



TENTATIVE BUDGET
FISCAL YEAR 2015-16

PRESENTED TO THE GOVERNING BOARD

JUNE 24, 2015

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

1. INTRODUCTION

The goal in preparing the Tentative Budget is to develop a balanced budget that provides for programs and services and meets the needs of the communities served by the Contra Costa Community College District (District), 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 are exercised in the development and management of the budget.

1.1 Governor's Budget – May Revision

The Governor's May Revision proposes FY 2015-16 general fund spending at \$115.3 billion, the largest general fund spending proposal in state history and \$2 billion greater than what the Governor previously proposed in January.

The Proposition 98 guarantee (K-12 and community college funding) for FY 2015-16 includes \$2.7 billion in growth for the budget year. Combined with one-time revenue from prior-year recalculations, the total increase in Proposition 98 in FY 2015-16 is \$6.1 billion. The Governor's May Revision designates these additional resources to a variety of line items, many of them "one-time" in nature. 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 January.

Category	Governor's May Revision System Impact	District Impact	Change from January Proposal
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	Growth increased from 2 percent in January to 3 percent in May, an additional \$49.7 million for the system and the potential for an additional \$1.3 million for the District
Cost of Living Adjustment (COLA) (Ongoing)	\$61.1 million to fund a COLA of 1.02 percent, raising the value of a resident FTES from \$4,676 to \$4,723	At 27,367 resident FTES, the COLA equates to an additional \$1.33 million in apportionment funding for the District	COLA decreased from 1.58 percent to 1.02 percent. This reduced the COLA revenue for the District by approximately \$800,000
Base Allocation (Ongoing)	\$266.7 million to increase base allocations; described as a revenue stream to help offset rising pension obligations	Likely to mean an additional \$6 million in funding for the District	A significant increase of \$141.7 million over the January proposal of \$125 million, more than doubling the increase for the District
Full-Time Faculty Hiring (Ongoing)	\$75 million for the system to increase the number of full-time faculty positions	The distribution is currently unknown; however, the District anticipates it will receive approximately \$1.7 million	This is a new proposal that was not put forth in January
Mandated Cost Claims (One-Time)	\$626 million for systemwide mandate reimbursements, to be distributed on a per-FTES basis	The District anticipates receiving approximately \$15 million of this funding	An increase of \$273 million over the January proposal of \$353 million, nearly doubling the increase for the District

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Category	Governor's May Revision System Impact	District Impact	Change from January Proposal
Deferred Maintenance and Instructional Equipment (One-Time)	\$148 million to fund deferred maintenance and instructional equipment	The District anticipates receiving \$3.3 million of this funding	This is a new proposal that was not put forth in January
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)	\$115 million increase in Student Equity for the system	The District anticipates receiving \$2.6 million in additional Student Equity funds	\$15 million increase over the original \$100 million, creating an additional \$300,000 allocation for the District
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	This is a new proposal that was not put forth in January

Table 1

1.2 FY 2015-16 Tentative Budget Planning

Built into the FY 2015-16 Tentative Budget are increases in COLA and base allocations, resulting in greater than \$5.2 million in year-over-year revenue increases for the District. This increase is based upon the January proposal from the Governor and does not reflect the entirety of the increases as proposed in May. In addition, as indicated during the April Budget Study Session, 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. With the current-year FTES shortfall, budgeting for FTES growth would not be prudent. Table 2 shows the resident FTES target for each location for FY 2015-16 and the impact of the COLA and base allocation increase.

	Current FY 2014-15 FTES Base	FY 2015-16 FTES Target	Additional FTES	Additional Dollars (COLA and Base)
CCC	5,581	5,581	-	\$1,227,989
DVC	15,035	15,035	-	2,335,084
LMC	7,751	7,751	-	1,660,234
District Total	28,367	28,367	-	\$5,223,307

Table 2

District staff will continue to monitor the latest information from the state and will revise its plans and solidify assumptions as new data emerges. District staff is cautiously optimistic that the line items within the May Revision will be enacted, which will result in further revenue increases when the FY 2015-16 Adoption Budget is presented to the Governing Board in September.

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1.3 Mandated Cost Claims – One-Time Monies

The January budget proposal from the Governor included \$353 million in one-time funds for the community college system to pay down the state’s mandated cost claims liability, an amount which translated into over \$8 million for the District. During the March 25, 2015, Governing Board meeting, District staff presented information to the Governing Board on the possibility of receiving greater than \$8 million from mandated cost claim reimbursements, and at which time the initial dialogue between District staff and the Governing Board centered on utilizing those dollars to cover future, annually required contribution (ARC) payments to the irrevocable trust for retiree health benefits. District staff informed the Board that formal recommendations on the usage of the funds would be brought to a future meeting.

1.3.1 Recommendations

The Governor’s May Revision proposes a dramatic increase in one-time funds to pay down the state’s mandated cost liability. With \$626 million now being proposed, the District could receive greater than \$15 million in one-time funds from the state. After extensive conversations and review with Chancellor’s Cabinet, District staff is prepared to make recommendations to the Governing Board on the usage of these funds. Following the Governor’s lead, the recommendations favor using what will certainly be a short-term, one-time windfall to first pay down accumulated debt and then to selectively invest the remainder in one-time programs aimed at maximizing returns in consideration of the interests of our students, employees, and county taxpayers.

Recommendation 1

District staff believes the majority of these one-time funds should be used to secure the payment of the District’s ARC to the irrevocable trust for retiree health benefits for the next four years. Through the one-time monies generated from the summer borrowing, the District ensured funding for the ARC through FY 2015-16. However, unless other funds are identified, the District does not have enough designated dollars to fully pay the ARC in FY 2016-17. Recommendation 1 utilizes approximately \$10.2 million of the projected \$15 million in these one-time mandated cost claim reimbursements to secure the District’s ARC payments through FY 2018-19. Table 3 illustrates this projected payment schedule.

	Projected			
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Pay-as-you-go	12,283,483	12,897,657	13,542,540	14,219,667
Transfers to Trust (ARC)	5,700,200	5,700,200	6,000,000	6,000,000
Total District Payments	17,983,683	18,597,857	19,542,540	20,219,667
Designated Funds	9,250,000	4,549,800	(150,400)	(5,150,400)
\$1 million annual off-the-top	1,000,000	1,000,000	1,000,000	1,000,000
<i>less Transfers to Trust</i>	<i>(5,700,200)</i>	<i>(5,700,200)</i>	<i>(6,000,000)</i>	<i>(6,000,000)</i>
	4,549,800	(150,400)	(5,150,400)	(10,150,400)
Amount needed to cover ARC	-	150,400	5,000,000	5,000,000
Mandated Funds Required	\$10,150,400			

Table 3

TENTATIVE BUDGET FISCAL YEAR 2015-16

Recommendation 2

Should the Governing Board accept Recommendation 1, approximately \$5 million in one-time funds would still be available. This \$5 million provides opportunities to invest in programs supportive of students and employees and which are beneficial to the long-term financial health of the District. Specifically, District staff recommends that the remaining dollars be utilized to research, implement, and fund the following items:

- 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;
- conversion to a 16-week academic calendar. This would require significant curriculum redevelopment and coordination, and other one-time work, particularly for faculty. The District proposes using a portion of the remaining \$5 million to pay for the labor associated with this one-time conversion;
- the classified staff classification study is nearing conclusion. The District proposes using a portion of the remaining \$5 million to offset increased costs and/or potential employee losses for a specified period of time; and
- in an attempt to further reduce its retiree health benefit liability, the District has been working with its consultants on identifying programs that could result in substantial decreases in the overall liability. The District proposes using a portion of the remaining \$5 million to 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.

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.

**TENTATIVE BUDGET
FISCAL YEAR 2015-16**

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 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.

Non-resident Tuition: The demand for courses, particularly at Diablo Valley College (DVC), from non-resident and international students continues to grow. In FY 2014-15, the District budgeted revenue for 2,750 non-resident FTES, equating to \$13.5 million. Actual non-resident FTES is projected to be slightly greater than 2,800. The incremental revenue associated with this increase in non-resident FTES is approximately \$300,000.

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 is experiencing increased legal expenses in FY 2014-15. With three months remaining in the fiscal year, District legal expenditures are slightly greater than the budgeted amount of \$400,000. The District anticipates spending approximately \$500,000 in legal expenses for FY 2014-15, exceeding the original budget by \$100,000. Consistent with Business Procedure 18.01, the increase in legal expenses will be 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 is a savings of \$315,000 over the budgeted amount. Consistent with Business Procedure 18.01, the decrease in election expenses will be added to distributable revenue within the District's allocation model.

2.3 FY 2014-15 Adopted Budget and Projected Reserves

The District's expenses are currently trending very close to budget. Table 4 details the Adopted Budget reserves and the Projected Ending reserves for FY 2014-15. The projected ending balance for FY 2014-15 is inclusive of expected transfers for maintenance projects, long-term liabilities, and other one-time designations. This projected ending balance in FY 2014-15 becomes the projected beginning balance for FY 2015-16.

	2014-15 Adopted Budget	2014-15 Projected Ending Balance
Designated College Reserves	\$ 5,412,691	\$ 5,368,919
Designated District Office Reserves	239,147	186,500
Subtotal, Designated Site Reserves	\$ 5,651,838	\$ 5,555,419

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5% Board Contingency Reserve	8,505,771	8,505,771
5% Board Reserve	8,505,771	8,505,771
Subtotal, Designated Board Reserves	\$17,011,542	\$17,011,542
Undesignated Districtwide Reserve	292,852	292,852
Undesignated College Reserves	2,217,300	1,969,785
Undesignated District Office Reserves	573,729	562,183
Subtotal, Undesignated Reserves	\$ 3,083,881	\$ 2,824,820
TOTAL RESERVES	\$25,747,261	\$25,391,781

Table 4

3. FISCAL YEAR 2015-16 TENTATIVE BUDGET

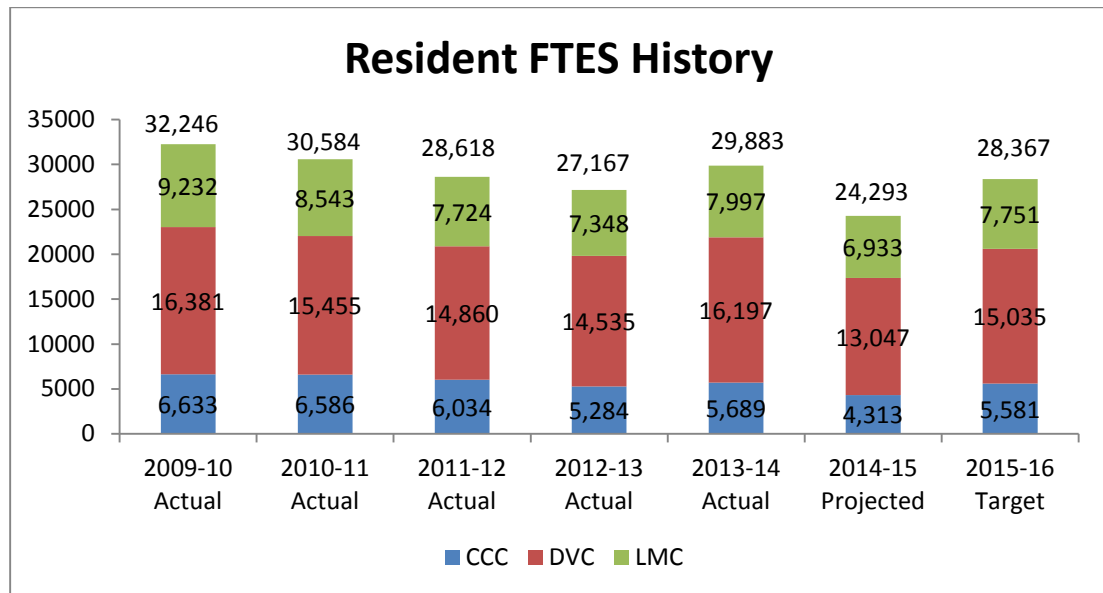
The January proposal from the Governor included significant ongoing revenues for the District. These proposed incremental revenues included a COLA and base allocation increases resulting in greater than \$5.2 million in additional funding. Based on this information, the budget development process (as delineated in Business Procedure 18.06, Budget Preparation) led to a series of agreed upon assumptions that were used in the establishment of the Tentative Budget

Recent developments from the Governor and within the legislature suggest that even greater ongoing revenue will be available upon the state budget being enacted. Any additional revenue will be incorporated into the Adoption Budget presented to the Governing Board in September.

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 a projection for FY 2014-15¹ and targets for FY 2015-16.



Graph 1

¹ The summer borrowing that occurred in FY 2013-14 results in an artificial spike in resident FTES in FY 2013-14 as well as the corresponding low in FY 2014-15. Although the District will report approximately 24,293 resident FTES in FY 2014-15, it will still receive full funding for its resident FTES target of 28,367.

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Non-resident

The total District non-resident target is set at a level of 2,750 FTES, with targets detailed by college in Table 5. With a non-resident target of 2,750 FTES, \$14.0 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 5

Aggregate Resident and Non-resident FTES

Table 6 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 6

3.2 FY 2015-16 Tentative Budget Assumptions

Revenue Assumptions: Following are major revenue assumptions agreed upon during the tentative budget development process. These revenue assumptions total \$5.9 million in incremental revenue.

- COLA and Base Allocation Increase
 - *Potential impact:* Increases in the COLA and base allocations resulted in greater than \$5.2 million in additional revenue for the District.
- Non-resident FTES target unchanged but with a \$7.00 per unit increase in tuition
 - *Potential impact:* \$480,000 in incremental revenue to the District, primarily attributable to DVC.
- State lottery revenue
 - *Potential impact:* \$216,000 increase in lottery revenue received from the state.
- No access/restoration funding will be earned
 - *Potential impact:* The District is not projecting access/restoration funding will be earned, but will update this assumption if needed.

Expenditure Assumptions: Delineated below are major expenditure assumptions agreed upon during the tentative budget development process. These expenditure assumptions total \$5.6 million in increased expenses.

- Health benefits costs to increase by 10 percent
 - *Potential Impact:* A 10 percent increase in health benefits costs results in \$3.1 million in additional expenses to the District. This increase includes retiree health benefits, which now comprise approximately 38 percent of the anticipated \$34 million annual cost of health benefits expenditures.

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- Step and column salary increases at 1.2 percent of total salaries
 - *Potential Impact:* Step and column increases are projected to cost \$1.3 million and include all classes of employees.
- CalSTRS employer contribution rate to increase from 8.88 percent to 10.73 percent and CalPERS employer contribution rate to increase from 11.771 percent to 11.847 percent
 - *Potential Impact:* The CalSTRS rate is a finalized, set in statute, and not an assumption. The increase in the CalSTRS employer contribution results in \$1.24 million in additional costs to the District. The CalPERS rate is also finalized and not an assumption. The increase in the CalPERS employer contribution results in an additional \$37,000 expense to the District.
- IT Maintenance Agreements
 - *Potential impact:* Additional modules and contracts are expected to increase this line item by \$300,000 in FY 2015-16.
- Utility costs expected to increase 5 percent year-over-year
 - *Potential impact:* A 5 percent increase in utility costs is projected to increase overall utility costs by \$200,000.
- Election costs at zero
 - *Potential impact:* With no elections in FY 2015-16, the District’s budget for this item will show *savings* of \$525,000 over FY 2014-15.

Other Expenditure Assumptions: Listed below are additional expenditure assumptions that remain unchanged year-over-year.

- the retiree health benefit contribution will remain at \$1 million;
- the self-insurance annual contribution will remain at \$100,000; and
- the state unemployment insurance rate will remain at 0.05 percent.

3.3 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 7 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.

Unrestricted General Fund, Operating	
Income	\$ 176,192,738
Expenses	<u>175,452,404</u>
Net Income over Expenses	\$ 740,334
Beginning Fund Balance at July 1, 2015	\$ 25,391,781
Anticipated Operating Surplus	<u>740,334</u>
Projected Ending Balance at June 30, 2016	\$ 26,132,115

Table 7

**TENTATIVE BUDGET
FISCAL YEAR 2015-16**

3.4 Components of Ending Operating Fund Balance

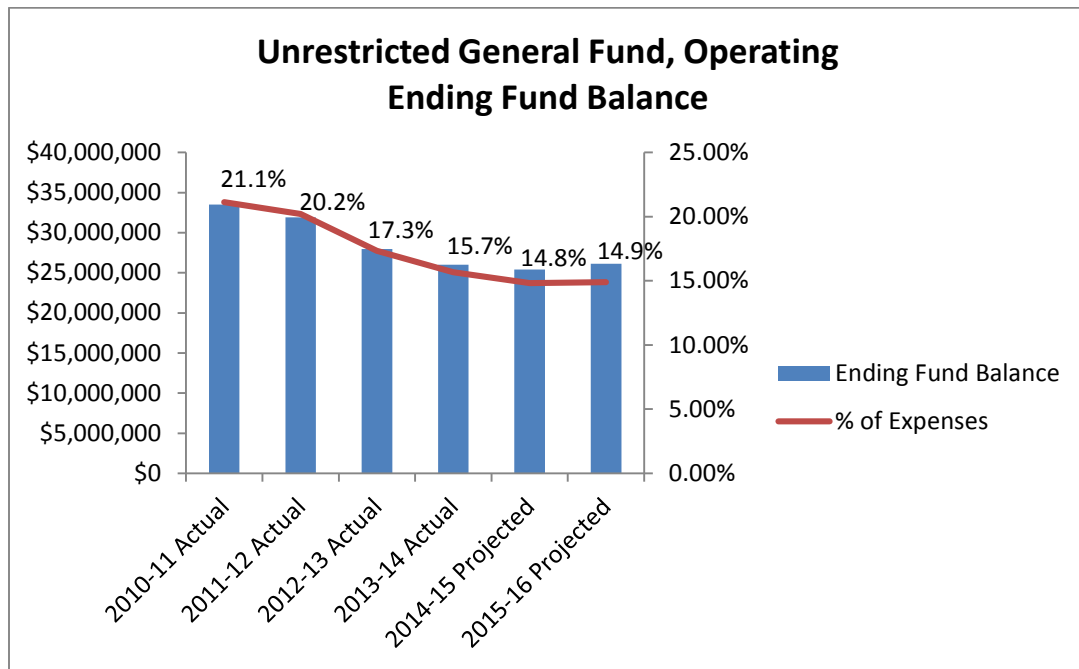
The projected ending balance of \$26,132,115 at June 30, 2016, has restricted and unrestricted components. Table 8 summarizes those components.

Projected Ending Fund Balance

	<u>Restricted</u>
5% Board Reserve	\$ 8,704,148
5% Board Reserve	8,704,148
1% Site Reserves	3,389,834
Designated Reserve	<u>1,628,547</u>
Subtotal Restricted	\$ 22,426,677
	<u>Unrestricted</u>
Undesignated Reserves	<u>\$ 3,705,438</u>
Subtotal Unrestricted	\$ 3,705,438
Total Reserves	\$ 26,132,115

Table 8

Graph 2 reflects a four-year history of actual ending fund balances with projections for 2014-15 and 2015-16.



Graph 2

**TENTATIVE BUDGET
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3.5 Areas of Concern

Although the 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.
- 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 9 provides a high-level view of the overall Tentative 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	\$ 32,046,863	\$ 180,464,381	\$ 180,976,386	\$ 31,534,858
F12 Restricted GF	82,241	24,251,672	24,273,238	60,675
F21 2002 Bond Redemption	5,095,788	7,424,790	6,958,625	5,561,953
F22 2006 Bond Redemption	9,340,404	14,739,599	13,668,911	10,411,092
F29 Long-term Debt	5,827,808	84,427	80,000	5,832,235
F39 Special Revenue	-	-	-	-
F41 Capital Project	21,299,366	1,284,857	5,339,659	17,244,564
F42 Bond 2002	617,025	800	617,825	-
F43 Bond 2006	107,634,829	460,000	36,972,787	71,122,042
F44 Bond 2014	118,720,810	421,666	4,211,466	114,931,010
F51 Bookstore	1,440,206	11,374,268	11,519,367	1,295,107
F52 Cafeteria	359,106	1,082,021	1,115,513	325,614
F59 Data Center	1,370,791	-	-	1,370,791
F61 Self Insurance	663,452	101,350	-	764,802
F69 Retiree Benefits	7,459,205	1,128,398	6,959,510	1,628,093
F71 Student Organization	1,027,429	303,212	232,272	1,098,369
F73 Student Center	1,470,782	377,640	406,788	1,441,634
F74 Financial Aid	-	35,582,724	35,582,724	-
F75 Scholarship Trust	492,531	1,235	1,704	492,062
F77 OPEB Irrevocable Trust	75,207,943	9,995,434	252,095	84,951,282
Total	\$412,072,695	\$310,982,247	\$351,477,120	\$371,577,822



\$723 Million

Table 9

**TENTATIVE 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 prepares to face 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, potentially the greatest increase for the community college system in years. Although a significant portion is earmarked for restricted, programmatic increases or to pay down one-time debt, there are still substantial, anticipated 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.

Budget assumptions reflect cautious optimism and continue the somewhat 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. TENTATIVE BUDGET – FISCAL YEAR 2015-16

The Tentative Budget for Fiscal Year 2015-16 is presented to the Governing Board for approval. The Tentative Budget is structured into four parts.

- 6.1 Summary Overview, Unrestricted General Fund, Ongoing
- 6.2 Section I, Unrestricted General Fund, Ongoing
- 6.3 Section II, Unrestricted General Fund, One Time
- 6.4 Section III, All Funds

CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2015-2016 TENTATIVE BUDGET
SUMMARY OVERVIEW
For ONGOING GENERAL UNRESTRICTED FUNDS

Summary Overview: 2015-2016 TENTATIVE 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	1,794,693	3,573,199	1,903,057	7,270,949	813,940	17,306,892	25,391,781
REVENUES							
Apportionment Revenue							
State Funding	-	-	-	-	-	54,419,508	54,419,508
Property Taxes	-	-	-	-	-	77,810,171	77,810,171
Local Funding	-	-	-	-	-	1,675,121	1,675,121
Student Enrollment Fees, 98%	-	-	-	-	-	16,848,468	16,848,468
Subtotal	-	-	-	-	-	150,753,268	150,753,268
State Revenues (<i>exclusive of Apportionment revenue</i>)	82,343	294,912	93,783	471,038	-	5,827,843	6,298,881
Local Revenues, SB 361 Revenue Allocation	381,174	2,777,429	449,580	3,608,183	-	13,997,151	17,605,334
Local Revenues beyond SB 361 Revenue Allocation	292,774	378,657	427,692	1,099,123	131,500	-	1,230,623
Interfund Transfers in	-	98,375	80,000	178,375	-	-	178,375
Intrafund and Subfund Transfers In	298,875	967,122	392,670	1,658,667	617,534	23,788,369	26,064,570
District and Inter-campus Subsidy	-	-	-	-	-	-	-
Total Current Revenue	1,055,166	4,516,495	1,443,725	7,015,386	749,034	194,366,631	202,131,051
Operating Allocation	25,723,839	70,636,205	34,577,803	130,937,847	15,602,109	-	146,539,956
TOTAL RESOURCES	28,573,698	78,725,899	37,924,585	145,224,182	17,165,083	211,673,523	374,062,788

Summary Overview: 2015-2016 TENTATIVE 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	7,477,049	22,447,089	9,053,430	38,977,568	-	-	38,977,568
Part-time Faculty, Instructional & Non-Instructional	5,326,622	16,325,964	7,459,462	29,112,048	-	167,779	29,279,827
Academic Managers	1,424,460	2,511,620	1,583,364	5,519,444	950,220	-	6,469,664
Classified Managers	711,031	1,146,492	1,017,310	2,874,833	2,779,934	-	5,654,767
Full-time Classified	3,552,605	8,974,048	5,041,979	17,568,632	5,174,663	62,583	22,805,878
Hourly classified, students, other	484,488	1,162,744	485,330	2,132,562	146,900	27,494	2,306,956
Total Salaries	18,976,255	52,567,957	24,640,875	96,185,087	9,051,717	257,856	105,494,660
Employee Benefits	6,062,763	17,457,063	8,154,138	31,673,964	4,250,369	13,284,196	49,208,529
Total Salaries and Benefits	25,039,018	70,025,020	32,795,013	127,859,051	13,302,086	13,542,052	154,703,189
Supplies	476,286	1,527,976	909,290	2,913,552	292,081	-	3,205,633
Operating expenses	860,017	3,155,770	1,890,519	5,906,306	2,192,637	7,681,051	15,779,994
Equipment and Capital Outlay	152,255	134,346	15,150	301,751	92,403	-	394,154
Other Outgo	91,047	74,875	33,512	199,434	70,000	1,100,000	1,369,434
Intrafund and Subfund Transfers Out	11,700	61,655	361,858	435,213	400,000	171,643,056	172,478,269
TOTAL USES	26,630,323	74,979,642	36,005,342	137,615,307	16,349,207	193,966,159	347,930,673
Net Revenues over/(under) Expenditures	148,682	173,058	16,186	337,926	1,936	400,472	740,334
ENDING FUND BALANCE, June, 30, 2016	1,943,375	3,746,257	1,919,243	7,608,875	815,876	17,707,364	26,132,115
Components of Ending Fund Balance (Reserves)							
Minimum Reserve - 1% per site, 5% Districtwide	262,355	2,246,041	719,404	3,227,800	162,034	8,704,148	12,093,982
Designated Reserves - Deficit Reserves, 5% Board Reserve	405,906	366,994	767,394	1,540,294	88,253	8,704,148	10,332,695
Undesignated Reserves	1,275,114	1,133,222	432,445	2,840,781	565,589	299,068	3,705,438
	1,943,375	3,746,257	1,919,243	7,608,875	815,876	17,707,364	26,132,115

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

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Tentative Budget 2015-2016
Sources:						
8610 General Apportionment Revenue	30,724,167	32,674,386	32,952,118	35,220,586	30,076,112	34,198,589
8630 Education Protection Account	20,941,995	19,483,906	19,483,906	19,483,906	17,296,098	20,220,919
8671 Homeowners Revenue	707,490	686,297	716,131	716,131	332,266	743,220
8672 In Lieu of Taxes (wildlife)	621	4,266	4,451	4,451	3,762	4,619
8811 Tax Allocation, Secured Roll Revenue	59,394,105	62,813,579	65,544,150	65,544,150	71,236,387	68,023,471
8812 Tax Allocation, Supplemental Roll Revenue	744,254	1,339,385	1,397,609	1,397,609	(45,380)	1,450,476
8813 Tax Allocation, Unsecured Roll Revenue	2,591,253	2,771,036	2,891,496	2,891,496	2,491,720	3,000,872
8817 ERAF	4,164,126	4,236,157	4,420,307	4,420,307	5,276,928	4,587,513
8919 Redevelopment Agency Revenue/Residual	2,456,165	1,546,824	1,614,066	1,614,066	1,594,330	1,675,121
8874 98% of Enrollment Fees	15,725,916	16,511,498	16,511,490	16,511,490	17,115,479	16,848,468
Apportionment Revenues	\$ 137,450,092	\$ 142,067,334	\$ 145,535,724	\$ 147,804,192	\$ 145,377,702	\$ 150,753,268
8160 Veterans Education	4,629	597	-	-	6,684	-
Total Federal Revenues	\$ 4,629	\$ 597	\$ -	\$ -	\$ 6,684	\$ -
8613 Apprenticeship Revenue	184,759	184,759	183,873	183,873	53,842	183,873
8614 Part Time Instructor Pay Increase	649,465	649,465	649,465	649,465	545,551	649,465
8617 Part Time Office Hours	154,247	151,769	151,769	151,769	127,486	151,769
8618 Part Time Health Revenue	33,015	33,015	33,015	33,015	27,733	33,015
8620 General Categorical Programs	325,000	279,317	93,783	171,355	257,159	287,165
8680 Lottery Revenue	4,014,196	3,801,041	3,982,870	4,199,340	2,836,621	4,199,340
8690 State Tax Subventions	777,573	758,842	794,254	1,951,600	1,951,598	794,254
Total Other State Revenues	\$ 6,138,255	\$ 5,858,208	\$ 5,889,029	\$ 7,340,417	\$ 5,799,990	\$ 6,298,881

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2015-2016
8820 Contributions and Gifts	192,213	206,213	85,565	85,565	84,238	210,732
8840 Sales and Commissions	99,352	97,203	-	86,074	87,232	-
8851 Rentals and Leases	299,489	348,592	451,500	491,559	284,483	105,000
8860 Interest and Investment Income	84,188	102,059	121,000	121,000	83,242	90,000
8874 2% of Enrollment Fees	248,735	336,969	327,094	327,094	349,296	327,236
8870 Other Student Fees and Charges	1,634,469	1,800,318	1,780,397	1,943,264	1,953,440	1,905,947
8880 Nonresident Tuition	11,695,201	13,032,844	13,519,199	13,519,199	13,356,933	13,997,151
8880 Other Student Fees	439,110	549,125	1,425,000	964,939	771,410	1,375,000
8890 Other Local Revenues	1,598,164	1,533,849	899,612	1,697,399	1,464,569	824,891
Total Other Local Revenues	\$ 16,290,921	\$ 18,007,172	\$ 18,609,367	\$ 19,236,093	\$ 18,434,843	\$ 18,835,957
Total Revenues	\$ 159,883,897	\$ 165,933,311	\$ 170,034,120	\$ 174,380,702	\$ 169,619,219	\$ 175,888,106
8900 Other Financing Sources, Miscellaneous	1,411	1,254	-	1,127	1,296	-
8910 Proceeds of General Fixed Assets	1,131	2,281	-	-	11,610	-
8980 Interfund Transfers In	736,337	542,042	228,034	446,927	258,893	178,375
8990 Intrafund and Subfund Transfers In	22,414,922	22,098,852	25,301,019	29,985,690	29,753,970	26,064,570
8994 Operating Allocation	133,122,606	141,249,044	141,843,447	141,453,829	141,453,829	146,539,956
8997 District Subsidy for Colleges	1,049,737	569,142	-	-	-	-
Total Other Financing Sources	\$ 157,326,144	\$ 164,462,615	\$ 167,372,500	\$ 171,887,573	\$ 171,479,598	\$ 172,782,901
Total Revenues and Other Financing Sources	\$ 317,210,041	\$ 330,395,926	\$ 337,406,620	\$ 346,268,275	\$ 341,098,817	\$ 348,671,007

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2015-2016
Uses:						
1100 Monthly Instructional Salary	30,449,361	30,638,486	31,378,044	31,378,044	27,781,518	32,735,395
1200 Noninstructional Salaries Full Time	12,147,960	12,488,501	13,427,653	13,342,316	11,542,449	12,711,837
1300 Instructional Salaries Part Time	25,419,225	28,157,445	28,383,211	28,284,809	25,387,321	28,193,962
1400 Noninstructional Salaries Part Time	1,382,237	1,158,153	1,153,924	1,225,081	1,126,046	1,085,865
Total Academic Salaries	\$ 69,398,783	\$ 72,442,585	\$ 74,342,832	\$ 74,230,250	\$ 65,837,334	\$ 74,727,059
2100 Noninstructional Salaries Full Time	22,890,291	23,682,003	25,521,494	25,542,657	22,063,327	25,758,435
2200 Instructional Aides Full Time	2,597,212	2,541,065	2,711,258	2,718,258	2,394,439	2,702,210
2300 Variable Non-Instructional	2,417,281	2,573,436	1,538,583	1,395,856	2,347,612	1,568,737
2400 Variable Classroom Aide	758,796	913,866	491,825	663,014	811,685	525,528
2500 Variable Manager/Supervisor Short Term Hourly	6,817	91,810	147,192	147,192	135,449	147,192
2600 Variable Aide Other	176,214	179,655	164,889	176,141	189,907	65,499
Total Classified Salaries	\$ 28,846,611	\$ 29,981,835	\$ 30,575,241	\$ 30,643,118	\$ 27,942,419	\$ 30,767,601
3000 Benefits	40,771,047	40,962,336	46,017,760	45,767,471	39,465,953	49,208,529
Total Salaries and Benefits	\$ 139,016,441	\$ 143,386,756	\$ 150,935,833	\$ 150,640,839	\$ 133,245,706	\$ 154,703,189
4000 Supplies and Materials	\$ 1,415,666	\$ 1,888,596	\$ 3,005,440	\$ 3,251,148	\$ 2,749,988	\$ 3,205,633

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2015-2016
5100 Consultants	932,175	964,004	1,008,618	1,043,443	982,647	934,605
5200 Travel	435,297	483,022	751,280	806,083	551,107	666,304
5300 Dues and Memberships	251,155	253,927	229,523	239,223	355,391	250,472
5400 Insurance	2,651,477	2,968,850	3,230,719	3,260,719	3,200,149	3,399,520
5500 Utilities and Housekeeping	4,097,479	4,156,332	4,267,308	4,280,669	3,508,352	4,458,456
5600 Contract Services	2,352,844	3,320,982	2,941,552	3,144,769	3,234,065	3,248,353
5690 Other Operating Expenses	1,195,546	1,060,449	1,249,815	1,256,986	838,010	1,251,088
5700 Legal/Elections/Audit Expenses	1,507,642	292,712	1,117,000	948,720	786,626	592,000
5800 Other Services and Expenses	899,724	1,052,364	916,985	952,925	754,393	922,798
5900 Interprogram Charges (credits)	(30,833)	(55,955)	64,461	62,598	(30,443)	56,398
Total Other Operating Expenses	\$ 14,292,506	\$ 14,496,687	\$ 15,777,261	\$ 15,996,135	\$ 14,180,297	\$ 15,779,994
6100 Sites and Site Improvements	-	-	1,500	1,500	-	1,500
6200 Buildings	6,614	11,320	7,718	7,718	14,695	7,718
6300 Library Books	76,719	78,377	61,750	69,557	47,143	61,750
6400 Equipment	563,475	585,480	323,824	828,673	777,008	323,186
Total Capital Outlay	\$ 646,808	\$ 675,177	\$ 394,792	\$ 907,448	\$ 838,846	\$ 394,154
7300 Interfund Transfers Out	5,946,280	5,362,625	1,627,401	6,632,479	6,632,228	1,367,337
7400 Other Transfers/Uses	72,270	-	-	-	-	-
7600 Other Student Payments	-	-	2,097	2,097	-	2,097
7800 Intrafund and Subfund Transfers Out	26,654,481	25,308,235	24,062,904	29,167,359	29,335,639	25,938,313
7894 Operating Allocation from	133,122,606	141,249,044	141,843,447	141,453,829	141,453,829	146,539,956
Total Transfers and Other Outgo	\$ 165,795,637	\$ 171,919,904	\$ 167,535,849	\$ 177,255,764	\$ 177,421,696	\$ 173,847,703
Total Expenses	\$ 321,167,058	\$ 332,367,120	\$ 337,649,175	\$ 348,051,334	\$ 328,436,533	\$ 347,930,673

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2015-2016
Net Revenues Over (Under) Expenses	\$ (3,957,017)	\$ (1,971,194)	\$ (242,555)	\$ (1,783,059)	\$ 12,662,284	\$ 740,334
Beginning Fund Balance	31,919,593	27,962,576	25,989,816	25,991,380	25,991,379	25,391,781
Ending Fund Balance	\$ 27,962,576	\$ 25,991,382	\$ 25,747,261	\$ 24,208,321	\$ 38,653,663	\$ 26,132,115
<u>Board and College / DO Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	8,505,771	8,505,771	-	8,704,148
7902 5% Board Contingency Reserve	-	-	8,505,771	8,505,771	-	8,704,148
7903 Deficit Funding Reserve	-	-	747,281	747,281	-	753,766
7904 College/DO Local Reserves (1% minimum)	-	-	4,027,414	3,532,257	-	3,389,834
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	788,202	811,011	-	785,840
			<u>22,663,380</u>	<u>22,191,032</u>		<u>22,426,677</u>
<u>Unrestricted Reserves</u>						
7997 Undesignated District Reserves	-	-	292,852	295,350	-	299,068
7999 Undesignated College and DO Reserves	-	-	2,791,029	1,721,939	-	3,406,370
			<u>3,083,881</u>	<u>2,017,289</u>		<u>3,705,438</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 25,747,261	\$ 24,208,321	\$ -	\$ 26,132,115

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2015-2016
Sources:						
8613 Apprenticeship Revenue	3,695	3,697	2,809	2,809	1,076	2,809
8614 Part Time Instructor Pay Increase	113,420	-	-	-	-	-
8620 General Categorical Programs	-	79,534	-	77,572	-	79,534
Total Other State Revenues	\$ 117,115	\$ 83,231	\$ 2,809	\$ 80,381	\$ 1,076	\$ 82,343
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	62,042	50,000
8874 2% of Enrollment Fees	23,274	36,327	26,594	26,594	33,397	26,594
8870 Other Student Fees and Charges	107,956	58,981	-	43,168	158,577	104,580
8880 Other Student Fees	54,115	78,771	300,000	122,782	121,461	250,000
8890 Other Local Revenues	576,022	586,313	287,141	551,285	511,697	242,774
Total Other Local Revenues	\$ 833,091	\$ 828,510	\$ 873,315	\$ 1,003,499	\$ 888,264	\$ 673,948
Total Revenues	\$ 950,206	\$ 911,741	\$ 876,124	\$ 1,083,880	\$ 889,340	\$ 756,291
8910 Proceeds of General Fixed Assets	-	1,532	-	-	3,884	-
8980 Interfund Transfers In	216,883	141,130	-	-	-	-
8990 Intrafund and Subfund Transfers In	305,430	154,689	700,175	701,792	288,712	298,875
8994 Operating Allocation	23,458,780	24,372,525	24,707,906	24,642,671	24,642,671	25,723,839
8997 District Subsidy for Colleges	579,914	254,127	-	-	-	-
Total Other Financing Sources	\$ 24,561,007	\$ 24,924,003	\$ 25,408,081	\$ 25,344,463	\$ 24,935,267	\$ 26,022,714
Total Revenues and Other Financing Sources	\$ 25,511,213	\$ 25,835,744	\$ 26,284,205	\$ 26,428,343	\$ 25,824,607	\$ 26,779,005

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2015-2016
Uses:						
1100 Monthly Instructional Salary	5,399,560	5,532,458	5,337,688	5,337,688	4,837,168	5,847,122
1200 Noninstructional Salaries Full Time	3,136,968	3,107,236	3,147,160	3,147,160	2,813,832	3,054,387
1300 Instructional Salaries Part Time	4,953,651	5,094,539	5,415,248	5,415,248	4,664,959	4,960,995
1400 Noninstructional Salaries Part Time	350,713	279,423	391,909	391,909	312,838	365,627
Total Academic Salaries	\$ 13,840,892	\$ 14,013,656	\$ 14,292,005	\$ 14,292,005	\$ 12,628,797	\$ 14,228,131
2100 Noninstructional Salaries Full Time	3,471,096	3,548,366	3,965,019	3,965,019	3,204,871	3,713,376
2200 Instructional Aides Full Time	401,266	469,902	538,606	538,606	483,787	550,260
2300 Variable Non-Instructional	838,213	862,960	445,482	326,336	664,138	458,706
2400 Variable Classroom Aide	55,461	84,192	22,404	22,404	78,252	24,282
2600 Variable Aide Other	-	-	-	-	1,539	1,500
Total Classified Salaries	\$ 4,766,036	\$ 4,965,420	\$ 4,971,511	\$ 4,852,365	\$ 4,432,587	\$ 4,748,124
3000 Benefits	5,376,108	5,355,096	5,787,303	5,775,982	5,066,072	6,062,763
Total Salaries and Benefits	\$ 23,983,036	\$ 24,334,172	\$ 25,050,819	\$ 24,920,352	\$ 22,127,456	\$ 25,039,018
4000 Supplies and Materials	\$ 226,880	\$ 311,193	\$ 451,346	\$ 786,324	\$ 530,057	\$ 476,286
5100 Consultants	17,969	9,187	7,568	7,568	16,388	7,555
5200 Travel	63,487	54,755	73,655	75,258	81,465	62,518
5300 Dues and Memberships	28,795	48,498	19,678	19,878	53,683	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	38,416	49,705
5600 Contract Services	215,490	647,602	356,363	360,202	506,115	387,044
5690 Other Operating Expenses	82,225	87,946	167,348	168,364	100,094	164,721
5800 Other Services and Expenses	63,903	40,791	49,454	42,394	35,940	47,267
Total Other Operating Expenses	\$ 549,020	\$ 931,226	\$ 735,392	\$ 735,392	\$ 919,881	\$ 860,017

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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>Tentative Budget</u> <u>2015-2016</u>
6200 Buildings	6,614	11,320	7,718	7,718	14,695	7,718
6300 Library Books	10,944	11,315	10,500	13,745	6,998	10,500
6400 Equipment	90,003	173,006	127,893	127,893	132,246	134,037
Total Capital Outlay	\$ 107,561	\$ 195,641	\$ 146,111	\$ 149,356	\$ 153,939	\$ 152,255
7300 Interfund Transfers Out	2,104,038	1,191,460	52,194	52,194	-	91,047
7800 Intrafund and Subfund Transfers Out	-	6,334	13,000	13,000	-	11,700
Total Transfers and Other Outgo	\$ 2,104,038	\$ 1,197,794	\$ 65,194	\$ 65,194	\$ -	\$ 102,747
Total Expenses	\$ 26,970,535	\$ 26,970,026	\$ 26,448,862	\$ 26,656,618	\$ 23,731,333	\$ 26,630,323
Net Revenues Over (Under) Expenses	\$ (1,459,322)	\$ (1,134,282)	\$ (164,657)	\$ (228,275)	\$ 2,093,274	\$ 148,682
Beginning Fund Balance	4,451,559	2,992,237	1,857,954	1,857,954	1,857,954	1,794,693
Ending Fund Balance	\$ 2,992,237	\$ 1,857,955	\$ 1,693,297	\$ 1,629,679	\$ 3,951,228	\$ 1,943,375
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	143,353	143,353	-	132,506
7904 College/DO Local Reserves (1% minimum)	-	-	396,732	396,732	-	262,355
7900 Designated Reserves	-	-	273,339	273,339	-	273,400
			<u>813,424</u>	<u>813,424</u>		<u>668,261</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	879,873	816,255	-	1,275,114
			<u>879,873</u>	<u>816,255</u>		<u>1,275,114</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 1,693,297	\$ 1,629,679	\$ -	\$ 1,943,375

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2015-2016
Sources:						
8160 Veterans Education	-	-	-	-	3,689	-
Total Federal Revenues	\$ -	\$ -	\$ -	\$ -	\$ 3,689	\$ -
8613 Apprenticeship Revenue	181,064	181,062	181,064	181,064	52,766	181,064
8614 Part Time Instructor Pay Increase	394,276	-	-	-	-	-
8620 General Categorical Programs	-	113,848	-	-	-	113,848
Total Other State Revenues	\$ 575,340	\$ 294,910	\$ 181,064	\$ 181,064	\$ 52,766	\$ 294,912
8820 Contributions and Gifts	192,213	206,213	85,565	85,565	83,238	210,732
8840 Sales and Commissions	89,987	93,354	-	83,931	84,884	-
8851 Rentals and Leases	55,000	82,892	55,000	69,161	69,161	55,000
8874 2% of Enrollment Fees	173,944	241,002	240,860	240,860	247,052	241,002
8870 Other Student Fees and Charges	1,457,244	1,673,160	1,780,397	1,836,164	1,716,218	1,786,427
8880 Other Student Fees	360,125	446,914	750,000	737,744	621,175	750,000
8890 Other Local Revenues	344,677	317,277	107,259	222,904	284,217	112,925
Total Other Local Revenues	\$ 2,673,190	\$ 3,060,812	\$ 3,019,081	\$ 3,276,329	\$ 3,105,945	\$ 3,156,086
Total Revenues	\$ 3,248,530	\$ 3,355,722	\$ 3,200,145	\$ 3,457,393	\$ 3,162,400	\$ 3,450,998
8900 Other Financing Sources, Miscellaneous	1,411	1,254	-	1,127	1,296	-
8980 Interfund Transfers In	297,318	368,313	128,034	346,927	258,893	98,375
8990 Intrafund and Subfund Transfers In	911,006	742,180	967,257	1,113,000	1,051,621	967,122
8994 Operating Allocation	64,711,129	69,241,729	68,812,853	68,617,782	68,617,782	70,636,205
8997 District Subsidy for Colleges	238,114	238,114	-	-	-	-
Total Other Financing Sources	\$ 66,158,978	\$ 70,591,590	\$ 69,908,144	\$ 70,078,836	\$ 69,929,592	\$ 71,701,702
Total Revenues and Other Financing Sources	\$ 69,407,508	\$ 73,947,312	\$ 73,108,289	\$ 73,536,229	\$ 73,091,992	\$ 75,152,700

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Diablo Valley 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>Tentative Budget</u> <u>2015-2016</u>
Uses:						
1100 Monthly Instructional Salary	18,222,001	18,569,339	18,890,915	18,890,915	16,533,025	19,485,357
1200 Noninstructional Salaries Full Time	4,945,799	5,222,714	5,479,951	5,394,614	4,792,257	5,473,352
1300 Instructional Salaries Part Time	14,386,954	16,121,919	16,325,813	16,227,411	14,291,176	16,141,067
1400 Noninstructional Salaries Part Time	405,827	395,790	184,897	295,640	345,957	184,897
Total Academic Salaries	\$ 37,960,581	\$ 40,309,762	\$ 40,881,576	\$ 40,808,580	\$ 35,962,415	\$ 41,284,673
2100 Noninstructional Salaries Full Time	8,130,699	8,399,289	8,772,658	8,813,821	7,482,486	8,938,845
2200 Instructional Aides Full Time	1,321,156	1,216,689	1,223,998	1,230,998	1,048,879	1,181,695
2300 Variable Non-Instructional	900,498	1,009,185	588,212	641,473	1,001,663	602,355
2400 Variable Classroom Aide	362,315	402,455	349,198	366,067	339,604	349,198
2500 Variable Manager/Supervisor Short Term Hourly	-	69,685	147,192	147,192	134,926	147,192
2600 Variable Aide Other	91,792	87,629	63,999	73,999	113,505	63,999
Total Classified Salaries	\$ 10,806,460	\$ 11,184,932	\$ 11,145,257	\$ 11,273,550	\$ 10,121,063	\$ 11,283,284
3000 Benefits	14,421,333	14,545,468	16,021,346	16,021,346	14,097,831	17,457,063
Total Salaries and Benefits	\$ 63,188,374	\$ 66,040,162	\$ 68,048,179	\$ 68,103,476	\$ 60,181,309	\$ 70,025,020
4000 Supplies and Materials	\$ 584,642	\$ 833,473	\$ 1,610,511	\$ 1,186,103	\$ 1,228,684	\$ 1,527,976
5100 Consultants	150,289	156,735	112,779	159,879	171,502	112,779
5200 Travel	145,009	152,379	226,747	239,367	147,051	202,839
5300 Dues and Memberships	73,202	51,591	62,735	62,735	91,600	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	118,202	77,610	105,547
5600 Contract Services	685,458	772,751	579,501	582,629	618,386	556,188
5690 Other Operating Expenses	381,326	257,297	369,088	372,821	179,453	369,088
5800 Other Services and Expenses	162,388	104,727	146,594	161,594	106,080	146,594
Total Other Operating Expenses	\$ 2,879,888	\$ 3,007,560	\$ 3,202,991	\$ 3,297,227	\$ 2,852,266	\$ 3,155,770

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Diablo Valley 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>Tentative Budget</u> <u>2015-2016</u>
6300 Library Books	57,268	57,218	40,000	44,562	23,567	40,000
6400 Equipment	364,675	276,992	99,128	121,993	199,376	94,346
Total Capital Outlay	\$ 421,943	\$ 334,210	\$ 139,128	\$ 166,555	\$ 222,943	\$ 134,346
7300 Interfund Transfers Out	2,301,513	2,393,651	-	814,600	814,600	72,778
7600 Other Student Payments	-	-	2,097	2,097	-	2,097
7800 Intrafund and Subfund Transfers Out	2,228,616	978,646	61,655	1,067,371	1,005,716	61,655
Total Transfers and Other Outgo	\$ 4,530,129	\$ 3,372,297	\$ 63,752	\$ 1,884,068	\$ 1,820,316	\$ 136,530
Total Expenses	\$ 71,604,976	\$ 73,587,702	\$ 73,064,561	\$ 74,637,429	\$ 66,305,518	\$ 74,979,642
Net Revenues Over (Under) Expenses	\$ (2,197,468)	\$ 359,610	\$ 43,728	\$ (1,101,200)	\$ 6,786,474	\$ 173,058
Beginning Fund Balance	5,985,445	3,787,978	4,147,588	4,147,588	4,147,588	3,573,199
Ending Fund Balance	\$ 3,787,977	\$ 4,147,588	\$ 4,191,316	\$ 3,046,388	\$ 10,934,062	\$ 3,746,257
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	364,367	364,367	-	356,994
7904 College/DO Local Reserves (1% minimum)	-	-	2,918,926	2,423,769	-	2,246,041
7900 Designated Reserves	-	-	9,190	31,999	-	10,000
			<u>3,292,483</u>	<u>2,820,135</u>		<u>2,613,035</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	898,833	226,253	-	1,133,222
			<u>898,833</u>	<u>226,253</u>		<u>1,133,222</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 4,191,316	\$ 3,046,388	\$ -	\$ 3,746,257

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative 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
Total Other State Revenues	\$ 141,769	\$ 85,935	\$ 93,783	\$ 93,783	\$ -	\$ 93,783
8840 Sales and Commissions	9,245	3,774	-	2,053	2,258	-
8851 Rentals and Leases	42,660	58,309	-	25,898	26,144	-
8874 2% of Enrollment Fees	51,517	59,640	59,640	59,640	68,847	59,640
8870 Other Student Fees and Charges	69,269	68,177	-	63,932	78,645	14,940
8880 Other Student Fees	24,870	23,440	375,000	104,413	28,774	375,000
8890 Other Local Revenues	663,744	570,264	478,712	895,483	604,120	427,692
Total Other Local Revenues	\$ 861,305	\$ 783,604	\$ 913,352	\$ 1,151,419	\$ 808,788	\$ 877,272
Total Revenues	\$ 1,007,703	\$ 870,136	\$ 1,007,135	\$ 1,245,202	\$ 811,783	\$ 971,055
8910 Proceeds of General Fixed Assets	1,131	-	-	-	-	-
8980 Interfund Transfers In	222,136	-	100,000	100,000	-	80,000
8990 Intrafund and Subfund Transfers In	332,967	292,688	742,670	1,248,079	1,246,787	392,670
8994 Operating Allocation	31,259,776	33,085,833	33,220,616	33,132,787	33,132,787	34,577,803
8997 District Subsidy for Colleges	231,709	76,901	-	-	-	-
Total Other Financing Sources	\$ 32,047,719	\$ 33,455,422	\$ 34,063,286	\$ 34,480,866	\$ 34,379,574	\$ 35,050,473
Total Revenues and Other Financing Sources	\$ 33,055,422	\$ 34,325,558	\$ 35,070,421	\$ 35,726,068	\$ 35,191,357	\$ 36,021,528

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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>Tentative Budget 2015-2016</u>
Uses:						
1100 Monthly Instructional Salary	6,827,800	6,536,689	7,149,441	7,149,441	6,411,325	7,402,916
1200 Noninstructional Salaries Full Time	3,135,611	3,282,981	3,741,593	3,741,593	3,119,871	3,233,878
1300 Instructional Salaries Part Time	6,078,620	6,940,987	6,642,150	6,642,150	6,431,186	7,091,900
1400 Noninstructional Salaries Part Time	460,915	327,149	407,821	386,041	341,914	367,562
Total Academic Salaries	\$ 16,502,946	\$ 17,087,806	\$ 17,941,005	\$ 17,919,225	\$ 16,304,296	\$ 18,096,256
2100 Noninstructional Salaries Full Time	4,467,615	4,616,213	5,075,154	5,075,154	4,472,093	5,089,034
2200 Instructional Aides Full Time	874,790	854,474	948,654	948,654	861,773	970,255
2300 Variable Non-Instructional	466,551	498,153	330,583	281,147	476,918	333,282
2400 Variable Classroom Aide	341,020	427,219	120,223	274,543	393,829	152,048
2600 Variable Aide Other	84,422	90,657	100,890	102,142	74,863	-
Total Classified Salaries	\$ 6,234,398	\$ 6,486,716	\$ 6,575,504	\$ 6,681,640	\$ 6,279,476	\$ 6,544,619
3000 Benefits	7,010,681	7,085,665	8,130,697	8,133,650	7,239,635	8,154,138
Total Salaries and Benefits	\$ 29,748,025	\$ 30,660,187	\$ 32,647,206	\$ 32,734,515	\$ 29,823,407	\$ 32,795,013
4000 Supplies and Materials	\$ 445,920	\$ 514,805	\$ 656,502	\$ 969,218	\$ 829,899	\$ 909,290
5100 Consultants	254,680	183,253	219,671	194,671	156,569	167,171
5200 Travel	72,190	119,454	138,232	145,732	106,334	123,982
5300 Dues and Memberships	50,936	46,075	33,410	34,910	89,017	34,910
5400 Insurance	-	-	-	-	10,164	14,940
5500 Utilities and Housekeeping	41,934	55,901	33,488	33,792	41,659	33,092
5600 Contract Services	594,983	597,634	804,872	801,122	641,185	801,082
5690 Other Operating Expenses	668,104	574,047	641,194	643,616	488,072	645,094
5800 Other Services and Expenses	15,380	45,697	5,850	13,850	39,301	13,850
5900 Interprogram Charges (credits)	(30,973)	(56,051)	64,461	62,598	(30,488)	56,398
Total Other Operating Expenses	\$ 1,667,234	\$ 1,566,010	\$ 1,941,178	\$ 1,930,291	\$ 1,541,813	\$ 1,890,519

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2015-2016
6300 Library Books	8,507	9,844	11,250	11,250	16,578	11,250
6400 Equipment	17,328	51,109	2,400	344,384	399,173	3,900
Total Capital Outlay	\$ 25,835	\$ 60,953	\$ 13,650	\$ 355,634	\$ 415,751	\$ 15,150
7300 Interfund Transfers Out	40,729	533,512	33,512	33,512	-	33,512
7400 Other Transfers/Uses	72,270	-	-	-	-	-
7800 Intrafund and Subfund Transfers Out	35,105	2,264,264	-	-	-	361,858
Total Transfers and Other Outgo	\$ 148,104	\$ 2,797,776	\$ 33,512	\$ 33,512	\$ -	\$ 395,370
Total Expenses	\$ 32,035,118	\$ 35,599,731	\$ 35,292,048	\$ 36,023,170	\$ 32,610,870	\$ 36,005,342
Net Revenues Over (Under) Expenses	\$ 1,020,304	\$ (1,274,173)	\$ (221,627)	\$ (297,102)	\$ 2,580,487	\$ 16,186
Beginning Fund Balance	2,220,872	3,241,176	1,967,005	1,967,005	1,967,004	1,903,057
Ending Fund Balance	\$ 3,241,176	\$ 1,967,003	\$ 1,745,378	\$ 1,669,903	\$ 4,547,491	\$ 1,919,243
Restricted Reserves						
7903 Deficit Funding Reserve	-	-	164,050	164,050	-	184,013
7904 College/DO Local Reserves (1% minimum)	-	-	556,120	556,120	-	719,404
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	497,673	497,673	-	494,440
			<u>1,306,784</u>	<u>1,306,784</u>		<u>1,486,798</u>
Unrestricted Reserves						
7999 Undesignated College and DO Reserves	-	-	438,594	363,119	-	432,445
			<u>438,594</u>	<u>363,119</u>		<u>432,445</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 1,745,378	\$ 1,669,903	\$ -	\$ 1,919,243

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2015-2016
Sources:						
8851 Rentals and Leases	130,225	139,348	136,920	136,920	127,136	-
8860 Interest and Investment Income	84,188	102,059	121,000	121,000	83,242	90,000
8890 Other Local Revenues	13,721	59,995	26,500	27,727	64,535	41,500
Total Other Local Revenues	\$ 228,134	\$ 301,402	\$ 284,420	\$ 285,647	\$ 274,913	\$ 131,500
Total Revenues	\$ 228,134	\$ 301,402	\$ 284,420	\$ 285,647	\$ 274,913	\$ 131,500
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	617,534	617,534	617,534
8994 Operating Allocation	13,692,921	14,548,957	15,102,072	15,060,589	15,060,589	15,602,109
Total Other Financing Sources	\$ 13,825,410	\$ 14,724,482	\$ 15,719,606	\$ 15,678,123	\$ 15,685,849	\$ 16,219,643
Total Revenues and Other Financing Sources	\$ 14,053,544	\$ 15,025,884	\$ 16,004,026	\$ 15,963,770	\$ 15,960,762	\$ 16,351,143
Uses:						
1200 Noninstructional Salaries Full Time	929,582	875,570	1,058,949	1,058,949	816,489	950,220
1400 Noninstructional Salaries Part Time	23,862	9,270	-	-	1,755	-
Total Academic Salaries	\$ 953,444	\$ 884,840	\$ 1,058,949	\$ 1,058,949	\$ 818,244	\$ 950,220
2100 Noninstructional Salaries Full Time	6,759,993	7,056,024	7,646,890	7,626,890	6,846,941	7,954,597
2300 Variable Non-Instructional	212,019	203,138	146,900	146,900	204,531	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	\$ 7,051,995	\$ 8,101,497
3000 Benefits	3,257,654	3,447,397	3,979,290	3,979,290	3,487,503	4,250,369

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2015-2016
Total Salaries and Benefits	\$ 11,189,927	\$ 11,614,893	\$ 12,832,029	\$ 12,812,029	\$ 11,357,742	\$ 13,302,086
4000 Supplies and Materials	\$ 158,224	\$ 229,125	\$ 287,081	\$ 309,503	\$ 161,348	\$ 292,081
5100 Consultants	509,237	614,829	668,600	681,325	638,188	647,100
5200 Travel	154,611	156,434	312,646	345,726	216,257	276,965
5300 Dues and Memberships	98,222	107,763	113,700	121,700	121,091	116,200
5400 Insurance	89	-	-	-	-	-
5500 Utilities and Housekeeping	176,854	136,853	193,750	193,750	101,251	193,750
5600 Contract Services	145,920	136,098	171,350	171,350	119,948	171,350
5690 Other Operating Expenses	63,891	141,159	72,185	72,185	70,391	72,185
5700 Legal/Elections/Audit Expenses	9,262	7,708	-	-	8,714	-
5800 Other Services and Expenses	658,053	861,149	715,087	735,087	573,072	715,087
5900 Interprogram Charges (credits)	140	96	-	-	45	-
Total Other Operating Expenses	\$ 1,816,279	\$ 2,162,089	\$ 2,247,318	\$ 2,321,123	\$ 1,848,957	\$ 2,192,637
6100 Sites and Site Improvements	-	-	1,500	1,500	-	1,500
6400 Equipment	91,469	84,373	94,403	234,403	45,543	90,903
Total Capital Outlay	\$ 91,469	\$ 84,373	\$ 95,903	\$ 235,903	\$ 45,543	\$ 92,403
7300 Interfund Transfers Out	400,000	144,002	441,695	441,695	441,695	70,000
7800 Intrafund and Subfund Transfers Out	1,688,382	1,089,236	100,000	100,000	100,000	400,000
Total Transfers and Other Outgo	\$ 2,088,382	\$ 1,233,238	\$ 541,695	\$ 541,695	\$ 541,695	\$ 470,000
Total Expenses	\$ 15,344,281	\$ 15,323,718	\$ 16,004,026	\$ 16,220,253	\$ 13,955,285	\$ 16,349,207

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2015-2016
Net Revenues Over (Under) Expenses	\$ (1,290,737)	\$ (297,834)	\$ -	\$ (256,483)	\$ 2,005,477	\$ 1,936
Beginning Fund Balance	2,403,014	1,112,277	812,876	811,942	814,442	813,940
Ending Fund Balance	\$ 1,112,277	\$ 814,443	\$ 812,876	\$ 555,459	\$ 2,819,919	\$ 815,876
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	75,511	75,511	-	80,253
7904 College/DO Local Reserves (1% minimum)	-	-	155,636	155,636	-	162,034
7900 Designated Reserves	-	-	8,000	8,000	-	8,000
			<u>239,147</u>	<u>239,147</u>		<u>250,287</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	573,729	316,312	-	565,589
			<u>573,729</u>	<u>316,312</u>		<u>565,589</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 812,876	\$ 555,459	\$ -	\$ 815,876

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2015-2016
Sources:						
8610 General Apportionment Revenue	30,724,167	32,674,386	32,952,118	35,220,586	30,076,112	34,198,589
8630 Education Protection Account	20,941,995	19,483,906	19,483,906	19,483,906	17,296,098	20,220,919
8671 Homeowners Revenue	707,490	686,297	716,131	716,131	332,266	743,220
8672 In Lieu of Taxes (wildlife)	621	4,266	4,451	4,451	3,762	4,619
8811 Tax Allocation, Secured Roll Revenue	59,394,105	62,813,579	65,544,150	65,544,150	71,236,387	68,023,471
8812 Tax Allocation, Supplemental Roll Revenue	744,254	1,339,385	1,397,609	1,397,609	(45,380)	1,450,476
8813 Tax Allocation, Unsecured Roll Revenue	2,591,253	2,771,036	2,891,496	2,891,496	2,491,720	3,000,872
8817 ERAF	4,164,126	4,236,157	4,420,307	4,420,307	5,276,928	4,587,513
8819 Redevelopment Agency Revenue/Residual	2,456,165	1,546,824	1,614,066	1,614,066	1,594,330	1,675,121
8874 98% of Enrollment Fees	15,725,916	16,511,498	16,511,490	16,511,490	17,115,479	16,848,468
Apportionment Revenues	\$ 137,450,092	\$ 142,067,334	\$ 145,535,724	\$ 147,804,192	\$ 145,377,702	\$ 150,753,268
8614 Part Time Instructor Pay Increase	-	649,465	649,465	649,465	545,551	649,465
8617 Part Time Office Hours	154,247	151,769	151,769	151,769	127,486	151,769
8618 Part Time Health Revenue	33,015	33,015	33,015	33,015	27,733	33,015
8620 General Categorical Programs	325,000	-	-	-	257,159	-
8680 Lottery Revenue	4,014,196	3,801,041	3,982,870	4,199,340	2,836,621	4,199,340
8690 State Tax Subventions	777,573	758,842	794,254	1,951,600	1,951,598	794,254
Total Other State Revenues	\$ 5,304,031	\$ 5,394,132	\$ 5,611,373	\$ 6,985,189	\$ 5,746,148	\$ 5,827,843
8880 Nonresident Tuition	11,695,201	13,032,844	13,519,199	13,519,199	13,356,933	13,997,151
Total Other Local Revenues	\$ 11,695,201	\$ 13,032,844	\$ 13,519,199	\$ 13,519,199	\$ 13,356,933	\$ 13,997,151
Total Revenues	\$ 154,449,324	\$ 160,494,310	\$ 164,666,296	\$ 168,308,580	\$ 164,480,783	\$ 170,578,262
8990 Intrafund and Subfund Transfers In	20,733,030	20,767,118	22,273,383	26,305,285	26,549,316	23,788,369
Total Other Financing Sources	\$ 20,733,030	\$ 20,767,118	\$ 22,273,383	\$ 26,305,285	\$ 26,549,316	\$ 23,788,369
Total Revenues and Other Financing Sources	\$ 175,182,354	\$ 181,261,428	\$ 186,939,679	\$ 194,613,865	\$ 191,030,099	\$ 194,366,631

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2015-2016
Uses:						
1400 Noninstructional Salaries Part Time	140,920	146,521	169,297	151,491	123,582	167,779
Total Academic Salaries	\$ 140,920	\$ 146,521	\$ 169,297	\$ 151,491	\$ 123,582	\$ 167,779
2100 Noninstructional Salaries Full Time	60,888	62,111	61,773	61,773	56,936	62,583
2300 Variable Non-Instructional	-	-	27,406	-	362	27,494
Total Classified Salaries	\$ 60,888	\$ 62,111	\$ 89,179	\$ 61,773	\$ 57,298	\$ 90,077
3000 Benefits	10,705,271	10,528,710	12,099,124	11,857,203	9,574,912	13,284,196
Total Salaries and Benefits	\$ 10,907,079	\$ 10,737,342	\$ 12,357,600	\$ 12,070,467	\$ 9,755,792	\$ 13,542,052
5400 Insurance	1,482,514	1,578,492	1,620,000	1,650,000	1,641,621	1,680,000
5500 Utilities and Housekeeping	3,688,198	3,799,409	3,883,916	3,883,916	3,249,416	4,076,362
5600 Contract Services	710,993	1,166,897	1,029,466	1,229,466	1,348,431	1,332,689
5700 Legal/Elections/Audit Expenses	1,498,380	285,004	1,117,000	948,720	777,912	592,000
Total Other Operating Expenses	\$ 7,380,085	\$ 6,829,802	\$ 7,650,382	\$ 7,712,102	\$ 7,017,380	\$ 7,681,051
6400 Equipment	-	-	-	-	670	-
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 670	\$ -
7300 Interfund Transfers Out	1,100,000	1,100,000	1,100,000	5,290,478	5,375,933	1,100,000
7800 Intrafund and Subfund Transfers Out	22,702,378	20,969,755	23,888,249	27,986,988	28,229,923	25,103,100
7894 Operating Allocation from	133,122,606	141,249,044	141,843,447	141,453,829	141,453,829	146,539,956
Total Transfers and Other Outgo	\$ 156,924,984	\$ 163,318,799	\$ 166,831,696	\$ 174,731,295	\$ 175,059,685	\$ 172,743,056
Total Expenses	\$ 175,212,148	\$ 180,885,943	\$ 186,839,678	\$ 194,513,864	\$ 191,833,527	\$ 193,966,159

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2015-2016
Net Revenues Over (Under) Expenses	\$ (29,794)	\$ 375,485	\$ 100,001	\$ 100,001	\$ (803,428)	\$ 400,472
Beginning Fund Balance	16,858,703	16,828,908	17,204,393	17,206,891	17,204,391	17,306,892
Ending Fund Balance	\$ 16,828,909	\$ 17,204,393	\$ 17,304,394	\$ 17,306,892	\$ 16,400,963	\$ 17,707,364
<u>Board Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	8,505,771	8,505,771	-	8,704,148
7902 5% Board Contingency Reserve	-	-	8,505,771	8,505,771	-	8,704,148
			<u>17,011,542</u>	<u>17,011,542</u>		<u>17,408,296</u>
<u>Unrestricted Reserves</u>						
7997 Undesignated District Reserves	-	-	292,852	295,350	-	299,068
			<u>292,852</u>	<u>295,350</u>		<u>299,068</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 17,304,394	\$ 17,306,892	\$ -	\$ 17,707,364

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2015-2016
<u>District Services</u>						
Board	210,378	224,362	252,653	292,653	231,843	231,328
Chancellor	741,803	819,819	887,868	922,868	822,304	876,374
Facilities	305,747	504,898	703,472	703,472	625,217	747,762
Administrative Services and Finance	4,071,003	3,302,096	2,870,475	2,870,475	2,585,929	3,015,130
Human Resources	1,886,186	2,004,795	2,106,200	2,126,200	1,822,259	2,122,455
Information Technology Services	2,355,128	2,604,559	2,869,073	2,869,073	2,377,473	2,879,772
Internal Auditing	220,528	164,175	243,216	223,216	162,748	263,215
International Education	479,362	516,498	502,019	502,019	424,827	471,842
Marketing	283,838	286,279	347,103	347,103	309,361	353,874
Other	9,175	8,456	10,032	10,032	9,319	10,643
Payroll	666,765	758,708	714,262	714,262	652,071	761,995
Educational Planning	321,602	276,903	509,309	509,309	388,650	560,029
Police Services	2,583,177	2,646,865	2,738,320	2,879,547	2,450,456	2,757,648
Research	679,999	661,334	678,913	678,913	615,047	693,009
Purchasing	529,588	543,973	571,111	571,111	477,780	604,131
Total District Office Expenditures and Transfers Out	\$ 15,344,279	\$ 15,323,720	\$ 16,004,026	\$ 16,220,253	\$ 13,955,284	\$ 16,349,207
<u>Districtwide Expenses</u>						
Contractual Assessments	754,685	751,404	1,346,413	1,279,150	1,247,790	1,348,071
Regulatory Expenditures	16,666,408	15,927,724	18,226,970	17,785,657	14,801,981	19,140,298
Committed Obligations	2,500,141	2,592,107	2,600,000	7,140,478	7,231,146	2,900,000
Districtwide Operations	155,290,914	161,614,709	164,666,295	168,308,579	168,552,610	170,577,790
Total Districtwide Expenditures and Transfers Out	\$ 175,212,148	\$ 180,885,944	\$ 186,839,678	\$ 194,513,864	\$ 191,833,527	\$ 193,966,159
Total District Office and Districtwide Expenditures and Transfers Out	\$ 190,556,427	\$ 196,209,664	\$ 202,843,704	\$ 210,734,117	\$ 205,788,811	\$ 210,315,366

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2015-2016
<u>Board and District Office Restricted Reserves</u>						
5% General Fund Reserve	-	-	8,505,771	8,505,771	-	8,704,148
5% Board Contingency Reserve	-	-	8,505,771	8,505,771	-	8,704,148
Deficit Funding Reserve	-	-	75,511	75,511	-	80,253
College/DO Local Reserves (1% minimum)	-	-	155,636	155,636	-	162,034
Designated Reserves	-	-	8,000	8,000	-	8,000
			<u>17,250,689</u>	<u>17,250,689</u>		<u>17,658,583</u>
<u>Unrestricted Reserves</u>						
Undesignated District Reserves	-	-	292,852	295,350	-	299,068
Undesignated College and DO Reserves	-	-	573,729	316,312	-	565,589
			<u>866,581</u>	<u>611,662</u>		<u>864,657</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 18,117,270	\$ 17,862,351	\$ -	\$ 18,523,240

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

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Tentative Budget 2015-2016
Sources:						
8150 Student Financial Aid Revenue	42,255	46,240	-	2,125	46,230	40,670
8160 Veterans Education	6,162	4,695	-	-	-	-
Total Federal Revenues	\$ 48,417	\$ 50,935	\$ -	\$ 2,125	\$ 46,230	\$ 40,670
8659 Other Reimbursable Categorical Programs	17,695	17,068	-	-	13,063	-
8690 State Tax Subventions	37,070	-	-	-	-	-
Total Other State Revenues	\$ 54,765	\$ 17,068	\$ -	\$ -	\$ 13,063	\$ -
8830 Contract Services	230,071	118,948	100,000	100,000	105,745	109,000
8851 Rentals and Leases	251,713	222,405	127,906	180,802	173,799	148,234
8870 Other Student Fees and Charges	141,631	156,436	96,948	96,948	138,904	84,334
8880 Other Student Fees	652	40,150	-	-	10,913	10,913
8890 Other Local Revenues	2,158,369	1,847,897	3,936,520	4,194,373	1,616,455	3,876,569
Total Other Local Revenues	\$ 2,782,436	\$ 2,385,836	\$ 4,261,374	\$ 4,572,123	\$ 2,045,816	\$ 4,229,050
Total Revenues	\$ 2,885,618	\$ 2,453,839	\$ 4,261,374	\$ 4,574,248	\$ 2,105,109	\$ 4,269,720
8910 Proceeds of General Fixed Assets	216	5,815	-	-	-	-
8980 Interfund Transfers In	25,629	24,994	-	-	-	128,180
8990 Intrafund and Subfund Transfers In	3,655,591	3,186,535	-	1,140,084	1,140,084	361,858
Total Other Financing Sources	\$ 3,681,436	\$ 3,217,344	\$ -	\$ 1,140,084	\$ 1,140,084	\$ 490,038
Total Revenues and Other Financing Sources	\$ 6,567,054	\$ 5,671,183	\$ 4,261,374	\$ 5,714,332	\$ 3,245,193	\$ 4,759,758

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2015-2016
Uses:						
1200 Noninstructional Salaries Full Time	-	19,749	-	-	7,895	14,329
1300 Instructional Salaries Part Time	82,363	52,183	64,089	64,089	46,543	60,000
1400 Noninstructional Salaries Part Time	112,388	171,984	86,851	160,508	31,802	72,100
Total Academic Salaries	\$ 194,751	\$ 243,916	\$ 150,940	\$ 224,597	\$ 86,240	\$ 146,429
2100 Noninstructional Salaries Full Time	81,213	86,938	113,610	113,610	107,177	111,723
2200 Instructional Aides Full Time	25,284	25,790	-	-	-	-
2300 Variable Non-Instructional	787,039	838,388	837,522	977,355	729,270	834,614
2400 Variable Classroom Aide	53,342	48,992	-	2,000	30,935	25,192
2600 Variable Aide Other	981	2,792	24,225	24,225	527	24,225
Total Classified Salaries	\$ 947,859	\$ 1,002,900	\$ 975,357	\$ 1,117,190	\$ 867,909	\$ 995,754
3000 Benefits	183,624	188,244	132,671	140,764	143,825	139,247
Total Salaries and Benefits	\$ 1,326,234	\$ 1,435,060	\$ 1,258,968	\$ 1,482,551	\$ 1,097,974	\$ 1,281,430
4000 Supplies and Materials	\$ 419,272	\$ 450,699	\$ 1,274,739	\$ 2,009,506	\$ 261,131	\$ 1,855,841
5100 Consultants	81,718	150,368	112,042	112,042	119,309	132,111
5200 Travel	48,513	81,708	40,283	71,587	66,861	46,302
5300 Dues and Memberships	4,623	33,778	-	-	7,212	1,654
5500 Utilities and Housekeeping	2,502	46,454	1,394	18,770	18,066	744
5600 Contract Services	130,202	146,083	224,178	316,118	13,594	168,566
5690 Other Operating Expenses	180,600	89,308	1,067,596	1,009,531	52,079	1,032,348
5800 Other Services and Expenses	61,212	133,563	3,500	152,789	59,173	1,500
5900 Interprogram Charges (credits)	(52,694)	(60,120)	1,500	1,500	(107)	1,500
5910 Indirect Costs	(35,655)	(218,242)	(185,537)	(185,537)	(165,681)	(42,000)
Total Other Operating Expenses	\$ 421,021	\$ 402,900	\$ 1,264,956	\$ 1,496,800	\$ 170,506	\$ 1,342,725

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2015-2016
6100 Sites and Site Improvements	-	5,200	-	-	-	-
6200 Buildings	-	16,674	-	22,960	560	37,192
6300 Library Books	5,019	7,978	1,333	1,333	(1,346)	-
6400 Equipment	552,505	694,336	1,718,042	2,379,053	1,245,723	1,006,794
Total Capital Outlay	\$ 557,524	\$ 724,188	\$ 1,719,375	\$ 2,403,346	\$ 1,244,937	\$ 1,043,986
7300 Interfund Transfers Out	576,616	1,246,589	500,000	782,034	788,469	-
7600 Other Student Payments	800	1,620	-	900	3,120	-
7800 Intrafund and Subfund Transfers Out	465,769	546,295	1,238,115	1,958,415	1,558,415	488,115
Total Transfers and Other Outgo	\$ 1,043,185	\$ 1,794,504	\$ 1,738,115	\$ 2,741,349	\$ 2,350,004	\$ 488,115
Total Expenses	\$ 3,767,236	\$ 4,807,351	\$ 7,256,153	\$ 10,133,552	\$ 5,124,552	\$ 6,012,097
Net Revenues Over (Under) Expenses	\$ 2,799,818	\$ 863,832	\$ (2,994,779)	\$ (4,419,220)	\$ (1,879,359)	\$ (1,252,339)
Beginning Fund Balance	5,686,864	8,486,681	9,283,922	9,350,513	9,350,513	6,655,082
Ending Fund Balance	\$ 8,486,682	\$ 9,350,513	\$ 6,289,143	\$ 4,931,293	\$ 7,471,154	\$ 5,402,743
<u>Board and College / DO Restricted Reserves</u>						
7900 Designated Reserves	-	-	3,620,744	2,744,928	-	3,535,106
			<u>3,620,744</u>	<u>2,744,928</u>		<u>3,535,106</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	2,668,399	2,186,365	-	1,867,637
			<u>2,668,399</u>	<u>2,186,365</u>		<u>1,867,637</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 6,289,143	\$ 4,931,293	\$ -	\$ 5,402,743

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative 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	55,448	46,042
8870 Other Student Fees and Charges	18,141	18,190	16,948	16,948	9,421	4,334
8890 Other Local Revenues	244,192	198,770	48,763	24,033	151,155	105,075
Total Other Local Revenues	\$ 432,344	\$ 306,938	\$ 128,617	\$ 103,887	\$ 216,024	\$ 155,451
Total Revenues	\$ 448,814	\$ 324,197	\$ 128,617	\$ 103,887	\$ 229,487	\$ 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	\$ 103,887	\$ 229,487	\$ 165,071

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2015-2016
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	4,119	1,854
2400 Variable Classroom Aide	175	190	-	-	342	-
Total Classified Salaries	\$ 29,065	\$ 15,667	\$ 4,762	\$ 4,762	\$ 4,461	\$ 1,854
3000 Benefits	7,351	2,034	1,899	1,899	441	185
Total Salaries and Benefits	\$ 82,795	\$ 33,056	\$ 26,601	\$ 26,601	\$ 5,486	\$ 2,039
4000 Supplies and Materials	\$ 40,384	\$ 34,811	\$ 326,891	\$ 451,266	\$ 29,806	\$ 463,028
5100 Consultants	34,548	10,608	13,453	13,453	8,536	3,746
5200 Travel	13,272	15,080	7,783	7,783	4,599	821
5300 Dues and Memberships	860	2,660	-	-	2,880	1,654
5500 Utilities and Housekeeping	209	3,100	-	-	142	-
5600 Contract Services	112,587	12,864	224,178	224,178	13,547	151,766
5690 Other Operating Expenses	129,077	60,001	194,416	194,416	46,000	196,348
5800 Other Services and Expenses	2,648	12,198	-	-	3,649	-
5900 Interprogram Charges (credits)	(53,265)	(60,690)	-	-	-	-
5910 Indirect Costs	-	-	-	-	(29,447)	-
Total Other Operating Expenses	\$ 239,936	\$ 55,821	\$ 439,830	\$ 439,830	\$ 49,906	\$ 354,335
6200 Buildings	-	-	-	-	560	-
6400 Equipment	174,880	81,771	583,652	583,652	59,921	467,971
Total Capital Outlay	\$ 174,880	\$ 81,771	\$ 583,652	\$ 583,652	\$ 60,481	\$ 467,971

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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>Tentative 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	\$ 1,901,349	\$ 145,679	\$ 1,287,373
Net Revenues Over (Under) Expenses	\$ (124,158)	\$ 124,553	\$ (1,648,357)	\$ (1,797,462)	\$ 83,808	\$ (1,122,302)
Beginning Fund Balance	2,415,937	2,291,778	2,416,331	2,416,331	2,416,332	1,943,706
Ending Fund Balance	\$ 2,291,779	\$ 2,416,331	\$ 767,974	\$ 618,869	\$ 2,500,140	\$ 821,404
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	767,974	618,869	-	821,404
			<u>767,974</u>	<u>618,869</u>		<u>821,404</u>
<u>Unrestricted Reserves</u>						
			<u>0</u>	<u>0</u>		<u>0</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 767,974	\$ 618,869	\$ -	\$ 821,404

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2015-2016
Sources:						
8150 Student Financial Aid Revenue	16,385	19,415	-	2,125	19,590	17,465
8160 Veterans Education	6,162	4,695	-	-	-	-
Total Federal Revenues	\$ 22,547	\$ 24,110	\$ -	\$ 2,125	\$ 19,590	\$ 17,465
8659 Other Reimbursable Categorical Programs	4,601	4,080	-	-	4,168	-
Total Other State Revenues	\$ 4,601	\$ 4,080	\$ -	\$ -	\$ 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	-	52,896	53,328	37,192
8870 Other Student Fees and Charges	123,490	136,046	80,000	80,000	129,483	80,000
8890 Other Local Revenues	1,431,285	1,376,213	3,887,757	4,112,579	1,251,330	3,599,160
Total Other Local Revenues	\$ 1,777,656	\$ 1,695,675	\$ 4,067,757	\$ 4,345,475	\$ 1,528,589	\$ 3,816,352
Total Revenues	\$ 1,804,804	\$ 1,723,865	\$ 4,067,757	\$ 4,347,600	\$ 1,552,347	\$ 3,833,817
8980 Interfund Transfers In	25,629	24,994	-	-	-	128,180
8990 Intrafund and Subfund Transfers In	2,378,591	914,771	-	1,135,584	1,135,584	-
Total Other Financing Sources	\$ 2,404,220	\$ 939,765	\$ -	\$ 1,135,584	\$ 1,135,584	\$ 128,180
Total Revenues and Other Financing Sources	\$ 4,209,024	\$ 2,663,630	\$ 4,067,757	\$ 5,483,184	\$ 2,687,931	\$ 3,961,997

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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>Tentative Budget 2015-2016</u>
Uses:						
1300 Instructional Salaries Part Time	62,641	48,668	60,000	60,000	46,543	60,000
1400 Noninstructional Salaries Part Time	50,824	63,651	-	23,456	14,239	-
Total Academic Salaries	\$ 113,465	\$ 112,319	\$ 60,000	\$ 83,456	\$ 60,782	\$ 60,000
2100 Noninstructional Salaries Full Time	72,789	86,249	105,053	105,053	99,333	103,166
2200 Instructional Aides Full Time	25,284	25,790	-	-	-	-
2300 Variable Non-Instructional	753,896	817,878	823,000	903,390	719,022	823,000
2400 Variable Classroom Aide	20,977	24,519	-	-	19,690	-
2600 Variable Aide Other	981	2,792	-	-	527	-
Total Classified Salaries	\$ 873,927	\$ 957,228	\$ 928,053	\$ 1,008,443	\$ 838,572	\$ 926,166
3000 Benefits	165,622	169,678	122,266	130,359	136,131	130,184
Total Salaries and Benefits	\$ 1,153,014	\$ 1,239,225	\$ 1,110,319	\$ 1,222,258	\$ 1,035,485	\$ 1,116,350
4000 Supplies and Materials	\$ 315,268	\$ 314,504	\$ 895,106	\$ 1,391,614	\$ 158,609	\$ 1,230,680
5100 Consultants	35,670	43,915	37,000	37,000	56,640	37,000
5200 Travel	24,874	44,136	25,000	52,304	51,479	25,650
5300 Dues and Memberships	3,763	30,668	-	-	4,332	-
5500 Utilities and Housekeeping	2,293	43,354	1,394	18,770	17,924	744
5600 Contract Services	2,815	73,089	-	-	-	2,000
5690 Other Operating Expenses	51,522	29,307	873,180	808,115	5,579	836,000
5800 Other Services and Expenses	58,564	117,245	-	149,289	55,524	-
5910 Indirect Costs	(6,312)	(38,420)	-	-	-	-
Total Other Operating Expenses	\$ 173,189	\$ 343,294	\$ 936,574	\$ 1,065,478	\$ 191,478	\$ 901,394

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2015-2016
6100 Sites and Site Improvements	-	5,200	-	-	-	-
6200 Buildings	-	16,674	-	22,960	-	37,192
6300 Library Books	5,019	7,978	1,333	1,333	(1,346)	-
6400 Equipment	312,527	536,213	1,124,425	1,778,012	1,182,532	529,958
Total Capital Outlay	\$ 317,546	\$ 566,065	\$ 1,125,758	\$ 1,802,305	\$ 1,181,186	\$ 567,150
7300 Interfund Transfers Out	300,000	371,589	-	482,034	488,469	-
7600 Other Student Payments	-	1,620	-	900	3,120	-
7800 Intrafund and Subfund Transfers Out	419,598	109,145	-	222,745	222,745	-
Total Transfers and Other Outgo	\$ 719,598	\$ 482,354	\$ -	\$ 705,679	\$ 714,334	\$ -
Total Expenses	\$ 2,678,615	\$ 2,945,442	\$ 4,067,757	\$ 6,187,334	\$ 3,281,092	\$ 3,815,574
Net Revenues Over (Under) Expenses	\$ 1,530,409	\$ (281,812)	\$ -	\$ (704,150)	\$ (593,161)	\$ 146,423
Beginning Fund Balance	1,991,897	3,522,306	3,240,494	3,240,494	3,240,495	2,163,611
Ending Fund Balance	\$ 3,522,306	\$ 3,240,494	\$ 3,240,494	\$ 2,536,344	\$ 2,647,334	\$ 2,310,034
Restricted Reserves						
7900 Designated Reserves	-	-	572,095	349,979	-	442,397
			<u>572,095</u>	<u>349,979</u>		<u>442,397</u>
Unrestricted Reserves						
7999 Undesignated College and DO Reserves	-	-	2,668,399	2,186,365	-	1,867,637
			<u>2,668,399</u>	<u>2,186,365</u>		<u>1,867,637</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 3,240,494	\$ 2,536,344	\$ -	\$ 2,310,034

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2015-2016
Sources:						
8150 Student Financial Aid Revenue	14,355	15,300	-	-	15,415	13,585
Total Federal Revenues	\$ 14,355	\$ 15,300	\$ -	\$ -	\$ 15,415	\$ 13,585
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	9,000
8851 Rentals and Leases	15,709	-	-	-	-	-
8870 Other Student Fees and Charges	-	2,200	-	-	-	-
8880 Other Student Fees	652	36,150	-	-	10,913	10,913
8890 Other Local Revenues	174,478	197,654	-	57,761	175,831	162,334
Total Other Local Revenues	\$ 200,993	\$ 239,790	\$ -	\$ 57,761	\$ 198,041	\$ 182,247
Total Revenues	\$ 223,487	\$ 262,344	\$ -	\$ 57,761	\$ 220,113	\$ 195,832
8990 Intrafund and Subfund Transfers In	2,000	2,269,264	-	4,500	4,500	361,858
Total Other Financing Sources	\$ 2,000	\$ 2,269,264	\$ -	\$ 4,500	\$ 4,500	\$ 361,858
Total Revenues and Other Financing Sources	\$ 225,487	\$ 2,531,608	\$ -	\$ 62,261	\$ 224,613	\$ 557,690

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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>Tentative Budget 2015-2016</u>
Uses:						
1200 Noninstructional Salaries Full Time	-	19,749	-	-	7,895	14,329
1300 Instructional Salaries Part Time	267	267	-	-	-	-
1400 Noninstructional Salaries Part Time	34,640	86,226	61,000	111,201	14,479	69,100
Total Academic Salaries	\$ 34,907	\$ 106,242	\$ 61,000	\$ 111,201	\$ 22,374	\$ 83,429
2100 Noninstructional Salaries Full Time	8,424	689	8,557	8,557	7,844	8,557
2300 Variable Non-Instructional	2,383	5,033	9,760	69,203	6,129	9,760
2400 Variable Classroom Aide	32,190	24,283	-	2,000	10,903	25,192
2600 Variable Aide Other	-	-	24,225	24,225	-	24,225
Total Classified Salaries	\$ 42,997	\$ 30,005	\$ 42,542	\$ 103,985	\$ 24,876	\$ 67,734
3000 Benefits	10,616	15,672	8,506	8,506	7,033	8,630
Total Salaries and Benefits	\$ 88,520	\$ 151,919	\$ 112,048	\$ 223,692	\$ 54,283	\$ 159,793
4000 Supplies and Materials	\$ 62,963	\$ 101,284	\$ 8,839	\$ 122,723	\$ 72,616	\$ 101,284
5100 Consultants	10,500	12,845	-	-	5,193	12,845
5200 Travel	8,940	20,831	2,500	6,500	10,783	18,331
5300 Dues and Memberships	-	450	-	-	-	-
5600 Contract Services	14,800	7,689	-	91,940	47	14,800
5690 Other Operating Expenses	1	-	-	7,000	500	-
5800 Other Services and Expenses	-	1,100	-	-	-	-
5900 Interprogram Charges (credits)	571	570	1,500	1,500	(107)	1,500
Total Other Operating Expenses	\$ 34,812	\$ 43,485	\$ 4,000	\$ 106,940	\$ 16,416	\$ 47,476
6400 Equipment	27,508	29,902	9,965	17,389	3,270	8,865
Total Capital Outlay	\$ 27,508	\$ 29,902	\$ 9,965	\$ 17,389	\$ 3,270	\$ 8,865

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

<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>Tentative Budget</u> <u>2015-2016</u>
7300 Interfund Transfers Out	-	-	500,000	300,000	300,000	-
7800 Intrafund and Subfund Transfers Out	-	6,000	838,115	1,335,670	1,335,670	488,115
Total Transfers and Other Outgo	\$ -	\$ 6,000	\$ 1,338,115	\$ 1,635,670	\$ 1,635,670	\$ 488,115
Total Expenses	\$ 213,803	\$ 332,590	\$ 1,472,967	\$ 2,106,414	\$ 1,782,255	\$ 805,533
Net Revenues Over (Under) Expenses	\$ 11,684	\$ 2,199,018	\$ (1,472,967)	\$ (2,044,153)	\$ (1,557,642)	\$ (247,843)
Beginning Fund Balance	595,604	607,289	2,806,306	2,806,306	2,806,305	1,415,794
Ending Fund Balance	\$ 607,288	\$ 2,806,307	\$ 1,333,339	\$ 762,153	\$ 1,248,663	\$ 1,167,951
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	1,333,339	762,153	-	1,167,951
			<u>1,333,339</u>	<u>762,153</u>		<u>1,167,951</u>
<u>Unrestricted Reserves</u>						
			<u>0</u>	<u>0</u>		<u>0</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 1,333,339	\$ 762,153	\$ -	\$ 1,167,951

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative 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	65,023	65,000
8880 Other Student Fees	-	4,000	-	-	-	-
8890 Other Local Revenues	308,414	75,260	-	-	38,139	10,000
Total Other Local Revenues	\$ 371,443	\$ 143,433	\$ 65,000	\$ 65,000	\$ 103,162	\$ 75,000
Total Revenues	\$ 408,513	\$ 143,433	\$ 65,000	\$ 65,000	\$ 103,162	\$ 75,000
8990 Intrafund and Subfund Transfers In	1,275,000	2,500	-	-	-	-
Total Other Financing Sources	\$ 1,275,000	\$ 2,500	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 1,683,513	\$ 145,933	\$ 65,000	\$ 65,000	\$ 103,162	\$ 75,000
Uses:						
1400 Noninstructional Salaries Part Time	-	10,000	10,000	10,000	2,500	3,000
Total Academic Salaries	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 2,500	\$ 3,000
2300 Variable Non-Instructional	1,870	-	-	-	-	-
Total Classified Salaries	\$ 1,870	\$ -	\$ -	\$ -	\$ -	\$ -
3000 Benefits	35	860	-	-	220	248
Total Salaries and Benefits	\$ 1,905	\$ 10,860	\$ 10,000	\$ 10,000	\$ 2,720	\$ 3,248
4000 Supplies and Materials	\$ 657	\$ 100	\$ 43,903	\$ 43,903	\$ 100	\$ 60,849

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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>Tentative Budget 2015-2016</u>
5100 Consultants	1,000	83,000	61,589	61,589	48,940	78,520
5200 Travel	1,427	1,661	5,000	5,000	-	1,500
5600 Contract Services	-	52,441	-	-	-	-
5800 Other Services and Expenses	-	3,020	3,500	3,500	-	1,500
5910 Indirect Costs	(29,343)	(179,822)	(185,537)	(185,537)	(136,234)	(42,000)
Total Other Operating Expenses	\$ (26,916)	\$ (39,700)	\$ (115,448)	\$ (115,448)	\$ (87,294)	\$ 39,520
6400 Equipment	37,590	46,450	-	-	-	-
Total Capital Outlay	\$ 37,590	\$ 46,450	\$ -	\$ -	\$ -	\$ -
7300 Interfund Transfers Out	276,616	875,000	-	-	-	-
7800 Intrafund and Subfund Transfers Out	11,778	431,150	-	-	-	-
Total Transfers and Other Outgo	\$ 288,394	\$ 1,306,150	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 301,630	\$ 1,323,860	\$ (61,545)	\$ (61,545)	\$ (84,474)	\$ 103,617
Net Revenues Over (Under) Expenses	\$ 1,381,883	\$ (1,177,927)	\$ 126,545	\$ 126,545	\$ 187,636	\$ (28,617)
Beginning Fund Balance	683,426	2,065,308	820,791	887,382	887,381	1,131,971
Ending Fund Balance	\$ 2,065,309	\$ 887,381	\$ 947,336	\$ 1,013,927	\$ 1,075,017	\$ 1,103,354
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	947,336	1,013,927	-	1,103,354
			<u>947,336</u>	<u>1,013,927</u>		<u>1,103,354</u>
<u>Unrestricted Reserves</u>						
			<u>0</u>	<u>0</u>		<u>0</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 947,336	\$ 1,013,927	\$ -	\$ 1,103,354

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Districtwide Operations, 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	Tentative Budget 2015-2016
Sources:						
Total Revenues and Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uses:						
Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Revenues Over (Under) Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board Restricted Reserves			0	0		0
Unrestricted Reserves			0	0		0

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2015-2016
<u>District Services</u>						
Facilities	-	882,000	-	-	-	-
Administrative Services and Finance	289,394	270,165	(166,140)	(166,140)	(136,234)	(42,000)
Human Resources	657	80,100	91,943	91,943	42,790	118,722
Information Technology Services	-	50,000	-	-	-	-
Educational Planning	(27,916)	(7,296)	4,103	4,103	8,970	11,046
Police Services	12,221	48,890	-	-	-	-
Research	3,851	-	8,549	8,549	-	15,849
Purchasing	23,423	-	-	-	-	-
Total District Office Expenditures and Transfers Out	\$ 301,630	\$ 1,323,859	\$ (61,545)	\$ (61,545)	\$ (84,474)	\$ 103,617
<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)	\$ (61,545)	\$ (84,474)	\$ 103,617
<u>Board and District Office Restricted Reserves</u>						
Designated Reserves	-	-	947,336	1,013,927	-	1,103,354
			<u>947,336</u>	<u>1,013,927</u>		<u>1,103,354</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 947,336	\$ 1,013,927	\$ -	\$ 1,103,354

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

**SECTION - III
For ALL FUNDS**

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2015-2016
Sources:						
8610 General Apportionment Revenue	30,724,167	32,674,386	32,952,118	35,220,586	30,076,112	34,198,589
8630 Education Protection Account	20,941,995	19,483,906	19,483,906	19,483,906	17,296,098	20,220,919
8671 Homeowners Revenue	707,490	686,297	716,131	716,131	332,266	743,220
8672 In Lieu of Taxes (wildlife)	621	4,266	4,451	4,451	3,762	4,619
8811 Tax Allocation, Secured Roll Revenue	59,394,105	62,813,579	65,544,150	65,544,150	71,236,387	68,023,471
8812 Tax Allocation, Supplemental Roll Revenue	744,254	1,339,385	1,397,609	1,397,609	(45,380)	1,450,476
8813 Tax Allocation, Unsecured Roll Revenue	2,591,253	2,771,036	2,891,496	2,891,496	2,491,720	3,000,872
8817 ERAF	4,164,126	4,236,157	4,420,307	4,420,307	5,276,928	4,587,513
8819 Redevelopment Agency Revenue/Residual	2,456,165	1,546,824	1,614,066	1,614,066	1,594,330	1,675,121
8874 98% of Enrollment Fees	15,725,916	16,511,498	16,511,490	16,511,490	17,115,479	16,848,468
Apportionment Revenues	\$ 137,450,092	\$ 142,067,334	\$ 145,535,724	\$ 147,804,192	\$ 145,377,702	\$ 150,753,268
8150 Student Financial Aid Revenue	42,255	46,240	-	2,125	46,230	40,670
8160 Veterans Education	10,791	5,292	-	-	6,684	-
Total Federal Revenues	\$ 53,046	\$ 51,532	\$ -	\$ 2,125	\$ 52,914	\$ 40,670
8613 Apprenticeship Revenue	184,759	184,759	183,873	183,873	53,842	183,873
8614 Part Time Instructor Pay Increase	649,465	649,465	649,465	649,465	545,551	649,465
8617 Part Time Office Hours	154,247	151,769	151,769	151,769	127,486	151,769
8618 Part Time Health Revenue	33,015	33,015	33,015	33,015	27,733	33,015
8620 General Categorical Programs	325,000	279,317	93,783	171,355	257,159	287,165
8659 Other Reimbursable Categorical Programs	17,695	17,068	-	-	13,063	-
8680 Lottery Revenue	4,014,196	3,801,041	3,982,870	4,199,340	2,836,621	4,199,340
8690 State Tax Subventions	814,643	758,842	794,254	1,951,600	1,951,598	794,254
Total Other State Revenues	\$ 6,193,020	\$ 5,875,276	\$ 5,889,029	\$ 7,340,417	\$ 5,813,053	\$ 6,298,881

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2015-2016
8820 Contributions and Gifts	192,213	206,213	85,565	85,565	84,238	210,732
8830 Contract Services	230,071	118,948	100,000	100,000	105,745	109,000
8840 Sales and Commissions	99,352	97,203	-	86,074	87,232	-
8851 Rentals and Leases	551,202	570,997	579,406	672,361	458,282	253,234
8860 Interest and Investment Income	84,188	102,059	121,000	121,000	83,242	90,000
8874 2% of Enrollment Fees	248,735	336,969	327,094	327,094	349,296	327,236
8870 Other Student Fees and Charges	1,776,100	1,956,754	1,877,345	2,040,212	2,092,344	1,990,281
8880 Nonresident Tuition	11,695,201	13,032,844	13,519,199	13,519,199	13,356,933	13,997,151
8880 Other Student Fees	439,762	589,275	1,425,000	964,939	782,323	1,385,913
8890 Other Local Revenues	3,756,533	3,381,746	4,836,132	5,891,772	3,081,024	4,701,460
Total Other Local Revenues	\$ 19,073,357	\$ 20,393,008	\$ 22,870,741	\$ 23,808,216	\$ 20,480,659	\$ 23,065,007
Total Revenues	\$ 162,769,515	\$ 168,387,150	\$ 174,295,494	\$ 178,954,950	\$ 171,724,328	\$ 180,157,826
8900 Other Financing Sources, Miscellaneous	1,411	1,254	-	1,127	1,296	-
8910 Proceeds of General Fixed Assets	1,347	8,096	-	-	11,610	-
8980 Interfund Transfers In	761,966	567,036	228,034	446,927	258,893	306,555
8990 Intrafund and Subfund Transfers In	26,070,513	25,285,387	25,301,019	31,125,774	30,894,054	26,426,428
8994 Operating Allocation	133,122,606	141,249,044	141,843,447	141,453,829	141,453,829	146,539,956
8992 District Subsidy to Colleges	1,049,737	569,142	-	-	-	-
Total Other Financing Sources	\$ 161,007,580	\$ 167,679,959	\$ 167,372,500	\$ 173,027,657	\$ 172,619,682	\$ 173,272,939
Total Revenues and Other Financing Sources	\$ 323,777,095	\$ 336,067,109	\$ 341,667,994	\$ 351,982,607	\$ 344,344,010	\$ 353,430,765

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2015-2016
Uses:						
1100 Monthly Instructional Salary	30,449,361	30,638,486	31,378,044	31,378,044	27,781,518	32,735,395
1200 Noninstructional Salaries Full Time	12,147,960	12,508,250	13,427,653	13,342,316	11,550,344	12,726,166
1300 Instructional Salaries Part Time	25,501,588	28,209,628	28,447,300	28,348,898	25,433,864	28,253,962
1400 Noninstructional Salaries Part Time	1,494,625	1,330,137	1,240,775	1,385,589	1,157,848	1,157,965
Total Academic Salaries	\$ 69,593,534	\$ 72,686,501	\$ 74,493,772	\$ 74,454,847	\$ 65,923,574	\$ 74,873,488
2100 Noninstructional Salaries Full Time	22,971,504	23,768,941	25,635,104	25,656,267	22,170,504	25,870,158
2200 Instructional Aides Full Time	2,622,496	2,566,855	2,711,258	2,718,258	2,394,439	2,702,210
2300 Variable Non-Instructional	3,204,320	3,411,824	2,376,105	2,373,211	3,076,882	2,403,351
2400 Variable Classroom Aide	812,138	962,858	491,825	665,014	842,620	550,720
2500 Variable Manager/Supervisor Short Term Hourly	6,817	91,810	147,192	147,192	135,449	147,192
2600 Variable Aide Other	177,195	182,447	189,114	200,366	190,434	89,724
Total Classified Salaries	\$ 29,794,470	\$ 30,984,735	\$ 31,550,598	\$ 31,760,308	\$ 28,810,328	\$ 31,763,355
3000 Benefits	40,954,671	41,150,580	46,150,431	45,908,235	39,609,778	49,347,776
Total Salaries and Benefits	\$ 140,342,675	\$ 144,821,816	\$ 152,194,801	\$ 152,123,390	\$ 134,343,680	\$ 155,984,619
4000 Supplies and Materials	\$ 1,834,938	\$ 2,339,295	\$ 4,280,179	\$ 5,260,654	\$ 3,011,119	\$ 5,061,474

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2015-2016
5100 Consultants	1,013,893	1,114,372	1,120,660	1,155,485	1,101,956	1,066,716
5200 Travel	483,810	564,730	791,563	877,670	617,968	712,606
5300 Dues and Memberships	255,778	287,705	229,523	239,223	362,603	252,126
5400 Insurance	2,651,477	2,968,850	3,230,719	3,260,719	3,200,149	3,399,520
5500 Utilities and Housekeeping	4,099,981	4,202,786	4,268,702	4,299,439	3,526,418	4,459,200
5600 Contract Services	2,483,046	3,467,065	3,165,730	3,460,887	3,247,659	3,416,919
5690 Other Operating Expenses	1,376,146	1,149,757	2,317,411	2,266,517	890,089	2,283,436
5700 Legal/Elections/Audit Expenses	1,507,642	292,712	1,117,000	948,720	786,626	592,000
5800 Other Services and Expenses	960,936	1,185,927	920,485	1,105,714	813,566	924,298
5900 Interprogram Charges (credits)	(83,527)	(116,075)	65,961	64,098	(30,550)	57,898
5910 Indirect Costs	(35,655)	(218,242)	(185,537)	(185,537)	(165,681)	(42,000)
Total Other Operating Expenses	\$ 14,713,527	\$ 14,899,587	\$ 17,042,217	\$ 17,492,935	\$ 14,350,803	\$ 17,122,719
6100 Sites and Site Improvements	-	5,200	1,500	1,500	-	1,500
6200 Buildings	6,614	27,994	7,718	30,678	15,255	44,910
6300 Library Books	81,738	86,355	63,083	70,890	45,797	61,750
6400 Equipment	1,115,980	1,279,816	2,041,866	3,207,726	2,022,731	1,329,980
Total Capital Outlay	\$ 1,204,332	\$ 1,399,365	\$ 2,114,167	\$ 3,310,794	\$ 2,083,783	\$ 1,438,140
7300 Interfund Transfers Out	6,522,896	6,609,214	2,127,401	7,414,513	7,420,697	1,367,337
7400 Other Transfers/Uses	72,270	-	-	-	-	-
7600 Other Student Payments	800	1,620	2,097	2,997	3,120	2,097
7800 Intrafund and Subfund Transfers Out	27,120,250	25,854,530	25,301,019	31,125,774	30,894,054	26,426,428
94xx District Office Assessment	133,122,606	141,249,044	141,843,447	141,453,829	141,453,829	146,539,956
Total Transfers and Other Outgo	\$ 166,838,822	\$ 173,714,408	\$ 169,273,964	\$ 179,997,113	\$ 179,771,700	\$ 174,335,818
Total Expenses	\$ 324,934,294	\$ 337,174,471	\$ 344,905,328	\$ 358,184,886	\$ 333,561,085	\$ 353,942,770

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2015-2016
Net Revenues Over (Under) Expenses	\$ (1,157,199)	\$ (1,107,362)	\$ (3,237,334)	\$ (6,202,279)	\$ 10,782,925	\$ (512,005)
Beginning Fund Balance	37,606,457	36,449,257	35,273,738	35,341,893	35,341,892	32,046,863
Ending Fund Balance	\$ 36,449,258	\$ 35,341,895	\$ 32,036,404	\$ 29,139,614	\$ 46,124,817	\$ 31,534,858
<u>Board and College / DO Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	8,505,771	8,505,771	-	8,704,148
7902 5% Board Contingency Reserve	-	-	8,505,771	8,505,771	-	8,704,148
7903 Deficit Funding Reserve	-	-	747,281	747,281	-	753,766
7904 College/DO Local Reserves (1% minimum)	-	-	4,027,414	3,532,257	-	3,389,834
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	4,408,946	3,555,939	-	4,320,946
			<u>26,284,124</u>	<u>24,935,960</u>		<u>25,961,783</u>
<u>Unrestricted Reserves</u>						
7997 Undesignated District Reserves	-	-	292,852	295,350	-	299,068
7999 Undesignated College and DO Reserves	-	-	5,459,428	3,908,304	-	5,274,007
			<u>5,752,280</u>	<u>4,203,654</u>		<u>5,573,075</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 32,036,404	\$ 29,139,614	\$ -	\$ 31,534,858

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2015-2016
Sources:						
8120 Higher Education Act	2,370,615	3,071,257	3,931,860	3,973,336	1,854,912	2,331,055
8150 Student Financial Aid Revenue	423,626	461,362	420,346	496,307	320,675	216,647
8170 Vocational & Technical Education Act (VTEA)	1,437,464	1,198,385	1,364,301	1,208,401	463,639	616,163
8190 Other Federal Revenues	680,755	2,915,447	2,967,379	6,329,862	2,663,951	2,496,980
Total Federal Revenues	\$ 4,912,460	\$ 7,646,451	\$ 8,683,886	\$ 12,007,906	\$ 5,303,177	\$ 5,660,845
8610 General Apportionments	163,409	150,558	147,982	151,495	126,255	149,010
8620 General Categorical Programs	6,137,002	7,822,523	8,805,976	12,728,390	11,090,447	11,532,091
8659 Other Reimbursable Categorical Programs	3,625,099	3,459,192	1,767,339	2,054,796	1,897,300	1,307,638
8680 Other State Non-Tax Revenues	1,350,528	1,445,800	262,800	1,399,987	724,511	30,400
8680 Lottery Revenue	1,223,025	1,061,993	1,019,474	1,019,474	173,511	1,083,142
8690 Other State Revenues	902,824	981,425	1,418,180	2,535,312	795,486	821,256
Total State Revenues	\$ 13,401,887	\$ 14,921,491	\$ 13,421,751	\$ 19,889,454	\$ 14,807,510	\$ 14,923,537
8820 Contributions and Gifts	223,095	210,604	198,866	320,169	310,113	233,561
8830 Contract Services	136,867	81,948	-	2,176	2,175	-
8880 Nonresident Tuition and Other Student Fees	1,408,821	1,331,208	1,411,000	1,411,000	1,273,548	1,531,000
8890 Other Local Revenues	2,078,811	2,111,637	2,070,275	2,495,714	2,027,403	1,902,729
Total Local Revenues	\$ 3,847,594	\$ 3,735,397	\$ 3,680,141	\$ 4,229,059	\$ 3,613,239	\$ 3,667,290
Total Revenues	\$ 22,161,941	\$ 26,303,339	\$ 25,785,778	\$ 36,126,419	\$ 23,723,926	\$ 24,251,672
8980 Interfund Transfers In	-	2,618	-	66,642	66,642	-
Total Other Financing Sources	\$ -	\$ 2,618	\$ -	\$ 66,642	\$ 66,642	\$ -
Total Revenues and Other Financing Sources	\$ 22,161,941	\$ 26,305,957	\$ 25,785,778	\$ 36,193,061	\$ 23,790,568	\$ 24,251,672

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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>Tentative Budget 2015-2016</u>
Uses:						
1100 Monthly Instructional Salary	128,806	137,190	19,814	134,444	21,588	19,814
1200 Noninstructional Salaries Full Time	1,654,311	1,814,332	1,636,248	2,642,632	1,628,804	2,201,845
1300 Instructional Salaries Part Time	842,787	828,330	182,009	658,627	580,122	59,743
1400 Noninstructional Salaries Part Time	1,661,082	1,865,115	621,335	2,737,323	1,643,008	645,664
Total Academic Salaries	\$ 4,286,986	\$ 4,644,967	\$ 2,459,406	\$ 6,173,026	\$ 3,873,522	\$ 2,927,066
2100 Noninstructional Salaries Full Time	3,480,535	4,075,992	5,137,383	5,569,947	4,363,344	5,350,320
2200 Instructional Aides Full Time	47,064	42,253	84,295	97,927	74,314	77,973
2300 Variable Non-Instructional	1,917,746	2,322,226	1,016,005	2,738,391	2,019,357	838,856
2400 Variable Classroom Aide	209,998	310,470	40,823	206,720	234,054	50,413
2600 Variable Aide Other	58,637	79,205	14,563	52,556	81,995	14,377
Total Classified Salaries	\$ 5,713,980	\$ 6,830,146	\$ 6,293,069	\$ 8,665,541	\$ 6,773,064	\$ 6,331,939
3000 Benefits	2,798,289	3,199,191	3,314,840	4,642,710	3,309,803	3,868,950
Total Salaries and Benefits	\$ 12,799,255	\$ 14,674,304	\$ 12,067,315	\$ 19,481,277	\$ 13,956,389	\$ 13,127,955
4000 Supplies and Materials	\$ 2,131,023	\$ 2,354,299	\$ 2,401,990	\$ 2,961,979	\$ 942,465	\$ 2,390,182
5100 Consultants	1,030,871	2,092,376	1,052,234	2,713,678	1,944,180	1,753,828
5200 Travel	250,634	312,434	106,075	619,994	503,934	156,764
5300 Dues and Memberships	9,969	15,682	2,900	16,250	58,870	200
5500 Utilities and Housekeeping	7,207	6,763	3,600	22,105	8,752	3,850
5600 Contract Services	393,783	425,524	157,603	392,674	281,393	119,936
5690 Other Operating Expenses	3,054,848	3,370,091	654,556	2,155,905	978,455	773,738
5800 Other Services and Expenses	28,055	27,437	13,734	47,943	176,364	20,000
5900 Interprogram Charges (credits)	7,262	5,325	3,425	18,564	3,230	2,725
5910 Indirect Costs	313,429	427,674	203,632	700,092	304,557	57,248
Total Other Operating Expenses	\$ 5,096,058	\$ 6,683,306	\$ 2,197,759	\$ 6,687,205	\$ 4,259,735	\$ 2,888,289

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative 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	40,100	36,410	-
6400 Equipment	693,227	1,010,958	1,651,164	2,334,173	1,489,407	372,544
Total Capital Outlay	\$ 767,599	\$ 1,059,862	\$ 1,799,264	\$ 2,516,547	\$ 1,538,651	\$ 372,544
7300 Interfund Transfers Out	121,176	351,983	81,759	220,820	103,885	-
7500 Student Financial Aid	10,346	6,709	-	8,310	7,019	-
7600 Other Student Payments	1,219,447	1,433,465	1,294,269	2,104,331	1,126,640	692,153
7900 Grant net AR (deferrals) not yet posted	-	-	6,085,535	2,354,705	1,983,314	4,802,115
Total Transfers and Other Outgo	\$ 1,350,969	\$ 1,792,157	\$ 7,461,563	\$ 4,688,166	\$ 3,220,858	\$ 5,494,268
Total Expenses	\$ 22,144,904	\$ 26,563,928	\$ 25,927,891	\$ 36,335,174	\$ 23,918,098	\$ 24,273,238
Net Revenues Over (Under) Expenses	\$ 17,037	\$ (257,971)	\$ (142,113)	\$ (142,113)	\$ (127,530)	\$ (21,566)
Beginning Fund Balance	475,490	492,529	233,457	234,557	234,557	82,241
Ending Fund Balance	\$ 492,527	\$ 234,558	\$ 91,344	\$ 92,444	\$ 107,027	\$ 60,675
7998 Restricted Reserve	-	-	91,344	92,444	-	60,675
Total Budgeted Reserves	\$ -	\$ -	\$ 91,344	\$ 92,444	\$ -	\$ 60,675

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2015-2016
Sources:						
8670 State Tax Subventions	67,493	60,214	72,200	72,200	27,284	65,032
Total State Revenues	\$ 67,493	\$ 60,214	\$ 72,200	\$ 72,200	\$ 27,284	\$ 65,032
8810 Property Taxes	7,100,930	6,895,687	8,331,631	8,331,631	6,835,226	7,324,723
8860 Interest and Investment Income	17,985	31,836	11,352	11,352	5,760	35,035
8890 Other Local Revenues	-	15,389	-	-	-	-
Total Local Revenues	\$ 7,118,915	\$ 6,942,912	\$ 8,342,983	\$ 8,342,983	\$ 6,840,986	\$ 7,359,758
Total Revenues	\$ 7,186,408	\$ 7,003,126	\$ 8,415,183	\$ 8,415,183	\$ 6,868,270	\$ 7,424,790
Total Revenues and Other Financing Sources	\$ 7,186,408	\$ 7,003,126	\$ 8,415,183	\$ 8,415,183	\$ 6,868,270	\$ 7,424,790
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	\$ (2,670)	\$ 466,165
Beginning Fund Balance	5,775,007	5,939,264	5,045,498	5,045,498	5,045,498	5,095,788
Ending Fund Balance	\$ 5,939,265	\$ 5,045,497	\$ 5,189,034	\$ 5,189,034	\$ 5,042,828	\$ 5,561,953
7912 Restricted Debt Reserve	-	-	5,189,034	5,189,034	-	5,561,953
Total Budgeted Reserves	\$ -	\$ -	\$ 5,189,034	\$ 5,189,034	\$ -	\$ 5,561,953

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2015-2016
Sources:						
8670 State Tax Subventions	57,870	125,114	150,967	150,967	55,947	121,592
Total State Revenues	\$ 57,870	\$ 125,114	\$ 150,967	\$ 150,967	\$ 55,947	\$ 121,592
8810 Property Taxes	5,956,437	13,125,075	16,172,992	16,172,992	12,938,454	14,590,355
8860 Interest and Investment Income	13,395	85,915	27,652	27,652	14,410	27,652
8890 Other Local Revenues	-	730	-	-	-	-
Total Local Revenues	\$ 5,969,832	\$ 13,211,720	\$ 16,200,644	\$ 16,200,644	\$ 12,952,864	\$ 14,618,007
Total Revenues	\$ 6,027,702	\$ 13,336,834	\$ 16,351,611	\$ 16,351,611	\$ 13,008,811	\$ 14,739,599
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	\$ 13,008,811	\$ 14,739,599
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	12,044,920	11,366,711
Total Transfers and Other Outgo	\$ 11,626,941	\$ 10,691,052	\$ 17,975,791	\$ 17,975,791	\$ 17,376,920	\$ 13,668,911
Total Expenses	\$ 11,626,941	\$ 10,691,052	\$ 17,975,791	\$ 17,975,791	\$ 17,376,920	\$ 13,668,911
Net Revenues Over (Under) Expenses	\$ (5,599,239)	\$ 6,397,253	\$ (1,624,180)	\$ (1,624,180)	\$ (4,368,109)	\$ 1,070,688
Beginning Fund Balance	12,475,273	6,876,034	13,273,288	13,273,288	13,273,288	9,340,404
Ending Fund Balance	\$ 6,876,034	\$ 13,273,287	\$ 11,649,108	\$ 11,649,108	\$ 8,905,179	\$ 10,411,092
7912 Restricted Debt Reserve	-	-	11,649,108	11,649,108	-	10,411,092
Total Budgeted Reserves	\$ -	\$ -	\$ 11,649,108	\$ 11,649,108	\$ -	\$ 10,411,092

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2015-2016
Sources:						
8670 State Tax Subventions	-	-	21,450	21,450	87,593	87,592
Total State Revenues	\$ -	\$ -	\$ 21,450	\$ 21,450	\$ 87,593	\$ 87,592
8810 Property Taxes	-	-	2,128,550	2,128,550	19,973,477	21,804,971
8860 Interest and Investment Income	-	-	10,500	10,500	15,479	11,210
Total Local Revenues	\$ -	\$ -	\$ 2,139,050	\$ 2,139,050	\$ 19,988,956	\$ 21,816,181
Total Revenues	\$ -	\$ -	\$ 2,160,500	\$ 2,160,500	\$ 20,076,549	\$ 21,903,773
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	\$ 22,818,670	\$ 21,903,773
Uses:						
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	\$ 21,095,624	\$ (404,477)
Beginning Fund Balance	-	-	-	-	-	21,916,116
Ending Fund Balance	\$ -	\$ -	\$ 3,633,185	\$ 3,633,185	\$ 21,095,624	\$ 21,511,639
7912 Restricted Debt Reserve	-	-	3,633,185	3,633,185	-	21,511,639
Total Budgeted Reserves	\$ -	\$ -	\$ 3,633,185	\$ 3,633,185	\$ -	\$ 21,511,639

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2015-2016
Sources:						
8860 Interest and Investment Income	13,252	13,063	14,427	14,427	12,675	14,427
Total Local Revenues	\$ 13,252	\$ 13,063	\$ 14,427	\$ 14,427	\$ 12,675	\$ 14,427
Total Revenues	\$ 13,252	\$ 13,063	\$ 14,427	\$ 14,427	\$ 12,675	\$ 14,427
8900 Other Financing Sources, Miscellaneous	-	76,110	-	-	87,893	-
8980 Interfund Transfers In	1,624,190	1,300,690	500,000	605,575	605,575	70,000
Total Other Financing Sources	\$ 1,624,190	\$ 1,376,800	\$ 500,000	\$ 605,575	\$ 693,468	\$ 70,000
Total Revenues and Other Financing Sources	\$ 1,637,442	\$ 1,389,863	\$ 514,427	\$ 620,002	\$ 706,143	\$ 84,427
Uses:						
7300 Interfund Transfers Out	536,270	447,581	100,000	318,893	218,893	80,000
Total Transfers and Other Outgo	\$ 536,270	\$ 447,581	\$ 100,000	\$ 318,893	\$ 218,893	\$ 80,000
Total Expenses	\$ 536,270	\$ 447,581	\$ 100,000	\$ 318,893	\$ 218,893	\$ 80,000
Net Revenues Over (Under) Expenses	\$ 1,101,172	\$ 942,282	\$ 414,427	\$ 301,109	\$ 487,250	\$ 4,427
Beginning Fund Balance	3,369,927	4,471,099	5,413,381	5,413,381	5,413,381	5,827,808
Ending Fund Balance	\$ 4,471,099	\$ 5,413,381	\$ 5,827,808	\$ 5,714,490	\$ 5,900,631	\$ 5,832,235
7906 Load Bank Liability Reserve	-	-	4,750,273	4,855,848	-	4,750,273
7907 Vacation Liability Reserve	-	-	200,000	200,000	-	200,000
7912 Restricted Debt Reserve	-	-	877,535	658,642	-	881,962
Total Budgeted Reserves	\$ -	\$ -	\$ 5,827,808	\$ 5,714,490	\$ -	\$ 5,832,235

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative Budget
FUND 39: SPECIAL REVENUE FUND (DVC Student Center Financing)**

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adoption Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Tentative Budget 2015-2016
Sources:						
8860 Interest and Investment Income	-	-	1	41	39	-
Total Local Revenues	\$ -	\$ -	\$ 1	\$ 41	\$ 39	\$ -
Total Revenues	\$ -	\$ -	\$ 1	\$ 41	\$ 39	\$ -
8980 Interfund Transfers In	126,300	127,918	128,270	610,304	616,719	-
Total Other Financing Sources	\$ 126,300	\$ 127,918	\$ 128,270	\$ 610,304	\$ 616,719	\$ -
Total Revenues and Other Financing Sources	\$ 126,300	\$ 127,918	\$ 128,271	\$ 610,345	\$ 616,758	\$ -
Uses:						
5700 Legal/Elections/Audit Expenses	-	20	-	-	-	-
5800 Other Services and Expenses	-	1,100	1,250	2,250	2,250	-
Total Other Operating Expenses	\$ -	\$ 1,120	\$ 1,250	\$ 2,250	\$ 2,250	\$ -
7110 Bond Redemption	75,000	80,000	85,000	700,000	700,000	-
7120 Bond Interest and Other Charges	58,497	53,997	49,197	92,382	92,382	-
Total Transfers and Other Outgo	\$ 133,497	\$ 133,997	\$ 134,197	\$ 792,382	\$ 792,382	\$ -
Total Expenses	\$ 133,497	\$ 135,117	\$ 135,447	\$ 794,632	\$ 794,632	\$ -
Net Revenues Over (Under) Expenses	\$ (7,197)	\$ (7,199)	\$ (7,176)	\$ (184,287)	\$ (177,874)	\$ -
Beginning Fund Balance	198,683	191,486	184,287	184,287	184,287	-
Ending Fund Balance	\$ 191,486	\$ 184,287	\$ 177,111	\$ -	\$ 6,413	\$ -
7998 Restricted Reserve	-	-	177,111	-	-	-
Total Budgeted Reserves	\$ -	\$ -	\$ 177,111	\$ -	\$ -	\$ -

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2015-2016
Sources:						
8652 Deferred Maintenance	-	357,974	3,570,928	3,570,928	2,999,580	-
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	\$ 3,761,901	\$ 609,857
8890 Other Local Revenues	59,628	708,134	-	464,832	464,832	675,000
Total Local Revenues	\$ 59,628	\$ 708,134	\$ -	\$ 464,832	\$ 464,832	\$ 675,000
Total Revenues	\$ 59,628	\$ 2,045,452	\$ 4,333,249	\$ 4,798,081	\$ 4,226,733	\$ 1,284,857
8980 Interfund Transfers In	3,427,888	4,179,915	81,759	629,868	512,933	-
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	\$ 786,345	\$ 669,409	\$ -
Total Revenues and Other Financing Sources	\$ 3,597,239	\$ 6,839,319	\$ 4,415,008	\$ 5,584,426	\$ 4,896,142	\$ 1,284,857
Uses:						
5600 Contract Services	190,602	27,510	1,021,465	836,615	296,915	440,510
5800 Other Services and Expenses	-	-	-	-	60,653	-
Total Other Operating Expenses	\$ 190,602	\$ 27,510	\$ 1,021,465	\$ 836,615	\$ 357,568	\$ 440,510
6100 Sites and Site Improvements	3	24,321	46,858	495,989	430,581	334,122
6200 Buildings	299,979	944,581	1,674,604	2,926,237	1,393,099	4,453,777
6400 Equipment	59,347	25,405	8,565	23,880	46,522	111,250
Total Capital Outlay	\$ 359,329	\$ 994,307	\$ 1,730,027	\$ 3,446,106	\$ 1,870,202	\$ 4,899,149

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative 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	\$ 4,439,198	\$ 2,384,246	\$ 5,339,659
Net Revenues Over (Under) Expenses	\$ 2,937,585	\$ 5,203,550	\$ 1,663,516	\$ 1,145,228	\$ 2,511,896	\$ (4,054,802)
Beginning Fund Balance	9,824,319	12,761,905	17,965,454	17,965,454	17,965,454	21,299,366
Ending Fund Balance	\$ 12,761,904	\$ 17,965,455	\$ 19,628,970	\$ 19,110,682	\$ 20,477,350	\$ 17,244,564
7900 Designated Reserves	-	-	3,806,406	3,803,255	-	-
7913 Restricted Capital Reserve	-	-	15,822,564	15,307,427	-	17,244,564
Total Budgeted Reserves	\$ -	\$ -	\$ 19,628,970	\$ 19,110,682	\$ -	\$ 17,244,564

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative Budget
FUND 42: 2002 BOND CONSTRUCTION FUND**

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adoption Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Tentative Budget 2015-2016
Sources:						
8860 Interest and Investment Income	11,502	4,213	-	-	2,426	800
Total Local Revenues	\$ 11,502	\$ 4,213	\$ -	\$ -	\$ 2,426	\$ 800
Total Revenues	\$ 11,502	\$ 4,213	\$ -	\$ -	\$ 2,426	\$ 800
Total Revenues and Other Financing Sources	\$ 11,502	\$ 4,213	\$ -	\$ -	\$ 2,426	\$ 800
Uses:						
5100 Consultants	50,000	18,699	31,925	31,925	-	-
Total Other Operating Expenses	\$ 50,000	\$ 18,699	\$ 31,925	\$ 31,925	\$ -	\$ -
6200 Buildings	2,604,522	159,738	1,271,936	1,271,936	684,367	617,825
6400 Equipment	229,161	826	-	-	-	-
Total Capital Outlay	\$ 2,833,683	\$ 160,564	\$ 1,271,936	\$ 1,271,936	\$ 684,367	\$ 617,825
Total Expenses	\$ 2,883,683	\$ 179,263	\$ 1,303,861	\$ 1,303,861	\$ 684,367	\$ 617,825
Net Revenues Over (Under) Expenses	\$ (2,872,181)	\$ (175,050)	\$ (1,303,861)	\$ (1,303,861)	\$ (681,941)	\$ (617,025)
Beginning Fund Balance	4,351,093	1,478,912	1,303,861	1,303,862	1,303,862	617,025
Ending Fund Balance	\$ 1,478,912	\$ 1,303,862	\$ -	\$ 1	\$ 621,921	\$ -
7913 Restricted Capital Reserve	-	-	-	1	-	-
Total Budgeted Reserves	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2015-2016
Sources:						
8860 Interest and Investment Income	171,365	392,977	375,000	375,000	330,737	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	\$ 537,602	\$ 460,000
Total Revenues	\$ 458,671	\$ 642,517	\$ 665,000	\$ 665,000	\$ 537,602	\$ 460,000
8940 Proceeds of General Long-Term Debt	-	140,500,000	-	-	-	-
Total Other Financing Sources	\$ -	\$ 140,500,000	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 458,671	\$ 141,142,517	\$ 665,000	\$ 665,000	\$ 537,602	\$ 460,000
Uses:						
2100 Noninstructional Salaries Full Time	945,844	716,637	648,775	648,775	557,151	770,879
2300 Variable Non-Instructional	4,645	534	-	-	-	-
Total Classified Salaries	\$ 950,489	\$ 717,171	\$ 648,775	\$ 648,775	\$ 557,151	\$ 770,879
3000 Benefits	401,592	301,633	271,751	271,751	233,771	301,589
Total Salaries and Benefits	\$ 1,352,081	\$ 1,018,804	\$ 920,526	\$ 920,526	\$ 790,922	\$ 1,072,468
4000 Supplies and Materials	\$ 1,975	\$ 3,909	\$ 12,500	\$ 12,500	\$ 1,864	\$ 12,500
5100 Consultants	753,181	1,496,334	793,416	793,416	1,521,651	1,650,000
5200 Travel	3,166	329	2,500	2,500	-	-
5500 Utilities and Housekeeping	1,050	-	500	500	-	-
5800 Other Services and Expenses	253	216	-	-	508	-
Total Other Operating Expenses	\$ 757,650	\$ 1,496,879	\$ 796,416	\$ 796,416	\$ 1,522,159	\$ 1,650,000

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2015-2016
6200 Buildings	17,831,769	35,041,159	36,167,468	36,167,468	24,929,122	29,957,819
6400 Equipment	4,693,834	3,273,580	2,223,989	2,223,989	2,602,289	4,280,000
Total Capital Outlay	\$ 22,525,603	\$ 38,314,739	\$ 38,391,457	\$ 38,391,457	\$ 27,531,411	\$ 34,237,819
7400 Other Transfers/Uses	-	-	-	-	5,214	-
Total Transfers and Other Outgo	\$ -	\$ -	\$ -	\$ -	\$ 5,214	\$ -
Total Expenses	\$ 24,637,309	\$ 40,834,331	\$ 40,120,899	\$ 40,120,899	\$ 29,851,570	\$ 36,972,787
Net Revenues Over (Under) Expenses	\$ (24,178,638)	\$ 100,308,186	\$ (39,455,899)	\$ (39,455,899)	\$ (29,313,968)	\$ (36,512,787)
Beginning Fund Balance	60,830,940	36,652,303	137,022,907	136,960,488	136,960,488	107,634,829
Ending Fund Balance	\$ 36,652,302	\$ 136,960,489	\$ 97,567,008	\$ 97,504,589	\$ 107,646,520	\$ 71,122,042
7913 Restricted Capital Reserve	-	-	97,567,008	97,504,589	-	71,122,042
Total Budgeted Reserves	\$ -	\$ -	\$ 97,567,008	\$ 97,504,589	\$ -	\$ 71,122,042

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2015-2016
Sources:						
8860 Interest and Investment Income	-	-	275,000	275,000	247,966	421,666
Total Local Revenues	\$ -	\$ -	\$ 275,000	\$ 275,000	\$ 247,966	\$ 421,666
Total Revenues	\$ -	\$ -	\$ 275,000	\$ 275,000	\$ 247,966	\$ 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	\$ 120,247,966	\$ 421,666
Uses:						
2100 Noninstructional Salaries Full Time	-	-	118,189	118,189	81,099	119,352
Total Classified Salaries	\$ -	\$ -	\$ 118,189	\$ 118,189	\$ 81,099	\$ 119,352
3000 Benefits	-	-	49,491	49,491	33,957	50,372
Total Salaries and Benefits	\$ -	\$ -	\$ 167,680	\$ 167,680	\$ 115,056	\$ 169,724
5100 Consultants	-	-	-	-	19,372	132,000
5700 Legal/Elections/Audit Expenses	-	-	-	-	550,659	-
5800 Other Services and Expenses	-	-	-	-	465	-
Total Other Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ 570,496	\$ 132,000
6200 Buildings	-	-	-	-	111,777	3,887,242
6400 Equipment	-	-	-	-	-	22,500
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 111,777	\$ 3,909,742
7400 Other Transfers/Uses	-	-	-	-	22,355	-
Total Transfers and Other Outgo	\$ -	\$ -	\$ -	\$ -	\$ 22,355	\$ -

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2015-2016
Total Expenses	\$ -	\$ -	\$ 167,680	\$ 167,680	\$ 819,684	\$ 4,211,466
Net Revenues Over (Under) Expenses	\$ -	\$ -	\$ 120,107,320	\$ 120,107,320	\$ 119,428,282	\$ (3,789,800)
Beginning Fund Balance	-	-	-	-	-	118,720,810
Ending Fund Balance	\$ -	\$ -	\$ 120,107,320	\$ 120,107,320	\$ 119,428,282	\$ 114,931,010
7913 Restricted Capital Reserve	-	-	120,107,320	120,107,320	-	114,931,010
Total Budgeted Reserves	\$ -	\$ -	\$ 120,107,320	\$ 120,107,320	\$ -	\$ 114,931,010

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2015-2016
Sources:						
8840 Sales and Commissions	7,049,033	6,915,082	7,421,700	7,421,700	6,150,668	7,397,938
8850 Other Sales Revenue	3,377,159	3,419,492	3,625,000	3,625,000	2,948,317	3,624,939
Total Local Revenues	\$ 10,426,192	\$ 10,334,574	\$ 11,046,700	\$ 11,046,700	\$ 9,098,985	\$ 11,022,877
Total Revenues	\$ 10,426,192	\$ 10,334,574	\$ 11,046,700	\$ 11,046,700	\$ 9,098,985	\$ 11,022,877
8910 Resale Rebates	390,029	350,720	385,000	385,000	252,332	351,391
Total Other Financing Sources	\$ 390,029	\$ 350,720	\$ 385,000	\$ 385,000	\$ 252,332	\$ 351,391
Total Revenues and Other Financing Sources	\$ 10,816,221	\$ 10,685,294	\$ 11,431,700	\$ 11,431,700	\$ 9,351,317	\$ 11,374,268
Uses:						
2100 Noninstructional Salaries Full Time	1,186,038	1,129,757	1,136,959	1,136,959	1,020,476	1,195,392
2300 Variable Non-Instructional	360,147	408,566	414,000	414,000	341,241	398,330
Total Classified Salaries	\$ 1,546,185	\$ 1,538,323	\$ 1,550,959	\$ 1,550,959	\$ 1,361,717	\$ 1,593,722
3000 Benefits	622,347	590,482	620,048	620,048	536,359	645,965
Total Salaries and Benefits	\$ 2,168,532	\$ 2,128,805	\$ 2,171,007	\$ 2,171,007	\$ 1,898,076	\$ 2,239,687
4000 Supplies and Materials	\$ 29,830	\$ 31,827	\$ 30,400	\$ 30,400	\$ 19,503	\$ 33,480

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative 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	63,970	65,700
5600 Contract Services	42,627	50,329	50,000	50,000	50,628	50,200
5690 Other Operating Expenses	32,559	44,372	44,500	44,500	61,003	44,000
5800 Other Services and Expenses	212,438	231,388	241,000	241,000	151,261	245,750
5930 Depreciation	6,959	2,045	10,000	10,000	-	10,000
Total Other Operating Expenses	\$ 358,211	\$ 394,552	\$ 417,250	\$ 417,250	\$ 329,203	\$ 418,850
6400 Equipment	8,707	71,423	67,000	67,000	20,388	57,000
Total Capital Outlay	\$ 8,707	\$ 71,423	\$ 67,000	\$ 67,000	\$ 20,388	\$ 57,000
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	7,085,298	8,770,350
Total Transfers and Other Outgo	\$ 8,140,377	\$ 7,733,591	\$ 8,529,350	\$ 8,529,350	\$ 7,085,298	\$ 8,770,350
Total Expenses	\$ 10,705,657	\$ 10,360,198	\$ 11,215,007	\$ 11,215,007	\$ 9,352,468	\$ 11,519,367
Net Revenues Over (Under) Expenses	\$ 110,564	\$ 325,096	\$ 216,693	\$ 216,693	\$ (1,151)	\$ (145,099)
Beginning Fund Balance	1,187,502	1,298,067	1,623,162	1,623,162	1,623,163	1,440,206
Ending Fund Balance	\$ 1,298,066	\$ 1,623,163	\$ 1,839,855	\$ 1,839,855	\$ 1,622,012	\$ 1,295,107
7999 Undesignated Reserve	-	-	1,839,855	1,839,855	-	1,295,107
Total Budgeted Reserves	\$ -	\$ -	\$ 1,839,855	\$ 1,839,855	\$ -	\$ 1,295,107

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2015-2016
Sources:						
8840 Sales and Commissions	825,112	870,187	1,022,349	1,022,349	1,327,501	1,051,409
8850 Other Sales Revenue	-	2,083	-	-	7,555	-
8890 Other Local Revenues	56,523	57,740	54,541	54,541	24,391	30,612
Total Local Revenues	\$ 881,635	\$ 930,010	\$ 1,076,890	\$ 1,076,890	\$ 1,359,447	\$ 1,082,021
Total Revenues	\$ 881,635	\$ 930,010	\$ 1,076,890	\$ 1,076,890	\$ 1,359,447	\$ 1,082,021
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	\$ 1,359,447	\$ 1,082,021
Uses:						
2100 Noninstructional Salaries Full Time	173,077	179,418	197,184	197,184	180,752	201,900
2300 Variable Non-Instructional	134,400	145,856	133,914	133,914	144,029	136,914
Total Classified Salaries	\$ 307,477	\$ 325,274	\$ 331,098	\$ 331,098	\$ 324,781	\$ 338,814
3000 Benefits	106,063	110,263	127,731	127,731	129,851	135,556
Total Salaries and Benefits	\$ 413,540	\$ 435,537	\$ 458,829	\$ 458,829	\$ 454,632	\$ 474,370
4000 Supplies and Materials	\$ 26,440	\$ 27,986	\$ 40,700	\$ 40,700	\$ 22,122	\$ 40,700

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2015-2016
5200 Travel	381	99	-	-	182	-
5500 Utilities and Housekeeping	22,547	10,985	10,120	10,120	10,589	10,120
5600 Contract Services	20,753	44,837	33,400	33,400	54,477	39,800
5690 Other Operating Expenses	10,203	11,263	12,400	12,400	7,827	12,400
5800 Other Services and Expenses	(8,390)	8,273	14,500	14,500	18,533	14,500
5930 Depreciation	4,151	4,012	2,102	2,102	-	2,102
Total Other Operating Expenses	\$ 49,645	\$ 79,469	\$ 72,522	\$ 72,522	\$ 91,608	\$ 78,922
6400 Equipment	3,327	3,674	12,500	12,500	14,104	14,521
Total Capital Outlay	\$ 3,327	\$ 3,674	\$ 12,500	\$ 12,500	\$ 14,104	\$ 14,521
7700 Cost of Goods Sold	447,201	459,463	507,000	507,000	732,772	507,000
Total Transfers and Other Outgo	\$ 447,201	\$ 459,463	\$ 507,000	\$ 507,000	\$ 732,772	\$ 507,000
Total Expenses	\$ 940,153	\$ 1,006,129	\$ 1,091,551	\$ 1,091,551	\$ 1,315,238	\$ 1,115,513
Net Revenues Over (Under) Expenses	\$ 82,923	\$ 39,584	\$ (14,661)	\$ (14,661)	\$ 44,209	\$ (33,492)
Beginning Fund Balance	334,308	417,230	456,812	456,812	456,813	359,106
Ending Fund Balance	\$ 417,231	\$ 456,814	\$ 442,151	\$ 442,151	\$ 501,022	\$ 325,614
7999 Undesignated Reserve	-	-	442,151	442,151	-	325,614
Total Budgeted Reserves	\$ -	\$ -	\$ 442,151	\$ 442,151	\$ -	\$ 325,614

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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>Tentative 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	-	-	-	-
Total Other Operating Expenses	\$ 70,521	\$ 54,020	\$ 10,000	\$ 10,000	\$ 2,914	\$ -

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative 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	-	-	-	-
Total Transfers and Other Outgo	\$ -	\$ 32,599	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 214,732	\$ 119,129	\$ 45,000	\$ 45,000	\$ 2,914	\$ -
Net Revenues Over (Under) Expenses	\$ 78,734	\$ (74,129)	\$ (45,000)	\$ (45,000)	\$ (2,914)	\$ -
Beginning Fund Balance	1,368,957	1,447,690	1,381,730	1,373,562	1,373,562	1,370,791
Ending Fund Balance	\$ 1,447,691	\$ 1,373,561	\$ 1,336,730	\$ 1,328,562	\$ 1,370,648	\$ 1,370,791
7999 Undesignated Reserve	-	-	1,336,730	1,328,562	-	1,370,791
Total Budgeted Reserves	\$ -	\$ -	\$ 1,336,730	\$ 1,328,562	\$ -	\$ 1,370,791

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2015-2016
Sources:						
8860 Interest and Investment Income	760	1,507	1,350	1,350	1,573	1,350
8890 Other Local Revenues	177,632	-	-	-	-	-
Total Local Revenues	\$ 178,392	\$ 1,507	\$ 1,350	\$ 1,350	\$ 1,573	\$ 1,350
Total Revenues	\$ 178,392	\$ 1,507	\$ 1,350	\$ 1,350	\$ 1,573	\$ 1,350
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	\$ 101,573	\$ 101,350
Uses:						
2300 Variable Non-Instructional	605	-	-	-	-	-
Total Classified Salaries	\$ 605	\$ -	\$ -	\$ -	\$ -	\$ -
3000 Benefits	133	-	-	-	-	-
Total Salaries and Benefits	\$ 738	\$ -	\$ -	\$ -	\$ -	\$ -
5400 Insurance	354,608	36,782	-	-	18,487	-
Total Other Operating Expenses	\$ 354,608	\$ 36,782	\$ -	\$ -	\$ 18,487	\$ -
7300 Interfund Transfers Out	-	109,401	-	-	-	-
Total Transfers and Other Outgo	\$ -	\$ 109,401	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 355,346	\$ 146,183	\$ -	\$ -	\$ 18,487	\$ -
Net Revenues Over (Under) Expenses	\$ 83,192	\$ 64,725	\$ 101,350	\$ 101,350	\$ 83,086	\$ 101,350
Beginning Fund Balance	432,449	515,641	580,366	580,366	580,366	663,452
Ending Fund Balance	\$ 515,641	\$ 580,366	\$ 681,716	\$ 681,716	\$ 663,452	\$ 764,802
7911 Self-Insurance Claims Reserve	-	-	681,716	681,716	-	764,802
Total Budgeted Reserves	\$ -	\$ -	\$ 681,716	\$ 681,716	\$ -	\$ 764,802

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2015-2016
Sources:						
8860 Interest and Investment Income	377,786	202,778	171,863	171,863	96,323	128,398
Total Local Revenues	\$ 377,786	\$ 202,778	\$ 171,863	\$ 171,863	\$ 96,323	\$ 128,398
Total Revenues	\$ 377,786	\$ 202,778	\$ 171,863	\$ 171,863	\$ 96,323	\$ 128,398
8900 Other Financing Sources, Miscellaneous	-	1,888	-	-	-	-
8980 Interfund Transfers In	1,000,000	1,114,002	1,441,695	5,632,173	5,717,628	1,000,000
Total Other Financing Sources	\$ 1,000,000	\$ 1,115,890	\$ 1,441,695	\$ 5,632,173	\$ 5,717,628	\$ 1,000,000
Total Revenues and Other Financing Sources	\$ 1,377,786	\$ 1,318,668	\$ 1,613,558	\$ 5,804,036	\$ 5,813,951	\$ 1,128,398
Uses:						
5100 Consultants	63,987	54,239	49,140	49,140	41,285	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	863	520
Total Other Operating Expenses	\$ 115,664	\$ 105,141	\$ 99,510	\$ 99,510	\$ 91,998	\$ 99,510
7300 Interfund Transfers Out	8,800,000	6,860,000	6,860,000	6,860,000	5,145,000	6,860,000
7400 Other Transfers/Uses	268,650	-	-	-	-	-
Total Transfers and Other Outgo	\$ 9,068,650	\$ 6,860,000	\$ 6,860,000	\$ 6,860,000	\$ 5,145,000	\$ 6,860,000
Total Expenses	\$ 9,184,314	\$ 6,965,141	\$ 6,959,510	\$ 6,959,510	\$ 5,236,998	\$ 6,959,510
Net Revenues Over (Under) Expenses	\$ (7,806,528)	\$ (5,646,473)	\$ (5,345,952)	\$ (1,155,474)	\$ 576,953	\$ (5,831,112)
Beginning Fund Balance	22,049,539	14,243,010	8,733,364	8,596,537	8,596,537	7,459,205
Ending Fund Balance	\$ 14,243,011	\$ 8,596,537	\$ 3,387,412	\$ 7,441,063	\$ 9,173,490	\$ 1,628,093
7998 Restricted Reserve	-	-	3,387,412	7,441,063	-	1,628,093
Total Budgeted Reserves	\$ -	\$ -	\$ 3,387,412	\$ 7,441,063	\$ -	\$ 1,628,093

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2015-2016
Sources:						
8860 Interest and Investment Income	95	1,390	70	70	800	1,014
8890 Other Local Revenues	664,592	365,751	240,950	240,950	471,485	302,198
Total Local Revenues	\$ 664,687	\$ 367,141	\$ 241,020	\$ 241,020	\$ 472,285	\$ 303,212
Total Revenues	\$ 664,687	\$ 367,141	\$ 241,020	\$ 241,020	\$ 472,285	\$ 303,212
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	\$ 472,285	\$ 303,212
Uses:						
4000 Supplies and Materials	\$ 325,486	\$ 303,206	\$ 213,155	\$ 213,155	\$ 249,278	\$ 214,772
5200 Travel	7,389	29,902	11,000	11,000	32,080	11,000
5600 Contract Services	-	-	1,500	1,500	-	1,500
5800 Other Services and Expenses	233	72	-	-	6	-
Total Other Operating Expenses	\$ 7,622	\$ 29,974	\$ 12,500	\$ 12,500	\$ 32,086	\$ 12,500
7300 Interfund Transfers Out	-	-	30,108	30,108	40,000	-
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	\$ 5,000
Total Expenses	\$ 333,108	\$ 333,180	\$ 260,763	\$ 260,763	\$ 321,364	\$ 232,272
Net Revenues Over (Under) Expenses	\$ 331,579	\$ 78,961	\$ (19,743)	\$ (19,743)	\$ 150,921	\$ 70,940
Beginning Fund Balance	597,910	929,489	1,050,392	1,050,392	1,008,451	1,027,429
Ending Fund Balance	\$ 929,489	\$ 1,008,450	\$ 1,030,649	\$ 1,030,649	\$ 1,159,372	\$ 1,098,369
7900 Designated Reserves	-	-	59,055	59,055	-	66,487
7999 Undesignated Reserve	-	-	971,594	971,594	-	1,031,882
Total Budgeted Reserves	\$ -	\$ -	\$ 1,030,649	\$ 1,030,649	\$ -	\$ 1,098,369

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative Budget
 FUND 71: STUDENT ORGANIZATION 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>Tentative Budget 2015-2016</u>
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CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2015-2016
Sources:						
8840 Sales and Commissions	127,778	122,534	130,000	130,000	-	130,000
8860 Interest and Investment Income	5,600	4,241	6,400	6,400	3,710	4,400
8880 Nonresident Tuition and Other Student Fees	289,163	279,477	286,000	286,000	271,129	243,240
Total Local Revenues	\$ 422,541	\$ 406,252	\$ 422,400	\$ 422,400	\$ 274,839	\$ 377,640
Total Revenues	\$ 422,541	\$ 406,252	\$ 422,400	\$ 422,400	\$ 274,839	\$ 377,640
8980 Interfund Transfers In	-	955	-	-	-	-
Total Other Financing Sources	\$ -	\$ 955	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 422,541	\$ 407,207	\$ 422,400	\$ 422,400	\$ 274,839	\$ 377,640
Uses:						
1400 Noninstructional Salaries Part Time	2,511	5,450	4,000	4,000	2,841	4,000
Total Academic Salaries	\$ 2,511	\$ 5,450	\$ 4,000	\$ 4,000	\$ 2,841	\$ 4,000
2300 Variable Non-Instructional	46,614	70,974	46,400	46,400	27,026	46,400
Total Classified Salaries	\$ 46,614	\$ 70,974	\$ 46,400	\$ 46,400	\$ 27,026	\$ 46,400
3000 Benefits	6,012	6,458	2,995	2,995	1,395	601
Total Salaries and Benefits	\$ 55,137	\$ 82,882	\$ 53,395	\$ 53,395	\$ 31,262	\$ 51,001
4000 Supplies and Materials	1,744	10,525	7,000	7,000	7,225	7,000

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2015-2016
5200 Travel	-	272	-	-	(440)	-
5300 Dues and Memberships	75	150	-	-	-	-
5500 Utilities and Housekeeping	256	188	-	-	219	-
5600 Contract Services	950	-	-	-	-	-
5690 Other Operating Expenses	8,391	8,900	8,500	8,500	5,218	8,500
5800 Other Services and Expenses	1,112	309	1,100	1,100	-	1,100
Total Other Operating Expenses	\$ 10,784	\$ 9,819	\$ 9,600	\$ 9,600	\$ 4,997	\$ 9,600
6400 Equipment	-	-	-	-	3,245	-
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 3,245	\$ -
7300 Interfund Transfers Out	252,673	189,780	226,196	226,196	128,250	226,555
7700 Cost of Goods Sold	96,674	93,989	112,632	112,632	-	112,632
Total Transfers and Other Outgo	\$ 349,347	\$ 283,769	\$ 338,828	\$ 338,828	\$ 128,250	\$ 339,187
Total Expenses	\$ 417,012	\$ 386,995	\$ 408,823	\$ 408,823	\$ 174,979	\$ 406,788
Net Revenues Over (Under) Expenses	\$ 5,529	\$ 20,212	\$ 13,577	\$ 13,577	\$ 99,860	\$ (29,148)
Beginning Fund Balance	1,392,014	1,397,544	1,417,756	1,417,756	1,417,756	1,470,782
Ending Fund Balance	\$ 1,397,543	\$ 1,417,756	\$ 1,431,333	\$ 1,431,333	\$ 1,517,616	\$ 1,441,634
7998 Restricted Reserve	-	-	179,410	179,410	-	179,410
7999 Undesignated Reserve	-	-	1,251,923	1,251,923	-	1,262,224
Total Budgeted Reserves	\$ -	\$ -	\$ 1,431,333	\$ 1,431,333	\$ -	\$ 1,441,634

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

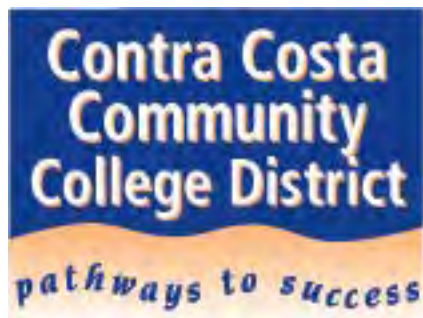
Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adoption Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Tentative Budget 2015-2016
Sources:						
8150 Student Financial Aid Revenue	31,139,226	33,326,294	33,267,550	33,244,643	32,615,042	33,580,687
Total Federal Revenues	\$ 31,139,226	\$ 33,326,294	\$ 33,267,550	\$ 33,244,643	\$ 32,615,042	\$ 33,580,687
8680 Other State Non-Tax Revenues	1,640,376	1,804,701	1,780,500	1,780,500	1,951,604	1,804,700
Total State Revenues	\$ 1,640,376	\$ 1,804,701	\$ 1,780,500	\$ 1,780,500	\$ 1,951,604	\$ 1,804,700
8860 Interest and Investment Income	-	-	-	-	197	-
Total Local Revenues	\$ -	\$ -	\$ -	\$ -	\$ 197	\$ -
Total Revenues	\$ 32,779,602	\$ 35,130,995	\$ 35,048,050	\$ 35,025,143	\$ 34,566,843	\$ 35,385,387
8980 Interfund Transfers In	148,526	248,275	85,706	119,041	239,242	197,337
Total Other Financing Sources	\$ 148,526	\$ 248,275	\$ 85,706	\$ 119,041	\$ 239,242	\$ 197,337
Total Revenues and Other Financing Sources	\$ 32,928,128	\$ 35,379,270	\$ 35,133,756	\$ 35,144,184	\$ 34,806,085	\$ 35,582,724
Uses:						
7300 Interfund Transfers Out	13,749	16,555	-	-	-	-
7500 Student Financial Aid	32,914,379	35,362,715	35,133,756	35,144,184	34,806,085	35,582,724
Total Transfers and Other Outgo	\$ 32,928,128	\$ 35,379,270	\$ 35,133,756	\$ 35,144,184	\$ 34,806,085	\$ 35,582,724
Total Expenses	\$ 32,928,128	\$ 35,379,270	\$ 35,133,756	\$ 35,144,184	\$ 34,806,085	\$ 35,582,724
Net Revenues Over (Under) Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Description	Final Actuals 2012-2013	Final Actuals 2013-2014	Adoption Budget 2014-2015	Adjusted Budget 2014-2015	YTD Actuals 2014-2015	Tentative Budget 2015-2016
Sources:						
8860 Interest and Investment Income	1,733	1,480	1,705	1,705	1,102	1,235
Total Local Revenues	\$ 1,733	\$ 1,480	\$ 1,705	\$ 1,705	\$ 1,102	\$ 1,235
Total Revenues	\$ 1,733	\$ 1,480	\$ 1,705	\$ 1,705	\$ 1,102	\$ 1,235
Total Revenues and Other Financing Sources	\$ 1,733	\$ 1,480	\$ 1,705	\$ 1,705	\$ 1,102	\$ 1,235
Uses:						
5800 Other Services and Expenses	4	75	4	4	3	4
Total Other Operating Expenses	\$ 4	\$ 75	\$ 4	\$ 4	\$ 3	\$ 4
7400 Other Transfers/Uses	-	4,000	1,800	1,800	-	1,700
Total Transfers and Other Outgo	\$ -	\$ 4,000	\$ 1,800	\$ 1,800	\$ -	\$ 1,700
Total Expenses	\$ 4	\$ 4,075	\$ 1,804	\$ 1,804	\$ 3	\$ 1,704
Net Revenues Over (Under) Expenses	\$ 1,729	\$ (2,595)	\$ (99)	\$ (99)	\$ 1,099	\$ (469)
Beginning Fund Balance	492,197	493,926	491,330	491,330	491,330	492,531
Ending Fund Balance	\$ 493,926	\$ 491,331	\$ 491,231	\$ 491,231	\$ 492,429	\$ 492,062
7998 Restricted Reserve	-	-	491,231	491,231	-	492,062
Total Budgeted Reserves	\$ -	\$ -	\$ 491,231	\$ 491,231	\$ -	\$ 492,062

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2015-2016
Sources:						
8860 Interest and Investment Income	4,081,755	7,816,234	5,918,860	5,918,860	1,253,015	3,135,434
Total Local Revenues	\$ 4,081,755	\$ 7,816,234	\$ 5,918,860	\$ 5,918,860	\$ 1,253,015	\$ 3,135,434
Total Revenues	\$ 4,081,755	\$ 7,816,234	\$ 5,918,860	\$ 5,918,860	\$ 1,253,015	\$ 3,135,434
8980 Interfund Transfers In	8,800,000	6,860,000	6,860,000	6,860,000	5,145,000	6,860,000
Total Other Financing Sources	\$ 8,800,000	\$ 6,860,000	\$ 6,860,000	\$ 6,860,000	\$ 5,145,000	\$ 6,860,000
Total Revenues and Other Financing Sources	\$ 12,881,755	\$ 14,676,234	\$ 12,778,860	\$ 12,778,860	\$ 6,398,015	\$ 9,995,434
Uses:						
5800 Other Services and Expenses	159,613	203,580	245,029	245,029	179,224	252,095
Total Other Operating Expenses	\$ 159,613	\$ 203,580	\$ 245,029	\$ 245,029	\$ 179,224	\$ 252,095
Total Expenses	\$ 159,613	\$ 203,580	\$ 245,029	\$ 245,029	\$ 179,224	\$ 252,095
Net Revenues Over (Under) Expenses	\$ 12,722,142	\$ 14,472,654	\$ 12,533,831	\$ 12,533,831	\$ 6,218,791	\$ 9,743,339
Beginning Fund Balance	39,663,763	52,385,905	66,858,559	66,858,559	66,858,559	75,207,943
Ending Fund Balance	\$ 52,385,905	\$ 66,858,559	\$ 79,392,390	\$ 79,392,390	\$ 73,077,350	\$ 84,951,282
7998 Restricted Reserve	-	-	79,392,390	79,392,390	-	84,951,282
Total Budgeted Reserves	\$ -	\$ -	\$ 79,392,390	\$ 79,392,390	\$ -	\$ 84,951,282



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. OTHER POST-EMPLOYMENT BENEFITS LIABILITY COMPARISONS**
- E. 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

TB 2016 data as of 06/04/15

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	60,929,357	60,929,357	0	0	60,929,357	60,929,357
Noninstructional Salaries (CA 1200 and 1400)	408		13,217,163		0		13,217,163
Subtotal Academic Salaires	409	60,929,357	74,146,520	0	0	60,929,357	74,146,520
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		26,095,862		0		26,095,862
Noninstructional Aides (CA 2200 and 2400)	416	3,227,738	3,227,738	0	0	3,227,738	3,227,738
Subtotal Classified Salaries	419	3,227,738	29,323,600	0	0	3,227,738	29,323,600
Employee Benefits (CA 3000)	429	24,096,819	48,152,310	0	0	24,096,819	48,152,310
Supplies and Materials (CA 4000)	435		3,531,664		0		3,531,664
Other Operating Expenses and Services (CA 5000)	449	315,563	15,632,991	0	0	315,563	15,632,991
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		180,467		0		180,467
Total (409 + 419 + 429) and (435 + 449 + 451)	459	88,569,477	170,967,552	0	0	88,569,477	170,967,552
Less Exclusions for Current Expenses of Education	469	6,801,727	19,691,191	0	0	6,801,727	19,691,191
Totals for ESC 84362, 50 percent law (459 - 469)	470	81,767,750	151,276,361	0	0	81,767,750	151,276,361
Percentage of CEE (470, col. 1 / 470, col.2)	471	54.05%	100.00%			54.05%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		75,638,180				75,638,180
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		75,638,180				75,638,180

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

TB 2016 data as of 06/04/15

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	10,808,117	10,808,117	0	0	10,808,117	10,808,117
Noninstructional Salaries (CA 1200 and 1400)	408		3,323,468		210,059		3,533,527
Subtotal Academic Salaires	409	10,808,117	14,131,585	0	210,059	10,808,117	14,341,644
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		4,032,844		1,458,315		5,491,159
Noninstructional Aides (CA 2200 and 2400)	416	574,542	574,542	0	0	574,542	574,542
Subtotal Classified Salaries	419	574,542	4,607,386	0	1,458,315	574,542	6,065,701
Employee Benefits (CA 3000)	429	2,922,680	5,980,178	1,274,545	3,254,840	4,197,225	9,235,018
Supplies and Materials (CA 4000)	435		527,304		65,253		592,557
Other Operating Expenses and Services (CA 5000)	449	0	967,007	0	1,823,750	0	2,790,757
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		57,454		2,607		60,061
Total (409 + 419 + 429) and (435 + 449 + 451)	459	14,305,339	26,270,914	1,274,545	6,814,824	15,579,884	33,085,738
Less Exclusions for Current Expenses of Education	469	0	0	1,274,545	3,290,225	1,274,545	3,290,225
Totals for ESC 84362, 50 percent law (459 - 469)	470	14,305,339	26,270,914	0	3,524,599	14,305,339	29,795,513
Percentage of CEE (470, col. 1 / 470, col.2)	471	54.45%	100.00%			48.01%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		13,135,457				14,897,756
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		13,135,457				14,897,756

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

TB 2016 data as of 06/04/15

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	35,626,424	35,626,424	0	0	35,626,424	35,626,424
Noninstructional Salaries (CA 1200 and 1400)	408		5,444,649		628,133		6,072,782
Subtotal Academic Salaires	409	35,626,424	41,071,073	0	628,133	35,626,424	41,699,206
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		9,320,798		4,360,755		13,681,553
Noninstructional Aides (CA 2200 and 2400)	416	1,530,893	1,530,893	0	0	1,530,893	1,530,893
Subtotal Classified Salaries	419	1,530,893	10,851,691	0	4,360,755	1,530,893	15,212,446
Employee Benefits (CA 3000)	429	10,155,165	16,982,933	3,811,233	9,732,848	13,966,398	26,715,781
Supplies and Materials (CA 4000)	435		1,395,364		195,125		1,590,489
Other Operating Expenses and Services (CA 5000)	449	0	3,099,955	0	5,453,503	0	8,553,458
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		109,100		7,796		116,896
Total (409 + 419 + 429) and (435 + 449 + 451)	459	47,312,482	73,510,116	3,811,233	20,378,160	51,123,715	93,888,276
Less Exclusions for Current Expenses of Education	469	0	0	3,811,233	9,838,659	3,811,233	9,838,659
Totals for ESC 84362, 50 percent law (459 - 469)	470	47,312,482	73,510,116	0	10,539,501	47,312,482	84,049,617
Percentage of CEE (470, col. 1 / 470, col.2)	471	64.36%	100.00%			56.29%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		36,755,058				42,024,808
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		36,755,058				42,024,808

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

TB 2016 data as of 06/04/15

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	14,494,816	14,494,816	0	0	14,494,816	14,494,816
Noninstructional Salaries (CA 1200 and 1400)	408		3,328,047		282,807		3,610,854
Subtotal Academic Salaires	409	14,494,816	17,822,863	0	282,807	14,494,816	18,105,670
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		4,959,787		1,963,362		6,923,149
Noninstructional Aides (CA 2200 and 2400)	416	1,122,303	1,122,303	0	0	1,122,303	1,122,303
Subtotal Classified Salaries	419	1,122,303	6,082,090	0	1,963,362	1,122,303	8,045,452
Employee Benefits (CA 3000)	429	4,217,247	7,819,447	1,715,949	4,382,064	5,933,196	12,201,511
Supplies and Materials (CA 4000)	435		864,351		87,852		952,203
Other Operating Expenses and Services (CA 5000)	449	315,563	1,833,421	0	2,455,355	315,563	4,288,776
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		0		3,510		3,510
Total (409 + 419 + 429) and (435 + 449 + 451)	459	20,149,929	34,422,172	1,715,949	9,174,950	21,865,878	43,597,122
Less Exclusions for Current Expenses of Education	469	0	413,084	1,715,949	4,429,703	1,715,949	4,842,787
Totals for ESC 84362, 50 percent law (459 - 469)	470	20,149,929	34,009,088	0	4,745,247	20,149,929	38,754,335
Percentage of CEE (470, col. 1 / 470, col.2)	471	59.25%	100.00%			51.99%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		17,004,544				19,377,167
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		17,004,544				19,377,167

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	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
OTHER POST-EMPLOYMENT
BENEFITS LIABILITY COMPARISONS

Appendix D

OTHER POST-EMPLOYMENT BENEFITS LIABILITY COMPARISONS

With the recommendation to the Governing Board to use approximately \$10 million in one-time mandated reimbursement funds to fund the District's annual required contribution (ARC) payments to the irrevocable trust through FY 2018-19, District staff thought it important to provide the Governing Board perspective as to how the District's retiree health benefits liability compares to other community college districts that are either competitors for staff and/or similar in size.

Overall, each community college district has its own unique set of circumstances which makes it difficult to compare the benefits offered at each institution. However, as Table 1 illustrates, the District is on the high end when it comes to its actuarial accrued liability (AAL). This has been generally known and communicated to District staff from its consultants (who work with many districts within the community college system) since the inception of the District's irrevocable trust. The higher-than-average AAL is largely due to the rich benefits the District provides to retirees relative to other community college districts. In addition, as Table 1 also shows, many community college districts no longer offer retiree health benefits to new hires. For those community college districts, the "normal cost," or value of retiree health benefits accruing for active, eligible employees, has been capped. Not so with the District, whose annual normal cost is calculated at \$3.9 million.

Conversely, the District has been more diligent than most in funding its irrevocable trust. This has provided unquestioned results, with the market value of the irrevocable trust now at \$74.2 million. However, even though the value of the trust has grown tremendously the past few years, an unfunded liability of nearly \$100 million remains.

With the District projecting to spend \$12 million on retiree health benefits premiums in FY 2015-16 (approximately 7 percent of the total operating budget) as well as an additional \$5.7 million in transfers to the irrevocable trust, the impact of this liability on annual operations cannot be overstated. This leads District staff to also recommend to the Governing Board that a portion of the remaining \$5 million in mandate funds be used to institute a program to buy down the liability. By doing so in a strategic manner, District staff believes that a significant return on investment could be achieved, resulting in a smaller total liability and lower future annual payments.

As mentioned, Table 1 illustrates significant differences amongst community college districts. At one end of the spectrum sit San Jose Evergreen and Los Rios, both with fully funded trusts. At the opposite end of the spectrum, San Francisco offers a very rich retiree benefits program but has, for various reasons, been unable to fund its trust. San Francisco, for all intents, operates entirely on a pay-as-you-go basis.

Other districts, such as Rancho Santiago and Chabot Las-Positas, have not as of yet established an irrevocable trust. This means assets set aside for future retiree health benefit payments cannot be counted within their actuarial studies. It also means they are likely earning substantially less interest income than those districts who have established an irrevocable trust. Moreover, the absence of a trust typically forces the actuary to utilize a much lower discount rate, which substantially increases the liability.

Finally, an interesting case is Peralta, who issued taxable OPEB bonds in 2005 and has for years been battling debt restructuring of those securities, including significant issuances of variable interest rate bonds. Peralta also entered into interest rate SWAP agreements, further complicating its program. In sum, the full extent of Peralta's retiree benefit program is not encapsulated within its actuarial report or Table 1.

District staff will be available for any questions the Governing Board has on this subject.

District	Most Recent AAL	AAL as % of Payroll	Value of Trust	Value of Trust as % of AAL	Notes
Chabot-Las Positas	\$ 84,876,203	102%	-	-	As of 2013, no longer offering retiree health benefits to new employees
Contra Costa	\$ 172,460,158	119%	\$ 74,229,328	43%	Lifetime benefits for all pre-2005 hires. Employees hired after 2005 have a bridge to Medicare, age 65. After Medicare eligibility, the District will pay up to 50% of premiums for employees and 25% for dependents.
Los Rios	Unknown	Unknown	Unknown	Unknown	Unable to find actuarial reports. However, meeting minutes of the retiree board indicate a fully funded trust.
Marin	\$ 5,188,334	13%	-	-	Do not offer retiree benefits and have not since 1988
Ohlone	\$ 4,062,293	10%	\$ 2,099,142	52%	Caps monthly benefit at \$450. Does not extend past age 65 for any retiree.
Peralta	\$ 152,429,020	153%	-	-	Have issued OPEB bonds, which are not part of the actuarial report. Employees hired prior to 2004 receive lifetime benefits. Employees hired after 2004 receive benefits until they are Medicare-eligible. A District cap is also in place.
Rancho Santiago	\$ 82,058,965	67%	-	0%	Benefits term at age 70 for all retirees and have an annual cap of \$7,700 to \$9,000 depending upon classification
San Francisco	\$ 153,358,641	101%	\$ 500,000	0%	Offer very rich retiree benefits, including to part-time employees.
San Jose Evergreen	\$ 40,681,143	59%	\$ 47,450,296	117%	Employees hired after 1983 no longer eligible for lifetime retiree health benefits. Certain employee classifications can receive a bridge to Medicare, but it is capped at 5 years.
San Mateo	\$ 118,118,531	113%	\$ 34,870,628	30%	Caps monthly benefit at \$654.
Solano	\$ 15,959,850	39%	\$ 1,366,499	9%	Benefits only last for 10 years, not for the retiree's lifetime.
State Center	\$ 23,802,089	19%	\$ 6,846,425	29%	Caps monthly benefit at \$200 until age 65. Must go on Medicare after age 65.
Ventura	\$ 141,358,965	123%	\$ 16,171,438	11%	Employees hired after 2014 no longer eligible for retiree health benefits. Employees that do qualify receive benefits only to age 65.
West Valley Mission	\$ 80,370,109	113%	\$ 33,472,818	42%	Stopped offering retiree health benefits to new employees in 1994.

Table 1

Appendix E

GLOSSARY

Appendix E

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.