</b>	<b>24,752,453</b>	<b>319,595,568</b>	<b>544,974,698</b>

## Summary Overview: 2024-2025 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	10,576,601	28,989,667	13,741,100	53,307,368	-	-	53,307,368
Part-time Faculty, Instructional & Non-Instructional	5,811,914	20,374,507	8,966,209	35,152,630	-	272,824	35,425,454
Academic Managers	2,172,295	4,335,857	2,892,738	9,400,890	1,351,954	152,856	10,905,700
Classified Managers	1,406,539	1,622,478	1,887,480	4,916,497	3,882,403	-	8,798,900
Full-time Classified	5,441,881	14,853,593	7,955,093	28,250,567	7,659,919	124,260	36,034,746
Hourly classified, students, other	385,977	1,251,180	921,989	2,559,146	262,100	27,524	2,848,770
Total Salaries	25,795,207	71,427,282	36,364,609	133,587,098	13,156,376	577,464	147,320,938
Employee Benefits	10,319,941	27,995,737	14,505,623	52,821,301	6,842,380	13,870,544	73,534,225
Total Salaries and Benefits	36,115,148	99,423,019	50,870,232	186,408,399	19,998,756	14,448,008	220,855,163
Supplies							
Supplies	718,223	1,336,892	815,444	2,870,559	298,350	1,500	3,170,409
Operating expenses	1,660,409	2,656,657	2,057,287	6,374,353	3,125,118	13,288,601	22,788,072
Equipment and Capital Outlay	108,156	178,618	67,506	354,280	111,700	1,003,549	1,469,529
Other Outgo	73,000	124,097	330,000	527,097	25,000	3,919,999	4,472,096
Intrafund and Subfund Transfers Out	16,700	-	-	16,700	-	240,967,937	240,984,637
<b>TOTAL USES</b>	38,691,636	103,719,283	54,140,469	196,551,388	23,558,924	273,629,594	493,739,906
Net Revenues over/(under) Expenditures	(1,848,077)	(2,172,004)	(1,399,963)	(5,420,044)	112,357	2,708,170	(2,599,517)
<b>ENDING FUND BALANCE, June, 30, 2025</b>							
	188,430	2,861,281	1,025,578	4,075,289	1,193,529	45,965,974	51,234,792
<b>Components of Ending Fund Balance (Reserves)</b>							
Minimum Reserve - 1% per site, 5% Districtwide	2,959	1,516,990	575,383	2,095,332	236,586	-	2,331,918
BP 5033 Required Reserve	-	-	-	-	-	42,173,727	42,173,727
Designated Reserves - Deficit Reserves, 5% Board Reserve	185,471	783,394	268,543	1,237,408	46,941	502,000	1,786,349
Undesignated Reserves	-	560,897	181,652	742,549	910,002	3,290,247	4,942,798
	188,430	2,861,281	1,025,578	4,075,289	1,193,529	45,965,974	51,234,792

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT**  
**2024-2025 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 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
<b>Sources:</b>						
8610 General Apportionment Revenue	3,418,903	42,664,723	26,853,602	26,853,602	16,428,474	16,176,283
8630 Education Protection Account	45,222,183	14,340,328	47,313,564	47,313,564	37,438,227	50,791,361
8671 Homeowners Revenue	612,720	593,748	608,121	608,121	296,940	603,895
8672 In Lieu of Taxes (wildlife)	3,937	4,030	3,759	3,759	4,382	3,733
8811 Tax Allocation, Secured Roll Revenue	99,870,467	107,481,838	110,609,517	110,609,517	109,251,724	109,840,167
8812 Tax Allocation, Supplemental Roll Revenue	3,045,646	3,787,555	3,374,834	3,374,834	92,657	3,351,379
8813 Tax Allocation, Unsecured Roll Revenue	2,819,697	3,280,945	3,124,464	3,124,464	3,906,909	3,102,749
8817 ERAF	15,346,267	17,097,020	17,004,963	17,004,963	12,447,030	16,886,779
8919 Redevelopment Agency Revenue/Residual	6,432,004	8,163,112	7,127,204	7,127,204	4,171,424	7,077,670
8874 98% of Enrollment Fees	14,076,494	12,606,596	12,606,596	12,606,596	16,832,833	12,606,596
<b>Apportionment Revenues</b>	<b>\$ 190,848,318</b>	<b>\$ 210,019,895</b>	<b>\$ 228,626,624</b>	<b>\$ 228,626,624</b>	<b>\$ 200,870,600</b>	<b>\$ 220,440,612</b>
8160 Veterans Education	2,528	2,016	4,845	4,845	2,208	4,845
<b>Total Federal Revenues</b>	<b>\$ 2,528</b>	<b>\$ 2,016</b>	<b>\$ 4,845</b>	<b>\$ 4,845</b>	<b>\$ 2,208</b>	<b>\$ 4,845</b>
8613 Apprenticeship Revenue	1,069,144	1,067,198	795,859	795,859	807,617	795,859
8614 Part Time Instructor Pay Increase	598,001	677,904	669,007	669,007	540,099	669,007
8617 Part Time Office Hours	578,167	1,331,160	1,224,073	1,224,073	306,018	1,331,160
8618 Part Time Health Revenue	14,689	414,172	411,781	411,781	102,945	414,172
8620 General Categorical Programs	275,817	256,280	290,824	290,824	189,548	290,824
8680 Lottery Revenue	5,357,991	6,541,356	4,145,517	4,145,517	4,303,927	4,145,517
8690 State Tax Subventions	4,844,604	4,926,373	5,003,504	5,003,504	4,351,658	4,791,759
<b>Total Other State Revenues</b>	<b>\$ 12,738,413</b>	<b>\$ 15,214,443</b>	<b>\$ 12,540,565</b>	<b>\$ 12,540,565</b>	<b>\$ 10,601,812</b>	<b>\$ 12,438,298</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
8820 Contributions and Gifts	40,600	30,000	-	26,700	26,700	-
8840 Sales and Commissions	9,521	13,522	-	7,584	7,583	-
8851 Rentals and Leases	87,848	103,129	292,210	292,210	130,050	292,210
8860 Interest and Investment Income	515,578	5,176,040	850,000	850,000	5,845,041	1,500,000
8874 2% of Enrollment Fees	287,276	75,437	257,277	257,277	343,528	257,277
8870 Other Student Fees and Charges	1,007,924	1,171,662	1,115,398	1,318,320	1,281,060	1,240,026
8880 Nonresident Tuition	9,082,632	10,435,981	11,500,054	11,500,054	11,910,727	11,981,900
8880 Other Student Fees	364,210	393,706	750,000	205,834	202,400	750,000
8890 Other Local Revenues	1,116,035	1,433,138	1,183,668	1,451,918	1,108,223	1,168,584
<b>Total Other Local Revenues</b>	<b>\$ 12,511,624</b>	<b>\$ 18,832,615</b>	<b>\$ 15,948,607</b>	<b>\$ 15,909,897</b>	<b>\$ 20,855,312</b>	<b>\$ 17,189,997</b>
<b>Total Revenues</b>	<b>\$ 216,100,883</b>	<b>\$ 244,068,969</b>	<b>\$ 257,120,641</b>	<b>\$ 257,081,931</b>	<b>\$ 232,329,932</b>	<b>\$ 250,073,752</b>
8900 Other Financing Sources, Miscellaneous	364	263	-	276	286	-
8910 Proceeds of General Fixed Assets	20,261	21,544	2,000	2,000	11,811	2,000
8980 Interfund Transfers In	386,937	12,869	80,000	80,000	-	80,000
8990 Intrafund and Subfund Transfers In	31,798,132	30,181,442	32,026,859	34,691,553	31,594,532	34,151,324
8994 Operating Allocation	179,108,832	196,815,881	207,120,981	207,120,981	207,120,981	206,833,313
<b>Total Other Financing Sources</b>	<b>\$ 211,314,526</b>	<b>\$ 227,031,999</b>	<b>\$ 239,229,840</b>	<b>\$ 241,894,810</b>	<b>\$ 238,727,610</b>	<b>\$ 241,066,637</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 427,415,409</b>	<b>\$ 471,100,968</b>	<b>\$ 496,350,481</b>	<b>\$ 498,976,741</b>	<b>\$ 471,057,542</b>	<b>\$ 491,140,389</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
<b>Uses:</b>						
1100 Monthly Instructional Salary	37,444,857	38,208,748	41,186,025	42,398,827	37,537,793	44,242,370
1200 Noninstructional Salaries Full Time	17,564,097	18,246,408	19,653,651	20,231,668	17,318,724	19,970,698
1300 Instructional Salaries Part Time	30,232,325	33,041,729	35,022,768	36,054,075	29,992,884	34,550,854
1400 Noninstructional Salaries Part Time	1,957,435	2,984,242	1,399,228	1,449,449	2,211,491	874,600
<b>Total Academic Salaries</b>	<b>\$ 87,198,714</b>	<b>\$ 92,481,127</b>	<b>\$ 97,261,672</b>	<b>\$ 100,134,019</b>	<b>\$ 87,060,892</b>	<b>\$ 99,638,522</b>
2100 Noninstructional Salaries Full Time	30,846,007	32,854,963	37,759,826	38,839,139	32,951,783	40,820,287
2200 Instructional Aides Full Time	3,586,936	4,274,585	3,846,193	3,959,446	3,391,679	4,013,359
2300 Variable Non-Instructional	3,412,044	3,846,560	2,937,017	3,081,629	3,578,192	1,918,792
2400 Variable Classroom Aide	542,889	874,939	706,771	697,121	728,851	806,368
2500 Variable Manager/Supervisor Short Term Hourly	-	6,177	-	-	-	-
2600 Variable Aide Other	96,888	104,146	141,081	97,459	127,527	123,610
<b>Total Classified Salaries</b>	<b>\$ 38,484,764</b>	<b>\$ 41,961,370</b>	<b>\$ 45,390,888</b>	<b>\$ 46,674,794</b>	<b>\$ 40,778,032</b>	<b>\$ 47,682,416</b>
3000 Benefits	58,809,201	62,946,667	69,248,118	70,072,030	59,229,773	73,534,225
<b>Total Salaries and Benefits</b>	<b>\$ 184,492,679</b>	<b>\$ 197,389,164</b>	<b>\$ 211,900,678</b>	<b>\$ 216,880,843</b>	<b>\$ 187,068,697</b>	<b>\$ 220,855,163</b>
4000 Supplies and Materials	\$ 1,445,821	\$ 1,423,359	\$ 3,673,941	\$ 3,376,077	\$ 2,516,377	\$ 3,170,409

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
5100 Consultants	1,066,492	1,164,905	1,374,073	1,402,008	1,178,877	1,337,255
5200 Travel	521,382	679,976	930,054	1,051,869	740,007	930,716
5300 Dues and Memberships	453,213	468,961	362,864	412,925	520,830	350,653
5400 Insurance	2,209,067	1,088,187	1,174,967	1,310,076	1,311,629	984,967
5500 Utilities and Housekeeping	5,655,061	6,960,815	8,037,547	8,020,461	6,764,317	9,184,561
5600 Contract Services	5,176,777	5,639,232	4,857,715	4,972,449	6,117,940	5,443,300
5690 Other Operating Expenses	983,282	1,467,327	1,477,314	1,607,975	1,090,107	1,508,957
5700 Legal/Elections/Audit Expenses	4,552,002	1,900,942	1,837,440	1,837,440	513,996	1,542,960
5800 Other Services and Expenses	1,024,998	1,153,077	1,455,405	1,394,939	1,385,371	1,450,105
5900 Interprogram Charges (credits)	(1,730)	(6,806)	54,598	53,598	(588)	54,598
<b>Total Other Operating Expenses</b>	<b>\$ 21,640,544</b>	<b>\$ 20,516,616</b>	<b>\$ 21,561,977</b>	<b>\$ 22,063,740</b>	<b>\$ 19,622,486</b>	<b>\$ 22,788,072</b>
6100 Sites and Site Improvements	-	1,000	1,500	1,500	-	1,500
6200 Buildings	19,682	11,319	21,000	21,000	21,519	21,000
6300 Library Books	(2,979)	(332)	64,748	62,949	31,442	64,748
6400 Equipment	659,887	355,859	1,511,325	1,502,144	407,217	1,382,281
<b>Total Capital Outlay</b>	<b>\$ 676,590</b>	<b>\$ 367,846</b>	<b>\$ 1,598,573</b>	<b>\$ 1,587,593</b>	<b>\$ 460,178</b>	<b>\$ 1,469,529</b>
7300 Interfund Transfers Out	6,024,971	10,576,302	6,741,000	6,741,000	2,504,000	4,469,999
7600 Other Student Payments	-	600	2,097	2,097	-	2,097
7700 Cost of Goods Sold	268	1,079	-	-	-	-
7800 Intrafund and Subfund Transfers Out	33,398,133	38,122,414	32,026,859	32,026,859	31,594,532	34,151,324
7894 Operating Allocation from	179,108,832	196,815,881	207,120,981	207,120,981	207,120,981	206,833,313
<b>Total Transfers and Other Outgo</b>	<b>\$ 218,532,204</b>	<b>\$ 245,516,276</b>	<b>\$ 245,890,937</b>	<b>\$ 245,890,937</b>	<b>\$ 241,219,513</b>	<b>\$ 245,456,733</b>
<b>Total Expenses</b>	<b>\$ 426,787,838</b>	<b>\$ 465,213,261</b>	<b>\$ 484,626,106</b>	<b>\$ 489,799,190</b>	<b>\$ 450,887,251</b>	<b>\$ 493,739,906</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 627,571</b>	<b>\$ 5,887,707</b>	<b>\$ 11,724,375</b>	<b>\$ 9,177,551</b>	<b>\$ 20,170,291</b>	<b>\$ (2,599,517)</b>
<b>Beginning Fund Balance</b>	29,610,898	30,238,469	35,918,339	36,126,171	36,126,176	53,834,309
<b>Ending Fund Balance</b>	<b>\$ 30,238,469</b>	<b>\$ 36,126,176</b>	<b>\$ 47,642,714</b>	<b>\$ 45,303,722</b>	<b>\$ 56,296,467</b>	<b>\$ 51,234,792</b>
<b><u>Board and College / DO Restricted Reserves</u></b>						
7901 5% General Fund Reserve	-	-	11,936,863	11,936,863	-	-
7914 BP 5033 Required Reserve	-	-	23,396,459	23,396,459	-	42,173,727
7903 Deficit Funding Reserve	-	-	5,241,459	5,241,459	-	848,869
7904 College/DO Local Reserves (1% minimum)	-	-	2,623,645	2,623,645	-	2,331,918
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	-
7900 Designated Reserves	-	-	947,334	967,771	-	937,480
			<u>44,234,701</u>	<u>44,255,138</u>		<u>46,291,994</u>
<b><u>Unrestricted Reserves</u></b>						
7997 Undesignated District Reserves	-	-	-	96,725	-	3,290,247
7999 Undesignated College and DO Reserves	-	-	3,408,013	951,859	-	1,652,551
			<u>3,408,013</u>	<u>1,048,584</u>		<u>4,942,798</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 47,642,714</b>	<b>\$ 45,303,722</b>	<b>\$ -</b>	<b>\$ 51,234,792</b>



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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
<b>Sources:</b>						
8613 Apprenticeship Revenue	21,383	21,344	15,917	15,917	16,151	15,917
8620 General Categorical Programs	63,647	52,255	63,647	63,647	38,978	63,647
<b>Total Other State Revenues</b>	<b>\$ 85,030</b>	<b>\$ 73,599</b>	<b>\$ 79,564</b>	<b>\$ 79,564</b>	<b>\$ 55,129</b>	<b>\$ 79,564</b>
8820 Contributions and Gifts	40,600	30,000	-	26,700	26,700	-
8840 Sales and Commissions	15	15	-	-	-	-
8851 Rentals and Leases	87,584	59,913	80,000	80,000	52,798	80,000
8874 2% of Enrollment Fees	32,748	13,802	29,555	29,555	47,983	29,555
8870 Other Student Fees and Charges	57,769	108,126	83,371	98,454	161,063	83,371
8880 Other Student Fees	77,423	67,888	350,000	99,041	32,396	350,000
8890 Other Local Revenues	286,819	389,863	265,992	380,076	362,999	265,992
<b>Total Other Local Revenues</b>	<b>\$ 582,958</b>	<b>\$ 669,607</b>	<b>\$ 808,918</b>	<b>\$ 713,826</b>	<b>\$ 683,939</b>	<b>\$ 808,918</b>
<b>Total Revenues</b>	<b>\$ 667,988</b>	<b>\$ 743,206</b>	<b>\$ 888,482</b>	<b>\$ 793,390</b>	<b>\$ 739,068</b>	<b>\$ 888,482</b>
8910 Proceeds of General Fixed Assets	6,055	11,418	-	-	3,919	-
8980 Interfund Transfers In	386,937	12,869	-	-	-	-
8990 Intrafund and Subfund Transfers In	232,557	333,694	329,983	887,232	194,142	311,776
8994 Operating Allocation	30,637,662	34,055,569	35,675,413	35,675,413	35,675,413	35,643,301
<b>Total Other Financing Sources</b>	<b>\$ 31,263,211</b>	<b>\$ 34,413,550</b>	<b>\$ 36,005,396</b>	<b>\$ 36,562,645</b>	<b>\$ 35,873,474</b>	<b>\$ 35,955,077</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 31,931,199</b>	<b>\$ 35,156,756</b>	<b>\$ 36,893,878</b>	<b>\$ 37,356,035</b>	<b>\$ 36,612,542</b>	<b>\$ 36,843,559</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
<b>Uses:</b>						
1100 Monthly Instructional Salary	6,300,827	6,667,957	7,710,824	7,937,894	7,025,042	8,410,652
1200 Noninstructional Salaries Full Time	3,903,617	3,953,249	4,190,354	4,313,752	3,809,916	4,338,244
1300 Instructional Salaries Part Time	5,388,772	6,494,319	5,752,749	5,922,157	5,762,825	5,436,913
1400 Noninstructional Salaries Part Time	535,611	784,462	375,001	395,194	630,817	375,001
<b>Total Academic Salaries</b>	<b>\$ 16,128,827</b>	<b>\$ 17,899,987</b>	<b>\$ 18,028,928</b>	<b>\$ 18,568,997</b>	<b>\$ 17,228,600</b>	<b>\$ 18,560,810</b>
2100 Noninstructional Salaries Full Time	4,460,854	4,980,598	5,527,717	5,683,211	5,017,722	6,127,631
2200 Instructional Aides Full Time	637,592	613,347	702,628	723,317	541,714	720,789
2300 Variable Non-Instructional	987,579	1,022,363	375,717	463,645	805,517	366,977
2400 Variable Classroom Aide	36,438	34,381	19,000	19,000	14,983	19,000
<b>Total Classified Salaries</b>	<b>\$ 6,122,463</b>	<b>\$ 6,650,689</b>	<b>\$ 6,625,062</b>	<b>\$ 6,889,173</b>	<b>\$ 6,379,936</b>	<b>\$ 7,234,397</b>
3000 Benefits	7,772,853	8,619,855	9,526,573	9,669,448	8,824,406	10,319,941
<b>Total Salaries and Benefits</b>	<b>\$ 30,024,143</b>	<b>\$ 33,170,531</b>	<b>\$ 34,180,563</b>	<b>\$ 35,127,618</b>	<b>\$ 32,432,942</b>	<b>\$ 36,115,148</b>
4000 Supplies and Materials	\$ 252,454	\$ 305,449	\$ 743,707	\$ 562,133	\$ 452,818	\$ 718,223
5100 Consultants	35,008	100,439	54,955	41,640	88,865	39,955
5200 Travel	70,155	95,037	151,043	265,679	181,518	136,693
5300 Dues and Memberships	99,850	94,229	79,081	129,742	135,179	60,370
5400 Insurance	107,204	43,423	83,371	83,371	52,827	83,371
5500 Utilities and Housekeeping	36,713	30,213	39,576	43,040	21,432	46,861
5600 Contract Services	1,029,539	1,021,780	725,923	737,761	640,032	733,923
5690 Other Operating Expenses	147,610	101,884	108,569	168,961	215,063	490,212
5800 Other Services and Expenses	27,106	88,596	77,824	71,372	104,991	69,024
<b>Total Other Operating Expenses</b>	<b>\$ 1,553,185</b>	<b>\$ 1,575,601</b>	<b>\$ 1,320,342</b>	<b>\$ 1,541,566</b>	<b>\$ 1,439,907</b>	<b>\$ 1,660,409</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
6200 Buildings	19,682	11,319	21,000	21,000	21,519	21,000
6300 Library Books	-	-	10,500	6,901	-	10,500
6400 Equipment	57,212	17,850	100,449	92,168	26,604	76,656
<b>Total Capital Outlay</b>	<b>\$ 76,894</b>	<b>\$ 29,169</b>	<b>\$ 131,949</b>	<b>\$ 120,069</b>	<b>\$ 48,123</b>	<b>\$ 108,156</b>
7300 Interfund Transfers Out	31,653	68,617	73,000	73,000	-	73,000
7600 Other Student Payments	-	600	-	-	-	-
7800 Intrafund and Subfund Transfers Out	-	-	16,700	16,700	-	16,700
<b>Total Transfers and Other Outgo</b>	<b>\$ 31,653</b>	<b>\$ 69,217</b>	<b>\$ 89,700</b>	<b>\$ 89,700</b>	<b>\$ -</b>	<b>\$ 89,700</b>
<b>Total Expenses</b>	<b>\$ 31,938,329</b>	<b>\$ 35,149,967</b>	<b>\$ 36,466,261</b>	<b>\$ 37,441,086</b>	<b>\$ 34,373,790</b>	<b>\$ 38,691,636</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (7,130)</b>	<b>\$ 6,789</b>	<b>\$ 427,617</b>	<b>\$ (85,051)</b>	<b>\$ 2,238,752</b>	<b>\$ (1,848,077)</b>
<b>Beginning Fund Balance</b>	1,436,847	1,429,717	1,427,711	1,436,505	1,436,506	2,036,507
<b>Ending Fund Balance</b>	<b>\$ 1,429,717</b>	<b>\$ 1,436,506</b>	<b>\$ 1,855,328</b>	<b>\$ 1,351,454</b>	<b>\$ 3,675,258</b>	<b>\$ 188,430</b>
<b><u>Restricted Reserves</u></b>						
7903 Deficit Funding Reserve	-	-	841,214	841,214	-	73,943
7904 College/DO Local Reserves (1% minimum)	-	-	359,238	359,238	-	2,959
7900 Designated Reserves	-	-	111,528	111,528	-	111,528
			<u>1,311,980</u>	<u>1,311,980</u>		<u>188,430</u>
<b><u>Unrestricted Reserves</u></b>						
7999 Undesignated College and DO Reserves	-	-	543,348	39,474	-	-
			<u>543,348</u>	<u>39,474</u>		<u>0</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,855,328</b>	<b>\$ 1,351,454</b>	<b>\$ -</b>	<b>\$ 188,430</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
<b>Sources:</b>						
8613 Apprenticeship Revenue	1,047,761	1,045,854	779,942	779,942	791,466	779,942
8620 General Categorical Programs	128,257	127,097	134,787	134,787	93,121	134,787
8690 State Tax Subventions	10,500	-	-	-	-	-
<b>Total Other State Revenues</b>	<b>\$ 1,186,518</b>	<b>\$ 1,172,951</b>	<b>\$ 914,729</b>	<b>\$ 914,729</b>	<b>\$ 884,587</b>	<b>\$ 914,729</b>
8840 Sales and Commissions	9,506	13,507	-	7,584	7,583	-
8851 Rentals and Leases	264	40,035	162,210	162,210	43,463	162,210
8874 2% of Enrollment Fees	191,153	13,438	168,559	168,559	209,230	168,559
8870 Other Student Fees and Charges	884,607	999,304	1,000,204	1,166,243	1,072,412	1,124,832
8880 Other Student Fees	264,015	296,718	400,000	103,335	159,425	400,000
8890 Other Local Revenues	191,696	254,873	274,051	333,311	218,117	274,051
<b>Total Other Local Revenues</b>	<b>\$ 1,541,241</b>	<b>\$ 1,617,875</b>	<b>\$ 2,005,024</b>	<b>\$ 1,941,242</b>	<b>\$ 1,710,230</b>	<b>\$ 2,129,652</b>
<b>Total Revenues</b>	<b>\$ 2,727,759</b>	<b>\$ 2,790,826</b>	<b>\$ 2,919,753</b>	<b>\$ 2,855,971</b>	<b>\$ 2,594,817</b>	<b>\$ 3,044,381</b>
8900 Other Financing Sources, Miscellaneous	364	263	-	276	286	-
8910 Proceeds of General Fixed Assets	1,976	2,743	-	-	2,420	-
8990 Intrafund and Subfund Transfers In	666,671	1,094,819	938,048	1,837,405	755,003	811,033
8994 Operating Allocation	85,133,634	92,886,682	97,862,988	97,862,988	97,862,988	97,691,865
<b>Total Other Financing Sources</b>	<b>\$ 85,802,645</b>	<b>\$ 93,984,507</b>	<b>\$ 98,801,036</b>	<b>\$ 99,700,669</b>	<b>\$ 98,620,697</b>	<b>\$ 98,502,898</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 88,530,404</b>	<b>\$ 96,775,333</b>	<b>\$ 101,720,789</b>	<b>\$ 102,556,640</b>	<b>\$ 101,215,514</b>	<b>\$ 101,547,279</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
<b>Uses:</b>						
1100 Monthly Instructional Salary	21,527,847	21,602,219	22,744,394	23,414,080	20,907,045	24,394,932
1200 Noninstructional Salaries Full Time	7,631,763	8,480,878	9,060,282	9,327,053	8,020,544	8,930,592
1300 Instructional Salaries Part Time	16,858,132	17,624,115	20,461,720	21,064,195	16,050,918	20,177,732
1400 Noninstructional Salaries Part Time	697,552	1,221,890	221,635	228,161	829,696	196,775
<b>Total Academic Salaries</b>	<b>\$ 46,715,294</b>	<b>\$ 48,929,102</b>	<b>\$ 52,488,031</b>	<b>\$ 54,033,489</b>	<b>\$ 45,808,203</b>	<b>\$ 53,700,031</b>
2100 Noninstructional Salaries Full Time	11,192,819	11,512,153	13,645,796	14,027,569	11,501,122	14,766,440
2200 Instructional Aides Full Time	1,666,176	2,258,678	1,680,716	1,730,201	1,558,666	1,709,631
2300 Variable Non-Instructional	1,222,420	1,498,487	1,318,578	1,372,200	1,463,150	700,297
2400 Variable Classroom Aide	278,565	450,830	385,066	375,416	263,578	484,663
2500 Variable Manager/Supervisor Short Term Hourly	-	6,177	-	-	-	-
2600 Variable Aide Other	54,858	49,622	83,691	40,069	69,802	66,220
<b>Total Classified Salaries</b>	<b>\$ 14,414,838</b>	<b>\$ 15,775,947</b>	<b>\$ 17,113,847</b>	<b>\$ 17,545,455</b>	<b>\$ 14,856,318</b>	<b>\$ 17,727,251</b>
3000 Benefits	22,891,797	24,311,558	26,644,440	27,043,784	23,118,104	27,995,737
<b>Total Salaries and Benefits</b>	<b>\$ 84,021,929</b>	<b>\$ 89,016,607</b>	<b>\$ 96,246,318</b>	<b>\$ 98,622,728</b>	<b>\$ 83,782,625</b>	<b>\$ 99,423,019</b>
4000 Supplies and Materials	\$ 628,964	\$ 611,008	\$ 1,413,945	\$ 1,170,553	\$ 1,173,539	\$ 1,336,892
5100 Consultants	124,703	191,328	135,434	166,184	149,044	134,184
5200 Travel	252,132	297,212	315,030	322,209	259,736	312,680
5300 Dues and Memberships	117,541	111,066	63,040	63,040	123,363	62,990
5400 Insurance	659,384	862,007	869,773	1,004,882	1,005,182	869,773
5500 Utilities and Housekeeping	113,061	123,484	106,744	86,194	32,833	96,982
5600 Contract Services	1,059,803	617,276	752,668	766,314	1,101,198	752,453
5690 Other Operating Expenses	402,173	738,509	717,514	787,708	609,634	332,514
5800 Other Services and Expenses	105,959	17,265	96,581	51,567	61,337	95,081
<b>Total Other Operating Expenses</b>	<b>\$ 2,834,756</b>	<b>\$ 2,958,147</b>	<b>\$ 3,056,784</b>	<b>\$ 3,248,098</b>	<b>\$ 3,342,327</b>	<b>\$ 2,656,657</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
6300 Library Books	(2,979)	(332)	40,000	41,800	15,461	40,000
6400 Equipment	97,452	145,596	147,418	147,418	252,310	138,618
<b>Total Capital Outlay</b>	<b>\$ 94,473</b>	<b>\$ 145,264</b>	<b>\$ 187,418</b>	<b>\$ 189,218</b>	<b>\$ 267,771</b>	<b>\$ 178,618</b>
7300 Interfund Transfers Out	716,987	2,083,606	122,000	122,000	-	122,000
7600 Other Student Payments	-	-	2,097	2,097	-	2,097
7800 Intrafund and Subfund Transfers Out	-	1,539,730	-	-	-	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 716,987</b>	<b>\$ 3,623,336</b>	<b>\$ 124,097</b>	<b>\$ 124,097</b>	<b>\$ -</b>	<b>\$ 124,097</b>
<b>Total Expenses</b>	<b>\$ 88,297,109</b>	<b>\$ 96,354,362</b>	<b>\$ 101,028,562</b>	<b>\$ 103,354,694</b>	<b>\$ 88,566,262</b>	<b>\$ 103,719,283</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 233,295</b>	<b>\$ 420,971</b>	<b>\$ 692,227</b>	<b>\$ (798,054)</b>	<b>\$ 12,649,252</b>	<b>\$ (2,172,004)</b>
<b>Beginning Fund Balance</b>	4,129,950	4,363,245	4,701,950	4,784,213	4,784,216	5,033,285
<b>Ending Fund Balance</b>	<b>\$ 4,363,245</b>	<b>\$ 4,784,216</b>	<b>\$ 5,394,177</b>	<b>\$ 3,986,159</b>	<b>\$ 17,433,468</b>	<b>\$ 2,861,281</b>
<b>Restricted Reserves</b>						
7903 Deficit Funding Reserve	-	-	2,397,483	2,397,483	-	727,985
7904 College/DO Local Reserves (1% minimum)	-	-	1,516,991	1,516,991	-	1,516,990
7900 Designated Reserves	-	-	65,263	71,685	-	55,409
			<u>3,979,737</u>	<u>3,986,159</u>		<u>2,300,384</u>
<b>Unrestricted Reserves</b>						
7999 Undesignated College and DO Reserves	-	-	1,414,440	-	-	560,897
			<u>1,414,440</u>	<u>0</u>		<u>560,897</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,394,177</b>	<b>\$ 3,986,159</b>	<b>\$ -</b>	<b>\$ 2,861,281</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
<b>Sources:</b>						
8160 Veterans Education	2,528	2,016	4,845	4,845	2,208	4,845
<b>Total Federal Revenues</b>	<b>\$ 2,528</b>	<b>\$ 2,016</b>	<b>\$ 4,845</b>	<b>\$ 4,845</b>	<b>\$ 2,208</b>	<b>\$ 4,845</b>
8620 General Categorical Programs	83,913	76,928	92,390	92,390	57,449	92,390
<b>Total Other State Revenues</b>	<b>\$ 83,913</b>	<b>\$ 76,928</b>	<b>\$ 92,390</b>	<b>\$ 92,390</b>	<b>\$ 57,449</b>	<b>\$ 92,390</b>
8851 Rentals and Leases	-	3,181	50,000	50,000	33,789	50,000
8874 2% of Enrollment Fees	63,375	48,197	59,163	59,163	86,315	59,163
8870 Other Student Fees and Charges	65,548	64,232	31,823	53,623	47,585	31,823
8880 Other Student Fees	22,772	29,100	-	3,458	10,579	-
8890 Other Local Revenues	650,037	695,908	607,625	702,451	507,653	607,541
<b>Total Other Local Revenues</b>	<b>\$ 801,732</b>	<b>\$ 840,618</b>	<b>\$ 748,611</b>	<b>\$ 868,695</b>	<b>\$ 685,921</b>	<b>\$ 748,527</b>
<b>Total Revenues</b>	<b>\$ 888,173</b>	<b>\$ 919,562</b>	<b>\$ 845,846</b>	<b>\$ 965,930</b>	<b>\$ 745,578</b>	<b>\$ 845,762</b>
8910 Proceeds of General Fixed Assets	12,230	3,433	-	-	5,472	-
8980 Interfund Transfers In	-	-	80,000	80,000	-	80,000
8990 Intrafund and Subfund Transfers In	390,769	438,334	351,180	1,559,268	237,739	338,139
8994 Operating Allocation	44,267,819	48,918,643	51,530,409	51,530,409	51,530,409	51,476,605
<b>Total Other Financing Sources</b>	<b>\$ 44,670,818</b>	<b>\$ 49,360,410</b>	<b>\$ 51,961,589</b>	<b>\$ 53,169,677</b>	<b>\$ 51,773,620</b>	<b>\$ 51,894,744</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 45,558,991</b>	<b>\$ 50,279,972</b>	<b>\$ 52,807,435</b>	<b>\$ 54,135,607</b>	<b>\$ 52,519,198</b>	<b>\$ 52,740,506</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
<b>Uses:</b>						
1100 Monthly Instructional Salary	9,616,183	9,938,572	10,730,807	11,046,853	9,605,706	11,436,786
1200 Noninstructional Salaries Full Time	4,534,781	4,588,438	4,937,985	5,083,420	4,401,239	5,197,052
1300 Instructional Salaries Part Time	7,985,421	8,923,295	8,808,299	9,067,723	8,179,141	8,936,209
1400 Noninstructional Salaries Part Time	586,865	775,531	530,551	546,177	642,134	30,000
<b>Total Academic Salaries</b>	<b>\$ 22,723,250</b>	<b>\$ 24,225,836</b>	<b>\$ 25,007,642</b>	<b>\$ 25,744,173</b>	<b>\$ 22,828,220</b>	<b>\$ 25,600,047</b>
2100 Noninstructional Salaries Full Time	5,468,113	6,274,084	7,712,690	7,939,820	6,138,000	8,259,634
2200 Instructional Aides Full Time	1,283,168	1,402,560	1,462,849	1,505,928	1,291,299	1,582,939
2300 Variable Non-Instructional	340,363	452,855	967,178	970,240	430,747	561,894
2400 Variable Classroom Aide	227,886	389,728	302,705	302,705	450,290	302,705
2600 Variable Aide Other	42,030	54,524	57,390	57,390	57,725	57,390
<b>Total Classified Salaries</b>	<b>\$ 7,361,560</b>	<b>\$ 8,573,751</b>	<b>\$ 10,502,812</b>	<b>\$ 10,776,083</b>	<b>\$ 8,368,061</b>	<b>\$ 10,764,562</b>
3000 Benefits	10,996,160	12,091,765	13,773,011	13,974,359	11,860,287	14,505,623
<b>Total Salaries and Benefits</b>	<b>\$ 41,080,970</b>	<b>\$ 44,891,352</b>	<b>\$ 49,283,465</b>	<b>\$ 50,494,615</b>	<b>\$ 43,056,568</b>	<b>\$ 50,870,232</b>
4000 Supplies and Materials	\$ 392,941	\$ 328,480	\$ 1,225,389	\$ 1,352,411	\$ 680,296	\$ 815,444
5100 Consultants	36,789	170,653	172,921	172,921	148,595	172,921
5200 Travel	72,539	117,230	138,624	138,624	116,379	139,272
5300 Dues and Memberships	92,331	97,357	61,493	61,493	94,351	61,493
5400 Insurance	54,255	-	31,823	31,823	41,183	31,823
5500 Utilities and Housekeeping	44,240	49,850	33,092	33,092	43,188	33,092
5600 Contract Services	624,636	648,816	898,817	898,817	1,097,292	888,817
5690 Other Operating Expenses	326,356	515,395	474,421	474,496	139,004	474,421
5800 Other Services and Expenses	69,447	60,639	195,850	195,850	68,082	200,850
5900 Interprogram Charges (credits)	(1,733)	(6,825)	54,598	53,598	(615)	54,598
<b>Total Other Operating Expenses</b>	<b>\$ 1,318,860</b>	<b>\$ 1,653,115</b>	<b>\$ 2,061,639</b>	<b>\$ 2,060,714</b>	<b>\$ 1,747,459</b>	<b>\$ 2,057,287</b>



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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
6300 Library Books	-	-	14,248	14,248	15,981	14,248
6400 Equipment	36,123	52,586	53,258	53,258	57,272	53,258
<b>Total Capital Outlay</b>	<b>\$ 36,123</b>	<b>\$ 52,586</b>	<b>\$ 67,506</b>	<b>\$ 67,506</b>	<b>\$ 73,253</b>	<b>\$ 67,506</b>
7300 Interfund Transfers Out	1,067,136	2,184,079	113,500	113,500	-	330,000
7700 Cost of Goods Sold	268	1,079	-	-	-	-
7800 Intrafund and Subfund Transfers Out	1,600,000	1,168,446	-	-	-	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 2,667,404</b>	<b>\$ 3,353,604</b>	<b>\$ 113,500</b>	<b>\$ 113,500</b>	<b>\$ -</b>	<b>\$ 330,000</b>
<b>Total Expenses</b>	<b>\$ 45,496,298</b>	<b>\$ 50,279,137</b>	<b>\$ 52,751,499</b>	<b>\$ 54,088,746</b>	<b>\$ 45,557,576</b>	<b>\$ 54,140,469</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 62,693</b>	<b>\$ 835</b>	<b>\$ 55,936</b>	<b>\$ 46,861</b>	<b>\$ 6,961,622</b>	<b>\$ (1,399,963)</b>
<b>Beginning Fund Balance</b>	<b>2,384,550</b>	<b>2,447,242</b>	<b>2,425,541</b>	<b>2,448,077</b>	<b>2,448,077</b>	<b>2,425,541</b>
<b>Ending Fund Balance</b>	<b>\$ 2,447,243</b>	<b>\$ 2,448,077</b>	<b>\$ 2,481,477</b>	<b>\$ 2,494,938</b>	<b>\$ 9,409,699</b>	<b>\$ 1,025,578</b>
<b>Restricted Reserves</b>						
7903 Deficit Funding Reserve	-	-	1,242,983	1,242,983	-	-
7904 College/DO Local Reserves (1% minimum)	-	-	527,778	527,778	-	575,383
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	-
7900 Designated Reserves	-	-	268,543	268,543	-	268,543
			<u>2,128,245</u>	<u>2,128,245</u>		<u>843,926</u>
<b>Unrestricted Reserves</b>						
7999 Undesignated College and DO Reserves	-	-	353,232	366,693	-	181,652
			<u>353,232</u>	<u>366,693</u>		<u>181,652</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,481,477</b>	<b>\$ 2,494,938</b>	<b>\$ -</b>	<b>\$ 1,025,578</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
<b>Sources:</b>						
8860 Interest and Investment Income	515,578	5,176,040	850,000	850,000	5,845,041	1,500,000
8890 Other Local Revenues	(12,517)	92,494	36,000	36,080	19,454	21,000
<b>Total Other Local Revenues</b>	<b>\$ 503,061</b>	<b>\$ 5,268,534</b>	<b>\$ 886,000</b>	<b>\$ 886,080</b>	<b>\$ 5,864,495</b>	<b>\$ 1,521,000</b>
<b>Total Revenues</b>	<b>\$ 503,061</b>	<b>\$ 5,268,534</b>	<b>\$ 886,000</b>	<b>\$ 886,080</b>	<b>\$ 5,864,495</b>	<b>\$ 1,521,000</b>
8910 Proceeds of General Fixed Assets	-	3,950	2,000	2,000	-	2,000
8990 Intrafund and Subfund Transfers In	34,368	61,113	127,373	127,373	127,373	126,739
8994 Operating Allocation	19,069,717	20,954,987	22,052,171	22,052,171	22,052,171	22,021,542
<b>Total Other Financing Sources</b>	<b>\$ 19,104,085</b>	<b>\$ 21,020,050</b>	<b>\$ 22,181,544</b>	<b>\$ 22,181,544</b>	<b>\$ 22,179,544</b>	<b>\$ 22,150,281</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 19,607,146</b>	<b>\$ 26,288,584</b>	<b>\$ 23,067,544</b>	<b>\$ 23,067,624</b>	<b>\$ 28,044,039</b>	<b>\$ 23,671,281</b>
<b>Uses:</b>						
1200 Noninstructional Salaries Full Time	1,335,260	1,053,306	1,296,826	1,339,239	1,021,225	1,351,954
1400 Noninstructional Salaries Part Time	2,027	7,961	-	7,876	430	-
<b>Total Academic Salaries</b>	<b>\$ 1,337,287</b>	<b>\$ 1,061,267</b>	<b>\$ 1,296,826</b>	<b>\$ 1,347,115</b>	<b>\$ 1,021,655</b>	<b>\$ 1,351,954</b>
2100 Noninstructional Salaries Full Time	9,612,501	10,088,128	10,758,735	11,073,651	10,183,817	11,542,322
2300 Variable Non-Instructional	860,652	872,855	248,100	248,100	878,778	262,100
<b>Total Classified Salaries</b>	<b>\$ 10,473,153</b>	<b>\$ 10,960,983</b>	<b>\$ 11,006,835</b>	<b>\$ 11,321,751</b>	<b>\$ 11,062,595</b>	<b>\$ 11,804,422</b>
3000 Benefits	5,416,629	5,508,412	6,326,313	6,406,658	5,823,864	6,842,380

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
<b>Total Salaries and Benefits</b>	<b>\$ 17,227,069</b>	<b>\$ 17,530,662</b>	<b>\$ 18,629,974</b>	<b>\$ 19,075,524</b>	<b>\$ 17,908,114</b>	<b>\$ 19,998,756</b>
4000 Supplies and Materials	\$ 171,026	\$ 178,422	\$ 289,400	\$ 289,480	\$ 209,724	\$ 298,350
5100 Consultants	869,992	702,485	1,010,763	1,021,263	792,373	990,195
5200 Travel	126,295	168,127	315,357	315,357	182,374	332,071
5300 Dues and Memberships	131,363	153,575	158,750	158,150	154,566	165,300
5500 Utilities and Housekeeping	28,925	61,543	150,110	150,110	116,925	150,110
5600 Contract Services	404,277	534,161	167,732	256,982	158,311	185,482
5690 Other Operating Expenses	107,143	111,540	176,810	176,810	126,406	211,810
5700 Legal/Elections/Audit Expenses	52,202	219	5,000	5,000	237	5,000
5800 Other Services and Expenses	822,486	986,577	1,085,150	1,076,150	1,150,961	1,085,150
5900 Interprogram Charges (credits)	3	19	-	-	27	-
<b>Total Other Operating Expenses</b>	<b>\$ 2,542,686</b>	<b>\$ 2,718,246</b>	<b>\$ 3,069,672</b>	<b>\$ 3,159,822</b>	<b>\$ 2,682,180</b>	<b>\$ 3,125,118</b>
6100 Sites and Site Improvements	-	1,000	1,500	1,500	-	1,500
6400 Equipment	57,113	138,489	110,200	109,300	71,031	110,200
<b>Total Capital Outlay</b>	<b>\$ 57,113</b>	<b>\$ 139,489</b>	<b>\$ 111,700</b>	<b>\$ 110,800</b>	<b>\$ 71,031</b>	<b>\$ 111,700</b>
7300 Interfund Transfers Out	-	-	-	-	-	25,000
7800 Intrafund and Subfund Transfers Out	-	5,337,448	-	-	-	-
<b>Total Transfers and Other Outgo</b>	<b>\$ -</b>	<b>\$ 5,337,448</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000</b>
<b>Total Expenses</b>	<b>\$ 19,997,894</b>	<b>\$ 25,904,267</b>	<b>\$ 22,100,746</b>	<b>\$ 22,635,626</b>	<b>\$ 20,871,049</b>	<b>\$ 23,558,924</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (390,748)</b>	<b>\$ 384,317</b>	<b>\$ 966,798</b>	<b>\$ 431,998</b>	<b>\$ 7,172,990</b>	<b>\$ 112,357</b>
<b>Beginning Fund Balance</b>	882,578	491,830	883,855	876,147	876,147	1,081,172
<b>Ending Fund Balance</b>	<b>\$ 491,830</b>	<b>\$ 876,147</b>	<b>\$ 1,850,653</b>	<b>\$ 1,308,145</b>	<b>\$ 8,049,137</b>	<b>\$ 1,193,529</b>
<b><u>Restricted Reserves</u></b>						
7903 Deficit Funding Reserve	-	-	534,022	534,022	-	46,941
7904 College/DO Local Reserves (1% minimum)	-	-	219,638	219,638	-	236,586
7900 Designated Reserves	-	-	-	8,793	-	-
			<u>753,660</u>	<u>762,453</u>		<u>283,527</u>
<b><u>Unrestricted Reserves</u></b>						
7999 Undesignated College and DO Reserves	-	-	1,096,993	545,692	-	910,002
			<u>1,096,993</u>	<u>545,692</u>		<u>910,002</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,850,653</b>	<b>\$ 1,308,145</b>	<b>\$ -</b>	<b>\$ 1,193,529</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
<b>Sources:</b>						
8610 General Apportionment Revenue	3,418,903	42,664,723	26,853,602	26,853,602	16,428,474	16,176,283
8630 Education Protection Account	45,222,183	14,340,328	47,313,564	47,313,564	37,438,227	50,791,361
8671 Homeowners Revenue	612,720	593,748	608,121	608,121	296,940	603,895
8672 In Lieu of Taxes (wildlife)	3,937	4,030	3,759	3,759	4,382	3,733
8811 Tax Allocation, Secured Roll Revenue	99,870,467	107,481,838	110,609,517	110,609,517	109,251,724	109,840,167
8812 Tax Allocation, Supplemental Roll Revenue	3,045,646	3,787,555	3,374,834	3,374,834	92,657	3,351,379
8813 Tax Allocation, Unsecured Roll Revenue	2,819,697	3,280,945	3,124,464	3,124,464	3,906,909	3,102,749
8817 ERAF	15,346,267	17,097,020	17,004,963	17,004,963	12,447,030	16,886,779
8819 Redevelopment Agency Revenue/Residual	6,432,004	8,163,112	7,127,204	7,127,204	4,171,424	7,077,670
8874 98% of Enrollment Fees	14,076,494	12,606,596	12,606,596	12,606,596	16,832,833	12,606,596
<b>Apportionment Revenues</b>	<b>\$ 190,848,318</b>	<b>\$ 210,019,895</b>	<b>\$ 228,626,624</b>	<b>\$ 228,626,624</b>	<b>\$ 200,870,600</b>	<b>\$ 220,440,612</b>
8614 Part Time Instructor Pay Increase	598,001	677,904	669,007	669,007	540,099	669,007
8617 Part Time Office Hours	578,167	1,331,160	1,224,073	1,224,073	306,018	1,331,160
8618 Part Time Health Revenue	14,689	414,172	411,781	411,781	102,945	414,172
8680 Lottery Revenue	5,357,991	6,541,356	4,145,517	4,145,517	4,303,927	4,145,517
8690 State Tax Subventions	4,834,104	4,926,373	5,003,504	5,003,504	4,351,658	4,791,759
<b>Total Other State Revenues</b>	<b>\$ 11,382,952</b>	<b>\$ 13,890,965</b>	<b>\$ 11,453,882</b>	<b>\$ 11,453,882</b>	<b>\$ 9,604,647</b>	<b>\$ 11,351,615</b>
8880 Nonresident Tuition	9,082,632	10,435,981	11,500,054	11,500,054	11,910,727	11,981,900
<b>Total Other Local Revenues</b>	<b>\$ 9,082,632</b>	<b>\$ 10,435,981</b>	<b>\$ 11,500,054</b>	<b>\$ 11,500,054</b>	<b>\$ 11,910,727</b>	<b>\$ 11,981,900</b>
<b>Total Revenues</b>	<b>\$ 211,313,902</b>	<b>\$ 234,346,841</b>	<b>\$ 251,580,560</b>	<b>\$ 251,580,560</b>	<b>\$ 222,385,974</b>	<b>\$ 243,774,127</b>
8990 Intrafund and Subfund Transfers In	30,473,767	28,253,482	30,280,275	30,280,275	30,280,275	32,563,637
<b>Total Other Financing Sources</b>	<b>\$ 30,473,767</b>	<b>\$ 28,253,482</b>	<b>\$ 30,280,275</b>	<b>\$ 30,280,275</b>	<b>\$ 30,280,275</b>	<b>\$ 32,563,637</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 241,787,669</b>	<b>\$ 262,600,323</b>	<b>\$ 281,860,835</b>	<b>\$ 281,860,835</b>	<b>\$ 252,666,249</b>	<b>\$ 276,337,764</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
<b>Uses:</b>						
1200 Noninstructional Salaries Full Time	158,676	170,537	168,204	168,204	65,800	152,856
1400 Noninstructional Salaries Part Time	135,380	194,398	272,041	272,041	108,414	272,824
<b>Total Academic Salaries</b>	<b>\$ 294,056</b>	<b>\$ 364,935</b>	<b>\$ 440,245</b>	<b>\$ 440,245</b>	<b>\$ 174,214</b>	<b>\$ 425,680</b>
2100 Noninstructional Salaries Full Time	111,720	-	114,888	114,888	111,122	124,260
2300 Variable Non-Instructional	1,030	-	27,444	27,444	-	27,524
<b>Total Classified Salaries</b>	<b>\$ 112,750</b>	<b>\$ -</b>	<b>\$ 142,332</b>	<b>\$ 142,332</b>	<b>\$ 111,122</b>	<b>\$ 151,784</b>
3000 Benefits	11,731,762	12,415,077	12,977,781	12,977,781	9,603,112	13,870,544
<b>Total Salaries and Benefits</b>	<b>\$ 12,138,568</b>	<b>\$ 12,780,012</b>	<b>\$ 13,560,358</b>	<b>\$ 13,560,358</b>	<b>\$ 9,888,448</b>	<b>\$ 14,448,008</b>
4000 Supplies and Materials	\$ 436	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 1,500
5200 Travel	261	2,370	10,000	10,000	-	10,000
5300 Dues and Memberships	12,128	12,734	500	500	13,371	500
5400 Insurance	1,388,224	182,757	190,000	190,000	212,437	-
5500 Utilities and Housekeeping	5,432,122	6,695,725	7,708,025	7,708,025	6,549,939	8,857,516
5600 Contract Services	2,058,522	2,817,199	2,312,575	2,312,575	3,121,107	2,882,625
5690 Other Operating Expenses	-	(1)	-	-	-	-
5700 Legal/Elections/Audit Expenses	4,499,800	1,900,723	1,832,440	1,832,440	513,759	1,537,960
<b>Total Other Operating Expenses</b>	<b>\$ 13,391,057</b>	<b>\$ 11,611,507</b>	<b>\$ 12,053,540</b>	<b>\$ 12,053,540</b>	<b>\$ 10,410,613</b>	<b>\$ 13,288,601</b>
6400 Equipment	411,987	1,338	1,100,000	1,100,000	-	1,003,549
<b>Total Capital Outlay</b>	<b>\$ 411,987</b>	<b>\$ 1,338</b>	<b>\$ 1,100,000</b>	<b>\$ 1,100,000</b>	<b>\$ -</b>	<b>\$ 1,003,549</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
7300 Interfund Transfers Out	4,209,195	6,240,000	6,432,500	6,432,500	2,504,000	3,919,999
7800 Intrafund and Subfund Transfers Out	31,798,133	30,076,790	32,010,159	32,010,159	31,594,532	34,134,624
7894 Operating Allocation from	179,108,832	196,815,881	207,120,981	207,120,981	207,120,981	206,833,313
<b>Total Transfers and Other Outgo</b>	<b>\$ 215,116,160</b>	<b>\$ 233,132,671</b>	<b>\$ 245,563,640</b>	<b>\$ 245,563,640</b>	<b>\$ 241,219,513</b>	<b>\$ 244,887,936</b>
<b>Total Expenses</b>	<b>\$ 241,058,208</b>	<b>\$ 257,525,528</b>	<b>\$ 272,279,038</b>	<b>\$ 272,279,038</b>	<b>\$ 261,518,574</b>	<b>\$ 273,629,594</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 729,461</b>	<b>\$ 5,074,795</b>	<b>\$ 9,581,797</b>	<b>\$ 9,581,797</b>	<b>\$ (8,852,325)</b>	<b>\$ 2,708,170</b>
<b>Beginning Fund Balance</b>	20,776,974	21,506,435	26,479,282	26,581,229	26,581,230	43,257,804
<b>Ending Fund Balance</b>	<b>\$ 21,506,435</b>	<b>\$ 26,581,230</b>	<b>\$ 36,061,079</b>	<b>\$ 36,163,026</b>	<b>\$ 17,728,905</b>	<b>\$ 45,965,974</b>
<b><u>Board Restricted Reserves</u></b>						
7901 5% General Fund Reserve	-	-	11,936,863	11,936,863	-	-
7914 BP 5033 Required Reserve	-	-	23,396,459	23,396,459	-	42,173,727
7903 Deficit Funding Reserve	-	-	225,757	225,757	-	-
7900 Designated Reserves	-	-	502,000	507,222	-	502,000
			<u>36,061,079</u>	<u>36,066,301</u>		<u>42,675,727</u>
<b><u>Unrestricted Reserves</u></b>						
7997 Undesignated District Reserves	-	-	-	96,725	-	3,290,247
			<u>0</u>	<u>96,725</u>		<u>3,290,247</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,061,079</b>	<b>\$ 36,163,026</b>	<b>\$ -</b>	<b>\$ 45,965,974</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
<b><u>District Services</u></b>						
Board	204,046	180,322	238,118	238,118	168,843	237,960
Chancellor	1,181,314	1,015,729	1,070,095	1,070,095	1,030,232	1,125,634
Facilities	838,601	807,861	1,048,242	1,048,242	873,880	1,116,648
Administrative Services and Finance	3,187,658	8,632,654	3,684,740	4,183,540	3,410,800	3,859,391
Human Resources	2,887,915	2,595,496	2,650,635	2,686,635	2,457,455	2,745,793
Information Technology Services	3,535,049	3,915,902	4,135,893	4,135,893	3,822,099	4,397,272
Internal Auditing	166,725	194,099	370,430	370,430	356,263	477,851
International Education	804,643	975,034	961,081	961,081	973,063	991,098
Marketing	465,768	493,525	547,657	547,657	457,304	513,522
Other	14,108	2,806	12,124	12,124	2,936	12,204
Payroll	856,817	973,166	1,089,142	1,089,142	1,023,204	1,141,576
Educational Planning	782,623	439,611	1,023,010	1,023,010	605,454	1,043,345
Police Services	3,489,107	3,937,463	3,413,931	3,414,011	3,999,669	3,942,833
Research	895,188	985,740	1,003,555	1,003,555	905,751	1,048,646
Purchasing	688,331	754,859	852,093	852,093	784,096	905,151
<b>Total District Office Expenditures and Transfers Out</b>	<b>\$ 19,997,893</b>	<b>\$ 25,904,267</b>	<b>\$ 22,100,746</b>	<b>\$ 22,635,626</b>	<b>\$ 20,871,049</b>	<b>\$ 23,558,924</b>
<b><u>Districtwide Expenses</u></b>						
Contractual Assessments	1,008,662	1,335,117	1,567,960	1,567,960	837,698	1,423,631
Regulatory Expenditures	18,646,565	19,473,948	21,041,389	21,041,389	16,426,471	22,919,677
Committed Obligations	11,222,381	7,339,195	7,670,926	7,670,926	6,184,141	8,220,329
Districtwide Operations	210,180,600	229,377,267	241,998,763	241,998,763	238,070,263	241,065,957
<b>Total Districtwide Expenditures and Transfers Out</b>	<b>\$ 241,058,208</b>	<b>\$ 257,525,527</b>	<b>\$ 272,279,038</b>	<b>\$ 272,279,038</b>	<b>\$ 261,518,573</b>	<b>\$ 273,629,594</b>
<b>Total District Office and Districtwide Expenditures and Transfers Out</b>	<b>\$ 261,056,101</b>	<b>\$ 283,429,794</b>	<b>\$ 294,379,784</b>	<b>\$ 294,914,664</b>	<b>\$ 282,389,622</b>	<b>\$ 297,188,518</b>



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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
<b><u>Board and District Office Restricted Reserves</u></b>						
5% General Fund Reserve	-	-	11,936,863	11,936,863	-	-
BP 5033 Required Reserve	-	-	23,396,459	23,396,459	-	42,173,727
Deficit Funding Reserve	-	-	759,779	759,779	-	46,941
College/DO Local Reserves (1% minimum)	-	-	219,638	219,638	-	236,586
Designated Reserves	-	-	502,000	516,015	-	502,000
			<u>36,814,739</u>	<u>36,828,754</u>		<u>42,959,254</u>
<b><u>Unrestricted Reserves</u></b>						
Undesignated District Reserves	-	-	-	96,725	-	3,290,247
Undesignated College and DO Reserves	-	-	1,096,993	545,692	-	910,002
			<u>1,096,993</u>	<u>642,417</u>		<u>4,200,249</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 37,911,732</b>	<b>\$ 37,471,171</b>	<b>\$ -</b>	<b>\$ 47,159,503</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT**  
**2024-2025 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 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
<b>Sources:</b>						
8150 Student Financial Aid Revenue	38,090	38,775	40,985	40,985	43,755	40,985
8160 Veterans Education	3,680	3,136	-	-	3,328	-
<b>Total Federal Revenues</b>	<b>\$ 41,770</b>	<b>\$ 41,911</b>	<b>\$ 40,985</b>	<b>\$ 40,985</b>	<b>\$ 47,083</b>	<b>\$ 40,985</b>
8659 Other Reimbursable Categorical Programs	43,400	53,978	18,117	18,117	60,252	18,117
8690 State Tax Subventions	7,744,889	6,299,619	7,745,000	7,745,000	3,850	7,745,000
<b>Total Other State Revenues</b>	<b>\$ 7,788,289</b>	<b>\$ 6,353,597</b>	<b>\$ 7,763,117</b>	<b>\$ 7,763,117</b>	<b>\$ 64,102</b>	<b>\$ 7,763,117</b>
8820 Contributions and Gifts	-	50,000	-	-	-	-
8830 Contract Services	6,228	75,391	112,989	112,989	84,000	112,989
8851 Rentals and Leases	253,380	268,236	206,000	206,000	268,145	206,000
8874 2% of Enrollment Fees	-	(957,256)	-	-	-	-
8870 Other Student Fees and Charges	233,009	271,206	265,000	265,000	301,604	265,000
8880 Other Student Fees	30,886	17,550	30,840	30,840	8,818	30,840
8890 Other Local Revenues	870,581	685,896	591,516	749,740	895,924	582,795
<b>Total Other Local Revenues</b>	<b>\$ 1,394,084</b>	<b>\$ 411,023</b>	<b>\$ 1,206,345</b>	<b>\$ 1,364,569</b>	<b>\$ 1,558,491</b>	<b>\$ 1,197,624</b>
<b>Total Revenues</b>	<b>\$ 9,224,143</b>	<b>\$ 6,806,531</b>	<b>\$ 9,010,447</b>	<b>\$ 9,168,671</b>	<b>\$ 1,669,676</b>	<b>\$ 9,001,726</b>
8980 Interfund Transfers In	747,354	41,024	-	-	-	-
8990 Intrafund and Subfund Transfers In	6,580,214	7,940,972	-	6,498	6,498	-
<b>Total Other Financing Sources</b>	<b>\$ 7,327,568</b>	<b>\$ 7,981,996</b>	<b>\$ -</b>	<b>\$ 6,498</b>	<b>\$ 6,498</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 16,551,711</b>	<b>\$ 14,788,527</b>	<b>\$ 9,010,447</b>	<b>\$ 9,175,169</b>	<b>\$ 1,676,174</b>	<b>\$ 9,001,726</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
<b>Uses:</b>						
1200 Noninstructional Salaries Full Time	35,089	46,496	156,936	156,936	29,276	41,117
1300 Instructional Salaries Part Time	8,229	-	50,000	50,000	-	-
1400 Noninstructional Salaries Part Time	17,067	19,882	82,600	124,960	32,253	71,800
<b>Total Academic Salaries</b>	<b>\$ 60,385</b>	<b>\$ 66,378</b>	<b>\$ 289,536</b>	<b>\$ 331,896</b>	<b>\$ 61,529</b>	<b>\$ 112,917</b>
2100 Noninstructional Salaries Full Time	96,760	104,516	100,056	100,056	91,568	102,964
2300 Variable Non-Instructional	364,375	363,405	409,335	355,837	312,860	417,583
2400 Variable Classroom Aide	134,187	121,919	62,871	112,871	66,420	62,871
2600 Variable Aide Other	-	2,608	23,904	23,904	24,184	23,904
<b>Total Classified Salaries</b>	<b>\$ 595,322</b>	<b>\$ 592,448</b>	<b>\$ 596,166</b>	<b>\$ 592,668</b>	<b>\$ 495,032</b>	<b>\$ 607,322</b>
3000 Benefits	7,879,595	6,438,256	7,923,144	7,923,144	116,396	7,881,061
<b>Total Salaries and Benefits</b>	<b>\$ 8,535,302</b>	<b>\$ 7,097,082</b>	<b>\$ 8,808,846</b>	<b>\$ 8,847,708</b>	<b>\$ 672,957</b>	<b>\$ 8,601,300</b>
4000 Supplies and Materials	\$ 236,533	\$ 271,297	\$ 1,706,521	\$ 1,866,962	\$ 201,292	\$ 2,756,521
5100 Consultants	196,456	416,927	208,300	159,250	108,716	208,300
5200 Travel	45,730	50,581	121,964	181,014	100,235	121,964
5300 Dues and Memberships	1,201	8,415	8,000	8,000	7,067	8,000
5500 Utilities and Housekeeping	4,503	19,699	-	-	16,368	-
5600 Contract Services	188,321	122,243	650,000	650,000	40,204	650,000
5690 Other Operating Expenses	111,811	291,047	837,893	832,893	372,833	837,893
5800 Other Services and Expenses	567,944	587,646	449,683	449,683	50,862	449,683
5900 Interprogram Charges (credits)	54	14	1,794	1,794	231	1,794
5910 Indirect Costs	(793,426)	(524,264)	(22,867)	(22,867)	(23,135)	(22,867)
<b>Total Other Operating Expenses</b>	<b>\$ 322,594</b>	<b>\$ 972,308</b>	<b>\$ 2,254,767</b>	<b>\$ 2,259,767</b>	<b>\$ 673,381</b>	<b>\$ 2,254,767</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
6200 Buildings	14,487	(5,389)	338,591	338,591	24,310	338,591
6300 Library Books	2,979	332	6,984	6,984	(5,192)	6,984
6400 Equipment	572,876	531,804	1,248,389	1,609,303	301,056	2,115,539
<b>Total Capital Outlay</b>	<b>\$ 590,342</b>	<b>\$ 526,747</b>	<b>\$ 1,593,964</b>	<b>\$ 1,954,878</b>	<b>\$ 320,174</b>	<b>\$ 2,461,114</b>
7300 Interfund Transfers Out	606,369	1,686,570	1,150,000	1,750,000	600,000	560,000
7600 Other Student Payments	-	8,000	-	-	-	-
7800 Intrafund and Subfund Transfers Out	4,980,214	-	-	2,671,192	6,498	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 5,586,583</b>	<b>\$ 1,694,570</b>	<b>\$ 1,150,000</b>	<b>\$ 4,421,192</b>	<b>\$ 606,498</b>	<b>\$ 560,000</b>
<b>Total Expenses</b>	<b>\$ 15,271,354</b>	<b>\$ 10,562,004</b>	<b>\$ 15,514,098</b>	<b>\$ 19,350,507</b>	<b>\$ 2,474,302</b>	<b>\$ 16,633,702</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 1,280,357</b>	<b>\$ 4,226,523</b>	<b>\$ (6,503,651)</b>	<b>\$ (10,175,338)</b>	<b>\$ (798,128)</b>	<b>\$ (7,631,976)</b>
<b>Beginning Fund Balance</b>	22,699,008	23,979,365	28,402,985	28,205,888	28,205,889	27,494,149
<b>Ending Fund Balance</b>	<b>\$ 23,979,365</b>	<b>\$ 28,205,888</b>	<b>\$ 21,899,334</b>	<b>\$ 18,030,550</b>	<b>\$ 27,407,761</b>	<b>\$ 19,862,173</b>
<b><u>Board and College / DO Restricted Reserves</u></b>						
7904 College/DO Local Reserves (1% minimum)	-	-	-	-	-	401,497
7900 Designated Reserves	-	-	13,444,354	14,131,969	-	14,900,191
			<u>13,444,354</u>	<u>14,131,969</u>		<u>15,301,688</u>
<b><u>Unrestricted Reserves</u></b>						
7910 Potential Salary Increase Reserve	-	-	1,450,000	241,912	-	-
7999 Undesignated College and DO Reserves	-	-	7,004,980	3,656,669	-	4,560,485
			<u>8,454,980</u>	<u>3,898,581</u>		<u>4,560,485</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,899,334</b>	<b>\$ 18,030,550</b>	<b>\$ -</b>	<b>\$ 19,862,173</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
<b>Sources:</b>						
8150 Student Financial Aid Revenue	16,810	9,570	10,000	10,000	9,755	10,000
8160 Veterans Education	688	704	-	-	800	-
<b>Total Federal Revenues</b>	<b>\$ 17,498</b>	<b>\$ 10,274</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,555</b>	<b>\$ 10,000</b>
8659 Other Reimbursable Categorical Programs	5,652	11,564	-	-	24,081	-
<b>Total Other State Revenues</b>	<b>\$ 5,652</b>	<b>\$ 11,564</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,081</b>	<b>\$ -</b>
8830 Contract Services	-	71,239	-	-	-	-
8851 Rentals and Leases	75,373	51,850	60,000	60,000	54,791	60,000
8870 Other Student Fees and Charges	-	6,175	-	-	6,265	-
8890 Other Local Revenues	131,822	142,168	118,200	128,680	116,190	118,200
<b>Total Other Local Revenues</b>	<b>\$ 207,195</b>	<b>\$ 271,432</b>	<b>\$ 178,200</b>	<b>\$ 188,680</b>	<b>\$ 177,246</b>	<b>\$ 178,200</b>
<b>Total Revenues</b>	<b>\$ 230,345</b>	<b>\$ 293,270</b>	<b>\$ 188,200</b>	<b>\$ 198,680</b>	<b>\$ 211,882</b>	<b>\$ 188,200</b>
8980 Interfund Transfers In	56,773	-	-	-	-	-
8990 Intrafund and Subfund Transfers In	1,478,951	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ 1,535,724</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 1,766,069</b>	<b>\$ 293,270</b>	<b>\$ 188,200</b>	<b>\$ 198,680</b>	<b>\$ 211,882</b>	<b>\$ 188,200</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
<b>Uses:</b>						
1400 Noninstructional Salaries Part Time	786	310	-	-	1,608	-
<b>Total Academic Salaries</b>	<b>\$ 786</b>	<b>\$ 310</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,608</b>	<b>\$ -</b>
2300 Variable Non-Instructional	32,695	31,543	43,752	46,752	32,630	52,000
<b>Total Classified Salaries</b>	<b>\$ 32,695</b>	<b>\$ 31,543</b>	<b>\$ 43,752</b>	<b>\$ 46,752</b>	<b>\$ 32,630</b>	<b>\$ 52,000</b>
3000 Benefits	1,129	1,008	4,074	4,074	1,626	4,680
<b>Total Salaries and Benefits</b>	<b>\$ 34,610</b>	<b>\$ 32,861</b>	<b>\$ 47,826</b>	<b>\$ 50,826</b>	<b>\$ 35,864</b>	<b>\$ 56,680</b>
4000 Supplies and Materials	\$ 64,011	\$ 94,120	\$ 202,430	\$ 209,910	\$ 11,387	\$ 202,430
5100 Consultants	13,450	65,231	64,765	30,715	10,249	64,765
5200 Travel	29,140	32,105	5,994	40,044	43,222	5,994
5300 Dues and Memberships	-	5,600	-	-	600	-
5600 Contract Services	-	51,675	50,000	50,000	-	50,000
5690 Other Operating Expenses	81,533	77,343	247,693	247,693	86,847	247,693
5800 Other Services and Expenses	2,459	338,517	150,000	150,000	1,394	150,000
5910 Indirect Costs	(351,457)	(376,728)	-	-	(23,135)	-
<b>Total Other Operating Expenses</b>	<b>\$ (224,875)</b>	<b>\$ 193,743</b>	<b>\$ 518,452</b>	<b>\$ 518,452</b>	<b>\$ 119,177</b>	<b>\$ 518,452</b>
6200 Buildings	4,542	1,516	338,591	338,591	(18,467)	338,591
6400 Equipment	-	6,611	542,314	542,314	45,974	509,464
<b>Total Capital Outlay</b>	<b>\$ 4,542</b>	<b>\$ 8,127</b>	<b>\$ 880,905</b>	<b>\$ 880,905</b>	<b>\$ 27,507</b>	<b>\$ 848,055</b>
7300 Interfund Transfers Out	-	-	83,858	83,858	-	145,000

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
7800 Intrafund and Subfund Transfers Out	1,478,951	-	-	557,249	-	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 1,478,951</b>	<b>\$ -</b>	<b>\$ 83,858</b>	<b>\$ 641,107</b>	<b>\$ -</b>	<b>\$ 145,000</b>
<b>Total Expenses</b>	<b>\$ 1,357,239</b>	<b>\$ 328,851</b>	<b>\$ 1,733,471</b>	<b>\$ 2,301,200</b>	<b>\$ 193,935</b>	<b>\$ 1,770,617</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 408,830</b>	<b>\$ (35,581)</b>	<b>\$ (1,545,271)</b>	<b>\$ (2,102,520)</b>	<b>\$ 17,947</b>	<b>\$ (1,582,417)</b>
<b>Beginning Fund Balance</b>	4,631,244	5,040,075	5,004,494	5,004,495	5,004,495	5,004,494
<b>Ending Fund Balance</b>	<b>\$ 5,040,074</b>	<b>\$ 5,004,494</b>	<b>\$ 3,459,223</b>	<b>\$ 2,901,975</b>	<b>\$ 5,022,442</b>	<b>\$ 3,422,077</b>
<b><u>Restricted Reserves</u></b>						
7904 College/DO Local Reserves (1% minimum)	-	-	-	-	-	401,497
7900 Designated Reserves	-	-	2,029,931	2,029,932	-	1,992,785
			<u>2,029,931</u>	<u>2,029,932</u>		<u>2,394,282</u>
<b><u>Unrestricted Reserves</u></b>						
7999 Undesignated College and DO Reserves	-	-	1,429,292	872,043	-	1,027,795
			<u>1,429,292</u>	<u>872,043</u>		<u>1,027,795</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,459,223</b>	<b>\$ 2,901,975</b>	<b>\$ -</b>	<b>\$ 3,422,077</b>



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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
<b>Sources:</b>						
8150 Student Financial Aid Revenue	13,040	16,985	16,115	16,115	18,845	16,115
8160 Veterans Education	2,992	2,432	-	-	2,528	-
<b>Total Federal Revenues</b>	<b>\$ 16,032</b>	<b>\$ 19,417</b>	<b>\$ 16,115</b>	<b>\$ 16,115</b>	<b>\$ 21,373</b>	<b>\$ 16,115</b>
8659 Other Reimbursable Categorical Programs	21,859	25,665	-	-	11,145	-
8690 State Tax Subventions	-	350	-	-	375	-
<b>Total Other State Revenues</b>	<b>\$ 21,859</b>	<b>\$ 26,015</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,520</b>	<b>\$ -</b>
8820 Contributions and Gifts	-	50,000	-	-	-	-
8830 Contract Services	6,228	4,152	100,000	100,000	-	100,000
8851 Rentals and Leases	53,202	42,916	40,000	40,000	89,484	40,000
8870 Other Student Fees and Charges	217,687	257,422	265,000	265,000	273,598	265,000
8880 Other Student Fees	30,676	17,550	30,000	30,000	8,317	30,000
8890 Other Local Revenues	641,866	663,553	434,008	494,036	463,791	434,008
<b>Total Other Local Revenues</b>	<b>\$ 949,659</b>	<b>\$ 1,035,593</b>	<b>\$ 869,008</b>	<b>\$ 929,036</b>	<b>\$ 835,190</b>	<b>\$ 869,008</b>
<b>Total Revenues</b>	<b>\$ 987,550</b>	<b>\$ 1,081,025</b>	<b>\$ 885,123</b>	<b>\$ 945,151</b>	<b>\$ 868,083</b>	<b>\$ 885,123</b>
8980 Interfund Transfers In	29,118	36,091	-	-	-	-
8990 Intrafund and Subfund Transfers In	2,501,263	1,483,524	-	6,498	6,498	-
<b>Total Other Financing Sources</b>	<b>\$ 2,530,381</b>	<b>\$ 1,519,615</b>	<b>\$ -</b>	<b>\$ 6,498</b>	<b>\$ 6,498</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 3,517,931</b>	<b>\$ 2,600,640</b>	<b>\$ 885,123</b>	<b>\$ 951,649</b>	<b>\$ 874,581</b>	<b>\$ 885,123</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
<b>Uses:</b>						
1200 Noninstructional Salaries Full Time	35,089	46,496	156,936	156,936	29,276	41,117
1300 Instructional Salaries Part Time	8,229	-	50,000	50,000	-	-
1400 Noninstructional Salaries Part Time	-	15,010	17,500	59,860	29,563	17,500
<b>Total Academic Salaries</b>	<b>\$ 43,318</b>	<b>\$ 61,506</b>	<b>\$ 224,436</b>	<b>\$ 266,796</b>	<b>\$ 58,839</b>	<b>\$ 58,617</b>
2100 Noninstructional Salaries Full Time	89,094	96,095	92,120	92,120	83,892	94,590
2300 Variable Non-Instructional	330,227	331,862	338,152	281,654	280,230	338,152
2400 Variable Classroom Aide	132,088	120,305	45,087	95,087	64,967	45,087
<b>Total Classified Salaries</b>	<b>\$ 551,409</b>	<b>\$ 548,262</b>	<b>\$ 475,359</b>	<b>\$ 468,861</b>	<b>\$ 429,089</b>	<b>\$ 477,829</b>
3000 Benefits	125,772	131,934	158,974	158,974	108,731	116,983
<b>Total Salaries and Benefits</b>	<b>\$ 720,499</b>	<b>\$ 741,702</b>	<b>\$ 858,769</b>	<b>\$ 894,631</b>	<b>\$ 596,659</b>	<b>\$ 653,429</b>
4000 Supplies and Materials	\$ 106,438	\$ 101,520	\$ 1,093,908	\$ 1,159,153	\$ 88,610	\$ 1,093,908
5100 Consultants	131,568	301,606	115,000	100,000	85,846	115,000
5200 Travel	14,534	14,222	104,679	129,679	41,355	104,679
5300 Dues and Memberships	1,201	2,815	8,000	8,000	3,968	8,000
5500 Utilities and Housekeeping	4,503	19,699	-	-	16,368	-
5600 Contract Services	42,255	2,722	-	-	28,077	-
5690 Other Operating Expenses	30,278	213,705	483,544	478,544	132,860	483,544
5800 Other Services and Expenses	255,350	247,925	210,028	210,028	48,328	210,028
5910 Indirect Costs	(313,549)	(32,798)	-	-	-	-
<b>Total Other Operating Expenses</b>	<b>\$ 166,140</b>	<b>\$ 769,896</b>	<b>\$ 921,251</b>	<b>\$ 926,251</b>	<b>\$ 356,802</b>	<b>\$ 921,251</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
6200 Buildings	-	-	-	-	42,777	-
6300 Library Books	2,979	332	6,984	6,984	(5,192)	6,984
6400 Equipment	288,188	270,600	530,075	530,075	20,767	530,075
<b>Total Capital Outlay</b>	<b>\$ 291,167</b>	<b>\$ 270,932</b>	<b>\$ 537,059</b>	<b>\$ 537,059</b>	<b>\$ 58,352</b>	<b>\$ 537,059</b>
7300 Interfund Transfers Out	606,369	1,216,527	238,998	238,998	-	415,000
7800 Intrafund and Subfund Transfers Out	2,501,263	-	-	905,855	6,498	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 3,107,632</b>	<b>\$ 1,216,527</b>	<b>\$ 238,998</b>	<b>\$ 1,144,853</b>	<b>\$ 6,498</b>	<b>\$ 415,000</b>
<b>Total Expenses</b>	<b>\$ 4,391,876</b>	<b>\$ 3,100,577</b>	<b>\$ 3,649,985</b>	<b>\$ 4,661,947</b>	<b>\$ 1,106,921</b>	<b>\$ 3,620,647</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (873,945)</b>	<b>\$ (499,937)</b>	<b>\$ (2,764,862)</b>	<b>\$ (3,710,298)</b>	<b>\$ (232,340)</b>	<b>\$ (2,735,524)</b>
<b>Beginning Fund Balance</b>	7,691,815	6,817,870	6,281,841	6,317,932	6,317,932	6,182,141
<b>Ending Fund Balance</b>	<b>\$ 6,817,870</b>	<b>\$ 6,317,933</b>	<b>\$ 3,516,979</b>	<b>\$ 2,607,634</b>	<b>\$ 6,085,592</b>	<b>\$ 3,446,617</b>
<b><u>Restricted Reserves</u></b>						
7900 Designated Reserves	-	-	975,613	934,534	-	1,025,455
			<u>975,613</u>	<u>934,534</u>		<u>1,025,455</u>
<b><u>Unrestricted Reserves</u></b>						
7999 Undesignated College and DO Reserves	-	-	2,541,366	1,673,100	-	2,421,162
			<u>2,541,366</u>	<u>1,673,100</u>		<u>2,421,162</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,516,979</b>	<b>\$ 2,607,634</b>	<b>\$ -</b>	<b>\$ 3,446,617</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
<b>Sources:</b>						
8150 Student Financial Aid Revenue	8,240	12,220	14,870	14,870	15,155	14,870
<b>Total Federal Revenues</b>	<b>\$ 8,240</b>	<b>\$ 12,220</b>	<b>\$ 14,870</b>	<b>\$ 14,870</b>	<b>\$ 15,155</b>	<b>\$ 14,870</b>
8659 Other Reimbursable Categorical Programs	15,889	16,749	18,117	18,117	25,026	18,117
8690 State Tax Subventions	-	-	-	-	3,475	-
<b>Total Other State Revenues</b>	<b>\$ 15,889</b>	<b>\$ 16,749</b>	<b>\$ 18,117</b>	<b>\$ 18,117</b>	<b>\$ 28,501</b>	<b>\$ 18,117</b>
8830 Contract Services	-	-	12,989	12,989	84,000	12,989
8851 Rentals and Leases	18,765	16,358	-	-	39,107	-
8870 Other Student Fees and Charges	15,322	7,609	-	-	21,741	-
8880 Other Student Fees	210	-	840	840	501	840
8890 Other Local Revenues	95,627	108,157	29,308	117,024	85,979	20,587
<b>Total Other Local Revenues</b>	<b>\$ 129,924</b>	<b>\$ 132,124</b>	<b>\$ 43,137</b>	<b>\$ 130,853</b>	<b>\$ 231,328</b>	<b>\$ 34,416</b>
<b>Total Revenues</b>	<b>\$ 154,053</b>	<b>\$ 161,093</b>	<b>\$ 76,124</b>	<b>\$ 163,840</b>	<b>\$ 274,984</b>	<b>\$ 67,403</b>
8980 Interfund Transfers In	661,463	4,933	-	-	-	-
8990 Intrafund and Subfund Transfers In	2,600,000	1,120,000	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ 3,261,463</b>	<b>\$ 1,124,933</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 3,415,516</b>	<b>\$ 1,286,026</b>	<b>\$ 76,124</b>	<b>\$ 163,840</b>	<b>\$ 274,984</b>	<b>\$ 67,403</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
<b>Uses:</b>						
1400 Noninstructional Salaries Part Time	16,281	4,562	65,100	65,100	1,082	54,300
<b>Total Academic Salaries</b>	<b>\$ 16,281</b>	<b>\$ 4,562</b>	<b>\$ 65,100</b>	<b>\$ 65,100</b>	<b>\$ 1,082</b>	<b>\$ 54,300</b>
2100 Noninstructional Salaries Full Time	7,666	8,421	7,936	7,936	7,676	8,374
2300 Variable Non-Instructional	1,453	-	27,431	27,431	-	27,431
2400 Variable Classroom Aide	2,099	1,614	17,784	17,784	1,453	17,784
2600 Variable Aide Other	-	2,608	23,904	23,904	24,184	23,904
<b>Total Classified Salaries</b>	<b>\$ 11,218</b>	<b>\$ 12,643</b>	<b>\$ 77,055</b>	<b>\$ 77,055</b>	<b>\$ 33,313</b>	<b>\$ 77,493</b>
3000 Benefits	7,805	6,045	15,096	15,096	6,039	14,398
<b>Total Salaries and Benefits</b>	<b>\$ 35,304</b>	<b>\$ 23,250</b>	<b>\$ 157,251</b>	<b>\$ 157,251</b>	<b>\$ 40,434</b>	<b>\$ 146,191</b>
4000 Supplies and Materials	\$ 65,625	\$ 75,657	\$ 400,183	\$ 487,899	\$ 99,356	\$ 1,450,183
5100 Consultants	400	50,090	28,535	28,535	12,621	28,535
5200 Travel	2,056	4,254	11,291	11,291	15,658	11,291
5300 Dues and Memberships	-	-	-	-	2,499	-
5600 Contract Services	146,066	55,198	600,000	600,000	8,310	600,000
5690 Other Operating Expenses	-	(1)	106,656	106,656	978	106,656
5800 Other Services and Expenses	935	1,204	-	-	1,140	-
5900 Interprogram Charges (credits)	54	14	1,794	1,794	231	1,794
5910 Indirect Costs	(128,420)	(114,738)	(22,867)	(22,867)	-	(22,867)
<b>Total Other Operating Expenses</b>	<b>\$ 21,091</b>	<b>\$ (3,979)</b>	<b>\$ 725,409</b>	<b>\$ 725,409</b>	<b>\$ 41,437</b>	<b>\$ 725,409</b>
6200 Buildings	9,945	(6,905)	-	-	-	-
6400 Equipment	12,800	-	176,000	176,000	-	1,076,000
<b>Total Capital Outlay</b>	<b>\$ 22,745</b>	<b>\$ (6,905)</b>	<b>\$ 176,000</b>	<b>\$ 176,000</b>	<b>\$ -</b>	<b>\$ 1,076,000</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
7300 Interfund Transfers Out	-	470,043	773,909	773,909	-	-
7600 Other Student Payments	-	8,000	-	-	-	-
7800 Intrafund and Subfund Transfers Out	1,000,000	-	-	1,208,088	-	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 1,000,000</b>	<b>\$ 478,043</b>	<b>\$ 773,909</b>	<b>\$ 1,981,997</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenses</b>	<b>\$ 1,144,765</b>	<b>\$ 566,066</b>	<b>\$ 2,232,752</b>	<b>\$ 3,528,556</b>	<b>\$ 181,227</b>	<b>\$ 3,397,783</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 2,270,751</b>	<b>\$ 719,960</b>	<b>\$ (2,156,628)</b>	<b>\$ (3,364,716)</b>	<b>\$ 93,757</b>	<b>\$ (3,330,380)</b>
<b>Beginning Fund Balance</b>	6,235,213	8,505,964	9,229,148	9,225,925	9,225,925	9,279,841
<b>Ending Fund Balance</b>	<b>\$ 8,505,964</b>	<b>\$ 9,225,924</b>	<b>\$ 7,072,520</b>	<b>\$ 5,861,209</b>	<b>\$ 9,319,682</b>	<b>\$ 5,949,461</b>
<b><u>Restricted Reserves</u></b>						
7900 Designated Reserves	-	-	5,622,520	5,619,297	-	5,949,461
			<u>5,622,520</u>	<u>5,619,297</u>		<u>5,949,461</u>
<b><u>Unrestricted Reserves</u></b>						
7910 Potential Salary Increase Reserve	-	-	1,450,000	241,912	-	-
			<u>1,450,000</u>	<u>241,912</u>		<u>0</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,072,520</b>	<b>\$ 5,861,209</b>	<b>\$ -</b>	<b>\$ 5,949,461</b>

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

<u>Description</u>	<u>Final Actuals 2021-2022</u>	<u>Final Actuals 2022-2023</u>	<u>Adopted Budget 2023-2024</u>	<u>Adjusted Budget 2023-2024</u>	<u>YTD Actuals 2023-2024</u>	<u>Tentative Budget 2024-2025</u>
<b><u>Sources:</u></b>						
8851 Rentals and Leases	106,040	157,112	106,000	106,000	84,763	106,000
8874 2% of Enrollment Fees	-	(957,256)	-	-	-	-
8890 Other Local Revenues	1,266	(227,982)	10,000	10,000	229,964	10,000
<b>Total Other Local Revenues</b>	<b>\$ 107,306</b>	<b>\$ (1,028,126)</b>	<b>\$ 116,000</b>	<b>\$ 116,000</b>	<b>\$ 314,727</b>	<b>\$ 116,000</b>
<b>Total Revenues</b>	<b>\$ 107,306</b>	<b>\$ (1,028,126)</b>	<b>\$ 116,000</b>	<b>\$ 116,000</b>	<b>\$ 314,727</b>	<b>\$ 116,000</b>
8990 Intrafund and Subfund Transfers In	-	5,337,448	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ 5,337,448</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 107,306</b>	<b>\$ 4,309,322</b>	<b>\$ 116,000</b>	<b>\$ 116,000</b>	<b>\$ 314,727</b>	<b>\$ 116,000</b>
<b><u>Uses:</u></b>						
4000 Supplies and Materials	\$ 459	\$ -	\$ 10,000	\$ 10,000	\$ 1,939	\$ 10,000

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
5100 Consultants	51,038	-	-	-	-	-
5600 Contract Services	-	12,648	-	-	3,817	-
5690 Other Operating Expenses	-	-	-	-	152,148	-
5800 Other Services and Expenses	309,200	-	89,655	89,655	-	89,655
<b>Total Other Operating Expenses</b>	<b>\$ 360,238</b>	<b>\$ 12,648</b>	<b>\$ 89,655</b>	<b>\$ 89,655</b>	<b>\$ 155,965</b>	<b>\$ 89,655</b>
6400 Equipment	271,888	254,593	-	360,914	234,315	-
<b>Total Capital Outlay</b>	<b>\$ 271,888</b>	<b>\$ 254,593</b>	<b>\$ -</b>	<b>\$ 360,914</b>	<b>\$ 234,315</b>	<b>\$ -</b>
7300 Interfund Transfers Out	-	-	53,235	653,235	600,000	-
<b>Total Transfers and Other Outgo</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 53,235</b>	<b>\$ 653,235</b>	<b>\$ 600,000</b>	<b>\$ -</b>
<b>Total Expenses</b>	<b>\$ 632,585</b>	<b>\$ 267,241</b>	<b>\$ 152,890</b>	<b>\$ 1,113,804</b>	<b>\$ 992,219</b>	<b>\$ 99,655</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (525,279)</b>	<b>\$ 4,042,081</b>	<b>\$ (36,890)</b>	<b>\$ (997,804)</b>	<b>\$ (677,492)</b>	<b>\$ 16,345</b>
<b>Beginning Fund Balance</b>	<b>4,140,736</b>	<b>3,615,456</b>	<b>7,887,502</b>	<b>7,657,536</b>	<b>7,657,537</b>	<b>7,027,673</b>
<b>Ending Fund Balance</b>	<b>\$ 3,615,457</b>	<b>\$ 7,657,537</b>	<b>\$ 7,850,612</b>	<b>\$ 6,659,732</b>	<b>\$ 6,980,045</b>	<b>\$ 7,044,018</b>
<b><u>Restricted Reserves</u></b>						
7900 Designated Reserves	-	-	4,816,290	5,548,206	-	5,932,490
			<u>4,816,290</u>	<u>5,548,206</u>		<u>5,932,490</u>
<b><u>Unrestricted Reserves</u></b>						
7999 Undesignated College and DO Reserves	-	-	3,034,322	1,111,526	-	1,111,528
			<u>3,034,322</u>	<u>1,111,526</u>		<u>1,111,528</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,850,612</b>	<b>\$ 6,659,732</b>	<b>\$ -</b>	<b>\$ 7,044,018</b>



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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adopted Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
<b>Sources:</b>						
8690 State Tax Subventions	7,744,889	6,299,269	7,745,000	7,745,000	-	7,745,000
<b>Total Other State Revenues</b>	<b>\$ 7,744,889</b>	<b>\$ 6,299,269</b>	<b>\$ 7,745,000</b>	<b>\$ 7,745,000</b>	<b>\$ -</b>	<b>\$ 7,745,000</b>
<b>Total Revenues</b>	<b>\$ 7,744,889</b>	<b>\$ 6,299,269</b>	<b>\$ 7,745,000</b>	<b>\$ 7,745,000</b>	<b>\$ -</b>	<b>\$ 7,745,000</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 7,744,889</b>	<b>\$ 6,299,269</b>	<b>\$ 7,745,000</b>	<b>\$ 7,745,000</b>	<b>\$ -</b>	<b>\$ 7,745,000</b>
<b>Uses:</b>						
3000 Benefits	7,744,889	6,299,269	7,745,000	7,745,000	-	7,745,000
<b>Total Salaries and Benefits</b>	<b>\$ 7,744,889</b>	<b>\$ 6,299,269</b>	<b>\$ 7,745,000</b>	<b>\$ 7,745,000</b>	<b>\$ -</b>	<b>\$ 7,745,000</b>
<b>Total Expenses</b>	<b>\$ 7,744,889</b>	<b>\$ 6,299,269</b>	<b>\$ 7,745,000</b>	<b>\$ 7,745,000</b>	<b>\$ -</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 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
<b><u>District Services</u></b>						
Facilities	25,525	-	-	-	273	-
Administrative Services and Finance	309,200	-	53,235	653,235	752,148	-
Human Resources	33,259	12,648	99,655	99,655	5,756	99,655
Police Services	264,601	254,593	-	360,914	234,042	-
<b>Total District Office Expenditures and Transfers Out</b>	<b>\$ 632,585</b>	<b>\$ 267,241</b>	<b>\$ 152,890</b>	<b>\$ 1,113,804</b>	<b>\$ 992,219</b>	<b>\$ 99,655</b>
<b><u>Districtwide Expenses</u></b>						
Districtwide Operations	7,744,889	6,299,269	7,745,000	7,745,000	-	7,745,000
<b>Total Districtwide Expenditures and Transfers Out</b>	<b>\$ 7,744,889</b>	<b>\$ 6,299,269</b>	<b>\$ 7,745,000</b>	<b>\$ 7,745,000</b>	<b>\$ -</b>	<b>\$ 7,745,000</b>
<b>Total District Office and Districtwide Expenditures and Transfers Out</b>	<b>\$ 8,377,474</b>	<b>\$ 6,566,510</b>	<b>\$ 7,897,890</b>	<b>\$ 8,858,804</b>	<b>\$ 992,219</b>	<b>\$ 7,844,655</b>
<b><u>Board and District Office Restricted Reserves</u></b>						
Designated Reserves	-	-	4,816,290	5,548,206	-	5,932,490
			<u>4,816,290</u>	<u>5,548,206</u>		<u>5,932,490</u>
<b><u>Unrestricted Reserves</u></b>						
Undesignated College and DO Reserves	-	-	3,034,322	1,111,528	-	1,111,528
			<u>3,034,322</u>	<u>1,111,528</u>		<u>1,111,528</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,850,612</b>	<b>\$ 6,659,734</b>	<b>\$ -</b>	<b>\$ 7,044,018</b>

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

**SECTION - III  
For ALL FUNDS**

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
<b>Sources:</b>						
8610 General Apportionment Revenue	3,418,903	42,664,723	26,853,602	26,853,602	16,428,474	16,176,283
8630 Education Protection Account	45,222,183	14,340,328	47,313,564	47,313,564	37,438,227	50,791,361
8671 Homeowners Revenue	612,720	593,748	608,121	608,121	296,940	603,895
8672 In Lieu of Taxes (wildlife)	3,937	4,030	3,759	3,759	4,382	3,733
8811 Tax Allocation, Secured Roll Revenue	99,870,467	107,481,838	110,609,517	110,609,517	109,251,724	109,840,167
8812 Tax Allocation, Supplemental Roll Revenue	3,045,646	3,787,555	3,374,834	3,374,834	92,657	3,351,379
8813 Tax Allocation, Unsecured Roll Revenue	2,819,697	3,280,945	3,124,464	3,124,464	3,906,909	3,102,749
8817 ERAF	15,346,267	17,097,020	17,004,963	17,004,963	12,447,030	16,886,779
8819 Redevelopment Agency Revenue/Residual	6,432,004	8,163,112	7,127,204	7,127,204	4,171,424	7,077,670
8874 98% of Enrollment Fees	14,076,494	12,606,596	12,606,596	12,606,596	16,832,833	12,606,596
<b>Apportionment Revenues</b>	<b>\$ 190,848,318</b>	<b>\$ 210,019,895</b>	<b>\$ 228,626,624</b>	<b>\$ 228,626,624</b>	<b>\$ 200,870,600</b>	<b>\$ 220,440,612</b>
8150 Student Financial Aid Revenue	38,090	38,775	40,985	40,985	43,755	40,985
8160 Veterans Education	6,208	5,152	4,845	4,845	5,536	4,845
<b>Total Federal Revenues</b>	<b>\$ 44,298</b>	<b>\$ 43,927</b>	<b>\$ 45,830</b>	<b>\$ 45,830</b>	<b>\$ 49,291</b>	<b>\$ 45,830</b>
8613 Apprenticeship Revenue	1,069,144	1,067,198	795,859	795,859	807,617	795,859
8614 Part Time Instructor Pay Increase	598,001	677,904	669,007	669,007	540,099	669,007
8617 Part Time Office Hours	578,167	1,331,160	1,224,073	1,224,073	306,018	1,331,160
8618 Part Time Health Revenue	14,689	414,172	411,781	411,781	102,945	414,172
8620 General Categorical Programs	275,817	256,280	290,824	290,824	189,548	290,824
8659 Other Reimbursable Categorical Programs	43,400	53,978	18,117	18,117	60,252	18,117
8680 Lottery Revenue	5,357,991	6,541,356	4,145,517	4,145,517	4,303,927	4,145,517
8690 State Tax Subventions	12,589,493	11,225,992	12,748,504	12,748,504	4,355,508	12,536,759
<b>Total Other State Revenues</b>	<b>\$ 20,526,702</b>	<b>\$ 21,568,040</b>	<b>\$ 20,303,682</b>	<b>\$ 20,303,682</b>	<b>\$ 10,665,914</b>	<b>\$ 20,201,415</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
8820 Contributions and Gifts	40,600	80,000	-	26,700	26,700	-
8830 Contract Services	6,228	75,391	112,989	112,989	84,000	112,989
8840 Sales and Commissions	9,521	13,522	-	7,584	7,583	-
8851 Rentals and Leases	341,228	371,365	498,210	498,210	398,195	498,210
8860 Interest and Investment Income	515,578	5,176,040	850,000	850,000	5,845,041	1,500,000
8874 2% of Enrollment Fees	287,276	(881,819)	257,277	257,277	343,528	257,277
8870 Other Student Fees and Charges	1,240,933	1,442,868	1,380,398	1,583,320	1,582,664	1,505,026
8880 Nonresident Tuition	9,082,632	10,435,981	11,500,054	11,500,054	11,910,727	11,981,900
8880 Other Student Fees	395,096	411,256	780,840	236,674	211,218	780,840
8890 Other Local Revenues	1,986,616	2,119,034	1,775,184	2,201,658	2,004,147	1,751,379
<b>Total Other Local Revenues</b>	<b>\$ 13,905,708</b>	<b>\$ 19,243,638</b>	<b>\$ 17,154,952</b>	<b>\$ 17,274,466</b>	<b>\$ 22,413,803</b>	<b>\$ 18,387,621</b>
<b>Total Revenues</b>	<b>\$ 225,325,026</b>	<b>\$ 250,875,500</b>	<b>\$ 266,131,088</b>	<b>\$ 266,250,602</b>	<b>\$ 233,999,608</b>	<b>\$ 259,075,478</b>
8900 Other Financing Sources, Miscellaneous	364	263	-	276	286	-
8910 Proceeds of General Fixed Assets	20,261	21,544	2,000	2,000	11,811	2,000
8980 Interfund Transfers In	1,134,291	53,893	80,000	80,000	-	80,000
8990 Intrafund and Subfund Transfers In	38,378,346	38,122,414	32,026,859	34,698,051	31,601,030	34,151,324
8994 Operating Allocation	179,108,832	196,815,881	207,120,981	207,120,981	207,120,981	206,833,313
<b>Total Other Financing Sources</b>	<b>\$ 218,642,094</b>	<b>\$ 235,013,995</b>	<b>\$ 239,229,840</b>	<b>\$ 241,901,308</b>	<b>\$ 238,734,108</b>	<b>\$ 241,066,637</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 443,967,120</b>	<b>\$ 485,889,495</b>	<b>\$ 505,360,928</b>	<b>\$ 508,151,910</b>	<b>\$ 472,733,716</b>	<b>\$ 500,142,115</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
<b>Uses:</b>						
1100 Monthly Instructional Salary	37,444,857	38,208,748	41,186,025	42,398,827	37,537,793	44,242,370
1200 Noninstructional Salaries Full Time	17,599,186	18,292,904	19,810,587	20,388,604	17,348,000	20,011,815
1300 Instructional Salaries Part Time	30,240,554	33,041,729	35,072,768	36,104,075	29,992,884	34,550,854
1400 Noninstructional Salaries Part Time	1,974,502	3,004,124	1,481,828	1,574,409	2,243,744	946,400
<b>Total Academic Salaries</b>	<b>\$ 87,259,099</b>	<b>\$ 92,547,505</b>	<b>\$ 97,551,208</b>	<b>\$ 100,465,915</b>	<b>\$ 87,122,421</b>	<b>\$ 99,751,439</b>
2100 Noninstructional Salaries Full Time	30,942,767	32,959,479	37,859,882	38,939,195	33,043,351	40,923,251
2200 Instructional Aides Full Time	3,586,936	4,274,585	3,846,193	3,959,446	3,391,679	4,013,359
2300 Variable Non-Instructional	3,776,419	4,209,965	3,346,352	3,437,466	3,891,052	2,336,375
2400 Variable Classroom Aide	677,076	996,858	769,642	809,992	795,271	869,239
2500 Variable Manager/Supervisor Short Term Hourly	-	6,177	-	-	-	-
2600 Variable Aide Other	96,888	106,754	164,985	121,363	151,711	147,514
<b>Total Classified Salaries</b>	<b>\$ 39,080,086</b>	<b>\$ 42,553,818</b>	<b>\$ 45,987,054</b>	<b>\$ 47,267,462</b>	<b>\$ 41,273,064</b>	<b>\$ 48,289,738</b>
3000 Benefits	66,688,796	69,384,923	77,171,262	77,995,174	59,346,169	81,415,286
<b>Total Salaries and Benefits</b>	<b>\$ 193,027,981</b>	<b>\$ 204,486,246</b>	<b>\$ 220,709,524</b>	<b>\$ 225,728,551</b>	<b>\$ 187,741,654</b>	<b>\$ 229,456,463</b>
4000 Supplies and Materials	\$ 1,682,354	\$ 1,694,656	\$ 5,380,462	\$ 5,243,039	\$ 2,717,669	\$ 5,926,930

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
5100 Consultants	1,262,948	1,581,832	1,582,373	1,561,258	1,287,593	1,545,555
5200 Travel	567,112	730,557	1,052,018	1,232,883	840,242	1,052,680
5300 Dues and Memberships	454,414	477,376	370,864	420,925	527,897	358,653
5400 Insurance	2,209,067	1,088,187	1,174,967	1,310,076	1,311,629	984,967
5500 Utilities and Housekeeping	5,659,564	6,980,514	8,037,547	8,020,461	6,780,685	9,184,561
5600 Contract Services	5,365,098	5,761,475	5,507,715	5,622,449	6,158,144	6,093,300
5690 Other Operating Expenses	1,095,093	1,758,374	2,315,207	2,440,868	1,462,940	2,346,850
5700 Legal/Elections/Audit Expenses	4,552,002	1,900,942	1,837,440	1,837,440	513,996	1,542,960
5800 Other Services and Expenses	1,592,942	1,740,723	1,905,088	1,844,622	1,436,233	1,899,788
5900 Interprogram Charges (credits)	(1,676)	(6,792)	56,392	55,392	(357)	56,392
5910 Indirect Costs	(793,426)	(524,264)	(22,867)	(22,867)	(23,135)	(22,867)
<b>Total Other Operating Expenses</b>	<b>\$ 21,963,138</b>	<b>\$ 21,488,924</b>	<b>\$ 23,816,744</b>	<b>\$ 24,323,507</b>	<b>\$ 20,295,867</b>	<b>\$ 25,042,839</b>
6100 Sites and Site Improvements	-	1,000	1,500	1,500	-	1,500
6200 Buildings	34,169	5,930	359,591	359,591	45,829	359,591
6300 Library Books	-	-	71,732	69,933	26,250	71,732
6400 Equipment	1,232,763	887,663	2,759,714	3,111,447	708,273	3,497,820
<b>Total Capital Outlay</b>	<b>\$ 1,266,932</b>	<b>\$ 894,593</b>	<b>\$ 3,192,537</b>	<b>\$ 3,542,471</b>	<b>\$ 780,352</b>	<b>\$ 3,930,643</b>
7300 Interfund Transfers Out	6,631,340	12,262,872	7,891,000	8,491,000	3,104,000	5,029,999
7600 Other Student Payments	-	8,600	2,097	2,097	-	2,097
7700 Cost of Goods Sold	268	1,079	-	-	-	-
7800 Intrafund and Subfund Transfers Out	38,378,347	38,122,414	32,026,859	34,698,051	31,601,030	34,151,324
94xx District Office Assessment	179,108,832	196,815,881	207,120,981	207,120,981	207,120,981	206,833,313
<b>Total Transfers and Other Outgo</b>	<b>\$ 224,118,787</b>	<b>\$ 247,210,846</b>	<b>\$ 247,040,937</b>	<b>\$ 250,312,129</b>	<b>\$ 241,826,011</b>	<b>\$ 246,016,733</b>
<b>Total Expenses</b>	<b>\$ 442,059,192</b>	<b>\$ 475,775,265</b>	<b>\$ 500,140,204</b>	<b>\$ 509,149,697</b>	<b>\$ 453,361,553</b>	<b>\$ 510,373,608</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 1,907,928</b>	<b>\$ 10,114,230</b>	<b>\$ 5,220,724</b>	<b>\$ (997,787)</b>	<b>\$ 19,372,163</b>	<b>\$ (10,231,493)</b>
<b>Beginning Fund Balance</b>	52,309,907	54,217,835	64,321,324	64,332,059	64,332,065	81,328,458
<b>Ending Fund Balance</b>	<b>\$ 54,217,835</b>	<b>\$ 64,332,065</b>	<b>\$ 69,542,048</b>	<b>\$ 63,334,272</b>	<b>\$ 83,704,228</b>	<b>\$ 71,096,965</b>
<b><u>Board and College / DO Restricted Reserves</u></b>						
7901 5% General Fund Reserve	-	-	11,936,863	11,936,863	-	-
7914 BP 5033 Required Reserve	-	-	23,396,459	23,396,459	-	42,173,727
7903 Deficit Funding Reserve	-	-	5,241,459	5,241,459	-	848,869
7904 College/DO Local Reserves (1% minimum)	-	-	2,623,645	2,623,645	-	2,733,415
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	-
7900 Designated Reserves	-	-	14,391,688	15,099,740	-	15,837,671
			<u>57,679,055</u>	<u>58,387,107</u>		<u>61,593,682</u>
<b><u>Unrestricted Reserves</u></b>						
7910 Potential Salary Increase Reserve	-	-	1,450,000	241,912	-	-
7997 Undesignated District Reserves	-	-	-	96,725	-	3,290,247
7999 Undesignated College and DO Reserves	-	-	10,412,993	4,608,528	-	6,213,036
			<u>11,862,993</u>	<u>4,947,165</u>		<u>9,503,283</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 69,542,048</b>	<b>\$ 63,334,272</b>	<b>\$ -</b>	<b>\$ 71,096,965</b>



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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
<b>Sources:</b>						
8120 Higher Education Act	2,227,191	1,499,252	3,318,664	2,744,018	1,157,869	3,214,355
8150 Student Financial Aid Revenue	658,433	578,086	593,152	596,414	476,895	596,414
8170 Vocational & Technical Education Act (VTEA)	1,101,757	1,523,913	1,275,339	1,524,219	210,792	1,240,299
8190 Other Federal Revenues	24,162,887	7,638,310	508,482	1,613,082	451,889	370,597
<b>Total Federal Revenues</b>	<b>\$ 28,150,268</b>	<b>\$ 11,239,561</b>	<b>\$ 5,695,637</b>	<b>\$ 6,477,733</b>	<b>\$ 2,297,445</b>	<b>\$ 5,421,665</b>
8610 General Apportionments	107,138	154,383	123,482	138,854	72,205	124,759
8620 General Categorical Programs	29,275,001	30,499,832	36,344,214	49,158,928	45,733,550	35,870,597
8659 Other Reimbursable Categorical Programs	1,500,386	3,100,693	3,048,208	3,034,991	5,994,147	3,150,765
8680 Other State Non-Tax Revenues	2,113,914	128,438	2,127,438	2,108,173	91,707	2,108,173
8680 Lottery Revenue	1,279,284	3,267,839	1,424,720	1,424,720	1,181,564	1,624,720
8690 Other State Revenues	5,358,774	6,200,763	29,289,553	39,046,376	39,503,247	24,016,530
<b>Total State Revenues</b>	<b>\$ 39,634,497</b>	<b>\$ 43,351,948</b>	<b>\$ 72,357,615</b>	<b>\$ 94,912,042</b>	<b>\$ 92,576,420</b>	<b>\$ 66,895,544</b>
8820 Contributions and Gifts	15,042	4,824	-	16,610	51,840	26,700
8860 Interest and Investment Income	-	-	-	101,375	152,195	-
8880 Nonresident Tuition and Other Student Fees	7,948	5,064	793,054	793,054	306,637	793,054
8890 Other Local Revenues	2,013,714	1,446,963	1,471,588	2,479,645	3,016,177	1,061,061
<b>Total Local Revenues</b>	<b>\$ 2,036,704</b>	<b>\$ 1,456,851</b>	<b>\$ 2,264,642</b>	<b>\$ 3,390,684</b>	<b>\$ 3,526,849</b>	<b>\$ 1,880,815</b>
<b>Total Revenues</b>	<b>\$ 69,821,469</b>	<b>\$ 56,048,360</b>	<b>\$ 80,317,894</b>	<b>\$ 104,780,459</b>	<b>\$ 98,400,714</b>	<b>\$ 74,198,024</b>
8980 Interfund Transfers In	1,206,369	1,686,570	500,000	500,000	-	800,000
8990 Intrafund and Subfund Transfers In	718,484	253,366	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ 1,924,853</b>	<b>\$ 1,939,936</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ 800,000</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 71,746,322</b>	<b>\$ 57,988,296</b>	<b>\$ 80,817,894</b>	<b>\$ 105,280,459</b>	<b>\$ 98,400,714</b>	<b>\$ 74,998,024</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
<b>Uses:</b>						
1100 Monthly Instructional Salary	305,473	316,846	418,176	968,264	331,647	433,399
1200 Noninstructional Salaries Full Time	5,552,828	5,837,224	6,340,075	7,642,191	6,312,358	6,865,528
1300 Instructional Salaries Part Time	235,315	243,377	153,063	404,319	154,214	149,083
1400 Noninstructional Salaries Part Time	3,200,021	2,411,251	1,399,659	2,949,149	2,019,940	2,252,528
<b>Total Academic Salaries</b>	<b>\$ 9,293,637</b>	<b>\$ 8,808,698</b>	<b>\$ 8,310,973</b>	<b>\$ 11,963,923</b>	<b>\$ 8,818,159</b>	<b>\$ 9,700,538</b>
2100 Noninstructional Salaries Full Time	8,722,746	9,618,925	11,670,281	14,156,443	11,044,449	13,081,829
2200 Instructional Aides Full Time	72,648	256,176	430,998	514,943	428,822	696,366
2300 Variable Non-Instructional	3,892,385	4,398,897	3,418,313	7,845,581	4,000,627	3,198,532
2400 Variable Classroom Aide	381,736	286,089	45,544	459,391	263,807	45,544
2600 Variable Aide Other	84,933	98,705	50,000	-	111,397	50,000
<b>Total Classified Salaries</b>	<b>\$ 13,154,448</b>	<b>\$ 14,658,792</b>	<b>\$ 15,615,136</b>	<b>\$ 22,976,358</b>	<b>\$ 15,849,102</b>	<b>\$ 17,072,271</b>
3000 Benefits	9,204,185	9,565,296	11,568,908	13,993,570	10,283,062	13,100,384
<b>Total Salaries and Benefits</b>	<b>\$ 31,652,270</b>	<b>\$ 33,032,786</b>	<b>\$ 35,495,017</b>	<b>\$ 48,933,851</b>	<b>\$ 34,950,323</b>	<b>\$ 39,873,193</b>
4000 Supplies and Materials	\$ 3,068,696	\$ 3,258,190	\$ 17,478,635	\$ 12,218,505	\$ 1,879,627	\$ 12,603,175
5100 Consultants	3,540,104	2,560,331	1,522,693	2,324,850	1,819,057	1,260,872
5200 Travel	270,082	612,995	775,770	1,881,348	1,028,691	831,301
5300 Dues and Memberships	109,092	145,085	7,295	141,427	134,975	5,800
5400 Insurance	-	-	-	250,000	-	-
5500 Utilities and Housekeeping	13,050	102,964	4,500	17,336	5,511	9,460
5600 Contract Services	3,204,844	1,784,993	438,584	2,178,359	1,442,050	298,757
5690 Other Operating Expenses	3,615,238	1,427,702	2,912,114	6,576,042	1,335,973	2,816,138
5800 Other Services and Expenses	646,284	797,290	482,352	2,042,709	1,407,927	188,989
5900 Interprogram Charges (credits)	582	2,004	2,063	1,750	1,968	2,063
5910 Indirect Costs	926,463	644,905	525,031	484,408	45,859	429,649
<b>Total Other Operating Expenses</b>	<b>\$ 12,325,739</b>	<b>\$ 8,078,269</b>	<b>\$ 6,670,402</b>	<b>\$ 15,898,229</b>	<b>\$ 7,222,011</b>	<b>\$ 5,843,029</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
6100 Sites and Site Improvements	-	1,554	-	-	-	-
6200 Buildings	2,600	165,103	64,000	365,280	64,463	5,000
6300 Library Books	134,111	129,961	19,286	27,358	22,356	20,612
6400 Equipment	6,234,056	4,375,459	1,346,607	4,520,471	3,077,950	1,231,007
<b>Total Capital Outlay</b>	<b>\$ 6,370,767</b>	<b>\$ 4,672,077</b>	<b>\$ 1,429,893</b>	<b>\$ 4,913,109</b>	<b>\$ 3,164,769</b>	<b>\$ 1,256,619</b>
7300 Interfund Transfers Out	4,635,608	1,751,467	-	9,178,000	9,873,091	-
7500 Student Financial Aid	1,689,219	4,365,903	919,386	1,110,822	2,339,895	1,110,822
7600 Other Student Payments	11,378,373	2,073,209	2,479,060	6,028,624	3,956,923	2,007,615
7800 Intrafund and Subfund Transfers Out	718,484	253,366	-	-	-	-
7900 Grant net AR (deferrals) not yet posted	-	-	16,968,743	7,622,561	36,772,922	12,869,732
<b>Total Transfers and Other Outgo</b>	<b>\$ 18,421,684</b>	<b>\$ 8,443,945</b>	<b>\$ 20,367,189</b>	<b>\$ 23,940,007</b>	<b>\$ 52,942,831</b>	<b>\$ 15,988,169</b>
<b>Total Expenses</b>	<b>\$ 71,839,156</b>	<b>\$ 57,485,267</b>	<b>\$ 81,441,136</b>	<b>\$ 105,903,701</b>	<b>\$ 100,159,561</b>	<b>\$ 75,564,185</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (92,834)</b>	<b>\$ 503,029</b>	<b>\$ (623,242)</b>	<b>\$ (623,242)</b>	<b>\$ (1,758,847)</b>	<b>\$ (566,161)</b>
<b>Beginning Fund Balance</b>	1,651,731	3,827,633	1,054,261	4,330,662	4,330,662	1,000,003
<b>Ending Fund Balance</b>	<b>\$ 1,558,897</b>	<b>\$ 4,330,662</b>	<b>\$ 431,019</b>	<b>\$ 3,707,420</b>	<b>\$ 2,571,815</b>	<b>\$ 433,842</b>
7998 Restricted Reserve	-	-	431,019	3,707,420	-	433,842
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 431,019</b>	<b>\$ 3,707,420</b>	<b>\$ -</b>	<b>\$ 433,842</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
<b>Sources:</b>						
8670 State Tax Subventions	49,384	37,881	40,300	40,300	16,620	40,300
<b>Total State Revenues</b>	<b>\$ 49,384</b>	<b>\$ 37,881</b>	<b>\$ 40,300</b>	<b>\$ 40,300</b>	<b>\$ 16,620</b>	<b>\$ 40,300</b>
8810 Property Taxes	11,862,964	10,464,641	12,680,102	12,680,102	9,675,356	10,480,133
8860 Interest and Investment Income	30,484	172,304	222,659	222,659	126,077	188,272
<b>Total Local Revenues</b>	<b>\$ 11,893,448</b>	<b>\$ 10,636,945</b>	<b>\$ 12,902,761</b>	<b>\$ 12,902,761</b>	<b>\$ 9,801,433</b>	<b>\$ 10,668,405</b>
<b>Total Revenues</b>	<b>\$ 11,942,832</b>	<b>\$ 10,674,826</b>	<b>\$ 12,943,061</b>	<b>\$ 12,943,061</b>	<b>\$ 9,818,053</b>	<b>\$ 10,708,705</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 11,942,832</b>	<b>\$ 10,674,826</b>	<b>\$ 12,943,061</b>	<b>\$ 12,943,061</b>	<b>\$ 9,818,053</b>	<b>\$ 10,708,705</b>
<b>Uses:</b>						
7110 Bond Redemption	7,784,729	7,537,871	6,654,571	6,654,571	6,653,471	6,248,410
7120 Bond Interest and Other Charges	4,378,324	4,156,166	3,987,300	3,987,300	3,987,300	3,854,814
<b>Total Transfers and Other Outgo</b>	<b>\$ 12,163,053</b>	<b>\$ 11,694,037</b>	<b>\$ 10,641,871</b>	<b>\$ 10,641,871</b>	<b>\$ 10,640,771</b>	<b>\$ 10,103,224</b>
<b>Total Expenses</b>	<b>\$ 12,163,053</b>	<b>\$ 11,694,037</b>	<b>\$ 10,641,871</b>	<b>\$ 10,641,871</b>	<b>\$ 10,640,771</b>	<b>\$ 10,103,224</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (220,221)</b>	<b>\$ (1,019,211)</b>	<b>\$ 2,301,190</b>	<b>\$ 2,301,190</b>	<b>\$ (822,718)</b>	<b>\$ 605,481</b>
<b>Beginning Fund Balance</b>	10,300,275	10,080,052	9,060,841	9,060,843	9,060,843	8,238,125
<b>Ending Fund Balance</b>	<b>\$ 10,080,054</b>	<b>\$ 9,060,841</b>	<b>\$ 11,362,031</b>	<b>\$ 11,362,033</b>	<b>\$ 8,238,125</b>	<b>\$ 8,843,606</b>
7912 Restricted Debt Reserve	-	-	11,362,031	11,362,033	-	8,843,606
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,362,031</b>	<b>\$ 11,362,033</b>	<b>\$ -</b>	<b>\$ 8,843,606</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
<b>Sources:</b>						
8670 State Tax Subventions	54,492	52,263	40,672	40,672	26,295	40,672
<b>Total State Revenues</b>	<b>\$ 54,492</b>	<b>\$ 52,263</b>	<b>\$ 40,672</b>	<b>\$ 40,672</b>	<b>\$ 26,295</b>	<b>\$ 40,672</b>
8810 Property Taxes	10,624,326	11,582,873	8,417,848	8,417,848	11,669,792	12,212,840
8860 Interest and Investment Income	27,165	211,795	173,085	173,085	207,603	261,674
<b>Total Local Revenues</b>	<b>\$ 10,651,491</b>	<b>\$ 11,794,668</b>	<b>\$ 8,590,933</b>	<b>\$ 8,590,933</b>	<b>\$ 11,877,395</b>	<b>\$ 12,474,514</b>
<b>Total Revenues</b>	<b>\$ 10,705,983</b>	<b>\$ 11,846,931</b>	<b>\$ 8,631,605</b>	<b>\$ 8,631,605</b>	<b>\$ 11,903,690</b>	<b>\$ 12,515,186</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 10,705,983</b>	<b>\$ 11,846,931</b>	<b>\$ 8,631,605</b>	<b>\$ 8,631,605</b>	<b>\$ 11,903,690</b>	<b>\$ 12,515,186</b>
<b>Uses:</b>						
7100 Debt Retirement	-	-	-	-	1	-
7110 Bond Redemption	4,229,021	5,191,129	7,113,029	7,113,029	7,112,704	8,829,190
7120 Bond Interest and Other Charges	4,848,055	4,169,452	3,950,318	3,950,318	3,932,748	3,735,800
<b>Total Transfers and Other Outgo</b>	<b>\$ 9,077,076</b>	<b>\$ 9,360,581</b>	<b>\$ 11,063,347</b>	<b>\$ 11,063,347</b>	<b>\$ 11,045,453</b>	<b>\$ 12,564,990</b>
<b>Total Expenses</b>	<b>\$ 9,077,076</b>	<b>\$ 9,360,581</b>	<b>\$ 11,063,347</b>	<b>\$ 11,063,347</b>	<b>\$ 11,045,453</b>	<b>\$ 12,564,990</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 1,628,907</b>	<b>\$ 2,486,350</b>	<b>\$ (2,431,742)</b>	<b>\$ (2,431,742)</b>	<b>\$ 858,237</b>	<b>\$ (49,804)</b>
<b>Beginning Fund Balance</b>	<b>7,159,468</b>	<b>8,788,375</b>	<b>11,274,726</b>	<b>11,274,726</b>	<b>11,274,726</b>	<b>12,132,963</b>
<b>Ending Fund Balance</b>	<b>\$ 8,788,375</b>	<b>\$ 11,274,725</b>	<b>\$ 8,842,984</b>	<b>\$ 8,842,984</b>	<b>\$ 12,132,963</b>	<b>\$ 12,083,159</b>
7912 Restricted Debt Reserve	-	-	8,842,984	8,842,984	-	12,083,159
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,842,984</b>	<b>\$ 8,842,984</b>	<b>\$ -</b>	<b>\$ 12,083,159</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
<b>Sources:</b>						
8670 State Tax Subventions	116,709	107,130	113,403	113,403	46,757	113,403
<b>Total State Revenues</b>	<b>\$ 116,709</b>	<b>\$ 107,130</b>	<b>\$ 113,403</b>	<b>\$ 113,403</b>	<b>\$ 46,757</b>	<b>\$ 113,403</b>
8810 Property Taxes	23,150,952	23,960,779	22,969,478	22,969,478	20,905,564	23,180,974
8860 Interest and Investment Income	97,616	618,357	418,680	418,680	406,707	404,387
<b>Total Local Revenues</b>	<b>\$ 23,248,568</b>	<b>\$ 24,579,136</b>	<b>\$ 23,388,158</b>	<b>\$ 23,388,158</b>	<b>\$ 21,312,271</b>	<b>\$ 23,585,361</b>
<b>Total Revenues</b>	<b>\$ 23,365,277</b>	<b>\$ 24,686,266</b>	<b>\$ 23,501,561</b>	<b>\$ 23,501,561</b>	<b>\$ 21,359,028</b>	<b>\$ 23,698,764</b>
8940 Proceeds of General Long-Term Debt	-	5,165,241	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ 5,165,241</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 23,365,277</b>	<b>\$ 29,851,507</b>	<b>\$ 23,501,561</b>	<b>\$ 23,501,561</b>	<b>\$ 21,359,028</b>	<b>\$ 23,698,764</b>
<b>Uses:</b>						
7110 Bond Redemption	15,537,250	17,043,750	16,480,000	16,480,000	16,480,825	11,820,000
7120 Bond Interest and Other Charges	9,764,650	11,085,244	13,499,460	13,499,460	13,499,460	12,935,889
<b>Total Transfers and Other Outgo</b>	<b>\$ 25,301,900</b>	<b>\$ 28,128,994</b>	<b>\$ 29,979,460</b>	<b>\$ 29,979,460</b>	<b>\$ 29,980,285</b>	<b>\$ 24,755,889</b>
<b>Total Expenses</b>	<b>\$ 25,301,900</b>	<b>\$ 28,128,994</b>	<b>\$ 29,979,460</b>	<b>\$ 29,979,460</b>	<b>\$ 29,980,285</b>	<b>\$ 24,755,889</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (1,936,623)</b>	<b>\$ 1,722,513</b>	<b>\$ (6,477,899)</b>	<b>\$ (6,477,899)</b>	<b>\$ (8,621,257)</b>	<b>\$ (1,057,125)</b>
<b>Beginning Fund Balance</b>	<b>28,078,076</b>	<b>26,141,453</b>	<b>27,863,966</b>	<b>27,863,966</b>	<b>27,863,966</b>	<b>19,242,709</b>
<b>Ending Fund Balance</b>	<b>\$ 26,141,453</b>	<b>\$ 27,863,966</b>	<b>\$ 21,386,067</b>	<b>\$ 21,386,067</b>	<b>\$ 19,242,709</b>	<b>\$ 18,185,584</b>
7912 Restricted Debt Reserve	-	-	21,386,067	21,386,067	-	18,185,584
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,386,067</b>	<b>\$ 21,386,067</b>	<b>\$ -</b>	<b>\$ 18,185,584</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
<b><u>Sources:</u></b>						
8860 Interest and Investment Income	88,874	559,627	145,704	145,704	562,428	160,821
<b>Total Local Revenues</b>	<b>\$ 88,874</b>	<b>\$ 559,627</b>	<b>\$ 145,704</b>	<b>\$ 145,704</b>	<b>\$ 562,428</b>	<b>\$ 160,821</b>
<b>Total Revenues</b>	<b>\$ 88,874</b>	<b>\$ 559,627</b>	<b>\$ 145,704</b>	<b>\$ 145,704</b>	<b>\$ 562,428</b>	<b>\$ 160,821</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 88,874</b>	<b>\$ 559,627</b>	<b>\$ 145,704</b>	<b>\$ 145,704</b>	<b>\$ 562,428</b>	<b>\$ 160,821</b>
<b><u>Uses:</u></b>						
7300 Interfund Transfers Out	-	-	80,000	80,000	-	80,000
<b>Total Transfers and Other Outgo</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ -</b>	<b>\$ 80,000</b>
<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ -</b>	<b>\$ 80,000</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 88,874</b>	<b>\$ 559,627</b>	<b>\$ 65,704</b>	<b>\$ 65,704</b>	<b>\$ 562,428</b>	<b>\$ 80,821</b>
<b>Beginning Fund Balance</b>	15,983,704	16,072,577	16,632,203	16,632,203	16,632,205	17,290,341
<b>Ending Fund Balance</b>	<b>\$ 16,072,578</b>	<b>\$ 16,632,204</b>	<b>\$ 16,697,907</b>	<b>\$ 16,697,907</b>	<b>\$ 17,194,633</b>	<b>\$ 17,371,162</b>
7906 Load Bank Liability Reserve	-	-	8,699,296	8,699,296	-	8,619,297
7907 Vacation Liability Reserve	-	-	550,000	550,000	-	550,000
7912 Restricted Debt Reserve	-	-	7,448,611	7,448,611	-	8,201,865
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,697,907</b>	<b>\$ 16,697,907</b>	<b>\$ -</b>	<b>\$ 17,371,162</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
<b>Sources:</b>						
8650 Reimbursable Categorical Programs	-	146,113	393,887	393,887	393,887	-
8652 Deferred Maintenance	11,323,949	4,699,385	-	-	106,002	-
8690 Other State Revenues	-	-	1,610,250	1,575,731	-	1,380,259
<b>Total State Revenues</b>	<b>\$ 11,323,949</b>	<b>\$ 4,845,498</b>	<b>\$ 2,004,137</b>	<b>\$ 1,969,618</b>	<b>\$ 499,889</b>	<b>\$ 1,380,259</b>
8820 Contributions and Gifts	479,913	120,000	-	-	-	-
8890 Other Local Revenues	3,211,437	3,579,787	1,648,601	1,648,601	1,804,966	3,609,932
<b>Total Local Revenues</b>	<b>\$ 3,691,350</b>	<b>\$ 3,699,787</b>	<b>\$ 1,648,601</b>	<b>\$ 1,648,601</b>	<b>\$ 1,804,966</b>	<b>\$ 3,609,932</b>
<b>Total Revenues</b>	<b>\$ 15,015,299</b>	<b>\$ 8,545,285</b>	<b>\$ 3,652,738</b>	<b>\$ 3,618,219</b>	<b>\$ 2,304,855</b>	<b>\$ 4,990,191</b>
8980 Interfund Transfers In	2,329,317	5,615,566	650,000	10,428,000	10,514,670	-
<b>Total Other Financing Sources</b>	<b>\$ 2,329,317</b>	<b>\$ 5,615,566</b>	<b>\$ 650,000</b>	<b>\$ 10,428,000</b>	<b>\$ 10,514,670</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 17,344,616</b>	<b>\$ 14,160,851</b>	<b>\$ 4,302,738</b>	<b>\$ 14,046,219</b>	<b>\$ 12,819,525</b>	<b>\$ 4,990,191</b>
<b>Uses:</b>						
5100 Consultants	-	-	-	-	8,500	-
5600 Contract Services	267,260	633,444	539,447	555,069	174,578	513,532
5690 Other Operating Expenses	-	-	-	-	4,900	-
5800 Other Services and Expenses	108,145	32,180	-	-	-	-
<b>Total Other Operating Expenses</b>	<b>\$ 375,405</b>	<b>\$ 665,624</b>	<b>\$ 539,447</b>	<b>\$ 555,069</b>	<b>\$ 187,978</b>	<b>\$ 513,532</b>



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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
6100 Sites and Site Improvements	2,174,724	1,119,401	7,767,648	4,432,952	1,941,673	2,719,223
6200 Buildings	2,636,088	5,613,581	7,313,098	14,603,754	2,361,270	11,172,656
6400 Equipment	1,010,419	1,827,671	1,289,475	1,035,684	954,898	969,322
<b>Total Capital Outlay</b>	<b>\$ 5,821,231</b>	<b>\$ 8,560,653</b>	<b>\$ 16,370,221</b>	<b>\$ 20,072,390</b>	<b>\$ 5,257,841</b>	<b>\$ 14,861,201</b>
<b>Total Expenses</b>	<b>\$ 6,196,636</b>	<b>\$ 9,226,277</b>	<b>\$ 16,909,668</b>	<b>\$ 20,627,459</b>	<b>\$ 5,445,819</b>	<b>\$ 15,374,733</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 11,147,980</b>	<b>\$ 4,934,574</b>	<b>\$ (12,606,930)</b>	<b>\$ (6,581,240)</b>	<b>\$ 7,373,706</b>	<b>\$ (10,384,542)</b>
<b>Beginning Fund Balance</b>	34,344,686	45,492,666	61,854,136	50,427,241	50,427,241	55,296,368
<b>Ending Fund Balance</b>	<b>\$ 45,492,666</b>	<b>\$ 50,427,240</b>	<b>\$ 49,247,206</b>	<b>\$ 43,846,001</b>	<b>\$ 57,800,947</b>	<b>\$ 44,911,826</b>
7900 Designated Reserves	-	-	650,000	1,190,687	-	650,000
7913 Restricted Capital Reserve	-	-	48,597,206	42,655,314	-	44,261,826
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 49,247,206</b>	<b>\$ 43,846,001</b>	<b>\$ -</b>	<b>\$ 44,911,826</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
<b>Sources:</b>						
8860 Interest and Investment Income	164,777	2,722,650	761,313	761,313	2,913,754	1,369,756
<b>Total Local Revenues</b>	<b>\$ 164,777</b>	<b>\$ 2,722,650</b>	<b>\$ 761,313</b>	<b>\$ 761,313</b>	<b>\$ 2,913,754</b>	<b>\$ 1,369,756</b>
<b>Total Revenues</b>	<b>\$ 164,777</b>	<b>\$ 2,722,650</b>	<b>\$ 761,313</b>	<b>\$ 761,313</b>	<b>\$ 2,913,754</b>	<b>\$ 1,369,756</b>
8940 Proceeds of General Long-Term Debt	-	110,000,000	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ 110,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 164,777</b>	<b>\$ 112,722,650</b>	<b>\$ 761,313</b>	<b>\$ 761,313</b>	<b>\$ 2,913,754</b>	<b>\$ 1,369,756</b>
<b>Uses:</b>						
2100 Noninstructional Salaries Full Time	840,684	933,018	1,121,604	1,121,604	1,135,042	1,466,247
2300 Variable Non-Instructional	13,810	-	-	-	-	-
<b>Total Classified Salaries</b>	<b>\$ 854,494</b>	<b>\$ 933,018</b>	<b>\$ 1,121,604</b>	<b>\$ 1,121,604</b>	<b>\$ 1,135,042</b>	<b>\$ 1,466,247</b>
3000 Benefits	403,139	450,522	618,071	618,071	577,769	837,340
<b>Total Salaries and Benefits</b>	<b>\$ 1,257,633</b>	<b>\$ 1,383,540</b>	<b>\$ 1,739,675</b>	<b>\$ 1,739,675</b>	<b>\$ 1,712,811</b>	<b>\$ 2,303,587</b>
5100 Consultants	3,484,330	2,635,517	1,500,000	1,500,000	1,114,963	1,200,000
5500 Utilities and Housekeeping	2,100	2,350	-	-	2,000	-
5600 Contract Services	115,366	104,472	-	-	37,937	-
5800 Other Services and Expenses	65	4	-	-	3	-
<b>Total Other Operating Expenses</b>	<b>\$ 3,601,861</b>	<b>\$ 2,742,343</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 1,154,903</b>	<b>\$ 1,200,000</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
6200 Buildings	47,656,015	14,202,674	9,694,226	9,694,226	6,001,630	10,062,682
6400 Equipment	2,499,366	1,643,035	569,738	569,738	189,115	90,317
<b>Total Capital Outlay</b>	<b>\$ 50,155,381</b>	<b>\$ 15,845,709</b>	<b>\$ 10,263,964</b>	<b>\$ 10,263,964</b>	<b>\$ 6,190,745</b>	<b>\$ 10,152,999</b>
7100 Debt Retirement	97,500	848,162	-	-	-	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 97,500</b>	<b>\$ 848,162</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenses</b>	<b>\$ 55,112,375</b>	<b>\$ 20,819,754</b>	<b>\$ 13,503,639</b>	<b>\$ 13,503,639</b>	<b>\$ 9,058,459</b>	<b>\$ 13,656,586</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (54,947,598)</b>	<b>\$ 91,902,896</b>	<b>\$ (12,742,326)</b>	<b>\$ (12,742,326)</b>	<b>\$ (6,144,705)</b>	<b>\$ (12,286,830)</b>
<b>Beginning Fund Balance</b>	53,369,684	(1,577,914)	90,324,982	90,324,982	90,324,982	82,144,400
<b>Ending Fund Balance</b>	<b>\$ (1,577,914)</b>	<b>\$ 90,324,982</b>	<b>\$ 77,582,656</b>	<b>\$ 77,582,656</b>	<b>\$ 84,180,277</b>	<b>\$ 69,857,570</b>
7913 Restricted Capital Reserve	-	-	77,582,656	77,582,656	-	69,857,570
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 77,582,656</b>	<b>\$ 77,582,656</b>	<b>\$ -</b>	<b>\$ 69,857,570</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
<b>Sources:</b>						
8840 Sales and Commissions	2,362,826	2,245,872	3,073,900	3,073,900	2,203,856	2,947,281
8850 Other Sales Revenue	520,662	820,104	868,710	868,710	1,050,626	868,710
<b>Total Local Revenues</b>	<b>\$ 2,883,488</b>	<b>\$ 3,065,976</b>	<b>\$ 3,942,610</b>	<b>\$ 3,942,610</b>	<b>\$ 3,254,482</b>	<b>\$ 3,815,991</b>
<b>Total Revenues</b>	<b>\$ 2,883,488</b>	<b>\$ 3,065,976</b>	<b>\$ 3,942,610</b>	<b>\$ 3,942,610</b>	<b>\$ 3,254,482</b>	<b>\$ 3,815,991</b>
8980 Interfund Transfers In	1,848,329	37,953	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ 1,848,329</b>	<b>\$ 37,953</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 4,731,817</b>	<b>\$ 3,103,929</b>	<b>\$ 3,942,610</b>	<b>\$ 3,942,610</b>	<b>\$ 3,254,482</b>	<b>\$ 3,815,991</b>
<b>Uses:</b>						
2100 Noninstructional Salaries Full Time	902,312	1,030,654	1,086,809	1,086,809	935,654	1,064,514
2300 Variable Non-Instructional	102,002	197,100	331,000	331,000	201,917	331,000
<b>Total Classified Salaries</b>	<b>\$ 1,004,314</b>	<b>\$ 1,227,754</b>	<b>\$ 1,417,809</b>	<b>\$ 1,417,809</b>	<b>\$ 1,137,571</b>	<b>\$ 1,395,514</b>
3000 Benefits	540,960	638,223	706,431	706,431	558,120	667,116
<b>Total Salaries and Benefits</b>	<b>\$ 1,545,274</b>	<b>\$ 1,865,977</b>	<b>\$ 2,124,240</b>	<b>\$ 2,124,240</b>	<b>\$ 1,695,691</b>	<b>\$ 2,062,630</b>
4000 Supplies and Materials	\$ 23,387	\$ 25,990	\$ 19,047	\$ 19,047	\$ 14,728	\$ 19,047

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
5200 Travel	125	1,856	-	-	1,566	-
5500 Utilities and Housekeeping	34,319	39,872	56,300	56,300	19,355	56,300
5600 Contract Services	485	1,394	-	-	2,778	-
5690 Other Operating Expenses	68,539	77,025	70,000	70,000	65,226	70,000
5800 Other Services and Expenses	104,765	267,993	171,581	171,581	122,942	171,581
5930 Depreciation	1,637	3,548	-	-	-	-
<b>Total Other Operating Expenses</b>	<b>\$ 209,870</b>	<b>\$ 391,688</b>	<b>\$ 297,881</b>	<b>\$ 297,881</b>	<b>\$ 211,867</b>	<b>\$ 297,881</b>
6400 Equipment	20,717	464	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$ 20,717</b>	<b>\$ 464</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
7700 Cost of Goods Sold	2,341,334	2,306,817	2,384,591	2,384,591	2,564,007	2,366,443
<b>Total Transfers and Other Outgo</b>	<b>\$ 2,341,334</b>	<b>\$ 2,306,817</b>	<b>\$ 2,384,591</b>	<b>\$ 2,384,591</b>	<b>\$ 2,564,007</b>	<b>\$ 2,366,443</b>
<b>Total Expenses</b>	<b>\$ 4,140,582</b>	<b>\$ 4,590,936</b>	<b>\$ 4,825,759</b>	<b>\$ 4,825,759</b>	<b>\$ 4,486,293</b>	<b>\$ 4,746,001</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 591,235</b>	<b>\$ (1,487,007)</b>	<b>\$ (883,149)</b>	<b>\$ (883,149)</b>	<b>\$ (1,231,811)</b>	<b>\$ (930,010)</b>
<b>Beginning Fund Balance</b>	5,194,761	5,785,997	4,483,626	4,298,991	4,298,991	3,013,867
<b>Ending Fund Balance</b>	<b>\$ 5,785,996</b>	<b>\$ 4,298,990</b>	<b>\$ 3,600,477</b>	<b>\$ 3,415,842</b>	<b>\$ 3,067,180</b>	<b>\$ 2,083,857</b>
7999 Undesignated Reserve	-	-	3,600,477	3,415,842	-	2,083,857
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,600,477</b>	<b>\$ 3,415,842</b>	<b>\$ -</b>	<b>\$ 2,083,857</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
<b>Sources:</b>						
8840 Sales and Commissions	444,434	861,213	1,017,097	1,017,097	999,492	1,044,217
8850 Other Sales Revenue	105,674	138,670	-	-	56,611	-
8890 Other Local Revenues	-	-	40,000	40,000	17,080	40,000
<b>Total Local Revenues</b>	<b>\$ 550,108</b>	<b>\$ 999,883</b>	<b>\$ 1,057,097</b>	<b>\$ 1,057,097</b>	<b>\$ 1,073,183</b>	<b>\$ 1,084,217</b>
<b>Total Revenues</b>	<b>\$ 550,108</b>	<b>\$ 999,883</b>	<b>\$ 1,057,097</b>	<b>\$ 1,057,097</b>	<b>\$ 1,073,183</b>	<b>\$ 1,084,217</b>
8910 Proceeds of General Fixed Assets	9,600	497	21,506	21,506	-	21,506
8980 Interfund Transfers In	119,797	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ 129,397</b>	<b>\$ 497</b>	<b>\$ 21,506</b>	<b>\$ 21,506</b>	<b>\$ -</b>	<b>\$ 21,506</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 679,505</b>	<b>\$ 1,000,380</b>	<b>\$ 1,078,603</b>	<b>\$ 1,078,603</b>	<b>\$ 1,073,183</b>	<b>\$ 1,105,723</b>
<b>Uses:</b>						
1400 Noninstructional Salaries Part Time	6,006	235	-	-	-	-
<b>Total Academic Salaries</b>	<b>\$ 6,006</b>	<b>\$ 235</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
2100 Noninstructional Salaries Full Time	407,715	367,296	400,704	400,704	310,043	399,564
2200 Instructional Aides Full Time	-	-	23,606	23,606	9,878	24,907
2300 Variable Non-Instructional	76,664	120,471	215,000	215,000	150,372	215,000
<b>Total Classified Salaries</b>	<b>\$ 484,379</b>	<b>\$ 487,767</b>	<b>\$ 639,310</b>	<b>\$ 639,310</b>	<b>\$ 470,293</b>	<b>\$ 639,471</b>
3000 Benefits	273,876	263,622	320,910	320,910	240,050	337,970
<b>Total Salaries and Benefits</b>	<b>\$ 764,261</b>	<b>\$ 751,624</b>	<b>\$ 960,220</b>	<b>\$ 960,220</b>	<b>\$ 710,343</b>	<b>\$ 977,441</b>
4000 Supplies and Materials	\$ 12,463	\$ 17,646	\$ 38,100	\$ 38,100	\$ 17,289	\$ 38,100

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
5100 Consultants	-	-	7,350	7,350	-	7,350
5200 Travel	-	-	-	-	2,220	-
5300 Dues and Memberships	9,762	3,717	-	-	1,644	-
5500 Utilities and Housekeeping	11,366	13,777	11,260	11,260	10,190	11,260
5600 Contract Services	3,874	15,166	30,000	30,000	9,102	30,000
5690 Other Operating Expenses	-	4	-	-	1,597	-
5800 Other Services and Expenses	21,530	36,394	63,260	63,260	35,566	63,260
5930 Depreciation	1,397	2,540	-	-	-	-
<b>Total Other Operating Expenses</b>	<b>\$ 47,929</b>	<b>\$ 71,598</b>	<b>\$ 111,870</b>	<b>\$ 111,870</b>	<b>\$ 60,319</b>	<b>\$ 111,870</b>
6400 Equipment	-	763	-	-	1,287	-
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ 763</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,287</b>	<b>\$ -</b>
7700 Cost of Goods Sold	301,509	545,216	267,715	267,715	435,950	267,715
<b>Total Transfers and Other Outgo</b>	<b>\$ 301,509</b>	<b>\$ 545,216</b>	<b>\$ 267,715</b>	<b>\$ 267,715</b>	<b>\$ 435,950</b>	<b>\$ 267,715</b>
<b>Total Expenses</b>	<b>\$ 1,126,162</b>	<b>\$ 1,386,847</b>	<b>\$ 1,377,905</b>	<b>\$ 1,377,905</b>	<b>\$ 1,225,188</b>	<b>\$ 1,395,126</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (446,657)</b>	<b>\$ (386,467)</b>	<b>\$ (299,302)</b>	<b>\$ (299,302)</b>	<b>\$ (152,005)</b>	<b>\$ (289,403)</b>
<b>Beginning Fund Balance</b>	2,140,844	1,694,187	1,324,440	1,307,720	1,307,720	1,124,440
<b>Ending Fund Balance</b>	<b>\$ 1,694,187</b>	<b>\$ 1,307,720</b>	<b>\$ 1,025,138</b>	<b>\$ 1,008,418</b>	<b>\$ 1,155,715</b>	<b>\$ 835,037</b>
7999 Undesignated Reserve	-	-	1,025,138	1,008,418	-	835,037
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,025,138</b>	<b>\$ 1,008,418</b>	<b>\$ -</b>	<b>\$ 835,037</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
<b>Sources:</b>						
8860 Interest and Investment Income	5,245	28,351	11,859	11,859	16,749	2,725
<b>Total Local Revenues</b>	<b>\$ 5,245</b>	<b>\$ 28,351</b>	<b>\$ 11,859</b>	<b>\$ 11,859</b>	<b>\$ 16,749</b>	<b>\$ 2,725</b>
<b>Total Revenues</b>	<b>\$ 5,245</b>	<b>\$ 28,351</b>	<b>\$ 11,859</b>	<b>\$ 11,859</b>	<b>\$ 16,749</b>	<b>\$ 2,725</b>
8980 Interfund Transfers In	50,000	1,610,000	1,504,000	1,504,000	1,504,000	1,919,999
<b>Total Other Financing Sources</b>	<b>\$ 50,000</b>	<b>\$ 1,610,000</b>	<b>\$ 1,504,000</b>	<b>\$ 1,504,000</b>	<b>\$ 1,504,000</b>	<b>\$ 1,919,999</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 55,245</b>	<b>\$ 1,638,351</b>	<b>\$ 1,515,859</b>	<b>\$ 1,515,859</b>	<b>\$ 1,520,749</b>	<b>\$ 1,922,724</b>
<b>Uses:</b>						
5400 Insurance	132,400	1,625,247	1,504,000	1,504,000	1,961,879	1,504,000
5700 Legal/Elections/Audit Expenses	-	180,482	-	-	-	-
<b>Total Other Operating Expenses</b>	<b>\$ 132,400</b>	<b>\$ 1,805,729</b>	<b>\$ 1,504,000</b>	<b>\$ 1,504,000</b>	<b>\$ 1,961,879</b>	<b>\$ 1,504,000</b>
7300 Interfund Transfers Out	-	-	-	-	56,579	-
<b>Total Transfers and Other Outgo</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 56,579</b>	<b>\$ -</b>
<b>Total Expenses</b>	<b>\$ 132,400</b>	<b>\$ 1,805,729</b>	<b>\$ 1,504,000</b>	<b>\$ 1,504,000</b>	<b>\$ 2,018,458</b>	<b>\$ 1,504,000</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (77,155)</b>	<b>\$ (167,378)</b>	<b>\$ 11,859</b>	<b>\$ 11,859</b>	<b>\$ (497,709)</b>	<b>\$ 418,724</b>
<b>Beginning Fund Balance</b>	<b>838,436</b>	<b>761,279</b>	<b>593,904</b>	<b>593,903</b>	<b>593,903</b>	<b>136,224</b>
<b>Ending Fund Balance</b>	<b>\$ 761,281</b>	<b>\$ 593,901</b>	<b>\$ 605,763</b>	<b>\$ 605,762</b>	<b>\$ 96,194</b>	<b>\$ 554,948</b>
7911 Self-Insurance Claims Reserve	-	-	605,763	605,762	-	554,948
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 605,763</b>	<b>\$ 605,762</b>	<b>\$ -</b>	<b>\$ 554,948</b>



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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
<b>Sources:</b>						
8860 Interest and Investment Income	43,528	290,997	151,004	151,004	360,262	232,542
<b>Total Local Revenues</b>	<b>\$ 43,528</b>	<b>\$ 290,997</b>	<b>\$ 151,004</b>	<b>\$ 151,004</b>	<b>\$ 360,262</b>	<b>\$ 232,542</b>
<b>Total Revenues</b>	<b>\$ 43,528</b>	<b>\$ 290,997</b>	<b>\$ 151,004</b>	<b>\$ 151,004</b>	<b>\$ 360,262</b>	<b>\$ 232,542</b>
8980 Interfund Transfers In	4,159,195	4,630,000	4,928,500	4,928,500	1,000,000	2,000,000
<b>Total Other Financing Sources</b>	<b>\$ 4,159,195</b>	<b>\$ 4,630,000</b>	<b>\$ 4,928,500</b>	<b>\$ 4,928,500</b>	<b>\$ 1,000,000</b>	<b>\$ 2,000,000</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 4,202,723</b>	<b>\$ 4,920,997</b>	<b>\$ 5,079,504</b>	<b>\$ 5,079,504</b>	<b>\$ 1,360,262</b>	<b>\$ 2,232,542</b>
<b>Uses:</b>						
5800 Other Services and Expenses	4	4	4	4	3	4
<b>Total Other Operating Expenses</b>	<b>\$ 4</b>	<b>\$ 4</b>	<b>\$ 4</b>	<b>\$ 4</b>	<b>\$ 3</b>	<b>\$ 4</b>
7300 Interfund Transfers Out	-	5,500,000	1,000,000	1,000,000	-	1,000,000
<b>Total Transfers and Other Outgo</b>	<b>\$ -</b>	<b>\$ 5,500,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>
<b>Total Expenses</b>	<b>\$ 4</b>	<b>\$ 5,500,004</b>	<b>\$ 1,000,004</b>	<b>\$ 1,000,004</b>	<b>\$ 3</b>	<b>\$ 1,000,004</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 4,202,719</b>	<b>\$ (579,007)</b>	<b>\$ 4,079,500</b>	<b>\$ 4,079,500</b>	<b>\$ 1,360,259</b>	<b>\$ 1,232,538</b>
<b>Beginning Fund Balance</b>	7,563,828	11,766,547	11,187,540	11,187,540	11,187,540	12,607,367
<b>Ending Fund Balance</b>	<b>\$ 11,766,547</b>	<b>\$ 11,187,540</b>	<b>\$ 15,267,040</b>	<b>\$ 15,267,040</b>	<b>\$ 12,547,799</b>	<b>\$ 13,839,905</b>
7998 Restricted Reserve	-	-	15,267,040	15,267,040	-	13,839,905
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,267,040</b>	<b>\$ 15,267,040</b>	<b>\$ -</b>	<b>\$ 13,839,905</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
<b>Sources:</b>						
8860 Interest and Investment Income	1,240	1,421	4,500	4,500	104	4,500
8890 Other Local Revenues	304,105	302,500	326,420	326,420	321,774	326,420
<b>Total Local Revenues</b>	<b>\$ 305,345</b>	<b>\$ 303,921</b>	<b>\$ 330,920</b>	<b>\$ 330,920</b>	<b>\$ 321,878</b>	<b>\$ 330,920</b>
<b>Total Revenues</b>	<b>\$ 305,345</b>	<b>\$ 303,921</b>	<b>\$ 330,920</b>	<b>\$ 330,920</b>	<b>\$ 321,878</b>	<b>\$ 330,920</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 305,345</b>	<b>\$ 303,921</b>	<b>\$ 330,920</b>	<b>\$ 330,920</b>	<b>\$ 321,878</b>	<b>\$ 330,920</b>
<b>Uses:</b>						
4000 Supplies and Materials	\$ 185,177	\$ 311,633	\$ 184,237	\$ 184,237	\$ 297,442	\$ 184,237
5200 Travel	737	-	-	-	-	-
5600 Contract Services	-	-	15,000	15,000	-	15,000
5800 Other Services and Expenses	304	-	-	-	(17)	-
<b>Total Other Operating Expenses</b>	<b>\$ 1,041</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ (17)</b>	<b>\$ 15,000</b>
<b>Total Expenses</b>	<b>\$ 186,218</b>	<b>\$ 311,633</b>	<b>\$ 199,237</b>	<b>\$ 199,237</b>	<b>\$ 297,425</b>	<b>\$ 199,237</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 119,127</b>	<b>\$ (7,712)</b>	<b>\$ 131,683</b>	<b>\$ 131,683</b>	<b>\$ 24,453</b>	<b>\$ 131,683</b>
<b>Beginning Fund Balance</b>	1,148,918	1,268,044	1,260,332	1,260,334	1,260,333	1,260,333
<b>Ending Fund Balance</b>	<b>\$ 1,268,045</b>	<b>\$ 1,260,332</b>	<b>\$ 1,392,015</b>	<b>\$ 1,392,017</b>	<b>\$ 1,284,786</b>	<b>\$ 1,392,016</b>
7900 Designated Reserves	-	-	144,781	144,781	-	144,781
7999 Undesignated Reserve	-	-	1,247,234	1,247,236	-	1,247,235
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,392,015</b>	<b>\$ 1,392,017</b>	<b>\$ -</b>	<b>\$ 1,392,016</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
<b>Sources:</b>						
8890 Other Local Revenues	121,992	120,387	129,077	129,077	126,331	129,077
<b>Total Local Revenues</b>	<b>\$ 121,992</b>	<b>\$ 120,387</b>	<b>\$ 129,077</b>	<b>\$ 129,077</b>	<b>\$ 126,331</b>	<b>\$ 129,077</b>
<b>Total Revenues</b>	<b>\$ 121,992</b>	<b>\$ 120,387</b>	<b>\$ 129,077</b>	<b>\$ 129,077</b>	<b>\$ 126,331</b>	<b>\$ 129,077</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 121,992</b>	<b>\$ 120,387</b>	<b>\$ 129,077</b>	<b>\$ 129,077</b>	<b>\$ 126,331</b>	<b>\$ 129,077</b>
<b>Uses:</b>						
4000 Supplies and Materials	\$ 304	\$ -	\$ 8,051	\$ 8,051	\$ 53	\$ 8,051
5200 Travel	29,983	54,082	48,800	48,800	36,585	48,800
5800 Other Services and Expenses	66,870	61,357	53,386	53,386	63,165	53,386
<b>Total Other Operating Expenses</b>	<b>\$ 96,853</b>	<b>\$ 115,439</b>	<b>\$ 102,186</b>	<b>\$ 102,186</b>	<b>\$ 99,750</b>	<b>\$ 102,186</b>
<b>Total Expenses</b>	<b>\$ 97,157</b>	<b>\$ 115,439</b>	<b>\$ 110,237</b>	<b>\$ 110,237</b>	<b>\$ 99,803</b>	<b>\$ 110,237</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 24,835</b>	<b>\$ 4,948</b>	<b>\$ 18,840</b>	<b>\$ 18,840</b>	<b>\$ 26,528</b>	<b>\$ 18,840</b>
<b>Beginning Fund Balance</b>	128,655	153,490	158,438	158,438	158,438	158,438
<b>Ending Fund Balance</b>	<b>\$ 153,490</b>	<b>\$ 158,438</b>	<b>\$ 177,278</b>	<b>\$ 177,278</b>	<b>\$ 184,966</b>	<b>\$ 177,278</b>
7900 Designated Reserves	-	-	115,900	115,900	-	115,900
7999 Undesignated Reserve	-	-	61,378	61,378	-	61,378
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 177,278</b>	<b>\$ 177,278</b>	<b>\$ -</b>	<b>\$ 177,278</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
<b>Sources:</b>						
8860 Interest and Investment Income	5,761	41,127	3,000	3,000	44,219	3,000
8880 Nonresident Tuition and Other Student Fees	118,698	154,658	127,461	127,461	151,464	127,461
8890 Other Local Revenues	-	-	3,000	3,000	-	3,000
<b>Total Local Revenues</b>	<b>\$ 124,459</b>	<b>\$ 195,785</b>	<b>\$ 133,461</b>	<b>\$ 133,461</b>	<b>\$ 195,683</b>	<b>\$ 133,461</b>
<b>Total Revenues</b>	<b>\$ 124,459</b>	<b>\$ 195,785</b>	<b>\$ 133,461</b>	<b>\$ 133,461</b>	<b>\$ 195,683</b>	<b>\$ 133,461</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 124,459</b>	<b>\$ 195,785</b>	<b>\$ 133,461</b>	<b>\$ 133,461</b>	<b>\$ 195,683</b>	<b>\$ 133,461</b>
<b>Uses:</b>						
2300 Variable Non-Instructional	522	12,224	22,050	22,050	16,665	22,050
<b>Total Classified Salaries</b>	<b>\$ 522</b>	<b>\$ 12,224</b>	<b>\$ 22,050</b>	<b>\$ 22,050</b>	<b>\$ 16,665</b>	<b>\$ 22,050</b>
3000 Benefits	6	143	423	423	359	446
<b>Total Salaries and Benefits</b>	<b>\$ 528</b>	<b>\$ 12,367</b>	<b>\$ 22,473</b>	<b>\$ 22,473</b>	<b>\$ 17,024</b>	<b>\$ 22,496</b>
4000 Supplies and Materials	\$ 8,945	\$ 9,077	\$ 3,500	\$ 3,500	\$ 7,490	\$ 3,477

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
5200 Travel	2,697	11,374	8,000	8,000	1,187	8,000
5300 Dues and Memberships	290	316	850	850	99	850
5500 Utilities and Housekeeping	553	696	300	300	578	300
5600 Contract Services	-	1,831	300	300	-	300
5690 Other Operating Expenses	2,486	7,331	7,000	7,000	10,926	7,000
5800 Other Services and Expenses	-	-	2,500	2,500	-	2,500
<b>Total Other Operating Expenses</b>	<b>\$ 6,026</b>	<b>\$ 21,548</b>	<b>\$ 18,950</b>	<b>\$ 18,950</b>	<b>\$ 12,790</b>	<b>\$ 18,950</b>
6200 Buildings	-	-	-	150,000	-	150,000
6400 Equipment	-	2,099	5,500	5,500	5,706	5,500
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ 2,099</b>	<b>\$ 5,500</b>	<b>\$ 155,500</b>	<b>\$ 5,706</b>	<b>\$ 155,500</b>
<b>Total Expenses</b>	<b>\$ 15,499</b>	<b>\$ 45,091</b>	<b>\$ 50,423</b>	<b>\$ 200,423</b>	<b>\$ 43,010</b>	<b>\$ 200,423</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 108,960</b>	<b>\$ 150,694</b>	<b>\$ 83,038</b>	<b>\$ (66,962)</b>	<b>\$ 152,673</b>	<b>\$ (66,962)</b>
<b>Beginning Fund Balance</b>	1,042,514	1,151,474	1,302,168	1,302,168	1,302,168	1,302,168
<b>Ending Fund Balance</b>	<b>\$ 1,151,474</b>	<b>\$ 1,302,168</b>	<b>\$ 1,385,206</b>	<b>\$ 1,235,206</b>	<b>\$ 1,454,841</b>	<b>\$ 1,235,206</b>
7998 Restricted Reserve	-	-	278,555	128,555	-	128,555
7999 Undesignated Reserve	-	-	1,106,651	1,106,651	-	1,106,651
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,385,206</b>	<b>\$ 1,235,206</b>	<b>\$ -</b>	<b>\$ 1,235,206</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
<b>Sources:</b>						
8150 Student Financial Aid Revenue	47,579,941	38,779,156	35,262,607	35,425,974	39,119,919	38,254,566
<b>Total Federal Revenues</b>	<b>\$ 47,579,941</b>	<b>\$ 38,779,156</b>	<b>\$ 35,262,607</b>	<b>\$ 35,425,974</b>	<b>\$ 39,119,919</b>	<b>\$ 38,254,566</b>
8620 General Categorical Programs	3,075,824	6,259,560	5,879,039	6,998,026	6,998,026	6,795,966
8680 Other State Non-Tax Revenues	3,828,736	3,956,830	4,100,000	4,100,000	4,672,883	5,300,000
8690 Other State Revenues	-	10,000	-	-	215,000	245,000
<b>Total State Revenues</b>	<b>\$ 6,904,560</b>	<b>\$ 10,226,390</b>	<b>\$ 9,979,039</b>	<b>\$ 11,098,026</b>	<b>\$ 11,885,909</b>	<b>\$ 12,340,966</b>
<b>Total Revenues</b>	<b>\$ 54,484,501</b>	<b>\$ 49,005,546</b>	<b>\$ 45,241,646</b>	<b>\$ 46,524,000</b>	<b>\$ 51,005,828</b>	<b>\$ 50,595,532</b>
8980 Interfund Transfers In	445,816	419,812	308,500	308,500	15,000	310,000
<b>Total Other Financing Sources</b>	<b>\$ 445,816</b>	<b>\$ 419,812</b>	<b>\$ 308,500</b>	<b>\$ 308,500</b>	<b>\$ 15,000</b>	<b>\$ 310,000</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 54,930,317</b>	<b>\$ 49,425,358</b>	<b>\$ 45,550,146</b>	<b>\$ 46,832,500</b>	<b>\$ 51,020,828</b>	<b>\$ 50,905,532</b>
<b>Uses:</b>						
7300 Interfund Transfers Out	26,165	39,455	-	-	-	-
7500 Student Financial Aid	54,904,152	49,385,903	45,550,146	46,832,500	51,020,828	50,905,532
<b>Total Transfers and Other Outgo</b>	<b>\$ 54,930,317</b>	<b>\$ 49,425,358</b>	<b>\$ 45,550,146</b>	<b>\$ 46,832,500</b>	<b>\$ 51,020,828</b>	<b>\$ 50,905,532</b>
<b>Total Expenses</b>	<b>\$ 54,930,317</b>	<b>\$ 49,425,358</b>	<b>\$ 45,550,146</b>	<b>\$ 46,832,500</b>	<b>\$ 51,020,828</b>	<b>\$ 50,905,532</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>

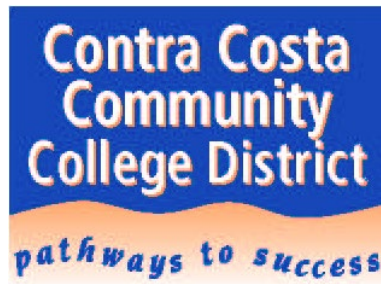
**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative Budget**  
**FUND 75: LOAN & SCHOLARSHIP FUND (Lesher & Berta Kamm)**

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
<b>Sources:</b>						
8860 Interest and Investment Income	2,372	14,767	9,828	9,828	16,032	9,919
<b>Total Local Revenues</b>	<b>\$ 2,372</b>	<b>\$ 14,767</b>	<b>\$ 9,828</b>	<b>\$ 9,828</b>	<b>\$ 16,032</b>	<b>\$ 9,919</b>
<b>Total Revenues</b>	<b>\$ 2,372</b>	<b>\$ 14,767</b>	<b>\$ 9,828</b>	<b>\$ 9,828</b>	<b>\$ 16,032</b>	<b>\$ 9,919</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 2,372</b>	<b>\$ 14,767</b>	<b>\$ 9,828</b>	<b>\$ 9,828</b>	<b>\$ 16,032</b>	<b>\$ 9,919</b>
<b>Uses:</b>						
5800 Other Services and Expenses	46	21	52	52	22	52
<b>Total Other Operating Expenses</b>	<b>\$ 46</b>	<b>\$ 21</b>	<b>\$ 52</b>	<b>\$ 52</b>	<b>\$ 22</b>	<b>\$ 52</b>
7400 Other Transfers/Uses	4,000	-	10,000	10,000	12,000	12,000
<b>Total Transfers and Other Outgo</b>	<b>\$ 4,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>
<b>Total Expenses</b>	<b>\$ 4,046</b>	<b>\$ 21</b>	<b>\$ 10,052</b>	<b>\$ 10,052</b>	<b>\$ 12,022</b>	<b>\$ 12,052</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (1,674)</b>	<b>\$ 14,746</b>	<b>\$ (224)</b>	<b>\$ (224)</b>	<b>\$ 4,010</b>	<b>\$ (2,133)</b>
<b>Beginning Fund Balance</b>	493,448	491,773	506,520	506,520	506,520	511,330
<b>Ending Fund Balance</b>	<b>\$ 491,774</b>	<b>\$ 506,519</b>	<b>\$ 506,296</b>	<b>\$ 506,296</b>	<b>\$ 510,530</b>	<b>\$ 509,197</b>
7998 Restricted Reserve	-	-	506,296	506,296	-	509,197
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 506,296</b>	<b>\$ 506,296</b>	<b>\$ -</b>	<b>\$ 509,197</b>

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

Description	Final Actuals 2021-2022	Final Actuals 2022-2023	Adoption Budget 2023-2024	Adjusted Budget 2023-2024	YTD Actuals 2023-2024	Tentative Budget 2024-2025
<b>Sources:</b>						
8860 Interest and Investment Income	(32,975,906)	12,986,114	7,672,695	7,672,695	18,037,144	8,901,113
<b>Total Local Revenues</b>	<b>\$ (32,975,906)</b>	<b>\$ 12,986,114</b>	<b>\$ 7,672,695</b>	<b>\$ 7,672,695</b>	<b>\$ 18,037,144</b>	<b>\$ 8,901,113</b>
<b>Total Revenues</b>	<b>\$ (32,975,906)</b>	<b>\$ 12,986,114</b>	<b>\$ 7,672,695</b>	<b>\$ 7,672,695</b>	<b>\$ 18,037,144</b>	<b>\$ 8,901,113</b>
8980 Interfund Transfers In	-	5,500,000	1,000,000	1,000,000	-	1,000,000
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ 5,500,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ (32,975,906)</b>	<b>\$ 18,486,114</b>	<b>\$ 8,672,695</b>	<b>\$ 8,672,695</b>	<b>\$ 18,037,144</b>	<b>\$ 9,901,113</b>
<b>Uses:</b>						
5800 Other Services and Expenses	554,383	487,248	490,000	490,000	398,501	490,000
<b>Total Other Operating Expenses</b>	<b>\$ 554,383</b>	<b>\$ 487,248</b>	<b>\$ 490,000</b>	<b>\$ 490,000</b>	<b>\$ 398,501</b>	<b>\$ 490,000</b>
<b>Total Expenses</b>	<b>\$ 554,383</b>	<b>\$ 487,248</b>	<b>\$ 490,000</b>	<b>\$ 490,000</b>	<b>\$ 398,501</b>	<b>\$ 490,000</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (33,530,289)</b>	<b>\$ 17,998,866</b>	<b>\$ 8,182,695</b>	<b>\$ 8,182,695</b>	<b>\$ 17,638,643</b>	<b>\$ 9,411,113</b>
<b>Beginning Fund Balance</b>	<b>172,475,203</b>	<b>138,944,915</b>	<b>156,943,780</b>	<b>156,943,780</b>	<b>156,943,780</b>	<b>177,512,252</b>
<b>Ending Fund Balance</b>	<b>\$ 138,944,914</b>	<b>\$ 156,943,781</b>	<b>\$ 165,126,475</b>	<b>\$ 165,126,475</b>	<b>\$ 174,582,423</b>	<b>\$ 186,923,365</b>
7998 Restricted Reserve	-	-	165,126,475	165,126,475	-	186,923,365
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 165,126,475</b>	<b>\$ 165,126,475</b>	<b>\$ -</b>	<b>\$ 186,923,365</b>





## **APPENDICES**

- A. 2024-25 BUDGET YEAR 50% LAW CALCULATION**
- B. STEP AND LONGEVITY COST ESTIMATES FOR FY 2024-25**
- C. SALARY SCHEDULE AND 4CD BENEFITS PREMIUM HISTORY**
- D. GLOSSARY**

# **Appendix A**

## **2024-25 BUDGET YEAR 50% LAW CALCULATION**

APPENDIX A

Contra Costa Community College District

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

Based on Fund 11 Status for ALL LOCATIONS

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

TB 2025 data as of 05/28/24

Object Category	State Use Only (EDP)	Expenditures Before Allocation		n/a		All Locations Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	78,793,224	78,793,224	0	0	78,793,224	78,793,224
Noninstructional Salaries (CA 1200 and 1400)	408		20,106,803		0		20,106,803
<b>Subtotal Academic Salaires</b>	409	78,793,224	98,900,027	0	0	78,793,224	98,900,027
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		38,002,699		0		38,002,699
Noninstructional Aides (CA 2200 and 2400)	416	4,837,511	4,837,511	0	0	4,837,511	4,837,511
<b>Subtotal Classified Salaries</b>	419	4,837,511	42,840,210	0	0	4,837,511	42,840,210
Employee Benefits (CA 3000)	429	38,140,032	78,594,125	0	0	38,140,032	78,594,125
Supplies and Materials (CA 4000)	435		5,012,327		0		5,012,327
Other Operating Expenses and Services (CA 5000)	449	600,000	23,068,086	0	0	600,000	23,068,086
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		98,458		0		98,458
<b>Total (409 + 419 + 429) and (435 + 449 + 451)</b>	459	122,370,767	248,513,233	0	0	122,370,767	248,513,233
Less Exclusions for Current Expenses of Education	469	6,978,703	18,568,511	0	0	6,978,703	18,568,511
<b>Totals for ESC 84362, 50 percent law (459 - 469)</b>	470	115,392,064	229,944,722	0	0	115,392,064	229,944,722
Percentage of CEE (470, col. 1 / 470, col.2)	471	50.18%	100.00%			50.18%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		114,972,361				114,972,361
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		114,972,361				114,972,361

**Contra Costa Community College District**

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

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

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

TB 2025 data as of 05/28/24

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 18.7701%		Contra Costa College Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	13,847,565	13,847,565	0	0	13,847,565	13,847,565
Noninstructional Salaries (CA 1200 and 1400)	408		4,419,022		333,663		4,752,685
<b>Subtotal Academic Salaires</b>	409	13,847,565	18,266,587	0	333,663	13,847,565	18,600,250
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		6,035,282		1,941,845		7,977,127
Noninstructional Aides (CA 2200 and 2400)	416	739,789	739,789	0	0	739,789	739,789
<b>Subtotal Classified Salaries</b>	419	739,789	6,775,071	0	1,941,845	739,789	8,716,916
Employee Benefits (CA 3000)	429	4,540,157	9,987,989	2,296,339	5,201,596	6,836,496	15,189,585
Supplies and Materials (CA 4000)	435		745,268		57,633		802,901
Other Operating Expenses and Services (CA 5000)	449	0	1,786,907	0	3,037,591	0	4,824,498
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		0		3,754		3,754
<b>Total (409 + 419 + 429) and (435 + 449 + 451)</b>	459	19,127,511	37,561,822	2,296,339	10,576,082	21,423,850	48,137,904
Less Exclusions for Current Expenses of Education	469	0	83,371	1,309,907	3,316,090	1,309,907	3,399,461
<b>Totals for ESC 84362, 50 percent law (459 - 469)</b>	470	19,127,511	37,478,451	986,432	7,259,992	20,113,943	44,738,443
Percentage of CEE (470, col. 1 / 470, col.2)	471	51.04%	100.00%			44.96%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		18,739,225				22,369,221
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		18,739,225				22,369,221

**Contra Costa Community College District**

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

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

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

TB 2025 data as of 05/28/24

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 53.4952%		Diablo Valley College Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	44,572,664	44,572,664	0	0	44,572,664	44,572,664
Noninstructional Salaries (CA 1200 and 1400)	408		8,815,352		950,949		9,766,301
<b>Subtotal Academic Salaires</b>	409	44,572,664	53,388,016	0	950,949	44,572,664	54,338,965
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		13,708,979		5,534,313		19,243,292
Noninstructional Aides (CA 2200 and 2400)	416	2,194,294	2,194,294	0	0	2,194,294	2,194,294
<b>Subtotal Classified Salaries</b>	419	2,194,294	15,903,273	0	5,534,313	2,194,294	21,437,586
Employee Benefits (CA 3000)	429	14,176,607	26,910,130	6,544,631	14,824,693	20,721,238	41,734,823
Supplies and Materials (CA 4000)	435		1,737,749		164,257		1,902,006
Other Operating Expenses and Services (CA 5000)	449	0	2,478,957	0	8,657,219	0	11,136,176
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		34,100		10,699		44,799
<b>Total (409 + 419 + 429) and (435 + 449 + 451)</b>	459	60,943,565	100,452,225	6,544,631	30,142,130	67,488,196	130,594,355
Less Exclusions for Current Expenses of Education	469	0	869,773	3,733,270	9,871,637	3,733,270	10,741,410
<b>Totals for ESC 84362, 50 percent law (459 - 469)</b>	470	60,943,565	99,582,452	2,811,361	20,270,493	63,754,926	119,852,945
Percentage of CEE (470, col. 1 / 470, col.2)	471	61.20%	100.00%			53.19%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		49,791,226				59,926,472
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		49,791,226				59,926,472

**Contra Costa Community College District**

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

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

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

TB 2025 data as of 05/28/24

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 27.7348%		Los Medanos College Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	20,372,995	20,372,995	0	0	20,372,995	20,372,995
Noninstructional Salaries (CA 1200 and 1400)	408		5,094,795		493,022		5,587,817
<b>Subtotal Academic Salaires</b>	409	20,372,995	25,467,790	0	493,022	20,372,995	25,960,812
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		7,912,996		2,869,283		10,782,279
Noninstructional Aides (CA 2200 and 2400)	416	1,903,428	1,903,428	0	0	1,903,428	1,903,428
<b>Subtotal Classified Salaries</b>	419	1,903,428	9,816,424	0	2,869,283	1,903,428	12,685,707
Employee Benefits (CA 3000)	429	7,189,212	13,983,806	3,393,086	7,685,911	10,582,298	21,669,717
Supplies and Materials (CA 4000)	435		2,222,260		85,160		2,307,420
Other Operating Expenses and Services (CA 5000)	449	600,000	2,619,048	0	4,488,364	600,000	7,107,412
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	30,065,635	54,153,686	3,393,086	15,627,287	33,458,721	69,780,973
Less Exclusions for Current Expenses of Education	469	0	31,823	1,935,526	4,885,579	1,935,526	4,917,402
<b>Totals for ESC 84362, 50 percent law (459 - 469)</b>	470	30,065,635	54,121,863	1,457,560	10,741,708	31,523,195	64,863,571
Percentage of CEE (470, col. 1 / 470, col.2)	471	55.55%	100.00%			48.60%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		27,060,931				32,431,785
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		27,060,931				32,431,785

## **Appendix B**

# **STEP AND LONGEVITY COST ESTIMATES FOR FY 2024-25**

APPENDIX B

Step and Longevity Cost Estimates for 2024-25 Budget Year

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

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

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

<sup>(2)</sup> Part-time faculty step based on 250 per year at \$744 each, and reclass (column) based on 40 per year at \$744 each.



## **Appendix C**

# **SALARY SCHEDULE AND 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	Police Officers Association	Confidentials	Managers/ Supervisors	Chancellor's Cabinet	Medical Plans - Actuals	Dental Plans - Actuals
83-84	0.0%	0.0%		0.0%	0.0%	0.0%		
84-85 eff. 7-1-84 eff. 7-1-85	8.4% 4.0%	10.4%		8.4% 4.0%	8.4% 4.0%	8.4% 4.0%		
85-86	6.2% (87.1% of work year)	5.4%		5.4%	5.4%	5.4%		
86-87	5.0%	5.4%		5.0%	5.0%	5.0%		
87-88	4.0%	4.0%		4.0%	4.0%	4.0%		
88-89	4.7%	4.7%		4.7%	4.6/7%	4.6/7%		
89-90	7.0%	7.0%		7.0%	7.0%	7.0%		
90-91	6.5%	6.5%		6.5%	6.5%	6.5%		
91-92	3.0%	3.0%		3.0%	3.0%	3.0%		
92-93	0.0%	0.0%		0.0%	0.0%	0.0%		
93-94	2.0%	2.0%		2.0%	2.0%	2.0%	5.53%	2.66%
94-95	2.0%	2.0%		2.0%	2.0%	2.0%	-0.03%	5.82%
95-96	4.0%	4.0%		4.0%	4.0%	4.0%	-6.95%	0.80%
96-97	4.0%	4.0%		4.0%	4.0%	4.0%	0.61%	4.17%
97-98	2.97%	2.97%		2.97%	2.97%	2.97%	14.18%	8.13%
98-99	2.26%	2.26%		2.26%	2.26%	2.26%	11.39%	6.50%
99-00	1.41%	1.41%		1.41%	1.41%	1.41%	11.90%	5.25%
00-01 <sup>(4)</sup>	6% + 1%	6% + 1%		6% + 1%	6% + 1%	6% + 1%	14.72%	15.45%
01-02	4.25%	4.25%		4.25%	4.25%	4.25%	12.20%	6.97%
02-03 <sup>(6)</sup>	6.2%	6.2%		6.2%	6.2%	6.2%	24.03%	-1.42%
03-04 <sup>(1)(5)(7)</sup>	0.0%	0.0%		0.0%	0.0%	-2.0%	9.46%	-8.51%
04-05 <sup>(2)(3)</sup>	-6.9% eff 4/1/05	0.00%		-7.00%	-7.00%	-7.00%	18.37%	6.17%
05-06 <sup>(3)</sup>	-6.90%	-3.38% eff 8/1/05		-5.25%	-5.25%	-5.25%	8.34%	9.50%
06-07	5.54% <sup>(8)</sup>	3.5% <sup>(8)</sup>		5.54% <sup>(8)</sup>	5.54% <sup>(8)</sup>	5.54% <sup>(8)</sup>	4.58%	3.40%
07-08	7.00%	7.00%		7.00%	7.00%	Contract	17.51%	0.00%
08-09	3.57%	3.57%		3.57%	3.57%	Contract	7.04%	3.99%
09-10	0.00%	0.00%		0.00%	0.00%	Contract	7.07%	8.88%
10-11	0.00%	0.00%		0.00%	0.00%	Contract	7.83%	-6.48%
11-12	0.00%	0.00%		0.00%	0.00%	Contract	5.05%	3.14%
12-13	0.00%	0.00%		0.00%	0.00%	Contract	3.48%	-4.99%
13-14	2.00%	2.00%		2.00%	2.00%	Contract	14.00%	-2.88%
14-15	0.00%	0.00%		0.00%	0.00%	Contract	8.91%	0.00%
15-16	5.00%	5.00%		5.00%	5.00%	Contract	3.55%	4.33%
16-17	0.00%	0.00%		0.00%	0.00%	Contract	8.31%	-6.19%
17-18	2.30%	0.00%		2.50%	2.50%	Contract	4.00%	0.00%
18-19	0.50%	3.00%		0.50%	0.50%	Contract	-0.16%	0.00%
19-20	5.00%	5.00%		6.00% <sup>(9)</sup>	6.00% <sup>(9)</sup>	Contract	1.73%	0.00%
20-21	3.00%	3.00%		3.00%	3.00%	Contract	1.87%	-3.30%
21-22 <sup>(10)</sup>	N/A	5.07%		5.07%	5.07%	Contract	2.02%	0.00%
22-23	6.00%	6.50%		6.0%	6.00%	Contract	1.75%	0.00%
23-24	6.55%	5.51%	4.5%	6.15%	6.15%	Contract	7.09%	0.00%
24-25	TBD	TBD	TBD	TBD	TBD	Contract	11.04%	0.00%

\* Projected

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

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

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

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

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

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

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

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

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

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

# **Appendix D**

## **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 DSPPS, 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 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.
- **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.