



ADOPTION BUDGET
FISCAL YEAR 2015-16

PRESENTED TO THE GOVERNING BOARD

SEPTEMBER 9, 2015

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Prepared in collaboration with the Fiscal Services Staff

With special thanks to the Campus Business Officers, District Governance Council
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**ADOPTION BUDGET
FISCAL YEAR 2015-16**

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ADOPTION BUDGET FISCAL YEAR 2015-16

1. INTRODUCTION

The goal in preparing the Adoption Budget for the Contra Costa Community College District (District) is to develop a balanced budget that provides for programs and services and meets the needs of the communities the District serves, as delineated in the District's 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 §70901 and Title 5 §58301 is exercised in the development and management of the budget.

1.1 California's FY 2015-16 Enacted Budget

The enacted state budget for FY 2015-16 has general fund spending at \$115 billion, the largest general fund spending in state history. The Proposition 98 constitutional guarantee of funding for K-14 schools was \$56.6 billion in 2007-08 and sank to \$47.3 billion in 2011-12. From this recent low, funding has been at all-time highs since 2012-13 and will grow to \$68.4 billion in 2015-16. This \$68.4 billion for K-14 education has translated into significant year-over-year increases in ongoing, one-time, and restricted funds for the District.

Table 1 illustrates how these additional revenues affect the community college system, their potential impact to the District, and the changes within each category since the May Revision.

Category	Enacted State Budget	District Impact	Change from May Revision
Apportionment Funding for Access/Growth (Ongoing)	\$156.5 million is proposed to fund approximately 3 percent in systemwide growth	None budgeted, but the potential to earn approximately \$4 million in additional apportionment funds were the District to grow its resident FTES by 851	No change
Cost of Living Adjustment (COLA) (Ongoing)	\$61.0 million to fund a COLA of 1.02 percent, raising the value of a resident FTES from \$4,676 to \$4,723	At 28,367 resident FTES, the COLA equates to an additional \$1.35 million in apportionment funding for the District	No change
Base Allocation (Ongoing)	\$266.7 million to increase base allocations; described as a revenue stream to help offset rising pension obligations	An additional \$6.9 million for the District, increasing base funding and dollars per FTES	No change
Full-Time Faculty Hiring (Ongoing)	\$62.3 million for the system to increase the number of full-time faculty positions	An additional \$1.54 million for the District and a corresponding increase of 21 to the District's Faculty Obligation Number (FON)	A decrease of \$12.7 million from the \$75 million proposal brought forth in the May Revision
Mandated Cost Claims (One-Time)	\$603.7 million for systemwide mandate reimbursements, to be distributed on a per-FTES basis	The District will receive approximately \$15.7 million in one-time mandate funds	A decrease of \$22.3 million from the \$626 million proposed in the May Revision

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Category	Enacted State Budget	District Impact	Change from May Revision
Deferred Maintenance and Instructional Equipment (One-Time)	\$148 million to fund deferred maintenance and instructional equipment	The District will receive approximately \$3.7 million in one-time funds to be used for deferred maintenance and/or instructional equipment	No change
Student Success and Support Program (SSSP) (Restricted)	\$100 million increase in SSSP for the system	The District anticipates receiving \$2.3 million in additional SSSP funds	No change
Student Equity (Restricted)	\$85 million increase in Student Equity for the system	The District anticipates receiving \$2.0 million in additional Student Equity funds	A decrease of \$30 million from the \$115 million proposed in the May Revision
COLA for Categorical Programs (Restricted)	\$2.5 million to ensure a COLA to fund various categorical programs	This will be calculated on the basis of the specific programs	No change

Table 1

1.2 FY 2015-16 Adoption Budget Planning

Built into the FY 2015-16 Adoption Budget are increases in COLA, base allocations, and full-time faculty hiring funds. These increases result in greater than \$9.8 million in year-over-year additional revenue for the District. In addition, as indicated during the April Budget Study Session as well as the Tentative Budget presentation in June, the District has chosen not to budget any of the access/restoration funding that is being made available to the community college system for increasing FTES above target. Despite greater than \$4 million in enrollment growth funds being available, the District's enrollment struggles make budgeting for those funds imprudent. Table 2 shows the resident FTES target for each location for FY 2015-16 and the impact of the COLA, base allocation, and full-time faculty funding increases.

	Current FY 2014-15 FTES Base	FY 2015-16 FTES Target	Additional FTES	Additional Dollars
CCC	5,581	5,581	-	\$1,984,328
DVC	15,035	15,035	-	5,127,822
LMC	7,751	7,751	-	2,750,581
District Total	28,367	28,367	-	\$9,862,731

Table 2

1.3 Mandated Cost Claims – One-Time Monies

As was first communicated to the Governing Board in January, the District stands to receive significant one-time monies from mandated cost reimbursements. Subsequently, during the Tentative Budget presentation in June, District staff presented two recommendations to the Governing Board on how to best utilize what will certainly be a short-term, one-time windfall. Those recommendations were accepted by the Governing Board and with the state budget enacted, have been included into the Adoption Budget.

ADOPTION BUDGET FISCAL YEAR 2015-16

The District will receive \$15.7 million from the mandated cost claim reimbursements. These monies, incorporated within the Adoption Budget, allows the District to fund the following items aimed at maximizing returns in consideration of the interests of our students, employees, and county taxpayers:

- designate \$10.2 million for eventual transfer into the District's irrevocable trust for retiree health benefits. This funding ensures the District will be able to make its annual required contribution (ARC) through FY 2018-19;
- implement a wellness program for employees with the explicit goal of lowering future health care costs through the use of participation incentives. The District believes that a wellness program will create a healthier workforce as well as provide a long-term return on investment;
- convert to a 16-week academic calendar. This requires significant curriculum redevelopment and coordination, and other one-time work, particularly for faculty;
- offset increased costs and/or potential employee losses for a specified period of time after the classification study has concluded;
- fund a program by which the overall retiree health benefit liability will be reduced. Such a program would likely include buying out current and/or future retiree benefit obligations at a rate less than the actuarial value; and
- fund the Board's 10 percent reserve requirement.

2. FISCAL YEAR 2014-15 UPDATE

In September 2014, the Governing Board adopted the FY 2014-15 budget. Building upon the momentum of the economic recovery and enhanced revenues due to Proposition 30, the enacted state budget provided significant year-over-year funding increases. For the second straight year, a modest COLA (0.85 percent) was provided to the community college system, which resulted in \$1.1 million in additional revenue to the District. Moreover, the state committed to funding the community college system with an additional \$140 million for access/restoration, equivalent to 2.75 percent in system growth. With the District experiencing enrollment challenges that resulted in the decision to borrow FTES from summer 2014 (FY 2014-15) to report in FY 2013-14, no additional access/restoration dollars were budgeted or expected.

Additional dollars from the state were also realized in the form of substantial increases to restricted categoricals, specifically the Student Success and Support Program (SSSP) and the Student Equity Program. Within these two categoricals, the state provided an additional \$170 million to the community college system, which resulted in a District allocation of greater than \$5.5 million between the two programs. Providing additional restricted dollars by way of enhancing existing or creating new categorical programs, as opposed to adding unrestricted dollars through COLA or other means, has been a hallmark of the state since the economic recovery began. Overall, while the increase in total dollars provided to the community college system and the District has been significant, most of the increases are earmarked for specific services or populations.

Despite receiving the majority of its additional funding in restricted categoricals and budgeting for zero access/restoration dollars, the District's unrestricted operating budget for FY 2014-15 had only a very small structural deficit of approximately 1/10th of one percent, or \$242,000.

Detailed below are notable changes in revenues and expenditures from FY 2014-15.

2.1 FY 2014-15 Changes in Revenues

Apportionment Recalculation from Borrowing Summer 2014 FTES: Due to borrowing summer 2014 FTES, which generated an increase in base funding, the District received an additional \$4.3 million from the apportionment recalculation done by the State Chancellor's Office. At the direction of the Governing Board at the June 25, 2014, meeting, this additional

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revenue was subsequently placed in a restricted fund for eventual transfer to the irrevocable trust for retiree health benefits.

Mandated Cost Reimbursements: The FY 2014-15 enacted state budget included \$49.5 million in one-time funds for the community college system to pay down existing mandated cost claims. The District's portion of these one-time dollars was approximately \$1.2 million and, after discussion with the Board Finance Committee and full Governing Board in March, was placed in a restricted fund for eventual transfer to the irrevocable trust for retiree health benefits.

2.2 FY 2014-15 Changes in Expenditures

Legal Expenses: After a banner year in FY 2013-14 in which legal expenses came in at approximately \$250,000 (the lowest amount since FY 2007-08), the District experienced increased legal expenses in FY 2014-15. Totaling approximately \$479,000, legal expenses exceeded the original budget by \$79,000. Consistent with Business Procedure 18.01, the increase in legal expenses was deducted from distributable revenue within the District's allocation model.

Election Costs: With three local Governing Board elections, the District established a FY 2014-15 elections budget of \$525,000. Fortunately, election costs came in at historic lows, far below the average amount per election the District has typically experienced. With the three Governing Board elections costing only \$210,000, the result was a savings of \$315,000 over the budgeted amount. Consistent with Business Procedure 18.01, the decrease in election expenses was added to distributable revenue within the District's allocation model.

2.3 FY 2014-15 Ending Fund Balance

Revenues within the operating fund, after compensating for the summer borrowing and mandated cost dollars, were at 100.4 percent of the adopted budget amount. The District's revenue projections rely strongly on historic trends while adjusting for known changes. This revenue analysis has resulted in increasingly accurate projections for the Adopted budget.

On the expense side, with salaries and benefits making up approximately 88 percent of the total budget, it is important to focus on these two specific budgeted amounts versus the actual expended amount. In this regard, the District budgeted \$150.9 million and achieved actuals of \$151.0 million. Put another way, the District had a less than \$100,000 difference, which is within six one-hundredths of a percent accurate on the most important and greatest driver of overall costs – salary and benefits.

Table 3 shows the difference between the FY 2014-15 Adopted Budget and the actuals at year-end for the operating, ongoing portion of the unrestricted general fund. The ending fund balance for FY 2014-15 becomes the opening balance in FY 2015-16.

	FY 2014-15 Adopted Budget	FY 2014-15 Actuals
Revenues	\$171,500,269	\$177,757,991
Expenditures	171,742,824	178,442,658
Increase/(Decrease)	(242,555)	(684,667)
Opening Fund Balance	25,989,815	25,991,379
Ending Fund Balance	\$25,747,261	\$25,306,712

Table 3

**ADOPTION BUDGET
FISCAL YEAR 2015-16**

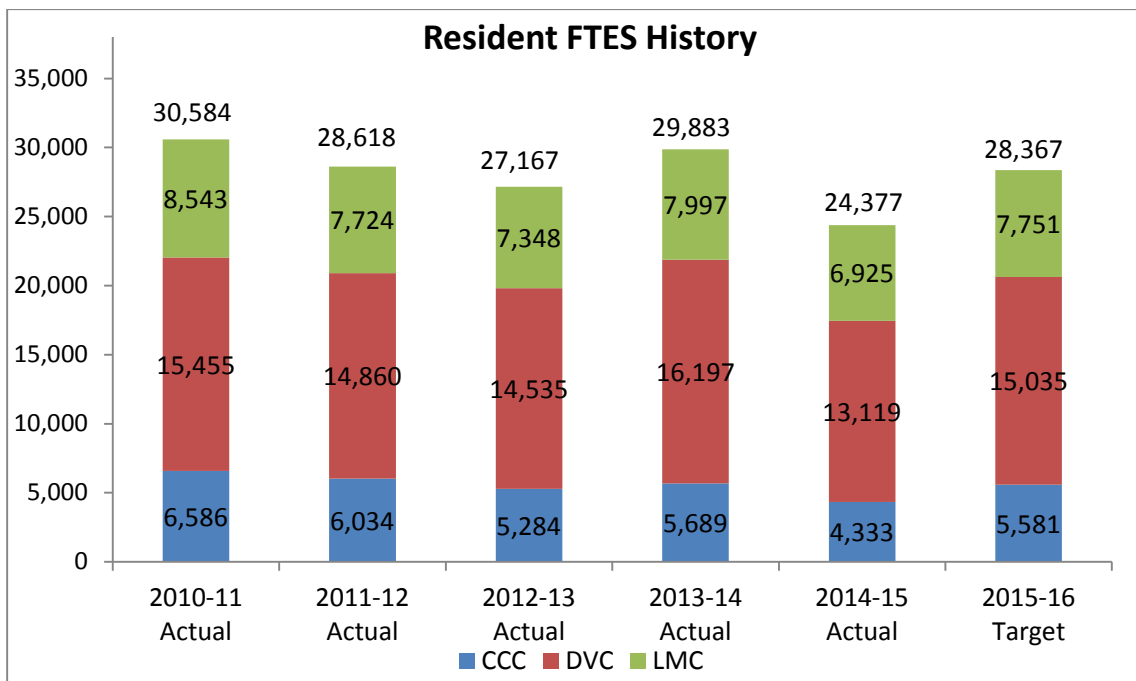
3. FISCAL YEAR 2015-16 ADOPTION BUDGET

The enacted state budget includes significant ongoing revenues for the District. These ongoing revenues include a COLA, base allocation increases, and full-time faculty monies resulting in greater than \$9.8 million in additional funding. Moreover, large increases in restricted categorical programs, specifically SSSP and Student Equity, as well as one-time funds in mandate reimbursements and scheduled maintenance/instructional equipment were given to the community college system. The combination of all these sources (ongoing, one-time, and restricted) results in greater than \$33 million in additional revenue for the District. There is no disputing this is a very positive budget for the District; however, the District must be cognizant of scheduled increases in CalSTRS and CalPERS, the eventual sunset of Proposition 30 taxes, and the inherent volatility in Proposition 98 revenues. Further, the Adoption Budget does not include increases for salary or other forms of compensation.

3.1 FY 2015-16 FTES

Resident

With a FY 2015-16 resident FTES target of 28,367, the District, for the third consecutive year, plans for a static FTES target. Graph 1 reflects a five-year history of actual resident FTES, with the funded target for FY 2015-16.



Graph 1

**ADOPTION BUDGET
FISCAL YEAR 2015-16**

Non-resident

The total District non-resident target is set at a level of 2,750 FTES, with targets detailed by college in Table 4. With a non-resident target of 2,750 FTES, \$13.8 million in revenue is anticipated Districtwide.

	<u>CCC</u>	<u>DVC</u>	<u>LMC</u>	<u>Total</u>
FY 2015-16 NR target	250	2,400	100	2,750
Percentage	9.09%	87.27%	3.64%	100.00%

Table 4

Aggregate Resident and Non-resident FTES

Table 5 provides an aggregate FTES total (resident and non-resident) by college.

	FY 2015-16 Total FTES Targets			
	<u>Resident</u>	<u>Non-resident</u>	<u>Total</u>	<u>% of Total</u>
CCC	5,581	250	5,831	18.74%
DVC	15,035	2,400	17,435	56.03%
LMC	7,751	100	7,851	25.23%
Total	28,367	2,750	31,117	100.00%

Table 5

3.2 Impact on Operating Fund Balance

The difference between current revenue and current expense is commonly referred to as “operating income” or alternately as “operating deficit” and is used to measure whether the budget is structurally balanced. The District pays very close attention to the relationship between operating income and expense. To the degree that expenses exceed revenue, the operating fund balance is impacted. Always, but particularly in difficult fiscal times, the strength of the operating fund balance is critical to the District’s ability to mitigate external factors and provide temporary relief from economic downturns. Table 6 provides an overall look at income and expense within the unrestricted operating portion of the general fund and the effect on the District’s fund balance.

As mentioned earlier, it should be strongly noted that the \$4.8 million in operating surplus is calculated *prior* to any increases in negotiated salary or other forms of compensation.

Unrestricted General Fund, Operating

Income	\$ 190,207,245
Expenses	<u>185,405,720</u>
Net Income over Expenses	\$ 4,801,525
Beginning Fund Balance at July 1, 2015	\$ 25,306,712
Operating Surplus	<u>4,801,525</u>
Projected Ending Balance at June 30, 2016	\$ 30,108,237

**ADOPTION BUDGET
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3.3 Components of Ending Operating Fund Balance

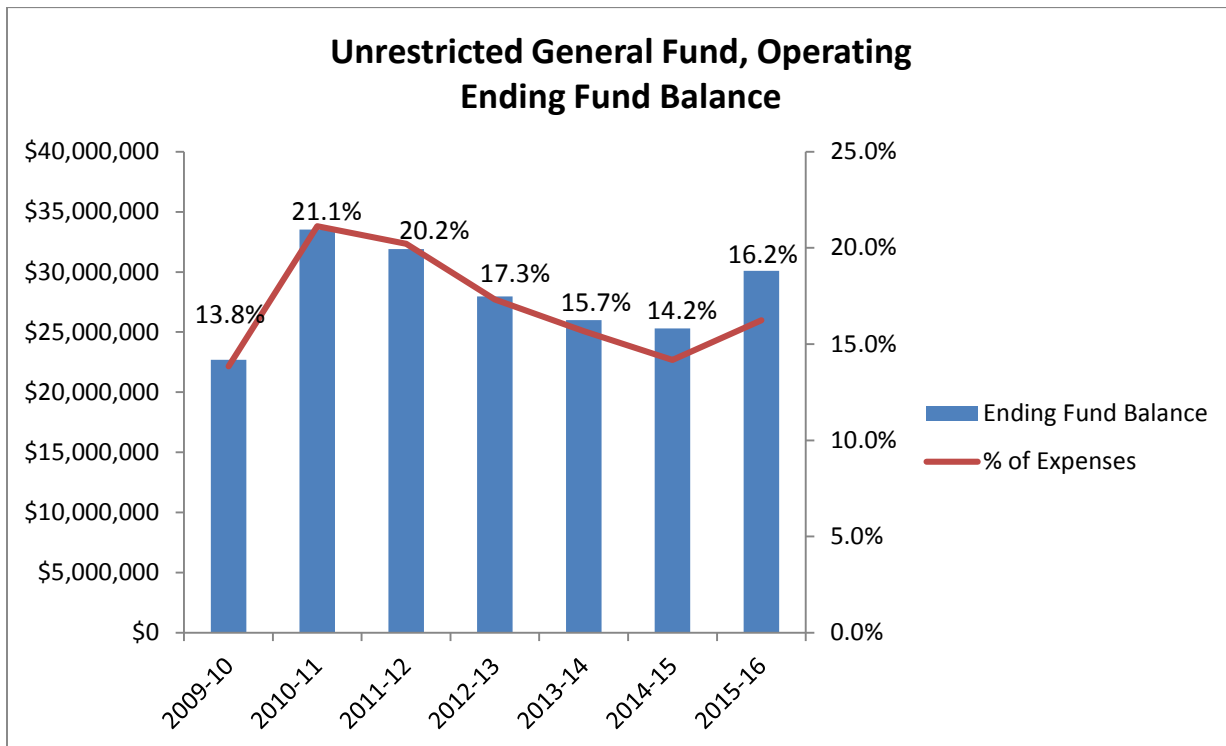
The projected ending balance of \$30,108,237 at June 30, 2016, has restricted and unrestricted components. Table 7 summarizes those components.

Projected Ending Fund Balance

	<u>Restricted</u>
5% Board Reserve	\$ 8,688,113
5% Board Reserve	8,688,113
1% Site Reserves	3,650,450
Designated Reserve	<u>1,684,275</u>
Subtotal Restricted	\$ 22,710,951
	<u>Unrestricted</u>
Undesignated Reserves	<u>\$ 7,397,286</u>
Subtotal Unrestricted	\$ 7,397,286
Total Reserves	\$ 30,108,237

Table 7

Graph 2 reflects a six-year history of actual ending fund balances with the projection for FY 2015-16.



Graph 2

**ADOPTION BUDGET
FISCAL YEAR 2015-16**

3.4 Areas of Concern

Although the adoption budget for 2015-16 is an improvement over previous years, the following areas of concern should not be overlooked.

- Student demand for courses has been a multi-year issue for the District and continues into 2015-16.
- The District needs to be cognizant of the eventual end of the Proposition 30 tax increases in 2016 and 2018.
- Health benefit premium costs rose dramatically within the District's Anthem plans in the last year and may continue to do so.
- Funding of long-term liabilities, such as banked load, vacation accrual and retiree health benefits is an annual challenge.
- Escalating employer contribution rates for the defined benefit pension programs, CalPERS and CalSTRS.
- Continual allocation of significant Proposition 98 funds for use on restricted purposes is an issue. While the District overall is pleased with the financial commitment and supportive of the programmatic intent of the SSSP and Student Equity categoricals, the restrictive nature of these dollars does not allow for maximum leveraging. In addition, the District is concerned about the long-term commitment the state has for these two programs.

4. ALL FUNDS RECAP

Table 8 provides a high-level view of the overall Adoption Budget by fund.

<u>Fund</u>	<u>Beginning Balance July 1, 2015</u>	<u>Total Revenues</u>	<u>Total Expenses</u>	<u>Ending Balance June 30, 2016</u>
F11 Unrestricted GF	\$ 32,151,979	\$ 200,096,847	\$ 191,794,389	\$ 40,454,437
F12 Restricted GF	258,716	33,011,637	33,006,649	263,704
F21 2002 Bond Redemption	5,320,276	6,653,062	6,958,625	5,014,713
F22 2006 Bond Redemption	10,013,689	11,794,675	13,711,243	8,097,121
F29 Long-term Debt	5,951,275	114,427	80,000	5,985,702
F41 Capital Project	20,610,440	1,447,112	7,784,712	14,272,840
F43 Bond 2006	100,647,951	460,000	41,659,316	59,448,635
F44 Bond 2014	119,075,434	421,666	6,249,663	113,247,437
F51 Bookstore	1,700,505	10,754,315	10,754,315	1,700,505
F52 Cafeteria	518,458	1,508,591	1,508,591	518,458
F59 Data Center	1,162,480	-	77,668	1,084,812
F61 Self Insurance	642,381	101,750	-	744,131
F69 Retiree Benefits	9,075,739	11,278,798	5,800,193	14,554,344
F71 Student Organization	1,106,117	420,828	519,470	1,007,475
F73 Student Center	1,399,602	287,109	180,000	1,506,711
F74 Financial Aid	-	36,484,858	36,484,858	-
F75 Scholarship Trust	492,868	1,305	4,004	490,169
F77 OPEB Irrevocable Trust	74,112,634	8,389,461	252,095	82,250,000
Total	\$406,052,954	342,646,581	379,134,041	369,565,494



\$748 Million

Table 8

**ADOPTION BUDGET
FISCAL YEAR 2015-16**

5. CONCLUSION

The District, like all community colleges, faces significant challenges in improving economic times. As the student population becomes more economically, culturally, ethnically, and educationally diverse, the District must become more innovative and better prepared to meet the needs of its changing population. In addition, demand generally declines at the same time access/restoration funding becomes available. As the District faces these challenges in FY 2015-16, it must be innovative in marketing the value it provides in order to combat the sluggish enrollment of the past three fiscal years and meet or exceed its FTES targets. To that end, the District has committed significant dollars to fund television-marketing campaigns at each of its campuses and enrollment management plans are currently in development at each location.

Although not part of the unrestricted general fund, significant programmatic funding will be available through SSSP and Student Equity allocations. Each college has prepared detailed plans for use of the funds, with emphasis on awareness and outreach, student success and retention, and closing the participation and achievement gap in underserved groups. All should help attract and retain students, important goals on their own, but also vital to the District's fiscal viability.

The state's continued economic recovery provides a significant increase in new dollars and is the greatest increase the community college system has been given in many years. Although a significant portion is earmarked for restricted, programmatic increases or to pay down one-time debt, there are still substantial increases in unrestricted funding. Achieving enrollment targets will be crucial, and, with initiatives such as the marketing campaign and enrollment management planning, the District is taking every effort to ensure the targets are reached.

The Adoption Budget continues the District's conservative approach that has led the District to fiscal stability over the last decade. The District is responsive to the current economic situation and student demands with funds allocated for everything from outreach to student outcomes, while always keeping an eye on long-term liabilities and recommending one-time funds be used to offset future debt. In sum, the District recognizes the changing demographics and job markets within its service area and remains fully committed to meeting the needs of the residents of Contra Costa County. With over 65 years of history, the District is devoted to providing a high-quality education with access to the necessary support services to empower students to achieve their goals.

6. ADOPTION BUDGET – FISCAL YEAR 2015-16

The Adoption Budget for Fiscal Year 2015-16 is presented to the Governing Board for approval. The Adoption 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
2015-2016 ADOPTION BUDGET
SUMMARY OVERVIEW
For ONGOING GENERAL UNRESTRICTED FUNDS**

Summary Overview: 2015-2016 ADOPTION BUDGET - Unrestricted General Fund, Ongoing

	CCC	DVC	LMC	Subtotal	DO/DW Services	District Reserves	TOTAL
BUDGET RESOURCES							
BEGINNING FUND BALANCE, July, 01, 2015							
Total Beginning Fund Balance	1,430,531	3,544,915	1,387,948	6,363,394	827,237	18,116,081	25,306,712
REVENUES							
Apportionment Revenue							
State Funding	-	-	-	-	-	52,187,486	52,187,486
Property Taxes	-	-	-	-	-	84,611,812	84,611,812
Local Funding	-	-	-	-	-	3,030,434	3,030,434
Student Enrollment Fees, 98%	-	-	-	-	-	15,568,723	15,568,723
Subtotal	-	-	-	-	-	155,398,455	155,398,455
State Revenues (<i>exclusive of Apportionment revenue</i>)	87,724	536,097	93,783	717,604	-	20,840,179	21,557,783
Local Revenues, SB 361 Revenue Allocation	386,128	2,768,845	446,856	3,601,829	-	13,815,142	17,416,971
Local Revenues beyond SB 361 Revenue Allocation	314,882	169,250	477,947	962,079	157,500	-	1,119,579
Interfund Transfers in	-	128,333	80,000	208,333	-	-	208,333
Intrafund and Subfund Transfers In	347,602	885,270	335,798	1,568,670	1,248,079	32,062,559	34,879,308
District and Inter-campus Subsidy	-	-	-	-	-	-	-
Total Current Revenue	1,136,336	4,487,795	1,434,384	7,058,515	1,405,579	222,116,335	230,580,429
Operating Allocation	26,438,931	73,699,185	35,548,607	135,686,723	16,167,969	-	151,854,692
TOTAL RESOURCES	29,005,798	81,731,895	38,370,939	149,108,632	18,400,785	240,232,416	407,741,833

Summary Overview: 2015-2016 ADOPTION BUDGET - Unrestricted General Fund, Ongoing

	CCC	DVC	LMC	Subtotal	DO/DW Services	District Reserves	TOTAL
BUDGET USES							
Expenditures:							
Salaries							
Full-time Faculty, Instructional & Non-Instructional	7,245,120	21,994,216	9,076,746	38,316,082	-	-	38,316,082
Part-time Faculty, Instructional & Non-Instructional	5,727,378	17,548,543	7,757,093	31,033,014	-	169,862	31,202,876
Academic Managers	1,575,713	2,499,280	1,544,415	5,619,408	957,174	-	6,576,582
Classified Managers	755,539	1,108,500	1,018,522	2,882,561	3,135,847	-	6,018,408
Full-time Classified	3,547,893	8,931,467	5,171,719	17,651,079	5,173,934	64,162	22,889,175
Hourly classified, students, other	509,140	1,150,042	485,295	2,144,477	146,900	27,494	2,318,871
Total Salaries	19,360,783	53,232,048	25,053,790	97,646,621	9,413,855	261,518	107,321,994
Employee Benefits	5,656,603	17,026,384	8,065,595	30,748,582	4,237,310	11,945,065	46,930,957
Total Salaries and Benefits	25,017,386	70,258,432	33,119,385	128,395,203	13,651,165	12,206,583	154,252,951
Supplies	472,286	1,565,938	891,779	2,930,003	302,831	-	3,232,834
Operating expenses	860,017	3,092,063	1,901,138	5,853,218	2,408,137	7,532,810	15,794,165
Equipment and Capital Outlay	151,255	146,146	90,150	387,551	92,403	-	479,954
Other Outgo	82,153	82,657	130,606	295,416	100,000	11,250,400	11,645,816
Intrafund and Subfund Transfers Out	152,458	324,981	522,876	1,000,315	140,000	191,087,561	192,227,876
TOTAL USES	26,735,555	75,470,217	36,655,934	138,861,706	16,694,536	222,077,354	377,633,596
Net Revenues over/(under) Expenditures	839,712	2,716,763	327,057	3,883,532	879,012	38,981	4,801,525
ENDING FUND BALANCE, June, 30, 2016	2,270,243	6,261,678	1,715,005	10,246,926	1,706,249	18,155,062	30,108,237
Components of Ending Fund Balance (Reserves)							
Minimum Reserve - 1% per site, 5% Districtwide	452,799	2,662,299	372,038	3,487,136	163,314	8,688,113	12,338,563
Designated Reserves - Deficit Reserves, 5% Board Reserve	434,239	425,165	693,064	1,552,468	92,826	8,727,094	10,372,388
Undesignated Reserves	1,383,205	3,174,214	649,903	5,207,322	1,450,109	739,855	7,397,286
	2,270,243	6,261,678	1,715,005	10,246,926	1,706,249	18,155,062	30,108,237

CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2015-2016 ADOPTION BUDGET
SECTION - I
For ONGOING GENERAL UNRESTRICTED FUNDS

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
Sources:						
8610 General Apportionment Revenue	30,724,167	32,674,386	32,952,118	26,923,176	26,923,176	29,176,267
8630 Education Protection Account	20,941,995	19,483,906	19,483,906	26,449,144	26,449,144	23,011,219
8671 Homeowners Revenue	707,490	686,297	716,131	670,831	670,831	721,143
8672 In Lieu of Taxes (wildlife)	621	4,266	4,451	7,536	7,536	8,101
8811 Tax Allocation, Secured Roll Revenue	59,394,105	62,813,579	65,544,150	69,153,043	69,153,043	74,339,520
8812 Tax Allocation, Supplemental Roll Revenue	744,254	1,339,385	1,397,609	871,341	871,342	936,691
8813 Tax Allocation, Unsecured Roll Revenue	2,591,253	2,771,036	2,891,496	2,676,580	2,676,580	2,877,323
8817 ERAF	4,164,126	4,236,157	4,420,307	5,329,334	5,329,334	5,729,034
8919 Redevelopment Agency Revenue/Residual	2,456,165	1,546,824	1,614,066	2,819,009	2,819,009	3,030,434
8874 98% of Enrollment Fees	15,725,916	16,511,498	16,511,490	15,565,940	15,565,939	15,568,723
Apportionment Revenues	\$ 137,450,092	\$ 142,067,334	\$ 145,535,724	\$ 150,465,934	\$ 150,465,934	\$ 155,398,455
8160 Veterans Education	4,629	597	-	-	2,995	-
Total Federal Revenues	\$ 4,629	\$ 597	\$ -	\$ -	\$ 2,995	\$ -
8613 Apprenticeship Revenue	184,759	184,759	183,873	183,873	78,970	409,500
8614 Part Time Instructor Pay Increase	649,465	649,465	649,465	649,465	649,465	586,892
8617 Part Time Office Hours	154,247	151,769	151,769	151,769	151,769	-
8618 Part Time Health Revenue	33,015	33,015	33,015	33,015	33,015	-
8620 General Categorical Programs	325,000	279,317	93,783	171,355	306,142	308,104
8680 Lottery Revenue	4,014,196	3,801,041	3,982,870	4,149,875	4,149,875	3,759,000
8690 State Tax Subventions	777,573	758,842	794,254	1,951,598	1,951,598	16,494,287
Total Other State Revenues	\$ 6,138,255	\$ 5,858,208	\$ 5,889,029	\$ 7,290,950	\$ 7,320,834	\$ 21,557,783

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
8820 Contributions and Gifts	192,213	206,213	85,565	83,238	84,238	32,932
8840 Sales and Commissions	99,352	97,203	-	92,121	92,121	-
8851 Rentals and Leases	299,489	348,592	451,500	523,018	337,695	105,000
8860 Interest and Investment Income	84,188	102,059	121,000	121,000	137,393	121,000
8874 2% of Enrollment Fees	248,735	336,969	327,094	327,094	317,672	317,909
8870 Other Student Fees and Charges	1,634,469	1,800,318	1,780,397	2,019,211	2,000,340	1,908,920
8880 Nonresident Tuition	11,695,201	13,032,844	13,519,199	13,280,884	13,280,882	13,815,142
8880 Other Student Fees	439,110	549,125	1,425,000	698,033	778,680	1,375,000
8890 Other Local Revenues	1,598,164	1,533,849	899,612	1,956,725	1,740,841	860,647
Total Other Local Revenues	\$ 16,290,921	\$ 18,007,172	\$ 18,609,367	\$ 19,101,324	\$ 18,769,862	\$ 18,536,550
Total Revenues	\$ 159,883,897	\$ 165,933,311	\$ 170,034,120	\$ 176,858,208	\$ 176,559,625	\$ 195,492,788
8900 Other Financing Sources, Miscellaneous	1,411	1,254	-	1,456	1,456	-
8910 Proceeds of General Fixed Assets	1,131	2,281	-	-	11,610	-
8980 Interfund Transfers In	736,337	542,042	228,034	601,817	540,843	208,333
8990 Intrafund and Subfund Transfers In	22,414,922	22,098,852	25,301,019	32,065,696	31,700,850	34,879,308
8994 Operating Allocation	133,122,606	141,249,044	141,843,447	142,117,770	142,117,770	151,854,692
8997 District Subsidy for Colleges	1,049,737	569,142	-	-	-	-
Total Other Financing Sources	\$ 157,326,144	\$ 164,462,615	\$ 167,372,500	\$ 174,786,739	\$ 174,372,529	\$ 186,942,333
Total Revenues and Other Financing Sources	\$ 317,210,041	\$ 330,395,926	\$ 337,406,620	\$ 351,644,947	\$ 350,932,154	\$ 382,435,121

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
Uses:						
1100 Monthly Instructional Salary	30,449,361	30,638,486	31,378,044	31,378,044	30,821,967	31,757,564
1200 Noninstructional Salaries Full Time	12,147,960	12,488,501	13,427,653	13,179,559	12,666,414	13,135,100
1300 Instructional Salaries Part Time	25,419,225	28,157,445	28,383,211	28,859,758	30,657,527	30,103,946
1400 Noninstructional Salaries Part Time	1,382,237	1,158,153	1,153,924	1,385,396	1,462,137	1,098,930
Total Academic Salaries	\$ 69,398,783	\$ 72,442,585	\$ 74,342,832	\$ 74,802,757	\$ 75,608,045	\$ 76,095,540
2100 Noninstructional Salaries Full Time	22,890,291	23,682,003	25,521,494	25,543,646	24,169,269	26,094,517
2200 Instructional Aides Full Time	2,597,212	2,541,065	2,711,258	2,718,258	2,582,894	2,813,066
2300 Variable Non-Instructional	2,417,281	2,573,436	1,538,583	1,402,429	2,960,244	1,587,117
2400 Variable Classroom Aide	758,796	913,866	491,825	682,564	922,791	519,063
2500 Variable Manager/Supervisor Short Term Hourly	6,817	91,810	147,192	147,192	149,187	147,192
2600 Variable Aide Other	176,214	179,655	164,889	175,205	223,846	65,499
Total Classified Salaries	\$ 28,846,611	\$ 29,981,835	\$ 30,575,241	\$ 30,669,294	\$ 31,008,231	\$ 31,226,454
3000 Benefits	40,771,047	40,962,336	46,017,760	45,183,693	44,414,951	46,930,957
Total Salaries and Benefits	\$ 139,016,441	\$ 143,386,756	\$ 150,935,833	\$ 150,655,744	\$ 151,031,227	\$ 154,252,951
4000 Supplies and Materials	\$ 1,415,666	\$ 1,888,596	\$ 3,005,440	\$ 3,093,933	\$ 1,915,897	\$ 3,232,834

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
5100 Consultants	932,175	964,004	1,008,618	1,031,543	1,138,864	1,124,905
5200 Travel	435,297	483,022	751,280	754,733	627,033	698,923
5300 Dues and Memberships	251,155	253,927	229,523	238,698	353,869	252,472
5400 Insurance	2,651,477	2,968,850	3,230,719	3,259,329	3,207,138	3,399,520
5500 Utilities and Housekeeping	4,097,479	4,156,332	4,267,308	4,123,225	4,029,532	4,308,142
5600 Contract Services	2,352,844	3,320,982	2,941,552	3,304,153	3,554,821	3,315,969
5690 Other Operating Expenses	1,195,546	1,060,449	1,249,815	1,258,271	1,000,277	1,114,338
5700 Legal/Elections/Audit Expenses	1,507,642	292,712	1,117,000	884,398	893,111	592,000
5800 Other Services and Expenses	899,724	1,052,364	916,985	1,138,908	1,068,640	933,298
5900 Interprogram Charges (credits)	(30,833)	(55,955)	64,461	62,598	(36,561)	54,598
Total Other Operating Expenses	\$ 14,292,506	\$ 14,496,687	\$ 15,777,261	\$ 16,055,856	\$ 15,836,724	\$ 15,794,165
6100 Sites and Site Improvements	-	-	1,500	1,500	-	1,500
6200 Buildings	6,614	11,320	7,718	7,718	15,610	7,718
6300 Library Books	76,719	78,377	61,750	70,949	68,244	61,750
6400 Equipment	563,475	585,480	323,824	725,659	746,936	408,986
Total Capital Outlay	\$ 646,808	\$ 675,177	\$ 394,792	\$ 805,826	\$ 830,790	\$ 479,954
7300 Interfund Transfers Out	5,946,280	5,362,625	1,627,401	8,670,614	8,827,694	11,643,719
7400 Other Transfers/Uses	72,270	-	-	-	-	-
7600 Other Student Payments	-	-	2,097	2,097	326	2,097
7800 Intrafund and Subfund Transfers Out	26,654,481	25,308,235	24,062,904	31,071,506	31,056,393	40,373,184
7894 Operating Allocation from	133,122,606	141,249,044	141,843,447	142,117,770	142,117,770	151,854,692
Total Transfers and Other Outgo	\$ 165,795,637	\$ 171,919,904	\$ 167,535,849	\$ 181,861,987	\$ 182,002,183	\$ 203,873,692
Total Expenses	\$ 321,167,058	\$ 332,367,120	\$ 337,649,175	\$ 352,473,346	\$ 351,616,821	\$ 377,633,596

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
Net Revenues Over (Under) Expenses	\$ (3,957,017)	\$ (1,971,194)	\$ (242,555)	\$ (828,399)	\$ (684,667)	\$ 4,801,525
Beginning Fund Balance	31,919,593	27,962,576	25,989,816	25,991,380	25,991,379	25,306,712
Ending Fund Balance	\$ 27,962,576	\$ 25,991,382	\$ 25,747,261	\$ 25,162,981	\$ 25,306,712	\$ 30,108,237
<u>Board and College / DO Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	8,505,771	8,505,771	-	8,688,113
7902 5% Board Contingency Reserve	-	-	8,505,771	8,505,771	-	8,688,113
7903 Deficit Funding Reserve	-	-	747,281	747,281	-	776,992
7904 College/DO Local Reserves (1% minimum)	-	-	4,027,414	3,078,626	-	3,650,450
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	788,202	764,856	-	818,342
			<u>22,663,380</u>	<u>21,691,246</u>		<u>22,710,951</u>
<u>Unrestricted Reserves</u>						
7997 Undesignated District Reserves	-	-	292,852	1,107,036	-	739,855
7999 Undesignated College and DO Reserves	-	-	2,791,029	2,364,699	-	6,657,431
			<u>3,083,881</u>	<u>3,471,735</u>		<u>7,397,286</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 25,747,261	\$ 25,162,981	\$ -	\$ 30,108,237

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
Sources:						
8613 Apprenticeship Revenue	3,695	3,697	2,809	2,809	1,578	8,190
8614 Part Time Instructor Pay Increase	113,420	-	-	-	-	-
8620 General Categorical Programs	-	79,534	-	77,572	77,572	79,534
Total Other State Revenues	\$ 117,115	\$ 83,231	\$ 2,809	\$ 80,381	\$ 79,150	\$ 87,724
8820 Contributions and Gifts	-	-	-	-	1,000	-
8840 Sales and Commissions	120	75	-	90	90	-
8851 Rentals and Leases	71,604	68,043	259,580	259,580	68,106	50,000
8874 2% of Enrollment Fees	23,274	36,327	26,594	26,594	31,548	31,548
8870 Other Student Fees and Charges	107,956	58,981	-	52,279	165,506	104,580
8880 Other Student Fees	54,115	78,771	300,000	62,058	125,693	250,000
8890 Other Local Revenues	576,022	586,313	287,141	670,092	582,249	264,882
Total Other Local Revenues	\$ 833,091	\$ 828,510	\$ 873,315	\$ 1,070,693	\$ 974,192	\$ 701,010
Total Revenues	\$ 950,206	\$ 911,741	\$ 876,124	\$ 1,151,074	\$ 1,053,342	\$ 788,734
8910 Proceeds of General Fixed Assets	-	1,532	-	-	3,884	-
8980 Interfund Transfers In	216,883	141,130	-	63,497	63,497	-
8990 Intrafund and Subfund Transfers In	305,430	154,689	700,175	702,461	297,199	347,602
8994 Operating Allocation	23,458,780	24,372,525	24,707,906	24,885,233	24,885,233	26,438,931
8997 District Subsidy for Colleges	579,914	254,127	-	-	-	-
Total Other Financing Sources	\$ 24,561,007	\$ 24,924,003	\$ 25,408,081	\$ 25,651,191	\$ 25,249,813	\$ 26,786,533
Total Revenues and Other Financing Sources	\$ 25,511,213	\$ 25,835,744	\$ 26,284,205	\$ 26,802,265	\$ 26,303,155	\$ 27,575,267

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

<u>Description</u>	<u>Final Actuals 2012-2013</u>	<u>Final Actuals 2013-2014</u>	<u>Adopted Budget 2014-2015</u>	<u>Adjusted Budget 2014-2015</u>	<u>YTD Actuals 2014-2015</u>	<u>Adoption Budget 2015-2016</u>
Uses:						
1100 Monthly Instructional Salary	5,399,560	5,532,458	5,337,688	5,337,688	5,324,995	5,639,823
1200 Noninstructional Salaries Full Time	3,136,968	3,107,236	3,147,160	3,147,160	3,061,092	3,181,010
1300 Instructional Salaries Part Time	4,953,651	5,094,539	5,415,248	5,478,745	5,563,131	5,357,199
1400 Noninstructional Salaries Part Time	350,713	279,423	391,909	391,909	440,379	370,179
Total Academic Salaries	\$ 13,840,892	\$ 14,013,656	\$ 14,292,005	\$ 14,355,502	\$ 14,389,597	\$ 14,548,211
2100 Noninstructional Salaries Full Time	3,471,096	3,548,366	3,965,019	3,965,019	3,514,763	3,689,368
2200 Instructional Aides Full Time	401,266	469,902	538,606	538,606	522,380	614,064
2300 Variable Non-Instructional	838,213	862,960	445,482	287,478	846,599	483,358
2400 Variable Classroom Aide	55,461	84,192	22,404	22,404	82,628	24,282
2600 Variable Aide Other	-	-	-	-	1,801	1,500
Total Classified Salaries	\$ 4,766,036	\$ 4,965,420	\$ 4,971,511	\$ 4,813,507	\$ 4,968,171	\$ 4,812,572
3000 Benefits	5,376,108	5,355,096	5,787,303	5,772,209	5,633,103	5,656,603
Total Salaries and Benefits	\$ 23,983,036	\$ 24,334,172	\$ 25,050,819	\$ 24,941,218	\$ 24,990,871	\$ 25,017,386
4000 Supplies and Materials	\$ 226,880	\$ 311,193	\$ 451,346	\$ 897,914	\$ 419,293	\$ 472,286
5100 Consultants	17,969	9,187	7,568	7,568	22,958	7,555
5200 Travel	63,487	54,755	73,655	75,558	109,019	62,518
5300 Dues and Memberships	28,795	48,498	19,678	19,878	56,867	36,627
5400 Insurance	39,732	-	10,719	10,719	87,780	104,580
5500 Utilities and Housekeeping	37,419	42,447	50,607	51,009	41,000	49,705
5600 Contract Services	215,490	647,602	356,363	360,602	550,504	387,044
5690 Other Operating Expenses	82,225	87,946	167,348	168,364	113,745	164,721
5800 Other Services and Expenses	63,903	40,791	49,454	39,494	40,694	47,267
Total Other Operating Expenses	\$ 549,020	\$ 931,226	\$ 735,392	\$ 733,192	\$ 1,022,567	\$ 860,017

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

<u>Description</u>	<u>Final Actuals</u> <u>2012-2013</u>	<u>Final Actuals</u> <u>2013-2014</u>	<u>Adopted Budget</u> <u>2014-2015</u>	<u>Adjusted Budget</u> <u>2014-2015</u>	<u>YTD Actuals</u> <u>2014-2015</u>	<u>Adoption Budget</u> <u>2015-2016</u>
6200 Buildings	6,614	11,320	7,718	7,718	15,610	7,718
6300 Library Books	10,944	11,315	10,500	14,180	21,701	10,500
6400 Equipment	90,003	173,006	127,893	127,893	144,918	133,037
Total Capital Outlay	\$ 107,561	\$ 195,641	\$ 146,111	\$ 149,791	\$ 182,229	\$ 151,255
7300 Interfund Transfers Out	2,104,038	1,191,460	52,194	74,519	104,306	82,153
7800 Intrafund and Subfund Transfers Out	-	6,334	13,000	16,576	11,314	152,458
Total Transfers and Other Outgo	\$ 2,104,038	\$ 1,197,794	\$ 65,194	\$ 91,095	\$ 115,620	\$ 234,611
Total Expenses	\$ 26,970,535	\$ 26,970,026	\$ 26,448,862	\$ 26,813,210	\$ 26,730,580	\$ 26,735,555
Net Revenues Over (Under) Expenses	\$ (1,459,322)	\$ (1,134,282)	\$ (164,657)	\$ (10,945)	\$ (427,425)	\$ 839,712
Beginning Fund Balance	4,451,559	2,992,237	1,857,954	1,857,954	1,857,954	1,430,531
Ending Fund Balance	\$ 2,992,237	\$ 1,857,955	\$ 1,693,297	\$ 1,847,009	\$ 1,430,529	\$ 2,270,243
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	143,353	143,353	-	136,589
7904 College/DO Local Reserves (1% minimum)	-	-	396,732	396,732	-	452,799
7900 Designated Reserves	-	-	273,339	247,438	-	297,650
			<u>813,424</u>	<u>787,523</u>		<u>887,038</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	879,873	1,059,486	-	1,383,205
			<u>879,873</u>	<u>1,059,486</u>		<u>1,383,205</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 1,693,297	\$ 1,847,009	\$ -	\$ 2,270,243

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
Sources:						
8613 Apprenticeship Revenue	181,064	181,062	181,064	181,064	77,392	401,310
8614 Part Time Instructor Pay Increase	394,276	-	-	-	-	-
8620 General Categorical Programs	-	113,848	-	-	134,787	134,787
Total Other State Revenues	\$ 575,340	\$ 294,910	\$ 181,064	\$ 181,064	\$ 212,179	\$ 536,097
8820 Contributions and Gifts	192,213	206,213	85,565	83,238	83,238	32,932
8840 Sales and Commissions	89,987	93,354	-	89,580	89,580	-
8851 Rentals and Leases	55,000	82,892	55,000	71,840	71,840	55,000
8874 2% of Enrollment Fees	173,944	241,002	240,860	240,860	229,445	229,445
8870 Other Student Fees and Charges	1,457,244	1,673,160	1,780,397	1,889,799	1,747,062	1,789,400
8880 Other Student Fees	360,125	446,914	750,000	625,044	624,467	750,000
8890 Other Local Revenues	344,677	317,277	107,259	332,908	332,908	81,318
Total Other Local Revenues	\$ 2,673,190	\$ 3,060,812	\$ 3,019,081	\$ 3,333,269	\$ 3,178,540	\$ 2,938,095
Total Revenues	\$ 3,248,530	\$ 3,355,722	\$ 3,200,145	\$ 3,514,333	\$ 3,390,719	\$ 3,474,192
8900 Other Financing Sources, Miscellaneous	1,411	1,254	-	1,456	1,456	-
8980 Interfund Transfers In	297,318	368,313	128,034	346,927	385,953	128,333
8990 Intrafund and Subfund Transfers In	911,006	742,180	967,257	1,112,196	1,152,616	885,270
8994 Operating Allocation	64,711,129	69,241,729	68,812,853	68,760,842	68,760,842	73,699,185
8997 District Subsidy for Colleges	238,114	238,114	-	-	-	-
Total Other Financing Sources	\$ 66,158,978	\$ 70,591,590	\$ 69,908,144	\$ 70,221,421	\$ 70,300,867	\$ 74,712,788
Total Revenues and Other Financing Sources	\$ 69,407,508	\$ 73,947,312	\$ 73,108,289	\$ 73,735,754	\$ 73,691,586	\$ 78,186,980

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

<u>Description</u>	<u>Final Actuals 2012-2013</u>	<u>Final Actuals 2013-2014</u>	<u>Adopted Budget 2014-2015</u>	<u>Adjusted Budget 2014-2015</u>	<u>YTD Actuals 2014-2015</u>	<u>Adoption Budget 2015-2016</u>
Uses:						
1100 Monthly Instructional Salary	18,222,001	18,569,339	18,890,915	18,890,915	18,382,646	19,018,126
1200 Noninstructional Salaries Full Time	4,945,799	5,222,714	5,479,951	5,316,857	5,265,320	5,475,370
1300 Instructional Salaries Part Time	14,386,954	16,121,919	16,325,813	16,151,330	17,185,661	17,357,216
1400 Noninstructional Salaries Part Time	405,827	395,790	184,897	435,764	446,815	191,327
Total Academic Salaries	\$ 37,960,581	\$ 40,309,762	\$ 40,881,576	\$ 40,794,866	\$ 41,280,442	\$ 42,042,039
2100 Noninstructional Salaries Full Time	8,130,699	8,399,289	8,772,658	8,813,821	8,147,467	8,867,383
2200 Instructional Aides Full Time	1,321,156	1,216,689	1,223,998	1,230,998	1,143,754	1,172,584
2300 Variable Non-Instructional	900,498	1,009,185	588,212	655,752	1,296,892	596,083
2400 Variable Classroom Aide	362,315	402,455	349,198	385,617	389,072	342,768
2500 Variable Manager/Supervisor Short Term Hourly	-	69,685	147,192	147,192	148,664	147,192
2600 Variable Aide Other	91,792	87,629	63,999	73,063	136,368	63,999
Total Classified Salaries	\$ 10,806,460	\$ 11,184,932	\$ 11,145,257	\$ 11,306,443	\$ 11,262,217	\$ 11,190,009
3000 Benefits	14,421,333	14,545,468	16,021,346	16,021,346	15,646,323	17,026,384
Total Salaries and Benefits	\$ 63,188,374	\$ 66,040,162	\$ 68,048,179	\$ 68,122,655	\$ 68,188,982	\$ 70,258,432
4000 Supplies and Materials	\$ 584,642	\$ 833,473	\$ 1,610,511	\$ 992,691	\$ 708,614	\$ 1,565,938
5100 Consultants	150,289	156,735	112,779	172,979	176,967	110,779
5200 Travel	145,009	152,379	226,747	240,898	154,066	207,139
5300 Dues and Memberships	73,202	51,591	62,735	62,910	95,564	62,735
5400 Insurance	1,129,142	1,390,358	1,600,000	1,600,000	1,460,584	1,600,000
5500 Utilities and Housekeeping	153,074	121,722	105,547	125,252	86,496	102,502
5600 Contract Services	685,458	772,751	579,501	582,849	749,959	624,476
5690 Other Operating Expenses	381,326	257,297	369,088	372,881	244,407	229,338
5800 Other Services and Expenses	162,388	104,727	146,594	152,594	131,567	155,094
Total Other Operating Expenses	\$ 2,879,888	\$ 3,007,560	\$ 3,202,991	\$ 3,310,363	\$ 3,099,610	\$ 3,092,063

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
6300 Library Books	57,268	57,218	40,000	45,519	43,066	40,000
6400 Equipment	364,675	276,992	99,128	132,818	231,349	106,146
Total Capital Outlay	\$ 421,943	\$ 334,210	\$ 139,128	\$ 178,337	\$ 274,415	\$ 146,146
7300 Interfund Transfers Out	2,301,513	2,393,651	-	814,600	894,954	80,560
7600 Other Student Payments	-	-	2,097	2,097	326	2,097
7800 Intrafund and Subfund Transfers Out	2,228,616	978,646	61,655	1,137,206	1,127,358	324,981
Total Transfers and Other Outgo	\$ 4,530,129	\$ 3,372,297	\$ 63,752	\$ 1,953,903	\$ 2,022,638	\$ 407,638
Total Expenses	\$ 71,604,976	\$ 73,587,702	\$ 73,064,561	\$ 74,557,949	\$ 74,294,259	\$ 75,470,217
Net Revenues Over (Under) Expenses	\$ (2,197,468)	\$ 359,610	\$ 43,728	\$ (822,195)	\$ (602,673)	\$ 2,716,763
Beginning Fund Balance	5,985,445	3,787,978	4,147,588	4,147,588	4,147,588	3,544,915
Ending Fund Balance	\$ 3,787,977	\$ 4,147,588	\$ 4,191,316	\$ 3,325,393	\$ 3,544,915	\$ 6,261,678
Restricted Reserves						
7903 Deficit Funding Reserve	-	-	364,367	364,367	-	367,994
7904 College/DO Local Reserves (1% minimum)	-	-	2,918,926	2,423,769	-	2,662,299
7900 Designated Reserves	-	-	9,190	48,833	-	57,171
			<u>3,292,483</u>	<u>2,836,969</u>		<u>3,087,464</u>
Unrestricted Reserves						
7999 Undesignated College and DO Reserves	-	-	898,833	488,424	-	3,174,214
			<u>898,833</u>	<u>488,424</u>		<u>3,174,214</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 4,191,316	\$ 3,325,393	\$ -	\$ 6,261,678

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
Sources:						
8160 Veterans Education	4,629	597	-	-	2,995	-
Total Federal Revenues	\$ 4,629	\$ 597	\$ -	\$ -	\$ 2,995	\$ -
8614 Part Time Instructor Pay Increase	141,769	-	-	-	-	-
8620 General Categorical Programs	-	85,935	93,783	93,783	93,783	93,783
Total Other State Revenues	\$ 141,769	\$ 85,935	\$ 93,783	\$ 93,783	\$ 93,783	\$ 93,783
8840 Sales and Commissions	9,245	3,774	-	2,451	2,451	-
8851 Rentals and Leases	42,660	58,309	-	54,678	54,678	-
8874 2% of Enrollment Fees	51,517	59,640	59,640	59,640	56,679	56,916
8870 Other Student Fees and Charges	69,269	68,177	-	77,133	87,772	14,940
8880 Other Student Fees	24,870	23,440	375,000	10,931	28,520	375,000
8890 Other Local Revenues	663,744	570,264	478,712	925,693	755,434	477,947
Total Other Local Revenues	\$ 861,305	\$ 783,604	\$ 913,352	\$ 1,130,526	\$ 985,534	\$ 924,803
Total Revenues	\$ 1,007,703	\$ 870,136	\$ 1,007,135	\$ 1,224,309	\$ 1,082,312	\$ 1,018,586
8910 Proceeds of General Fixed Assets	1,131	-	-	-	-	-
8980 Interfund Transfers In	222,136	-	100,000	191,393	91,393	80,000
8990 Intrafund and Subfund Transfers In	332,967	292,688	742,670	1,807,879	1,807,878	335,798
8994 Operating Allocation	31,259,776	33,085,833	33,220,616	33,340,416	33,340,416	35,548,607
8997 District Subsidy for Colleges	231,709	76,901	-	-	-	-
Total Other Financing Sources	\$ 32,047,719	\$ 33,455,422	\$ 34,063,286	\$ 35,339,688	\$ 35,239,687	\$ 35,964,405
Total Revenues and Other Financing Sources	\$ 33,055,422	\$ 34,325,558	\$ 35,070,421	\$ 36,563,997	\$ 36,321,999	\$ 36,982,991

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

<u>Description</u>	<u>Final Actuals 2012-2013</u>	<u>Final Actuals 2013-2014</u>	<u>Adopted Budget 2014-2015</u>	<u>Adjusted Budget 2014-2015</u>	<u>YTD Actuals 2014-2015</u>	<u>Adoption Budget 2015-2016</u>
Uses:						
1100 Monthly Instructional Salary	6,827,800	6,536,689	7,149,441	7,149,441	7,114,326	7,099,615
1200 Noninstructional Salaries Full Time	3,135,611	3,282,981	3,741,593	3,741,593	3,434,157	3,521,546
1300 Instructional Salaries Part Time	6,078,620	6,940,987	6,642,150	7,229,683	7,908,735	7,389,531
1400 Noninstructional Salaries Part Time	460,915	327,149	407,821	386,041	395,871	367,562
Total Academic Salaries	\$ 16,502,946	\$ 17,087,806	\$ 17,941,005	\$ 18,506,758	\$ 18,853,089	\$ 18,378,254
2100 Noninstructional Salaries Full Time	4,467,615	4,616,213	5,075,154	5,075,154	4,909,696	5,163,823
2200 Instructional Aides Full Time	874,790	854,474	948,654	948,654	916,760	1,026,418
2300 Variable Non-Instructional	466,551	498,153	330,583	311,830	585,835	333,282
2400 Variable Classroom Aide	341,020	427,219	120,223	274,543	451,091	152,013
2600 Variable Aide Other	84,422	90,657	100,890	102,142	85,677	-
Total Classified Salaries	\$ 6,234,398	\$ 6,486,716	\$ 6,575,504	\$ 6,712,323	\$ 6,949,059	\$ 6,675,536
3000 Benefits	7,010,681	7,085,665	8,130,697	8,133,650	8,028,984	8,065,595
Total Salaries and Benefits	\$ 29,748,025	\$ 30,660,187	\$ 32,647,206	\$ 33,352,731	\$ 33,831,132	\$ 33,119,385
4000 Supplies and Materials	\$ 445,920	\$ 514,805	\$ 656,502	\$ 933,520	\$ 595,597	\$ 891,779
5100 Consultants	254,680	183,253	219,671	194,671	156,839	167,171
5200 Travel	72,190	119,454	138,232	146,482	123,856	141,601
5300 Dues and Memberships	50,936	46,075	33,410	34,910	80,197	34,910
5400 Insurance	-	-	-	-	10,164	14,940
5500 Utilities and Housekeeping	41,934	55,901	33,488	33,792	45,081	33,092
5600 Contract Services	594,983	597,634	804,872	823,199	761,867	795,882
5690 Other Operating Expenses	668,104	574,047	641,194	644,841	560,947	645,094
5800 Other Services and Expenses	15,380	45,697	5,850	13,850	45,764	13,850
5900 Interprogram Charges (credits)	(30,973)	(56,051)	64,461	62,598	(36,607)	54,598
Total Other Operating Expenses	\$ 1,667,234	\$ 1,566,010	\$ 1,941,178	\$ 1,954,343	\$ 1,748,108	\$ 1,901,138

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
6300 Library Books	8,507	9,844	11,250	11,250	3,477	11,250
6400 Equipment	17,328	51,109	2,400	371,375	293,305	78,900
Total Capital Outlay	\$ 25,835	\$ 60,953	\$ 13,650	\$ 382,625	\$ 296,782	\$ 90,150
7300 Interfund Transfers Out	40,729	533,512	33,512	63,867	110,806	130,606
7400 Other Transfers/Uses	72,270	-	-	-	-	-
7800 Intrafund and Subfund Transfers Out	35,105	2,264,264	-	318,631	318,631	522,876
Total Transfers and Other Outgo	\$ 148,104	\$ 2,797,776	\$ 33,512	\$ 382,498	\$ 429,437	\$ 653,482
Total Expenses	\$ 32,035,118	\$ 35,599,731	\$ 35,292,048	\$ 37,005,717	\$ 36,901,056	\$ 36,655,934
Net Revenues Over (Under) Expenses	\$ 1,020,304	\$ (1,274,173)	\$ (221,627)	\$ (441,720)	\$ (579,057)	\$ 327,057
Beginning Fund Balance	2,220,872	3,241,176	1,967,005	1,967,005	1,967,004	1,387,948
Ending Fund Balance	\$ 3,241,176	\$ 1,967,003	\$ 1,745,378	\$ 1,525,285	\$ 1,387,947	\$ 1,715,005
Restricted Reserves						
7903 Deficit Funding Reserve	-	-	164,050	164,050	-	189,683
7904 College/DO Local Reserves (1% minimum)	-	-	556,120	237,489	-	372,038
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	497,673	465,018	-	414,440
			<u>1,306,784</u>	<u>955,498</u>		<u>1,065,102</u>
Unrestricted Reserves						
7999 Undesignated College and DO Reserves	-	-	438,594	569,787	-	649,903
			<u>438,594</u>	<u>569,787</u>		<u>649,903</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 1,745,378	\$ 1,525,285	\$ -	\$ 1,715,005

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
Sources:						
8851 Rentals and Leases	130,225	139,348	136,920	136,920	143,071	-
8860 Interest and Investment Income	84,188	102,059	121,000	121,000	137,393	121,000
8890 Other Local Revenues	13,721	59,995	26,500	28,032	70,250	36,500
Total Other Local Revenues	\$ 228,134	\$ 301,402	\$ 284,420	\$ 285,952	\$ 350,714	\$ 157,500
Total Revenues	\$ 228,134	\$ 301,402	\$ 284,420	\$ 285,952	\$ 350,714	\$ 157,500
8910 Proceeds of General Fixed Assets	-	749	-	-	7,726	-
8980 Interfund Transfers In	-	32,599	-	-	-	-
8990 Intrafund and Subfund Transfers In	132,489	142,177	617,534	867,117	867,117	1,248,079
8994 Operating Allocation	13,692,921	14,548,957	15,102,072	15,131,279	15,131,279	16,167,969
Total Other Financing Sources	\$ 13,825,410	\$ 14,724,482	\$ 15,719,606	\$ 15,998,396	\$ 16,006,122	\$ 17,416,048
Total Revenues and Other Financing Sources	\$ 14,053,544	\$ 15,025,884	\$ 16,004,026	\$ 16,284,348	\$ 16,356,836	\$ 17,573,548
Uses:						
1200 Noninstructional Salaries Full Time	929,582	875,570	1,058,949	973,949	905,845	957,174
1400 Noninstructional Salaries Part Time	23,862	9,270	-	-	7,390	-
Total Academic Salaries	\$ 953,444	\$ 884,840	\$ 1,058,949	\$ 973,949	\$ 913,235	\$ 957,174
2100 Noninstructional Salaries Full Time	6,759,993	7,056,024	7,646,890	7,626,890	7,534,581	8,309,781
2300 Variable Non-Instructional	212,019	203,138	146,900	146,900	230,449	146,900
2500 Variable Manager/Supervisor Short Term Hourly	6,817	22,125	-	-	523	-
2600 Variable Aide Other	-	1,369	-	-	-	-
Total Classified Salaries	\$ 6,978,829	\$ 7,282,656	\$ 7,793,790	\$ 7,773,790	\$ 7,765,553	\$ 8,456,681
3000 Benefits	3,257,654	3,447,397	3,979,290	3,979,290	3,829,343	4,237,310

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
Total Salaries and Benefits	\$ 11,189,927	\$ 11,614,893	\$ 12,832,029	\$ 12,727,029	\$ 12,508,131	\$ 13,651,165
4000 Supplies and Materials	\$ 158,224	\$ 229,125	\$ 287,081	\$ 269,808	\$ 192,393	\$ 302,831
5100 Consultants	509,237	614,829	668,600	656,325	782,100	839,400
5200 Travel	154,611	156,434	312,646	291,795	240,092	287,665
5300 Dues and Memberships	98,222	107,763	113,700	121,000	121,241	118,200
5400 Insurance	89	-	-	-	-	-
5500 Utilities and Housekeeping	176,854	136,853	193,750	167,150	110,934	193,750
5600 Contract Services	145,920	136,098	171,350	171,350	126,338	176,850
5690 Other Operating Expenses	63,891	141,159	72,185	72,185	81,178	75,185
5700 Legal/Elections/Audit Expenses	9,262	7,708	-	-	8,714	-
5800 Other Services and Expenses	658,053	861,149	715,087	932,970	850,615	717,087
5900 Interprogram Charges (credits)	140	96	-	-	46	-
Total Other Operating Expenses	\$ 1,816,279	\$ 2,162,089	\$ 2,247,318	\$ 2,412,775	\$ 2,321,258	\$ 2,408,137
6100 Sites and Site Improvements	-	-	1,500	1,500	-	1,500
6400 Equipment	91,469	84,373	94,403	92,903	76,694	90,903
Total Capital Outlay	\$ 91,469	\$ 84,373	\$ 95,903	\$ 94,403	\$ 76,694	\$ 92,403
7300 Interfund Transfers Out	400,000	144,002	441,695	841,695	841,695	100,000
7800 Intrafund and Subfund Transfers Out	1,688,382	1,089,236	100,000	403,864	403,865	140,000
Total Transfers and Other Outgo	\$ 2,088,382	\$ 1,233,238	\$ 541,695	\$ 1,245,559	\$ 1,245,560	\$ 240,000
Total Expenses	\$ 15,344,281	\$ 15,323,718	\$ 16,004,026	\$ 16,749,574	\$ 16,344,036	\$ 16,694,536

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
Net Revenues Over (Under) Expenses	\$ (1,290,737)	\$ (297,834)	\$ -	\$ (465,226)	\$ 12,800	\$ 879,012
Beginning Fund Balance	2,403,014	1,112,277	812,876	811,942	814,442	827,237
Ending Fund Balance	\$ 1,112,277	\$ 814,443	\$ 812,876	\$ 346,716	\$ 827,242	\$ 1,706,249
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	75,511	75,511	-	82,726
7904 College/DO Local Reserves (1% minimum)	-	-	155,636	20,636	-	163,314
7900 Designated Reserves	-	-	8,000	3,567	-	10,100
			<u>239,147</u>	<u>99,714</u>		<u>256,140</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	573,729	247,002	-	1,450,109
			<u>573,729</u>	<u>247,002</u>		<u>1,450,109</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 812,876	\$ 346,716	\$ -	\$ 1,706,249

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
Sources:						
8610 General Apportionment Revenue	30,724,167	32,674,386	32,952,118	26,923,176	26,923,176	29,176,267
8630 Education Protection Account	20,941,995	19,483,906	19,483,906	26,449,144	26,449,144	23,011,219
8671 Homeowners Revenue	707,490	686,297	716,131	670,831	670,831	721,143
8672 In Lieu of Taxes (wildlife)	621	4,266	4,451	7,536	7,536	8,101
8811 Tax Allocation, Secured Roll Revenue	59,394,105	62,813,579	65,544,150	69,153,043	69,153,043	74,339,520
8812 Tax Allocation, Supplemental Roll Revenue	744,254	1,339,385	1,397,609	871,341	871,342	936,691
8813 Tax Allocation, Unsecured Roll Revenue	2,591,253	2,771,036	2,891,496	2,676,580	2,676,580	2,877,323
8817 ERAF	4,164,126	4,236,157	4,420,307	5,329,334	5,329,334	5,729,034
8819 Redevelopment Agency Revenue/Residual	2,456,165	1,546,824	1,614,066	2,819,009	2,819,009	3,030,434
8874 98% of Enrollment Fees	15,725,916	16,511,498	16,511,490	15,565,940	15,565,939	15,568,723
Apportionment Revenues	\$ 137,450,092	\$ 142,067,334	\$ 145,535,724	\$ 150,465,934	\$ 150,465,934	\$ 155,398,455
8614 Part Time Instructor Pay Increase	-	649,465	649,465	649,465	649,465	586,892
8617 Part Time Office Hours	154,247	151,769	151,769	151,769	151,769	-
8618 Part Time Health Revenue	33,015	33,015	33,015	33,015	33,015	-
8620 General Categorical Programs	325,000	-	-	-	-	-
8680 Lottery Revenue	4,014,196	3,801,041	3,982,870	4,149,875	4,149,875	3,759,000
8690 State Tax Subventions	777,573	758,842	794,254	1,951,598	1,951,598	16,494,287
Total Other State Revenues	\$ 5,304,031	\$ 5,394,132	\$ 5,611,373	\$ 6,935,722	\$ 6,935,722	\$ 20,840,179
8880 Nonresident Tuition	11,695,201	13,032,844	13,519,199	13,280,884	13,280,882	13,815,142
Total Other Local Revenues	\$ 11,695,201	\$ 13,032,844	\$ 13,519,199	\$ 13,280,884	\$ 13,280,882	\$ 13,815,142
Total Revenues	\$ 154,449,324	\$ 160,494,310	\$ 164,666,296	\$ 170,682,540	\$ 170,682,538	\$ 190,053,776
8990 Intrafund and Subfund Transfers In	20,733,030	20,767,118	22,273,383	27,576,043	27,576,040	32,062,559
Total Other Financing Sources	\$ 20,733,030	\$ 20,767,118	\$ 22,273,383	\$ 27,576,043	\$ 27,576,040	\$ 32,062,559
Total Revenues and Other Financing Sources	\$ 175,182,354	\$ 181,261,428	\$ 186,939,679	\$ 198,258,583	\$ 198,258,578	\$ 222,116,335

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
Uses:						
1400 Noninstructional Salaries Part Time	140,920	146,521	169,297	171,682	171,682	169,862
Total Academic Salaries	\$ 140,920	\$ 146,521	\$ 169,297	\$ 171,682	\$ 171,682	\$ 169,862
2100 Noninstructional Salaries Full Time	60,888	62,111	61,773	62,762	62,762	64,162
2300 Variable Non-Instructional	-	-	27,406	469	469	27,494
Total Classified Salaries	\$ 60,888	\$ 62,111	\$ 89,179	\$ 63,231	\$ 63,231	\$ 91,656
3000 Benefits	10,705,271	10,528,710	12,099,124	11,277,198	11,277,198	11,945,065
Total Salaries and Benefits	\$ 10,907,079	\$ 10,737,342	\$ 12,357,600	\$ 11,512,111	\$ 11,512,111	\$ 12,206,583
5400 Insurance	1,482,514	1,578,492	1,620,000	1,648,610	1,648,610	1,680,000
5500 Utilities and Housekeeping	3,688,198	3,799,409	3,883,916	3,746,022	3,746,021	3,929,093
5600 Contract Services	710,993	1,166,897	1,029,466	1,366,153	1,366,153	1,331,717
5700 Legal/Elections/Audit Expenses	1,498,380	285,004	1,117,000	884,398	884,397	592,000
Total Other Operating Expenses	\$ 7,380,085	\$ 6,829,802	\$ 7,650,382	\$ 7,645,183	\$ 7,645,181	\$ 7,532,810
6400 Equipment	-	-	-	670	670	-
Total Capital Outlay	\$ -	\$ -	\$ -	\$ 670	\$ 670	\$ -
7300 Interfund Transfers Out	1,100,000	1,100,000	1,100,000	6,875,933	6,875,933	11,250,400
7800 Intrafund and Subfund Transfers Out	22,702,378	20,969,755	23,888,249	29,195,229	29,195,225	39,232,869
7894 Operating Allocation from	133,122,606	141,249,044	141,843,447	142,117,770	142,117,770	151,854,692
Total Transfers and Other Outgo	\$ 156,924,984	\$ 163,318,799	\$ 166,831,696	\$ 178,188,932	\$ 178,188,928	\$ 202,337,961
Total Expenses	\$ 175,212,148	\$ 180,885,943	\$ 186,839,678	\$ 197,346,896	\$ 197,346,890	\$ 222,077,354

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
Net Revenues Over (Under) Expenses	\$ (29,794)	\$ 375,485	\$ 100,001	\$ 911,687	\$ 911,688	\$ 38,981
Beginning Fund Balance	16,858,703	16,828,908	17,204,393	17,206,891	17,204,391	18,116,081
Ending Fund Balance	\$ 16,828,909	\$ 17,204,393	\$ 17,304,394	\$ 18,118,578	\$ 18,116,079	\$ 18,155,062
<u>Board Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	8,505,771	8,505,771	-	8,688,113
7902 5% Board Contingency Reserve	-	-	8,505,771	8,505,771	-	8,688,113
7900 Designated Reserves	-	-	-	-	-	38,981
			<u>17,011,542</u>	<u>17,011,542</u>		<u>17,415,207</u>
<u>Unrestricted Reserves</u>						
7997 Undesignated District Reserves	-	-	292,852	1,107,036	-	739,855
			<u>292,852</u>	<u>1,107,036</u>		<u>739,855</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 17,304,394	\$ 18,118,578	\$ -	\$ 18,155,062

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adoption Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
<u>District Services</u>						
Board	210,378	224,362	252,653	292,653	265,235	269,623
Chancellor	741,803	819,819	887,868	922,868	899,400	854,502
Facilities	305,747	504,898	703,472	703,472	715,245	833,489
Foundation Tracking, One-Time	-	-	-	-	-	596,143
Administrative Services and Finance	4,071,003	3,302,096	2,870,475	3,685,058	3,617,751	2,787,938
Human Resources	1,886,186	2,004,795	2,106,200	2,130,633	2,092,566	2,143,352
Information Technology Services	2,355,128	2,604,559	2,869,073	2,804,073	2,639,975	2,921,051
Internal Auditing	220,528	164,175	243,216	223,216	172,338	222,364
International Education	479,362	516,498	502,019	502,019	549,492	427,401
Marketing	283,838	286,279	347,103	347,103	337,911	348,857
Other	9,175	8,456	10,032	10,032	10,312	10,850
Payroll	666,765	758,708	714,262	714,262	718,751	745,410
Educational Planning	321,602	276,903	509,309	424,309	425,757	586,195
Police Services	2,583,177	2,646,865	2,738,320	2,739,852	2,694,179	2,671,235
Research	679,999	661,334	678,913	678,913	674,645	683,460
Purchasing	529,588	543,973	571,111	571,111	530,476	592,666
Total District Office Expenditures and Transfers Out	\$ 15,344,279	\$ 15,323,720	\$ 16,004,026	\$ 16,749,574	\$ 16,344,033	\$ 16,694,536
<u>Districtwide Expenses</u>						
Contractual Assessments	754,685	751,404	1,346,413	1,309,542	1,309,542	1,317,061
Regulatory Expenditures	16,666,408	15,927,724	18,226,970	17,059,943	17,059,940	17,656,117
Committed Obligations	2,500,141	2,592,107	2,600,000	8,795,554	8,795,554	13,050,400
Districtwide Operations	155,290,914	161,614,709	164,666,295	170,181,857	170,181,853	190,053,776
Total Districtwide Expenditures and Transfers Out	\$ 175,212,148	\$ 180,885,944	\$ 186,839,678	\$ 197,346,896	\$ 197,346,889	\$ 222,077,354
Total District Office and Districtwide Expenditures and Transfers Out	\$ 190,556,427	\$ 196,209,664	\$ 202,843,704	\$ 214,096,470	\$ 213,690,922	\$ 238,771,890

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adoption Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
<u>Board and District Office Restricted Reserves</u>						
5% General Fund Reserve	-	-	8,505,771	8,505,771	-	8,688,113
5% Board Contingency Reserve	-	-	8,505,771	8,505,771	-	8,688,113
Deficit Funding Reserve	-	-	75,511	75,511	-	82,726
College/DO Local Reserves (1% minimum)	-	-	155,636	20,636	-	163,314
Designated Reserves	-	-	8,000	3,567	-	49,081
			<u>17,250,689</u>	<u>17,111,256</u>		<u>17,671,347</u>
<u>Unrestricted Reserves</u>						
Undesignated District Reserves	-	-	292,852	1,107,036	-	739,855
Undesignated College and DO Reserves	-	-	573,729	247,002	-	1,450,109
			<u>866,581</u>	<u>1,354,038</u>		<u>2,189,964</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 18,117,270	\$ 18,465,294	\$ -	\$ 19,861,311

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2015-2016 ADOPTION BUDGET
SECTION - II
For ONE TIME GENERAL UNRESTRICTED FUNDS**

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
Sources:						
8150 Student Financial Aid Revenue	42,255	46,240	-	19,590	46,230	44,625
8160 Veterans Education	6,162	4,695	-	-	3,689	-
Total Federal Revenues	\$ 48,417	\$ 50,935	\$ -	\$ 19,590	\$ 49,919	\$ 44,625
8659 Other Reimbursable Categorical Programs	17,695	17,068	-	4,168	13,063	-
8690 State Tax Subventions	37,070	-	-	-	-	-
Total Other State Revenues	\$ 54,765	\$ 17,068	\$ -	\$ 4,168	\$ 13,063	\$ -
8830 Contract Services	230,071	118,948	100,000	100,000	105,745	100,000
8851 Rentals and Leases	251,713	222,405	127,906	185,546	197,779	148,234
8870 Other Student Fees and Charges	141,631	156,436	96,948	147,872	146,165	64,334
8880 Other Student Fees	652	40,150	-	-	44,242	10,913
8890 Other Local Revenues	2,158,369	1,847,897	3,936,520	4,214,985	1,900,683	3,919,170
Total Other Local Revenues	\$ 2,782,436	\$ 2,385,836	\$ 4,261,374	\$ 4,648,403	\$ 2,394,614	\$ 4,242,651
Total Revenues	\$ 2,885,618	\$ 2,453,839	\$ 4,261,374	\$ 4,672,161	\$ 2,457,596	\$ 4,287,276
8910 Proceeds of General Fixed Assets	216	5,815	-	-	-	-
8980 Interfund Transfers In	25,629	24,994	-	-	32,920	108,450
8990 Intrafund and Subfund Transfers In	3,655,591	3,186,535	-	1,524,986	1,524,986	6,051,491
Total Other Financing Sources	\$ 3,681,436	\$ 3,217,344	\$ -	\$ 1,524,986	\$ 1,557,906	\$ 6,159,941
Total Revenues and Other Financing Sources	\$ 6,567,054	\$ 5,671,183	\$ 4,261,374	\$ 6,197,147	\$ 4,015,502	\$ 10,447,217

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
Uses:						
1200 Noninstructional Salaries Full Time	-	19,749	-	-	7,895	123,682
1300 Instructional Salaries Part Time	82,363	52,183	64,089	64,089	48,210	60,000
1400 Noninstructional Salaries Part Time	112,388	171,984	86,851	110,307	47,635	94,700
Total Academic Salaries	\$ 194,751	\$ 243,916	\$ 150,940	\$ 174,396	\$ 103,740	\$ 278,382
2100 Noninstructional Salaries Full Time	81,213	86,938	113,610	113,610	111,311	96,474
2200 Instructional Aides Full Time	25,284	25,790	-	-	-	-
2300 Variable Non-Instructional	787,039	838,388	837,522	923,912	905,907	1,033,478
2400 Variable Classroom Aide	53,342	48,992	-	2,000	46,086	15,000
2600 Variable Aide Other	981	2,792	24,225	24,225	649	24,225
Total Classified Salaries	\$ 947,859	\$ 1,002,900	\$ 975,357	\$ 1,063,747	\$ 1,063,953	\$ 1,169,177
3000 Benefits	183,624	188,244	132,671	140,764	171,306	189,353
Total Salaries and Benefits	\$ 1,326,234	\$ 1,435,060	\$ 1,258,968	\$ 1,378,907	\$ 1,338,999	\$ 1,636,912
4000 Supplies and Materials	\$ 419,272	\$ 450,699	\$ 1,274,739	\$ 2,073,578	\$ 395,603	\$ 1,794,615
5100 Consultants	81,718	150,368	112,042	112,042	135,237	77,300
5200 Travel	48,513	81,708	40,283	71,587	88,122	30,581
5300 Dues and Memberships	4,623	33,778	-	-	7,484	-
5500 Utilities and Housekeeping	2,502	46,454	1,394	18,770	18,096	1,600
5600 Contract Services	130,202	146,083	224,178	282,178	19,648	209,766
5690 Other Operating Expenses	180,600	89,308	1,067,596	1,009,531	118,009	1,166,210
5800 Other Services and Expenses	61,212	133,563	3,500	152,789	74,907	89,362
5900 Interprogram Charges (credits)	(52,694)	(60,120)	1,500	1,500	(63)	1,500
5910 Indirect Costs	(35,655)	(218,242)	(185,537)	(185,537)	(310,828)	(42,000)
Total Other Operating Expenses	\$ 421,021	\$ 402,900	\$ 1,264,956	\$ 1,462,860	\$ 150,612	\$ 1,534,319

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
6100 Sites and Site Improvements	-	5,200	-	-	-	-
6200 Buildings	-	16,674	-	27,020	4,620	60,152
6300 Library Books	5,019	7,978	1,333	1,333	(6,346)	7,679
6400 Equipment	552,505	694,336	1,718,042	2,461,661	1,226,107	1,351,492
Total Capital Outlay	\$ 557,524	\$ 724,188	\$ 1,719,375	\$ 2,490,014	\$ 1,224,381	\$ 1,419,323
7300 Interfund Transfers Out	576,616	1,246,589	500,000	1,232,034	1,238,469	-
7600 Other Student Payments	800	1,620	-	900	3,240	3,500
7800 Intrafund and Subfund Transfers Out	465,769	546,295	1,238,115	2,519,176	2,169,443	488,115
Total Transfers and Other Outgo	\$ 1,043,185	\$ 1,794,504	\$ 1,738,115	\$ 3,752,110	\$ 3,411,152	\$ 491,615
Total Expenses	\$ 3,767,236	\$ 4,807,351	\$ 7,256,153	\$ 11,157,469	\$ 6,520,747	\$ 6,876,784
Net Revenues Over (Under) Expenses	\$ 2,799,818	\$ 863,832	\$ (2,994,779)	\$ (4,960,322)	\$ (2,505,245)	\$ 3,570,433
Beginning Fund Balance	5,686,864	8,486,681	9,283,922	9,350,513	9,350,513	6,845,267
Ending Fund Balance	\$ 8,486,682	\$ 9,350,513	\$ 6,289,143	\$ 4,390,191	\$ 6,845,268	\$ 10,415,700
<u>Board and College / DO Restricted Reserves</u>						
7900 Designated Reserves	-	-	3,620,744	2,203,826	-	8,434,893
			<u>3,620,744</u>	<u>2,203,826</u>		<u>8,434,893</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	2,668,399	2,186,365	-	1,980,807
			<u>2,668,399</u>	<u>2,186,365</u>		<u>1,980,807</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 6,289,143	\$ 4,390,191	\$ -	\$ 10,415,700

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
Sources:						
8150 Student Financial Aid Revenue	11,515	11,525	-	-	11,225	9,620
Total Federal Revenues	\$ 11,515	\$ 11,525	\$ -	\$ -	\$ 11,225	\$ 9,620
8659 Other Reimbursable Categorical Programs	4,955	5,734	-	-	2,238	-
Total Other State Revenues	\$ 4,955	\$ 5,734	\$ -	\$ -	\$ 2,238	\$ -
8830 Contract Services	71,831	7,162	-	-	-	-
8851 Rentals and Leases	98,180	82,816	62,906	62,906	69,156	46,042
8870 Other Student Fees and Charges	18,141	18,190	16,948	16,948	10,001	4,334
8890 Other Local Revenues	244,192	198,770	48,763	30,268	152,284	105,075
Total Other Local Revenues	\$ 432,344	\$ 306,938	\$ 128,617	\$ 110,122	\$ 231,441	\$ 155,451
Total Revenues	\$ 448,814	\$ 324,197	\$ 128,617	\$ 110,122	\$ 244,904	\$ 165,071
8910 Proceeds of General Fixed Assets	216	5,815	-	-	-	-
Total Other Financing Sources	\$ 216	\$ 5,815	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 449,030	\$ 330,012	\$ 128,617	\$ 110,122	\$ 244,904	\$ 165,071

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

<u>Description</u>	<u>Final Actuals 2012-2013</u>	<u>Final Actuals 2013-2014</u>	<u>Adopted Budget 2014-2015</u>	<u>Adjusted Budget 2014-2015</u>	<u>YTD Actuals 2014-2015</u>	<u>Adoption Budget 2015-2016</u>
Uses:						
1300 Instructional Salaries Part Time	19,455	3,248	4,089	4,089	-	-
1400 Noninstructional Salaries Part Time	26,924	12,107	15,851	15,851	584	-
Total Academic Salaries	\$ 46,379	\$ 15,355	\$ 19,940	\$ 19,940	\$ 584	\$ -
2300 Variable Non-Instructional	28,890	15,477	4,762	4,762	6,683	3,972
2400 Variable Classroom Aide	175	190	-	-	389	-
Total Classified Salaries	\$ 29,065	\$ 15,667	\$ 4,762	\$ 4,762	\$ 7,072	\$ 3,972
3000 Benefits	7,351	2,034	1,899	1,899	683	362
Total Salaries and Benefits	\$ 82,795	\$ 33,056	\$ 26,601	\$ 26,601	\$ 8,339	\$ 4,334
4000 Supplies and Materials	\$ 40,384	\$ 34,811	\$ 326,891	\$ 457,501	\$ 30,246	\$ 603,850
5100 Consultants	34,548	10,608	13,453	13,453	10,799	2,288
5200 Travel	13,272	15,080	7,783	7,783	5,250	1,703
5300 Dues and Memberships	860	2,660	-	-	2,993	-
5500 Utilities and Housekeeping	209	3,100	-	-	172	-
5600 Contract Services	112,587	12,864	224,178	224,178	19,601	151,766
5690 Other Operating Expenses	129,077	60,001	194,416	194,416	46,001	272,545
5800 Other Services and Expenses	2,648	12,198	-	-	4,161	-
5900 Interprogram Charges (credits)	(53,265)	(60,690)	-	-	-	-
5910 Indirect Costs	-	-	-	-	(67,585)	-
Total Other Operating Expenses	\$ 239,936	\$ 55,821	\$ 439,830	\$ 439,830	\$ 21,392	\$ 428,302
6200 Buildings	-	-	-	-	560	-
6400 Equipment	174,880	81,771	583,652	583,652	44,082	556,901
Total Capital Outlay	\$ 174,880	\$ 81,771	\$ 583,652	\$ 583,652	\$ 44,642	\$ 556,901

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

<u>Description</u>	<u>Final Actuals 2012-2013</u>	<u>Final Actuals 2013-2014</u>	<u>Adopted Budget 2014-2015</u>	<u>Adjusted Budget 2014-2015</u>	<u>YTD Actuals 2014-2015</u>	<u>Adoption Budget 2015-2016</u>
7600 Other Student Payments	800	-	-	-	-	-
7800 Intrafund and Subfund Transfers Out	34,393	-	400,000	400,000	-	-
Total Transfers and Other Outgo	\$ 35,193	\$ -	\$ 400,000	\$ 400,000	\$ -	\$ -
Total Expenses	\$ 573,188	\$ 205,459	\$ 1,776,974	\$ 1,907,584	\$ 104,619	\$ 1,593,387
Net Revenues Over (Under) Expenses	\$ (124,158)	\$ 124,553	\$ (1,648,357)	\$ (1,797,462)	\$ 140,285	\$ (1,428,316)
Beginning Fund Balance	2,415,937	2,291,778	2,416,331	2,416,331	2,416,332	2,556,615
Ending Fund Balance	\$ 2,291,779	\$ 2,416,331	\$ 767,974	\$ 618,869	\$ 2,556,617	\$ 1,128,299
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	767,974	618,869	-	1,128,299
			<u>767,974</u>	<u>618,869</u>		<u>1,128,299</u>
<u>Unrestricted Reserves</u>						
			<u>0</u>	<u>0</u>		<u>0</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 767,974	\$ 618,869	\$ -	\$ 1,128,299

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
Sources:						
8150 Student Financial Aid Revenue	16,385	19,415	-	19,590	19,590	19,590
8160 Veterans Education	6,162	4,695	-	-	3,689	-
Total Federal Revenues	\$ 22,547	\$ 24,110	\$ -	\$ 19,590	\$ 23,279	\$ 19,590
8659 Other Reimbursable Categorical Programs	4,601	4,080	-	4,168	4,168	-
Total Other State Revenues	\$ 4,601	\$ 4,080	\$ -	\$ 4,168	\$ 4,168	\$ -
8830 Contract Services	148,086	108,000	100,000	100,000	94,448	100,000
8851 Rentals and Leases	74,795	75,416	-	57,640	59,124	37,192
8870 Other Student Fees and Charges	123,490	136,046	80,000	130,924	136,164	60,000
8890 Other Local Revenues	1,431,285	1,376,213	3,887,757	4,122,705	1,576,013	3,798,039
Total Other Local Revenues	\$ 1,777,656	\$ 1,695,675	\$ 4,067,757	\$ 4,411,269	\$ 1,865,749	\$ 3,995,231
Total Revenues	\$ 1,804,804	\$ 1,723,865	\$ 4,067,757	\$ 4,435,027	\$ 1,893,196	\$ 4,014,821
8980 Interfund Transfers In	25,629	24,994	-	-	32,920	108,450
8990 Intrafund and Subfund Transfers In	2,378,591	914,771	-	1,201,855	1,201,855	-
Total Other Financing Sources	\$ 2,404,220	\$ 939,765	\$ -	\$ 1,201,855	\$ 1,234,775	\$ 108,450
Total Revenues and Other Financing Sources	\$ 4,209,024	\$ 2,663,630	\$ 4,067,757	\$ 5,636,882	\$ 3,127,971	\$ 4,123,271

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

<u>Description</u>	<u>Final Actuals 2012-2013</u>	<u>Final Actuals 2013-2014</u>	<u>Adopted Budget 2014-2015</u>	<u>Adjusted Budget 2014-2015</u>	<u>YTD Actuals 2014-2015</u>	<u>Adoption Budget 2015-2016</u>
Uses:						
1300 Instructional Salaries Part Time	62,641	48,668	60,000	60,000	48,210	60,000
1400 Noninstructional Salaries Part Time	50,824	63,651	-	23,456	20,223	22,000
Total Academic Salaries	\$ 113,465	\$ 112,319	\$ 60,000	\$ 83,456	\$ 68,433	\$ 82,000
2100 Noninstructional Salaries Full Time	72,789	86,249	105,053	105,053	109,231	87,917
2200 Instructional Aides Full Time	25,284	25,790	-	-	-	-
2300 Variable Non-Instructional	753,896	817,878	823,000	903,390	891,478	1,018,000
2400 Variable Classroom Aide	20,977	24,519	-	-	25,201	15,000
2600 Variable Aide Other	981	2,792	-	-	649	-
Total Classified Salaries	\$ 873,927	\$ 957,228	\$ 928,053	\$ 1,008,443	\$ 1,026,559	\$ 1,120,917
3000 Benefits	165,622	169,678	122,266	130,359	163,488	139,097
Total Salaries and Benefits	\$ 1,153,014	\$ 1,239,225	\$ 1,110,319	\$ 1,222,258	\$ 1,258,480	\$ 1,342,014
4000 Supplies and Materials	\$ 315,268	\$ 314,504	\$ 895,106	\$ 1,451,220	\$ 228,412	\$ 1,098,633
5100 Consultants	35,670	43,915	37,000	37,000	68,865	34,000
5200 Travel	24,874	44,136	25,000	52,304	70,347	25,100
5300 Dues and Memberships	3,763	30,668	-	-	4,491	-
5500 Utilities and Housekeeping	2,293	43,354	1,394	18,770	17,924	1,600
5600 Contract Services	2,815	73,089	-	-	-	-
5690 Other Operating Expenses	51,522	29,307	873,180	808,115	67,589	886,367
5800 Other Services and Expenses	58,564	117,245	-	149,289	70,746	88,112
5910 Indirect Costs	(6,312)	(38,420)	-	-	-	-
Total Other Operating Expenses	\$ 173,189	\$ 343,294	\$ 936,574	\$ 1,065,478	\$ 299,962	\$ 1,035,179

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
6100 Sites and Site Improvements	-	5,200	-	-	-	-
6200 Buildings	-	16,674	-	27,020	4,060	60,152
6300 Library Books	5,019	7,978	1,333	1,333	(6,346)	7,679
6400 Equipment	312,527	536,213	1,124,425	1,868,044	1,176,840	707,213
Total Capital Outlay	\$ 317,546	\$ 566,065	\$ 1,125,758	\$ 1,896,397	\$ 1,174,554	\$ 775,044
7300 Interfund Transfers Out	300,000	371,589	-	482,034	488,469	-
7600 Other Student Payments	-	1,620	-	900	3,240	3,500
7800 Intrafund and Subfund Transfers Out	419,598	109,145	-	222,745	273,012	-
Total Transfers and Other Outgo	\$ 719,598	\$ 482,354	\$ -	\$ 705,679	\$ 764,721	\$ 3,500
Total Expenses	\$ 2,678,615	\$ 2,945,442	\$ 4,067,757	\$ 6,341,032	\$ 3,726,129	\$ 4,254,370
Net Revenues Over (Under) Expenses	\$ 1,530,409	\$ (281,812)	\$ -	\$ (704,150)	\$ (598,158)	\$ (131,099)
Beginning Fund Balance	1,991,897	3,522,306	3,240,494	3,240,494	3,240,495	2,642,336
Ending Fund Balance	\$ 3,522,306	\$ 3,240,494	\$ 3,240,494	\$ 2,536,344	\$ 2,642,337	\$ 2,511,237
Restricted Reserves						
7900 Designated Reserves	-	-	572,095	349,979	-	530,430
			<u>572,095</u>	<u>349,979</u>		<u>530,430</u>
Unrestricted Reserves						
7999 Undesignated College and DO Reserves	-	-	2,668,399	2,186,365	-	1,980,807
			<u>2,668,399</u>	<u>2,186,365</u>		<u>1,980,807</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 3,240,494	\$ 2,536,344	\$ -	\$ 2,511,237

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
Sources:						
8150 Student Financial Aid Revenue	14,355	15,300	-	-	15,415	15,415
Total Federal Revenues	\$ 14,355	\$ 15,300	\$ -	\$ -	\$ 15,415	\$ 15,415
8659 Other Reimbursable Categorical Programs	8,139	7,254	-	-	6,657	-
Total Other State Revenues	\$ 8,139	\$ 7,254	\$ -	\$ -	\$ 6,657	\$ -
8830 Contract Services	10,154	3,786	-	-	11,297	-
8851 Rentals and Leases	15,709	-	-	-	-	-
8870 Other Student Fees and Charges	-	2,200	-	-	-	-
8880 Other Student Fees	652	36,150	-	-	29,462	10,913
8890 Other Local Revenues	174,478	197,654	-	62,012	147,635	6,056
Total Other Local Revenues	\$ 200,993	\$ 239,790	\$ -	\$ 62,012	\$ 188,394	\$ 16,969
Total Revenues	\$ 223,487	\$ 262,344	\$ -	\$ 62,012	\$ 210,466	\$ 32,384
8990 Intrafund and Subfund Transfers In	2,000	2,269,264	-	323,131	323,131	361,858
Total Other Financing Sources	\$ 2,000	\$ 2,269,264	\$ -	\$ 323,131	\$ 323,131	\$ 361,858
Total Revenues and Other Financing Sources	\$ 225,487	\$ 2,531,608	\$ -	\$ 385,143	\$ 533,597	\$ 394,242

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

<u>Description</u>	<u>Final Actuals 2012-2013</u>	<u>Final Actuals 2013-2014</u>	<u>Adopted Budget 2014-2015</u>	<u>Adjusted Budget 2014-2015</u>	<u>YTD Actuals 2014-2015</u>	<u>Adoption Budget 2015-2016</u>
Uses:						
1200 Noninstructional Salaries Full Time	-	19,749	-	-	7,895	-
1300 Instructional Salaries Part Time	267	267	-	-	-	-
1400 Noninstructional Salaries Part Time	34,640	86,226	61,000	61,000	22,883	69,700
Total Academic Salaries	\$ 34,907	\$ 106,242	\$ 61,000	\$ 61,000	\$ 30,778	\$ 69,700
2100 Noninstructional Salaries Full Time	8,424	689	8,557	8,557	2,080	8,557
2300 Variable Non-Instructional	2,383	5,033	9,760	15,760	7,746	11,506
2400 Variable Classroom Aide	32,190	24,283	-	2,000	20,496	-
2600 Variable Aide Other	-	-	24,225	24,225	-	24,225
Total Classified Salaries	\$ 42,997	\$ 30,005	\$ 42,542	\$ 50,542	\$ 30,322	\$ 44,288
3000 Benefits	10,616	15,672	8,506	8,506	6,770	9,620
Total Salaries and Benefits	\$ 88,520	\$ 151,919	\$ 112,048	\$ 120,048	\$ 67,870	\$ 123,608
4000 Supplies and Materials	\$ 62,963	\$ 101,284	\$ 8,839	\$ 120,954	\$ 136,845	\$ 23,803
5100 Consultants	10,500	12,845	-	-	6,633	-
5200 Travel	8,940	20,831	2,500	6,500	12,525	2,500
5300 Dues and Memberships	-	450	-	-	-	-
5600 Contract Services	14,800	7,689	-	58,000	47	58,000
5690 Other Operating Expenses	1	-	-	7,000	4,419	7,298
5800 Other Services and Expenses	-	1,100	-	-	-	-
5900 Interprogram Charges (credits)	571	570	1,500	1,500	(63)	1,500
5910 Indirect Costs	-	-	-	-	(58,385)	-
Total Other Operating Expenses	\$ 34,812	\$ 43,485	\$ 4,000	\$ 73,000	\$ (34,824)	\$ 69,298
6400 Equipment	27,508	29,902	9,965	9,965	5,185	7,378
Total Capital Outlay	\$ 27,508	\$ 29,902	\$ 9,965	\$ 9,965	\$ 5,185	\$ 7,378

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

<u>Description</u>	<u>Final Actuals 2012-2013</u>	<u>Final Actuals 2013-2014</u>	<u>Adopted Budget 2014-2015</u>	<u>Adjusted Budget 2014-2015</u>	<u>YTD Actuals 2014-2015</u>	<u>Adoption Budget 2015-2016</u>
7300 Interfund Transfers Out	-	-	500,000	300,000	300,000	-
7800 Intrafund and Subfund Transfers Out	-	6,000	838,115	1,896,431	1,896,431	488,115
Total Transfers and Other Outgo	\$ -	\$ 6,000	\$ 1,338,115	\$ 2,196,431	\$ 2,196,431	\$ 488,115
Total Expenses	\$ 213,803	\$ 332,590	\$ 1,472,967	\$ 2,520,398	\$ 2,371,507	\$ 712,202
Net Revenues Over (Under) Expenses	\$ 11,684	\$ 2,199,018	\$ (1,472,967)	\$ (2,135,255)	\$ (1,837,910)	\$ (317,960)
Beginning Fund Balance	595,604	607,289	2,806,306	2,806,306	2,806,305	968,397
Ending Fund Balance	\$ 607,288	\$ 2,806,307	\$ 1,333,339	\$ 671,051	\$ 968,395	\$ 650,437
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	1,333,339	671,051	-	650,437
			<u>1,333,339</u>	<u>671,051</u>		<u>650,437</u>
<u>Unrestricted Reserves</u>						
			<u>0</u>	<u>0</u>		<u>0</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 1,333,339	\$ 671,051	\$ -	\$ 650,437

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
Sources:						
8690 State Tax Subventions	37,070	-	-	-	-	-
Total Other State Revenues	\$ 37,070	\$ -	\$ -	\$ -	\$ -	\$ -
8851 Rentals and Leases	63,029	64,173	65,000	65,000	69,499	65,000
8880 Other Student Fees	-	4,000	-	-	14,780	-
8890 Other Local Revenues	308,414	75,260	-	-	24,751	10,000
Total Other Local Revenues	\$ 371,443	\$ 143,433	\$ 65,000	\$ 65,000	\$ 109,030	\$ 75,000
Total Revenues	\$ 408,513	\$ 143,433	\$ 65,000	\$ 65,000	\$ 109,030	\$ 75,000
8990 Intrafund and Subfund Transfers In	1,275,000	2,500	-	-	-	5,689,633
Total Other Financing Sources	\$ 1,275,000	\$ 2,500	\$ -	\$ -	\$ -	\$ 5,689,633
Total Revenues and Other Financing Sources	\$ 1,683,513	\$ 145,933	\$ 65,000	\$ 65,000	\$ 109,030	\$ 5,764,633
Uses:						
1200 Noninstructional Salaries Full Time	-	-	-	-	-	123,682
1400 Noninstructional Salaries Part Time	-	10,000	10,000	10,000	3,945	3,000
Total Academic Salaries	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 3,945	\$ 126,682
2300 Variable Non-Instructional	1,870	-	-	-	-	-
Total Classified Salaries	\$ 1,870	\$ -	\$ -	\$ -	\$ -	\$ -
3000 Benefits	35	860	-	-	365	40,274
Total Salaries and Benefits	\$ 1,905	\$ 10,860	\$ 10,000	\$ 10,000	\$ 4,310	\$ 166,956
4000 Supplies and Materials	657	100	43,903	43,903	100	68,329

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

<u>Description</u>	<u>Final Actuals 2012-2013</u>	<u>Final Actuals 2013-2014</u>	<u>Adopted Budget 2014-2015</u>	<u>Adjusted Budget 2014-2015</u>	<u>YTD Actuals 2014-2015</u>	<u>Adoption Budget 2015-2016</u>
5100 Consultants	1,000	83,000	61,589	61,589	48,940	41,012
5200 Travel	1,427	1,661	5,000	5,000	-	1,278
5600 Contract Services	-	52,441	-	-	-	-
5800 Other Services and Expenses	-	3,020	3,500	3,500	-	1,250
5910 Indirect Costs	(29,343)	(179,822)	(185,537)	(185,537)	(184,858)	(42,000)
Total Other Operating Expenses	\$ (26,916)	\$ (39,700)	\$ (115,448)	\$ (115,448)	\$ (135,918)	\$ 1,540
6400 Equipment	37,590	46,450	-	-	-	80,000
Total Capital Outlay	\$ 37,590	\$ 46,450	\$ -	\$ -	\$ -	\$ 80,000
7300 Interfund Transfers Out	276,616	875,000	-	450,000	450,000	-
7800 Intrafund and Subfund Transfers Out	11,778	431,150	-	-	-	-
Total Transfers and Other Outgo	\$ 288,394	\$ 1,306,150	\$ -	\$ 450,000	\$ 450,000	\$ -
Total Expenses	\$ 301,630	\$ 1,323,860	\$ (61,545)	\$ 388,455	\$ 318,492	\$ 316,825
Net Revenues Over (Under) Expenses	\$ 1,381,883	\$ (1,177,927)	\$ 126,545	\$ (323,455)	\$ (209,462)	\$ 5,447,808
Beginning Fund Balance	683,426	2,065,308	820,791	887,382	887,381	677,919
Ending Fund Balance	\$ 2,065,309	\$ 887,381	\$ 947,336	\$ 563,927	\$ 677,919	\$ 6,125,727
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	947,336	563,927	-	6,125,727
			<u>947,336</u>	<u>563,927</u>		<u>6,125,727</u>
<u>Unrestricted Reserves</u>						
			<u>0</u>	<u>0</u>		<u>0</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 947,336	\$ 563,927	\$ -	\$ 6,125,727

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adoption Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
<u>District Services</u>						
Facilities	-	882,000	-	200,000	200,000	-
Administrative Services and Finance	289,394	270,165	(166,140)	(16,140)	(34,858)	(42,000)
Human Resources	657	80,100	91,943	91,943	42,790	82,512
Information Technology Services	-	50,000	-	-	-	-
Payroll	-	-	-	100,000	100,000	-
Educational Planning	(27,916)	(7,296)	4,103	4,103	10,560	172,984
Police Services	12,221	48,890	-	-	-	80,000
Research	3,851	-	8,549	8,549	-	23,329
Purchasing	23,423	-	-	-	-	-
Total District Office Expenditures and Transfers Out	\$ 301,630	\$ 1,323,859	\$ (61,545)	\$ 388,455	\$ 318,492	\$ 316,825
<u>Districtwide Expenses</u>						
Total Districtwide Expenditures and Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total District Office and Districtwide Expenditures and Transfers Out	\$ 301,630	\$ 1,323,859	\$ (61,545)	\$ 388,455	\$ 318,492	\$ 316,825
<u>Board and District Office Restricted Reserves</u>						
Designated Reserves	-	-	947,336	563,927	-	6,125,727
			<u>947,336</u>	<u>563,927</u>		<u>6,125,727</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 947,336	\$ 563,927	\$ -	\$ 6,125,727

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2015-2016 ADOPTION BUDGET**

**SECTION - III
For ALL FUNDS**

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adoption Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
Sources:						
8610 General Apportionment Revenue	30,724,167	32,674,386	32,952,118	26,923,176	26,923,176	29,176,267
8630 Education Protection Account	20,941,995	19,483,906	19,483,906	26,449,144	26,449,144	23,011,219
8671 Homeowners Revenue	707,490	686,297	716,131	670,831	670,831	721,143
8672 In Lieu of Taxes (wildlife)	621	4,266	4,451	7,536	7,536	8,101
8811 Tax Allocation, Secured Roll Revenue	59,394,105	62,813,579	65,544,150	69,153,043	69,153,043	74,339,520
8812 Tax Allocation, Supplemental Roll Revenue	744,254	1,339,385	1,397,609	871,341	871,342	936,691
8813 Tax Allocation, Unsecured Roll Revenue	2,591,253	2,771,036	2,891,496	2,676,580	2,676,580	2,877,323
8817 ERAF	4,164,126	4,236,157	4,420,307	5,329,334	5,329,334	5,729,034
8819 Redevelopment Agency Revenue/Residual	2,456,165	1,546,824	1,614,066	2,819,009	2,819,009	3,030,434
8874 98% of Enrollment Fees	15,725,916	16,511,498	16,511,490	15,565,940	15,565,939	15,568,723
Apportionment Revenues	\$ 137,450,092	\$ 142,067,334	\$ 145,535,724	\$ 150,465,934	\$ 150,465,934	\$ 155,398,455
8150 Student Financial Aid Revenue	42,255	46,240	-	19,590	46,230	44,625
8160 Veterans Education	10,791	5,292	-	-	6,684	-
Total Federal Revenues	\$ 53,046	\$ 51,532	\$ -	\$ 19,590	\$ 52,914	\$ 44,625
8613 Apprenticeship Revenue	184,759	184,759	183,873	183,873	78,970	409,500
8614 Part Time Instructor Pay Increase	649,465	649,465	649,465	649,465	649,465	586,892
8617 Part Time Office Hours	154,247	151,769	151,769	151,769	151,769	-
8618 Part Time Health Revenue	33,015	33,015	33,015	33,015	33,015	-
8620 General Categorical Programs	325,000	279,317	93,783	171,355	306,142	308,104
8659 Other Reimbursable Categorical Programs	17,695	17,068	-	4,168	13,063	-
8680 Lottery Revenue	4,014,196	3,801,041	3,982,870	4,149,875	4,149,875	3,759,000
8690 State Tax Subventions	814,643	758,842	794,254	1,951,598	1,951,598	16,494,287
Total Other State Revenues	\$ 6,193,020	\$ 5,875,276	\$ 5,889,029	\$ 7,295,118	\$ 7,333,897	\$ 21,557,783

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adoption Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
8820 Contributions and Gifts	192,213	206,213	85,565	83,238	84,238	32,932
8830 Contract Services	230,071	118,948	100,000	100,000	105,745	100,000
8840 Sales and Commissions	99,352	97,203	-	92,121	92,121	-
8851 Rentals and Leases	551,202	570,997	579,406	708,564	535,474	253,234
8860 Interest and Investment Income	84,188	102,059	121,000	121,000	137,393	121,000
8874 2% of Enrollment Fees	248,735	336,969	327,094	327,094	317,672	317,909
8870 Other Student Fees and Charges	1,776,100	1,956,754	1,877,345	2,167,083	2,146,505	1,973,254
8880 Nonresident Tuition	11,695,201	13,032,844	13,519,199	13,280,884	13,280,882	13,815,142
8880 Other Student Fees	439,762	589,275	1,425,000	698,033	822,922	1,385,913
8890 Other Local Revenues	3,756,533	3,381,746	4,836,132	6,171,710	3,641,524	4,779,817
Total Other Local Revenues	\$ 19,073,357	\$ 20,393,008	\$ 22,870,741	\$ 23,749,727	\$ 21,164,476	\$ 22,779,201
Total Revenues	\$ 162,769,515	\$ 168,387,150	\$ 174,295,494	\$ 181,530,369	\$ 179,017,221	\$ 199,780,064
8900 Other Financing Sources, Miscellaneous	1,411	1,254	-	1,456	1,456	-
8910 Proceeds of General Fixed Assets	1,347	8,096	-	-	11,610	-
8980 Interfund Transfers In	761,966	567,036	228,034	601,817	573,763	316,783
8990 Intrafund and Subfund Transfers In	26,070,513	25,285,387	25,301,019	33,590,682	33,225,836	40,930,799
8994 Operating Allocation	133,122,606	141,249,044	141,843,447	142,117,770	142,117,770	151,854,692
8992 District Subsidy to Colleges	1,049,737	569,142	-	-	-	-
Total Other Financing Sources	\$ 161,007,580	\$ 167,679,959	\$ 167,372,500	\$ 176,311,725	\$ 175,930,435	\$ 193,102,274
Total Revenues and Other Financing Sources	\$ 323,777,095	\$ 336,067,109	\$ 341,667,994	\$ 357,842,094	\$ 354,947,656	\$ 392,882,338

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adoption Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
Uses:						
1100 Monthly Instructional Salary	30,449,361	30,638,486	31,378,044	31,378,044	30,821,967	31,757,564
1200 Noninstructional Salaries Full Time	12,147,960	12,508,250	13,427,653	13,179,559	12,674,309	13,258,782
1300 Instructional Salaries Part Time	25,501,588	28,209,628	28,447,300	28,923,847	30,705,737	30,163,946
1400 Noninstructional Salaries Part Time	1,494,625	1,330,137	1,240,775	1,495,703	1,509,772	1,193,630
Total Academic Salaries	\$ 69,593,534	\$ 72,686,501	\$ 74,493,772	\$ 74,977,153	\$ 75,711,785	\$ 76,373,922
2100 Noninstructional Salaries Full Time	22,971,504	23,768,941	25,635,104	25,657,256	24,280,580	26,190,991
2200 Instructional Aides Full Time	2,622,496	2,566,855	2,711,258	2,718,258	2,582,894	2,813,066
2300 Variable Non-Instructional	3,204,320	3,411,824	2,376,105	2,326,341	3,866,151	2,620,595
2400 Variable Classroom Aide	812,138	962,858	491,825	684,564	968,877	534,063
2500 Variable Manager/Supervisor Short Term Hourly	6,817	91,810	147,192	147,192	149,187	147,192
2600 Variable Aide Other	177,195	182,447	189,114	199,430	224,495	89,724
Total Classified Salaries	\$ 29,794,470	\$ 30,984,735	\$ 31,550,598	\$ 31,733,041	\$ 32,072,184	\$ 32,395,631
3000 Benefits	40,954,671	41,150,580	46,150,431	45,324,457	44,586,257	47,120,310
Total Salaries and Benefits	\$ 140,342,675	\$ 144,821,816	\$ 152,194,801	\$ 152,034,651	\$ 152,370,226	\$ 155,889,863
4000 Supplies and Materials	\$ 1,834,938	\$ 2,339,295	\$ 4,280,179	\$ 5,167,511	\$ 2,311,500	\$ 5,027,449

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adoption Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
5100 Consultants	1,013,893	1,114,372	1,120,660	1,143,585	1,274,101	1,202,205
5200 Travel	483,810	564,730	791,563	826,320	715,155	729,504
5300 Dues and Memberships	255,778	287,705	229,523	238,698	361,353	252,472
5400 Insurance	2,651,477	2,968,850	3,230,719	3,259,329	3,207,138	3,399,520
5500 Utilities and Housekeeping	4,099,981	4,202,786	4,268,702	4,141,995	4,047,628	4,309,742
5600 Contract Services	2,483,046	3,467,065	3,165,730	3,586,331	3,574,469	3,525,735
5690 Other Operating Expenses	1,376,146	1,149,757	2,317,411	2,267,802	1,118,286	2,280,548
5700 Legal/Elections/Audit Expenses	1,507,642	292,712	1,117,000	884,398	893,111	592,000
5800 Other Services and Expenses	960,936	1,185,927	920,485	1,291,697	1,143,547	1,022,660
5900 Interprogram Charges (credits)	(83,527)	(116,075)	65,961	64,098	(36,624)	56,098
5910 Indirect Costs	(35,655)	(218,242)	(185,537)	(185,537)	(310,828)	(42,000)
Total Other Operating Expenses	\$ 14,713,527	\$ 14,899,587	\$ 17,042,217	\$ 17,518,716	\$ 15,987,336	\$ 17,328,484
6100 Sites and Site Improvements	-	5,200	1,500	1,500	-	1,500
6200 Buildings	6,614	27,994	7,718	34,738	20,230	67,870
6300 Library Books	81,738	86,355	63,083	72,282	61,898	69,429
6400 Equipment	1,115,980	1,279,816	2,041,866	3,187,320	1,973,043	1,760,478
Total Capital Outlay	\$ 1,204,332	\$ 1,399,365	\$ 2,114,167	\$ 3,295,840	\$ 2,055,171	\$ 1,899,277
7300 Interfund Transfers Out	6,522,896	6,609,214	2,127,401	9,902,648	10,066,163	11,643,719
7400 Other Transfers/Uses	72,270	-	-	-	-	-
7600 Other Student Payments	800	1,620	2,097	2,997	3,566	5,597
7800 Intrafund and Subfund Transfers Out	27,120,250	25,854,530	25,301,019	33,590,682	33,225,836	40,861,299
94xx District Office Assessment	133,122,606	141,249,044	141,843,447	142,117,770	142,117,770	151,854,692
Total Transfers and Other Outgo	\$ 166,838,822	\$ 173,714,408	\$ 169,273,964	\$ 185,614,097	\$ 185,413,335	\$ 204,365,307
Total Expenses	\$ 324,934,294	\$ 337,174,471	\$ 344,905,328	\$ 363,630,815	\$ 358,137,568	\$ 384,510,380

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adoption Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
Net Revenues Over (Under) Expenses	\$ (1,157,199)	\$ (1,107,362)	\$ (3,237,334)	\$ (5,788,721)	\$ (3,189,912)	\$ 8,371,958
Beginning Fund Balance	37,606,457	36,449,257	35,273,738	35,341,893	35,341,892	32,151,979
Ending Fund Balance	\$ 36,449,258	\$ 35,341,895	\$ 32,036,404	\$ 29,553,172	\$ 32,151,980	\$ 40,523,937
<u>Board and College / DO Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	8,505,771	8,505,771	-	8,688,113
7902 5% Board Contingency Reserve	-	-	8,505,771	8,505,771	-	8,688,113
7903 Deficit Funding Reserve	-	-	747,281	747,281	-	776,992
7904 College/DO Local Reserves (1% minimum)	-	-	4,027,414	3,078,626	-	3,650,450
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	4,408,946	2,968,682	-	9,253,235
			<u>26,284,124</u>	<u>23,895,072</u>		<u>31,145,844</u>
<u>Unrestricted Reserves</u>						
7997 Undesignated District Reserves	-	-	292,852	1,107,036	-	739,855
7999 Undesignated College and DO Reserves	-	-	5,459,428	4,551,064	-	8,638,238
			<u>5,752,280</u>	<u>5,658,100</u>		<u>9,378,093</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 32,036,404	\$ 29,553,172	\$ -	\$ 40,523,937

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adoption Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
Sources:						
8120 Higher Education Act	2,370,615	3,071,257	3,931,860	4,106,889	2,505,902	3,221,667
8150 Student Financial Aid Revenue	423,626	461,362	420,346	481,223	439,297	212,965
8170 Vocational & Technical Education Act (VTEA)	1,437,464	1,198,385	1,364,301	1,208,401	1,208,401	1,222,102
8190 Other Federal Revenues	680,755	2,915,447	2,967,379	6,430,171	2,742,546	3,633,665
Total Federal Revenues	\$ 4,912,460	\$ 7,646,451	\$ 8,683,886	\$ 12,226,684	\$ 6,896,146	\$ 8,290,399
8610 General Apportionments	163,409	150,558	147,982	158,495	158,495	155,746
8620 General Categorical Programs	6,137,002	7,822,523	8,805,976	13,274,053	11,231,931	14,386,917
8659 Other Reimbursable Categorical Programs	3,625,099	3,459,192	1,767,339	2,297,263	2,139,895	1,627,927
8680 Other State Non-Tax Revenues	1,350,528	1,445,800	262,800	1,399,987	1,399,987	216,987
8680 Lottery Revenue	1,223,025	1,061,993	1,019,474	1,090,654	1,169,829	1,136,718
8690 Other State Revenues	902,824	981,425	1,418,180	5,102,871	1,376,206	3,381,440
Total State Revenues	\$ 13,401,887	\$ 14,921,491	\$ 13,421,751	\$ 23,323,323	\$ 17,476,343	\$ 20,905,735
8820 Contributions and Gifts	223,095	210,604	198,866	320,169	138,795	241,807
8830 Contract Services	136,867	81,948	-	5,880	5,880	-
8880 Nonresident Tuition and Other Student Fees	1,408,821	1,331,208	1,411,000	1,411,000	1,373,533	1,531,000
8890 Other Local Revenues	2,078,811	2,111,637	2,070,275	2,580,530	2,166,287	2,271,877
Total Local Revenues	\$ 3,847,594	\$ 3,735,397	\$ 3,680,141	\$ 4,317,579	\$ 3,684,495	\$ 4,044,684
Total Revenues	\$ 22,161,941	\$ 26,303,339	\$ 25,785,778	\$ 39,867,586	\$ 28,056,984	\$ 33,240,818
8980 Interfund Transfers In	-	2,618	-	319,322	319,322	-
Total Other Financing Sources	\$ -	\$ 2,618	\$ -	\$ 319,322	\$ 319,322	\$ -
Total Revenues and Other Financing Sources	\$ 22,161,941	\$ 26,305,957	\$ 25,785,778	\$ 40,186,908	\$ 28,376,306	\$ 33,240,818

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

<u>Description</u>	<u>Final Actuals 2012-2013</u>	<u>Final Actuals 2013-2014</u>	<u>Adoption Budget 2014-2015</u>	<u>Adjusted Budget 2014-2015</u>	<u>YTD Actuals 2014-2015</u>	<u>Adoption Budget 2015-2016</u>
Uses:						
1100 Monthly Instructional Salary	128,806	137,190	19,814	191,444	68,831	19,814
1200 Noninstructional Salaries Full Time	1,654,311	1,814,332	1,636,248	2,747,976	1,812,690	2,366,082
1300 Instructional Salaries Part Time	842,787	828,330	182,009	811,392	665,441	304,299
1400 Noninstructional Salaries Part Time	1,661,082	1,865,115	621,335	3,322,399	2,293,773	981,987
Total Academic Salaries	\$ 4,286,986	\$ 4,644,967	\$ 2,459,406	\$ 7,073,211	\$ 4,840,735	\$ 3,672,182
2100 Noninstructional Salaries Full Time	3,480,535	4,075,992	5,137,383	5,917,898	4,955,475	5,727,723
2200 Instructional Aides Full Time	47,064	42,253	84,295	76,066	81,112	77,973
2300 Variable Non-Instructional	1,917,746	2,322,226	1,016,005	2,803,177	2,516,835	1,021,422
2400 Variable Classroom Aide	209,998	310,470	40,823	224,794	310,112	78,207
2600 Variable Aide Other	58,637	79,205	14,563	78,076	106,455	46,377
Total Classified Salaries	\$ 5,713,980	\$ 6,830,146	\$ 6,293,069	\$ 9,100,011	\$ 7,969,989	\$ 6,951,702
3000 Benefits	2,798,289	3,199,191	3,314,840	4,955,080	3,801,201	4,093,707
Total Salaries and Benefits	\$ 12,799,255	\$ 14,674,304	\$ 12,067,315	\$ 21,128,302	\$ 16,611,925	\$ 14,717,591
4000 Supplies and Materials	\$ 2,131,023	\$ 2,354,299	\$ 2,401,990	\$ 3,246,268	\$ 2,460,766	\$ 3,874,111
5100 Consultants	1,030,871	2,092,376	1,052,234	3,878,929	2,501,678	2,719,731
5200 Travel	250,634	312,434	106,075	1,127,968	540,110	544,191
5300 Dues and Memberships	9,969	15,682	2,900	22,517	60,917	11,610
5500 Utilities and Housekeeping	7,207	6,763	3,600	22,969	10,127	6,553
5600 Contract Services	393,783	425,524	157,603	523,285	389,086	233,968
5690 Other Operating Expenses	3,054,848	3,370,091	654,556	2,305,497	2,218,076	1,078,067
5800 Other Services and Expenses	28,055	27,437	13,734	87,827	273,201	32,800
5900 Interprogram Charges (credits)	7,262	5,325	3,425	22,554	5,494	2,725
5910 Indirect Costs	313,429	427,674	203,632	770,837	515,034	322,761
Total Other Operating Expenses	\$ 5,096,058	\$ 6,683,306	\$ 2,197,759	\$ 8,762,383	\$ 6,513,723	\$ 4,952,406

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adoption Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
6100 Sites and Site Improvements	40,352	10,464	-	-	12,834	-
6200 Buildings	-	-	120,000	142,274	-	-
6300 Library Books	34,020	38,440	28,100	52,197	56,534	-
6400 Equipment	693,227	1,010,958	1,651,164	3,163,422	2,407,787	1,384,188
Total Capital Outlay	\$ 767,599	\$ 1,059,862	\$ 1,799,264	\$ 3,357,893	\$ 2,477,155	\$ 1,384,188
7300 Interfund Transfers Out	121,176	351,983	81,759	220,820	244,821	4,951
7500 Student Financial Aid	10,346	6,709	-	7,019	7,019	-
7600 Other Student Payments	1,219,447	1,433,465	1,294,269	2,282,735	1,344,632	1,797,222
7900 Grant net AR (deferrals) not yet posted	-	-	6,085,535	1,123,601	(1,307,893)	6,505,361
Total Transfers and Other Outgo	\$ 1,350,969	\$ 1,792,157	\$ 7,461,563	\$ 3,634,175	\$ 288,579	\$ 8,307,534
Total Expenses	\$ 22,144,904	\$ 26,563,928	\$ 25,927,891	\$ 40,129,021	\$ 28,352,148	\$ 33,235,830
Net Revenues Over (Under) Expenses	\$ 17,037	\$ (257,971)	\$ (142,113)	\$ 57,887	\$ 24,158	\$ 4,988
Beginning Fund Balance	475,490	492,529	233,457	234,557	234,557	258,716
Ending Fund Balance	\$ 492,527	\$ 234,558	\$ 91,344	\$ 292,444	\$ 258,715	\$ 263,704
7998 Restricted Reserve	-	-	91,344	292,444	-	263,704
Total Budgeted Reserves	\$ -	\$ -	\$ 91,344	\$ 292,444	\$ -	\$ 263,704

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adoption Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
Sources:						
8670 State Tax Subventions	67,493	60,214	72,200	72,200	55,136	65,032
Total State Revenues	\$ 67,493	\$ 60,214	\$ 72,200	\$ 72,200	\$ 55,136	\$ 65,032
8810 Property Taxes	7,100,930	6,895,687	8,331,631	8,331,631	7,080,512	6,572,280
8860 Interest and Investment Income	17,985	31,836	11,352	11,352	10,071	15,750
8890 Other Local Revenues	-	15,389	-	-	-	-
Total Local Revenues	\$ 7,118,915	\$ 6,942,912	\$ 8,342,983	\$ 8,342,983	\$ 7,090,583	\$ 6,588,030
Total Revenues	\$ 7,186,408	\$ 7,003,126	\$ 8,415,183	\$ 8,415,183	\$ 7,145,719	\$ 6,653,062
Total Revenues and Other Financing Sources	\$ 7,186,408	\$ 7,003,126	\$ 8,415,183	\$ 8,415,183	\$ 7,145,719	\$ 6,653,062
Uses:						
7110 Bond Redemption	3,126,500	3,662,100	2,755,000	2,755,000	2,757,300	2,960,000
7120 Bond Interest and Other Charges	3,895,650	4,234,793	5,516,647	5,516,647	4,113,640	3,998,625
Total Transfers and Other Outgo	\$ 7,022,150	\$ 7,896,893	\$ 8,271,647	\$ 8,271,647	\$ 6,870,940	\$ 6,958,625
Total Expenses	\$ 7,022,150	\$ 7,896,893	\$ 8,271,647	\$ 8,271,647	\$ 6,870,940	\$ 6,958,625
Net Revenues Over (Under) Expenses	\$ 164,258	\$ (893,767)	\$ 143,536	\$ 143,536	\$ 274,779	\$ (305,563)
Beginning Fund Balance	5,775,007	5,939,264	5,045,498	5,045,498	5,045,498	5,320,276
Ending Fund Balance	\$ 5,939,265	\$ 5,045,497	\$ 5,189,034	\$ 5,189,034	\$ 5,320,277	\$ 5,014,713
7912 Restricted Debt Reserve	-	-	5,189,034	5,189,034	-	5,014,713
Total Budgeted Reserves	\$ -	\$ -	\$ 5,189,034	\$ 5,189,034	\$ -	\$ 5,014,713

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adoption Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
Sources:						
8670 State Tax Subventions	57,870	125,114	150,967	150,967	112,931	123,007
Total State Revenues	\$ 57,870	\$ 125,114	\$ 150,967	\$ 150,967	\$ 112,931	\$ 123,007
8810 Property Taxes	5,956,437	13,125,075	16,172,992	16,172,992	13,457,137	11,644,016
8860 Interest and Investment Income	13,395	85,915	27,652	27,652	22,710	27,652
8890 Other Local Revenues	-	730	-	-	-	-
Total Local Revenues	\$ 5,969,832	\$ 13,211,720	\$ 16,200,644	\$ 16,200,644	\$ 13,479,847	\$ 11,671,668
Total Revenues	\$ 6,027,702	\$ 13,336,834	\$ 16,351,611	\$ 16,351,611	\$ 13,592,778	\$ 11,794,675
8940 Proceeds of General Long-Term Debt	-	3,751,471	-	-	-	-
Total Other Financing Sources	\$ -	\$ 3,751,471	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 6,027,702	\$ 17,088,305	\$ 16,351,611	\$ 16,351,611	\$ 13,592,778	\$ 11,794,675
Uses:						
7110 Bond Redemption	7,206,700	2,827,050	5,331,500	5,331,500	5,332,000	2,302,200
7120 Bond Interest and Other Charges	4,420,241	7,864,002	12,644,291	12,644,291	11,520,377	11,409,043
Total Transfers and Other Outgo	\$ 11,626,941	\$ 10,691,052	\$ 17,975,791	\$ 17,975,791	\$ 16,852,377	\$ 13,711,243
Total Expenses	\$ 11,626,941	\$ 10,691,052	\$ 17,975,791	\$ 17,975,791	\$ 16,852,377	\$ 13,711,243
Net Revenues Over (Under) Expenses	\$ (5,599,239)	\$ 6,397,253	\$ (1,624,180)	\$ (1,624,180)	\$ (3,259,599)	\$ (1,916,568)
Beginning Fund Balance	12,475,273	6,876,034	13,273,288	13,273,288	13,273,288	10,013,689
Ending Fund Balance	\$ 6,876,034	\$ 13,273,287	\$ 11,649,108	\$ 11,649,108	\$ 10,013,689	\$ 8,097,121
7912 Restricted Debt Reserve	-	-	11,649,108	11,649,108	-	8,097,121
Total Budgeted Reserves	\$ -	\$ -	\$ 11,649,108	\$ 11,649,108	\$ -	\$ 8,097,121

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adoption Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
Sources:						
8670 State Tax Subventions	-	-	21,450	21,450	176,183	189,396
Total State Revenues	\$ -	\$ -	\$ 21,450	\$ 21,450	\$ 176,183	\$ 189,396
8810 Property Taxes	-	-	2,128,550	2,128,550	20,579,691	19,219,534
8860 Interest and Investment Income	-	-	10,500	10,500	37,461	11,210
Total Local Revenues	\$ -	\$ -	\$ 2,139,050	\$ 2,139,050	\$ 20,617,152	\$ 19,230,744
Total Revenues	\$ -	\$ -	\$ 2,160,500	\$ 2,160,500	\$ 20,793,335	\$ 19,420,140
8940 Proceeds of General Long-Term Debt	-	-	3,195,731	3,195,731	2,742,121	-
Total Other Financing Sources	\$ -	\$ -	\$ 3,195,731	\$ 3,195,731	\$ 2,742,121	\$ -
Total Revenues and Other Financing Sources	\$ -	\$ -	\$ 5,356,231	\$ 5,356,231	\$ 23,535,456	\$ 19,420,140
7110 Bond Redemption	-	-	-	-	-	18,465,000
7120 Bond Interest and Other Charges	-	-	1,723,046	1,723,046	1,723,046	3,843,250
Total Transfers and Other Outgo	\$ -	\$ -	\$ 1,723,046	\$ 1,723,046	\$ 1,723,046	\$ 22,308,250
Total Expenses	\$ -	\$ -	\$ 1,723,046	\$ 1,723,046	\$ 1,723,046	\$ 22,308,250
Net Revenues Over (Under) Expenses	\$ -	\$ -	\$ 3,633,185	\$ 3,633,185	\$ 21,812,410	\$ (2,888,110)
Beginning Fund Balance	-	-	-	-	-	21,812,410
Ending Fund Balance	\$ -	\$ -	\$ 3,633,185	\$ 3,633,185	\$ 21,812,410	\$ 18,924,300
7912 Restricted Debt Reserve	-	-	3,633,185	3,633,185	-	18,924,300
Total Budgeted Reserves	\$ -	\$ -	\$ 3,633,185	\$ 3,633,185	\$ -	\$ 18,924,300

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adoption Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
Sources:						
8860 Interest and Investment Income	13,252	13,063	14,427	14,427	18,209	14,427
Total Local Revenues	\$ 13,252	\$ 13,063	\$ 14,427	\$ 14,427	\$ 18,209	\$ 14,427
Total Revenues	\$ 13,252	\$ 13,063	\$ 14,427	\$ 14,427	\$ 18,209	\$ 14,427
8900 Other Financing Sources, Miscellaneous	-	76,110	-	-	87,893	-
8980 Interfund Transfers In	1,624,190	1,300,690	500,000	805,575	805,575	100,000
Total Other Financing Sources	\$ 1,624,190	\$ 1,376,800	\$ 500,000	\$ 805,575	\$ 893,468	\$ 100,000
Total Revenues and Other Financing Sources	\$ 1,637,442	\$ 1,389,863	\$ 514,427	\$ 820,002	\$ 911,677	\$ 114,427
Uses:						
7300 Interfund Transfers Out	536,270	447,581	100,000	473,783	373,783	80,000
Total Transfers and Other Outgo	\$ 536,270	\$ 447,581	\$ 100,000	\$ 473,783	\$ 373,783	\$ 80,000
Total Expenses	\$ 536,270	\$ 447,581	\$ 100,000	\$ 473,783	\$ 373,783	\$ 80,000
Net Revenues Over (Under) Expenses	\$ 1,101,172	\$ 942,282	\$ 414,427	\$ 346,219	\$ 537,894	\$ 34,427
Beginning Fund Balance	3,369,927	4,471,099	5,413,381	5,413,381	5,413,381	5,951,275
Ending Fund Balance	\$ 4,471,099	\$ 5,413,381	\$ 5,827,808	\$ 5,759,600	\$ 5,951,275	\$ 5,985,702
7906 Load Bank Liability Reserve	-	-	4,750,273	4,855,848	-	4,855,848
7907 Vacation Liability Reserve	-	-	200,000	200,000	-	200,000
7912 Restricted Debt Reserve	-	-	877,535	703,752	-	929,854
Total Budgeted Reserves	\$ -	\$ -	\$ 5,827,808	\$ 5,759,600	\$ -	\$ 5,985,702

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adoption Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
Sources:						
8652 Deferred Maintenance	-	357,974	3,570,928	3,570,928	3,570,928	-
8690 Other State Revenues	-	979,344	762,321	762,321	762,321	609,857
Total State Revenues	\$ -	\$ 1,337,318	\$ 4,333,249	\$ 4,333,249	\$ 4,333,249	\$ 609,857
8890 Other Local Revenues	59,628	708,134	-	782,305	782,305	782,304
Total Local Revenues	\$ 59,628	\$ 708,134	\$ -	\$ 782,305	\$ 782,305	\$ 782,304
Total Revenues	\$ 59,628	\$ 2,045,452	\$ 4,333,249	\$ 5,115,554	\$ 5,115,554	\$ 1,392,161
8980 Interfund Transfers In	3,427,888	4,179,915	81,759	1,279,868	1,252,890	54,951
8990 Intrafund and Subfund Transfers In	109,723	613,952	-	156,477	156,476	-
Total Other Financing Sources	\$ 3,537,611	\$ 4,793,867	\$ 81,759	\$ 1,436,345	\$ 1,409,366	\$ 54,951
Total Revenues and Other Financing Sources	\$ 3,597,239	\$ 6,839,319	\$ 4,415,008	\$ 6,551,899	\$ 6,524,920	\$ 1,447,112
Uses:						
5600 Contract Services	190,602	27,510	1,021,465	985,311	509,628	1,402,063
5800 Other Services and Expenses	-	-	-	60,653	60,653	-
Total Other Operating Expenses	\$ 190,602	\$ 27,510	\$ 1,021,465	\$ 1,045,964	\$ 570,281	\$ 1,402,063
6100 Sites and Site Improvements	3	24,321	46,858	164,249	100,383	258,035
6200 Buildings	299,979	944,581	1,674,604	3,635,789	2,883,767	6,005,614
6400 Equipment	59,347	25,405	8,565	46,522	169,030	119,000
Total Capital Outlay	\$ 359,329	\$ 994,307	\$ 1,730,027	\$ 3,846,560	\$ 3,153,180	\$ 6,382,649

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adoption Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
7800 Intrafund and Subfund Transfers Out	109,723	613,952	-	156,477	156,476	-
Total Transfers and Other Outgo	\$ 109,723	\$ 613,952	\$ -	\$ 156,477	\$ 156,476	\$ -
Total Expenses	\$ 659,654	\$ 1,635,769	\$ 2,751,492	\$ 5,049,001	\$ 3,879,937	\$ 7,784,712
Net Revenues Over (Under) Expenses	\$ 2,937,585	\$ 5,203,550	\$ 1,663,516	\$ 1,502,898	\$ 2,644,983	\$ (6,337,600)
Beginning Fund Balance	9,824,319	12,761,905	17,965,454	17,965,454	17,965,454	20,610,440
Ending Fund Balance	\$ 12,761,904	\$ 17,965,455	\$ 19,628,970	\$ 19,468,352	\$ 20,610,437	\$ 14,272,840
7900 Designated Reserves	-	-	3,806,406	-	-	-
7913 Restricted Capital Reserve	-	-	15,822,564	19,468,352	-	14,272,840
Total Budgeted Reserves	\$ -	\$ -	\$ 19,628,970	\$ 19,468,352	\$ -	\$ 14,272,840

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adoption Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
Sources:						
8860 Interest and Investment Income	171,365	392,977	375,000	375,000	471,108	250,000
8890 Other Local Revenues	287,306	249,540	290,000	290,000	206,865	210,000
Total Local Revenues	\$ 458,671	\$ 642,517	\$ 665,000	\$ 665,000	\$ 677,973	\$ 460,000
Total Revenues	\$ 458,671	\$ 642,517	\$ 665,000	\$ 665,000	\$ 677,973	\$ 460,000
8900 Other Financing Sources, Miscellaneous	-	-	-	-	955	-
8940 Proceeds of General Long-Term Debt	-	140,500,000	-	-	-	-
Total Other Financing Sources	\$ -	\$ 140,500,000	\$ -	\$ -	\$ 955	\$ -
Total Revenues and Other Financing Sources	\$ 458,671	\$ 141,142,517	\$ 665,000	\$ 665,000	\$ 678,928	\$ 460,000
Uses:						
2100 Noninstructional Salaries Full Time	945,844	716,637	648,775	648,775	613,924	746,251
2300 Variable Non-Instructional	4,645	534	-	-	-	-
Total Classified Salaries	\$ 950,489	\$ 717,171	\$ 648,775	\$ 648,775	\$ 613,924	\$ 746,251
3000 Benefits	401,592	301,633	271,751	271,751	256,350	305,744
Total Salaries and Benefits	\$ 1,352,081	\$ 1,018,804	\$ 920,526	\$ 920,526	\$ 870,274	\$ 1,051,995
4000 Supplies and Materials	\$ 1,975	\$ 3,909	\$ 12,500	\$ 12,500	\$ 2,332	\$ 12,500
5100 Consultants	753,181	1,496,334	793,416	793,416	1,809,809	1,750,000
5200 Travel	3,166	329	2,500	2,500	-	2,500
5500 Utilities and Housekeeping	1,050	-	500	500	-	500
5800 Other Services and Expenses	253	216	-	-	698	-
Total Other Operating Expenses	\$ 757,650	\$ 1,496,879	\$ 796,416	\$ 796,416	\$ 1,810,507	\$ 1,753,000

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adoption Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
6200 Buildings	17,831,769	35,041,159	36,167,468	36,923,391	32,465,487	34,513,521
6400 Equipment	4,693,834	3,273,580	2,223,989	1,409,872	1,842,864	4,328,300
Total Capital Outlay	\$ 22,525,603	\$ 38,314,739	\$ 38,391,457	\$ 38,333,263	\$ 34,308,351	\$ 38,841,821
Total Expenses	\$ 24,637,309	\$ 40,834,331	\$ 40,120,899	\$ 40,062,705	\$ 36,991,464	\$ 41,659,316
Net Revenues Over (Under) Expenses	\$ (24,178,638)	\$ 100,308,186	\$ (39,455,899)	\$ (39,397,705)	\$ (36,312,536)	\$ (41,199,316)
Beginning Fund Balance	60,830,940	36,652,303	137,022,907	136,960,488	136,960,488	100,647,951
Ending Fund Balance	\$ 36,652,302	\$ 136,960,489	\$ 97,567,008	\$ 97,562,783	\$ 100,647,952	\$ 59,448,635
7913 Restricted Capital Reserve	-	-	97,567,008	97,562,783	-	59,448,635
Total Budgeted Reserves	\$ -	\$ -	\$ 97,567,008	\$ 97,562,783	\$ -	\$ 59,448,635

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adoption Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
Sources:						
8860 Interest and Investment Income	-	-	275,000	275,000	395,695	421,666
Total Local Revenues	\$ -	\$ -	\$ 275,000	\$ 275,000	\$ 395,695	\$ 421,666
Total Revenues	\$ -	\$ -	\$ 275,000	\$ 275,000	\$ 395,695	\$ 421,666
8940 Proceeds of General Long-Term Debt	-	-	120,000,000	120,000,000	120,000,000	-
Total Other Financing Sources	\$ -	\$ -	\$ 120,000,000	\$ 120,000,000	\$ 120,000,000	\$ -
Total Revenues and Other Financing Sources	\$ -	\$ -	\$ 120,275,000	\$ 120,275,000	\$ 120,395,695	\$ 421,666
Uses:						
2100 Noninstructional Salaries Full Time	-	-	118,189	118,189	91,338	135,953
Total Classified Salaries	\$ -	\$ -	\$ 118,189	\$ 118,189	\$ 91,338	\$ 135,953
3000 Benefits	-	-	49,491	49,491	38,060	55,670
Total Salaries and Benefits	\$ -	\$ -	\$ 167,680	\$ 167,680	\$ 129,398	\$ 191,623
4000 Supplies and Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000
5100 Consultants	-	-	-	-	31,217	440,377
5700 Legal/Elections/Audit Expenses	-	-	-	-	550,659	-
5800 Other Services and Expenses	-	-	-	-	913	-
Total Other Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ 582,789	\$ 440,377
6100 Sites and Site Improvements	-	-	-	483,978	447,063	18,873
6200 Buildings	-	-	-	814,117	158,274	5,551,540
6400 Equipment	-	-	-	-	-	40,250
Total Capital Outlay	\$ -	\$ -	\$ -	\$ 1,298,095	\$ 605,337	\$ 5,610,663

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adoption Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
7400 Other Transfers/Uses	-	-	-	-	2,738	-
Total Transfers and Other Outgo	\$ -	\$ -	\$ -	\$ -	\$ 2,738	\$ -
Total Expenses	\$ -	\$ -	\$ 167,680	\$ 1,465,775	\$ 1,320,262	\$ 6,249,663
Net Revenues Over (Under) Expenses	\$ -	\$ -	\$ 120,107,320	\$ 118,809,225	\$ 119,075,433	\$ (5,827,997)
Beginning Fund Balance	-	-	-	-	-	119,075,434
Ending Fund Balance	\$ -	\$ -	\$ 120,107,320	\$ 118,809,225	\$ 119,075,433	\$ 113,247,437
7913 Restricted Capital Reserve	-	-	120,107,320	118,809,225	-	113,247,437
Total Budgeted Reserves	\$ -	\$ -	\$ 120,107,320	\$ 118,809,225	\$ -	\$ 113,247,437

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

<u>Description</u>	<u>Final Actuals 2012-2013</u>	<u>Final Actuals 2013-2014</u>	<u>Adoption Budget 2014-2015</u>	<u>Adjusted Budget 2014-2015</u>	<u>YTD Actuals 2014-2015</u>	<u>Adoption Budget 2015-2016</u>
<u>Sources:</u>						
8840 Sales and Commissions	7,049,033	6,915,082	7,421,700	7,421,700	6,747,716	6,850,247
8850 Other Sales Revenue	3,377,159	3,419,492	3,625,000	3,625,000	3,229,937	3,580,282
Total Local Revenues	\$ 10,426,192	\$ 10,334,574	\$ 11,046,700	\$ 11,046,700	\$ 9,977,653	\$ 10,430,529
Total Revenues	\$ 10,426,192	\$ 10,334,574	\$ 11,046,700	\$ 11,046,700	\$ 9,977,653	\$ 10,430,529
8910 Resale Rebates	390,029	350,720	385,000	385,000	314,698	323,786
Total Other Financing Sources	\$ 390,029	\$ 350,720	\$ 385,000	\$ 385,000	\$ 314,698	\$ 323,786
Total Revenues and Other Financing Sources	\$ 10,816,221	\$ 10,685,294	\$ 11,431,700	\$ 11,431,700	\$ 10,292,351	\$ 10,754,315
<u>Uses:</u>						
2100 Noninstructional Salaries Full Time	1,186,038	1,129,757	1,136,959	1,136,959	1,128,282	1,188,476
2300 Variable Non-Instructional	360,147	408,566	414,000	414,000	401,328	382,000
Total Classified Salaries	\$ 1,546,185	\$ 1,538,323	\$ 1,550,959	\$ 1,550,959	\$ 1,529,610	\$ 1,570,476
3000 Benefits	622,347	590,482	620,048	620,048	590,701	638,431
Total Salaries and Benefits	\$ 2,168,532	\$ 2,128,805	\$ 2,171,007	\$ 2,171,007	\$ 2,120,311	\$ 2,208,907
4000 Supplies and Materials	\$ 29,830	\$ 31,827	\$ 30,400	\$ 30,400	\$ 21,447	\$ 29,280

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adoption Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
5200 Travel	1,508	846	3,200	3,200	2,341	3,200
5500 Utilities and Housekeeping	62,120	65,572	68,550	68,550	71,839	75,500
5600 Contract Services	42,627	50,329	50,000	50,000	51,211	1,000
5690 Other Operating Expenses	32,559	44,372	44,500	44,500	64,400	50,600
5800 Other Services and Expenses	212,438	231,388	241,000	241,000	200,955	236,500
5930 Depreciation	6,959	2,045	10,000	10,000	3,656	8,000
Total Other Operating Expenses	\$ 358,211	\$ 394,552	\$ 417,250	\$ 417,250	\$ 394,402	\$ 374,800
6400 Equipment	8,707	71,423	67,000	67,000	8,841	112,000
Total Capital Outlay	\$ 8,707	\$ 71,423	\$ 67,000	\$ 67,000	\$ 8,841	\$ 112,000
7300 Interfund Transfers Out	43,694	45,000	-	-	-	-
7700 Cost of Goods Sold	8,096,683	7,688,591	8,529,350	8,529,350	7,670,006	8,029,328
Total Transfers and Other Outgo	\$ 8,140,377	\$ 7,733,591	\$ 8,529,350	\$ 8,529,350	\$ 7,670,006	\$ 8,029,328
Total Expenses	\$ 10,705,657	\$ 10,360,198	\$ 11,215,007	\$ 11,215,007	\$ 10,215,007	\$ 10,754,315
Net Revenues Over (Under) Expenses	\$ 110,564	\$ 325,096	\$ 216,693	\$ 216,693	\$ 77,344	\$ -
Beginning Fund Balance	1,187,502	1,298,067	1,623,162	1,623,162	1,623,163	1,700,505
Ending Fund Balance	\$ 1,298,066	\$ 1,623,163	\$ 1,839,855	\$ 1,839,855	\$ 1,700,507	\$ 1,700,505
7999 Undesignated Reserve	-	-	1,839,855	1,839,855	-	1,700,505
Total Budgeted Reserves	\$ -	\$ -	\$ 1,839,855	\$ 1,839,855	\$ -	\$ 1,700,505

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adoption Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
Sources:						
8840 Sales and Commissions	825,112	870,187	1,022,349	1,022,349	1,437,022	1,458,084
8850 Other Sales Revenue	-	2,083	-	-	7,555	8,000
8890 Other Local Revenues	56,523	57,740	54,541	54,541	42,494	42,507
Total Local Revenues	\$ 881,635	\$ 930,010	\$ 1,076,890	\$ 1,076,890	\$ 1,487,071	\$ 1,508,591
Total Revenues	\$ 881,635	\$ 930,010	\$ 1,076,890	\$ 1,076,890	\$ 1,487,071	\$ 1,508,591
8980 Interfund Transfers In	141,441	115,703	-	-	-	-
Total Other Financing Sources	\$ 141,441	\$ 115,703	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 1,023,076	\$ 1,045,713	\$ 1,076,890	\$ 1,076,890	\$ 1,487,071	\$ 1,508,591
Uses:						
2100 Noninstructional Salaries Full Time	173,077	179,418	197,184	197,184	199,692	201,900
2300 Variable Non-Instructional	134,400	145,856	133,914	133,914	168,031	181,914
Total Classified Salaries	\$ 307,477	\$ 325,274	\$ 331,098	\$ 331,098	\$ 367,723	\$ 383,814
3000 Benefits	106,063	110,263	127,731	127,731	143,451	136,065
Total Salaries and Benefits	\$ 413,540	\$ 435,537	\$ 458,829	\$ 458,829	\$ 511,174	\$ 519,879
4000 Supplies and Materials	\$ 26,440	\$ 27,986	\$ 40,700	\$ 40,700	\$ 25,150	\$ 45,002

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adoption Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
5200 Travel	381	99	-	-	182	-
5500 Utilities and Housekeeping	22,547	10,985	10,120	10,120	12,449	12,400
5600 Contract Services	20,753	44,837	33,400	33,400	52,203	44,800
5690 Other Operating Expenses	10,203	11,263	12,400	12,400	8,536	8,308
5800 Other Services and Expenses	(8,390)	8,273	14,500	14,500	25,102	31,500
5930 Depreciation	4,151	4,012	2,102	2,102	4,100	2,102
Total Other Operating Expenses	\$ 49,645	\$ 79,469	\$ 72,522	\$ 72,522	\$ 102,572	\$ 99,110
6400 Equipment	3,327	3,674	12,500	12,500	14,104	28,600
Total Capital Outlay	\$ 3,327	\$ 3,674	\$ 12,500	\$ 12,500	\$ 14,104	\$ 28,600
7700 Cost of Goods Sold	447,201	459,463	507,000	507,000	772,427	816,000
Total Transfers and Other Outgo	\$ 447,201	\$ 459,463	\$ 507,000	\$ 507,000	\$ 772,427	\$ 816,000
Total Expenses	\$ 940,153	\$ 1,006,129	\$ 1,091,551	\$ 1,091,551	\$ 1,425,427	\$ 1,508,591
Net Revenues Over (Under) Expenses	\$ 82,923	\$ 39,584	\$ (14,661)	\$ (14,661)	\$ 61,644	\$ -
Beginning Fund Balance	334,308	417,230	456,812	456,812	456,813	518,458
Ending Fund Balance	\$ 417,231	\$ 456,814	\$ 442,151	\$ 442,151	\$ 518,457	\$ 518,458
7999 Undesignated Reserve	-	-	442,151	442,151	-	518,458
Total Budgeted Reserves	\$ -	\$ -	\$ 442,151	\$ 442,151	\$ -	\$ 518,458

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 59: DATA CENTER FUND**

<u>Description</u>	<u>Final Actuals 2012-2013</u>	<u>Final Actuals 2013-2014</u>	<u>Adoption Budget 2014-2015</u>	<u>Adjusted Budget 2014-2015</u>	<u>YTD Actuals 2014-2015</u>	<u>Adoption Budget 2015-2016</u>
<u>Sources:</u>						
8833 Contract Services, County	291,987	-	-	-	-	-
8880 Nonresident Tuition and Other Student Fees	1,479	-	-	-	-	-
8890 Other Local Revenues	-	45,000	-	-	-	-
Total Local Revenues	\$ 293,466	\$ 45,000	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 293,466	\$ 45,000	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 293,466	\$ 45,000	\$ -	\$ -	\$ -	\$ -
<u>Uses:</u>						
2100 Noninstructional Salaries Full Time	94,405	-	-	-	-	-
2300 Variable Non-Instructional	-	2,112	-	-	-	-
Total Classified Salaries	\$ 94,405	\$ 2,112	\$ -	\$ -	\$ -	\$ -
3000 Benefits	29,057	206	-	-	-	-
Total Salaries and Benefits	\$ 123,462	\$ 2,318	\$ -	\$ -	\$ -	\$ -
4000 Supplies and Materials	\$ 20,749	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -
5100 Consultants	37,128	21,312	-	-	-	-
5200 Travel	-	-	-	-	2,914	-
5500 Utilities and Housekeeping	1,574	-	-	-	-	-
5600 Contract Services	23,651	16,565	10,000	10,000	-	-
5800 Other Services and Expenses	-	7,975	-	-	-	-
5930 Depreciation	8,168	8,168	-	-	8,168	8,168
Total Other Operating Expenses	\$ 70,521	\$ 54,020	\$ 10,000	\$ 10,000	\$ 11,082	\$ 8,168

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 59: DATA CENTER FUND**

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adoption Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
6400 Equipment	-	30,192	25,000	25,000	-	-
Total Capital Outlay	\$ -	\$ 30,192	\$ 25,000	\$ 25,000	\$ -	\$ -
7300 Interfund Transfers Out	-	32,599	-	200,000	200,000	69,500
Total Transfers and Other Outgo	\$ -	\$ 32,599	\$ -	\$ 200,000	\$ 200,000	\$ 69,500
Total Expenses	\$ 214,732	\$ 119,129	\$ 45,000	\$ 245,000	\$ 211,082	\$ 77,668
Net Revenues Over (Under) Expenses	\$ 78,734	\$ (74,129)	\$ (45,000)	\$ (245,000)	\$ (211,082)	\$ (77,668)
Beginning Fund Balance	1,368,957	1,447,690	1,381,730	1,373,562	1,373,562	1,162,480
Ending Fund Balance	\$ 1,447,691	\$ 1,373,561	\$ 1,336,730	\$ 1,128,562	\$ 1,162,480	\$ 1,084,812
7999 Undesignated Reserve	-	-	1,336,730	1,128,562	-	1,084,812
Total Budgeted Reserves	\$ -	\$ -	\$ 1,336,730	\$ 1,128,562	\$ -	\$ 1,084,812

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adoption Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
Sources:						
8860 Interest and Investment Income	760	1,507	1,350	1,350	2,238	1,750
8890 Other Local Revenues	177,632	-	-	-	-	-
Total Local Revenues	\$ 178,392	\$ 1,507	\$ 1,350	\$ 1,350	\$ 2,238	\$ 1,750
Total Revenues	\$ 178,392	\$ 1,507	\$ 1,350	\$ 1,350	\$ 2,238	\$ 1,750
8911 Insurance Reimbursement	-	109,401	-	-	-	-
8980 Interfund Transfers In	260,146	100,000	100,000	100,000	100,000	100,000
Total Other Financing Sources	\$ 260,146	\$ 209,401	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Total Revenues and Other Financing Sources	\$ 438,538	\$ 210,908	\$ 101,350	\$ 101,350	\$ 102,238	\$ 101,750
Uses:						
2300 Variable Non-Instructional	605	-	-	-	-	-
Total Classified Salaries	\$ 605	\$ -	\$ -	\$ -	\$ -	\$ -
3000 Benefits	133	-	-	-	-	-
Total Salaries and Benefits	\$ 738	\$ -	\$ -	\$ -	\$ -	\$ -
5400 Insurance	354,608	36,782	-	-	40,223	-
Total Other Operating Expenses	\$ 354,608	\$ 36,782	\$ -	\$ -	\$ 40,223	\$ -
7300 Interfund Transfers Out	-	109,401	-	-	-	-
Total Transfers and Other Outgo	\$ -	\$ 109,401	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 355,346	\$ 146,183	\$ -	\$ -	\$ 40,223	\$ -
Net Revenues Over (Under) Expenses	\$ 83,192	\$ 64,725	\$ 101,350	\$ 101,350	\$ 62,015	\$ 101,750
Beginning Fund Balance	432,449	515,641	580,366	580,366	580,366	642,381
Ending Fund Balance	\$ 515,641	\$ 580,366	\$ 681,716	\$ 681,716	\$ 642,381	\$ 744,131
7911 Self-Insurance Claims Reserve	-	-	681,716	681,716	-	744,131
Total Budgeted Reserves	\$ -	\$ -	\$ 681,716	\$ 681,716	\$ -	\$ 744,131

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adoption Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
Sources:						
8860 Interest and Investment Income	377,786	202,778	171,863	171,863	117,548	128,398
8890 Other Local Revenues	-	-	-	-	125,521	-
Total Local Revenues	\$ 377,786	\$ 202,778	\$ 171,863	\$ 171,863	\$ 243,069	\$ 128,398
Total Revenues	\$ 377,786	\$ 202,778	\$ 171,863	\$ 171,863	\$ 243,069	\$ 128,398
8900 Other Financing Sources, Miscellaneous	-	1,888	-	-	-	-
8980 Interfund Transfers In	1,000,000	1,114,002	1,441,695	7,217,628	7,217,628	11,150,400
Total Other Financing Sources	\$ 1,000,000	\$ 1,115,890	\$ 1,441,695	\$ 7,217,628	\$ 7,217,628	\$ 11,150,400
Total Revenues and Other Financing Sources	\$ 1,377,786	\$ 1,318,668	\$ 1,613,558	\$ 7,389,491	\$ 7,460,697	\$ 11,278,798
Uses:						
5100 Consultants	63,987	54,239	49,140	49,140	48,636	49,140
5400 Insurance	49,850	49,850	49,850	49,850	49,850	49,850
5800 Other Services and Expenses	1,827	1,052	520	520	1,003	1,003
Total Other Operating Expenses	\$ 115,664	\$ 105,141	\$ 99,510	\$ 99,510	\$ 99,489	\$ 99,993
7300 Interfund Transfers Out	8,800,000	6,860,000	6,860,000	6,860,000	6,860,000	5,700,200
7400 Other Transfers/Uses	268,650	-	-	-	22,006	-
Total Transfers and Other Outgo	\$ 9,068,650	\$ 6,860,000	\$ 6,860,000	\$ 6,860,000	\$ 6,882,006	\$ 5,700,200
Total Expenses	\$ 9,184,314	\$ 6,965,141	\$ 6,959,510	\$ 6,959,510	\$ 6,981,495	\$ 5,800,193
Net Revenues Over (Under) Expenses	\$ (7,806,528)	\$ (5,646,473)	\$ (5,345,952)	\$ 429,981	\$ 479,202	\$ 5,478,605
Beginning Fund Balance	22,049,539	14,243,010	8,733,364	8,596,537	8,596,537	9,075,739
Ending Fund Balance	\$ 14,243,011	\$ 8,596,537	\$ 3,387,412	\$ 9,026,518	\$ 9,075,739	\$ 14,554,344
7998 Restricted Reserve	-	-	3,387,412	9,026,518	-	14,554,344
Total Budgeted Reserves	\$ -	\$ -	\$ 3,387,412	\$ 9,026,518	\$ -	\$ 14,554,344

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adoption Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
Sources:						
8860 Interest and Investment Income	95	1,390	70	70	840	750
8890 Other Local Revenues	664,592	365,751	240,950	240,950	500,268	420,078
Total Local Revenues	\$ 664,687	\$ 367,141	\$ 241,020	\$ 241,020	\$ 501,108	\$ 420,828
Total Revenues	\$ 664,687	\$ 367,141	\$ 241,020	\$ 241,020	\$ 501,108	\$ 420,828
8980 Interfund Transfers In	-	45,000	-	-	-	-
Total Other Financing Sources	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 664,687	\$ 412,141	\$ 241,020	\$ 241,020	\$ 501,108	\$ 420,828
Uses:						
4000 Supplies and Materials	\$ 325,486	\$ 303,206	\$ 213,155	\$ 213,155	\$ 382,642	\$ 340,657
5200 Travel	7,389	29,902	11,000	11,000	41,572	45,474
5600 Contract Services	-	-	1,500	1,500	-	-
5800 Other Services and Expenses	233	72	-	-	209	6
Total Other Operating Expenses	\$ 7,622	\$ 29,974	\$ 12,500	\$ 12,500	\$ 41,781	\$ 45,480
7300 Interfund Transfers Out	-	-	30,108	30,108	40,000	128,333
7400 Other Transfers/Uses	-	-	-	5,000	-	5,000
7600 Other Student Payments	-	-	5,000	-	-	-
Total Transfers and Other Outgo	\$ -	\$ -	\$ 35,108	\$ 35,108	\$ 40,000	\$ 133,333
Total Expenses	\$ 333,108	\$ 333,180	\$ 260,763	\$ 260,763	\$ 464,423	\$ 519,470
Net Revenues Over (Under) Expenses	\$ 331,579	\$ 78,961	\$ (19,743)	\$ (19,743)	\$ 36,685	\$ (98,642)
Beginning Fund Balance	597,910	929,489	1,050,392	1,050,392	1,008,451	1,106,117
Ending Fund Balance	\$ 929,489	\$ 1,008,450	\$ 1,030,649	\$ 1,030,649	\$ 1,045,136	\$ 1,007,475
7900 Designated Reserves	-	-	59,055	59,055	-	131,487
7999 Undesignated Reserve	-	-	971,594	971,594	-	875,988
Total Budgeted Reserves	\$ -	\$ -	\$ 1,030,649	\$ 1,030,649	\$ -	\$ 1,007,475

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adoption Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
Sources:						
8840 Sales and Commissions	127,778	122,534	130,000	130,000	-	-
8860 Interest and Investment Income	5,600	4,241	6,400	6,400	5,280	4,108
8880 Nonresident Tuition and Other Student Fees	289,163	279,477	286,000	286,000	285,474	283,001
Total Local Revenues	\$ 422,541	\$ 406,252	\$ 422,400	\$ 422,400	\$ 290,754	\$ 287,109
Total Revenues	\$ 422,541	\$ 406,252	\$ 422,400	\$ 422,400	\$ 290,754	\$ 287,109
8980 Interfund Transfers In	-	955	-	-	-	-
Total Other Financing Sources	\$ -	\$ 955	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 422,541	\$ 407,207	\$ 422,400	\$ 422,400	\$ 290,754	\$ 287,109
Uses:						
1400 Noninstructional Salaries Part Time	2,511	5,450	4,000	4,000	23	5,000
Total Academic Salaries	\$ 2,511	\$ 5,450	\$ 4,000	\$ 4,000	\$ 23	\$ 5,000
2300 Variable Non-Instructional	46,614	70,974	46,400	46,400	34,947	23,300
Total Classified Salaries	\$ 46,614	\$ 70,974	\$ 46,400	\$ 46,400	\$ 34,947	\$ 23,300
3000 Benefits	6,012	6,458	2,995	2,995	1,405	998
Total Salaries and Benefits	\$ 55,137	\$ 82,882	\$ 53,395	\$ 53,395	\$ 36,375	\$ 29,298
4000 Supplies and Materials	1,744	10,525	7,000	7,000	8,431	11,500

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adoption Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
5200 Travel	-	272	-	-	(274)	1,000
5300 Dues and Memberships	75	150	-	-	-	300
5500 Utilities and Housekeeping	256	188	-	-	243	300
5600 Contract Services	950	-	-	-	-	300
5690 Other Operating Expenses	8,391	8,900	8,500	8,500	5,581	7,000
5800 Other Services and Expenses	1,112	309	1,100	1,100	-	18,352
Total Other Operating Expenses	\$ 10,784	\$ 9,819	\$ 9,600	\$ 9,600	\$ 5,550	\$ 27,252
6400 Equipment	-	-	-	-	3,245	3,500
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 3,245	\$ 3,500
7300 Interfund Transfers Out	252,673	189,780	226,196	226,196	255,310	108,450
7700 Cost of Goods Sold	96,674	93,989	112,632	112,632	-	-
Total Transfers and Other Outgo	\$ 349,347	\$ 283,769	\$ 338,828	\$ 338,828	\$ 255,310	\$ 108,450
Total Expenses	\$ 417,012	\$ 386,995	\$ 408,823	\$ 408,823	\$ 308,911	\$ 180,000
Net Revenues Over (Under) Expenses	\$ 5,529	\$ 20,212	\$ 13,577	\$ 13,577	\$ (18,157)	\$ 107,109
Beginning Fund Balance	1,392,014	1,397,544	1,417,756	1,417,756	1,417,756	1,399,602
Ending Fund Balance	\$ 1,397,543	\$ 1,417,756	\$ 1,431,333	\$ 1,431,333	\$ 1,399,599	\$ 1,506,711
7998 Restricted Reserve	-	-	179,410	179,410	-	141,571
7999 Undesignated Reserve	-	-	1,251,923	1,251,923	-	1,365,140
Total Budgeted Reserves	\$ -	\$ -	\$ 1,431,333	\$ 1,431,333	\$ -	\$ 1,506,711

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adoption Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
Sources:						
8150 Student Financial Aid Revenue	31,139,226	33,326,294	33,267,550	33,239,942	34,283,427	34,257,913
Total Federal Revenues	\$ 31,139,226	\$ 33,326,294	\$ 33,267,550	\$ 33,239,942	\$ 34,283,427	\$ 34,257,913
8680 Other State Non-Tax Revenues	1,640,376	1,804,701	1,780,500	1,780,500	1,983,626	1,983,626
Total State Revenues	\$ 1,640,376	\$ 1,804,701	\$ 1,780,500	\$ 1,780,500	\$ 1,983,626	\$ 1,983,626
Total Revenues	\$ 32,779,602	\$ 35,130,995	\$ 35,048,050	\$ 35,020,442	\$ 36,267,053	\$ 36,241,539
8980 Interfund Transfers In	148,526	248,275	85,706	119,041	259,540	243,319
Total Other Financing Sources	\$ 148,526	\$ 248,275	\$ 85,706	\$ 119,041	\$ 259,540	\$ 243,319
Total Revenues and Other Financing Sources	\$ 32,928,128	\$ 35,379,270	\$ 35,133,756	\$ 35,139,483	\$ 36,526,593	\$ 36,484,858
Uses:						
7300 Interfund Transfers Out	13,749	16,555	-	-	16,754	-
7500 Student Financial Aid	32,914,379	35,362,715	35,133,756	35,139,483	36,509,839	36,484,858
Total Transfers and Other Outgo	\$ 32,928,128	\$ 35,379,270	\$ 35,133,756	\$ 35,139,483	\$ 36,526,593	\$ 36,484,858
Total Expenses	\$ 32,928,128	\$ 35,379,270	\$ 35,133,756	\$ 35,139,483	\$ 36,526,593	\$ 36,484,858
Net Revenues Over (Under) Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adoption Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
Sources:						
8860 Interest and Investment Income	1,733	1,480	1,705	1,705	1,542	1,305
Total Local Revenues	\$ 1,733	\$ 1,480	\$ 1,705	\$ 1,705	\$ 1,542	\$ 1,305
Total Revenues	\$ 1,733	\$ 1,480	\$ 1,705	\$ 1,705	\$ 1,542	\$ 1,305
Total Revenues and Other Financing Sources	\$ 1,733	\$ 1,480	\$ 1,705	\$ 1,705	\$ 1,542	\$ 1,305
Uses:						
5800 Other Services and Expenses	4	75	4	4	4	4
Total Other Operating Expenses	\$ 4	\$ 75	\$ 4	\$ 4	\$ 4	\$ 4
7400 Other Transfers/Uses	-	4,000	1,800	1,800	-	4,000
Total Transfers and Other Outgo	\$ -	\$ 4,000	\$ 1,800	\$ 1,800	\$ -	\$ 4,000
Total Expenses	\$ 4	\$ 4,075	\$ 1,804	\$ 1,804	\$ 4	\$ 4,004
Net Revenues Over (Under) Expenses	\$ 1,729	\$ (2,595)	\$ (99)	\$ (99)	\$ 1,538	\$ (2,699)
Beginning Fund Balance	492,197	493,926	491,330	491,330	491,330	492,868
Ending Fund Balance	\$ 493,926	\$ 491,331	\$ 491,231	\$ 491,231	\$ 492,868	\$ 490,169
7998 Restricted Reserve	-	-	491,231	491,231	-	490,169
Total Budgeted Reserves	\$ -	\$ -	\$ 491,231	\$ 491,231	\$ -	\$ 490,169

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adoption Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Adoption Budget 2015-2016
Sources:						
8860 Interest and Investment Income	4,081,755	7,816,234	5,918,860	5,918,860	637,222	2,689,261
Total Local Revenues	\$ 4,081,755	\$ 7,816,234	\$ 5,918,860	\$ 5,918,860	\$ 637,222	\$ 2,689,261
Total Revenues	\$ 4,081,755	\$ 7,816,234	\$ 5,918,860	\$ 5,918,860	\$ 637,222	\$ 2,689,261
8980 Interfund Transfers In	8,800,000	6,860,000	6,860,000	6,860,000	6,860,000	5,700,200
Total Other Financing Sources	\$ 8,800,000	\$ 6,860,000	\$ 6,860,000	\$ 6,860,000	\$ 6,860,000	\$ 5,700,200
Total Revenues and Other Financing Sources	\$ 12,881,755	\$ 14,676,234	\$ 12,778,860	\$ 12,778,860	\$ 7,497,222	\$ 8,389,461
Uses:						
5800 Other Services and Expenses	159,613	203,580	245,029	245,029	243,147	252,095
Total Other Operating Expenses	\$ 159,613	\$ 203,580	\$ 245,029	\$ 245,029	\$ 243,147	\$ 252,095
Total Expenses	\$ 159,613	\$ 203,580	\$ 245,029	\$ 245,029	\$ 243,147	\$ 252,095
Net Revenues Over (Under) Expenses	\$ 12,722,142	\$ 14,472,654	\$ 12,533,831	\$ 12,533,831	\$ 7,254,075	\$ 8,137,366
Beginning Fund Balance	39,663,763	52,385,905	66,858,559	66,858,559	66,858,559	74,112,634
Ending Fund Balance	\$ 52,385,905	\$ 66,858,559	\$ 79,392,390	\$ 79,392,390	\$ 74,112,634	\$ 82,250,000
7998 Restricted Reserve	-	-	79,392,390	79,392,390	-	82,250,000
Total Budgeted Reserves	\$ -	\$ -	\$ 79,392,390	\$ 79,392,390	\$ -	\$ 82,250,000



APPENDICES

- A. 2015-16 BUDGET YEAR 50% LAW CALCULATION**
- B. STEP AND LONGEVITY COST ESTIMATES FOR FY 2015-16**
- C. SALARY SCHEDULE AND DISTRICT BENEFITS PREMIUM HISTORY**
- D. GLOSSARY**

Appendix A
2015-16 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 for ALL LOCATIONS

Budget Year: 2015-16, for the period ended June 30, 2016

AB 2016 data as of 08/21/15

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	61,861,510	61,861,510	0	0	61,861,510	61,861,510
Noninstructional Salaries (CA 1200 and 1400)	408		13,724,603		0		13,724,603
Subtotal Academic Salaires	409	61,861,510	75,586,113	0	0	61,861,510	75,586,113
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		26,362,448		0		26,362,448
Noninstructional Aides (CA 2200 and 2400)	416	3,332,129	3,332,129	0	0	3,332,129	3,332,129
Subtotal Classified Salaries	419	3,332,129	29,694,577	0	0	3,332,129	29,694,577
Employee Benefits (CA 3000)	429	22,770,348	45,818,231	0	0	22,770,348	45,818,231
Supplies and Materials (CA 4000)	435		3,586,066		0		3,586,066
Other Operating Expenses and Services (CA 5000)	449	315,563	15,547,972	0	0	315,563	15,547,972
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		254,369		0		254,369
Total (409 + 419 + 429) and (435 + 449 + 451)	459	88,279,550	170,487,328	0	0	88,279,550	170,487,328
Less Exclusions for Current Expenses of Education	469	6,036,162	17,914,911	0	0	6,036,162	17,914,911
Totals for ESC 84362, 50 percent law (459 - 469)	470	82,243,388	152,572,417	0	0	82,243,388	152,572,417
Percentage of CEE (470, col. 1 / 470, col.2)	471	53.90%	100.00%			53.90%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		76,286,208				76,286,208
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		76,286,208				76,286,208

Contra Costa Community College District

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

Based on Fund 11 for CONTRA COSTA COLLEGE

Budget Year: 2015-16, for the period ended June 30, 2016

AB 2016 data as of 08/21/15

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 18.7386%		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	10,997,022	10,997,022	0	0	10,997,022	10,997,022
Noninstructional Salaries (CA 1200 and 1400)	408		3,433,801		234,929		3,668,730
Subtotal Academic Salaires	409	10,997,022	14,430,823	0	234,929	10,997,022	14,665,752
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		3,988,980		1,455,031		5,444,011
Noninstructional Aides (CA 2200 and 2400)	416	638,346	638,346	0	0	638,346	638,346
Subtotal Classified Salaries	419	638,346	4,627,326	0	1,455,031	638,346	6,082,357
Employee Benefits (CA 3000)	429	2,678,082	5,547,439	1,131,089	2,979,333	3,809,171	8,526,772
Supplies and Materials (CA 4000)	435		542,792		67,967		610,759
Other Operating Expenses and Services (CA 5000)	449	0	1,001,599	0	1,802,196	0	2,803,795
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		59,467		2,607		62,074
Total (409 + 419 + 429) and (435 + 449 + 451)	459	14,313,450	26,209,446	1,131,089	6,542,063	15,444,539	32,751,509
Less Exclusions for Current Expenses of Education	469	0	0	1,131,089	2,957,376	1,131,089	2,957,376
Totals for ESC 84362, 50 percent law (459 - 469)	470	14,313,450	26,209,446	0	3,584,687	14,313,450	29,794,133
Percentage of CEE (470, col. 1 / 470, col.2)	471	54.61%	100.00%			48.04%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		13,104,723				14,897,066
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		13,104,723				14,897,066

Contra Costa Community College District

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

Based on Fund 11 for DIABLO VALLEY COLLEGE

Budget Year: 2015-16, for the period ended June 30, 2016

AB 2016 data as of 08/21/15

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 56.0333%		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	36,375,342	36,375,342	0	0	36,375,342	36,375,342
Noninstructional Salaries (CA 1200 and 1400)	408		5,475,097		702,500		6,177,597
Subtotal Academic Salaires	409	36,375,342	41,850,439	0	702,500	36,375,342	42,552,939
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		9,577,990		4,350,935		13,928,925
Noninstructional Aides (CA 2200 and 2400)	416	1,515,352	1,515,352	0	0	1,515,352	1,515,352
Subtotal Classified Salaries	419	1,515,352	11,093,342	0	4,350,935	1,515,352	15,444,277
Employee Benefits (CA 3000)	429	10,071,332	16,657,801	3,382,262	8,909,008	13,453,594	25,566,809
Supplies and Materials (CA 4000)	435		1,411,170		203,238		1,614,408
Other Operating Expenses and Services (CA 5000)	449	0	3,034,248	0	5,389,053	0	8,423,301
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		180,989		7,796		188,785
Total (409 + 419 + 429) and (435 + 449 + 451)	459	47,962,026	74,227,989	3,382,262	19,562,530	51,344,288	93,790,519
Less Exclusions for Current Expenses of Education	469	0	0	3,382,262	8,843,351	3,382,262	8,843,351
Totals for ESC 84362, 50 percent law (459 - 469)	470	47,962,026	74,227,989	0	10,719,179	47,962,026	84,947,168
Percentage of CEE (470, col. 1 / 470, col.2)	471	64.61%	100.00%			56.46%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		37,113,994				42,473,584
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		37,113,994				42,473,584

Contra Costa Community College District

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

Based on Fund 11 for LOS MEDANOS COLLEGE

Budget Year: 2015-16, for the period ended June 30, 2016

AB 2016 data as of 08/21/15

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 25.2281%		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	14,489,146	14,489,146	0	0	14,489,146	14,489,146
Noninstructional Salaries (CA 1200 and 1400)	408		3,561,987		316,290		3,878,277
Subtotal Academic Salaires	409	14,489,146	18,051,133	0	316,290	14,489,146	18,367,423
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		5,030,571		1,958,941		6,989,512
Noninstructional Aides (CA 2200 and 2400)	416	1,178,431	1,178,431	0	0	1,178,431	1,178,431
Subtotal Classified Salaries	419	1,178,431	6,209,002	0	1,958,941	1,178,431	8,167,943
Employee Benefits (CA 3000)	429	3,984,772	7,713,507	1,522,811	4,011,143	5,507,583	11,724,650
Supplies and Materials (CA 4000)	435		829,730		91,505		921,235
Other Operating Expenses and Services (CA 5000)	449	315,563	1,894,538	0	2,426,338	315,563	4,320,876
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		0		3,510		3,510
Total (409 + 419 + 429) and (435 + 449 + 451)	459	19,967,912	34,697,910	1,522,811	8,807,727	21,490,723	43,505,637
Less Exclusions for Current Expenses of Education	469	0	413,084	1,522,811	3,981,581	1,522,811	4,394,665
Totals for ESC 84362, 50 percent law (459 - 469)	470	19,967,912	34,284,826	0	4,826,146	19,967,912	39,110,972
Percentage of CEE (470, col. 1 / 470, col.2)	471	58.24%	100.00%			51.05%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		17,142,413				19,555,486
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		17,142,413				19,555,486

Appendix B
STEP AND LONGEVITY COST
ESTIMATES FOR FY 2015-16

Appendix B

Step and Longevity Cost Estimates for 2015-16 Budget Year						
	Step \$	Step #	Longevity/Column \$	Longevity/Column #	TOTAL \$	TOTAL #
Local 1	\$320,000	136	\$83,200	52	\$403,200	188
Manager, Supervisor, Confidential	\$203,000	40	\$51,000	15	\$254,000	55
UF Fulltime ⁽¹⁾	\$377,500	151	\$84,000	12	\$461,500	163
UF Parttime ⁽²⁾	\$150,000	300	\$20,000	40	\$170,000	340
TOTAL	\$1,050,500	627	\$238,200	119	\$1,288,700	746

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

⁽¹⁾ Full-time faculty reclass (column) based on 12 per year at \$7000 per reclass.

⁽²⁾ Part-time faculty step based on 300 per year at \$500 each, and reclass (column) based on 40 per year at \$500 each.

Appendix C
SALARY SCHEDULE AND DISTRICT
BENEFITS PREMIUM HISTORY

Appendix C

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

Fiscal Year	Salary Schedule Changes					Benefits Premium Changes	
	Faculty	Classified	Confidentials	Managers/ Supervisors	Chancellor's Cabinet	Medical Plans - Actuals	Dental Plans - Actuals
83-84	0.0%	0.0%	0.0%	0.0%	0.0%		
84-85 eff. 7-1-84 eff. 7-1-85	8.4% 4.0%	10.4%	8.4% 4.0%	8.4% 4.0%	8.4% 4.0%		
85-86	6.2% (87.1% of work year)	5.4%	5.4%	5.4%	5.4%		
86-87	5.0%	5.4%	5.0%	5.0%	5.0%		
87-88	4.0%	4.0%	4.0%	4.0%	4.0%		
88-89	4.7%	4.7%	4.7%	4.6/7%	4.6/7%		
89-90	7.0%	7.0%	7.0%	7.0%	7.0%		
90-91	6.5%	6.5%	6.5%	6.5%	6.5%		
91-92	3.0%	3.0%	3.0%	3.0%	3.0%		
92-93	0.0%	0.0%	0.0%	0.0%	0.0%		
93-94	2.0%	2.0%	2.0%	2.0%	2.0%	5.53%	2.66%
94-95	2.0%	2.0%	2.0%	2.0%	2.0%	-0.03%	5.82%
95-96	4.0%	4.0%	4.0%	4.0%	4.0%	-6.95%	0.80%
96-97	4.0%	4.0%	4.0%	4.0%	4.0%	0.61%	4.17%
97-98	2.97%	2.97%	2.97%	2.97%	2.97%	14.18%	8.13%
98-99	2.26%	2.26%	2.26%	2.26%	2.26%	11.39%	6.50%
99-00	1.41%	1.41%	1.41%	1.41%	1.41%	11.90%	5.25%
00-01 ⁽⁴⁾	6% + 1%	6% + 1%	6% + 1%	6% + 1%	6% + 1%	14.72%	15.45%
01-02	4.25%	4.25%	4.25%	4.25%	4.25%	12.20%	6.97%
02-03 ⁽⁶⁾	6.2%	6.2%	6.2%	6.2%	6.2%	24.03%	-1.42%
03-04 ⁽¹⁾⁽⁵⁾⁽⁷⁾	0.0%	0.0%	0.0%	0.0%	-2.0%	9.46%	-8.51%
04-05 ⁽²⁾⁽³⁾	-6.9% eff 4/1/05	0.00%	-7.00%	-7.00%	-7.00%	18.37%	6.17%
05-06 ⁽³⁾	-6.90%	-3.38% eff 8/1/05	-5.25%	-5.25%	-5.25%	8.34%	9.50%
06-07	5.54% ⁽⁸⁾	3.5% ⁽⁸⁾	5.54% ⁽⁸⁾	5.54% ⁽⁸⁾	5.54% ⁽⁸⁾	4.58%	3.40%
07-08	7.00%	7.00%	7.00%	7.00%	Contract	17.51%	0.00%
08-09	3.57%	3.57%	3.57%	3.57%	Contract	7.04%	3.99%
09-10	0.00%	0.00%	0.00%	0.00%	Contract	7.07%	8.88%
10-11	0.00%	0.00%	0.00%	0.00%	Contract	7.83%	-6.48%
11-12	0.00%	0.00%	0.00%	0.00%	Contract	5.05%	3.14%
12-13	0.00%	0.00%	0.00%	0.00%	Contract	3.48%	-4.99%
13-14	2.00%	2.00%	2.00%	2.00%	Contract	14.00%	-2.88%
14-15	0.00%	0.00%	0.00%	0.00%	Contract	8.91%	0.00%
15-16	TBD	TBD	TBD	TBD	Contract	TBD	TBD

* Projected

⁽¹⁾ Chancellor's Cabinet -2% FY 03-04 only

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

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

⁽⁴⁾ Medical copay \$0 to \$5

⁽⁵⁾ Medical copay \$5 to \$15

⁽⁶⁾ Dental plan switch to ACSIG Insured

⁽⁷⁾ Dental plan switch to ACSIG Self-insured

⁽⁸⁾ Restoration of 03-04 Salary Schedule

Appendix D

GLOSSARY

Appendix D

GLOSSARY

50 Percent Law

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

Accounts Payable

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

Accounts Receivable

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

Activity Code

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

Administrator

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

Allocation of Costs

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

Apportionments

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

Capital Outlay

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

Capital Projects Funds

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

Categorical Funds

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

Certificates of Participation (COPs)

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

Chart of Accounts

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

Collective Bargaining - SB 160 (1975)

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

Compensated Absences

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

Current Assets

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

Debt Service Funds

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

Disabled Student Programs and Services (DSP&S)

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

Educational Administrator

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

Enterprise Funds

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

Extended Opportunity Programs and Services (EOPS)

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

Fiscal Year

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

Fixed Assets

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

Full-time Equivalent (FTE) Employees

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

Full-time Equivalent Students (FTES)

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

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

Fund

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

Fund Balance

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

Gann Limitation

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

General Fund

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

Generally Accepted Accounting Principles (GAAP)

Uniform minimum standards and guidelines for financial accounting and reporting.

General Purpose Tax Rate

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

Grants

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

Interfund Transfers

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

Intrafund Transfer

The transfer of moneys within a fund of the district.

Irrevocable Trust

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

Nonresident Tuition

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

Objects of Expenditure

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

- **Certificated Salaries (object series 51000)**
Includes expenditures for full-time, part-time and prorated portions of salaries for all certificated personnel.
- **Classified Salaries (object series 52000)**
Includes expenditures for full-time, part-time and prorated portions of salaries for all classified personnel.
- **Employee Benefits (object series 53000)**
Includes all expenditures for employer's contributions to retirement plans, and for health and welfare benefits for employees or their dependents, retired employees and Governing Board members.
- **Supplies (object series 54000)**
Includes supplies and materials, typically with a limited lifespan.
- **Other Operating Expenses (object series 55000)**
Includes expenditures for consultants, travel, conferences, membership dues, insurance, utilities, rentals, leases, elections, audits, repair and maintenance contracts, and other contracted services.
- **Capital Outlay (object series 56000)**
Includes expenditures for sites, improvement of buildings, books and media for libraries and new equipment.
- **Other Outgo (object series 57000)**
Includes expenditures for retirement of debt, interfund transfers, other transfers, appropriations for contingencies, and student financial aid.

Other Post-Employment Benefits (OPEB)

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

Proposition 13 (1978)

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

Proposition 98 (1988)

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

Proposition 111 (1990)

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

Public Employees' Retirement System (PERS)

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

Public Employment Relations Board (PERB)

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

Reserves

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

- **Board 5% Reserve**

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

- **Board 5% Contingency Reserve**

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

State Teachers' Retirement System (STRS)

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

Student Financial Aid Funds

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

Federal Aid:

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

State Aid:

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

Taxonomy of Programs (TOP)

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

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

Tax and Revenue Anticipation Notes (TRANS)

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

Useful Life

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

Weekly Student Contact Hours (WSCH)

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