



Budget Committee meeting on April 19, 2023 had no quorum.

The following topics were discussed are attached for your information.

- Draft Tentative Budget Report
- 3<sup>rd</sup> Quarter Financial Statement for CCC Operating Budget
- Review Status of Annual Goals

<b>DRAFT -- Tentative budget 2023-24</b>						
<b>CCC - General Fund, Ongoing</b>						
Object Code:	Description	TB 2024 (A)	AB 2023 (B)	Diff (A - B)	% Change	Notes
<b>Sources:</b>						
486*	State Revenue	78,858	82,180	(3,322)	-4.0%	Slight change based on current year actuals. (CPG Admin Allow. / Apprenticeship. Rev.)
488*	Local Revenue	758,331	1,188,806	(430,475)	-36.2%	Anticipated ELC contract came in as a grant agreement. Related revenue and 3.5 FTE moved to the grant.
48992	Subfund transfers in	270,009	300,289	(30,280)	-10.1%	Faculty sabbatical allocation budget will be adjusted after Board approval. Current assumption is less than AB23.
48994	Operating allocation	35,592,294	32,815,718	2,776,576	8.5%	8.13% COLA on apportionment, fee incr. for NRTFES.
<b>Total Revenues</b>		<b>36,699,492</b>	<b>34,386,993</b>	<b>2,312,499</b>		
<b>Uses:</b>						
51*	Certificated salaries	17,852,010	16,754,687	1,097,323	6.5%	1) 2022-23 Salary increases were not in AB23, 2) step/column increases, 3) 1 FTE increase due to change in RT and a partial reclass from classified to acad. mgmt (0.5 tutoring position).
53*	Certificated benefits	5,564,931	5,214,405	350,526	6.7%	1) 2.33% incr. in health care costs, 2) TB24 incl. healthcare cost for PT Faculty \$112k, 3) increase in payroll taxes due to higher salary base, 3) STRS rate unchanged
52*	Classified salaries	6,685,224	6,510,187	175,037	2.7%	1) 2022-23 Salary increases were not in AB23, 2) step/column increases, 3) impact of 5 less FTE (3.5 ELC FTE to grants, 0.9 budgeted FTE reduction/correction, 0.5 FTE reclass to acad mgmt (tutoring).

Object Code:	Description	TB 2024 (A)	AB 2023 (B)	Diff (A - B)	% Change	Notes
53*	Classified benefits	3,712,890	3,905,715	(192,825)	-4.9%	1) AB23 has more vacant positions in the budget. Employees hired came in with lower health care cost in TB (single Kaier, etc). 2) Impact of 5 less FTE 3) 2.33% incr. in health care costs 4) 0.17% reduction in PERS rate
	<b>Total Salaries and Benefits</b>	<b>33,815,055</b>	<b>32,384,994</b>	<b>1,430,061</b>		
54*	Supplies	713,707	666,906	46,801	7.0%	1) \$36k reduction in lottery offset for instr. supplies. (based on prior year actuals). 2) \$10k increase for Automotive Dept.-2023-24 Budget Request. 2023-24 Request for Graduation exp. at \$40k.
55*	Other operating	1,079,208	1,039,208	40,000	3.8%	
56*	Capital purchases	131,949	131,949	-	0.0%	
573*	Interfund transfers out	54,500	54,500	-	0.0%	
5782*	Subfund transfers out	16,700	16,700	-	0.0%	
	<b>Total Operating Expenditures</b>	<b>1,996,064</b>	<b>1,909,263</b>	<b>86,801</b>		
	<b>Total Expenditures</b>	<b>35,811,119</b>	<b>34,294,257</b>	<b>1,516,862</b>	<b>4.4%</b>	
	<b>Net Revenues Over (Under) Exp.</b>	<b>888,373</b>	<b>92,736</b>	<b>795,637</b>	<b>858.0%</b>	
39*	Beginning Fund Balance	1,408,514	1,405,211	3,303	0.2%	
	Ending Fund Balance	2,296,887	1,497,947	798,940		
	<b>Reserves</b>					
57900	Contingencies	95,736	95,736	-	0.0%	President's contingency
57903	Deficit Funding Reserve	73,324	169,528	(96,204)	-56.7%	Based on approved Budget Assumptions sheet.
57904	1% College/DO Local Reserves	356,989	359,044	(2,055)	-0.6%	Per 1% reserve calculation
57999	Undesignated Fund Reserve	1,770,838	873,639	897,199	102.7%	
	<b>Reserves</b>	<b>2,296,887</b>	<b>1,497,947</b>	<b>798,940</b>		
	Balance budget data - should be \$0	-	-	-		

## CCC - TB2024 Staffing Analysis

	Sum of FTE Salary Table	Budget TB2024	AB2023	Diff	Notes
Confidentials	1		1	1	-
Supervisors	6		2	1	1.00
Faculty	12	102.55	102.55		-
Classified	20	110.95	113.525		(2.58)
Managers	30	26	25		1.00
	40	1	1		-
<b>Grand Total</b>		<b>243.5</b>	<b>244.075</b>		<b>(0.58)</b>

### Salary Table      Salary Table diff

6: Supervisors	1.00	1.00	Bookstore reorg
20: Classified	(2.58)	(1.00)	Bookstore reorg
		(1.00)	Reorg in tutoring dept
		(0.63)	Correction of addl. FTE from AB2023
		0.05	FTE increase approved during 2023-24 Budget Request Review
30/35: Mgmt	1.00	1.00	Reorg in tutoring dept
	(0.58)	(0.58)	

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT**  
**FUND 11: GENERAL FUND - UNRESTRICTED - Contra Costa College, Operating**  
for Period Ended March 31, 2023  
**DRAFT**

Description	Adopted Budget	Adjusted Budget	YTD Actuals	% of Adj. Budget
<b>Sources:</b>				
<b>Total State Revenues</b>	\$ 82,180	\$ 82,180	\$ 57,680	70.2%
<b>Total Local Revenues</b>	\$ 1,188,806	\$ 1,027,811	\$ 542,366	52.8%
<b>Total Other Financing Sources</b>	\$ 33,173,849	\$ 33,654,866	\$ 25,136,639	74.7%
<b>Total Revenues and Other Financing Sources</b>	\$ 34,444,835	\$ 34,764,857	\$ 25,736,685	74.0%
<b>Uses:</b>				
1100 Monthly Instructional Salary	6,871,829	7,174,323	5,025,942	70.1%
1200 Noninstructional Salaries Full Time	3,951,636	4,125,585	3,010,759	73.0%
1300 Instructional Salaries Part Time	5,572,467	5,817,764	4,041,518	69.5%
1400 Noninstructional Salaries Part Time	358,755	374,548	498,902	133.2%
<b>Total Academic Salaries</b>	\$ 16,754,687	\$ 17,492,220	\$ 12,577,121	71.9%
2100 Noninstructional Salaries Full Time	5,210,970	5,440,398	3,762,916	69.2%
2200 Instructional Aides Full Time	931,500	972,512	474,687	48.8%
2300 Variable Non-Instructional	348,717	368,717	736,619	199.8%
2400 Variable Classroom Aide	19,000	19,000	31,956	168.2%
<b>Total Classified Salaries</b>	\$ 6,510,187	\$ 6,800,627	\$ 5,006,178	73.6%
3000 <b>Total Benefits</b>	9,120,120	9,321,715	6,302,367	67.6%
<b>Total Salaries and Benefits</b>	\$ 32,384,994	\$ 33,614,562	\$ 23,885,666	71.1%
4000 Supplies and Materials	666,906	477,736	396,079	82.9%
5100 Consultants	54,955	54,955	43,814	79.7%
5200 Travel	162,131	165,031	41,824	25.3%
5300 Dues and Memberships	79,081	79,081	84,814	107.2%
5400 Insurance	29,591	29,591	-	0.0%
5500 Utilities and Housekeeping	39,576	39,576	22,750	57.5%
5600 Contract Services	589,923	590,073	665,745	112.8%
5690 Other Operating Expenses	103,969	103,969	82,712	79.6%
5800 Other Services and Expenses	37,824	47,824	72,854	152.3%
<b>Total Other Operating Expenses</b>	\$ 1,097,050	\$ 1,110,100	\$ 1,014,513	91.4%
6200 Buildings	21,000	21,000	9,269	44.1%
6300 Library Books	10,500	10,862	531	4.9%
6400 Equipment	100,449	105,509	50,505	47.9%
<b>Total Capital Outlay</b>	\$ 131,949	\$ 137,371	\$ 60,305	43.9%

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT**  
**FUND 11: GENERAL FUND - UNRESTRICTED - Contra Costa College, Operating**  
for Period Ended March 31, 2023  
**DRAFT**

Description	Adopted Budget	Adjusted Budget	YTD Actuals	% of Adj. Budget
7300 Interfund Transfers Out	54,500	54,500	-	0.0%
7899 Intrafund and Subfund Transfers Out	16,700	16,700	-	0.0%
<b>Total Transfers and Other Outgo</b>	<b>\$ 71,200</b>	<b>\$ 71,200</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Expenses</b>	<b>\$ 34,352,099</b>	<b>\$ 35,410,969</b>	<b>\$ 25,356,563</b>	<b>71.6%</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 92,736</b>	<b>\$ (646,112)</b>	<b>\$ 380,122</b>	
9000 <b>Fund Balance at July 01, 2022</b>	1,413,218	1,429,718	1,429,718	
<b>Fund Balance at March 31, 2023</b>	<b>\$ 1,505,954</b>	<b>\$ 783,606</b>	<b>\$ 1,809,840</b>	
7903 Deficit Funding Reserve	169,528	169,528	-	
7904 College/DO Local Reserves	359,044	359,044	-	
7900 Designated Reserves	100,440	100,440	-	
7999 Undesignated Reserve	876,942	154,594	-	
<b>Total Budgeted Reserves</b>	<b>\$ 1,505,954</b>	<b>\$ 783,606</b>	<b>\$ -</b>	

## Budget Committee

### Status of 2022-23 Goals

#### 1) Perform quarterly review of general fund operating budget reports.

##### Status of goal:

Committee reviewed quarterly financial statements for CCC's general fund operating budget at the following meetings:

1. 2022-23, First Quarter Financials at October 19, 2022 meeting
2. 2022-23, Second Quarter Financials at February 15, 2023 meeting
3. 2022-23, Third Quarter Financials at April 19, 2023 meeting

#### 2) To develop/recommend an institutional review process for departmental budget requests.

##### Status of goal:

Committee followed the process outlined below to review and recommend the approval of select 2023-24 Budget/Resource requests.

1. Programs submitted their budget and resource requests through an established process. (This process is under review and will change in 2023-24 / 2024-25 based on the work of the Program Review Redesign Sub-committee and based on feedback from constituency groups as well as various college committees including the Budget Committee.)
2. Business Services reviewed all requests and related cost estimates and prepared a list that:
  - a. Summarized all request by area (Academic / Student Services / Administrative)
  - b. Summary included:
    - i. Type of request (ongoing or one time),
    - ii. Justification submitted by the program
    - iii. Amount requested
    - iv. Potential funding source and potential impact on General Operating budget
    - v. Comments/notes from Business Services about the requested amounts and how they tie to program's current and past budget information.
  - c. Budget Committee reviewed the summarized information at its October 19, 2022 meeting. Proposed decisions were noted on the file at that meeting based on the conversations, questions/answers, and feedback received from the committee members.
  - d. College Executive Leadership Team reviewed the updated summary from the Budget Committee meeting at its October 26, 2022 meeting. Feedback and recommendations were collected and added to the file.
  - e. College Council reviewed the updated summary at its November 10, 2022 meeting and provided feedback.

- f. Final draft was then taken back to Budget Committee for review and final recommendations at their November 16, 2022 meeting.
- g. Final list from this meeting was then provided to the College President for final decisions.

Group will continue to enhance the review process based on feedback from its members.

**3) Review and provide feedback as the planning committee re-designs the budget allocation process for program review.**

Status of goal:

Program Review Redesign committee created a Canva shell with videos outlining their ongoing work on program review. Link to Canva shell is:

<https://4cd.instructure.com/courses/88200/>

Related information from Planning Committee has been shared with the Budget Committee members on November 11, 2022 and March 8, 2023 to seek input. Members were to review the information outside of the meeting time and provide feedback using the feedback links provided.

In addition, Planning Committee Co-chair, Mayra Padilla, presented at the March 15, 2023 Budget Committee meeting to outline the role budget Committee is expected to play in the redesign effort. Goal is to draft an annual budget/resource request rubric in 2023-24 and implement the new format in 2024-25.

At its April 19, 2023 meeting, Budget Committee reviewed "Part 4: Annual milestone update" video from the Canva shell.

Committee members discussed the type of prompts they would like to see on the annual budget/resource requests.

Prompts from 2023-24 Requests:

1. Contra Costa College is committed to Equity (retention, access, degree attainment, completion, and transfer). Please discuss your unit's accomplishments over the last 1-2 years in regard to one or more of the indicators.
2. Contra Costa College is committed to Equity (retention, access, degree attainment, completion, and transfer). What challenges has your unit faced in making progress towards these Equity indicators?
3. For each item that you ARE requesting, please include a narrative justification, including a description of how this request will help your unit achieve the Equity goals described above and/or other important unit priorities. Feel free to include any relevant data that supports your request.



Additional prompts to consider:

1. How does the request align with goals within the college strategic plan
2. If and how does the request impact SCFF revenue calculation
3. How does the request impact 50% law compliance?
4. Is this request necessary to maintain the infrastructure needed to continue essential operations of the college?
5. Does this request enhance and/or maintain safety procedures for the programs or campus wide?
6. Is this a one time or an ongoing budget request?